

Budget & Tax Rate Adoption
Monday, August 25, 2025 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: Ross Hendershot, Board Vice President
 - 1.D. Mission Statement:
Presenter: Ashley Molina, Board Secretary
2. Public Comments
3. New Business/Action Items
 - 3.A. Discuss and Consider Action to Approve the purchase of additional Chromebooks to complete the 1:1 replacement cycle process
Presenter: Chema Chavez, Director of Technology; Dr. Dana Arreola, Superintendent of Schools
 - 3.B. Discuss and Consider Action on Budget Amendments
Presenter: Amanda Smith, Chief Financial Officer; Dr. Dana Arreola, Superintendent of Schools
 - 3.C. Discuss and Consider Action on Agreement for the Purchase of Attendance Credits (Option 3 Agreement) and to Delegate Contractual Authority to the Superintendent
Presenter: Amanda Smith, Chief Financial Officer; Dr. Dana Arreola, Superintendent of Schools
 - 3.D. Discuss and Consider Action to Adopt the 2025-26 Budget
Presenter: Amanda Smith, Chief Financial Officer; Dr. Dana Arreola, Superintendent of Schools
 - 3.E. Discuss and Consider Action to Approve the Ordinance to Set the Tax Rate for Tax Year 2025
Presenter: Amanda Smith, Chief Financial Officer; Dr. Dana Arreola, Superintendent of Schools
4. Reports
 - 4.A. Bond Workshop
Presenter: Dr. Dana Arreola, Superintendent of Schools
5. 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:

Presenter: Board President

5.A. Personnel

5.B. Consultation with attorney regarding a pending matter involving a special education student.

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

Presenter: Board President

6.A. Discuss and Consider Potential Action on a resolution of matter involving a special education student

Presenter: Dr. Valerie Ibeji, Superintendent of Schools; Dr. Dana Arreola, Superintendent of Schools

7. Adjourn



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Josie Smith-Wright

Gloria Torres

GISD School Board Agenda Information Sheet
August 25, 2025

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 o





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GISD School Board Agenda Information Sheet
August 25, 2025

ACTION ITEM

SUBJECT: Discuss and Consider Action to Approve the purchase of additional Chromebooks to complete the 1:1 replacement cycle process

ADMINISTRATOR RESPONSIBLE: Chema Chavez, Director of Technology; Dr. Dana Arreola, Superintendent of Schools

RATIONAL SUMMARY: Gonzales ISD Technology will purchase 600 Chromebooks. The devices will be utilized to complete the inventory required for the replacement cycle process. This will ensure that grades 6th, 9th, and 10th receive a new Chromebook. Chromebooks remain in circulation for the district with a warranty for four years. The purchase of the Chromebooks and cases will be \$307,248.

SUPERINTENDENT'S RECOMMENDATION: n/a

SAMPLE MOTION: "I move that the board approve the purchase of the additional Chromebooks for the replacement cycle process as presented."





Corporate Office
2525B E SH 121, Ste 400
Lewisville, TX 75056
Phone: 214.389.5500 | Fax: 214.389.5505
www.delcomgroup.com

QUOTE
58520

BILL TO		JOB LOCATION	
Company: GONZALES ISD	Address: 1615 ST LAWRENCE GONZALES, TX 78629	Company: GONZALES ISD	Address: 1615 ST LAWRENCE GONZALES, TX 78629
Contact: CHEMA CHAVEZ	Phone: (830) 672 9551	Contact: CHEMA CHAVEZ	Phone: (830) 672 9551
		Date: 2025-07-29	Sales Rep: THOMAS GARRY
		Phone: (512) 799 0582	Email: TGARRY@DELCOMGROUP.COM
		Contract: TIPS 240101 AV/PC	
TITLE			
(600) LENOVO 300E YOGA G4 CHROMEBOOKS WITH WHITE GLOVE SERVICES			
SCOPE OF WORK			

SOW

SCOPE OF WORK

- * Receive Chromebooks at Delcom's warehouse.
- * Unbox Chromebooks.
- * Inventory Chromebooks against packing slip.
- * Inspect Chromebooks for damage and DOA.
- * Asset Tag
 - *Apply Cases to the devices
- * Update Chromebook to latest OS version.
- * Enroll Chromebooks using GISD Google MDM.
- * Palletize Chromebooks for delivery.
- * Deliver to one location

Assumptions:

- > Chromebooks shipping directly to Delcom.
- > Free and clear access to delivery location.
- > Dispose of all unused packaging material at vendor location
- > All 600 units will be in 1 delivery.

PART NUMBER	DESCRIPTION	QTY	UNIT PRICE	TOTAL PRICE
-------------	-------------	-----	------------	-------------



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Lenovo				
82W2002GUS	Lenovo 300e Yoga Chromebook Gen 4 - 11.6" - MediaTek Kompanio 528 - 4 GB RAM - 32 GB eMMC - English299	600.00	\$304.37	\$182,622.00
5WS0N75564	4Y Depot (School Year Term)	600.00	\$33.80	\$20,280.00
5PS0F04090	ACCIDENTAL DAMAGE PROTECTION - ACCIDENTAL DAMAGE COVERAGE - 4 YEARS - SCHOOL YEAR TERM	600.00	\$91.52	\$54,912.00
LEN7024RHS	UZBL Rugged Hard Shell Case for Lenovo 300e / 300w Gen 4 11" w/ Stylus Cutout	600.00	\$23.30	\$13,980.00

Printed: 2025-08-12

Page 1 of 2

PART NUMBER	DESCRIPTION	QTY	UNIT PRICE	TOTAL PRICE
CROSSWDISEDUNEW	Google Chrome OS Management Console License, Education	600.00	\$31.40	\$18,840.00
			Lenovo TOTAL:	\$290,634.00

Lenovo Chromebook Services				
IT-INSTALL	Lenovo 300E Chromebook Services	600.00	\$27.69	\$16,614.00
			Lenovo Chromebook Services TOTAL:	\$16,614.00

prevent processing delays, please email all purchase orders to: orders@delcomgroup.com

Pricing Adjustment Statement **Total:** \$307,248.00

Delcom Group is committed to providing accurate and transparent pricing. However, tariffs and manufacturer-imposed adjustments are beyond our control and may change without notice. Quotes reflect pricing at the time of issuance and are subject to adjustment based on any tariffs or manufacturer price changes that occur before an order is placed. Delcom Group is not obligated to deliver at the quoted price if such changes take effect after the quote is issued. We value our partnership and will work diligently to keep you informed of any pricing updates to ensure a smooth ordering process.

Terms and Conditions

Subtotal: \$307,248.00 **To**

Tax: \$0.00 **Tariff &**



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GISD School Board Agenda Information Sheet
August 25, 2025

ACTION ITEM

SUBJECT: Discuss and Consider Action on Budget Amendments

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Chief Financial Officer;
Dr. Dana Arreola, Superintendent of Schools

RATIONAL SUMMARY: Enclosed, please find the year-end budget amendment.

SUPERINTENDENT'S RECOMMENDATION: Approve

SAMPLE MOTION: *"I move that the board approve the budget amendment, as presented."*



**2024-25 Proposed Budget Revision
General Operating Fund
Special Board Meeting - August 25, 2025**

	Current Budget	Proposed Amendment	Proposed Revised Budget
REVENUES			
5700 Local Property Taxes	22,627,471		22,627,471
5700 Other Local Sources	1,266,444		1,266,444
5800 State Revenues	6,171,362		6,171,362
5900 Federal Sources	685,905		685,905
TOTAL REVENUES	30,751,182	0	30,751,182
EXPENDITURES			
0011 Instruction	16,287,602		16,287,602
0012 Instructional Resources & Media Services	367,458		367,458
0013 Curriculum & Staff Development	1,150,545	(100,000)	1,050,545
0021 Instructional Leadership	539,481		539,481
0023 School Leadership	2,207,598	(13,500)	2,194,098
0031 Guidance, Counseling, & Evaluation	1,063,942		1,063,942
0032 Social Work Services	155,013	5,000	160,013
0033 Health Services	449,601		449,601
0034 Student Transportation	1,650,431		1,650,431
0035 Food Services	15,119		15,119
0036 Co-Curricular/Extra-Curricular Activities	1,306,618	40,000	1,346,618
0041 General Administration	2,056,540	20,000	2,076,540
0051 Plant Maintenance and Operations	4,418,528		4,418,528
0052 Security & Monitoring Services	1,016,291		1,016,291
0053 Data Processing Services	1,447,921	65,000	1,512,921
0061 Community Services	9,250		9,250
0071 Debt Services	793,849	(6,000)	787,849
0081 Facilities Acquisition & Construction	203,397	(7,500)	195,897
0099 Other Intergovernmental Charges	580,305	(3,000)	577,305
TOTAL EXPENDITURES	35,719,489	0	35,719,489
8911 Operational Transfer Out	500		500
NET ACTIVITY	(4,968,807)	0	(4,968,807)

Notes:

-Year-end function balancing budget amendment; incorporates increased August compensation provided at July 2025 board meeting

**2024-25 Proposed Budget Revision
Food Service Fund
Special Board Meeting - August 25, 2025**

	Current Budget	<i>Proposed Amendment</i>	Proposed Revised Budget
REVENUES			
5700 Other Local Sources	173,507		173,507
5800 State Revenues	85,971		85,971
5900 Federal Sources	1,976,627		1,976,627
TOTAL REVENUES	2,236,105	0	2,236,105
EXPENDITURES			
0035 Food Services	2,236,605	15,000	2,251,605
TOTAL EXPENDITURES	2,236,605	15,000	2,251,605
7915 Operational Transfer In	500		500
8911 Operational Transfer Out	0		0
NET ACTIVITY	0	(15,000)	(15,000)

Notes:

-Year-end balancing budget amendment; incorporates increased August compensation provided at July 2025 board meeting



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GISD School Board Agenda Information Sheet
August 25, 2025

ACTION ITEM

SUBJECT: Discuss and Consider Action on Agreement for the Purchase of Attendance Credits (Option 3 Agreement) and to Delegate Contractual Authority to the Superintendent

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Chief Financial Officer;
Dr. Dana Arreola, Superintendent of Schools

RATIONAL SUMMARY: The district has received preliminary notification that its local revenue will exceed its entitlement for the 2025-26 school year (previously referred to as a "Chapter 41 district"). At this time, we are obligated to inform the Texas Education Agency (TEA) how we intend to reduce our local revenue.

