

Budget & Tax Rate Adoption
Monday, August 26, 2024 5:30 PM

GISD Administrative Board Room
1615 St Lawrence St.
P O Box 157
Gonzales, Texas 78629

Agenda

1. Call to Order
Presenter: Board President
 - 1.A. Roll Call
Presenter: Board President
 - 1.B. Invocation:
Presenter: Josie Smith-Wright
 - 1.C. Pledge:
Presenter: D'Anna Robinson
 - 1.D. Mission Statement:
Presenter: Gloria Torres
2. Public Comments
3. New Business/Action Items
 - 3.A. Discuss and Consider Action to Approve Budget Amendments
Presenter: Amanda Smith, Chief Financial Officer; Dr. Elmer Avellaneda, Superintendent of Schools
 - 3.B. Discuss and Consider Action on the Creation of a Special Finance Committee
Presenter: Dr. Elmer Avellaneda, Superintendent of Schools
 - 3.C. Discuss and Consider Action to Adopt the 2024-2025 Budget
Presenter: Amanda Smith, Chief Financial Officer; Dr. Elmer Avellaneda, Superintendent of Schools
 - 3.D. Discuss and Consider Action to Approve the Ordinance to Set the Tax Rate for Tax Year 2024
Presenter: Amanda Smith, Chief Financial Officer; Dr. Elmer Avellaneda, Superintendent of Schools
 - 3.E. Discuss and Consider possible action to approve the TASB Endorsement Form
Presenter: Dr. Elmer Avellaneda, Superintendent of Schools
4. Adjourn to Closed session: Under Texas Government Code Chapter 551, The board will recess this open session and convene in a closed meeting to discuss items on the agenda. The board may conveniently meet in such a closed or executive session or meeting, concerning any and all subjects and for any and all purposes permitted by Texas government code chapter 551. Pursuant to Texas Government Code Sections 551.074 and 551.071, deliberation and consultation with legal counsel regarding:
 - 4.A. The appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of school district administrator(s)
 - 4.B. The appropriate process for addressing a complaint filed by a school district administrator

5. Recovene to Open Meeting: The Board will take appropriate action on items, if necessary, as discussed in Closed Session
6. Adjourn



Board of Trustees

Ross Hendershot, III
President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Naomi Brown

D'Anna Robinson

Ashley Molina

Gloria Torres

GISD School Board Agenda Information Sheet
August 26, 2024

SUBJECT: Public Comments

RATIONAL SUMMARY:

The next item on the agenda is public comment. Before we begin, I will remind our audience members of the Board's procedures for handling public comments. The public comment portion of our meeting is available to members of the public who wish to address a meeting item on tonight's agenda or other matter pertaining to Gonzales ISD.

Anyone who wants to speak during public comment must sign in before the start of the meeting and list the agenda item they want to discuss. Each public comment speaker will be allowed a maximum of 5 minutes to address the Board. If necessary for effective meeting management, or to accommodate large numbers of individuals wishing to address the Board, we may shorten the time for each individual wishing to present comments. The public comment portion of the meeting will allow all speakers who have signed up before the start of the meeting to address the Board regarding an item on tonight's agenda. Persons requiring a translator will be given additional time.

Please keep your comments or criticisms civil and courteous. Please also avoid using profanity during your opportunity to speak. Last, we ask that you not discuss students who are not your child.

If a speaker is seeking Board resolution of a specific complaint, that concern should be addressed through the District's grievance process. District policy DGBA has been established for addressing employee complaints, policy FNG is the avenue for filing parent complaints, and policy GF address community member complaints. Grievance forms can be obtained at any campus administration office, or in the central administration offices.



LEARNING TODAY,
LEADING TOMORROW



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GISD School Board Agenda Information Sheet
August 26, 2024

ACTION ITEM

SUBJECT: Discuss and Consider Action to Approve Budget Amendments

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Chief Financial Officer; Dr. Elmer Avellaneda, Superintendent of Schools

RATIONAL SUMMARY: 2023-2024 Proposed Budget Revision from the General Operating Fund

ADMINISTRATION'S RECOMMENDATION: Approve

SAMPLE MOTION: *"I move that the Board of Trustees Approve the Budget Amendments as presented"*



LEARNING TODAY,
LEADING TOMORROW

**2023-24 Proposed Budget Revision
General Operating Fund
Special Board Meeting - August 26, 2024**

	Current Budget	Proposed Amendment	Proposed Revised Budget
REVENUES			
5700 Local Property Taxes	20,030,181		20,030,181
5700 Other Local Sources	975,429		975,429
5800 State Revenues	8,069,636		8,069,636
5900 Federal Sources	896,139		896,139
TOTAL REVENUES	29,971,385	0	29,971,385
EXPENDITURES			
0011 Instruction	16,348,119	(140,000)	16,208,119
0012 Instructional Resources & Media Services	355,710		355,710
0013 Curriculum & Staff Development	644,539		644,539
0021 Instructional Leadership	524,292		524,292
0023 School Leadership	1,859,291	150,000	2,009,291
0031 Guidance, Counseling, & Evaluation	937,188		937,188
0032 Social Work Services	78,345	20,000	98,345
0033 Health Services	412,113	10,000	422,113
0034 Student Transportation	1,444,811		1,444,811
0035 Food Services	15,000		15,000
0036 Co-Curricular/Extra-Curricular Activities	1,308,420	100,000	1,408,420
0041 General Administration	1,960,953	(75,000)	1,885,953
0051 Plant Maintenance and Operations	4,594,521	(100,000)	4,494,521
0052 Security & Monitoring Services	968,344	(40,000)	928,344
0053 Data Processing Services	1,251,677		1,251,677
0061 Community Services	14,350		14,350
0071 Debt Services	751,496	75,000	826,496
0081 Facilities Acquisition & Construction	823,130		823,130
0091 Contracted Inst Services Btw Public Schools	314,527		314,527
0099 Other Intergovernmental Charges	514,828		514,828
TOTAL EXPENDITURES	35,121,654	0	35,121,654
8911 Operational Transfer Out	500		500
NET ACTIVITY	(5,150,769)	0	(5,150,769)

Notes:

-Year end function-balancing budget amendment



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GISD School Board Agenda Information Sheet
August 26, 2024

ACTION ITEM

SUBJECT: Discuss and Consider Action on the Creation of a Special Finance Committee

ADMINISTRATOR RESPONSIBLE: Dr. Elmer Avellaneda, Superintendent of Schools

RATIONAL SUMMARY: Following Board Policy BDB, administration recommends the board create a special advisory committee to assist in balancing the general fund budget.

Board policy states: "The President shall appoint members to special committees created by the Board to fulfill specific assignments, unless otherwise provided by Board action. These committees may include District personnel and citizens. The function of committees shall be fact-finding, deliberative, and advisory, but not administrative. Special committees shall report their findings to the Board and shall be dissolved upon completion of the assigned task or vote of the Board.

The President of the Board and the Superintendent shall be ex officio members of all Board committees, unless otherwise provided by Board action."

"A committee that includes less than a quorum of board members is not subject to the Open Meetings Act if it serves a purely advisory function, with no power to supervise or control public business."

SUPERINTENDENT'S RECOMMENDATION: Create the special committee

SAMPLE MOTION: *"I move that the board create a special committee, as presented."*



LEARNING TODAY,
LEADING TOMORROW



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GISD School Board Agenda Information Sheet
August 26, 2024

ACTION ITEM

SUBJECT: Discuss and Consider Action to Adopt the 2024-25 Budget

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Chief Financial Officer; Dr. Elmer Avellaneda, Superintendent of Schools

RATIONAL SUMMARY: No later than August 31st, the Board must legally adopt the annual budgets for the General Fund (Fund 199), the Food Service Fund (Fund 240), and the Debt Service Fund (Fund 599). Each of the three budgets must be adopted separately.

