AGENDA OF RED OAK INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES REGULAR MEETING
Monday, August 17, 2026

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 17, 2026 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.

G. Consideration and Approval of Agreement for the Purchase of Attendance Credit (Netting Chapter 48 Funding) and Delegate Contractual Authority to Superintendent 83
   Dr. Bill Johnston, Chief Financial Officer and Michelle Ailara, Deputy Superintendent

7. INFORMATION ITEMS
   A. Finance Report 90
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
      2. Board Goals
      3. Superintendent Goals and Evaluation Instrument
   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 2023-2026
   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
   A. Consideration and Approval of Personnel
      Brenda Sanford, Superintendent
   B. Consideration and Approval of Board Goals
      Melanie Petersen, Board President
   C. Consideration and Approval of Superintendent Goals and Evaluation Instrument
      Melanie Petersen, Board President
   D. Consideration and Approval of the 2023-2026 District Safety and Security Audit
      Brenda Sanford, Superintendent
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 11 2026, at 4:00 p.m.

____

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 Cristi Watts, Executive Director of Student Services, for student issues, and Michelle Ailara, Deputy Superintendent, 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 20, 2026

A Regular Meeting of the Board of Trustees of Red Oak ISD was held Monday, July 20, 2026, 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 Regular Meeting of the School Board was called to order by Melanie Petersen, 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, 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, President; Johnny Knight, Vice President; Sean Kelly, Secretary; John Anderson; Donna Knight; Michelle Porter; and Brian Sebring.

   The following Board members were absent: None.

2. INVOCATION

   Mr. Knight led the invocation.

3. PLEDGES OF ALLEGIANCE

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

4. SUPERINTENDENT'S REPORT

   A. Construction Update
      Brent Stanford, Executive Director of Support Services

      Mr. Stanford gave an update on current construction projects, including Schupmann Elementary roof replacement, playground improvements with fencing and replacement of stage; Shirley B. Jones Elementary; Goodloe Stadium; CTE Building; ROHS practice gym addition and the JV stadium; Eastridge Elementary playground replacement, fencing, awning, and blacktop; Wooden Elementary fencing and playground replacement.

B. District Update
Brenda Sanford, Superintendent

Shana Owen, Executive Director of Specialized Learning, gave a presentation to update the Board on the Special Education Department. The presentation included information on Student Enrollment; Continuum of Services; Self-Contained Classroom Settings; STAAR ALT 2; RISE Program; Federal Compliance for Indicators; and Previous Years Results Driven Accountability.

Mrs. Sanford gave the Board the following upcoming dates:

Leadership Retreat will take place July 21st through July 22nd.

Back to School Bash will take place on August 1st from 8:30 a.m. until 11:30 a.m. at Red Oak Middle School.

We will welcome new teachers on August 3rd.

Meet the Teacher for all elementary campuses will be on August 10th at 6:00 p.m.

The first day of school is August 12th.

The next Mobile Food Pantry will be held on August 13th at 4:00 p.m. at the ESC.

The next Regular Board Meeting is scheduled for August 17th.

Meet the Hawks will be on Wednesday, August 19 at ROHS in the Competition Gym.

5. OPEN FORUM

No one spoke in Open Forum.

6. ACTION ITEMS

A. Consent Agenda

1. Minutes from School Board Special Meeting on June 9, 2026
2. Minutes from School Board Regular Meeting on June 15, 2026
3. Payment of Current Bills Over $50,000
4. Extracurricular Code of Conduct for 2026-2027
5. Student Code of Conduct for 2026-2027
6. Microsoft 365 Applications and Server License Renewal
7. Renewal of MasteryPrep

Mr. Knight made a motion to approve the Consent Agenda as presented. Ms. Porter seconded the motion. The motion passed 7 – 0.

BOARD MEMBER	Yea	Nay	Abstain
Melanie Petersen	X		
Johnny Knight	X		
Sean Kelly	X		
John Anderson	X		
Donna Knight	X		
Michelle Porter	X		
Brian Sebring	X		

B. Consideration and Approval of Board Endorsement of TASB Director Candidates
Melanie Petersen, Board President

Ms. Knight made a motion to endorse Mr. Lee Guidry for TASB Director Region 10 Position D. Mr. Sebring seconded the motion. The motion passed 7 – 0.

BOARD MEMBER	Yea	Nay	Abstain
Melanie Petersen	X		
Johnny Knight	X		
Sean Kelly	X		
John Anderson	X		
Donna Knight	X		
Michelle Porter	X		
Brian Sebring	X		

C. Consideration and Approval of Delegate and Alternate Delegate to the Texas Association of School Boards (TASB) Delegate Assembly
Melanie Petersen, Board President

Mr. Knight made the motion that the Board approve Sean Kelly as the Official Delegate for the TASB Delegate Assembly and Michelle Porter as the Alternate Delegate. Mr. Sebring seconded the motion. The motion passed 7 – 0.

BOARD MEMBER	Yea	Nay	Abstain
Melanie Petersen	X		
Johnny Knight	X		
Sean Kelly	X		
John Anderson	X		
Donna Knight	X		
Michelle Porter	X		
Brian Sebring	X		

7. INFORMATION ITEMS

A. Finance Report

8. CLOSED SESSION

The Board convened into Closed Session at 7:10 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. Personnel Matters
   2. District / Board Goals
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 back into Open Session at 8:32 p.m.

Mr. Knight made a motion to approve personnel as presented. Ms. Porter seconded the motion. The motion passed 7 – 0.

BOARD MEMBER	Yea	Nay	Abstain
Melanie Petersen	X		
Johnny Knight	X		
Sean Kelly	X		
John Anderson	X		
Donna Knight	X		
Michelle Porter	X		
Brian Sebring	X		

10. ADJOURNMENT

As there was no further business or action to be taken, the meeting adjourned at 8:33 p.m.

____
Melanie Petersen, Board President

____
Sean Kelly, Board Secretary

CHECK NUMBER	VENDOR	AMOUNT	ACCOUNT NUMBER
237538	TEXAS POLITICAL SUBD	16,424.99	199 E 41 6429 00 750 0 99 000
237538	TEXAS POLITICAL SUBD	1,049,563.99	199 E 51 6429 00 995 0 99 000
237538	TEXAS POLITICAL SUBD	68,035.02	199 E 34 6429 00 991 0 99 000
237538	TEXAS POLITICAL SUBD	26,894.01	199 E 41 6429 00 702 0 99 000
237538	TEXAS POLITICAL SUBD	5,453.99	199 E 52 6429 00 999 0 99 000
		1,166,372.00	Totals for 237538
237547	SHELL ENERGY SOLUTIO	55,814.30	199 E 51 6259 02 001 0 99 000
237547	SHELL ENERGY SOLUTIO	15,057.98	199 E 51 6259 02 041 0 99 000
237547	SHELL ENERGY SOLUTIO	11,751.42	199 E 51 6259 02 101 0 99 000
237547	SHELL ENERGY SOLUTIO	3,977.31	199 E 51 6259 02 102 0 99 000
237547	SHELL ENERGY SOLUTIO	7,902.26	199 E 51 6259 02 103 0 99 000
237547	SHELL ENERGY SOLUTIO	6,371.66	199 E 51 6259 02 105 0 99 000
237547	SHELL ENERGY SOLUTIO	13,253.31	199 E 51 6259 02 999 0 99 000
237547	SHELL ENERGY SOLUTIO	2,366.93	199 E 51 6259 02 870 0 99 000
237547	SHELL ENERGY SOLUTIO	759.77	199 E 51 6259 02 996 0 99 000
237547	SHELL ENERGY SOLUTIO	2,207.94	199 E 51 6259 02 995 0 99 000
237547	SHELL ENERGY SOLUTIO	2,679.75	199 E 51 6259 02 001 0 22 000
237547	SHELL ENERGY SOLUTIO	4,996.28	199 E 51 6259 02 042 0 99 000
		127,138.91	Totals for 237547
237595	SKYWARD, INC.	149.00	199 E 53 6398 00 997 0 99 000
237595	SKYWARD, INC.	131,904.00	199 E 53 6398 00 999 0 99 000
		132,053.00	Totals for 237595
237602	CURRICULUM ASSOCIATE	214,647.00	410 E 11 6398 27 999 0 11 MTL
		214,647.00	Totals for 237602
237624	LONGHORN BUS SALES/D	471,896.00	199 E 34 6631 00 991 0 99 000
		471,896.00	Totals for 237624
262700040	COMPLETE SUPPLY	1,548.26	199 E 51 6315 00 994 0 99 000
262700040	COMPLETE SUPPLY	1,283.90	199 E 51 6315 00 994 0 99 000
262700040	COMPLETE SUPPLY	1,644.65	199 E 51 6315 00 994 0 99 000
262700040	COMPLETE SUPPLY	4,297.13	199 E 51 6315 00 994 0 99 000
262700040	COMPLETE SUPPLY	864.84	199 E 51 6315 00 994 0 99 000
262700040	COMPLETE SUPPLY	7,940.28	199 E 51 6315 00 994 0 99 000
262700040	COMPLETE SUPPLY	6,782.19	199 E 51 6315 00 994 0 99 000
262700040	COMPLETE SUPPLY	5,126.84	199 E 51 6315 00 994 0 99 000
262700040	COMPLETE SUPPLY	9,805.85	199 E 51 6315 00 994 0 99 000
262700040	COMPLETE SUPPLY	720.70	199 E 51 6315 00 994 0 99 000
262700040	COMPLETE SUPPLY	1,346.40	199 E 51 6315 00 994 0 99 000
262700040	COMPLETE SUPPLY	891.68	199 E 51 6315 00 994 0 99 000
262700040	COMPLETE SUPPLY	471.92	199 E 51 6315 00 994 0 99 000
262700040	COMPLETE SUPPLY	8,509.06	199 E 51 6315 00 994 0 99 000
262700040	COMPLETE SUPPLY	150.52	199 E 51 6315 00 994 0 99 000
262700040	COMPLETE SUPPLY	15,901.33	199 E 51 6315 00 994 0 99 000
262700040	COMPLETE SUPPLY	3,909.13	199 E 51 6315 00 994 0 99 000
		71,194.68	Totals for 262700040
262700048	INSTRUCTURE, INC.	64,689.37	199 E 11 6398 00 871 0 11 000
		64,689.37	Totals for 262700048
		2,247,990.96	Totals for checks

CHECK NUMBER	VENDOR	AMOUNT	ACCOUNT NUMBER
12487	JOERIS GENERAL CONTR	2,252,431.95	660 E 81 6629 58 999 0 99 000
12487	JOERIS GENERAL CONTR	2,752,447.35	660 E 81 6629 54 999 0 99 000
		5,004,879.30	Totals for 12487
12489	JOERIS GENERAL CONTR	2,752,447.35	660 E 81 6629 54 999 0 99 000
		2,752,447.35	Totals for 12489
12490	JOERIS GENERAL CONTR	2,252,431.95	660 E 81 6629 58 999 0 99 000
		2,252,431.95	Totals for 12490
12495	CORGAN ASSOCIATES IN	9,600.00	660 E 81 6629 51 999 0 99 000
12495	CORGAN ASSOCIATES IN	3,540.00	660 E 81 6629 56 999 0 99 000
12495	CORGAN ASSOCIATES IN	20,925.00	660 E 81 6629 58 999 0 99 000
12495	CORGAN ASSOCIATES IN	14,250.00	660 E 81 6629 52 999 0 99 000
12495	CORGAN ASSOCIATES IN	35,190.50	660 E 81 6629 54 999 0 99 000
		83,505.50	Totals for 12495
12497	ONCOR ELECTRIC DELIV	141,040.80	660 E 81 6629 54 999 0 99 000
		141,040.80	Totals for 12497
12499	CORGAN ASSOCIATES IN	27,900.00	660 E 81 6629 58 999 0 99 000
12499	CORGAN ASSOCIATES IN	10,810.00	660 E 81 6629 56 999 0 99 000
12499	CORGAN ASSOCIATES IN	8,250.00	660 E 81 6629 51 999 0 99 000
12499	CORGAN ASSOCIATES IN	920.53	654 E 81 6629 00 999 0 99 000
12499	CORGAN ASSOCIATES IN	37,779.47	660 E 81 6629 54 999 0 99 000
		85,660.00	Totals for 12499
12500	JOERIS GENERAL CONTR	2,537,218.20	660 E 81 6629 51 999 0 99 000
		2,537,218.20	Totals for 12500
12501	JOERIS GENERAL CONTR	552,368.95	660 E 81 6629 52 999 0 99 000
		552,368.95	Totals for 12501
12502	JOERIS GENERAL CONTR	1,755,910.65	660 E 81 6629 54 999 0 99 000
		1,755,910.65	Totals for 12502
12503	JOERIS GENERAL CONTR	1,828,927.65	660 E 81 6629 56 999 0 99 000
		1,828,927.65	Totals for 12503
12504	JOERIS GENERAL CONTR	1,081,467.65	660 E 81 6629 58 999 0 99 000
		1,081,467.65	Totals for 12504
262700005	TEAM ENTERPRISE/DBA	157,952.00	660 E 81 6629 58 999 0 99 000
		157,952.00	Totals for 262700005
262700011	UES PROFESSIONAL SOL	3,376.25	660 E 81 6629 54 999 0 99 000
262700011	UES PROFESSIONAL SOL	22,824.38	660 E 81 6629 54 999 0 99 000
262700011	UES PROFESSIONAL SOL	37,092.50	660 E 81 6629 54 999 0 99 000
		63,293.13	Totals for 262700011
262700063	CORYELL ROOFING & CO	66,614.23	699 E 51 6629 34 999 0 99 000
262700063	CORYELL ROOFING & CO	361,374.20	699 E 51 6629 34 999 0 99 000
		427,988.43	Totals for 262700063
262700064	DELCOM GROUP LP	353,175.00	660 E 81 6629 53 999 0 99 000
		353,175.00	Totals for 262700064

CHECK NUMBER	VENDOR	AMOUNT	ACCOUNT NUMBER
		19,078,266.56	Totals for checks

Local Policy Title Changes

Presented for:

Board Action __X__ Report/Review Only ____________

Supporting documents:

None ____________ Attached __X__ Provided Later __________

Contact Person:

Merilee Stone, Assessment and Accountability Coordinator

Background Information:

Attached you will find local policies updated due to new title changes.

FL(LOCAL): STUDENT RECORDS

- Changes title of chief operations officer to chief of secondary schools.

CPC(LOCAL): OFFICE MANAGEMENT – RECORDS MANAGEMENT

- Changes title of chief operations officer to chief of secondary schools.

Fiscal Implications:

N/A

Administrative Recommendation:

The administration recommends that the Board revise (LOCAL) policies to reflect current titles of Red Oak ISD employees.

PROPOSED REVISIONS

The Superintendent shall oversee the performance of records management functions prescribed by state and federal law:

- Records administrator, as prescribed by Local Government Code 176.001 and 176.0065. [See BBFA]
- Officer for public information, as prescribed by Government Code 552.201–.205. [See GBAA]
- Public information coordinator, as prescribed by Government Code 552.012. [See BBD]

Local Government Records Act

“Local Government Record”

The term “local government record” shall pertain to all items identified as such by the Local Government Records Act.

Records Management Officer

The chief of secondary schools~~chief operations officer~~ shall serve as and perform the duties of the District’s records management officer as prescribed by Local Government Code 203.023 and shall administer the District’s records management program pertaining to local government records in compliance with the Local Government Records Act.

Notification

The records management officer shall file his or her name with the Texas State Library and Archives Commission (TSLAC) within 30 days of assuming the position.

Electronic Records

The records management officer shall develop procedures for the management of electronic records that comply with the District’s records control schedules and meet the minimum components required by law.

The procedures shall:

1. Specify the objectives of the electronic records management program;
2. Identify the responsibilities of employees who create, receive, or maintain electronic records;
3. Ensure the maintenance of electronic records until the expiration of the applicable retention period and final disposition; and
4. Ensure that electronic records that must be protected from unauthorized use or disclosure are appropriately protected as required by law, regulation, or other applicable requirements.

Records Control Schedules	The records management officer shall file with the TSLAC a written declaration that the District has adopted records control schedules that comply with records retention schedules issued by the TSLAC as provided by law.
Website Postings	The District's records management program shall address the length of time records will be posted on the District's website when the law does not specify a posting period.
Records Destruction Practices	All local government records shall be considered District property and any unauthorized destruction or removal shall be prohibited. The District shall follow its records control schedules, records management program, and all applicable laws regarding records destruction. However, the District shall preserve records, including electronically stored information, and suspend routine record destruction practices where appropriate and in accordance with procedures developed by the records management officer. Such procedures shall describe the circumstances under which local government records scheduled for destruction must be retained. Notification shall be given to appropriate staff when routine record destruction practices must be suspended and when they may be resumed.
Training	The records management officer shall receive appropriate training regarding the Local Government Records Act and shall ensure that custodians of records, as defined by law, and other applicable District staff are trained on the District's records management program, including this policy and corresponding procedures.

PROPOSED REVISIONS

Comprehensive System

The Superintendent shall develop and maintain a comprehensive system of student records and reports dealing with all facets of the school program operation and shall ensure through reasonable procedures that records are accessed by authorized persons only, as allowed by this policy. These data and records shall be stored in a safe and secure manner and shall be conveniently retrievable for use by authorized school officials.

Cumulative Record

A cumulative record shall be maintained for each student from entrance into District schools until withdrawal or graduation from the District.

This record shall move with the student from school to school and be maintained at the school where currently enrolled until graduation or withdrawal. Records for nonenrolled students shall be retained for the period of time required by law. No permanent records may be destroyed without explicit permission from the Superintendent. [See CPC]

Custodian of Records

The chief of secondary schools ~~chief operations officer~~ is custodian of all records for currently enrolled students. The chief of secondary schools ~~chief operations officer~~ is the custodian of records for students who have withdrawn or graduated. The student handbook made available to all students and parents shall contain a listing of the addresses of District schools, as well as the Superintendent's business address.