Due to the district's Chapter 48 state funding exceeding its Chapter 49 recapture costs, the administration recommends offsetting/reducing state aid by the amount owed for recapture in lieu of making payments to the state.

The contract submission process is now completed electronically through a module on TEA's website. Therefore, contractual authority must be granted to the superintendent so that she can submit the data through the TEA module on behalf of the district.

SUPERINTENDENT'S RECOMMENDATION: Approve

SAMPLE MOTION: *"I move that the board approve the agreement and delegate contractual authority to the superintendent, as presented."*





Intent/Choice Selection

[Help \(https://tea4avcastro.tea.state.tx.us/help/FSP/elr-external/Chapter_41.htm\)](https://tea4avcastro.tea.state.tx.us/help/FSP/elr-external/Chapter_41.htm)

District Intent/Choice Selection has been submitted to TEA.

Status: Submitted Last Updated: 8/20/2025 8:29:40 AM Last Updated By: Amanda.Smith19

Contact Information

Superintendent (Required)		Program Contact (optional)	
First Name:	<input type="text" value="Dana"/>	First Name:	<input type="text" value="Amanda"/>
Last Name:	<input type="text" value="Arreola"/>	Last Name:	<input type="text" value="Smith"/>
Email:	<input type="text" value="dana.arreola@gonzalesisd.net"/>	Email:	<input type="text" value="amanda.smith@gonzalesisd.net"/>
Phone:	<input type="text" value="(830) 672-9551"/>	Phone:	<input type="text" value="(830) 672-9551"/>

Tuition

Does your district plan to charge tuition to educate nonresident students? ☐ Yes ☒ No

Choose Options

- ☐ Option1: District Consolidation
- ☐ Option2: Detach property to another district
- ☒ Option3: Purchase attendance credits from TEA
- ☐ Option4: Educate partner district students
 - ☐ Technology Consortium (only available if options 3 and 4 selected)
- ☐ Option5: Tax base consolidation

Election Dates

Enter the date of your district's election authorizing the purchase of attendance credit under TEC, §49.156. However, if the date of your successful option 3 or option 4 election is pre-populated, DO NOT change the election date(s). The election date *is not* the date of your district's Voter Approval Tax Rate Election (VATRE) or the date of the board meeting during which the agreement contract was approved. If your district has held an election and the election date field is blank, enter the date of your district's successful option 3 and/or option 4 election. If your district will hold an election for the 2025-2026 school year, enter the date of the district's scheduled election. If your district has not held an election, leave the election date field blank.

Date of successful option 3 election

Select Choice

- ☒ Choice 1: Reduce state aid under Chapter 48 by the amount owed for recapture.

With this option the estimated recapture will be withheld from state aid payments under Chapter 48 that are scheduled to begin in September.

☐ **Choice 2: Receive state aid under Chapter 48 and pay recapture separately.**

With this option, the district will receive state aid payments beginning in September. The district will make recapture payments in February through August or in one payment for the total amount required to be paid by the district by August 15.

District Funding and Excess Local Revenue Estimates

District Estimated Chapter 48 Funding:	<div>\$8,647,757</div>	TEA's Estimated Chapter 48 Funding (SOF): [?]	\$5,183,995	Difference: \$3,463,762
[?]				
District Estimated Excess Local Revenue:	<div>\$369,215</div>	TEA's Estimated Excess Local Revenue (SOF): [?]	\$473,742	Difference: (\$104,527)
[?]				

Certification

☒ I hereby certify the above option(s) are, to the best of my knowledge, correct and the organization named above has authorized me as its representative to obligate this organization. I understand that the Commissioner is relying on this information to authorize my district to proceed with the adoption of a tax rate. Per TEC §49.004(c), tax rate adoption may not proceed until my district has received a letter from the Commissioner certifying that the district has reduced the district's local revenue level in excess of entitlement to the level established under TEC, §48.257. Certification that the district's local revenue level has been reduced will take into account any outstanding recapture balances from prior school years. If my district is in default for recapture payments, the Commissioner will not certify that the district has reduced the district's local revenue level in excess of entitlement, and my district will not be permitted to adopt an M&O tax rate. I further certify that any ensuing program and activity will be conducted in accordance with all applicable laws and regulations, and if accepted by the Texas Education Agency, this will form a binding agreement.

First Name	Last Name	Approval ID	Submit Date & Time
Amanda	Smith19	Amanda.Smith19	8/20/2025 8:29:30 AM

Admin Comments:

Save

Submit to TEA

Cancel

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 _____ (the "school year").

The agreement is for _____ School District ("the district"), with a county-district number of _____, 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:

Signature of President, Board of Trustees

Date:

Signature of Secretary, Board of Trustees

Signature of Superintendent

Date:

Typed Name of Superintendent

Date:

Signature of Commissioner of Education or Designee



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GISD School Board Agenda Information Sheet
August 25, 2025

ACTION ITEM

SUBJECT: Discuss and Consider Action to Adopt the 2025-26 Budget

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Chief Financial Officer;
Dr. Dana Arreola, 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."*



2025-26 Budget Summary



Growing Greatness
#GISDRidesTogether

Budget Adoption: August 25, 2025

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August 25, 2025

Dear Distinguished Members of the Board of Trustees,

This report presents a summary of the 2025-26 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 2025-26 budget began in August 2024 with the formation of a board-level advisory committee named "the finance committee". That committee was formed to support finding solutions to balance the general fund budget. That committee set a goal of having no greater than a \$2.5M deficit for the 2025-26 fiscal year. Then, in the Fall of 2024, district-level administration began studying trends and projecting average daily attendance - one of the main driving forces of the budget. To support this forecast, the district hired a third-party to conduct a demographic study of the economic trends in the area, along with a 10-year student enrollment forecast. We then 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) in accordance with the guidelines established by the granting organization and are reported to the board throughout the year.

Summary of Proposed Budgets

Data as of August 19, 2025

GONZALES INDEPENDENT SCHOOL DISTRICT 2025 - 2026 PROPOSED BUDGET				
		FUND 199	FUND 240	FUND 599
REVENUES				
5700	Local Property Taxes	22,353,106		4,298,202
5700	Other Local Sources	1,028,748	167,320	51,000
5800	State Revenues	10,367,245	7,500	52,973
5900	Federal Sources	440,735	2,081,232	
TOTAL REVENUES		34,189,834	2,256,052	4,402,175
EXPENDITURES				
0011	Instruction	17,740,146		
0012	Instructional Resources & Media Services	264,900		
0013	Curriculum & Staff Development	1,191,307		
0021	Instructional Leadership	347,641		
0023	School Leadership	2,044,799		
0031	Guidance, Counseling, & Evaluation	1,383,535		
0032	Social Work Services	171,689		
0033	Health Services	449,726		
0034	Student Transportation	1,666,731		
0035	Food Service	540	2,256,552	
0036	Co-Curricular/Extra-Curricular Activities	1,813,645		
0041	General Administration	2,140,139		
0051	Plant Maintenance and Operations	4,315,645		
0052	Security & Monitoring Services	675,912		
0053	Data Processing Services	1,421,847		
0061	Community Services	6,000		
0071	Debt Services	423,088		4,402,175
0091	Contracted Inst Services Btw Public Schools	2,209		
0099	Other Intergovernmental Charges	607,600		
TOTAL EXPENDITURES		36,667,099	2,256,552	4,402,175
7915	Operational Transfer In		500	
8911	Operational Transfer Out	500		
PROJECTED NET ACTIVITY		\$(2,477,765)	\$ -	\$ -

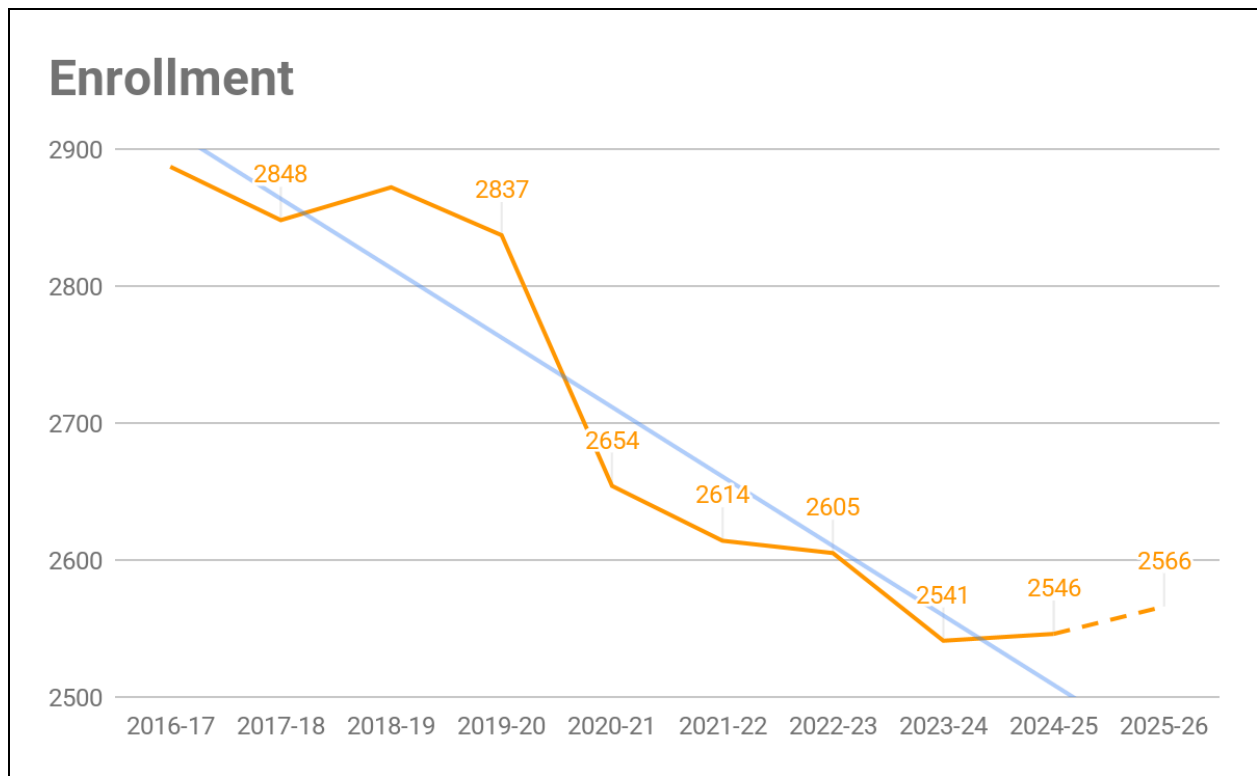
Historical Data

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 2025 registration numbers, the demographic study conducted in Fall 2024, and prior year trends, the district used 2,566 as the 2025-26 enrollment for planning purposes.

