

**AGENDA OF RED OAK INDEPENDENT SCHOOL DISTRICT  
BOARD OF TRUSTEES SPECIAL MEETING  
Monday, June 17, 2024**

Notice is hereby given that a Special Meeting of the Board of Trustees of the Red Oak Independent School District will be held on Monday, June 17, 2024 beginning at 6:30 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. PUBLIC HEARING - DISCUSSION OF BUDGET AND PROPOSED TAX RATE FOR FISCAL YEAR 2024-2025 3  
Dr. Bill Johnston, CPA, Assistant Superintendent of Business Services / Chief Financial Officer
5. OPEN FORUM 6
6. 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.
  - 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.
7. RECONVENE IN OPEN SESSION FOR ACTION RELATIVE TO CLOSED SESSION
8. 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 June 14, 2024 at 4:30 p.m.

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Brenda Sanford, Superintendent  
(For the Board of Trustees)

# NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The RED OAK ISD will hold a public meeting at 6:30 PM on June 17, 2024 in the Red Oak ISD Board Room, 109 W Red Oak Rd, Red Oak, TX. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

<b>Maintenance Tax</b>	\$0.7552 /\$100 (Proposed rate for maintenance and operations)
<b>School Debt Service Tax Approved by Local Voters</b>	\$0.3481 /\$100 (Proposed rate to pay bonded indebtedness)

### Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories:

Maintenance and operations	4.74% increase or	% (decrease)
Debt service	11.02% increase or	% (decrease)
Total expenditures	0.65% increase or	% (decrease)

### Total Appraised Value and Total Taxable Value (as calculated under Tax Code Section 26.04)

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	\$5,944,725,374	\$6,358,194,563
Total appraised value* of new property**	\$406,297,035	\$280,639,375
Total taxable value*** of all property	\$3,840,081,050	\$4,330,576,176
Total taxable value*** of new property**	\$373,098,226	\$262,571,689

\* "Appraised value" is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).  
 \*\* "New property" is defined by Tax Code Section 26.012(17).  
 \*\*\* "Taxable value" is defined by Tax Code Section 1.04(10).

### Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness\* \$151,300,000

\* Outstanding principal

**Comparison of Proposed Rates with Last Year's Rates**

	<u>Maintenance &amp; Operations</u>	<u>Interest &amp; Sinking Fund*</u>	<u>Total</u>	<u>Local Revenue Per Student</u>	<u>State Revenue Per Student</u>
<b>Last Year's Rate</b>	\$0.7575	\$0.3481*	\$1.1056	\$6,437	\$6,084
<b>Rate to Maintain Same Level of Maintenance &amp; Operations Revenue &amp; Pay Debt Service</b>	\$0.6626	\$0.3717*	\$1.3452	\$7,021	\$5,981
<b>Proposed Rate</b>	\$0.7552	\$0.3481*	\$1.1033	\$6,911	\$6,052

\* The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

**Comparison of Proposed Levy with Last Year's Levy on Average Residence**

	<u>Last Year</u>	<u>This Year</u>
Average Market Value of Residences	\$389,476	\$374,689
Average Taxable Value of Residences	\$192,247	\$212,212
Last Year's Rate Versus Proposed Rate per \$100 Value	\$1.1056	\$1.1033
Taxes Due on Average Residence	\$2,125.48	\$2,341.33
Increase (Decrease) in Taxes		\$215.85

**Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.**

**Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is 1.1033. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of 1.1033.**

**Fund Balances**

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment:

Maintenance and Operations Fund Balance(s)	\$21,818,082
Interest & Sinking Fund Balance(s)	\$9,050,193