SUPERINTENDENT'S RECOMMENDATION: Approve and Adopt

SAMPLE MOTIONS (all three need to be made independently):

1. *"I move that the Board adopt the General Fund budget, as presented."*
2. *"I move that the Board adopt the Food Service Fund budget, as presented."*
3. *"I move that the Board adopt the Debt Service Fund budget, as presented."*



LEARNING TODAY,
LEADING TOMORROW

**GONZALES INDEPENDENT SCHOOL DISTRICT
2024 - 2025 PROPOSED BUDGET**

		<u>FUND 199</u>	<u>FUND 240</u>	<u>FUND 599</u>
REVENUES				
5700	Local Property Taxes	22,627,471		4,086,373
5700	Other Local Sources	1,261,884	173,007	100,000
5800	State Revenues	6,001,562	7,500	95,484
5900	Federal Sources	517,148	1,927,127	
	TOTAL REVENUES	30,408,065	2,107,634	4,281,857
EXPENDITURES				
0011	Instruction	16,282,597		
0012	Instructional Resources & Media Services	354,186		
0013	Curriculum & Staff Development	1,150,545		
0021	Instructional Leadership	539,481		
0023	School Leadership	2,158,414		
0031	Guidance, Counseling, & Evaluation	894,142		
0032	Social Work Services	155,013		
0033	Health Services	449,601		
0034	Student Transportation	1,510,881		
0035	Food Service	15,119	2,108,134	
0036	Co-Curricular/Extra-Curricular Activities	1,220,930		
0041	General Administration	2,056,540		
0051	Plant Maintenance and Operations	4,400,463		
0052	Security & Monitoring Services	941,216		
0053	Data Processing Services	1,240,472		
0061	Community Services	5,700		
0071	Debt Services	793,849		4,281,857
0091	Contracted Inst Services Btw Public Schools	0		
0099	Other Intergovernmental Charges	567,300		
	TOTAL EXPENDITURES	34,736,449	2,108,134	4,281,857
7915	Operational Transfer In		500	
8911	Operational Transfer Out	500		
	PROJECTED NET ACTIVITY	<u>\$(4,328,884)</u>	<u>\$ -</u>	<u>\$ -</u>

Notes:

**During the 86th Legislative Session, the Texas Legislature passed House Bill (HB) 1495. This bill requires school districts to reflect in their proposed budget a line item specifically for expenditures for "directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action". The estimated amount budgeted in 2024-25 is \$1,018 compared to \$1,018 estimated to have been expended in 2023-24.*

***Budget for statutorily required public notices is included in function code 41. This information is for reference only. During the 85th Legislative Session, the Texas Legislature passed Senate Bill (SB) 622. SB 622 requires school districts to reflect in their proposed budget a line item specifically for expenditures to publish all statutorily required public notices in the newspaper by the school district or their representatives. The line item must include a clear comparison of the budgeted expenditures and the actual expenditures for the same purpose in the prior year, as required under Texas Local Government Code 140.0045. Those figures have been included below for reference.*

2024-25 Budget:	\$6,700.00
2023-24 Expenditures (at the time of budget adoption)	\$4,581.15
Increase (Decrease) from Prior Year:	\$2,118.85

2024-25 Budget Summary



Growing Greatness
#LearningTodayLeadingTomorrow

Budget Adoption: August 26, 2024

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August 26, 2024

Dear Distinguished Members of the Board of Trustees,

This report presents a summary of the 2024-25 budget as currently recommended by Gonzales Independent School District's administration for adoption. The budget described in this handout is the result of many hours of hard work by many individuals from campuses, departments, and administration.

We hope the information in this report is useful and easy to understand. We welcome your feedback. On the pages that follow, we've included an overview of what we believe are the most important elements to highlight:

- Introductory Section: Budgeting Goals, Influencing Factors, Budgeting Process
- Historical Data
- General Fund (199)
- Debt Service Fund (599)
- Food Service Fund (240)
- Tax Rates

We look forward to many more years of growing greatness!

In service,

A handwritten signature in black ink that reads "Amanda Reed Smith". The signature is written in a cursive, flowing style.

Amanda Reed Smith
Chief Financial Officer

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Introductory Section

2022-27 District Priorities:

1. Developing effective communication strategies
2. Focusing on students and the work provided to students
3. Recruiting, Inducting, and Retaining High-Quality Staff
4. Strategic Resource Management

Budgeting Process

The adoption of the budget is the culmination of many months of planning and decision-making to align resources with needs. Preparation of the district's 2024-25 budget began in the Fall of 2023 when district-level administration began studying trends and projecting average daily attendance - one of the main driving forces of the budget. We pressed on with the administration kicking off site-based decision budgeting in April with budget managers receiving budget development guidance and allocations (campus). Individual meetings were held as needed (i.e. principals and directors) to ensure district stakeholders were aligned and supported in reviewing their programs, budgets, requests for additional funds, and expenditure trends. Separate staffing meetings were held with each campus principal to ensure staffing levels at the campuses were sufficient to meet needs.

The budget is adopted at the functional level which means the board authorizes the administration to expend funds within general operational areas (i.e. instruction, maintenance, transportation, etc.). Whenever the budget needs to be amended between these functional areas or when revenues/expenditures need to be increased or decreased, the budget must be amended by board action prior to expenditures being made.

The Board is required by law to adopt three budgets: the general fund (199), the food service fund (240), and the debt service fund (599). Other budgets, such as federal grants, do not require board approval. These non-adopted budgets are managed by the grant manager(s) according to the guidelines laid out by the granting organization and are reported to the board during the year.

Summary of Proposed Budgets

Data as of August 20, 2024

GONZALES INDEPENDENT SCHOOL DISTRICT				
2024 - 2025 PROPOSED BUDGET				
		FUND 199	FUND 240	FUND 599
REVENUES				
5700	Local Property Taxes	22,627,471		4,086,373
5700	Other Local Sources	1,261,884	173,007	100,000
5800	State Revenues	6,001,562	7,500	95,484
5900	Federal Sources	517,148	1,927,127	
TOTAL REVENUES		30,408,065	2,107,634	4,281,857
EXPENDITURES				
0011	Instruction	16,282,597		
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0035	Food Service	15,119	2,108,134	
0036	Co-Curricular/Extra-Curricular Activities	1,220,930		
0041	General Administration	2,056,540		
0051	Plant Maintenance and Operations	4,400,463		
0052	Security & Monitoring Services	941,216		
0053	Data Processing Services	1,240,472		
0061	Community Services	5,700		
0071	Debt Services	793,849		4,281,857
0091	Contracted Inst Services Btw Public Schools	0		
0099	Other Intergovernmental Charges	567,300		
TOTAL EXPENDITURES		34,736,449	2,108,134	4,281,857
7915	Operational Transfer In		500	
8911	Operational Transfer Out	500		
PROJECTED NET ACTIVITY		<u>\$ (4,328,884)</u>	<u>\$ -</u>	<u>\$ -</u>