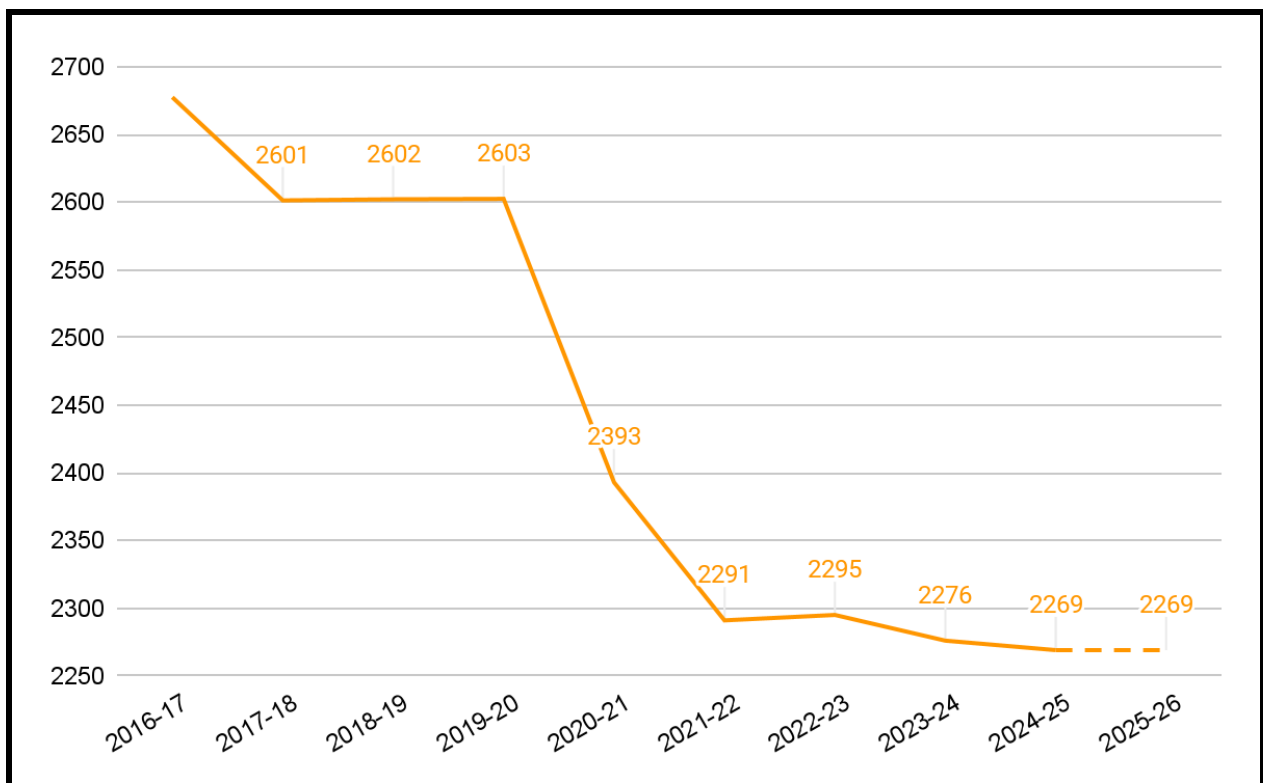
The blue line reflects the trend.



Average Daily Attendance (ADA)

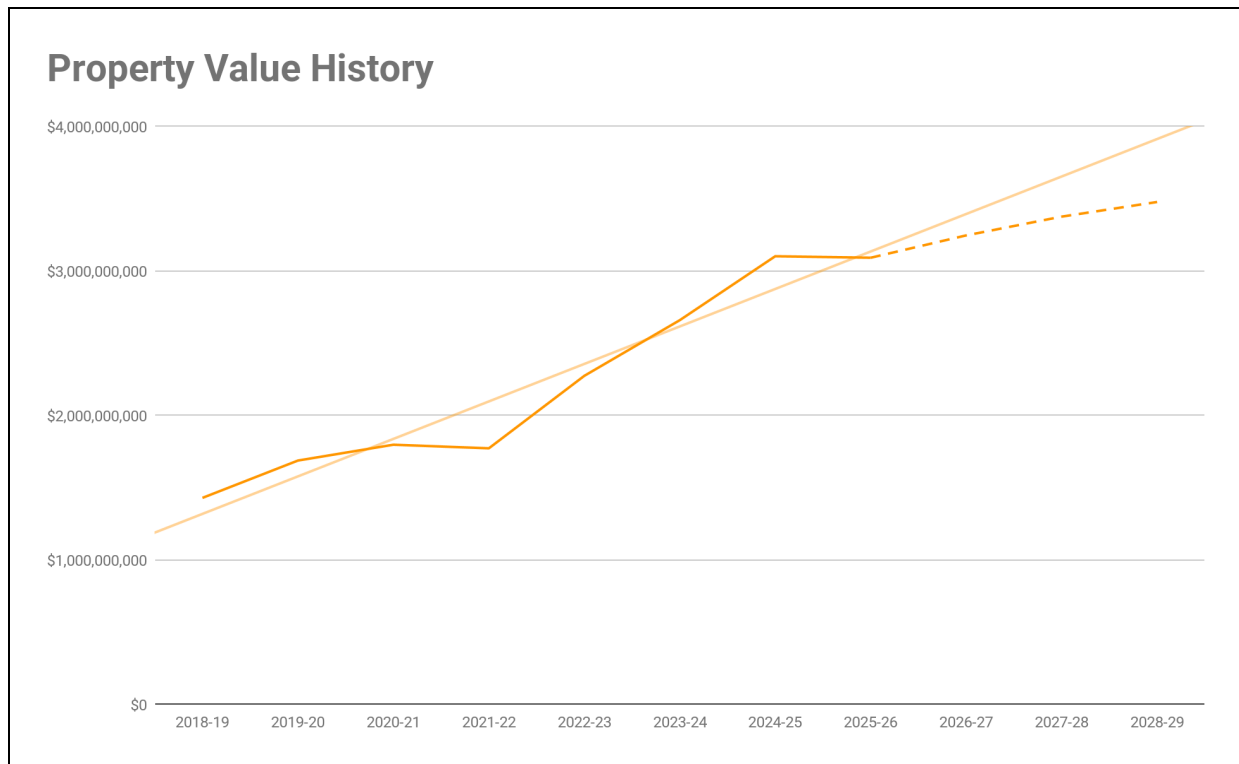
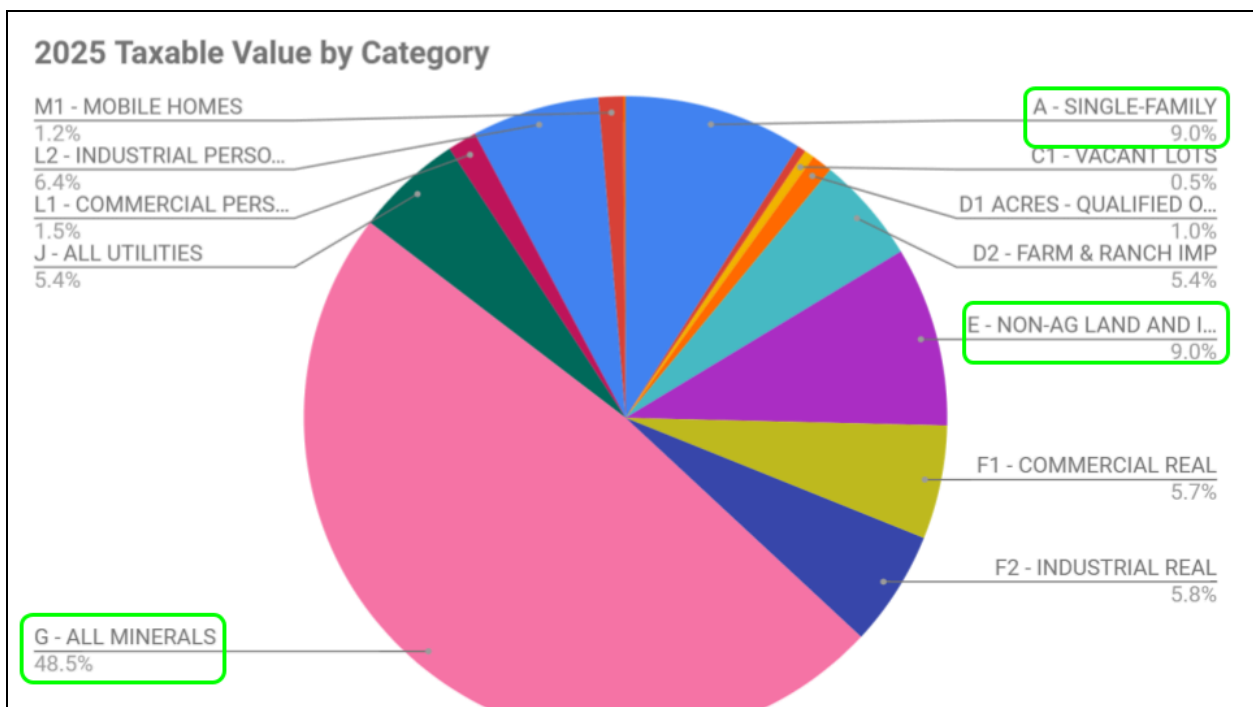
While enrollment is used for facilities planning, attendance is what is used to forecast state revenue. The state calculates our funding on average daily attendance (ADA). The chart below reflects the number of students we've had in attendance on average each day. Five years ago, on the heels of the 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 2025-26 budget to assume no change to ADA from the 2024-25 school year actual rate.