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

**RED OAK INDEPENDENT SCHOOL DISTRICT  
Budget Summary Report**

	2023-2024 Amended Budget					2024-2025 Proposed Budget				
	199 General Fund	240 Student Nutrition	599 Debt Service	Total Board Approved Funds	Cost per Student	199 General Fund	240 Student Nutrition	599 Debt Service	Total Board Approved Funds	Cost per Student
<b>REVENUES</b>										
Local Sources (Tax Levy)	\$29,286,405	\$0	\$13,950,798	\$ 43,237,203	\$ 6,559	\$29,921,028	\$0	\$13,791,724	\$ 43,712,752	\$ 6,542
Local Sources (Other)	2,276,559	872,572	175,000	3,324,131	504	2,613,500	987,472	380,000	3,980,972	596
State Sources	36,394,342	15,000	400,000	36,809,342	5,584	38,511,064	15,000	1,389,017	39,915,081	5,974
State Sources (On-Behalf)	3,845,406	45,000	-	3,890,406	590	4,089,823	47,500	-	4,137,323	619
Federal Sources	1,250,000	2,038,000	-	3,288,000	499	1,600,000	2,358,000	-	3,958,000	592
<b>REVENUE TOTAL</b>	<b>\$ 73,052,712</b>	<b>\$ 2,970,572</b>	<b>\$ 14,525,798</b>	<b>\$ 90,549,082</b>	<b>\$ 13,736</b>	<b>\$ 76,735,415</b>	<b>\$ 3,407,972</b>	<b>\$ 15,560,741</b>	<b>\$ 95,704,128</b>	<b>\$ 14,323</b>
<b>EXPENDITURES</b>										
<u>Instruction</u>										
11 Instructional	\$ 36,941,961	\$ -	\$ -	\$ 36,941,961	\$ 5,604	\$ 38,766,906	\$ -	\$ -	\$ 38,766,906	\$ 5,802
12 Instructional Resources & Media Services	940,129	-	-	940,129	143	920,836	-	-	920,836	138
13 Curriculum & Instructional Staff Development	2,160,442	-	-	2,160,442	328	2,617,922	-	-	2,617,922	392
Subtotal	40,042,532	-	-	40,042,532	6,074	42,305,664	-	-	42,305,664	6,331
<u>Instructional Support</u>										
21 Instructional Leadership	1,090,394	-	-	1,090,394	165	1,032,401	-	-	1,032,401	155
23 School Leadership	4,335,965	-	-	4,335,965	658	4,706,698	-	-	4,706,698	704
31 Guidance, Counseling & Evaluation Services	3,211,589	-	-	3,211,589	487	3,876,583	-	-	3,876,583	580
32 Social Services	219,778	-	-	219,778	33	197,029	-	-	197,029	29
33 Health Services	980,432	-	-	980,432	149	1,038,878	-	-	1,038,878	155
36 Co-Curricular/Extracurricular Activities	2,540,065	-	-	2,540,065	385	2,418,342	-	-	2,418,342	362
Subtotal	12,378,223	-	-	12,378,223	1,878	13,269,931	-	-	13,269,931	1,986
<u>Central Administration</u>										
41 General Administration	2,981,065	-	-	2,981,065	452	3,261,349	-	-	3,261,349	488
<u>District Operations</u>										
34 Student Transportation	3,657,111	-	-	3,657,111	555	3,442,777	-	-	3,442,777	515
35 Student Nutrition	-	3,970,572	-	3,970,572	602	-	4,407,972	-	4,407,972	660
51 Plant Maintenance & Operations	7,774,073	-	-	7,774,073	1,179	8,095,307	-	-	8,095,307	1,212
52 Security & Monitoring Services	1,681,041	-	-	1,681,041	255	1,758,432	-	-	1,758,432	263
53 Data Processing Services	1,748,753	-	-	1,748,753	265	1,820,534	-	-	1,820,534	272
Subtotal	14,860,978	3,970,572	-	18,831,550	2,857	15,117,050	4,407,972	-	19,525,022	2,922
<u>Debt Service</u>										
71 Debt Services	475,500	-	16,189,688	16,665,188	2,528	448,750	-	16,294,988	16,743,738	2,506
<u>Other</u>										
61 Community Services	1,826,414	-	-	1,826,414	277	1,958,671	-	-	1,958,671	293
81 Facilities Acquisition & Construction	53,000	-	-	53,000	8	-	-	-	-	-
99 Other Intergovernmental Charges	435,000	-	-	435,000	66	374,000	-	-	374,000	56
Subtotal	2,314,414	-	-	2,314,414	351	2,332,671	-	-	2,332,671	349
<b>EXPENDITURE TOTAL</b>	<b>\$ 73,052,712</b>	<b>\$ 3,970,572</b>	<b>\$ 16,189,688</b>	<b>\$ 93,212,972</b>	<b>\$ 14,140</b>	<b>\$ 76,735,415</b>	<b>\$ 4,407,972</b>	<b>\$ 16,294,988</b>	<b>\$ 97,438,375</b>	<b>\$ 14,582</b>
<b>Surplus/(Deficit)</b>	<b>\$ -</b>	<b>\$ (1,000,000)</b>	<b>\$ (1,663,890)</b>	<b>\$ (2,663,890)</b>	<b>\$ (404)</b>	<b>\$ -</b>	<b>\$ (1,000,000)</b>	<b>\$ (734,247)</b>	<b>\$ (1,734,247)</b>	<b>\$ (260)</b>

Per Texas Local Government Code §140.0045, the 2024-2025 General Fund budget includes \$1,275 for notices required by law to be published in the newspaper. The projected amount of expenditures in the 2023-2024 budget for these notices is \$1,054.

Per Texas Local Government Code §140.0045, the 2024-2025 General Fund budget includes \$5,120 for the portion of membership fees and dues of any nonprofit state association or organization that directly or indirectly influences or attempts to influence the outcome of legislation or administrative action as those terms are defined in Section §305.002, Government Code. The projected amount of membership expenditures in the 2023-2024 budget for lobbying is \$4,967.

## 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.