

**CARRIZO SPRINGS CONSOLIDATED
INDEPENDENT SCHOOL DISTRICT**

RESOLUTION 2023-06

A resolution levying a tax rate for the Carrizo Springs Consolidated Independent School District for Tax Year 2023. This year's tax levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy. The resolution setting this year's tax rate does not require the statements about "tax increase" as specified in §26.05(b) of Property Tax Code.

BE IT RESOLVED AND ORDERED BY THE BOARD OF TRUSTEES OF THE CARRIZO SPRINGS CONSOLIDATED INDEPENDENT SCHOOL DISTRICT THAT:

We, the BOARD OF TRUSTEES of the CARRIZO SPRINGS CONSOLIDATED INDEPENDENT SCHOOL DISTRICT (CSCISD) upon recommendation of the Superintendent of Schools do hereby adopt a tax rate for Tax Year 2023 as follows:

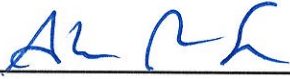
\$ 0.7151	For the purpose of maintenance and operations (M&O Tax Rate)
<u>\$ 0.1350</u>	For the payment of principal and interest on debt (I&S Tax Rate)
\$ 0.8501	Total Tax Rate

The Tax Assessor/Collector, Mary E. Sandoval, is hereby authorized on this 15th day of August, 2023 to assess and collect the property taxes of the CARRIZO SPRINGS CONSOLIDATED INDEPENDENT SCHOOL DISTRICT.

PASSED, ADOPTED, AND APPROVED by the Carrizo Springs Consolidated Independent School District Board of Trustees this the 15th day of August, 2023.

APPROVED:

Signed:



Albert Sosa, President
CSCISD Board of Trustees

Signed:



Jeffrey Ortiz, Secretary
CSCISD Board of Trustees

RESOLUTION

2023-06

MAKING CERTAIN FINDINGS UNDER TEX. EDUC. CODE § 11.184 AND TEX.
TAX CODE § 26.08(a) CONCERNING SETTING THE MAINTENANCE &
OPERATIONS AND DEBT SERVICE TAX RATES OF THE CARRIZO SPRINGS
CONSOLIDATED INDEPENDENT SCHOOL DISTRICT FOR THE YEAR
BEGINNING ON JANUARY 1, 2023, AND ENDING DECEMBER 31, 2023

WHEREAS the valuation of taxable property within the boundaries of the Carrizo Springs Consolidated Independent School District has heretofore been determined by the Dimmit County Appraisal District and certified to the Board of Trustees; and,

WHEREAS the budget for the Carrizo Springs Consolidated Independent School District was prepared and is being adopted on August 15, 2023, after the issuance of Public Notice and after a Public Hearing on the matter conducted pursuant to Tex. Educ. Code § 44.04; and,

WHEREAS the tax rate for the Carrizo Springs Consolidated Independent School District is being adopted in this August 15, 2023, by the Board of Trustees; and,

WHEREAS, prior to the adoption of the District's 2023 Maintenance & Operations tax rate, and pursuant to Tex. Educ. Code § 11.184(b), the District has commissioned an "efficiency audit" by conducting an investigation of the District's finances to examine the fiscal management, efficiency, and utilization of District resources; and,

WHEREAS, the Board of Trustees of the Carrizo Springs Consolidated Independent School District understands that, in accordance with the provisions of Tex. Tax Code § 26.08(a) that if the governing body of a school district adopts a tax rate that exceeds the district's voter-approval tax rate, for Tax Year 2023, the registered voters in the District, at an election held for that purpose, must determine whether to approve such adopted tax rate; and,

WHEREAS, the Board of Trustees of the Carrizo Springs Consolidated Independent School District find that over the past several years, the employees of the District have suffered the consequences of significant inflation in their daily family

budgets, to the extent that the Board feels compelled to ameliorate the effects of such inflation to the fullest extent of their abilities within the constraints of financial prudence; and,

WHEREAS, the Board of Trustees of the Carrizo Springs Consolidated Independent School District finds that, despite the fact that the 88th Texas Legislature having at its disposal an unprecedented surplus of General Revenue available for appropriation to support public school employees in the State, the Legislature has appropriated zero additional dollars over prior year levels to be expended on employee compensation: and,

WHEREAS, the Board of Trustees of the Carrizo Springs Consolidated Independent School District has identified that the fact that the passage of a Voter-Approval Tax Rate Election will provide a significant opportunity for a modest employee compensation increase, if the measure passes; and,

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE CARRIZO SPRINGS CONSOLIDATED INDEPENDENT SCHOOL DISTRICT:

SECTION 1. That the facts and recitations contained in the preamble of this Resolution are hereby found and declared to be true and correct.

SECTION 2. That, under the combined provisions of Tex. Tax Code § 26.08(a) the highest 2023 Maintenance and Operations Tax rate that can be levied without the necessity of calling a Voter-Approval Tax Rate Election is \$0.6971 per \$100 valuation.

SECTION 3. That, under the combined provisions of Tex. Educ. Code §§ 48.2551 and 45.003(f), the District's maximum allowable Maintenance & Operations Tax Rate for Tax Year 2023 is \$0.8051 per \$100 valuation.

SECTION 4. The Maintenance & Operations Tax Rate on the \$100 valuation adopted and levied for the Tax Year beginning on January 1, 2023, and ending on December 31, 2023, in the amount of \$0.7151 on a \$100 valuation, payable in lawful currency of the United States, is levied for the support and maintenance of the public schools of the Carrizo Springs Consolidated Independent School District.

SECTION 5. The Debt Service (Interest & Sinking Fund) Tax Rate on the \$100 valuation adopted and levied for the Tax Year beginning on January 1, 2023, and ending

on December 31, 2023, in the amount of \$0.1350 on a \$100 valuation, payable in lawful currency of the United States, is levied for the support and maintenance of the public schools of the Carrizo Springs Consolidated Independent School District.

SECTION 6. This year’s tax levy to fund maintenance and operations expenditures does not exceed last year’s maintenance and operations tax levy. The resolution setting this year’s tax rate does not require the statements about “tax increase” as specified in §26.05(b) of Property Tax Code.

SECTION 7. The call for adoption of the Maintenance & Operations Tax Rate (paragraph 4 of this Resolution) was moved and seconded and passed in regular session of the Board of Trustees having been being called for by separate vote, the following members of the Board voted:

Juan Cruz, ALDoria, Anita Franco

“AYE”: Wilbur Cruz, Michael Uriegas, Albert Sosa, being at least sixty percent (60%) of the membership of the Board of Trustees

and the following voted:

“NO”: _____

Other Votes, if any: _____

SECTION 8. Because the Board of Trustees of the Carrizo Springs Consolidated Independent School District has levied a Maintenance and Operations Tax in excess of the rate in excess of the Voter-Approval Tax Rate, an election, pursuant to Tex. Tax Code § 26.08(a) is necessary, and will be called via Board action of even date with this Resolution.

This entire Resolution was PASSED, APPROVED AND ADOPTED by the Board of Trustees on this the 15th day of August 2023.

Carrizo Springs Consolidated Independent School District

By: 

President
Board of Trustees

ATTEST:

By: 

Secretary
Board of Trustees