Property Values

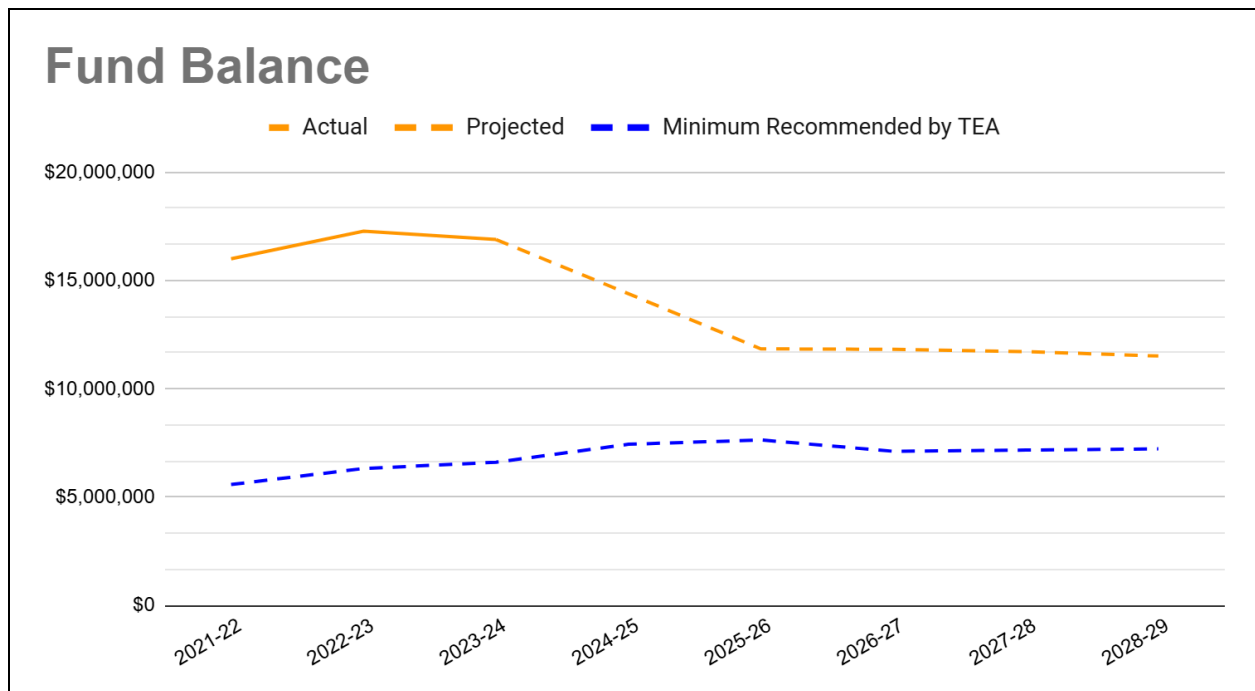
Due to fluctuations with Gonzales County mineral values and the 86th and 89th Texas Legislative sessions, the district's tax base has also varied over recent years. Since July 2024, values have decreased by approximately 2.8%. This is due to the legislature authorizing increases in the homestead exemption. Taxable vlaues are projected to increase in the coming years. Minerals make up almost half of the district's tax base with single-family residences only 9%.



Fund Balance

The minimum recommended 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 grew during the years of the Covid-19 pandemic when the district received ESSER federal stimulus money and is projected to subsequently decline as we work to balance the general fund budget once again. The district planned for this use of fund balance and, 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 sustain a healthy level into the upcoming years.



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 2024-25

(Summary of the Proposed Budget found on Page 14)

Senate Bill 2 passed during the 2025 Texas Legislative Session authorized increases to the homestead exemptions for residents of Texas ISDs. As a result, despite growing appraised values, local tax collections are anticipated to decrease. State revenues are also set to increase as a result of the passage of SB 2. Additionally, Texas school districts are experiencing decreases to their SHARS federal funding as a result of a federal audit of the State of Texas' management of that program.

Capital Outlay

The Capital Outlay category captures expenditures for capital assets. Capital assets are currently defined as anything over \$5,000 per unit (set to increase to \$10,000 per unit during the coming year) with a useful life of more than one (1) year. The 2025-26 original General Fund budget includes capital outlay items as follows:

1. Two (2) yellow school buses
2. One (1) maintenance and operations vehicle
3. Equipment to support the 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 2025 board meeting. The 2025 Texas Legislature mandated significant pay increases for teachers through the Teacher Retention Allotment. Those mandated increases, along with other increases approved during the July 2025 board meeting, are included in the proposed budget.

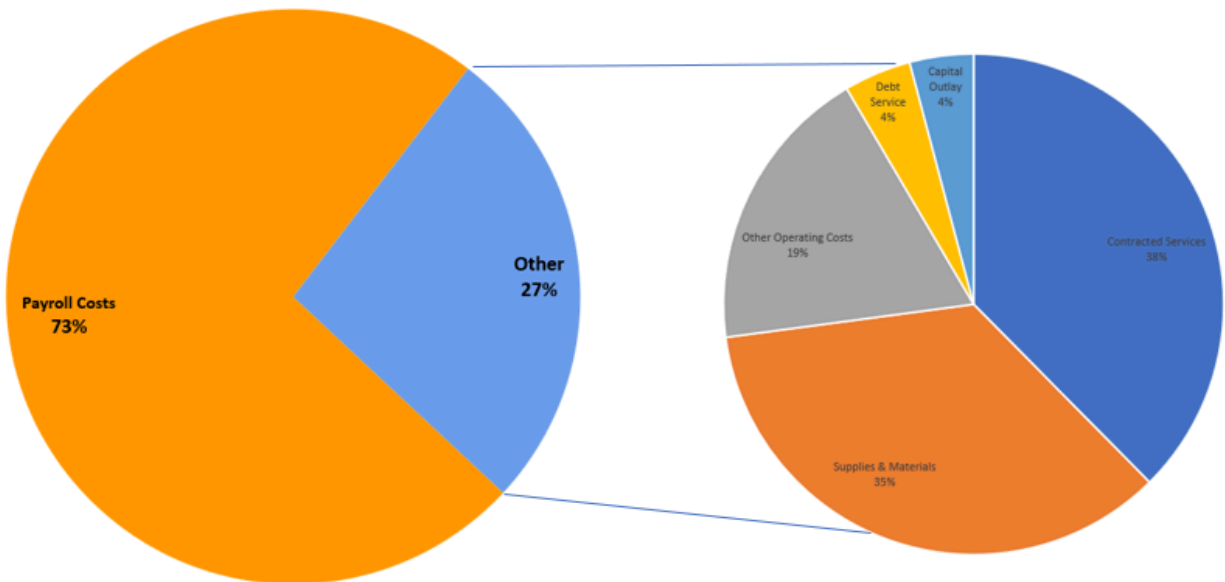
Personnel Changes (FTEs)

	2024-25	2025-26	Change	Notes
Central Admin	13	11	-2	<u>Added</u> : Deputy Supt, CAO <u>Dissolved</u> : Chief of Admin, C&I ExDir, FS ExDir, CCMR Dir
Campus Admin	13.5	13	-0.5	<u>Added</u> : HS Academic Dean <u>Dissolved</u> : HS AP, 0.5 GPA AP
Teachers/Lib/Trainer/Band & Athletic Directors	181	173.5	-7.5	<u>Added</u> : Dyslexia Specialist, JH AVID Teacher <u>Dissolved</u> : 5 GHS Teachers, 2 JH Teachers, 0.5 GNA Teacher, GE Teacher, GPA Teacher
Aides / Clerical / Truancy	108	111	+3	<u>Added</u> : 2 GPA Aides, GE Aide, GNA SpEd Aide, HS Aide, Athletic Sect <u>Dissolved</u> : 2 JH Aides, Digital Specialist
Police Officers	5	5	-	
Instructional Coaches; ACE Site Coord; Prog Coord	19	17	-2	<u>Added</u> : EB/EC Coord <u>Dissolved</u> : Inst Tech, Stud Success Coord, Stud Supports Coord
Counselors & Nurses	12.1	14	+1.9	<u>Added</u> : Mental Health Specialist; JH Counselor; 0.4 HS Counselor <u>Dissolved</u> : 0.5 Counselor Mentor
Technology & Special Prog	21	21.5	+0.5	<u>Added</u> : 0.5 Diagnostician
Cust/Maint/FS/Trans	94	97	+3	<u>Added</u> : 2 Grounds Techs, HVAC Tech
Total FTEs	466.6	463	-3.6	

Expenditure Levels

The proposed expenditures budget for fiscal year 2025-26 is \$36,636,107. 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
2025 - 2026 PROPOSED BUDGET
GENERAL FUND**

data as of 8/17/2025

	2023-24 Actual	2024-25 Amended Budget	2025-26 Proposed Budget	Variance
REVENUES				
5700 Local Property Taxes	19,537,898	22,627,471	22,353,106	(274,365)
5700 Other Local Sources	2,210,087	1,266,444	1,028,748	(237,696)
5800 State Revenues	8,743,698	6,171,362	10,367,245	4,195,883
5900 Federal Sources	858,950	685,905	440,735	(245,170)
TOTAL REVENUES	31,350,633	30,751,182	34,189,834	3,438,652
EXPENDITURES				
0011 Instruction	15,398,173	16,291,356	17,709,154	1,417,798
0012 Instructional Resources & Media Services	316,413	367,458	264,900	-102,558
0013 Curriculum & Staff Development	607,433	1,150,545	1,191,307	40,762
0021 Instructional Leadership	516,733	535,727	347,641	-188,086
0023 School Leadership	1,930,363	2,207,598	2,044,799	-162,799
0031 Guidance, Counseling, & Evaluation	870,942	1,063,942	1,383,535	319,593
0032 Social Work Services	89,155	155,013	171,689	16,676
0033 Health Services	421,187	449,601	449,726	125
0034 Student Transportation	1,276,295	1,650,431	1,666,731	16,300
0035 Food Service	7,993	15,119	540	-14,579
0036 Co-Curricular/Extra-Curricular Activities	1,230,057	1,306,618	1,813,645	507,027
0041 General Administration	1,658,599	2,056,540	2,140,139	83,599
0051 Plant Maintenance and Operations	3,871,016	4,418,528	4,315,645	-102,883
0052 Security & Monitoring Services	900,969	1,016,291	675,912	-340,379
0053 Data Processing Services	903,333	1,447,921	1,421,847	-26,074
0061 Community Services	10,570	9,250	6,000	-3,250
0071 Debt Services	778,228	793,849	423,088	-370,761
0081 Facilities Acquisition & Instruction	448,900	203,397	2,209	-201,188
0091 Contracted Inst Svcs Btw Public Schools	0		607,600	607,600
0099 Other Intergovernmental Charges	496,197	580,305		-580,305
	31,732,556	35,719,489	36,636,107	916,618
7912 Sale of Property				
7913 Capital Lease Proceeds	-			
8911 Operational Transfer Out	20	500	500	0
PROJECTED NET ACTIVITY	(381,943)	(4,968,807)	(2,446,773)	2,522,034

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 2025-26 Food Service Fund budget is proposed with a balanced budget.