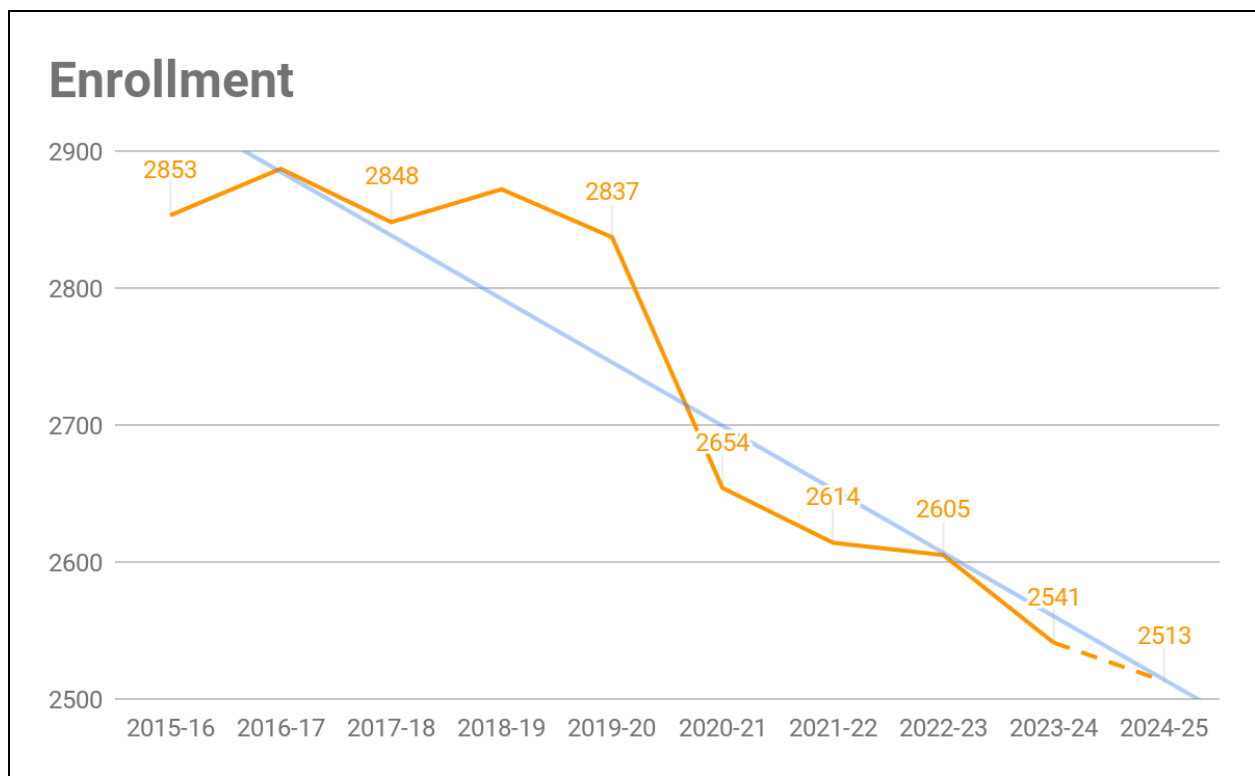
Historical Data

Analyzing historical data and trends assists us with forecasting the future.

Enrollment

The chart below shows our historical October snapshot enrollment. It is important to look at enrollment to anticipate facility and staffing needs as well as property wealth estimation. As a result of the COVID-19 pandemic, enrollment has declined since the 2019-20 school year. Using summer 2024 registration numbers and prior year trends, the district used 2,513 as the 2024-25 enrollment for planning purposes.

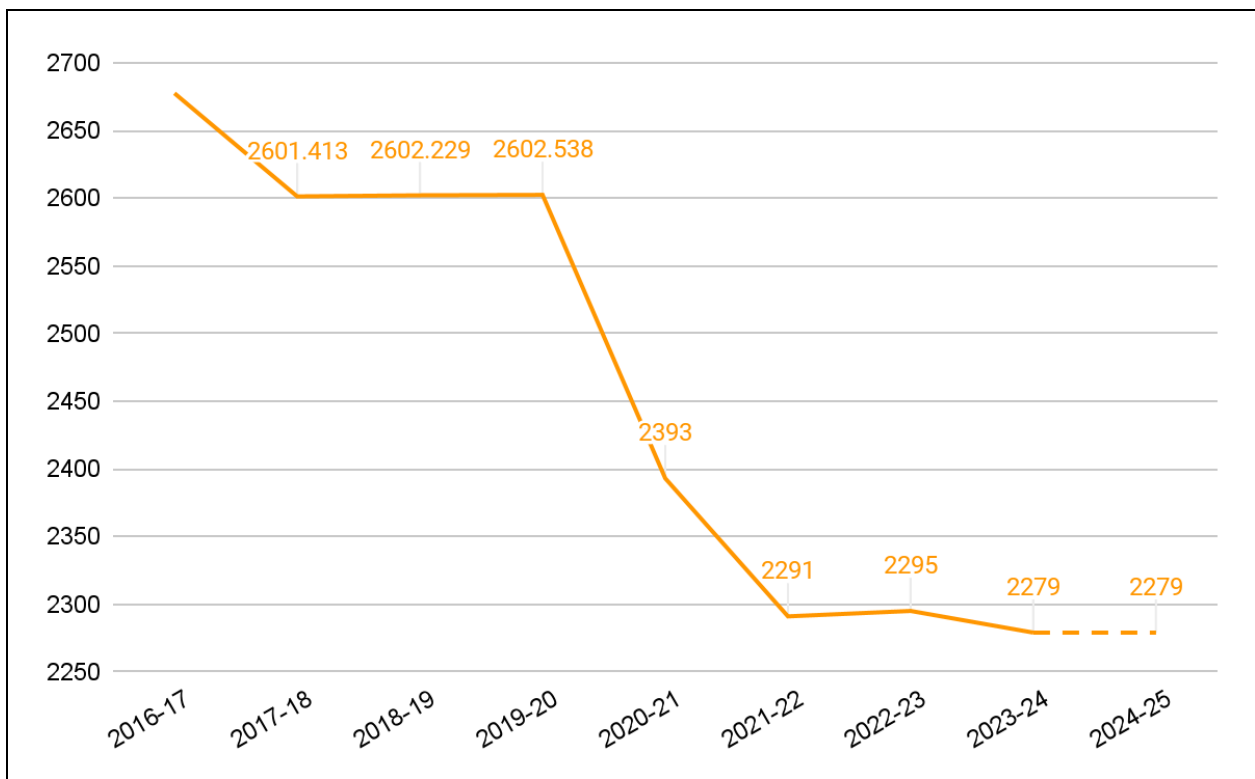
The blue line reflects the trend.



Average Daily Attendance (ADA)

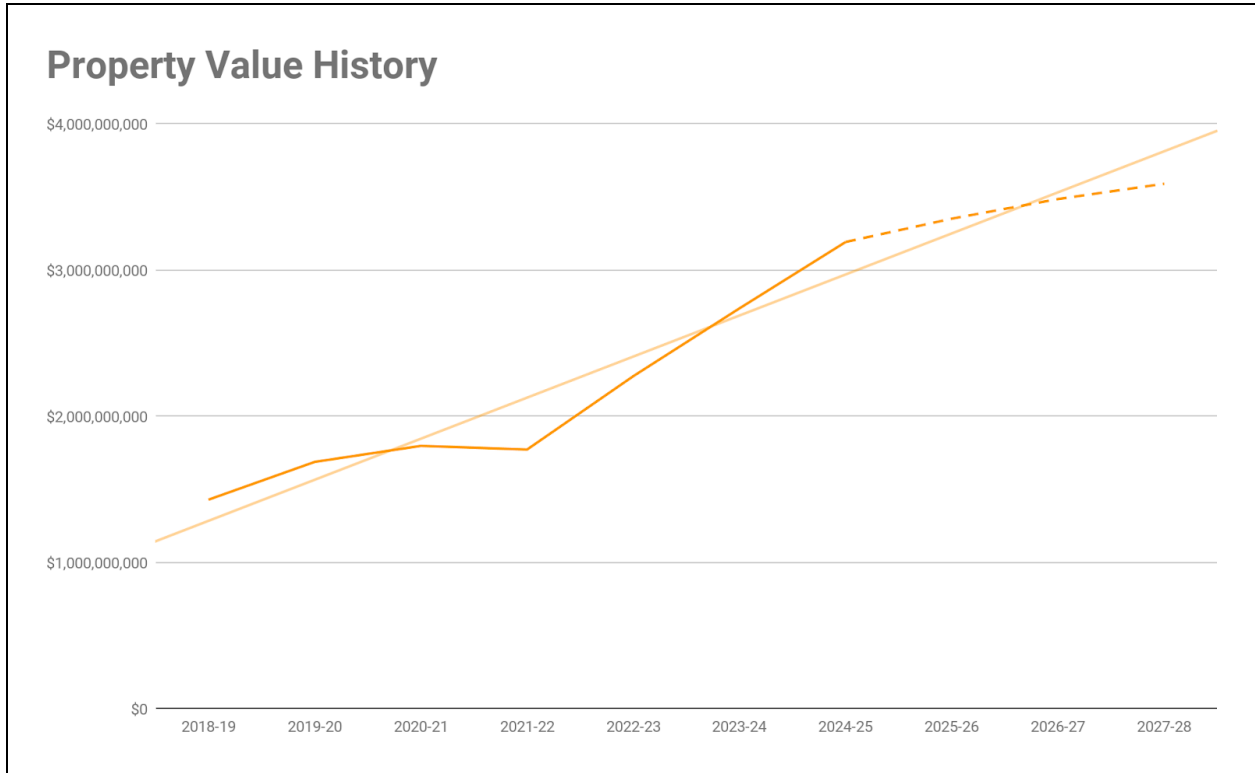
While enrollment is used for facilities planning, attendance is what is used to forecast state revenue. The state calculates our funding on average daily attendance (ADA). The chart below reflects the number of students we've had in attendance on average each day. Five years ago, on the heels of the COVID-19 pandemic, Gonzales ISD experienced an abnormal dip, but it has mostly leveled off.