Types of Education Records

The record custodian shall be responsible for the education records of the District. These records may include:

1. Admissions data, personal and family data, including certification of date of birth.
2. Standardized test data, including intelligence, aptitude, interest, personality, and social adjustment ratings.
3. All achievement records, as determined by tests, recorded grades, and teacher evaluations.
4. All documentation regarding a student's testing history and any accelerated instruction he or she has received, including any accelerated education plan developed for the student.
5. Health services record, including:
   a. The results of any tuberculin tests required by the District.

b. The findings of screening or health appraisal programs the District conducts or provides. [See FFAA]

c. Immunization records. [See FFAB]

6. Attendance records.
7. Student questionnaires.
8. Records of teacher, school counselor, or administrative conferences with the student or pertaining to the student.
9. Verified reports of serious or recurrent behavior patterns.
10. Copies of correspondence with parents and others concerned with the student.
11. Records transferred from other districts in which the student was enrolled.
12. Records pertaining to participation in extracurricular activities.
13. Information relating to student participation in special programs.
14. Records of fees assessed and paid.
15. Records pertaining to student and parent complaints.
16. Other records that may contribute to an understanding of the student.

Access by Parents

The District shall make a student's records available to the student's parents, as permitted by law. The records custodian or designee shall use reasonable procedures to verify the requester's identity before disclosing student records containing personally identifiable information.

Records may be reviewed in person during regular school hours without charge upon written request to the records custodian. For in-person viewing, the records custodian or designee shall be available to explain the record and to answer questions. The confidential nature of the student's records shall be maintained at all times, and records to be viewed shall be restricted to use only in the Superintendent's, principal's, or school counselor's office, or other restricted area designated by the records custodian. The original copy of the record or any document contained in the cumulative record shall not be removed from the school.

Copies of records are available at a per copy cost, payable in advance. Copies of records must be requested in writing. Parents may be denied copies of records if they fail to follow proper procedures or pay the copying charge. If the student qualifies for free or reduced-price lunches and the parents are unable to view the records during regular school hours, upon written request of a parent, one copy of the record shall be provided at no charge.

A parent may continue to have access to his or her child's records under specific circumstances after the student has attained 18 years of age or is attending an institution of postsecondary education. [See FL(LEGAL)]

Access by School Officials

A school official shall be allowed access to student records if he or she has a legitimate educational interest in the records.

For the purposes of this policy, "school officials" shall include:

1. An employee, Board member, or agent of the District, including an attorney, a consultant, a contractor, a volunteer, a school resource officer, and any outside service provider used by the District to perform institutional services.
2. An employee of a cooperative of which the District is a member or of a facility with which the District contracts for placement of students with disabilities.
3. A contractor retained by a cooperative of which the District is a member or by a facility with which the District contracts for placement of students with disabilities.
4. A parent or student serving on an official committee, such as a disciplinary or grievance committee, or assisting another school official in performing his or her tasks.
5. A person appointed to serve on a team to support the District's safe and supportive school program.

All contractors provided with student records shall follow the same rules as employees concerning privacy of the records and shall return the records upon completion of the assignment.

A school official has a "legitimate educational interest" in a student's records when he or she is:

1. Working with the student;
2. Considering disciplinary or academic actions, the student's case, or an individualized education program for a student with disabilities;
3. Compiling statistical data;

4. Reviewing an education record to fulfill the official's professional responsibility; or

5. Investigating or evaluating programs.

Transcripts and Transfers of Records

The District may request transcripts from previously attended schools for students transferring into District schools; however, the ultimate responsibility for obtaining transcripts from sending schools rests with the parent or student, if 18 or older.

For purposes of a student's enrollment or transfer, the District shall promptly forward in accordance with the timeline provided in law education records upon request to officials of other schools or school systems in which the student intends to enroll or enrolls. [See FD(LEGAL), Required Documentation] The District may return an education record to the school identified as the source of the record.

Records Responsibility for Students in Special Education

The executive director of specialized learning shall be responsible for ensuring the confidentiality of any personally identifiable information in records of students in special education.

A current listing of names and positions of persons who have access to records of students in special education is maintained at the District education service center.

Procedure to Amend Records

Within 15 District business days of the record custodian's receipt of a request to amend records, the District shall notify the parents in writing of its decision on the request and, if the request is denied, of their right to a hearing. If a hearing is requested, it shall be held within 10 District business days after the request is received.

Parents shall be notified in advance of the date, time, and place of the hearing. An administrator who is not responsible for the contested records and who does not have a direct interest in the outcome of the hearing shall conduct the hearing. The parents shall be given a full and fair opportunity to present evidence and, at their own expense, may be assisted or represented at the hearing.

The parents shall be notified of the decision in writing within 10 District business days of the hearing. The decision shall be based solely on the evidence presented at the hearing and shall include a summary of the evidence and reasons for the decision. If the decision is to deny the request, the parents shall be informed that they have 30 District business days within which to exercise their right to place in the record a statement commenting on the contested information and/or stating any reason for disagreeing with the District's decision.

Directory Information

Directory information for District students has been classified into two separate categories:

1. Items for use only for school-sponsored purposes; and
2. Items for all other purposes.

School-Sponsored Purposes

For the following school-sponsored purposes — all District publications and announcements — directory information shall include student name; address; electronic mail address; photograph; date and place of birth; major field of study; degrees, honors, and awards; dates of attendance; grade level; participation in recognized activities and sports; and weight and height of members of athletic teams.

All Other Purposes

The District shall not release student directory information for any purpose other than a school-sponsored purpose, unless required by law. [See FL(LEGAL)]

Local Policy Update 127

Presented for:

Board Action ____X____ Report/Review Only ____________

Supporting documents:

None ____________ Attached _____X_____ Provided Later __________

Contact Person:

Merilee Stone, Assessment and Accountability Coordinator

Background Information:

Attached you will find Explanatory Notes for TASB Local Update 127 and The Summary of Local Policy Recommendations below. Local changes are due to changes in legal policy or Texas Administrative Code. Cabinet members listed next to each policy have reviewed the recommendations. The update includes changes in local policy related to:

BJCF(LOCAL): SUPERINTENDENT NONRENEWAL - Sanford

- Updates the policy to align with disability accommodation requirements and adds two new nonrenewal reasons required by recent state legislation.

CAA(LOCAL): FINANCIAL ETHICS - Johnston

- Updates policy references to align with revisions made in the employee standards of conduct policy series.

DC(LOCAL): EMPLOYMENT PRACTICES - Ailara

- Updates policy references and clarifies that the superintendent remains responsible and accountable for posting vacancies.

DH(LOCAL): EMPLOYEE STANDARDS OF CONDUCT - Ailara

- Updates references within the policy to align with revisions in the employee conduct policy series.

DP(LOCAL): PERSONNEL POSITIONS - Ailara

- Recommended for deletion because principal qualifications and school counselor provisions have been moved to separate policies for improved organization.

DPA(LOCAL): PERSONNEL POSITIONS: PRINCIPALS - Ailara

- Establishes a standalone policy for principal qualifications and aligns qualification requirements with TASB's recommended job description standards.

DPB(LOCAL): PERSONNEL POSITIONS: OTHER PERSONNEL POSITIONS - Trimble

- Creates a separate policy for school counselor requirements that were previously included in DP(LOCAL).

EHBB(LOCAL): GIFTED AND TALENTED STUDENTS - Owen

- Revises student identification criteria to comply with updated state regulations.

FFF(LOCAL): STUDENT SAFETY - Ailara

- Expands and reorganizes the definition of misconduct to reflect recent state law changes and improve clarity.

These changes are explained in the attached Explanatory Notes for TASB Localized Policy Manual Update 127.

Fiscal Implications:

N/A

Administrative Recommendation:

The administration recommends that the Board add, revise, or delete (LOCAL) policies as recommended by ROISD Administration.

Explanatory Notes

TASB Localized Policy Manual Update 127

Red Oak ISD

ATTN(NOTE) GENERAL INFORMATION ABOUT THIS UPDATE

All changes to the legal framework provided in this update are currently effective unless otherwise indicated in the explanatory note for that code.

AIA(LEGAL) ACCOUNTABILITY: ACCREDITATION AND PERFORMANCE INDICATORS

Revisions throughout the A-F Performance Ratings section of this legal framework are due to House Bill 8 from the Second Special Session of the 89th Legislature.

AIB(LEGAL) ACCOUNTABILITY: PERFORMANCE REPORTING

Citations have been updated in accordance with redesignated Administrative Code rules.

AIC(LEGAL) ACCOUNTABILITY: INTERVENTIONS AND SANCTIONS

Revisions to this legal framework are due to House Bill 8 from the Second Special Session of the 89th Legislature. This legislation repealed some provisions and amended others.

BAA(LEGAL) BOARD LEGAL STATUS: POWERS AND DUTIES

An obsolete cross-reference has been deleted at Discretionary Powers and Duties.

BDAE(LEGAL) OFFICERS AND OFFICIALS: DUTIES AND REQUIREMENTS OF DEPOSITORY

The note at the top of this legal framework has been updated to remove the hyperlink to the district's innovation plan. The hyperlink to the district's innovation plan is located in AF(LOCAL), and a cross-reference to that code has been included.

BJA(LEGAL) SUPERINTENDENT: QUALIFICATIONS AND DUTIES

A cross-reference has been updated due to recoding material in the DP series of policies.

BJCF(LOCAL) SUPERINTENDENT: NONRENEWAL

Recommended revisions to this local policy on nonrenewal of a superintendent align with language at DFBB(LOCAL) relating to accommodations of disability and the addition of two nonrenewal reasons included in Update 126 that were related to Senate Bill 12 from the 89th Legislature.

CAA(LOCAL) FISCAL MANAGEMENT GOALS AND OBJECTIVES: FINANCIAL ETHICS

A cross-reference in the Note has been updated to reflect changes to the DH series of policies, which are described in more detail below.

CBB(LEGAL) STATE AND FEDERAL REVENUE SOURCES: FEDERAL

The Federal Acquisition Regulation has increased the micro-purchase threshold limit to $15,000 and increased the simplified acquisition threshold to $350,000. The language under Procurement Methods has been adjusted accordingly.

CE(LEGAL) ANNUAL OPERATING BUDGET

Revisions at Authorized Expenditures are due to House Bill 8 from the Second Special Session of the 89th Legislature. Section 3.006 of the bill amends Education Code 45.105(c-1).

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CHE(LEGAL) PURCHASING AND ACQUISITION: VENDOR DISCLOSURES AND CONTRACTS

Citations in the Required Contract Provisions section relating to Energy Companies have been updated after redesignation of the material by House Bill 4595 and to correct a typographical error.

CKEA(LEGAL) SECURITY PERSONNEL: COMMISSIONED PEACE OFFICERS

Substantive revisions are due to rule changes. For readability, additional margin notes have been included. A note has been added under the Required Policies section to point the reader to TCOLE model policies and forms available on the TCOLE website.

CKEB(LEGAL) SECURITY PERSONNEL: SCHOOL MARSHALS

The citation has been corrected at Fit for Duty Review.

CMD(LEGAL) EQUIPMENT AND SUPPLIES MANAGEMENT: INSTRUCTIONAL MATERIALS CARE AND ACCOUNTING

19 Administrative Code 67.1001(e) has been amended. On page 4, the list at Permitted Expenditures adds items to implement Senate Bill 13 from the 89th Texas Legislature by updating the allowable expenditures from a district's instructional materials and technology allotment.

CNC(LEGAL) TRANSPORTATION MANAGEMENT: TRANSPORTATION SAFETY

Language has been added from the Texas Administrative Code. The amended provisions regarding safety standards changed requirements that were once placed on manufacturers of school buses to now be requirements for school districts. The citation to the Transportation Code has been removed, as it is not necessary.

COA(LEGAL) FOOD AND NUTRITION MANAGEMENT: PROCUREMENT

A citation has been corrected at Procurement Training.

CPC(LEGAL) OFFICE MANAGEMENT: RECORDS MANAGEMENT

13 Administrative Code 7.125 has been repealed, and separate rules for each retention schedule have been adopted. Citations relating to the TSLAC Retention Schedules have been updated accordingly.

CQA(LEGAL) TECHNOLOGY RESOURCES: DISTRICT, CAMPUS, AND CLASSROOM WEBSITES

The Required Website Postings section has been revised to reflect new statutory and rule requirements for postings, and the format has been modified to provide a clear citation to each requirement. The Note preceding the list has been revised to provide information regarding why the requirements are posted in the order that has been chosen by TASB.

D(LEGAL) PERSONNEL

Restructuring of codes in the DH section and the DP section necessitates an update to the D section table of contents.

DC(LEGAL) EMPLOYMENT PRACTICES

A cross-reference in the Employment Policies section has been updated to reflect changes to the DP series of policies.

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DC(LOCAL) EMPLOYMENT PRACTICES

The cross-reference at Employment Assistance Prohibited has been updated to reflect changes to the DH series of policies. Standard policy language at BJA(LOCAL) notes that the superintendent may delegate responsibilities to other employees of the district but shall remain accountable to the board for the performance of all duties, delegated or otherwise. For this reason, TASB recommends removing "or designee" from the Posting Vacancies section.

DCA(LEGAL) EMPLOYMENT PRACTICES: PROBATIONARY CONTRACTS

The note at the top of this legal framework has been updated to remove the hyperlink to the district’s innovation plan. The hyperlink to the district’s innovation plan is located in AF(LOCAL), and a cross-reference to that code has been included.

DEAA(LEGAL) COMPENSATION PLAN: INCENTIVES AND STIPENDS

House Bill 2, Article 2.20(b) from the 89th Legislature repealed Education Code 48.114 effective September 1, 2026. TASB has opted to include this repeal with Update 127, as it will be the Update closest in time to the effective date.

DF(LEGAL) TERMINATION OF EMPLOYMENT

The cross-reference at Report to Superintendent has been updated to reflect changes to the DP series of policies. We have also updated the cross-reference at Prohibited Classroom Instruction to reflect policy EMB.

DFBA(LEGAL) TERM CONTRACTS: SUSPENSION/TERMINATION DURING CONTRACT

The cross-reference at Report by Principal has been updated to reflect changes to the DP series of policies.

DFE(LEGAL) TERMINATION OF EMPLOYMENT: RESIGNATION

The cross-reference at Report by Principal has been updated to reflect changes to the DP series of policies.

DH(LEGAL) EMPLOYEE STANDARDS OF CONDUCT

Because DHA(LEGAL) has been created to focus on educator ethics, the section by that name has been deleted from this code. In addition, the Duty to Report section of this legal framework has been bolstered with additional text around the duty to report child abuse or neglect.

DH(LOCAL) EMPLOYEE STANDARDS OF CONDUCT

The two cross-references to DH(EXHIBIT) have been revised to reflect changes to the DH series of policies, which are described in more detail below.

DH(EXHIBIT) EMPLOYEE STANDARDS OF CONDUCT

This exhibit is being deleted from the manual, and the Educators' Code of Ethics is being recoded to DHA(LEGAL).

DHA(LEGAL) EMPLOYEE STANDARDS OF CONDUCT: EDUCATOR CODE OF ETHICS

This new legal framework has been created to house information relating to the Educators' Code of Ethics. This material has been recoded to clarify that elements 3.8 and 3.9 of the Code of Ethics now form the basis of the reporting requirements for educator misconduct that changed during the 89th Legislature. Prior to Update 127, the Educators' Code of Ethics was housed as an exhibit to the manual at DH(EXHIBIT). Because the definitions relating to inappropriate communication and boundaries are from the Code of Ethics, they are now in this new legal framework.

DHB(LEGAL) EMPLOYEE STANDARDS OF CONDUCT: REPORTS TO STATE BOARD FOR EDUCATOR CERTIFICATION

The cross-reference at Deadline to Report After Termination or Resignation has been updated to reflect changes to the DP series of policies.

DHC(LEGAL) EMPLOYEE STANDARDS OF CONDUCT: REPORTS TO TEXAS EDUCATION AGENCY

The cross-reference at Deadline to Report has been updated to reflect changes to the DP series of policies. A citation has been corrected in the Contents of Report section.

DK(LEGAL) ASSIGNMENT AND SCHEDULES

The note at the top of this legal framework has been updated to remove the hyperlink to the district's innovation plan. The hyperlink to the district's innovation plan is located in AF(LOCAL), and a cross-reference to that code has been included.

DP(LEGAL) PERSONNEL POSITIONS

Material at DP(LEGAL) is being recoded to DPA, regarding principals, and DPB, regarding other personnel positions, as the requirements specific to principals have expanded sufficiently to warrant a separate legal framework.

DP(LOCAL) PERSONNEL POSITIONS

To accommodate the restructuring of the DP series due to the requirements specific to principals, this local policy is recommended for deletion. Materials regarding principal qualifications have been moved to a new code at DPA(LOCAL), and the language relating to school counselors has been moved to DPB(LOCAL).

DPA(LEGAL) PERSONNEL POSITIONS: PRINCIPALS

Information relating to principals previously found at DP has been relocated to this new code. In addition, a note relating to the requirement to report child abuse or neglect has been added so all reporting requirements for principals are housed in one location for clarity.

DPA(LOCAL) PERSONNEL POSITIONS: PRINCIPALS

This new code specifically related to principals now houses principal qualification language that was previously at DP(LOCAL). Minor revisions have been made to the text at Qualifications to align with the model job description provided by TASB HR Services. Any posting for a principal position would, at minimum, include the items provided in this list. Other qualifications may be included as provided by the last item in the list.

DPB(LEGAL) PERSONNEL POSITIONS: OTHER PERSONNEL POSITIONS

All information previously at DP(LEGAL) that is not related to principals (now at DPA) and substitutes (now at DPC) has been moved to this legal framework. The School Psychological Services section has been amended to reflect changes in 22 Administrative Code 465.38(b)-(c).

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DPB(LOCAL) **PERSONNEL POSITIONS: OTHER PERSONNEL POSITIONS**

This new policy now houses text relating to school counselors that was previously at DP(LOCAL).

DPC(LEGAL) **PERSONNEL POSITIONS: SUBSTITUTE, TEMPORARY, AND PART-TIME POSITIONS**

This new legal framework now houses information formerly in DPB(LEGAL) relating to substitute positions.

EB(LEGAL) **SCHOOL YEAR**

The note at the top of this legal framework has been updated to remove the hyperlink to the district's innovation plan. The hyperlink to the district's innovation plan is located in AF(LOCAL), and a cross-reference to that code has been included.