GONZALES INDEPENDENT SCHOOL DISTRICT 2025 - 26 PROPOSED BUDGET FOOD SERVICE FUND

	2023-24 Actual	2024-25 Amended Budget	2025-26 Proposed Budget	Variance
REVENUES				
5700 Other Local Sources	215,451	173,507	167,320	(6,187)
5800 State Revenues	10,875	85,971	7,500	(78,471)
5900 Federal Sources	2,015,798	1,976,627	2,081,232	104,605
TOTAL REVENUES	2,242,124	2,236,105	2,256,052	19,947
EXPENDITURES				
0035 Food Service	2,260,420	2,236,605	2,256,552	19,947
TOTAL EXPENDITURES	2,260,420	2,236,605	2,256,552	19,947
7915 Operational Transfer In	0	500	500	0
PROJECTED NET ACTIVITY	(18,296)	0	0	0
Fund Balance, Beginning	716,341	698,045	698,045	0
Fund Balance, Ending	698,045	698,045	698,045	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.

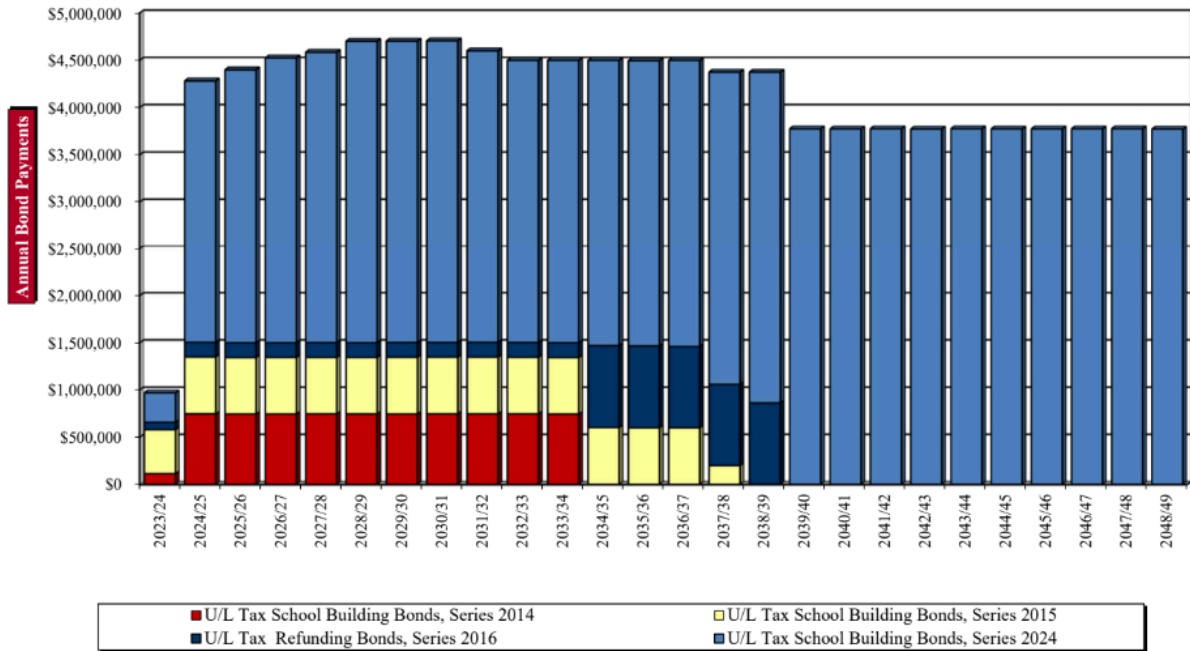
In 2013, voters authorized the district (via an election) to sell bonds. The bonds were sold as needed to minimize the amount of interest paid (4 issues all together). These proceeds were primarily used to open the Gonzales Primary Academy campus, add the student center and secure front office to the 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
2025-26 PROPOSED BUDGET
DEBT SERVICE FUND**

	2023-24 Actual	2024-25 Amended Budget	2025-26 Proposed Budget	Variance
REVENUES				
5700 Local Property Taxes	2,425,894	4,086,373	4,298,202	211,829
5700 Other Local Sources	68,346	100,000	51,000	(49,000)
5800 State Revenues	97,442	95,484	52,973	(42,511)
TOTAL REVENUES	2,591,682	4,281,857	4,402,175	120,318
EXPENDITURES				
0071 Debt Services	2,321,096	4,281,857	4,402,175	120,318
TOTAL EXPENDITURES	2,321,096	4,281,857	4,402,175	120,318
7916 Prem. or Disc. on Issuance of Bonds	787,700			
8949 Other Uses	(1,046,243)	-		0
PROJECTED NET ACTIVITY	12,043	0	0	0
Fund Balance, Beginning	885,601	897,644	897,644	0
Fund Balance, Ending	897,644	897,644	897,644	0

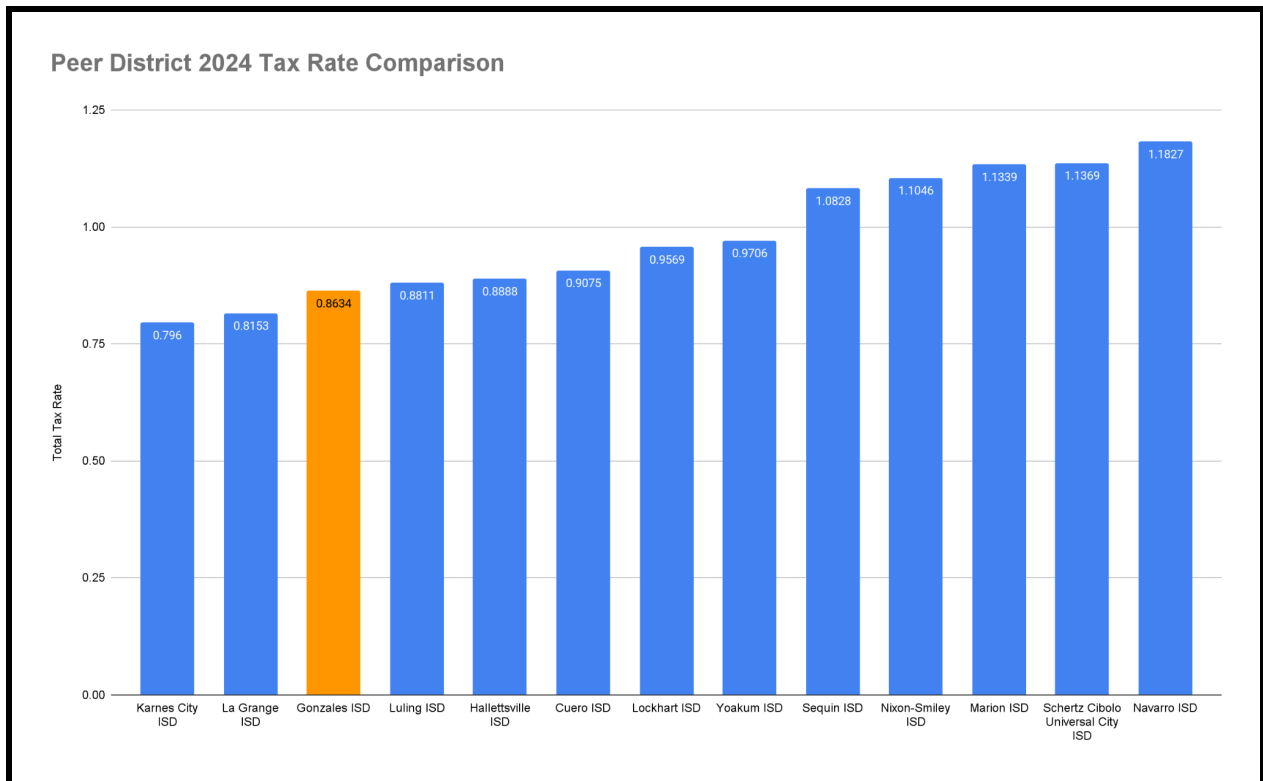
Tax Rate

The tax rate administration is recommending for adoption is:

M&O	\$0.7308
I&S	\$0.1442
Total Tax Rate	\$0.8750

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 \$0.305 decrease in total tax rate the district will have experienced in the most recent seven 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 \$0.7308. The administration recommends adopting the maximum M&O tax rate allowed by law to ensure maximum state funding is received.



