

**TIOGA INDEPENDENT SCHOOL DISTRICT  
BOARD OF EDUCATION  
NOTICE OF PUBLIC MEETING TO DISCUSS PROPOSED TAX RATE AND ADOPTION  
REGULAR SCHOOL BOARD MEETING  
August 19, 2024 7:00 p.m.  
Tioga High School Library**

- I. Call to Order and Establish Quorum**
- II. Invocation and Pledge**
- III. Open Forum for Public Comments**
- IV. Discussion of Proposed 2024 Tax Rate**
  - A. Maintenance and Operations Rate of \$.7269
  - B. Interest and Sinking Rate of \$.50
- V. Opportunity for Public Comment Regarding the Proposed Tax Rates**
- VI. Consider the Adoption of 2023 Tax Rate By Resolution (See Addendum)**
- VII. Superintendent's Report**
  - A. BoardBook Premier Training and Usage
  - B. HS Electrical and Other District Construction/Maintenance Resolved Issues
  - C. The Bridge Church Update - Facilities and Lease Agreement Details
  - D. Unlimited Tax Refunding Bonds Closing and Funding
  - E. FY 2022-23 FIRST Preliminary Rating
  - F. State Academic Accountability Ratings Blocked
- VIII. District Updates**
  - A. Instructional and Enrollment Reports
    - 1. Summer Events - Summer School, Staff Trainings, Extracurricular, New Staffing, Restructure
    - 2. Start of School Year Events - Master Schedules, Teacher Loads, Student Counts, Activities
- IX. Discussion and/or Action Items**
  - A. TEA Conservator, Dr. Karen Wiesman - Report from Division of Governance Interventions
  - B. Review of 2024-25 Student Handbook Revisions
  - C. Consider the 2024-25 Student Code of Conduct
  - D. Consider Revision of TISD Board Standard Operating Procedures
  - E. Consider Resolution to Nominate Candidates for the Board of Directors - Grayson Central Appraisal District
  - F. Review of Financial and Tax Collection Reports for July
- X. Consent Items**
  - A. Approve Minutes from the Previous Regular Meeting of July 18, 2024
  - B. Consider Resolution to Accept Texas 4-H Organization as Approved for Recognition and Eligible for Extracurricular Status Consideration
  - C. Consider Adjunct Faculty Agreement Awarded to Adjunct Staff Members for the 2023-24 School Year Through the Texas A&M Agrilife Extension Service
  - D. Consider Safety and Security Grant Purchase of Security Window/Door Film & Installation
  - E. Consider 2024-25 T-TESS Appraisal Calendar for Professional Staff
- XI. Executive Session**

Executive Session: If during the course of the meeting covered by this agenda the Board of Trustees should determine that a closed or executive meeting or session of the Board of Trustees is required, then such closed or executive meeting or session as authorized by the Texas Open Meetings Act, Texas Government Code Section 551.071

  - A. Personnel Matters
- XII. Action Regarding Matters Discussed in Executive Session**
- XIII. Adjourn**



August 16, 2024

Josh Ballinger, Superintendent

Date

Please consult with legal counsel before using this form.

# NOTICE OF PUBLIC MEETING TO DISCUSS PROPOSED TAX RATE

The TIOGA INDEPENDENT SCHOOL DISTRICT  
*(name of school district)*

will hold a public meeting at 7:00 PM - AUGUST 19TH, 2024  
*(time, date, year)*

in TIOGA HIGH SCHOOL - LIBRARY (855 MCKNIGHT ROAD)  
*(name of room, building, physical location)*

TIOGA, TEXAS  
*(city, state)*

**The purpose of this meeting is to discuss the school district's tax rate that will be adopted. Public participation in the discussion is invited.**

The school district has elected to adopt a tax rate before receiving the certified appraisal roll from the chief appraiser(s) of the appraisal district(s) and before adopting a budget. In accordance with Tax Code Section 26.05(g), the chief appraiser(s) of the appraisal district(s) in which the school district participates has (have) certified to the assessor for the school district an estimate of the taxable value of property in the school district as provided by Tax Code Section 26.01(e). In accordance with Education Code Section 44.004(j), following adoption of the tax rate, the school district will publish notice and hold another public meeting before the school district adopts a budget.

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

Maintenance Tax	\$ <u>.7269</u> /\$100	(Proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	\$ <u>.50</u> /\$100	(Proposed rate to pay bonded indebtedness)

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

	Preceding Tax Year	Current Tax Year*
Total appraised value** of all property	\$ <u>439,048,412</u>	\$ <u>450,131,899</u>
Total appraised value** of new property***	\$ <u>20,260,736</u>	\$ <u>9,751,289</u>
Total taxable value**** of all property	\$ <u>229,227,036</u>	\$ <u>244,892,786</u>
Total taxable value**** of new property***	\$ <u>19,924,628</u>	\$ <u>9,391,229</u>

\* All values identified are based on estimate(s) of taxable value received pursuant to Tax Code Section 26.01(e).  
 \*\* Appraised value is the amount shown on the appraisal roll and defined by Tax Code Section 1.04(8).  
 \*\*\* New property is defined by Tax Code Section 26.012(17).  
 \*\*\*\* Taxable value is defined by Tax Code Section 1.04(10).

### Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness\* \$ 13,707,896

\* Outstanding principal.

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

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	\$ <u>.7292</u> /\$100	\$ <u>.36</u> /\$100 *	\$ <u>1.0892</u> /\$100	\$ <u>3210</u> /\$100	\$ <u>10,305</u> /\$100
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	\$ <u>.6891</u> /\$100	\$ <u>.50</u> /\$100 *	\$ <u>1.1891</u> /\$100	\$ <u>3697</u> /\$100	\$ <u>9818</u> /\$100
Proposed Rate	\$ <u>.7269</u> /\$100	\$ <u>.50</u> /\$100 *	\$ <u>1.2269</u> /\$100	\$ <u>3831</u> /\$100	\$ <u>10,950</u> /\$100

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

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

	Last Year	This Year
Average Market Value of Residences	\$ <u>349,751</u>	\$ <u>357,908</u>
Average Taxable Value of Residences	\$ <u>179,989</u>	\$ <u>197,572</u>
Last Year's Rate Versus Proposed Rate per \$100 Value	\$ <u>1.0892</u>	\$ <u>1.2269</u>
Taxes Due on Average Residence	\$ <u>1960</u>	\$ <u>2424</u>
Increase (Decrease) in Taxes		\$ <u>464</u>

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

### Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter

approval at an election is N/A /\$100.  
*(the school district voter-approval rate determined under Section 26.08, Tax Code)*

### This election will be automatically held if the district adopts a rate in excess of the voter-approval rate

of N/A /\$100.  
*(the school district voter-approval rate)*

### Fund Balances

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

Maintenance and Operations Fund Balance(s)	\$ <u>858,000</u>
Interest & Sinking Fund Balance(s)	\$ <u>104,912</u>

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

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

## Resolution of the Board to Set Tax Rate

August 19, 2024

On this date, we, the Board of Trustees of the Tioga Independent School District, hereby levy or set the tax rate on \$100 valuation for the District for the tax year 2024 at a total tax rate of \$1.2269 to be assessed and collected by the duly specified assessor and collector as follows:

\$.7269 for the purpose of maintenance and operations, and

\$.50 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. The 2024 designation is awarded to the Grayson County Tax Assessor-Collector, Bruce Stidham.

Adopted this 19th day of August, 2024, by the Tioga ISD Board of Trustees.

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President's signature

Stacy Price

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Secretary's signature

Ryan Walters