EEB(LEGAL) **INSTRUCTIONAL ARRANGEMENTS: CLASS SIZE**

The note at the top of this legal framework has been updated to remove the hyperlink to the district's innovation plan. The hyperlink to the district's innovation plan is located in AF(LOCAL), and a cross-reference to that code has been included.

EFA(LEGAL) **INSTRUCTIONAL RESOURCES: INSTRUCTIONAL MATERIALS**

Substantive revisions are due to amendments to 19 Administrative Code 67.1501 and 67.1502 regarding TEA standards for review of instructional materials. Additional revisions have been made for organization and to margin notes to improve clarity and readability.

EHAC(LEGAL) **BASIC INSTRUCTIONAL PROGRAM: REQUIRED INSTRUCTION (SECONDARY)**

Changes to this policy regarding course offerings in grades 9-12 were needed after amendments to 19 Administrative Code 74.3. Citations have also been updated to conform with the new amendments.

EHBB(LEGAL) **SPECIAL PROGRAMS: GIFTED AND TALENTED STUDENTS**

Revisions to this legal framework are due to amendments to 19 Administrative Code 89.1.

EHBB(LOCAL) **SPECIAL PROGRAMS: GIFTED AND TALENTED STUDENTS**

Recommended changes at Identification Criteria are the result of amendments to 19 Administrative Code 89.1.

EHBCA(LEGAL) **COMPENSATORY SERVICES AND INTENSIVE PROGRAMS: ACCELERATED INSTRUCTION**

Revisions to this legal framework are due to House Bill 8 from the Second Special Session of the 89th Legislature. Please note that the English II end-of-course (EOC) assessment is still a requirement for the 2026 and 2027 graduating classes.

EHDD(LEGAL) **ALTERNATIVE METHODS FOR EARNING CREDIT: COLLEGE COURSE WORK/DUAL CREDIT**

The FAST Program section has been revised due to amendments to 19 Administrative Code 13.503(a)-(b). Deletions throughout are due to repealed provisions from the Administrative Code.

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EKB(LEGAL) TESTING PROGRAMS: STATE ASSESSMENT

Revisions throughout this legal framework are due to changes from House Bill 8 from the Second Special Session of the 89th Legislature.

FA(LEGAL) PARENT RIGHTS AND RESPONSIBILITIES

A section prohibiting infringement on parental rights has been added after voters approved Senate Joint Resolution 34 from the 89th Legislature.

FDA(LEGAL) ADMISSIONS: INTERDISTRICT TRANSFERS

The note at the top of this legal framework has been updated to remove the hyperlink to the district's innovation plan. The hyperlink to the district's innovation plan is located in AF(LOCAL), and a cross-reference to that code has been included.

FED(LEGAL) ATTENDANCE: ATTENDANCE ENFORCEMENT

Changes regarding sanctions as they relate to truancy prevention measures are due to revisions at 19 Administrative Code 129.1047.

FFAC(LEGAL) WELLNESS AND HEALTH SERVICES: MEDICAL TREATMENT

13 Administrative Code 7.125, which contained all the TSLAC retention schedules, was repealed and replaced with 13 Administrative Code 7.126-.137. Each rule now contains a single retention schedule. The Records of Public School Districts schedule is now located at 13 Administrative Code 7.131. The revision at Records in the section on the Maintenance and Administration of Epinephrine Delivery Systems reflects this change. Related revisions also appear in CPC(LEGAL).

FFEB(LEGAL) COUNSELING AND MENTAL HEALTH: MENTAL HEALTH

The cross-reference in the Exception: Court Order section has been updated to reflect changes to the DP series of policies.

FFF(LOCAL) STUDENT WELFARE: STUDENT SAFETY

The definition of misconduct has been amended to include provisions from Senate Bill 571 from the 89th Legislative Session. The misconduct definition has also been reformatted to improve readability.

FM(LEGAL) STUDENT ACTIVITIES

In the Limits on Participation and Practice section, "one activity" has been revised to "two activities" due to amendments to 19 Administrative Code 76.1001(d).

FOA(LEGAL) STUDENT DISCIPLINE: REMOVAL BY TEACHER OR BUS DRIVER

At Appeals, a citation error has been corrected, and margin notes have been added to assist with clarity and readability.

GKA(LEGAL) COMMUNITY RELATIONS: CONDUCT ON SCHOOL PREMISES

A citation in the Tobacco and E-Cigarettes section has been updated after 20 U.S.C. 7183 was redesignated to 20 U.S.C. 7973.

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GKD(LEGAL) COMMUNITY RELATIONS: NONSCHOOL USE OF SCHOOL FACILITIES

Substantial revisions have been made regarding Facilities Use by Religious Organizations based on Senate Bill 2986 from the 89th Legislature.

GNC(LEGAL) RELATIONS WITH EDUCATIONAL ENTITIES: COLLEGES AND UNIVERSITIES

19 Administrative Code 9.141-9.144, 9.146, and 9.147 have been repealed, which led to substantive changes to this legal framework. Provisions that are duplicative of those in EHDD(LEGAL) have been deleted.

Instruction Sheet

TASB Localized Policy Manual Update 127

Red Oak ISD

Code	Type	Action To Be Taken	Note
ATTN	(NOTE)	No policy enclosed	See explanatory note
AIA	(LEGAL)	Replace policy	Revised policy
AIB	(LEGAL)	Replace policy	Revised policy
AIC	(LEGAL)	Replace policy	Revised policy
BAA	(LEGAL)	Replace policy	Revised policy
BDAE	(LEGAL)	Replace policy	Revised policy
BJA	(LEGAL)	Replace policy	Revised policy
BJCF	(LOCAL)	Replace policy	Revised policy
CAA	(LOCAL)	Replace policy	Revised policy
CBB	(LEGAL)	Replace policy	Revised policy
CE	(LEGAL)	Replace policy	Revised policy
CHE	(LEGAL)	Replace policy	Revised policy
CKEA	(LEGAL)	Replace policy	Revised policy
CKEB	(LEGAL)	Replace policy	Revised policy
CMD	(LEGAL)	Replace policy	Revised policy
CNC	(LEGAL)	Replace policy	Revised policy
COA	(LEGAL)	Replace policy	Revised policy
CPC	(LEGAL)	Replace policy	Revised policy
CQA	(LEGAL)	Replace policy	Revised policy
D	(LEGAL)	Replace table of contents	Revised table of contents
DC	(LEGAL)	Replace policy	Revised policy
DC	(LOCAL)	Replace policy	Revised policy
DCA	(LEGAL)	Replace policy	Revised policy
DEAA	(LEGAL)	Replace policy	Revised policy
DF	(LEGAL)	Replace policy	Revised policy
DFBA	(LEGAL)	Replace policy	Revised policy
DFE	(LEGAL)	Replace policy	Revised policy
DH	(LEGAL)	Replace policy	Revised policy
DH	(LOCAL)	Replace policy	Revised policy
DH	(EXHIBIT)	DELETE exhibit	See explanatory note
DHA	(LEGAL)	ADD policy	See explanatory note
DHB	(LEGAL)	Replace policy	Revised policy
DHC	(LEGAL)	Replace policy	Revised policy
DK	(LEGAL)	Replace policy	Revised policy

Instruction Sheet

TASB Localized Policy Manual Update 127

Red Oak ISD

Code	Type	Action To Be Taken	Note
DP	(LEGAL)	DELETE policy	See explanatory note
DP	(LOCAL)	DELETE policy	See explanatory note
DPA	(LEGAL)	ADD policy	See explanatory note
DPA	(LOCAL)	ADD policy	See explanatory note
DPB	(LEGAL)	Replace policy	Revised policy
DPB	(LOCAL)	ADD policy	See explanatory note
DPC	(LEGAL)	ADD policy	See explanatory note
EB	(LEGAL)	Replace policy	Revised policy
EEB	(LEGAL)	Replace policy	Revised policy
EFA	(LEGAL)	Replace policy	Revised policy
EHAC	(LEGAL)	Replace policy	Revised policy
EHBB	(LEGAL)	Replace policy	Revised policy
EHBB	(LOCAL)	Replace policy	Revised policy
EHBCA	(LEGAL)	Replace policy	Revised policy
EHDD	(LEGAL)	Replace policy	Revised policy
EKB	(LEGAL)	Replace policy	Revised policy
FA	(LEGAL)	Replace policy	Revised policy
FDA	(LEGAL)	Replace policy	Revised policy
FED	(LEGAL)	Replace policy	Revised policy
FFAC	(LEGAL)	Replace policy	Revised policy
FFEB	(LEGAL)	Replace policy	Revised policy
FFF	(LOCAL)	Replace policy	Revised policy
FM	(LEGAL)	Replace policy	Revised policy
FOA	(LEGAL)	Replace policy	Revised policy
GKA	(LEGAL)	Replace policy	Revised policy
GKD	(LEGAL)	Replace policy	Revised policy
GNC	(LEGAL)	Replace policy	Revised policy

(LOCAL) Policy Comparisons

These documents are generated by an automated process that compares the updated policy to the current policy as found in TASB records.

In this packet, you will find:

- Policies being recommended for revision (annotated)
- New policies (not annotated)
- Policies recommended for deletion (annotated in PDF; not shown in Word)

Annotations are shown as follows:

- Deletions are in a red strike-through font: ~~deleted text~~.
- Additions are in a blue font: new text.
- Blocks of text that were moved without changes are shown in green, with double underline and double strike-through formatting to distinguish the text's new placement from its original location: ~~moved text~~ becomes moved text.
- Revision bars appear in the right margin to show sections with changes.

Note: While the annotation software competently identifies simple changes, large or complicated changes — as in an extensive rewrite — may be more difficult to follow. In addition, TASB's recent changes to the policy templates to facilitate accessibility sometimes make formatting changes appear tracked, even though the text remains the same.

For further assistance in understanding policy changes, please refer to the explanatory notes in your Localized Policy Manual update packet or contact your policy consultant.

Contact us:

School Districts and Education Service Centers, call 800-580-7529 or email policy.service@tasb.org.

Community Colleges, call 800-580-1488 or email colleges@tasb.org.

Reasons

The Board's decision not to renew the Superintendent's contract shall not be based on the Superintendent's exercise of Constitutional rights or based unlawfully on race, color, religion, sex, gender, national origin, age, disability, or any other basis prohibited by law. Reasons for the nonrenewal of the Superintendent's contract shall be:

1. Deficiencies pointed out in evaluations, supplemental memoranda, or other communications.

2. Failure to fulfill duties or responsibilities.

3. Incompetency or inefficiency in the performance of duties.

4. Insubordination or failure to comply with Board directives.

5. Failure to comply with Board policies or administrative regulations.

6. Failure of the District to make measurable progress toward the goals stated in the District improvement plan. [See BQ]

7. Conducting personal business during school hours when it results in neglect of duties.

8. Drunkenness or excessive use of alcoholic beverages; or possession, use, or being under the influence of alcohol or alcoholic beverages while on District property, while working in the scope of the employee's duties, or while attending any school- or District-sponsored activity.

9. The illegal possession, use, manufacture, or distribution of a controlled substance, a drug, a dangerous drug, hallucinogens, or other substances regulated by state statutes.

10. Failure to meet the District's standards of professional conduct.

11. Failure to report to the Board any arrest, indictment, conviction, no contest or guilty plea, or other adjudication for any felony, any crime involving moral turpitude, or other offense listed at DH(LOCAL). [See DH]

12. Conviction of or deferred adjudication for any felony, any crime involving moral turpitude, or other offense listed at DH(LOCAL); or conviction of a lesser included offense pursuant to a plea when the original charged offense is a felony. [See DH]

13. Failure to comply with reasonable District requirements regarding advanced coursework or professional improvement and growth.

14. Disability, not otherwise protected by law, that prevents the Superintendent from performing the essential functions of the job, with or without reasonable accommodation.

15. Any activity, school-connected or otherwise, that, because of publicity given it or knowledge of it among students, faculty, or the community, impairs or diminishes the Superintendent's effectiveness in the District.

16. Any breach by the Superintendent of an employment contract or any reason specified in the Superintendent's employment contract.

17. Failure to maintain an effective working relationship, or maintain good rapport, with parents, the community, staff, or the Board.

18. Behavior that presents a danger of physical harm to a student or other individuals.

19. Assault on a person on District property or at a school-related function, or on an employee, student, or student's parent regardless of time or place.

20. Use of profanity in the course of performing any duties of employment, whether on or off District premises, in the presence of students, staff, or members of the public, if reasonably characterized as unprofessional.

21. Falsification of records or other documents related to the District's activities.

22. Falsification or omission of required information on an employment application.

23. Misrepresentation of facts to the Board or other District officials in the conduct of District business.

24. Failure to fulfill or maintain requirements for Superintendent certification, unless granted a waiver by the commissioner of education.

25. Any attempt to encourage or coerce a child to withhold information from the child's parent or from other District personnel.

26. Any reason that makes the employment relationship void or voidable, such as a violation of federal, state, or local law.

27. Engaging in or assigning to another individual, whether intentionally or knowingly, an instruction, guidance, activities, or programming prohibited by law. [See EMB]

28. Engaging in or assigning to another individual, whether intentionally or knowingly, diversity, equity, and inclusion duties prohibited by law.

~~27.~~29. Any reason constituting good cause for terminating the contract during its term.

Notice of Proposed Nonrenewal

If the Board determines that the Superintendent's contract should be considered for nonrenewal, the Board shall deliver to the Superintendent written notice of the proposed nonrenewal in accordance with law.

Request for Hearing

If the Superintendent desires a hearing after receiving notice of the proposed nonrenewal, the Superintendent shall notify the Board in writing not later than the 15th day after receiving the notice. When the Board receives a timely request for a hearing on proposed nonrenewal, the hearing shall be held not later than the 15th day after receipt of the request, unless the parties mutually agree to a delay. The Superintendent shall be given notice of the hearing date as soon as it is set.

Hearing Procedure

Unless the Superintendent requests that the hearing be open, the hearing shall be conducted in closed meeting with only the members of the Board, the Superintendent, their chosen representatives, and such witnesses as may be called in attendance. Witnesses may be excluded from the hearing until called to present evidence. The Superintendent and the Board may each be represented by a person designated in writing to act for them. Notice, at least five days in advance of the hearing, shall be given by each party intending to be represented, including the name of the representative. Failure to give such notice may result in postponement of the hearing.

The conduct of the hearing shall be under the presiding officer's control and shall generally follow the steps listed below:

1. After consultation with the parties, the presiding officer shall impose reasonable time limits for presentation of evidence and closing arguments.

2. The hearing shall begin with the Board's presentation, supported by such proof as it desires to offer.

3. The Superintendent may cross-examine any witnesses for the Board.

4. The Superintendent may then present such testimonial or documentary proofs, as desired, to offer in rebuttal or in general support of the contention that the contract be renewed.

5. The Board may cross-examine any witnesses for the Superintendent and offer rebuttal to the testimony of the Superintendent's witnesses.

6. Closing arguments may be made by each party.

A record of the hearing shall be made so that a certified transcript can be prepared, if required.

Board Decision

The Board may consider only such evidence as is presented at the hearing. After all the evidence has been presented, if the Board determines that the reasons given in support of the recommendation to not renew the Superintendent's contract are lawful, supported by the evidence, and not arbitrary or capricious, it shall so notify the Superintendent by a written notice not later than the 15th day after the date on which the hearing is concluded. This notice shall also include the Board's decision on renewal, which decision shall be final.

No Hearing

If the Superintendent fails to request a hearing, the Board shall take the appropriate action and notify the Superintendent in writing of that action not later than the 30th day after the date the notice of proposed nonrenewal was sent.

All Trustees, employees, vendors, contractors, agents, consultants, volunteers, and any other parties who are involved in the District's financial transactions shall act with integrity and diligence in duties involving the District's fiscal resources.

Note: See the following policies and/or administrative regulations regarding conflicts of interest, ethics, and financial oversight:

- Code of ethics:
  - for Board members — BBF
  - for employees — ~~DH~~DHA
- Financial conflicts of interest:
  - for public officials — BBFA
  - for all employees — DBD
  - for vendors — CHE
- Compliance with state and federal grant and award requirements: CB, CBB
- Financial conflicts and gifts and gratuities regarding federal funds: CB, CBB
- Systems for monitoring the District's investment program: CDA
- Budget planning and evaluation: CE
- Compliance with accounting regulations: CFC
- Activity fund management: CFD
- Criminal history record information for employees: DBAA, DC
- Disciplinary action for fraud by employees: DCD, DCE, and DF series

Fraud and Financial Impropriety

The District prohibits fraud and financial impropriety, as defined below, in the actions of its Trustees, employees, vendors, contractors, agents, consultants, volunteers, and others seeking or maintaining a business relationship with the District.

Definition

Fraud and financial impropriety shall include but not be limited to:

1. Forgery or unauthorized alteration of any document or account belonging to the District.
2. Forgery or unauthorized alteration of a check, bank draft, or any other financial document.

3. Misappropriation of funds, securities, supplies, or other District assets, including employee time.
4. Impropriety in the handling of money or reporting of District financial transactions.
5. Profiteering as a result of insider knowledge of District information or activities.
6. Unauthorized disclosure of confidential or proprietary information to outside parties.
7. Unauthorized disclosure of investment activities engaged in or contemplated by the District.
8. Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to the District, except as otherwise permitted by law or District policy. [See CB, DBD]
9. Inappropriately destroying, removing, or using records, furniture, fixtures, or equipment.
10. Failure to provide financial records required by federal, state, or local entities.
11. Failure to disclose conflicts of interest as required by law or District policy.
12. Any other dishonest act regarding the finances of the District.
13. Failure to comply with requirements imposed by law, the awarding agency, or a pass-through entity for state and federal awards.

Financial Controls and Oversight

Each employee who supervises or prepares District financial reports or transactions shall set an example of honest and ethical behavior and shall actively monitor his or her area of responsibility for fraud and financial impropriety.

Fraud Prevention

The Superintendent shall maintain a system of internal controls to deter and monitor for fraud or financial impropriety in the District.

Reports

Any person who suspects fraud or financial impropriety in the District shall report the suspicions immediately to a person with authority to investigate the suspicions, including any supervisor, the Superintendent, the Board President, or local law enforcement.