Due to the district's conservative budgeting approach as well as the recent trend, the administration has prepared the 2024-25 budget to assume no change to ADA from the 2023-24 school year actual rate.



Property Values

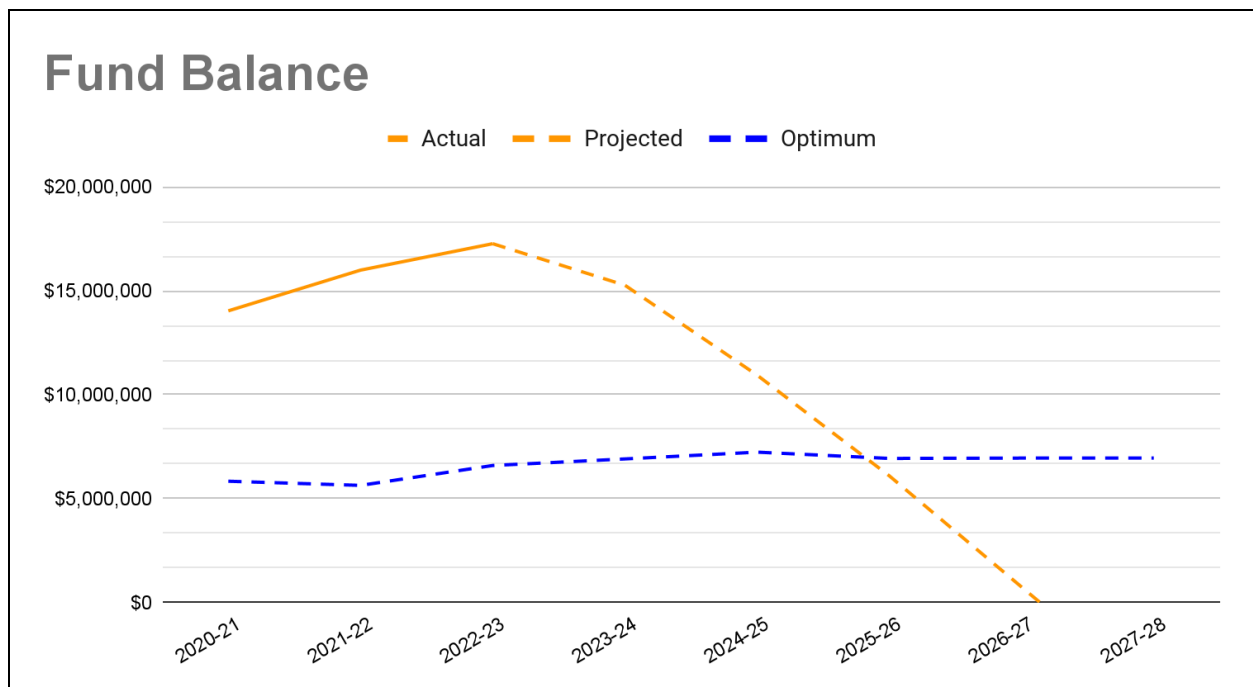
Due to fluctuations with Gonzales County mineral values, the district's tax base has also varied wildly over recent years. Since July 2023, values have increased by just over 16% and are projected to continue to increase in the coming years.



Fund Balance

Optimum fund balance for the General Fund is defined as approximately 2.5 months worth of operating expenditures. One of the primary financial goals of the District is maintaining a healthy fund balance.

As a result of collaborative efforts, the district has achieved that goal in recent years. As you can see in the chart below, the fund balance has recently grown. This has set the district up well for the coming years. Through a continued focus on expending funds in support of the strategic plan and a strategic integration of funding sources, the district anticipates being able to avoid the projected intersection in 2026.



General Fund (199)

The General Fund is used to support the basic operations of the school district (i.e. basic instructional services, administration, maintenance and operations, etc.). Revenue primarily comes from the M&O portion of the tax rate and the Texas Education Agency (commonly referred to as state aid). Other revenue sources for this fund include ticket sales from athletic events, interest earnings, and federal revenue from SHARS reimbursements which are Medicaid reimbursements we request for providing certain health-related services to students with disabilities.

Highlights / Changes from 2023-24

(Summary of the Proposed Budget found on Page 13)

House Bill 3 passed during the 2023 Texas Legislative Session mandated additional M&O tax compression for school districts. The majority of that compression was experienced last year with a slight addition felt this year. Local tax collections are anticipated to increase, despite that compression, due to increased property values. The district received a significant amount of funding through the federal E-rate program during 2023-24. That funding is generally brought in mid-year resulting in the originally adopted federal program revenue artificially appearing to have decreased.

Capital Outlay

The Capital Outlay category captures expenditures for capital assets. Capital assets are defined as anything over \$5,000 per unit with a useful life of more than one (1) year. The 2024-25 original General Fund budget includes capital outlay items as follows:

1. One (1) professional development vehicle
2. One (1) yellow school bus
3. One (1) maintenance and operations vehicle
4. One (1) patrol car
5. Equipment to support the career & technical education, band, & security programs.

Compensation Increases

The proposed budget includes a salary increase package designed to retain and recruit high-quality staff, as presented and approved at the July 2024 board meetings.

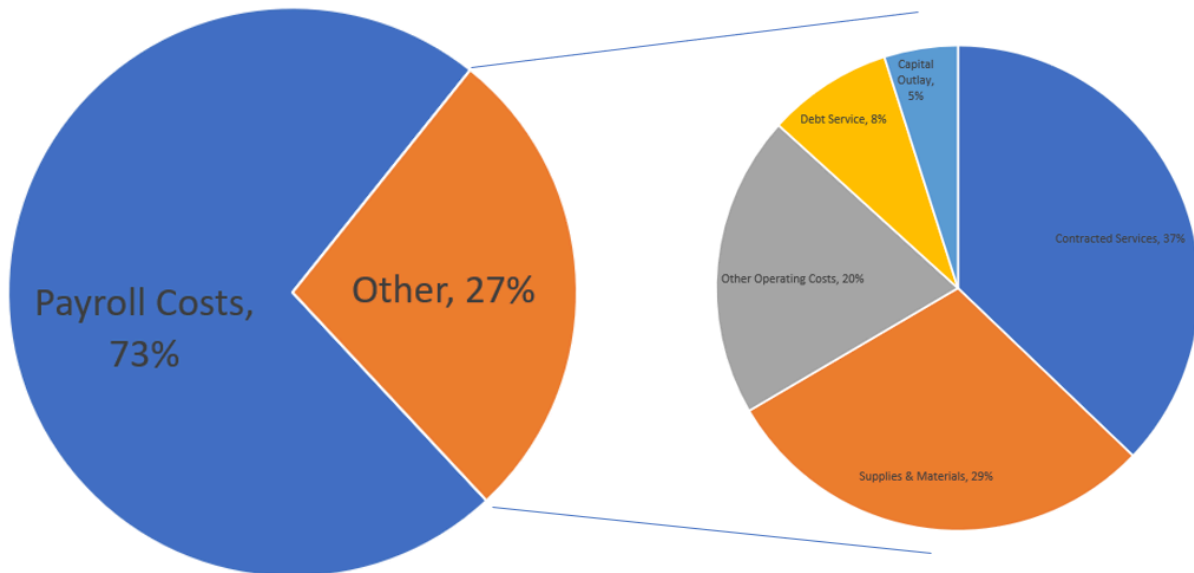
Personnel Changes (FTEs)