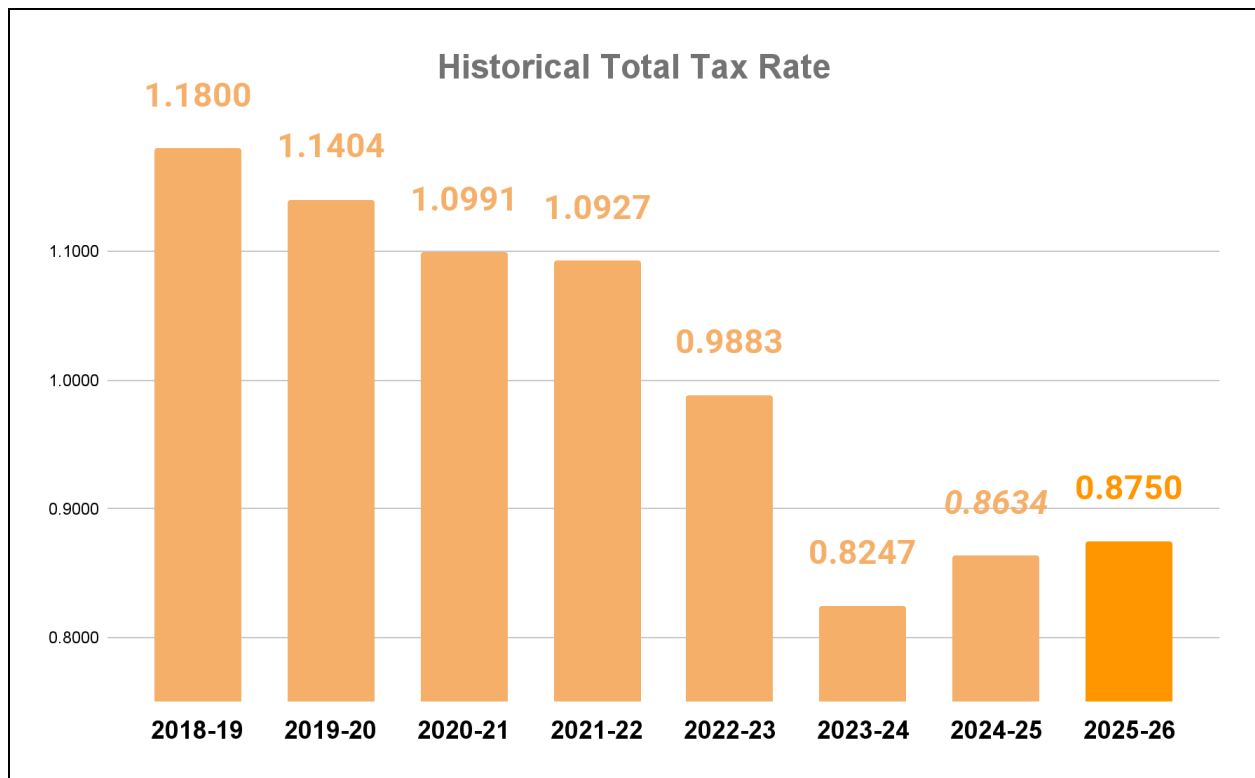
**Gonzales Independent School District
Historical Property Tax Rates
Per \$100 Valuation**

Fiscal Year	Maintenance & Operations Rate	Interest & Sinking Rate	Total Tax Rate
2025-26	0.7308	0.1442	0.8750
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

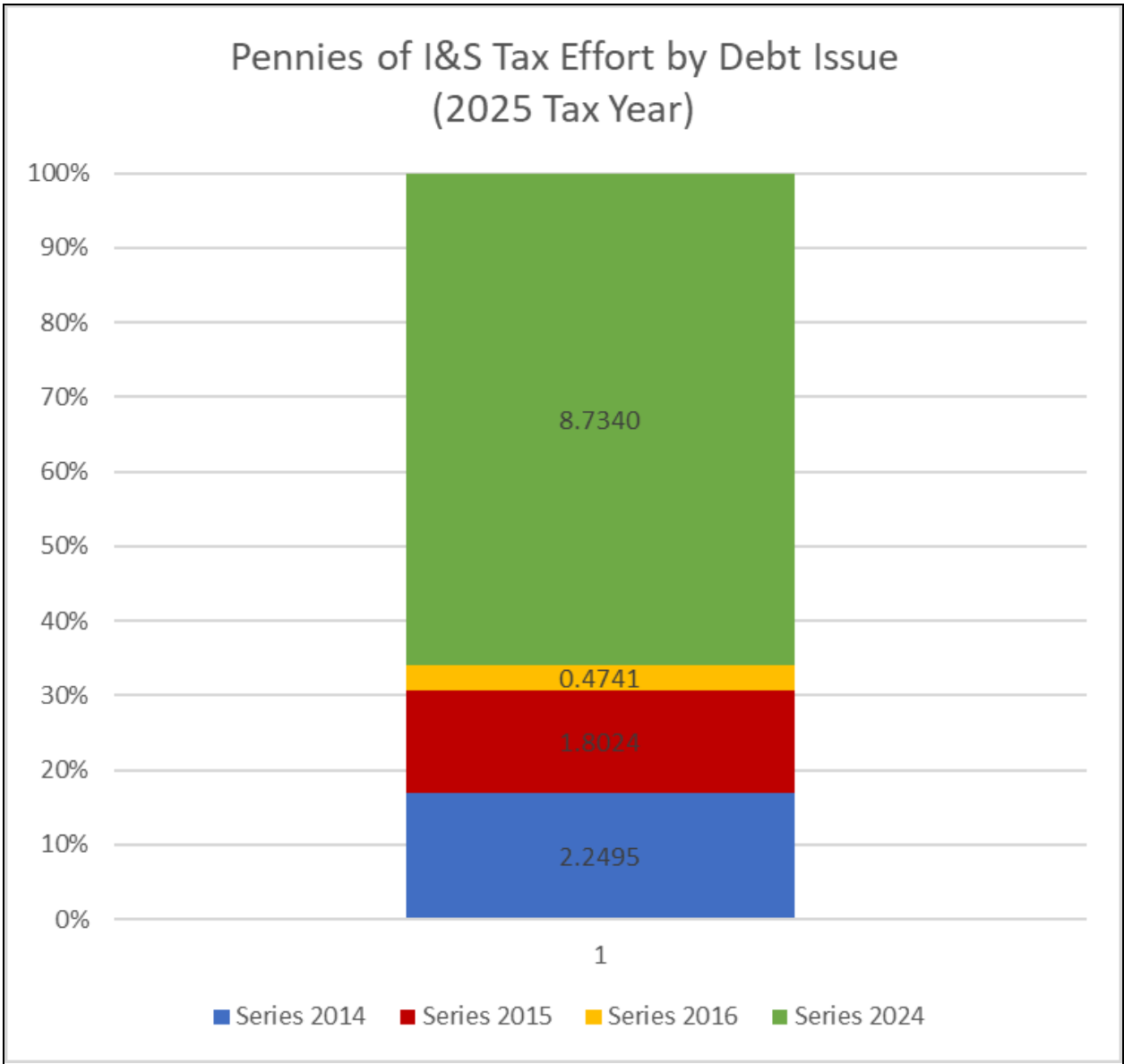
**Tax Ratification Election held August 25, 2018.*

***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.



**GONZALES INDEPENDENT SCHOOL DISTRICT
2025 - 2026 PROPOSED BUDGET**

		<u>FUND 199</u>	<u>FUND 240</u>	<u>FUND 599</u>
REVENUES				
5700	Local Property Taxes	22,353,106		4,298,202
5700	Other Local Sources	1,028,748	167,320	51,000
5800	State Revenues	10,367,245	7,500	52,973
5900	Federal Sources	440,735	2,081,232	
	TOTAL REVENUES	34,189,834	2,256,052	4,402,175
EXPENDITURES				
0011	Instruction	17,740,146		
0012	Instructional Resources & Media Services	264,900		
0013	Curriculum & Staff Development	1,191,307		
0021	Instructional Leadership	347,641		
0023	School Leadership	2,044,799		
0031	Guidance, Counseling, & Evaluation	1,383,535		
0032	Social Work Services	171,689		
0033	Health Services	449,726		
0034	Student Transportation	1,666,731		
0035	Food Service	540	2,256,552	
0036	Co-Curricular/Extra-Curricular Activities	1,813,645		
0041	General Administration	2,140,139		
0051	Plant Maintenance and Operations	4,315,645		
0052	Security & Monitoring Services	675,912		
0053	Data Processing Services	1,421,847		
0061	Community Services	6,000		
0071	Debt Services	423,088		4,402,175
0091	Contracted Inst Services Btw Public Schools	2,209		
0099	Other Intergovernmental Charges	607,600		
	TOTAL EXPENDITURES	36,667,099	2,256,552	4,402,175
7915	Operational Transfer In		500	
8911	Operational Transfer Out	500		
	PROJECTED NET ACTIVITY	<u>\$(2,477,765)</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 2025-26 is \$1,018 compared to \$1,018 estimated to have been expended in 2024-25.*

***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.*

2025-26 Budget:	\$6,500.00
2024-25 Expenditures (at the time of budget adoption)	\$2,619.76
Increase (Decrease) from Prior Year:	\$3,880.24

Gonzales ISD
2025-2026 New Hire Guide for
Teachers
HB2 - \$52,050 starting

Years of Experience	Base Salary	Teacher Local Retention Allotment	Teacher Retention Allotment	New Hire Salary
0	\$ 50,350.00	\$ 1,700		\$52,050
1	\$ 50,750.00	\$ 1,700		\$52,450
2	\$ 51,150.00	\$ 1,700		\$52,850
3	\$ 51,538.00		\$ 4,000	\$55,538
4	\$ 51,946.00		\$ 4,000	\$55,946
5	\$ 52,354.00		\$ 8,000	\$60,354
6	\$ 52,762.00		\$ 8,000	\$60,762
7	\$ 53,425.00		\$ 8,000	\$61,425
8	\$ 54,037.00		\$ 8,000	\$62,037
9	\$ 54,649.00		\$ 8,000	\$62,649
10	\$ 55,567.00		\$ 8,000	\$63,567
11	\$ 55,873.00		\$ 8,000	\$63,873
12	\$ 56,485.00		\$ 8,000	\$64,485
13	\$ 56,995.00		\$ 8,000	\$64,995
14	\$ 57,505.00		\$ 8,000	\$65,505
15	\$ 58,065.00		\$ 8,000	\$66,065
16	\$ 58,625.00		\$ 8,000	\$66,625
17	\$ 59,135.00		\$ 8,000	\$67,135
18	\$ 59,646.00		\$ 8,000	\$67,646
19	\$ 60,157.00		\$ 8,000	\$68,157
20	\$ 60,443.00		\$ 8,000	\$68,443
21	\$ 61,004.00		\$ 8,000	\$69,004
22	\$ 61,840.00		\$ 8,000	\$69,840
23	\$ 62,452.00		\$ 8,000	\$70,452
24	\$ 63,000.00		\$ 8,000	\$71,000
25	\$ 63,000.00		\$ 8,000	\$71,000
26	\$ 63,000.00		\$ 8,000	\$71,000
27	\$ 64,900.00		\$ 8,000	\$72,900
28	\$ 65,410.00		\$ 8,000	\$73,410
29	\$ 65,920.00		\$ 8,000	\$73,920
30+	\$ 66,430.00		\$ 8,000	\$74,430

The salaries listed above are based on 10-month employment for the 2025-2026 school year. Salary plans are determined on an annual basis and salary advancement is not guaranteed. Pay increases are based on the annual pay raise budget approved by the Board of Trustees.