Reports of suspected fraud or financial impropriety shall be treated as confidential to the extent permitted by law. Limited disclosure may be necessary to complete a full investigation or to comply with law. All employees involved in an investigation shall be advised to keep information about the investigation confidential.

Protection from Retaliation

Neither the Board nor any District employee shall unlawfully retaliate against a person who in good faith reports perceived fraud or financial impropriety. [See DG]

Fraud Investigations

In coordination with legal counsel and other internal or external departments or agencies, as appropriate, the Superintendent, Board President, or a designee shall promptly investigate reports of potential fraud or financial impropriety.

Response

If an investigation substantiates a report of fraud or financial impropriety, the Superintendent shall promptly inform the Board of the report, the investigation, and any responsive action taken or recommended by the administration.

If an employee is found to have committed fraud or financial impropriety, the Superintendent shall take or recommend appropriate disciplinary action, which may include termination of employment. If a contractor or vendor is found to have committed fraud or financial impropriety, the District shall take appropriate action, which may include cancellation of the District's relationship with the contractor or vendor.

When circumstances warrant, the Board, Superintendent, or a designee may refer matters to appropriate law enforcement or regulatory authorities. In cases involving monetary loss to the District, the District may seek to recover lost or misappropriated funds.

The final disposition of the matter and any decision to file a criminal complaint or to refer the matter to the appropriate law enforcement or regulatory agency for independent investigation shall be made in consultation with legal counsel.

Federal Awards Disclosure

In connection with federal awards, the District shall promptly disclose in writing whenever the District has credible evidence of the commission of a violation of federal criminal law involving fraud, conflict of interest, bribery, or gratuity violations found in federal law, including the Civil False Claims Act. This provision applies to any activities or subawards of a federal award. [See CBB]

Analysis of Fraud

After any investigation substantiates a report of fraud or financial impropriety, the Superintendent shall analyze conditions or factors that may have contributed to the fraudulent or improper activity. The Superintendent shall ensure that appropriate administrative procedures are developed and implemented to prevent future misconduct. These measures shall be presented to the Board for review.

Personnel Duties

The Superintendent shall define the qualifications, duties, and responsibilities of all positions and shall ensure that job descriptions are current and accessible to employees and supervisors.

Posting Vacancies

The Superintendent ~~or designee~~ shall establish guidelines for advertising employment opportunities and posting notices of vacancies. These guidelines shall advance the Board's commitment to equal opportunity employment and to recruiting well-qualified candidates. Current District employees may apply for any vacancy for which they have appropriate qualifications.

Applications

All applicants shall complete the application form supplied by the District. Information on applications shall be confirmed before a contract is offered for a contractual position and before hiring or as soon as possible thereafter for a noncontractual position.

[For information related to the evaluation of criminal history records, see DBAA.]

Employment of Contractual Personnel

The Superintendent has sole authority to make recommendations to the Board regarding the selection of contractual personnel.

The Board retains final authority for employment of contractual personnel. From February 15 to September 29, however, the Board delegates to the Superintendent the authority to hire contractual personnel for contracts governed by Chapter 21 of the Education Code in accordance with DCA and DCB. The Board shall retain final authority for employment of all other contractual personnel in accordance with DCE.

Employment of Noncontractual Personnel

Note: For employment of a bus driver related to a Board member or the Superintendent, see DBE(LEGAL).

The Board delegates to the Superintendent final authority to employ and dismiss noncontractual employees on an at-will basis. [See DCD]

Employment Assistance Prohibited

No District employee shall assist another employee of the District or of any school district in obtaining a new job if the employee knows, or has probable cause to believe, that the other employee engaged in sexual misconduct regarding a minor or student in violation of the law. Routine transmission of an administrative or personnel file does not violate this prohibition. [See CJ for prohibitions relating to contractors and agents and ~~DH(EXHIBIT~~DHA(LEGAL) for the Educators' Code of Ethics.]

Each District employee shall perform his or her duties in accordance with state and federal law, District policy, and ethical standards. The District holds all employees accountable to the Educators' Code of Ethics. [See ~~DH(EXHIBIT~~DHA(LEGAL)]

Each District employee shall recognize and respect the rights of students, parents, other employees, and members of the community and shall work cooperatively with others to serve the best interests of the District.

An employee wishing to express concern, complaints, or criticism shall do so through appropriate channels. [See DGBA]

Violations of Standards of Conduct

Each employee shall comply with the standards of conduct set out in this policy and with any other policies, regulations, and guidelines that impose duties, requirements, or standards attendant to his or her status as a District employee. Violation of any policies, regulations, or guidelines, including intentionally making a false claim, offering a false statement, or refusing to cooperate with a District investigation, may result in disciplinary action, including termination of employment. [See DCD, DCE, and DF series]

Weapons Prohibited

The District prohibits the use, possession, or display of any firearm, location-restricted knife, club, or prohibited weapon, as defined at FNCG, on District property at all times.

Exceptions

No violation of this policy occurs when:

1. Use or possession of a firearm by a specific employee is authorized by Board action [see the CKE series];
2. A District employee who holds a handgun license in accordance with state law stores a handgun or other firearm in a locked vehicle in a parking lot, parking garage, or other parking area provided by the District, provided the handgun or other firearm is not in plain view; or
3. The use, possession, or display of an otherwise prohibited weapon takes place as part of a District-approved activity supervised by proper authorities. [See FOD]

Electronic Communication

Use with Students

A certified employee, licensed employee, or any other employee designated in writing by the Superintendent or a campus principal may use electronic communication, as this term is defined by law, with currently enrolled students only about matters within the scope of the employee's professional responsibilities.

Unless an exception has been made in accordance with the employee handbook or other administrative regulations, an employee shall not use a personal electronic communication platform, application, or account to communicate with currently enrolled students.

Unless authorized above, all other employees are prohibited from using electronic communication directly with students who are currently enrolled in the District. The employee handbook or other administrative regulations shall further detail:

1. Exceptions for family and social relationships;
2. The circumstances under which an employee may use text messaging to communicate with individual students or student groups;
3. Hours of the day during which electronic communication is discouraged or prohibited; and
4. Other matters deemed appropriate by the Superintendent.

In accordance with ethical standards applicable to all District employees [see ~~DH(EXHIBIT~~DHA(LEGAL)], an employee shall be prohibited from using electronic communications in a manner that constitutes prohibited harassment or abuse of a District student; adversely affects the student's learning, mental health, or safety; includes threats of violence against the student; reveals confidential information about the student; or constitutes an inappropriate communication with a student, as described in the Educators' Code of Ethics.

An employee shall have no expectation of privacy in electronic communications with students. Each employee shall comply with the District's requirements for records retention and destruction to the extent those requirements apply to electronic communication. [See CPC]

Personal Use

All employees shall be held to the same professional standards in their public use of electronic communication as for any other public conduct. If an employee's use of electronic communication violates state or federal law or District policy, or interferes with the employee's ability to effectively perform his or her job duties, the employee is subject to disciplinary action, up to and including termination of employment.

Reporting Improper Communication

In accordance with administrative regulations, an employee shall notify his or her supervisor when a student engages in improper electronic communication with the employee.

Disclosing Personal Information

An employee shall not be required to disclose his or her personal email address or personal phone number to a student.

Prohibited Classroom Instruction or Activities

An employee is prohibited from intentionally or knowingly engaging in or assigning to another individual instruction, guidance, activities, or programming prohibited by law [see EMB].

Prohibited Diversity, Equity, and Inclusion Duties

An employee shall be subject to disciplinary action, including termination of employment, if the employee, intentionally or knowingly:

- Engages in diversity, equity, and inclusion (DEI) duties.
- Assigns to another individual DEI duties.

[See BT(LEGAL)]

Social Transitioning

An employee shall be prohibited from assisting a District student with social transitioning, as the term is defined in law. This prohibition includes providing any information to a District student about social transitioning or guidelines intended to assist a District student with social transitioning.

Safety Requirements

Each employee shall adhere to District safety rules and regulations and shall report unsafe conditions or practices to the appropriate supervisor.

Harassment or Abuse

An employee shall not engage in prohibited harassment, including sexual harassment, of:

1. Other employees. [See DIA]
2. Students. [See FFH; see FFG regarding child abuse and neglect.]

While acting in the course of employment, an employee shall not engage in prohibited harassment, including sexual harassment, of other persons, including Board members, vendors, contractors, volunteers, or parents.

An employee shall report child abuse or neglect as required by law. [See FFG]

Relationships with Students

An employee shall not form romantic or other inappropriate social relationships with students. Any sexual relationship between a student and a District employee is always prohibited, even if consensual.

As required by law, the District shall notify the parent of a student with whom a District employee or person acting as a service provider for the District is alleged to have engaged in certain misconduct.

[See FFF for parent notification requirements and DHB and DHC for reporting requirements.]

Tobacco and Nicotine Products and E-Cigarettes

An employee is prohibited from possessing or using any type of tobacco product, e-cigarette, or any other electronic vaporizing device while on school property, in a District vehicle, or while attending an off-campus school-related activity. An employee is also prohibited from possessing or using any type of nicotine product, including nicotine pouches, regardless of whether the product contains tobacco, while on District property, in a District vehicle, or while attending an off-campus school-related activity.

An employee's supervisor is authorized to approve an exception to this policy for a smoking cessation product.

Alcohol and Drugs / Notice of Drug-Free Workplace

As a condition of employment, an employee shall abide by the terms of the following drug-free workplace provisions. An employee shall notify the Superintendent in writing if the employee is convicted for a violation of a criminal drug statute occurring in the workplace in accordance with Arrests, Indictments, Convictions, and Other Adjudications, below.

An employee shall not manufacture, distribute, dispense, possess, use, or be under the influence of any of the following substances during working hours while on District property or at school-related activities during or outside of usual working hours:

1. Any controlled substance or dangerous drug as defined by law, including but not limited to marijuana, any narcotic drug, hallucinogen, stimulant, depressant, amphetamine, or barbiturate.
2. Alcohol or any alcoholic beverage.
3. Any abusable glue, aerosol paint, or any other chemical substance for inhalation.
4. Any other intoxicant or mood-changing, mind-altering, or behavior-altering drug.

An employee need not be legally intoxicated to be considered "under the influence" of a controlled substance.

Exceptions

It shall not be considered a violation of this policy if the employee:

1. Manufactures, possesses, or dispenses a substance listed above as part of the employee's job responsibilities;
2. Uses or possesses a controlled substance or drug authorized by a licensed physician prescribed for the employee's personal use; or

3. Possesses a controlled substance or drug that a licensed physician has prescribed for the employee's child or other individual for whom the employee is a legal guardian.

Sanctions

An employee who violates these drug-free workplace provisions shall be subject to disciplinary sanctions. Sanctions may include:

1. Referral to drug and alcohol counseling or rehabilitation programs;
2. Referral to employee assistance programs;
3. Termination from employment with the District; and
4. Referral to appropriate law enforcement officials for prosecution.

Notice

Employees shall receive a copy of this policy.

Arrests, Indictments, Convictions, and Other Adjudications

An employee shall notify his or her principal or immediate supervisor within three calendar days of any arrest, indictment, conviction, no contest or guilty plea, or other adjudication of the employee for any felony, any offense involving moral turpitude, and any of the other offenses as indicated below:

1. Crimes involving school property or funds;
2. Crimes involving attempt by fraudulent or unauthorized means to obtain or alter any certificate or permit that would entitle any person to hold or obtain a position as an educator;
3. Crimes that occur wholly or in part on school property or at a school-sponsored activity; or
4. Crimes involving moral turpitude, which include:
   - Dishonesty; fraud; deceit; theft; misrepresentation;
   - Deliberate violence;
   - Base, vile, or depraved acts that are intended to arouse or gratify the sexual desire of the actor;
   - Felony possession or conspiracy to possess, or any misdemeanor or felony transfer, sale, distribution, or conspiracy to transfer, sell, or distribute any controlled substance defined in Chapter 481 of the Health and Safety Code;
   - Felony driving while intoxicated (DWI); or
   - Acts constituting abuse or neglect under the Texas Family Code.

Dress and Grooming

An employee's dress and grooming shall be clean, neat, in a manner appropriate for his or her assignment, and in accordance with any additional standards established by his or her supervisor and approved by the Superintendent.

~~Principal Qualifications~~

~~In addition to the minimal certification requirement, a principal shall have at least:~~

1. ~~Working knowledge of curriculum and instruction;~~
2. ~~The ability to evaluate instructional program and teaching effectiveness;~~
3. ~~The ability to manage budgets and personnel and to coordinate campus functions;~~
4. ~~The ability to explain policy, procedures, and data;~~
5. ~~Strong communications, public relations, and interpersonal skills;~~
6. ~~Prior experience in instructional leadership roles; and~~
7. ~~Other qualifications deemed necessary by the Board and included in the job description.~~

~~School Counselors~~

~~In accordance with law, a school counselor shall spend 80 percent of the counselor's work time on duties that are components of a comprehensive school counseling program (CSCP). [See FFEA]~~

~~If the Board approves a determination by the administration that due to District or campus staffing needs or other reasons a school counselor is prevented from spending 80 percent of the counselor's work time on duties that are components of a CSCP, the Board shall direct the Superintendent to develop a revised job description for the school counselor that addresses the percentage of the school counselor's time that shall be spent on duties related to the components of a CSCP and the duties the school counselor is expected to perform in the remaining work time. The Superintendent shall report to the Board regarding adjustments to a school counselor's duties under this provision.~~

Qualifications

In addition to the minimal education and certification requirements established in the job description, a principal shall have at least:

1. Working knowledge of curriculum and instruction;
2. The ability to evaluate instructional program and teaching effectiveness;
3. The ability to manage budgets and personnel and to coordinate campus functions;
4. The ability to implement policy and procedures;
5. The ability to interpret data;
6. Strong communications, public relations, and interpersonal skills;
7. Prior experience in instructional leadership roles; and
8. Other qualifications deemed necessary by the Board and included in the job description.

School Counselors

In accordance with law, a school counselor shall spend 80 percent of the counselor's work time on duties that are components of a comprehensive school counseling program (CSCP). [See FFEA]

If the Board approves a determination by the administration that due to District or campus staffing needs or other reasons a school counselor is prevented from spending 80 percent of the counselor's work time on duties that are components of a CSCP, the Board shall direct the Superintendent to develop a revised job description for the school counselor that addresses the percentage of the school counselor's time that shall be spent on duties related to the components of a CSCP and the duties the school counselor is expected to perform in the remaining work time. The Superintendent shall report to the Board regarding adjustments to a school counselor's duties under this provision.

Referral

Students may be referred for the gifted and talented program at any time by teachers, school counselors, parents, or other interested persons.

Screening and Identification Process

The District shall provide assessment opportunities to complete the screening and identification process for referred students at least once per school year.

The District shall schedule a gifted and talented program awareness session for parents that provides an overview of the identification procedures and services for the program prior to beginning the screening and identification process.

Parental Consent

The District shall obtain written parental consent before any special testing or individual assessment is conducted as part of the screening and identification process. All student information collected during the screening and identification process shall be an educational record, subject to the protections set out in policies at FL.

Selection

Identification Criteria

The Board-approved program for the gifted and talented shall establish criteria to identify gifted and talented students. The criteria shall be specific to the state definition of gifted and talented and shall ensure the fair assessment of students with special needs, such as the culturally different, the economically disadvantaged, and students with disabilities.

Assessments

Data collected through both objective and subjective assessments shall be measured against the criteria approved by the Board to determine individual eligibility for the program. Assessment tools may include, but are not limited to, the following: achievement tests, intelligence tests, creativity tests, behavioral checklists completed by teachers and parents, student/parent conferences, and available student work products.

~~Selection~~Matrix or Threshold System

If the selection process relies on a matrix or threshold system, the use of a scoring value based on race, ethnicity, sex, socioeconomic status, or disability shall be prohibited.

Placement Committee

A placement committee shall evaluate each referred student according to the established criteria and shall identify those students for whom placement in the gifted and talented program is the most appropriate educational setting. The committee shall be composed of at least three professional educators who have received training in the nature and needs and identification of gifted students, as required by law.

Notification

The District shall provide written notification to parents of students who qualify for services through the District's gifted and talented program. Participation in any program or services provided for gifted students shall be voluntary, and the District shall obtain written permission from the parents before placing a student in a gifted and talented program.

Reassessment

If the District reassesses students in the gifted and talented program, the reassessment shall be based on a student's performance in response to services and shall occur no more than once in elementary grades, once in middle school grades, and once in high school grades.

Transfer Students

Interdistrict

When a student identified as gifted by a previous school district enrolls in the District, the placement committee shall review the student's records and conduct assessment procedures when necessary to determine if placement in the District's program for gifted and talented students is appropriate.

[See FDD(LEGAL) for information regarding transfer students and the Interstate Compact on Educational Opportunities for Military Children]

Intradistrict

A student who transfers from one campus in the District to the same grade level at another District campus shall continue to receive services in the District's gifted and talented program.

Furloughs

The District may place on a furlough any student who is unable to maintain satisfactory performance or whose educational needs are not being met within the structure of the gifted and talented program. A furlough may be initiated by the District, the parent, or the student.

In accordance with the Board-approved program, a furlough shall be granted for specified reasons and for a specified period of time. At the end of a furlough, the student may reenter the gifted and talented program, be placed on another furlough, or be exited from the program.

Exit Provisions

The District shall monitor student performance in response to gifted and talented program services. If at any time the placement committee or a parent determines the program is not meeting the student's educational needs, the committee shall meet with the parent and student before finalizing an exit decision.

Appeals

A parent, student, or educator may appeal any final decision of the placement committee regarding services in the gifted and talented program. Appeals shall be made first to the placement committee. Any subsequent appeals shall be made in accordance with FNG(LOCAL) beginning at Level Two.

Program Evaluation

The District shall annually evaluate the effectiveness of the District's gifted and talented program, and the results of the evaluation shall be used to modify and update the District and campus improvement plans. The District shall include parents in the evaluation process and shall share the information with Board members, administrators, teachers, school counselors, students in the gifted and talented program, and the community.

Funding

The Superintendent shall develop administrative procedures to ensure that 100 percent of the state funds allocated for the gifted and talented program are spent providing for and enhancing the District's program and that a method accounting for expenditures related to the gifted and talented program is established and aligns with the Texas Education Agency's financial compliance guidance.