	2023-24	2024-25	Change	Notes
Central Admin	11	12.5	1.5	+Exec Dir C&I; +HR Director, -0.5 Exec Dir Leadership
Campus Admin	15.5	14.5	-1	-HS Academic Dean, -JH Academic Dean, +HS AP
Teachers/Lib/Trainer/Band & Athletic Directors	186	181	-5	-Athl Coord, -Kinder Tch, -2nd Grade Tch, +GE Lifeskills Tch, -3rd Grade Tch, -2 5th Grade Tch, -1 GNA SpEd Tch, +JH Lifeskills Tch
Aides / Clerical / Truancy	100	108	8	+Accounting Clerk; -MTSS Facilitator, +2 GE Aides, +2 GNA Aides, +2 JH Aides, +2 HS Aides
Police Officers	5	5	-	
Instructional Coaches; ACE Site Coord; Prog Coord	18	20	2	-Business Manager; +Elem Inst Coord, +Sec. Inst Coord; +Stud.Success Coord, +Talent Advisor Coord, -Inst Coach Coord, -TCLAS Specialist, +Stud Supports Coord
Counselors & Nurses	12	12.1	0.1	-0.5 GPA Counselor, +0.6 HS Counselor
Technology & Special Prog	21	21	-	
Cust/Maint/FS/Trans	93	93	-	
Total FTEs	461.5	467.1	5.6	

Expenditure Levels

The proposed expenditures budget for fiscal year 2024-25 is \$34,736,449. 72% of the budget is for salaries and benefits while the remaining 28% is budgeted for contracted services, supplies and materials, capital outlay, debt service, and other operating costs.

The chart below portrays the breakdown of budgeted expenditures by object.



**GONZALES INDEPENDENT SCHOOL DISTRICT
2024 - 2025 PROPOSED BUDGET
GENERAL FUND**

data as of 8/20/2024

	2022-23 Actual	2023-24 Amended Budget	2024-25 Preliminary Budget	Variance
REVENUES				
5700 Local Property Taxes	21,711,287	20,030,181	22,627,471	2,597,290
5700 Other Local Sources	1,651,236	975,429	1,261,884	286,455
5800 State Revenues	6,200,731	8,069,636	6,001,562	(2,068,074)
5900 Federal Sources	1,853,097	896,139	517,148	(378,991)
TOTAL REVENUES	31,416,351	29,971,385	30,408,065	436,680
EXPENDITURES				
0011 Instruction	14,544,546	16,283,519	16,282,597	-922
0012 Instructional Resources & Media Services	132,000	355,710	354,186	-1,524
0013 Curriculum & Staff Development	622,654	644,539	1,150,545	506,006
0021 Instructional Leadership	254,384	524,292	539,481	15,189
0023 School Leadership	1,642,958	1,859,291	2,158,414	299,123
0031 Guidance, Counseling, & Evaluation	1,087,105	937,188	894,142	-43,046
0032 Social Work Services	400	78,345	155,013	
0033 Health Services	407,728	412,113	449,601	37,488
0034 Student Transportation	1,178,516	1,444,811	1,510,881	66,070
0035 Food Service	13,781	15,000	15,119	
0036 Co-Curricular/Extra-Curricular Activities	1,070,046	1,308,420	1,220,930	-87,490
0041 General Administration	1,763,779	1,960,953	2,056,540	95,587
0051 Plant Maintenance and Operations	4,740,122	4,594,521	4,400,463	-194,058
0052 Security & Monitoring Services	365,949	968,344	941,216	-27,128
0053 Data Processing Services	937,621	1,251,677	1,240,472	-11,205
0061 Community Services	96,557	14,350	5,700	-8,650
0071 Debt Services	787,165	751,496	793,849	42,353
0081 Facilities Acquisition & Instruction	195,931	887,730	0	-887,730
0091 Contracted Inst Svcs Btw Public Schools	0	314,527	0	-314,527
0099 Other Intergovernmental Charges	509,371	514,828	567,300	52,472
	30,350,614	35,121,654	34,736,449	(385,205)
7912 Sale of Property				
7913 Capital Lease Proceeds	206,460			
8911 Operational Transfer Out	-	500	500	0
PROJECTED NET ACTIVITY	1,272,197	(5,150,769)	(4,328,884)	821,885
Fund Balance, Beginning	15,998,324	17,270,521	12,119,752	
Fund Balance, Ending	17,270,521	12,119,752	7,790,868	

Food Service Fund (240)

The food service fund is used to support our child nutrition program. Revenues come from the federal government, state government, and payments from individuals who purchase food from the cafeterias. Monies may only be used in support of this program. The Director of Child Nutrition is the budget manager for this fund.

The fiscal year 2024-25 Food Service Fund budget is proposed with a balanced budget.

GONZALES INDEPENDENT SCHOOL DISTRICT 2024 - 25 PROPOSED BUDGET FOOD SERVICE FUND				
	2022-23 Actual	2023-24 Amended Budget	2024-25 Proposed Budget	Variance
REVENUES				
5700 Other Local Sources	168,784	131,163	173,007	41,844
5800 State Revenues	10,766	92,448	7,500	(84,948)
5900 Federal Sources	1,909,029	2,141,237	1,927,127	(214,110)
TOTAL REVENUES	2,088,579	2,364,848	2,107,634	(257,214)
EXPENDITURES				
0035 Food Service	1,897,741	2,365,348	2,108,134	(257,214)
TOTAL EXPENDITURES	1,897,741	2,365,348	2,108,134	(257,214)
7915 Operational Transfer In	0	500	500	0
PROJECTED NET ACTIVITY	190,838	0	0	0
Fund Balance, Beginning	525,504	716,342	716,342	0
Fund Balance, Ending	716,342	716,342	716,342	0

Debt Service Fund (599)

The Debt Service Fund is used to pay our bonded indebtedness (debt authorized by voters during elections). Revenue from the I&S portion of the tax rate is deposited into this fund.

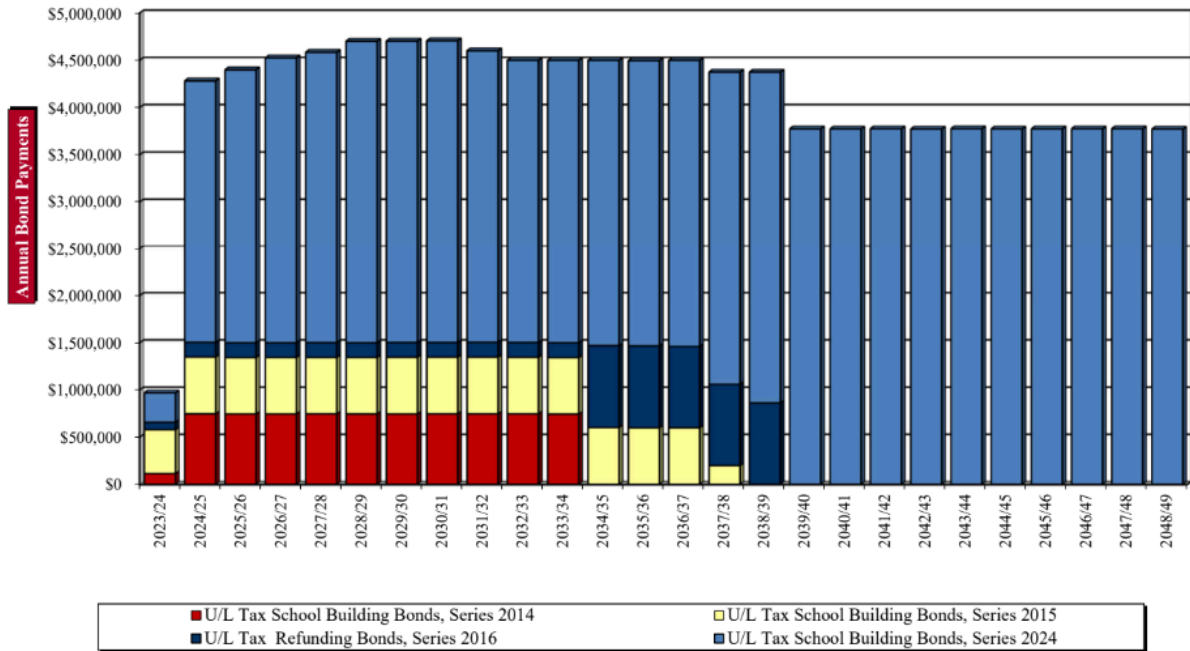
In 2013, voters authorized the district (via an election) to sell bonds. The bonds were sold as needed to minimize the amount of interest paid (4 issues all together). These proceeds were primarily used to open the Gonzales Primary Academy campus, add the student center and secure front office to the Gonzales High School campus, and add instructional wings to the North Avenue Intermediate and Gonzales Junior High School campuses.