\$1,224 Master's Degree - General Stipend

Gonzales ISD
2025-2026 Salary Range for
Teachers
HB2 - \$52,050 starting
Hiring Salary Range

10-Month Hiring Range Minimum:	\$52,050
10-Month Hiring Range Maximum:	\$74,430

The salaries listed above are based on 10-month employment for the 2025-2026 school year. Salary plans are determined on an annual basis and salary advancement is not guaranteed. Pay increases are based on the annual pay raise budget approved by the Board of Trustees.

Salaries are determined individually with consideration for job-related experience and credentials.

\$1,224 Master's Degree - General Stipend

2025-2026 Proposed Administrative/Professional Pay Plan
Gonzales ISD

Pay Grade	Job Title	Calendars	Minimum	Midpoint	Maximum	2.0% GPI	
1			Daily	\$214.57	\$260.08	\$305.59	\$5.20
	Police Officer	223	223 Days	47,849	57,998	68,147	1,160
2			Daily	\$251.04	\$304.29	\$357.54	\$6.09
	Coordinator, ACE	215	193 Days	48,451	58,728	69,005	1,175
	Coordinator, Transportation	223	207 Days	51,965	62,988	74,011	1,260
	Diagnostician - Intern	193	215 Days	53,974	65,422	76,871	1,308
	Specialist, Mental Health	193	223 Days	55,982	67,857	79,731	1,357
	Specialist, Communications/Community Engagement	223					
	Truancy Officer	207					
	School Psychologist - Intern	193	Daily	\$294.47	\$356.93	\$419.39	\$7.14
3			187 Days	55,066	66,746	78,426	1,335
	Asst Principal, ES	193	193 Days	56,833	68,887	80,942	1,378
	Asst Principal, JH	207	207 Days	60,955	73,885	86,814	1,478
	Athletic Trainer	187	223 Days	65,667	79,595	93,524	1,592
	Coordinator, CTE	207					
	Coordinator, Instructional ES	193					
	Coordinator, Instructional Sec	193					
	Coordinator, Student Support	223					
	Coordinator, Talent Advisor	223					
	Counselor, ES	207					
	Counselor, HS	193					
	Counselor, JH	207					
	Counselor, Lead JH	223					
	Counselor, Mental Health	193					
	Diagnostician	193					
	Specialist, Dyslexia Teacher	187					
	Specialist, Gifted/Talented	187					
	Specialist, Deaf/Hard of Hearing	187					
	Instructional Coach	193					
	Librarian	187					
	School Psychologist	193					
	Network Admin	223					
	Nurse (RN)	187					
	Occupational Therapist	187					
	Specialist, SW Integration Technology Integration	223					
	Speech Language Pathologist	193					
	Systems Admin	223					
			Daily	\$309.19	\$374.78	\$440.37	\$7.50
4			207 Days	64,002	77,579	91,157	1,552
	Asst Principal, HS	207	223 Days	68,949	83,576	98,203	1,672
	Academic Dean, HS	207					
	Chief of Police	223					
	Director, Band	223					
	Director, PEIMS	223					
	Coordinator, Bilingual/Early Childhood	223	Daily	\$325.89	\$395.02	\$464.15	\$7.90
	Coordinator, Testing/Accountability	223	207 Days	67,459	81,769	96,079	1,635
5			223 Days	72,673	88,089	103,505	1,762
	Associate Principal, ES	207					
	Associate Principal, HS	223					
	Director, Accountability/Assessment	223					
	Director, CCMR & CTE	223					
	Director, Food Service	223					
	Director, Student Support & Strategic Initiatives	223					
	Director, Educational Services						
	Principal, ES	223	Daily	\$366.63	\$444.40	\$522.17	\$8.89
6			223 Days	81,758	99,101	116,444	1,982
	Director, HR	223					
	Director, Special Pops & Student Services	223					
	Director, Technology	223					
	Principal, JH	223	Daily	\$410.63	\$497.73	\$584.83	\$9.95
7			223 Days	91,570	110,994	130,417	2,220
	Director, Athletics	223					
	Exec Director, Child Nutrition, Facilities Services, Competitive Grants	223					
	Exec Director, Curriculum & Instruction	223					
	Exec Director, Operations, Safety & Security	223					
	Exec Director, Recruitment, Leadership, & Professional Development	223					
	Exec Director, School Leadership	223					
	Exec Director, Special Programs State/Federal Programs	223					
	Principal, HS	223	Daily	\$435.26	\$527.59	\$619.92	\$10.55
8			223 Days	97,063	117,653	138,242	2,353
	Chief Academic Officer	223					
	Chief Financial Officer	223	Daily	\$503.40	\$599.29	\$695.18	\$11.99
9			223 Days	112,258	133,642	155,025	2,673
	Deputy Superintendent	223					

2025-2026 Proposed Clerical/Paraprofessional Pay Plan

Gonzales ISD

*Annual amounts are based on 7.6 hours per day.

Pay Grade	Job Title	Calendars	Minimum	Midpoint	Maximum	2.0% GPI	
1			Hourly	\$13.64	\$16.84	\$20.04	\$0.34
	Aide, Bilingual	183	183 Days	18,971	23,421	27,872	473
	Aide, ESL	183					
	Aide, Focus Redirector	183					
	Aide, General Educations	183					
	Aide, PE	183					
	Aide, SPED 1:1	183					
	Aide, SPED Resource/Inclusion	183					
	Aide, Tech/Library	183					
2			Hourly	\$15.66	\$19.34	\$23.02	\$0.39
	Aide, Electives	183	183 Days	21,780	26,898	32,016	542
	Aide, Fine Arts	183					
	Aide, ISS	183					
	Aide, Library	183					
	Aide, Library/Literacy	183					
	Aide, SPED Life Skills	183					
	Aide, SPED Life Skills 18+	183					
	Aide, SPED Life Skills/FA	183					
3			Hourly	\$16.67	\$20.33	\$23.99	\$0.41
	Admin Assistant, Campus HS	183	183 Days	23,185	28,275	33,365	570
	Admin Assistant, Campus JH	183	207 Days	26,225	31,983	37,741	645
	Data Assistant Clerk, Attendance HS	207					
	Data Assistant Clerk, Attendance HS	207					
	Data Assistant, ES	183					
	Nurse Asst	183					
	Receptionist, Campus	183					
4			Hourly	\$17.68	\$21.56	\$25.44	\$0.43
	Behavior Support Para	183	183 Days	24,589	29,986	35,382	598
	Registrar, ES	231	207 Days	27,814	33,918	40,022	676
	Registrar, JH	231	231 Days	31,039	37,851	44,662	755
	Specialist, Career Center	207					
5			Hourly	\$18.69	\$22.79	\$26.89	\$0.46
	Admin Assistant Secretary, Financial HS	231	121 Days	17,187	20,958	24,728	423
	Admin Assistant Secretary, Food Service	194	193 Days	27,414	33,428	39,442	675
	Admin Assistant Secretary, PEIMS	231	194 Days	27,557	33,602	39,647	678
	Admin Assistant Secretary, Transportation	231	231 Days	32,812	40,010	47,208	808
	Admin Assistant Secretary, Athletics	231					
	ARD Transition	193					
	Registrar, HS	231					
	Secretary, HR/Admin Office	231					
	Specialist, ARD	193					
	Specialist, ARD Transition	193					
6			Hourly	\$21.72	\$26.50	\$31.28	\$0.53
	Campus Technician	231	231 Days	38,132	46,523	54,915	930
	Clerk, HR	231					
	Administrative Asst, Deputy Superintendent/CAO	231					
	Exec Dir Asst, Operations	231					
	Exec Dir Asst, Special Services	231					
	Executive Asst, Director Operations	231					
	Executive Asst, Director State & Federal Programs	231					
7			Hourly	\$23.49	\$28.64	\$33.79	\$0.57
	Specialist, Accounting	231	231 Days	41,239	50,280	59,322	1,001
	Specialist, Accts Payable	231					
	Specialist, Digital	231					
	Specialist, Financial Ops	231					
	Specialist, HR	231					
	Specialist, Payroll	231					
	Associate Systems Admin	231					
8			Hourly	\$24.75	\$30.19	\$35.63	\$0.60
	Executive Administrative Asst, Superintendent	231	231 Days	43,451	53,002	62,552	1,053

2025-2026 Proposed Auxiliary Pay Plan

Gonzales ISD

*Annual amounts are based on 8 hours per day.