Community Awareness

The District shall ensure that information about the District's gifted and talented program is available to parents and community members and that they have an opportunity to develop an understanding of and support for the program.

Note: See policies DHB and DHC for information on other required reports regarding alleged misconduct against a student.

The District shall notify a parent of a student with whom a District employee or a person acting as a service provider for the District is alleged to have engaged in misconduct, informing the parent:

1. As soon as feasible that the alleged misconduct may have occurred;
2. Whether the individual was terminated following an investigation of the alleged misconduct or resigned before completion of the investigation; and
3. Whether a report was submitted to the Texas Education Agency or State Board for Educator Certification concerning the alleged misconduct.

For purposes of this policy, misconduct is defined as an individual's ~~alleged~~:

1. Alleged abuse or commission of an otherwise unlawful act with a student ~~or involvement in~~;
2. Involvement in or soliciting a romantic relationship, or soliciting or engaging in sexual contact, with a student;
3. Engaging in inappropriate communications with a student; or

~~1.~~4. Failing to maintain appropriate boundaries with a student.

Notice of Suspected Criminal Offense

Except as provided by state law regarding child abuse investigations, the District shall notify a parent not later than one business day after the date an employee first suspects that a criminal offense has been committed against the parent's child.

[See also FFG for reporting requirements related to child abuse and FFH for parental notification requirements regarding prohibited conduct as defined by that policy.]

Eduphoria Renewal for the 2026-27 School Year

Presented for:

Board Action ______X______ Report/Review Only ____________

Supporting documents:

None ____________ Attached _____X_____ Provided Later __________

Contact Person:

Joshua Crutchfield, Director of Technology
Laura Kelly, Director of Instructional Technology
Megan Corns, Chief of Accountability and Technology

Background Information:

Eduphoria serves as Red Oak ISD's centralized platform for teacher appraisals, student assessment data, district forms, and help desk ticket management. It provides educators and administrators with one integrated system to monitor student progress, analyze assessment results, conduct observations and evaluations, and streamline district operations. This single platform improves efficiency, supports data tracking, and informed decision-making across the district.

The platform is also essential to the district's Teacher Incentive Allotment (TIA) system by housing both teacher observation data and student growth measures in one location. In addition, Eduphoria supports continuous professional growth through timely feedback, while providing district and campus leaders with reporting tools to identify instructional needs, guide interventions, and align resources with district goals.

Red Oak ISD has used Eduphoria since 2008 as a centralized data system. The renewal price has increased with the addition of campuses and services.

Fiscal Implications:

Eduphoria is an approved District vendor in good standing and is the Administration's recommended vendor for this purchase, in the amount of $50,289.10 to be funded from district general funds.

Administrative Recommendation:

Administration recommends that the Board approve the renewal of Eduphoria, using TASB/Buyboard contract 792-26.

Quote

eduphoria!®

Bill To
Red Oak ISD
P.O. Box 9000
Red Oak, TX, 75154

Quote Number:	19770
Quote Expires:	09/01/2026

Notes

If utilizing a purchasing cooperative, please list the contract number on your purchase order.

Description	Quantity	Rate	Total Amount
Eduphoria Aware Premium Subscription 09/01/2026 - 08/31/2027	8	$2,311.55	$18,492.40
Axiom: Aware Upgrade Tier 2 Subscription 09/01/2026 - 08/31/2027	1	$1,995.00	$1,995.00
Eduphoria Facilities&Events Subscription 09/01/2026 - 08/31/2027	8	$510.00	$4,080.00
Eduphoria Formspace Subscription 09/01/2026 - 08/31/2027	8	$510.00	$4,080.00
Eduphoria Helpdesk Subscription 09/01/2026 - 08/31/2027	8	$610.00	$4,880.00
Lead4ward Subscription (District Wide) 09/01/2026 - 08/31/2027	8	$360.00	$2,880.00
Annual Eduphoria Strive Subscription 09/01/2026 - 08/31/2027	8	$1,171.10	$9,368.80
TEKSbank item Bank for Eduphoria Aware 09/01/2026 - 08/31/2027	6,447	$0.70	$4,512.90

Total **$50,289.10**

Please respond to this email with a copy of your purchase order or send a copy to **billing@eduphoria.net**.
If utilizing a purchasing cooperative, please list contract number on your purchase order.

Eduphoria products and services are subject to an annual price increase based upon general enhancements, new features and market value. Late payment or failure to provide a purchase order may lead to license suspension. Services are valid for one (1) year from the date of purchase, pursuant to State and Federal regulations. Please refer to the Eduphoria Software License Agreement (https://www.eduphoria.com/license-agreement) for additional detail.

School Library Advisory Council (SLAC)

Presented for:

Board Action __X__ Report/Review Only _____________

Supporting documents:

None __X__ Attached _______ Provided Later __________

Contact Person:

Laura Kelly, Director of Instructional Technology

Background Information:

Per legislation and district policy, the SLAC is established to support transparency and community involvement in the selection and maintenance of library materials. Each board member is responsible for appointing at least one member to the council, with equal representation among trustees. Appointees must be district parents and not employees. Names of potential appointees have been collected and shared with board members for consideration. Listed below are the school board members' appointments to the School Library Advisory Council.

2026-2027 SLAC Committee Members:

Trish Murphy	(Parent-HS/ROMS)
Braden Courtney	(Parent-RPS)
Tally Ward	(Parent-HAW)
Nicole Segovia	(Parent-JSMS)
Britni Croasdale	(Parent-DTS)
Tangela Jordan	(Parent-ROE)
Diana Acevedo	(Parent-HAW)

Fiscal Implications:

None.

Administrative Recommendation:

The Red Oak ISD Board of Trustees formally appoint the above members to the School Library Advisory Council (SLAC) in accordance with Board Policy EFB(LOCAL), adopted July 29, 2025.

T-TESS Appraiser List

Presented for:

Board Action ___X___ Report/Review Only ___________

Supporting documents:

None ____________ Attached ___X___ Provided Later __________

Contact Person:

Michelle Ailara, Deputy Superintendent
Michelle Owen, Chief of Elementary Schools

Background Information:

ROISD DNA(LOCAL) policy requires the Board to approve a list of qualified appraisers annually. The 2026-2027 District T-TESS Appraiser List is attached.

Fiscal Implications:

None

Administrative Recommendation:

Administration recommends approval of the 2026-2027 District T-TESS Appraiser List.

Red Oak ISD
T-TESS APPRAISER LIST
2026-2027

Administration:	Michelle Ailara	Rachael Little
	Lakesha Bass	Jason Nitsch
	Elizabeth Haugh	Michelle Owen
	Megan Corns	Catrina Reeves
	Merilee Stone	Melissa Sulak
	Brett Haugh	Maricela Torres
	Laura Kelly	Cristi Watts
	Yanet Cardoza	Kristi Miller*
	Shana Owen	Rob Waller
	Brooks Humphrey*	
Red Oak High School:	***Paige Patterson***	
	Jeffrey Ellis	Haywood Thomas
	Sandi Grady	Marquette McGee
	Danielle White	Julie Wuerch
	Jermarcus Webster	Sedeki Satcher
	Jessica Moreno	
Shaw Middle School:	***Lanoria Washington***	
	Maurice Horton	LaShonda Reid
	Jed Eisel	Nicki Morrison
Red Oak Middle School:	***David James III***	
	Christie Wittenburg	D'Jamalia Freeman
	Marcus Burkhalter*	
Schupmann Elementary:	***Sherqueena Jackson***	
	Matt Northcutt	Martha Forney
Red Oak Elementary:	***Beatriz Quintanar***	
	Sandra Moore	
Shields Elementary:	***Samantha Miller***	
	Amanda Simone	Claudia Davis
Eastridge Elementary:	***Whittney Trevino***	
	Madelyn Lee	
Wooden Elementary:	***Jessica Trezza***	
	Emily Martinez	
DAEP:	***Brian Nelson***	
Shirley B. Jones Elementary:	***Allyson Bell***	

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

Consider and Adopt a Resolution directing the defeasance and/or redemption of certain Red Oak Independent School District's Outstanding Unlimited Tax Bonds on one or more occasions; Appointing an Authorized Officer and delegating to the Authorized Officer the authority to make all determinations required to effectuate such Defeasance and/or Redemption; and enacting other provisions relating to the subject

Presented for:

Board Action ____X____ Report/Review Only ____________

Supporting documents:

None ____________ Attached ____X____ Provided Later ____________

Contact Person:

Dr. Bill Johnston, CPA, Chief Financial Officer

Background Information:

Most bonds have an optional redemption feature that allows the bonds to be paid off prior to the actual maturity of the bonds. Another term that is often used is callable bonds. Most municipal bonds can be redeemed 10 years after the bonds were first issued. At the time of redemption, only the outstanding principal amount and any interest accrued up to that date will be paid. In order to redeem the bonds prior to maturity, the School Board must approve the redemption of the bonds and then not less than 30 days prior to the redemption date, the District shall send a notice of redemption to each registered owner of the Bonds to be redeemed. The attached Resolution for potential Bond Redemption includes all current outstanding bonds.

Over the next several years the District has three (3) upcoming Refunding Bonds that will be eligible for redemption. They are the Series 2017 bonds, Series 2019 bonds and Series 2019A bonds.

As part of the 2026-2027 budget development, it was determined that there would be sufficient Debt Service fund balance and tax revenue to pay off a portion of the outstanding principal of the Series 2017 bonds and this amount was included in the 2026-2027 Budget approved by the Board in June. This resolution also allows for more of the outstanding Series 2017 bonds and the Series 2019 bonds to be paid off in future fiscal years, if there is sufficient fund balance.

Fiscal Implications:

The District has budgeted for this redemption payment in the 2026-2027 Debt Service budget.

Administrative Recommendation:

Administration recommends the Board move to approve the Resolution directing the defeasance and/or redemption of certain of Red Oak Independent School District's Outstanding Unlimited Tax Bonds on one or more occasions; Appointing an Authorized Officer and delegating to the Authorized Officer the authority to make all determinations required to effectuate such Defeasance and/or Redemption; and enacting other provisions relating to the subject.

RESOLUTION DIRECTING THE DEFEASANCE AND/OR REDEMPTION OF CERTAIN OF RED OAK INDEPENDENT SCHOOL DISTRICT'S OUTSTANDING UNLIMITED TAX BONDS ON ONE OR MORE OCCASIONS; APPOINTING AN AUTHORIZED OFFICER AND DELEGATING TO THE AUTHORIZED OFFICER THE AUTHORITY TO MAKE ALL DETERMINATIONS REQUIRED TO EFFECTUATE SUCH DEFEASANCE AND/OR REDEMPTION; AND ENACTING OTHER PROVISIONS RELATING TO THE SUBJECT

WHEREAS, the Red Oak Independent School District (the "District") previously issued the bonds described in Exhibit A hereto (collectively, the "Eligible Bonds"); and

WHEREAS, the Board of Trustees (the "Board") finds and determines that it is in the best interests of the District to defease and/or redeem a portion of the outstanding Eligible Bonds with funds available for such purpose in accordance with the terms hereof; and

WHEREAS, to accomplish the purpose of this Resolution, the Board has determined to delegate to the Authorized Officer (defined below) the authority to determine which of the Eligible Bonds will be defeased and/or redeemed; and

WHEREAS, it is officially found, determined and declared that the meeting at which this Resolution has been adopted was open to the public and public notice of the date, hour, place and subject of said meeting, including this Resolution, was given, all as required by the applicable provisions of Texas Government Code, Chapter 551;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE RED OAK INDEPENDENT SCHOOL DISTRICT:

Section 1. <u>Findings</u>. The declarations, determinations and findings declared, made and found in the preamble to this Resolution are hereby adopted, restated and made a part of the operative provisions hereof.

Section 2. <u>Delegation of Authority; Authorization of Actions</u>.

(a) The Chief Financial Officer and/or the Superintendent of the District (each an "Authorized Officer") are hereby authorized to act on behalf of the District in effectuating the defeasance and/or redemption of one or more series of Eligible Bonds, including determining which series of Eligible Bonds shall be defeased and/or redeemed, the maturities and principal amounts within each series to be defeased and/or redeemed (such Eligible Bonds selected for defeasance and/or redemption are hereinafter referred to as the "Defeased Bonds"), and the manner in which the Defeased Bonds shall be defeased and/or redeemed. The Authorized Officer may exercise the authority granted by this Resolution on one or more occasions.

(b) The discharge and defeasance of the Defeased Bonds may be effectuated in any manner authorized by law and by the bond orders and pricing certificates that authorized the issuance of the Defeased Bonds (collectively, the "Bond Orders"), including by cash defeasance by the deposit of funds with the paying agent/registrar for each respective series of Defeased Bonds and/or pursuant to the terms and provisions of one or more escrow agreements (collectively, the "Escrow Agreements") to be entered into by and between the District and the escrow agent selected by the Authorized Officer.

(c) The Authorized Officer is hereby authorized to enter into and execute on behalf of the District one or more Escrow Agreements, in the form and substance as shall be approved by the Authorized Officer, which Escrow Agreements will provide for the payment of the Defeased Bonds. Such Escrow Agreements as executed by the Authorized Officer shall be deemed approved by the Board and constitute the Escrow Agreements herein approved. In addition, the Authorized Officer is authorized to purchase, or approve the purchase of, Defeasance Securities (as defined in the Bond Orders) with the proceeds deposited with the escrow agent.

(d) The Authorized Officer is further authorized and directed to take such actions and to execute and deliver such documents, resolutions and receipts as necessary or appropriate to consummate the transactions authorized by this Resolution and to defease and/or redeem the Defeased Bonds in accordance with the provisions and requirements hereof and of the Bond Orders.

(e) In the event the Authorized Officer determines to defease and/or redeem any of the Eligible Bonds, lawfully available funds of the District are hereby authorized and appropriated in the amounts necessary to accomplish such defeasance and/or redemption.

Section 3. Effective Date. This Resolution shall be in full force and effect from and after its passage on the date shown below.

[Execution page follows.]

PASSED, APPROVED AND EFFECTIVE this _______________, 2026.

____
President, Board of Trustees
Red Oak Independent School District

ATTEST:

____
Secretary, Board of Trustees
Red Oak Independent School District

Exhibit A

<u>List of Eligible Bonds</u>

Red Oak Independent School District

Unlimited Tax Refunding Bonds, Series 2016

Unlimited Tax Refunding Bonds, Series 2017

Unlimited Tax Refunding Bonds, Series 2019

Unlimited Tax Refunding Bonds, Series 2019A

Unlimited Tax School Building Bonds, Series 2023

Unlimited Tax School Building Bonds, Series 2025

Unlimited Tax School Building and Refunding Bonds, Series 2026

2026 I&S Tax Rate for Adoption

Presented for:

Board Action ___X___ Report/Review Only ____________

Supporting documents:

None ___X___ Attached ____________ Provided Later ____________

Contact Person:

Dr. Bill Johnston, Chief Financial Officer

Background Information:

Historically, the District's Interest and Sinking (I&S) tax rate was determined based on the amount of debt principal and interest that was going to be paid off in that fiscal year. This would include any defeasance of outstanding debt that was eligible to be paid off.

Texas Senate Bill 1453, from the 89th Legislative Session, modified the calculation of the Interest and Sinking fund (I&S) tax rate for the payment of debt service. Chapter 44 of the Texas Education Code was modified to define the I&S tax rate as the rate that would provide the minimum dollar amount of tax revenue required to pay the scheduled school district's debt for that fiscal year. The minimum dollar amount is the exact minimum dollar amount needed for current principal and interest and does not include any additional debt payments.

The bill does allow the School Board to approve a higher I&S tax rate if 60% of the School Board approves the specific motion to adopt the higher rate. The District's I&S tax rate has been $0.3481 for the past five (5) years. Based on the principal and interest payments for the outstanding bonds for this fiscal year of $29,139,054, the minimum I&S tax rate would be $0.3263.

This year, the District will have a Series 2017 Advanced Refunding Bond that can start to be redeemed. As part of the 2026-2027 budget development, it was determined that there would be available fund balance and tax revenue to pay off a portion of the outstanding principal of the Series 2017 bonds and this amount was included in the 2026-2027 Budget approved by the Board in June.

Fiscal Implications:

The District has budgeted for this defeasance payment in the 2026-2027 Debt Service budget.

Administrative Recommendation:

Administration recommends adopting the proposed I&S Tax Rate to pay debt service of $0.3481 per $100 of taxable value be approved. This rate exceeds the District's debt service rate determined under Texas Education Code section 44.004(c)(5)(A)(ii)(b) of $0.3263 by $0.0218. The excess revenue collected from the proposed rate will be used for early retirement of principal on the District's outstanding bonded indebtedness.

2026 Tax Rate Adoption

Presented for:

Board Action ___X___ Report/Review Only ____________

Supporting documents:

None ____________ Attached ___X___ Provided Later ____________

Contact Person:

Dr. Bill Johnston, Chief Financial Officer

Background Information:

On June 15, 2026, the District held a Public Hearing on the 2026-2027 Budget and the Proposed Tax Rate. The School Board approved the Budget at the Board Meeting that was also held on June 15th. 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 2026 tax rates would occur in August or September.

As part of the 86th 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. The goal of the 2019 school funding legislative changes in House Bill 3 (HB 3) was to lower school district property taxes and include any loss of tax revenue in the Foundation School Program funding.

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 2026 tax year, the average State property growth of 3.6% and is used in the calculation, which is greater than 2.5%, so the State's MCR decreased by $0.0068. 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 2026 M&O tax rate is being reduced to $0.7011 (a 1.97% reduction from the prior year). The total tax rate that is being recommended for adoption is $1.0492 and is approximately 1.33% less than the total 2025 tax rate of $1.0633. 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 higher than the no-new-revenue tax rate of $0.9005 (previously called effective tax rate) and is the voter-approval tax rate of $1.0492 (previously called the rollback tax rate).

The no-new-revenue tax rate is the tax rate for the 2026 tax year that would raise the same amount of property tax revenue from the same taxable properties in both the 2025 tax year and the 2026 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 2025 to 2026 is 19.34%. 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 39.56% over the last eight (8) years, including the 2026 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 2026-2027 school year.