Additionally, in 2023, voters authorized the district (via an election) to see bonds. The bonds were sold in one issue and the planned usage is a new CTE Facility, Ag Barn, and maintenance projects at various district facilities.

Repayment of these bond issues is why we currently have a Debt Service Fund and an I&S tax rate. The 2015B issue was completely paid off during the 2018-19 fiscal year. The remaining bonds are scheduled to be fully repaid in the 2049 fiscal year (as depicted in the chart below).

During the summer of 2023, the board of trustees saw an opportunity to refund the Series 2014 bonds at a lower interest rate. Additionally, the district had an opportunity to pay off a portion of the Series 2015 ahead of schedule - while lowering the total tax rate - through a defeasance resolution. These actions combined are anticipated to save the taxpayers of Gonzales ISD over \$1,000,000!

**Gonzales Independent School District
Outstanding Unlimited Tax Debt Service by Series
As of June 11, 2024**



Note: Debt service payments reflect payments from September 1 through August 31.

**GONZALES INDEPENDENT SCHOOL DISTRICT
2024-25 PROPOSED BUDGET
DEBT SERVICE FUND**

	2022-23 Actual	2023-24 Amended Budget	2024-25 Proposed Budget	Variance
REVENUES				
5700 Local Property Taxes	1,633,706	2,563,332	4,086,373	1,523,041
5700 Other Local Sources	71,358	50,040	100,000	49,960
5800 State Revenues	27,850	7,754	95,484	87,730
TOTAL REVENUES	1,732,914	2,621,126	4,281,857	1,660,731
EXPENDITURES				
0071 Debt Services	1,545,506	3,408,826	4,281,857	873,031
TOTAL EXPENDITURES	1,545,506	3,408,826	4,281,857	873,031
7916 Prem. or Disc. on Issuance of Bonds		787,700		(787,700)
PROJECTED NET ACTIVITY	187,408	0	0	0
Fund Balance, Beginning	698,194	885,602	885,602	0
Fund Balance, Ending	885,602	885,602	885,602	0

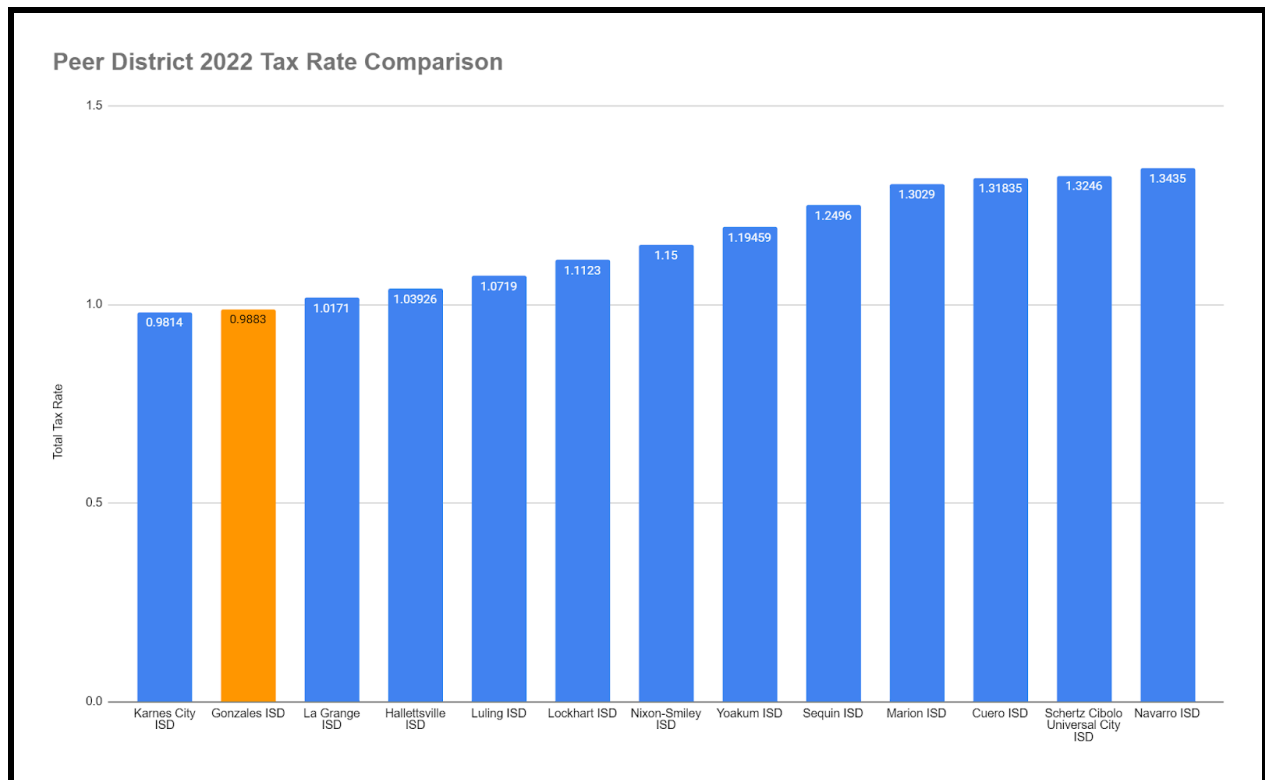
Tax Rate

The tax rate administration is recommending for adoption is:

M&O	\$0.7308
I&S	\$0.1326
Total Tax Rate	<u>\$0.8634</u>

The District has historically had one of the lowest tax rates in the surrounding Districts.

The 2019 & 2023 legislative sessions had a large impact on the \$0.3166 decrease in total tax rate the district will have experienced in the most recent six years. House Bill 3 and Senate Bill 2 both mandated districts compress their maintenance and operations (M&O) tax rates as a means of lowering the dependency on local property taxes for financing public education. As a result, the maximum M&O rate Gonzales ISD can adopt is \$0.7331. The administration recommends adopting the maximum M&O tax rate allowed by law to ensure maximum state funding is received.



