

Agenda of Special Meeting

The Board of Trustees Westwood Independent School District

A Special Meeting of the Board of Trustees of Westwood Independent School District will be held August 29, 2022, beginning at 6:15 PM Westwood Administration Office.

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

Due to health and safety concerns related to COVID-19 coronavirus, the meeting will be conducted by video-conference. At least a quorum of the Board will be participating by videoconference or telephone call in accordance with the provisions of Sections 551.123 or 551.127 of the Texas Government Code that have not been suspended by order of the governor.

An electronic copy of the agenda packet is attached to the online notice www.westwoodisd.net. Members of the public who desire to address the Board regarding an item on this agenda must comply with the following registration procedures: send a request through Zoom Chat from 6:15 pm – 6:30 pm the day of the meeting. Including name and topic.

1. **CALL TO ORDER AND ESTABLISH QUORUM**
2. **ACTION ITEMS**
 - 2.A. Board to consider approval of agenda
Presenter: Board
 - 2.A.1. **Public Comments**
 - 2.B. Board to consider possible budget amendment for 2021-2022 school year
Presenter: Kyle Johnson

Westwood ISD Agenda Item Information Agenda Item Information

Meeting Date: August 29, 2022

Subject: Budget Amendment 22-07

Administrator Responsible: Mr. Johnson

Summary: A final budget amendment will be presented to the board.

Administration's Recommendation: The board would “**make a motion to approve the budget amendment as presented**”.

Board Approval Required



YES

NO

2.C. Board to consider resolution commitment of general funds and special revenue funds unassigned fund balances
Presenter: Kyle Johnson

Westwood ISD Agenda Item Information Agenda Item Information

Meeting Date: August 29, 2022

Subject: Consider and Adopt the Resolution Approving Commitment of General and Special Revenue Funds and Fund Balances

Administrator Responsible: Mr. Johnson

Summary: The Board must approve, through Resolution, any part of the Fund Balance that will be classified as “committed”. Policy defines “committed” fund balance to mean the portion of the fund balance that is constrained to a specific purpose by the Board.

Administration’s Recommendation: District to take action in adopting the Resolution Approving Commitment of General and Special Revenue Funds and Fund Balances as presented.

Recommended Motion: “I make a motion to approve the Resolution Approving Commitment of General and Special Revenue Funds and Fund Balances as presented”

Board Approval Required

X YES

NO

Resolution Approving Commitment of General Funds and Special Revenue Funds Unassigned Fund Balances

Whereas, the Governmental Accounting Standards Board (“GASB”) has adopted Statement 54 (“GASB”), a standard for governmental fund balance reporting and governmental fund type definitions that became effective in governmental fiscal years starting after June 15, 2010, and

Whereas, the board elects to implement GASB 54 requirements, and to apply such requirements to its financial statements beginning with the current September 1, 2022 – August 31, 2023 fiscal year;

NOW, THEREFORE, BE IT FURTHER RESOLVED: the District commits general revenue funds to the following:

- Outstanding Encumbrances at 8/31
- Vehicle Purchases
 - Other Vehicles - \$50,000 *increase committed Fund Balance Amount by \$50,000

NOW, THEREFORE, BE IT FURTHER RESOLVED: the District commits all special revenue funds unassigned fund balances that are not restricted by a grantor/donor to the purpose of the funds, including, but not limited to, the following:

- Campus Activity Funds – Funds generated at the campuses and accounted for in the campus activity special revenue funds are committed to the respective campus.

(Note: All special revenue funds must be restricted by grantor/donor or must be committed by Board of Trustees prior to year-end or the fund will be reclassified to the General Fund.)

APPROVED AND SIGNED, this the 29th day of August, 2022.

Attest:	
<i>Angela Choate</i> <i>Secretary, Board of Trustees</i>	<i>Dr. Carolyn Booker</i> <i>President, Board of Trustees</i>

2.D. Board to consider and take action to adopt the school district's budget for the 2022
-2023 fiscal year
Presenter: Kyle Johnson

Westwood ISD Agenda Item Information Agenda Item Information

Meeting Date: August 29, 2022

Subject: Budget Adoption for the 2022-23 Fiscal Year

Administrator Responsible: Mr. Johnson

Summary: The budget proposal for 2022-23 was reviewed in the public hearing. The board needs to adopt the budget for the 2022-23 fiscal year.

Administration's Recommendation: The board would **“make a motion to adopt the school district's budget for the 2022-23 fiscal year.”**

Board Approval Required

YES

NO

2.E. Board to consider/approve ordinance to adopt the tax rate for the 2022-2023 school year

Presenter: Kyle Johnson

Westwood ISD Agenda Item Information Agenda Item Information

Meeting Date: August 29, 2022

Subject: Tax Rate Adoption

Administrator Responsible: Mr. Johnson

Summary: The proposed tax rate for 2022-23 was reviewed in the public hearing. The board needs to adopt the tax rate ordinance.

Administration's Recommendation: The board would approve the proposed tax rate for the 22-23 fiscal year.

Recommended Motion: "I move that the property tax rate be increased by the adoption of a tax rate of \$1.268985, which is effectively a 25.6 percent increase in tax rate."

Board Approval Required

X YES

NO

Westwood Independent School District

Ordinance

Whereas, the Westwood Independent School District Board of Trustees is required to adopt a tax rate for the 2022-2023 school year;

Now therefore be it resolved by the Board of Trustees of the Westwood Independent School District, County of Anderson, State of Texas,

That on this date, we, hereby levy or set the tax rate on \$100 valuation for the District for the tax year 2022 at a total tax rate of \$1.268985, to be assessed and collected by the duly specified assessor and collector as follows:

\$.949700 for Maintenance and Operations
\$.319285 for Interest & Sinking

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

There is by this ordinance granted to Anderson County Appraisal District the right to assess and collect taxes at the rate set herein on real property contained within the Westwood Independent School District of Anderson County, State of Texas.

Resolved this the 29th day of August, 2022.

In Certification Thereof:

Carolyn Booker, President
WISD Board of Trustees

Jeff Cooper, Vice-President
WISD Board of Trustees

The above ordinance was passed by the Board of Trustees of the Westwood Independent School District by the following motion: "I move that the property tax rate be increased by the adoption of a tax rate of \$1.268985, which is effectively a 25.6 percent increase in tax rate".

This motion was made by: _____

Seconded by: _____

With the following recorded vote:

Carolyn Booker _____
Samantha Estes _____
Jeff Cooper _____
Jess Huddleston _____

Bryan Jones _____
Angela Choate _____
Ronnie Stanhope _____

Y = Voted In Favor

N = Voted Against

3. Future agenda items and requests
4. **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 conduct a closed meeting in accordance with the ~~Texas Open Meetings Act~~, Government Code, Chapter 551, Subchapters D and E or Texas Government Code section 418.183(f). Before any closed meeting is convened, the presiding officer will publicly identify the section or sections of the Act authorizing the closed meeting. All final votes, actions, or decisions will be taken in open meeting. [See BEC(LEGAL)]

The notice for this meeting was posted in compliance with the Texas Open Meeting Act on:

For the Board of Trustees