If the no-new-revenue tax rate is lower than the proposed tax rate, additional language is required in the resolution to adopt the tax rate. It must state that the adopted tax rate will raise more taxes than last year's rate and include the percent difference between the proposed M&O tax rate and the M&O no-new-revenue tax rate. The M&O no-new-revenue tax rate is 13.58% less than the proposed tax rate and the impact on a home with a taxable value of $100,000 is $95.20 more taxes than the no-new-revenue tax rate. This increase is due to the increase in property values, not the tax rate, which has decreased from last year.

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 party responsible 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 $1.0492 will generate the following estimated tax revenues:

Maintenance & Operations	$0.7011	$62,867,059
Interest & Sinking	$0.3481	$31,213,840

Administrative Recommendation:

Administration recommends adopting the Resolution Setting a Tax Rate establishing the 2026 tax rate of $1.0492 ($0.7011 for maintenance and operations and $0.3481 for interest and sinking) per $100 of property value.

I move that the property tax rate be increased by the adoption of a tax rate of $1.0492, which is a 14.17% increase in the total tax rate and effectively a 13.58% increase in the Maintenance and Operation tax rate.

Resolution Setting the Tax Rate

Red Oak Independent School District

August 17, 2026

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 2026 year on $100 valuation by setting specific applicable to all real, personal and mixed property situation within the District at a total of $1.0492 to be assessed and collected by the duly specified assessor and collector as follows:

$0.7011 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.

Since this year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy, by law the following statement must be included in the resolution.

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 13.58 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $95.20.

IN CERTIFICATION THEREOF:

____
Melanie Petersen, Board President
Red Oak Independent School District

ATTEST:

____
Sean Kelly, Board Secretary
Red Oak Independent School District

2026-2027 Fiscal Year Amended Budget

Presented for:

Board Action ____X____ Report/Review Only __________

Supporting documents:

None __________ Attached ____X____ Provided Later __________

Contact Person:

Dr. Bill Johnston, Chief Financial Officer

Background Information:

On June 15, 2026, the District held a Public Hearing on the 2026-2027 Budget and the Proposed Tax Rate. The School Board approved the Budget at the Board Meeting that was also held on June 15th. The Texas Tax Code § 26.05 states that a school district cannot adopt tax rates until the certified values have been received from the County Appraisal District.

As part of the 86th 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. As part of the Texas Property Tax Reform and Transparency Act of 2019, additional tax calculations need to be made public to taxpayers after the certified values are received. These additional tax rates are the no-new-revenue tax rate and the voter-approval tax rate.

Effective January 1, 2021, Texas Tax Code § 26.04 (e-5) states that the governing body of a taxing unit shall include as an appendix to the taxing unit's budget for a fiscal year the tax rate calculation forms used by the designated officer or employee of the taxing unit to calculate the no-new-revenue tax rate and the voter-approval tax rate of the taxing unit for the tax year in which the fiscal year begins. This now requires the School Board to approve an amended budget that includes the Comptroller’s Worksheet (Form 50-859) that has these tax rates as an Appendix and then post the documents to the District’s website.

Texas Education Code establishes the legal requirements for the development and adoption of annual budgets for the General Operating Fund, Student Nutrition Fund, and the Debt Service Fund. The budget also must be prepared according to generally accepted accounting principles.

There are no changes in the overall budget for the General Fund and the Student Nutrition Fund, but due to higher than projected increase in the certified property values, the Debt Service revenue budget is increased. This also allows for the District to redeem (pay off) some of the outstanding Series 2017 bond principal, which will reduce the future interest payments for this bond. For the General Fund, due to the higher certified property values, there is a shift in revenue from state sources to local sources (taxes). Also, with newer information, a few adjustments were made to several line-item budgets, but the overall budget remains the same.

An estimated Series 2026 bond payment for August and February was in the June budget.

Fiscal Implications:

The overall Amended Budget has been increased from the Adopted Budget with the General Fund and the Student Nutrition budgets being balanced. See the attached document for additional information and details of all proposed budget components.

Administrative Recommendation:

Administration recommends the School Board approve the Amended 2026-2027 Fiscal Year Budget and Appendix for the General Operating Fund, Student Nutrition Fund and Debt Service Fund as presented.

Red Oak Independent School District

2026-2027 Amended Budget
As of July 31, 2026

	2025-2026 Revised Budget	2025-2026 YTD Unaudited	2026-2027 Approved Budget	2026-2027 Amended Budget
Board Approved Funds				
Beginning Fund Balance	$32,036,442	$32,036,442	$35,814,928	$35,814,928
Ending Fund Balance	$29,748,193	$35,814,928	$35,830,874	$34,578,249
Revenues				
Tax Sources	$47,017,672	$46,261,331	$73,846,203	$94,080,899
Local Sources	3,810,050	3,324,087	3,834,182	3,834,182
State Sources	44,590,157	45,756,368	25,449,822	14,518,239
State On-Behalf	4,449,047	4,154,304	4,564,270	4,647,449
Federal Sources	4,611,868	3,853,587	5,263,750	5,263,750
Non-Operating Revenue	0	72,794	0	0
Total District Revenues	$104,478,794	$103,422,471	$112,958,227	$122,344,519
Expenditures by Object				
Salary (6100)	$60,361,461	$59,587,733	$62,924,327	$62,086,152
Benefits (6140)	11,529,878	11,082,823	11,666,776	11,666,776
Professional Services (6200)	4,852,922	4,516,580	4,292,132	4,735,178
Supplies & Materials (6300)	6,891,681	6,082,806	7,199,732	7,209,010
Operating Costs (6400)	2,290,069	2,038,833	2,060,098	2,160,949
Debt Service (6500)	19,366,031	14,906,419	23,959,138	34,598,055
Capital Outlay (6600)	1,475,001	1,428,791	840,078	1,125,078
Other Uses (8900)	0	0	0	0
Total District Expenditures	$106,767,043	$99,643,985	$112,942,281	$123,581,198
Expenditures by Function				
Instruction Services (10)	$44,996,336	$43,678,768	$45,929,045	$45,707,160
Leadership Services (20)	6,413,802	6,403,793	6,822,640	6,618,350
Support Services - Student (30)	17,694,407	16,927,026	17,085,693	17,085,693
Administrative Servies (40)	3,191,848	3,182,316	3,363,826	3,365,001
Support Student (50)	12,678,459	12,233,639	13,261,641	13,361,641
Community Services (60)	1,900,160	1,824,645	2,045,298	2,045,298
Debt Services (70)	19,366,031	14,906,419	23,959,138	34,598,055
Capital Outlay (80)	0	0	0	0
Intergovernmental Services (90)	526,000	487,380	475,000	800,000
Non-Operating/Other Uses (00)	0	0	0	0
Total District Expenditures	$106,767,043	$99,643,985	$112,942,281	$123,581,198
Beginning Operating Fund Balance	$21,800,723	$21,800,723	$21,887,952	$21,887,952
Ending Operating Fund Balance	$21,800,723	$21,887,952	$21,887,952	$21,887,952
(Funds 198 and 199)	26.33%	27.23%	25.94%	25.94%
Publications (6491)	1,628	1,605	1,775	1,775
Lobbying (6214)	5,120	4,906	5,120	5,120

Red Oak Independent School District

2026-2027 Amended Budget
As of July 31, 2026

	2025-2026 Revised Budget	2025-2026 YTD Unaudited	2026-2027 Approved Budget	2026-2027 Amended Budget
General Operating Funds				
Beginning Fund Balance	$21,800,723	$21,800,723	$21,887,952	$21,887,952
Ending Fund Balance	$21,800,723	$21,887,952	$21,887,952	$21,887,952
Revenues				
Tax Sources	$31,625,166	$31,130,220	$52,018,655	$62,867,059
Local Sources	2,929,500	2,472,443	$2,966,500	$2,966,500
State Sources	42,996,206	42,439,965	$24,032,786	$13,101,203
State On-Behalf	4,395,547	4,119,310	$4,509,270	$4,592,449
Federal Sources	850,000	300,302	$850,000	$850,000
Non-Operating Revenue	0	0	$0	$0
Total F1XX Revenues	$82,796,419	$80,462,241	$84,377,211	$84,377,211
Expenditures				
By Object				
Salary (6100)	$58,665,291	$57,992,021	$61,264,131	$60,425,956
Benefits (6140)	11,126,923	10,752,111	$11,288,540	$11,288,540
Professional Services (6200)	4,751,822	4,414,323	$4,225,532	$4,656,648
Supplies & Materials (6300)	4,066,063	3,503,680	$4,400,832	$4,422,040
Operating Costs (6400)	2,263,569	2,016,520	$2,034,598	$2,135,449
Debt Service (6500)	628,750	448,000	$450,500	$450,500
Capital Outlay (6600)	1,294,001	1,248,357	$713,078	$998,078
Other Uses (8900)	0	0	$0	$0
Total by Object	$82,796,419	$80,375,012	$84,377,211	$84,377,211
By Function				
Instruction Services (10)	$44,996,336	$43,678,768	$45,929,045	$45,707,160
Leadership Services (20)	6,413,802	6,403,793	$6,822,640	$6,618,350
Support Services - Student (30)	12,461,064	12,116,472	$12,029,261	$12,029,261
Administrative Servies (40)	3,191,848	3,182,316	$3,363,826	$3,365,001
Support Student (50)	12,678,459	12,233,639	$13,261,641	$13,361,641
Community Services (60)	1,900,160	1,824,645	$2,045,298	$2,045,298
Debt Services (70)	628,750	448,000	$450,500	$450,500
Capital Outlay (80)	0	0	$0	$0
Intergovernmental Services (90)	526,000	487,380	$475,000	$800,000
Non-Operating/Other Uses (00)	0	0	$0	$0
Total by Function	$82,796,419	$80,375,012	$84,377,211	$84,377,211

Red Oak Independent School District

2026-2027 Amended Budget
As of July 31, 2026

	2025-2026 Revised Budget	2025-2026 YTD Unaudited	2026-2027 Approved Budget	2026-2027 Amended Budget
Child Nutrition Fund				
Beginning Fund Balance	$1,103,135	$1,103,135	$285,302	$285,302
Ending Fund Balance	$230,710	$285,302	$285,302	$285,302
Revenues				
Tax Sources	$0	$0	$0	$0
Local Sources	500,550	384,611	$537,682	$537,682
State Sources	45,000	19,831	$50,000	$50,000
State On-Behalf	53,500	34,994	$55,000	$55,000
Federal Sources	3,761,868	3,553,285	$4,413,750	$4,413,750
Non- Non-Operating Revenue	0	0	$0	$0
Total F240 Revenues	$4,360,918	$3,992,721	$5,056,432	$5,056,432
Expenditures				
By Object				
Salary (6100)	$1,696,170	$1,595,712	$1,660,196	$1,660,196
Benefits (6140)	402,955	330,712	$378,236	$378,236
Professional Services (6200)	101,100	102,256	$66,600	$78,530
Supplies & Materials (6300)	2,825,618	2,579,126	$2,798,900	$2,786,970
Operating Costs (6400)	26,500	22,313	$25,500	$25,500
Debt Service (6500)	0	0	$0	$0
Capital Outlay (6600)	181,000	180,434	$127,000	$127,000
Other Uses (8900)	0	0	$0	$0
Total by Object	$5,233,343	$4,810,554	$5,056,432	$5,056,432
By Function				
Instruction Services (10)	$0	$0	$0	$0
Leadership Services (20)	0	0	$0	$0
Support Services - Student (30)	5,233,343	4,810,554	$5,056,432	$5,056,432
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	$5,233,343	$4,810,554	$5,056,432	$5,056,432

Red Oak Independent School District

2026-2027 Amended Budget
As of July 31, 2026

	2025-2026 Revised Budget	2025-2026 YTD Unaudited	2026-2027 Approved Budget	2026-2027 Amended Budget
Debt Service Fund				
Beginning Fund Balance	$9,132,584	$9,132,584	$13,641,673	$13,641,673
Ending Fund Balance	$7,716,760	$13,641,673	$13,657,619	$12,404,994
Revenues				
Tax Sources	$15,392,506	$15,131,111	$21,827,548	$31,213,840
Local Sources	380,000	467,032	$330,000	$330,000
State Sources	1,548,951	3,296,572	$1,367,036	$1,367,036
State On-Behalf	0	0	$0	$0
Federal Sources	0	0	$0	$0
Non-Operating Revenue	0	72,794	$0	$0
Total F599 Revenues	$17,321,457	$18,967,509	$23,524,584	$32,910,876
Expenditures				
By Object				
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)	18,737,281	14,458,419	$23,508,638	$34,147,555
Capital Outlay (6600)	0	0	$0	$0
Other Uses (8900)	0	0	$0	$0
Total by Object	$18,737,281	$14,458,419	$23,508,638	$34,147,555
By Function				
Instruction Services (10)	$0	$0	$0	$0
Leadership Services (20)	0	0	$0	$0
Support Services - Student (30)	0	0	$0	$0
Administrative Servies (40)	0	0	$0	$0
Support Student (50)	0	0	$0	$0
Community Services (60)	0	0	$0	$0
Debt Services (70)	18,737,281	14,458,419	$23,508,638	$34,147,555
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	$18,737,281	$14,458,419	$23,508,638	$34,147,555

2026 Tax Rate Calculation Worksheet

School Districts without Chapter 313 and JETI Agreements

Form 50-859

APPENDIX

Red Oak ISD
School District's Name

(972) 617-2941
Phone *(area code and number)*

109 W Red Oak Rd, Red Oak, TX 75154
School District's Address, City, State, ZIP Code

tax.info@redoakisd.org
School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per $100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest.The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only.** School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements.*

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

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

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

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation. [1] Source materials must contain data for all worksheets used.

Insert hyperlink:

https://ellistaxoffice.com/tax-rate-calculation-data/

SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	**Prior year total taxable value.** Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). [2]	$ 4,420,252,019
2.	**Prior year tax ceilings.** Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. [3]	$ 378,121,705
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 4,042,130,314
4.	**Prior year total adopted tax rate**.	$ 1.0633 /$100
5.	**Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value.** A. **Original prior year ARB values:** .... $ 12,740,224 B. **Prior year values resulting from final court decisions:** .... – $ 10,728,245 C. **Prior year value loss.** Subtract B from A. [4]	$ 2,011,979

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 227,329,649 **B. Prior year disputed value:** – $ 41,185,250 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 186,144,399
7.	**Prior year Chapter 42-related adjusted values.** Add Line 5 and 6.	$ 188,156,378
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 4,230,286,692
9.	**Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 0
10.	**Prior year taxable value lost because property first qualified for an exemption in the current year.** If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. **A. Absolute exemptions.** Use prior year market value: $ 48,746,375 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 166,326,523 **C. Value loss.** Add A and B. [7]	$ 215,072,898
11.	**Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/ scenic appraisal or public access airport special appraisal in the current year.** Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. **A. Prior year market value.** $ 0 **B. Current year productivity or special appraised value:** - $ 0 **C. Value loss.** Subtract B from A. [8]	$ 0
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 215,072,898
13.	**Adjusted prior year taxable value.** Subtract Line 12 from Line 8.	$ 4,015,213,794
14.	**Adjusted prior year total levy.** Multiply Line 4 by Line 13 and divide by $100.	$ 42,693,768
15.	**Taxes refunded for years preceding prior year.** Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. [9]	$ 454,629
16.	**Adjusted prior year levy with refunds.** Add Line 14 and Line 15. [10] Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	$ 43,148,397

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.012(13)
[10] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
17.	**Total current year taxable value on the current year certified appraisal roll today.** This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. [11] **A. Certified values.**[12] . . . . . $ 9,322,975,442 **B. Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: . . . . . - $ 0 **C. Total current year value.** Subtract B from A.	$ 9,322,975,442
18.	**Total value of properties under protest or not included on certified appraisal roll.** [13] **A. Current year taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. [14] . . . . . $ 605,498 **B. Current year value of properties not under protest or included on certified appraisal roll.** The chief appraiser givesschool districts a list of those taxable properties that the chief appraiser knows about but are not included in theappraisal roll certification. These properties are also not on the list of properties that are still under protest. On thislist 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. [15] . . . . . + $ **C. Total value under protest or not certified.** Add A and B.	$ 605,498
19.	**Current year tax ceilings.** Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled.[16]	$ 393,804,920
20.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation.[17] An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico.[18] If completing this section, the taxing unit must include supporting documentation in Section 6.[19] Taxing units that are not affected, enter 0.	$ 0
21.	**Current year total taxable value.** Add Lines 17C and 18C. Subtract Lines 19 and 20.[20]	$ 8,929,776,020
22.	**Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.** Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	$ 0
23.	**Total current year taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	$ 4,138,191,477
24.	**Total adjustments to the current year taxable value.** Add lines 22 and 23.	$ 4,138,191,477
25.	**Adjusted current year taxable value.** Subtract line 24 from line 21.	$ 4,791,584,543
26.	**Current year NNR tax rate.** Divide line 16 by line 25 and multiply by $100.	$ 0.900503 /$100

11 Tex. Tax Code §§26.012 and 26.04(c-2)
12 Tex. Tax Code §26.012(6)
13 Tex. Tax Code §26.01(c) and (d)
14 Tex. Tax Code §26.01(c)
15 Tex. Tax Code §26.01(d)
16 Tex. Tax Code §26.012(6)(B)
17 Tex Tax Code §§26.012(6)(C) and 26.012(1-b)
18 Tex Tax Code §26.012(1-a)
19 Tex Tax Code §26.04(d-3)
20 Tex Tax Code §26.012(6)

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.[21]

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

This section calculates three components of the voter-approval tax rate:

1. **Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per $100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment. [22]
2. **Enrichment Tax Rate:** [23] 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. [24]
3. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year. [25] 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. [26]

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. [27] 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.* [28] Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	**Current year maximum compressed tax rate (MCR).** TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. [29]	$ 0.5628/$100
28.	**Current year enrichment tax rate.** Enter the greater of A and B. [30] A. Enter the district's prior year enrichment tax rate . . . . . $ 0.1383/$100 B. $0.05 per $100 of taxable value . . . . . $ 0.0500/$100	$ .01383/$100
29.	**Current year maintenance and operations (M&O) tax rate.** Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of $0.17 and the district's maximum compressed rate.[31]	$ 0.7011/$100
30.	**Total current year debt to be paid with property tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. **Debt** includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. [32] Enter debt amount: . . . . . $ 29,139,054 B. Subtract **unencumbered fund amount** used to reduce total debt. . . . . – $ 0 C. Subtract **state aid** received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. . . . . – $ 0 D. **Adjust debt:** Subtract B and C from A.	$ 29,139,054

[21] Tex. Tax Code §26.08(n)
[22] Tex. Edu. Code §48.2551(a)(3)
[23] Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
[24] Tex. Edu. Code §§48.202(a-1)(2)
[25] Tex. Tax Code §26.012(3)
[26] Tex. Edu. Code §45.0021(a)
[27] Tex. Edu. Code §11.184(b)
[28] Tex. Edu. Code §11.184(b-1)
[29] Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
[30] Tex. Tax Code §26.08(n)(2)
[31] Tex. Edu. Code §45.003(d)
[32] Tex. Tax Code §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [33]	$ 0
32.	**Adjusted current year debt.** Subtract line 31 from line 30D.	$ 29,139,054
33.	**Current year anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. [34] A. Enter the current year anticipated collection rate certified by the collector. [35] 100 % B. Enter the prior year actual collection rate 97.77 % C. Enter the 2024 actual collection rate 98.05 % D. Enter the 2023 actual collection rate 98.26 %	100 %
34.	**Current year debt adjusted for collections.** Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	$ 29,139,054
35.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,929,776,020
36.	**Current year debt rate.** Divide Line 34 by Line 35 and multiply by $100.	$ 0.3263 /$100
37.	**Current year voter-approval tax rate.** Add Lines 29 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. [36]	$ 1.0274 /$100

SECTION 3: 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	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	**Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ. [37] The school district shall provide its tax assessor with a copy of the letter. [38]	$ 0
39.	**Current year total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 8,929,776,020
40.	**Additional rate for pollution control.** Divide line 38 by line 39 and multiply by $100.	$ 0.0000 /$100
41.	**Current year voter-approval tax rate, adjusted for pollution control.** Add line 37 and line 40.	$ 1.0274 /$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

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. [39] As such, it must reduce its voter-approval tax rate for the current tax year.