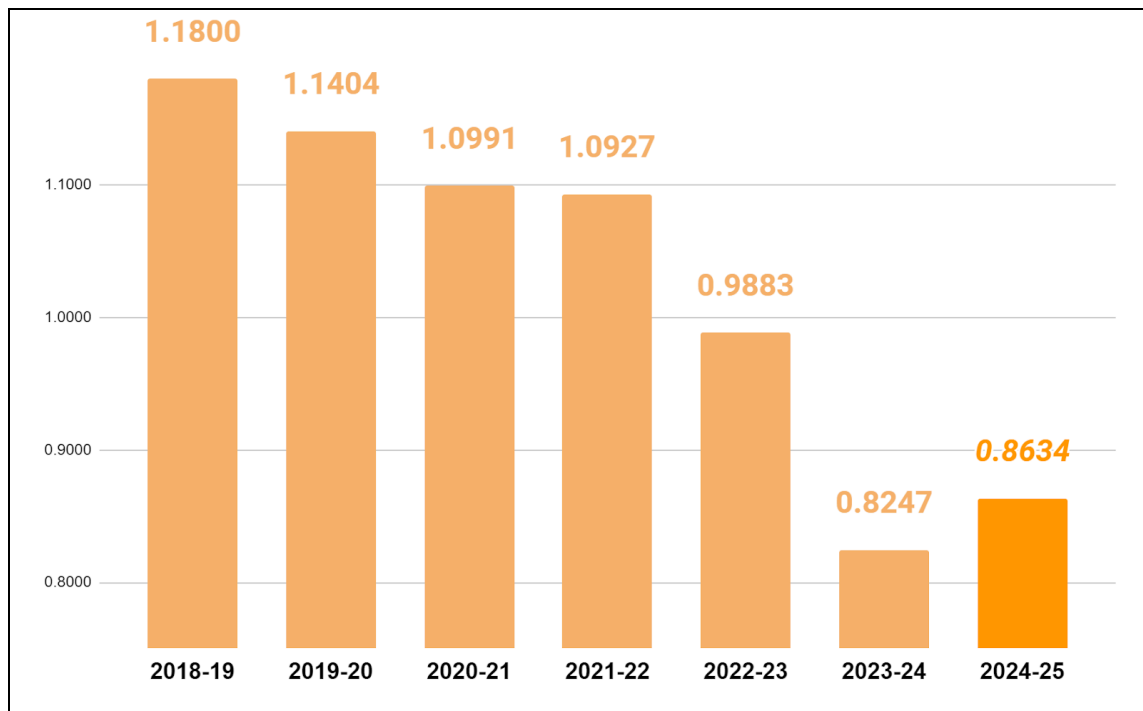
**Gonzales Independent School District
Historical Property Tax Rates
Per \$100 Valuation**

Fiscal Year	Maintenance & Operations Rate	Interest & Sinking Rate	Total Tax Rate
2024-25	0.7308	0.1326	0.8634
2023-24	0.7331	0.0916	0.8247
2022-23	0.9185	0.0698	0.9883
2021-22	1.0092	0.0835	1.0927
2020-21**	1.0092	0.0899	1.0991
2019-20**	1.0440	0.0964	1.1404
2018-19*	1.1324	0.0476	1.1800
2017-18	1.0400	0.1200	1.1600
2016-17	1.0400	0.1400	1.1800
2015-16	1.0400	0.1233	1.1633
2014-15	1.0400	0.0848	1.1248
2013-14	0.9357	0.0320	0.9677
2012-13	0.9357	0.0367	0.9724

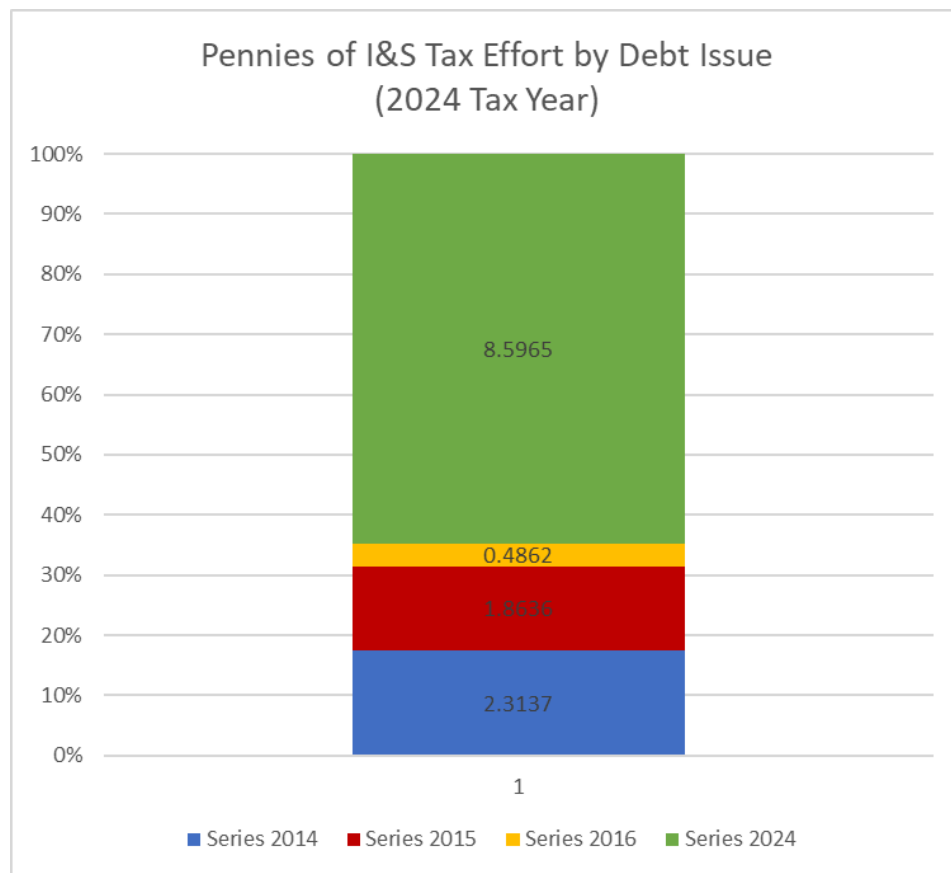
**Tax Ratification Election held August 25, 2018.*

***HB 3 / SB 2 enacted by the legislature mandating tax rate compression*

Historical Total Tax Rates



This chart shows the I&S tax rate broken down by debt issue.





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Gloria Torres

Naomi Brown

GISD School Board Agenda Information Sheet
August 26, 2024

ACTION ITEM

SUBJECT: Discuss and Consider Action to Approve the Ordinance to Set the Tax Rate for Tax Year 2024

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Chief Financial Officer; Dr. Elmer Avellaneda, Superintendent of Schools

RATIONAL SUMMARY: The required notice was published in the newspaper on August 15, 2024.

The Tax Code requires the tax rate be set by an ordinance, resolution, or order. The ordinance must be read and a record vote recorded in the meeting minutes.

Because the proposed total tax rate exceeds the M&O no new revenue tax rate, the sample motion language below is required to be read aloud as part of the motion and a supermajority vote (at least 5 of the 7 board members voting in favor of the ordinance) is required.

SUPERINTENDENT'S RECOMMENDATION: Approve

SAMPLE MOTION: *"I move that the property tax rate be adopted at a rate of \$0.8634, which is effectively a 19.95% increase in the tax rate. This tax rate is comprised of \$0.7308 for the purpose of funding maintenance and operation expenditures and \$0.1326 to service the district's debt."*



LEARNING TODAY,
LEADING TOMORROW

**GONZALES INDEPENDENT SCHOOL DISTRICT
ORDINANCE TO SET TAX RATE
(RESOLUTION)**

August 26, 2024

On this date, we, the Board of Trustees of the Gonzales 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 \$0.8634, to be assessed and collected by the duly specified assessor and collector as follows:

\$0.7308 for the purpose of maintenance and operations, and

\$0.1326 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.

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 19.95% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$143.60.

Adopted this 26th day of August 2024, by the Board of Trustees.

Signed: _____
President, Board of Trustees

Attest: _____
Secretary, Board of Trustees

2024 Tax Rate Calculation Worksheet

School Districts without Chapter 313 Agreements

Form 50-859

GONZALES INDEPENDENT SCHOOL DISTRICT

830-672-2841

School District's Name

Phone (area code and number)

427 St George Ste 100, Gonzales, Texas 78629

www.co.gonzales.tx.us

School District's Address, City, State, ZIP Code

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 Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 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.