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	**Prior year adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 1.0633 /$100
43.	**Prior voter-approval tax rate.** If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	$ 0.0000 /$100

[33] Tex. Tax Code §§26.012(10) and 26.04(b)
[34] Tex. Tax Code §§26.04(h), (h-1) and (h-2)
[35] Tex. Tax Code §26.04(b)
[36] Tex. Tax Code §26.08(g)
[37] Tex. Tax Code §26.045(d)
[38] Tex. Tax Code §26.045(i)
[39] Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
44.	**Increase in the prior year tax rate due to disaster (disaster pennies).** Subtract Line 43 from Line 42.	$ 0.0000 /$100
45.	**Current year voter-approval tax rate, adjusted for prior year disaster.** Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	$ 1.0274 /$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate. $ 0.9005 /$100
Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate . . . . $ 1.0274 /$100

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

SECTION 6: Addendum

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

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

Insert hyperlinks to supporting documentation:

SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. [40]

print here Bill Johnston
Printed Name of School District Representative

sign here [signature]
School District Representative

3 August 2026
Date

80

[40] Tex. Tax Code §26.04(c)

Assignment of Fund Balance for 2026-2027

Presented for:

Board Action ______X_____ Report/Review Only _____________

Supporting documents:

None ______________ Attached ____X_____ Provided Later_____________

Contact Person:

Dr. Bill Johnston, Chief Financial Officer
Shana Owen, Executive 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 2026-2027 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 2026-2027 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:

$180,000 for the Assignment of the General Fund's 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 2026-2027

Red Oak Independent School District

August 17, 2026

On this date, August 17, 2026, we, the School Board of Red Oak Independent School District, hereby assign $180,000 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 2026-2027 school year, the funds will become unassigned as a part of the fund balance.

IN CERTIFICATION THEREOF:

____
Melanie Petersen, Board President
Red Oak Independent School District

ATTEST:

____
Sean Kelly, Board Secretary
Red Oak Independent School District

Approve an Agreement for the Purchase of Attendance Credit (Netting Chapter 48 Funding) and Delegate Contractual Authority to the Superintendent

Presented for:

Board Action _____X_____ Report/Review Only ____________

Supporting documents:

None ____________ Attached ____X_____ Provided Later ____________

Contact Person:

Dr. Bill Johnston, Chief Financial Officer

Background Information:

The District was recently notified by the Texas Education Agency (TEA) that Red Oak ISD is going to be a Chapter 49 district (often called "recapture" or "Robin Hood") with our estimated wealth per ADA to potentially exceed statutory limits for the 2026-2027 school year. This is primarily due to continued property value growth over the last several years.

As of July 15th, TEA estimated that the district could owe $119,567 in recapture payments based on the average taxable value growth rate of 3.60% used by the Comptrollers Office over last year's certified tax value. Our estimate is that our potential recapture payment will be closer to $2,582,600 with the recently received larger than anticipated increase in our taxable property values.

The TEA Guidelines specify that a district is required to inform TEA of the intent to select an option to reduce the District's revenue level under Texas Education Code (TEC), Chapter 49. There are five options for reducing local revenue in excess of statutory limits. These include:

- Option 1 - Consolidate with another district as provided by Subchapter B;
- Option 2 - Detachment of territory as provided by Subchapter C;
- Option 3 - Purchase of average daily attendance credit as provided by Subchapter D;
- Option 4 - Educate nonresident students as provided by Subchapter E; and/or
- Option 5 - Tax Base consolidation with another district as provided by Subchapter F.

The most popular option is purchasing attendance credits and either have the recapture amount offset against the state aid or hold a one-time voter election to be able to receive the full state funding under Chapter 48 and then make recapture payments, either over several months or all at one time. Administration is recommending Option 3 and having the recapture amount taken from state aid.

In order to select an option, the District must select an Intent/Choice Selection that informs TEA which option has been chosen to reduce the local excess revenue in excess of the entitlement. To complete the submission, the School Board will need to delegate to the Superintendent the authority to execute the contract to inform the State which payment option was chosen.

Fiscal Implications:

The District will be required to pay the local excess revenue that is in excess of the total entitlement.

Administrative Recommendation:

Administration recommends the School Board approve the following language and this language must be in the Board Minutes. Any deviation from this language will not be approved by TEA

Motion:

For the 2026-2027 school year, we delegated contractual authority to obligate the school district under Texas Education Code (TEC) §11.1511(c)(4) to the superintendent, solely for the purpose of obligating the district under TEC, §48.257 and TEC, Chapter 49, Subchapters A and D, and the rules adopted by the commissioner of education as authorized under TEC, §49.006. This included approval of the Agreement for the Purchase of Attendance Credit or the Agreement for the Purchase of Attendance Credit (Netting Chapter 48 Funding).

Texas Education Agency

Commissioner Mike Morath

1701 North Congress Avenue • Austin, Texas 78701-1494 • 512 463-9734 • 512 463-9838 FAX • tea.texas.gov

July 15, 2026

To the Administrator Addressed:

Subject: Notification of Local Revenue Level in Excess of Entitlement for School Year 2026-2027

Background

Pursuant to Texas Education Code (TEC),[1] §§48.257 and 49.004, this letter notifies your district of the determination by the Texas Education Agency (TEA or agency) that your district's Tier One local share under TEC, §48.256, will exceed the district's entitlement under TEC, §48.266(a)(1), less the district's distribution from the state available school fund, and/or the district's Tier Two local share described by TEC, §48.266(a)(5)(B), will exceed the amount described by TEC, §48.202(a-1)(2), for school year 2026-2027. This allows your district to move forward with preparation for an election under TEC, Chapter 49, if necessary.

Estimates

As established in TEC, §48.269, determinations for districts subject to recapture are based on estimates of enrollment for school year 2026-2027 and estimated property values for tax year 2026. Because the agency does not yet have final state certified property values for tax year 2026, the agency is using 2025 state certified property values increased by 3.60% in accordance with the 2026-2027 General Appropriations Act.

Determination

Based on these estimates, your district's estimated local yield per penny per student in weighted average daily attendance (WADA) exceeds the Tier Two (level two) guaranteed yield of $49.72. Your district will be required to reduce its excess local revenue level for the 2026-2027 school year using one or more of the statutory options available.

The enclosed report provides information about the calculations affecting your district. It calculates Tier One and Tier Two (level two) excess local revenue, as established in TEC, §48.257.

[1] Except as noted, statutory citations refer to the Texas Education Code, as amended by the 89th Texas Legislature, Regular Session 2025.

Options to Reduce Local Revenue in Excess of Entitlement

A district with local revenue in excess of entitlement has the following five options available to reduce the district's revenue level under TEC, Chapter 49:

1) Consolidation with another district as provided by Subchapter B;
2) Detachment of territory as provided by Subchapter C;
3) Purchase of average daily attendance credit as provided by Subchapter D ("Option 3");
4) Education of nonresident students as provided by Subchapter E ("Option 4"); and/or
5) Tax base consolidation with another district as provided by Subchapter F.

Districts have historically selected Option 3. Successful elections conducted under TEC, former Chapter 41, carry over into TEC, Chapter 49.

Provisions in TEC, §48.257(c), allow districts to offset the reduction of excess local revenue against TEC, Chapter 48 funds. All districts will have the option to use state aid calculated under TEC, Chapter 48, that is not described by TEC, §48.266(a)(3) as an offset to their attendance credit for purposes of reducing their local revenue level. Districts using this option are required to submit the District Intent/Choice Selection form and complete an Option 3 netting contract, which can be found in the *Options and Procedures for Local Revenue in Excess of Entitlement 2026-2027School Year* and on the Excess Local Revenue webpage.

To avoid any delays in the approval of the Agreement for the Purchase of Attendance Credit or the Agreement for the Purchase of Attendance Credit (Netting Chapter 48 Funding), it is recommended that your district's school board delegate authority to obligate the school district under TEC, Chapter 49, to the superintendent, and the superintendent would then submit the contract via the Excess Local Revenue (ELR) module of the online Foundation School Program (FSP) system in Texas Education Agency Login (TEAL). **Contracts must be submitted through the FSP ELR module to ensure a complete and auditable record.**

Additional information about elections, as well as sample ballot proposition language, is provided in the *Options and Procedures for Local Revenue in Excess of Entitlement 2026-2027 School Year*. You may also wish to call the Office of the Texas Secretary of State at 1-800-252-8683 or visit that office's website at http://www.sos.state.tx.us/ for assistance with election calendars and procedures.

Action Required

Upon receipt of this letter, your district must submit the district intent/choice selection form through the Excess Local Revenue module of the online FSP system to TEA, indicating which option the district intends to use to reduce local revenue in excess of entitlement for school year 2026-2027. According to TEC, §49.004(c), as a district that has been notified of local revenue in excess of entitlement, your district may not adopt a tax rate for tax year 2026 until the Commissioner of Education certifies that your district has reduced the district's local revenue level in excess of entitlement to the level established under TEC, §48.257. The agency will certify your district's compliance upon review of your district's intent/choice selection form, and **approval is contingent upon** TEA's determination of the district's maximum compressed tax rate via the Local Property Value Survey (LPVS) module.

The LPVS module of the FSP system in TEAL is scheduled to open on July 18, 2026, and close on August 1, 2026. The agency will use the locally estimated property growth rates to calculate estimates of comptroller-certified property values used for state funding purposes (i.e., "T2" property values) and then calculate and make available the maximum compressed Tier One tax rates (MCRs) in August of 2026. **Districts must wait until receiving both the agency's approval of the district intent *and* the agency's determination of the district's MCR before proceeding with tax rate adoption.**[2]

For detailed information on all the procedures your district is required to follow to reduce local revenue in excess of entitlement, the *Options and Procedures for Local Revenue in Excess of Entitlement 2026-2027 School Year*, will be available on the TEA Excess Local Revenue webpage in the coming months.

Final Determination Regarding Payment of Excess Local Revenue

TEA will make a final determination regarding the payment of excess local revenue using the district's final enrollment, entitlement and local share under TEC, Chapter 48, final state certified property values for tax year 2026, adopted maintenance and operations (M&O) tax rate for tax year 2026, and M&O taxes collected by your district in 2027.

For more information, please see the Excess Local Revenue webpage, or contact Akila Jagadeesan in the State Funding Division at (512) 463-9979 or recapture@tea.texas.gov.

Sincerely,

Sara Kohn, CPA, RTSBA
Executive Director of State Funding, Forecasting, and Fiscal Analysis

SK/ak
Enclosure

2 Except as allowable under provisions contained in Senate Bill 2 of the 89th Texas Legislature, Second Called Session 2025.

Agreement for the Purchase of Attendance Credit (Netting Chapter 48 Funding)

This agreement is entered into pursuant to the Texas Education Code (TEC), Chapter 49, Subchapters A and D, and rules adopted by the commissioner of education as authorized by the TEC, §49.006. The purpose of this agreement is to enable the district to reduce its local revenue level to a level not to exceed the level established under TEC, §48.257 for the school year.

The school year to which this agreement applies is 2026-2027 (the "school year").

The agreement is for Red Oak Independent School District ("the district"), with a county-district number of 070-911, to purchase attendance credit from the state for the school year.

The local revenue level in excess of entitlement will be based on the commissioner's estimate of the cost of credit as determined under TEC, §49.153, using the district's projected maintenance and operations tax revenue that exceeds the level established under TEC, §48.257. Provisions in the TEC, §48.257(c), allow districts to offset the reduction of excess local revenue against state aid under Chapter 48, Education Code, that is not described by TEC, §48.266(a)(3) for the school year. A district that is subject to the reduction in excess local revenue agrees to offset its obligations against state aid in accordance with the provisions specified in the TEC, §48.257(c).

When near-final data are available following the close of the school year to which this agreement applies, the district's entitlement under Chapter 48 will be recalculated. If the district's state aid under Chapter 48, Education Code, that is not described by TEC, §48.266(a)(3) is less than the cost of recapture as determined by the commissioner in accordance with the TEC, §49.153, using near-final data, the district will be required to have an election and the recapture balance will be recovered in accordance with TEC, §48.272, by withholding subsequent allocations of state funds or requiring and obtaining a refund.

The actual cost of credit for the school year will be determined by the commissioner in accordance with the TEC, §49.153, when final data on the district's maintenance and operations tax revenue that exceeds the level established under TEC, §48.257 is available.

The cost of purchased attendance credit will be reduced for county appraisal district costs. The reduction will be computed in accordance with the TEC, §49.157. If the reduction exceeds the cost for the school year, the difference will be carried forward and applied to each subsequent year's cost until the total amount of the reduction has been exhausted.

Date: 08/17/2026

Signature of President, Board of Trustees

Date: 08/17/2026

Signature of Secretary, Board of Trustees

Signature of Superintendent

Brenda Sanford Date: 08/17/2026

Typed Name of Superintendent

Date:

Signature of Commissioner of Education or Designee

Monthly Financial Report

August 2026

RED OAK ISD-TAX COLLECTIONS

Monthly Tax Collections

As of June 30, 2026

GENERAL FUND

	MONTHLY	YEAR TO DATE	BUDGET	YTD % OF BUDGET
CURRENT TAXES COLLECTED	41,849	30,954,521	31,425,166	98.50%
DELINQUENT TAX COLLECTED	49,800	175,699	200,000	87.85%
PENALTIES AND INTEREST COLLECTED	16,495	190,549	200,000	95.27%
TOTAL FUNDS COLLECTED	**108,145**	**31,320,769**	**31,825,166**	**98.42%**

DEBT SERVICE

	MONTHLY	YEAR TO DATE	BUDGET	YTD % OF BUDGET
CURRENT TAXES COLLECTED	20,369	15,061,820	15,342,506	98.17%
DELINQUENT TAX COLLECTED	19,742	69,291	50,000	138.58%
PENALTIES AND INTEREST COLLECTED	7,322	87,474	30,000	291.58%
TOTAL FUNDS COLLECTED	**47,433**	**15,218,585**	**15,422,506**	**98.68%**
TOTAL TAX COLLECTIONS	**155,578**	**46,539,354**	**47,247,672**	98.50%

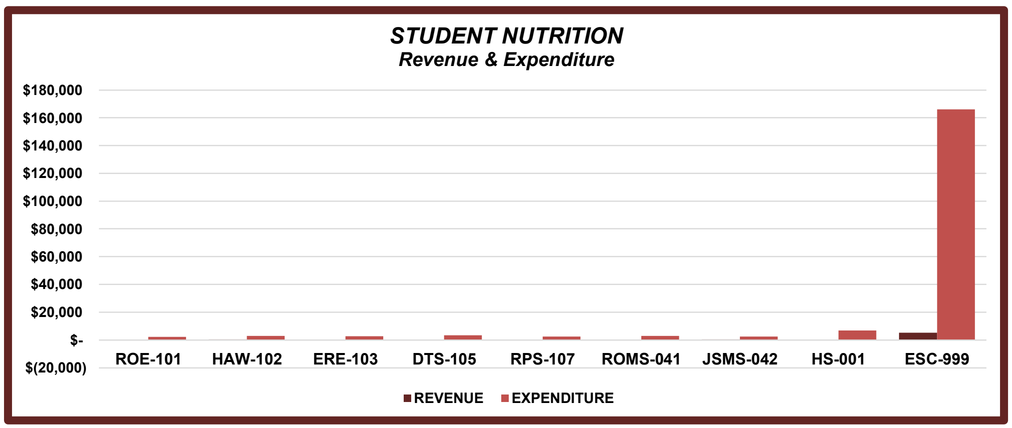
Red Oak ISD - Student Nutrition

Revenue / Expenditure Detail

As of June 30, 2026

	ROE-101	HAW-102	ERE-103	DTS-105	RPS-107	ROMS-041	JSMS-042	HS-001	ESC-999	TOTAL
Average Daily Participation (ADP):										
Breakfast										-
Lunch										-
Afterschool										-

	ROE-101	HAW-102	ERE-103	DTS-105	RPS-107	ROMS-041	JSMS-042	HS-001	ESC-999	TOTAL	BUDGET	% EXP TO BUDGET
57xx Local Revenue	$ -	$ 23	$ (130)	$ (174)	$ (31)	$ (46)	$ 58	$ (447)	$ 5,178	$ 4,431	$ 500,550	1%
58xx State Matching	-	-	-	-	-	-		-	0	$ 0	98,500	0%
5921 Federal - Breakfast	-	-	-	-	-	-	-	-	-	$ -	808,868	0%
5922 Federal - Lunch	-	-	-	-	-	-	-	-	-	$ -	2,750,000	0%
5923 USDA Commodities	-	-	-	-	-	-	-	-	-	$ -	150,000	0%
5939/49 Other Revenue	-	-	-	-	-	-	-	-	-	$ -	53,000	0%
TOTAL REVENUE	**$ -**	**$ 23**	**$ (130)**	**$ (174)**	**$ (31)**	**$ (46)**	**$ 58**	**$ (447)**	**$ 5,178**	**$ 4,431**	**$ 4,360,918**	**0%**
61xx Payroll	$ 1,793	$ 2,548	$ 2,286	$ 2,868	$ 2,069	$ 2,454	$ 2,003	$ 6,503	$ 73,575	$ 96,099	$ 2,099,125	5%
62xx Contracted Services	286	395	330	466	279	335	356	246	23,683	$ 26,376	82,100	32%
63xx Supplies	-	-	-	-	-	-	-	-	3,682	$ 3,682	2,907,618	0%
64xx Travel / Miscellaneous	-	-	-	-	-	-	-	-	4,490	$ 4,490	25,500	18%
66xx Capital Outlay	-	-	-	-	-	-	-	-	60,565	$ 60,565	119,000	0%
TOTAL EXPENDITURES	**$ 2,079**	**$ 2,943**	**$ 2,615**	**$ 3,334**	**$ 2,348**	**$ 2,790**	**$ 2,359**	**$ 6,749**	**$ 165,996**	**$ 191,213**	**$ 5,233,343**	**4%**
Other Sources (Uses)												
Operating Transfers In												
Revenue Over (Under) Expenditures	$ (2,079)	$ (2,920)	$ (2,745)	$ (3,509)	$ (2,379)	$ (2,836)	$ (2,301)	$ (7,197)	$ (160,818)	$ (186,782)	$ (872,425)	



Red Oak ISD - Debt Service Fund

Revenue / Expenditure Detail

As of June 30, 2026

	Budget	YTD Actuals	Outstanding Encumbrances	Balance	% Expended to Budget
Revenues					
57xx Local	$ 15,772,506	$ 15,598,143	$ -	$ 174,363	98.89%
58xx State	1,548,951	3,296,572	-	(1,747,621)	212.83%
79xx Bond Premium		72,794		(72,794)	
TOTAL	**$ 17,321,457**	**$ 18,967,509**	**$ -**	**$ (1,646,052)**	**109.50%**
Expenditures					
71 Debt Service	$ 18,737,281	14,458,419	$ -	$ 4,278,862	77.16%
TOTAL	**$ 18,737,281**	**$ 14,458,419**	**$ -**	**$ 4,278,862**	**77.16%**
Revenue Over (Under) Expenditures	**$ (1,415,824)**	**$ 4,509,090**	**$ -**	**$ (5,924,914)**	

Red Oak ISD - General Fund
Revenue/Expenditure Detail
As of June 30, 2026

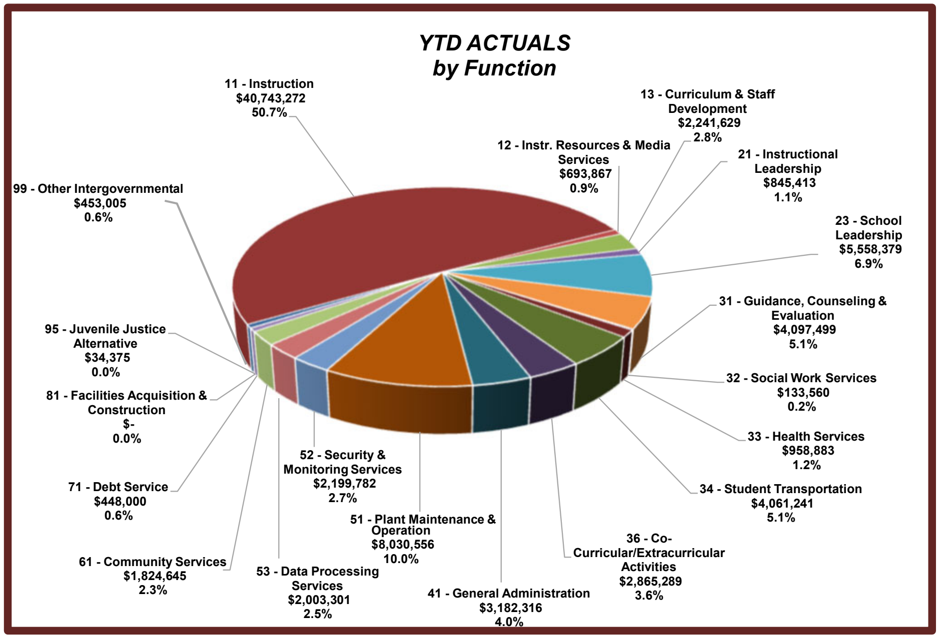
	Amended Budget	2025-2026 YTD Actual Unaudited	Outstanding Encumbrances	Balance	% Expended to Budget	2024-2025 YTD Actual Audited	YTD Actuals Variance
Revenues							
57xx Local	$ 34,554,666	$ 33,472,663	$ -	$ 1,082,003	96.87%	$ 32,338,586	$ 1,134,078
58xx State	47,391,753	38,356,507	-	9,035,246	80.93%	41,526,894	(3,170,387)
59xx Federal	850,000	170,044	-	679,956	20.01%	452,705	(282,661)
79xx Non Operating Revenue							
TOTAL	**$ 82,796,419**	**$ 71,999,214**	**$ -**	**$ 10,797,205**	**87%**	**$ 74,318,185**	**$ (2,318,970)**
Expenditures							
11 Instruction	$ 41,921,763	$ 40,743,272	$ 31,131	$ 1,147,360	97.26%	$ 36,864,481	$ 3,878,791
12 Instr. Resources & Media Services	742,364	693,867	1,219	47,279	93.63%	708,379	(14,512)
13 Curriculum & Staff Development	2,332,209	2,241,629	5,412	85,168	96.35%	2,062,466	179,163
21 Instructional Leadership	859,173	845,413	2,730	11,029	98.72%	744,601	100,812
23 School Leadership	5,554,629	5,558,379	1,690	(5,441)	100.10%	4,658,221	900,158
31 Guidance, Counseling & Evaluation	4,151,019	4,097,499	5,126	48,394	98.83%	3,827,752	269,747
32 Social Work Services	134,903	133,560	-	1,343	99.00%	119,942	13,618
33 Health Services	983,499	958,883	486	24,130	97.55%	920,421	38,461
34 Student Transportation	4,232,936	4,061,241	60,984	110,711	97.38%	3,092,922	968,319
36 Co-Curricular/Extracurricular Activities	2,958,707	2,865,289	60,768	32,650	98.90%	2,546,624	318,665
41 General Administration	3,191,848	3,182,316	36,263	(26,731)	100.84%	3,015,290	167,026
51 Plant Maintenance & Operation	8,410,837	8,030,556	517,437	(137,156)	101.63%	6,763,302	1,267,254
52 Security & Monitoring Services	2,228,696	2,199,782	3,758	25,157	98.87%	1,526,745	673,037
53 Data Processing Services	2,038,926	2,003,301	10,264	25,361	98.76%	1,878,382	124,919
61 Community Services	1,900,160	1,824,645	396	75,120	96.05%	1,675,957	148,688
71 Debt Service	628,750	448,000	-	180,750	71.25%	448,750	(750)
81 Facilities Acquisition & Construction	-	-	-	-	0.00%	-	-
95 Juvenile Justice Alternative	46,000	34,375	8,125	3,500	92.39%	7,245	27,130
99 Other Intergovernmental	480,000	453,005	-	26,995	94.38%	301,450	151,555
TOTAL	**$ 82,796,419**	**$ 80,375,012**	**$ 745,788**	**$ 1,675,619**	**98%**	**$ 71,162,930**	**$ 9,212,082**
Other Resources/(Uses)							
Sale of Property	$ 0	$ -	$ -	$ -	0.00%	$ -	$ -
	$ 0	**$ -**	**$ -**	**$ 0**	**0%**	**$ -**	**$ -**
Revenue Over (Under) Expenditures	**$ 0**	**$ (8,375,798)**	**$ (745,788)**	**$ 9,121,585**		**$ 3,155,255**	**$ (11,531,053)**

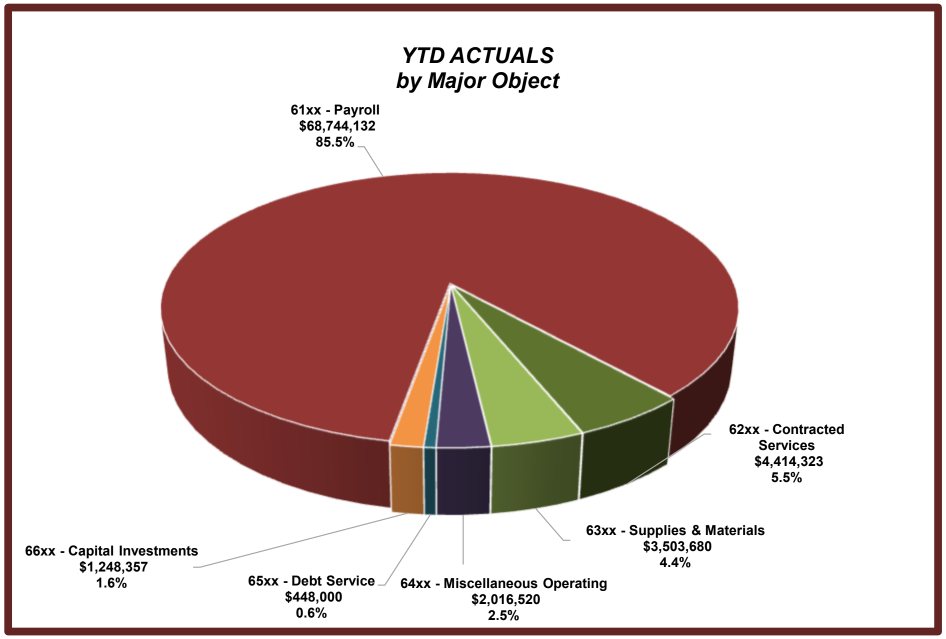
*The District reports on the modified accrual basis.

Red Oak ISD - General Fund

Revenue / Expenditure Detail

As of June 30, 2026

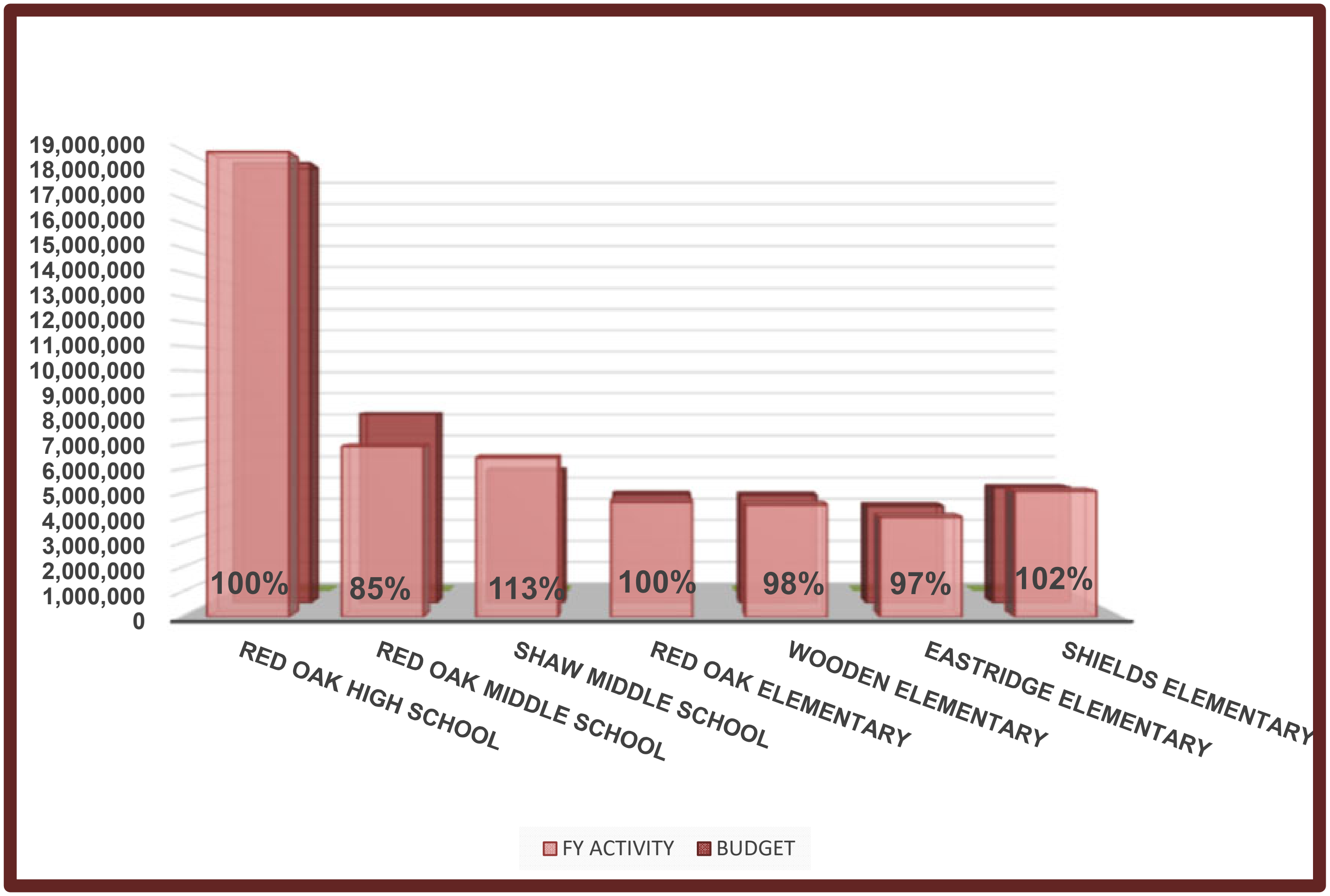




Red Oak ISD - General Fund

Comparison by Campus

As of June 30, 2026



Red Oak Independent School District

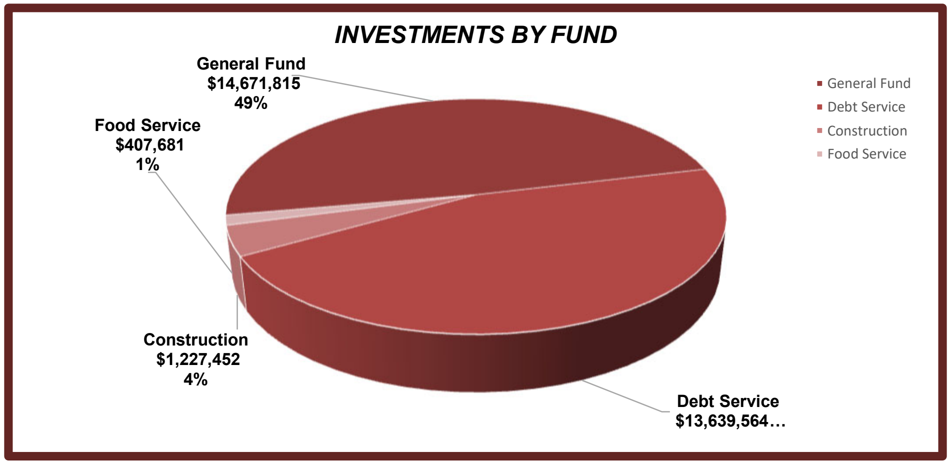
Government Investment Pools

As of month ending June 30, 2026

INVESTMENT POOL ACCOUNTS	BEGINNING BALANCE 06/01/2026	DEPOSITS	WITHDRAWALS	INTEREST FOR June	ENDING BALANCE 06/30/2026	INTEREST RATE	INTEREST YEAR TO DATE
TEXSTAR							
General Fund	$ 11,577.85	$ -	$ -	34.46	$ 11,612.31	3.6216%	$ 678.87
Construction	877.67	-	-	2.66	$ 880.33	3.6216%	46.37
	$ 12,490.78			$ 37.12	**$ 12,492.64**		
TEXPOOL							
General/Construction Fund	2,933.20	2,007.95	316.62	13.77	4,638.30	3.6469%	177.78
Money Market	1,691.30	-	1,691.30	-	-	3.6469%	94.20
	4,624.50			13.77	**4,638.30**		
FIRST PUBLIC-GOV.OVERNIGHT							
General Fund	18,825,137.70	4,254,757.19	8,470,714.14	46,383.41	14,655,564.16	3.8200%	871,792.39
Debt Service	13,567,515.28	30,007.06		42,041.43	13,639,563.77	3.8200%	314,310.83
Construction	62,056,334.29	-	60,882,467.75	52,704.79	1,226,571.33	3.6400%	2,115,707.32
Food Service	435,862.34	290,714.14	320,203.56	1,307.96	407,680.88	3.6400%	18,068.01
	94,884,849.61			142,437.59	**29,929,380.14**		
LOGIC INVESTMENTS							
BOND 2025	-	59,659,467.75		134,934.91	59,794,402.66	3.75	134,934.91
		59,659,467.75		134,934.91	**59,794,402.66**		
TOTAL INVESTMENT POOLS	$ 94,901,965	$ 123,896,422	$ 69,675,393	$ 277,423.39	$ 89,740,914		$ 3,455,811

We, the approved Investment Officers of Red Oak ISD, hereby certify the Investment Report represents the government 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)	(signature on file)
William Johnston, Ed.D., CPA	Lavina Straley
Assistant Superintendent of Business Services/CFO	Finance Coordinator



Questions

Bill Johnston

Chief Financial Officer

972-617-4005

bill.johnston@redoakisd.org

Lavina Straley

Finance Coordinator

972-617-4163

lavina.straley@redoakisd.org