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). ¹	\$ 2,731,707,338
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. ²	\$ 102,557,409
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,629,149,929
4.	Prior year total adopted tax rate.	\$ 0.8247 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 1,436,160 B. Prior year disputed value: - \$ 1,268,420 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 167,740
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 167,740
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,629,317,669
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. ⁵	\$ 0

¹ Tex. Tax Code §26.012(14)² Tex. Tax Code §26.012(14)³ Tex. Tax Code §26.012(13)⁴ Tex. Tax Code §26.012(13)⁵ Tex. Tax Code §26.012(15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p>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.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 41,420</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ... + \$ 1,451,891</p> <p>C. Value loss. Add A and B. ⁶</p>	<p>\$ 1,493,311</p>
11.	<p>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.</p> <p>A. Prior year market value. \$ 2,614,300</p> <p>B. Current year productivity or special appraised value: - \$ 31,600</p> <p>C. Value loss. Subtract B from A.</p>	<p>\$ 2,582,700</p>
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 4,076,011
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 2,625,241,658
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 21,650,367
15.	<p>Taxes refunded for years preceding tax year prior year. Enter the amount of taxes refunded by the district for tax years preceding tax year 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. ⁸</p>	\$ 18,913
16.	<p>Adjusted prior year levy with refunds. Add Line 14 and Line 15. ⁹</p> <p>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.</p>	\$ 21,669,280
17.	<p>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. ¹⁰</p> <p>A. Certified values. ¹¹ \$ 3,179,867,250</p> <p>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</p> <p>C. Total current year value. Subtract B from A.</p>	<p>\$ 3,179,867,250</p>
18.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹²</p> <p>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. ¹³ \$ 2,176,719</p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list 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. ¹⁴ + \$ 0</p> <p>C. Total value under protest or not certified. Add A and B.</p>	<p>\$ 2,176,719</p>

⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(13)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012 and 26.04(c-2)¹¹ Tex. Tax Code §26.012(6)¹² Tex. Tax Code §26.01(c) and (d)¹³ Tex. Tax Code §26.01(c)¹⁴ Tex. Tax Code §26.01(d)¹⁵ Tex. Tax Code §26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. ¹⁵	\$ 126,982,902
20.	Current year total taxable value. Add Lines 17C and 18C. Subtract Line 19.	\$ 3,055,061,067
21.	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
22.	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.	\$ 44,866,610
23.	Total adjustments to the current year taxable value. Add lines 21 and 22.	\$ 44,866,610
24.	Adjusted current year taxable value. Subtract line 23 from line 20.	\$ 3,010,194,457
25.	Current year NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	\$ 0.7198 /\$100

SECTION 2: 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.¹⁸

- 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.¹⁹
- Enrichment Tax Rate:**²⁰ 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 with any increases in the guaranteed yield.²¹
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. 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.²²

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.²³ 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.²⁴

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	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. ²⁵	\$ 0.6169 /\$100
27.	Current year enrichment tax rate. Enter the greater of A and B. ²⁶	\$ 0.1139 /\$100
	A. Enter the district's prior year enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)	\$ 0.1139 /\$100
	B. \$0.05 per \$100 of taxable value	\$ 0.0500 /\$100

¹⁸ [Reserved for expansion]

¹⁷ [Reserved for expansion]

¹⁹ Tex. Tax Code §26.08(n)

²⁰ Tex. Edu. Code §48.2551(a)(3)

²¹ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²² Tex. Edu. Code §48.202(a-1)(2) and 48.202(f)

²³ Tex. Edu. Code §45.0021(a)

²⁴ Tex. Edu. Code §11.184(b)

²⁵ Tex. Edu. Code §11.184(b-1)

²⁶ Tex. Edu. Code §48.255, 48.2551(b)(1) and (b)(2)

²⁷ Tex. Tax Code §26.08(n)(2)

²⁸ Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Current year maintenance and operations (M&O) tax rate. Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ²⁷	\$ 0.7308 /\$100
29.	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. ²⁸ Enter debt amount: \$ 4,281,857 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. - \$ 195,484 D. Adjust debt: Subtract B and C from A.	\$ 4,086,373
30.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
31.	Adjusted current year debt. Subtract line 30 from line 29D.	\$ 4,086,373
32.	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%. ³⁰ A. Enter the current year anticipated collection rate certified by the collector. ³¹ 100.00 % B. Enter the 2023 actual collection rate 99.31 % C. Enter the 2022 actual collection rate 105.34 % D. Enter the 2021 actual collection rate 101.49 %	100.00 %
33.	Current year debt adjusted for collections. Divide Line 31 by Line 32. 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.	\$ 4,086,373
34.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,055,061,067
35.	Current year debt rate. Divide Line 33 by Line 34 and multiply by \$100.	\$ 0.1337 /\$100
36.	Current year voter-approval tax rate. Add Lines 28 and 35. 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 28 and 35. ³²	\$ 0.8645 /\$100

SECTION 3: Voter-Approval Tax Rate 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.

²⁸ Tex. Tax Code §26.012(7)

²⁹ Tex. Tax Code §§26.012(10) and 26.04(b)

³⁰ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

³¹ Tex. Tax Code §26.04(b)

³² Tex. Tax Code §26.08(g)

³³ Tex. Tax Code §26.04(d)

³⁴ Tex. Tax Code §26.04(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³³ The school district shall provide its tax assessor with a copy of the letter. ³⁴	\$ 0
38.	Current year total taxable value. Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,055,061,067
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	\$ 0.0000 /\$100
40.	Current year voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	\$ 0.8645 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

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.³⁵ 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
41.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.8247 /\$100
42.	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
43.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	\$ 0.0000 /\$100
44.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 0.8645 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 0.7198 /\$100
 Enter the current year NNR tax rate from Line 25.

Voter-Approval Tax Rate \$ 0.8645 /\$100
 As applicable, enter the current year voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

SECTION 6: 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.³⁶

**print
here** ➡

Crystal Cedillo

Printed Name of School District Representative

**sign
here** ➡

School District Representative



Date

³³ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

³⁶ Tex. Tax Code §26.04(c)



Board of Trustees

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Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Naomi Brown

Ashley Molina

D'Anna Robinson

Gloria Torres

GISD School Board Agenda Information Sheet

August 26, 2024

ACTION ITEM

SUBJECT: Discuss and Consider possible action to approve the TASB Endorsement form

ADMINISTRATOR RESPONSIBLE: Dr. Elmer Avellaneda, Superintendent of Schools

RATIONAL SUMMARY: Bryan Holubec is seeking GISDs board members candidacy nomination to fill a position on the TASB Board of Directors.

SUPERINTENDENT'S RECOMMENDATION: APPROVE

MOTION: *"I move that the Board approve Bryan Holubec's nomination to the TASB Board of Directors".*

**TASB ENDORSEMENT FORM**

DATE: _____

Our school board endorses the candidacy of the following individual nominated to fill a position on the TASB Board of Directors.

CANDIDATE INFORMATION

NAME: _____

SCHOOL DISTRICT: _____

This endorsement was approved by our school district's board of trustees at a duly called meeting on

(Date)

Best regards,

(Signature of board president or officer)

PRINTED NAME: _____

SCHOOL DISTRICT: _____

MAILING ADDRESS: _____

CITY: _____ ZIP: _____

This form is to be used to endorse a nominated individual from a board of trustees within your TASB Region who is a timely candidate for a position on the TASB Board of Directors.

Must be received by TASB on or before AUGUST 29, 2024.

RETURN TO: E-mail: boardcommunications@tasb.org



Board of Trustees

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President

Justin Schwausch
Vice President

Josie Smith-Wright
Secretary

Ashley Molina

D'Anna Robinson

Gloria Torres

Naomi Brown

GISD School Board Agenda Information Sheet
August 26, 2024

**Adjourn to Closed Session
Under Texas Government Code Chapter 551**

ADMINISTRATOR RESPONSIBLE: Dr. Elmer Avellaneda, Superintendent of Schools

RATIONAL SUMMARY: Under Texas Government Code Chapter 551, the board will recess this open session and convene in a closed meeting to discuss items on the agenda.

The board may conveniently meet in such closed or executive session or meeting concerning any subjects and for any and all purposes permitted by Texas Government Code Chapter 551.

Pursuant to Texas Government Code Sections 551.074 and 551.071, deliberation and consultation with legal counsel regarding:

- A. The appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of school district administrator(s)
- B. The appropriate process for addressing a complaint filed by a school district administrator

No voting will take place in the closed meeting. Any action the board wishes to take as a result of discussions in a closed session will occur after the board reconvenes in an open meeting.

Today's date is August 26, 2024 and the time is ____ p.m.



LEARNING TODAY,
LEADING TOMORROW