Pay Grade	Job Title	Calendars		Minimum	Midpoint	Maximum	2.0% GPI
1			Hourly	\$12.12	\$14.53	\$16.94	\$0.29
	Bus Aide	177	175 Days	16,968	20,342	23,716	406
	Food Service Custodian	175	177 Days	17,162	20,574	23,987	411
	Food Service Worker	175					
2			Hourly	\$14.39	\$17.26	\$20.13	\$0.35
	Custodian	239	175 Days	20,146	24,164	28,182	490
	Food Service Lead	175	239 Days	27,514	33,001	38,489	669
3			Hourly	\$15.15	\$18.16	\$21.17	\$0.36
	Groundskeeper	239	177 Days	21,452	25,715	29,977	510
	Manager, Food Service ES	177	239 Days	28,967	34,722	40,477	688
	Manager, Food Service JH	177					
4			Hourly	\$16.42	\$19.69	\$22.96	\$0.39
	Custodian, Head Campus	239	177 Days	23,251	27,881	32,511	552
	Custodian, Head District	239	239 Days	31,395	37,647	43,900	746
	Maintenance	239					
	Manager, Food Service HS	177					
5			Hourly	\$20.46	\$24.53	\$28.60	\$0.49
	Bus Driver	177	177 Days	28,971	34,734	40,498	694
	Maintenance/Grounds	239					
6			Hourly	\$22.48	\$26.95	\$31.42	\$0.54
	Carpenter	239	239 Days	42,982	51,528	60,075	1,032
	HVAC Apprentice	239					
7			Hourly	\$23.73	\$28.46	\$33.19	\$0.57
	Carpenter/Locksmith	239	239 Days	45,372	54,416	63,459	1,090
	Electrician	239					
	Mechanic	239					
	Mechanic, Lead	239					
	Supervisor, Custodial	239					
8			Hourly	\$28.78	\$34.51	\$40.24	\$0.69
	Supervisor, Maintenance	239	239 Days	55,027	65,983	76,939	1,319

Gonzales Independent School District

Employee Stipends

Position	Assignment	Rate of Pay	Frequency
Employee Stipends			
	Bilingual Certified Teachers	\$ 6,500.00	Per Year
	One Act Play Lead Sponsor	\$ 1,500.00	Per Year
	One Act Play Sponsor	\$ 500.00	Per Year
	Drill Team Sponsor	\$ 4,000.00	Per Year
	Drill Team Asst	\$ 2,000.00	Per Year
	Band Director	\$ 3,000.00	Per Year
	Band Asst	\$ 1,500.00	Per Year
	Cheerleader Sponsor	\$ 4,000.00	Per Year
	Cheerleader Asst	\$ 2,000.00	Per Year
	Cheerleader Junior High	\$ 1,500.00	Per Year
	Foreign Language Department Head	\$ 1,000.00	Per Year
	LPAC Chair	\$ 1,500.00	Per Year
	Journalism	\$ 1,350.00	Per Year
	Librarian	\$ 1,000.00	Per Year
	Department Head (PK - 8th)	\$ 500.00	Per Year
	Department Head (9th - 12th)	\$ 1,000.00	Per Year
	Mentor	\$ 500.00	2 X Year
	21st Century Grant	\$ 6,000.00	Per Year
	Yearbook	\$ 500.00	Per Year
	Graduation Sponsor	\$ 1,000.00	Per Year
	Graduation Asst	\$ 750.00	Per Year
	Vocational - Agr Events	\$ 2,500.00	Per Year
	Vocational - CTE Events	\$ 2,500.00	Per Year
	Shooting Team	\$ 2,000.00	Per Year
	Cosmetology	\$ 2,000.00	Per Year
	FCCLA Sponsor Asst	\$ 500.00	Per Year
	Automobile 1	\$ 900.00	Per Year
	Automobile 2	\$ 2,400.00	Per Year
	LSSP Lead	\$ 3,000.00	Per Year
	Math, Science US History or ELAR Certified Teachers - (Grades 9-12th)	\$ 3,000.00	Per Year
	Life Skills - Special Education Certified Teachers	\$ 2,500.00	Per Year
	Resource/Self Contained - Special Education Certified Teachers	\$ 1,500.00	Per Year
	Signing Bonus Bilingual Teacher- 2 Year Min	\$ 6,000.00	Split/2 Payments
	Signing Bonus Speech Therapist - 2 Year Min	\$ 4,000.00	Split/2 Payments
	TCLAS Stipend - Teacher Supervisor	\$ 6,000.00	Per Year
	TCLAS Stipend - Project Manager	\$ 10,000.00	Per Year
	GCT Instructor Stipend	\$ 3,000.00	Per Course/Per Cohort
	Guardian Program	\$ 1,800.00	Per Year
	Avid Coordinator Stipend (HS)	\$ 10,000.00	Per Year
	Lead Counselor	\$ 1,000.00	Per Year
	Special Olympics Coordinator	\$ 2,000.00	Per Year
	Bilingual Coordinator (If needed)	\$ 5,000.00	Per Year
	Lead Nurse	\$ 1,000.00	Per Year
	GT Specialist	\$ 500.00	Per Year
	Cultural Exchange	\$ 5,000.00	Per Year
	AVID Teacher	\$ 3,000.00	Per Year
	STAAR Instructional Support	\$ 7,000.00	One-Time
	Educational Support	\$ 2,000.00	Per Year
	Specialty	\$ 5,000.00	Per Year
	ESL	\$ 1,200.00	Per Year

Gonzales Independent School District

Supplemental Employment Pay

Position	Assignment	Rate of Pay	Frequency
Administrators			
	UIL Meet Administrator (GISD Sponsored Event)	\$ 400.00	Peer Meet
	Summer School Administrator	\$ 45.00	Per Hour
Teachers			
	ACE or After School Detention	\$ 35.00	Per Hour
	TCLAS *while grant funds last	\$ 50.00	*Per Hour
	Saturday School	\$ 35.00	Per Hour
	Homebound	\$ 35.00	Per Hour
	UIL Event Coach- HS Only	\$ 300.00	Per Event
	UIL Event Coach	\$ 200.00	Per Event
	UIL Campus Coordinator- HS Only	\$ 325.00	Per Event
	UIL Campus Coordinator	\$ 250.00	Per Event
	Summer School	\$ 35.00	Per Hour
	After School Tutoring	\$ 50.00	Per Hour
	Teacher Sub Bus Driver/Trips - \$1.00 Below the Minimum Pay for Full-time	\$ 19.46	per hour
	Saturday School	\$ 200.00	Per Day
Paraprofessionals			
	Extra-Curricular Sponsors	\$ 10.00	Per Hour
	Saturday School	\$ 17.00	Per Hour
	Tabulation	\$ 17.00	Per Hour
	ACE or After School Program	\$ 17.00	Per Hour
	Summer School	\$ 17.00	Per Hour
Coaches			
	Coach Bus Driver - Flat Rate	\$ 20.00	Under 60 Miles
		\$ 50.00	Over 60 Miles
	Coach Bus Driver (In Sport) - Flat Rate	\$ 50.00	Per Trip
	Coach Bus Driver (Out of Sport) \$1.00 Below the Minimum Pay for Full-time Bus Driver	\$ 19.46	per hour
	Summer Coaching	\$ 20.00	Per Hour
Auxiliary Staff			
	Food Service-Facility Use	\$ 20.00	Per Hour
	Custodian-Facility Use	\$ 20.00	Per Hour
	Graduation Event Support	\$ 15.00	Per Hour
	Maintenance Support at Athletic Events	Hrly Rate	Per Hour
	Food Service- Worker Summer School	\$ 17.00	Per Hour
	Food Service -Manager Summer School	\$ 20.00	Per Hour
Transportation			
	Interoffice Mail Delivery	\$ 11.50	Per Hour
	Fueling/Cleaning Assignment	\$ 11.50	Per Hour
	Extra Duty Driver (Academic, Athletics, Graduation etc)	Minimum bus driver pay	
	Extra Duty - Bus Driver (Non Route Driving/Summer School)	The individual's full-time hourly rate	
	Extra Duty Non-Driving (Academic, Athletics, Graduation etc)	\$ 11.50	Per Hour
	Bus Driver-Summer School	\$ 18.00	Per Hour
	Bus Monitor-Summer School	\$ 11.50	Per Hour
GISD Staff			
	Athletic/Gate Worker - Gate A	\$ 12.50	Per Hour
	Athletic/Gate Worker - Gate P	\$ 12.50	Per Hour
	GISD Police - Event Worker	\$ 35.00	Per Hour

Gonzales Independent School District

Substitute Pay

Substitute Type	Highest Level of Education (Minimum: HS Diploma/GED)	Day Count	Campuses	Rate of Pay	Frequency
Teacher Substitute-Non-Degreed					
Teacher Substitute	Non-Degreed	Day 1-10	Elementary: GPA/GE/NA	\$85.00	Per Day
Teacher Substitute	Non-Degreed	Day 11 +	Elementary: GPA/GE/NA	\$95.00	Per Day
Teacher Substitute	Non-Degreed	Day 1-10	Secondary: HS/JH	\$95.00	Per Day
Teacher Substitute	Non-Degreed	Day 11 +	Secondary: HS/JH	\$105.00	Per Day
Teacher Substitute-Degreed					
Teacher Substitute	Degreed	Day 1-10	Elementary: GPA/GE/NA	\$95.00	Per Day
Teacher Substitute	Degreed	Day 11 +	Elementary: GPA/GE/NA	\$105.00	Per Day
Teacher Substitute	Degreed	Day 1-10	Secondary: HS/JH	\$105.00	Per Day
Teacher Substitute	Degreed	Day 11 +	Secondary: HS/JH	\$115.00	Per Day
Teacher Substitute-Certified					
Teacher Substitute	Certified Teacher	Day 1-10	Elementary: GPA/GE/NA	\$100.00	Per Day
Teacher Substitute	Certified Teacher	Day 11 +	Elementary: GPA/GE/NA	\$130.00	Per Day
Teacher Substitute	Certified Teacher	Day 1-10	Secondary: HS/JH	\$115.00	Per Day
Teacher Substitute	Certified Teacher	Day 11 +	Secondary: HS/JH	\$130.00	Per Day
Teacher Substitute-Certified Retired					
Teacher Substitute	Certified Retired Teacher	Day 1 +	Elementary: GPA/GE/NA	\$130.00	Per Day
Teacher Substitute	Certified Retired Teacher	Day 1 +	Secondary: HS/JH	\$130.00	Per Day
Teacher Aide Substitute					
Teacher Aide Substitute	Non-Degreed/Degreed/Certified	Day 1 +	Elementary: GPA/GE/NA	\$75.00	Per Day
Teacher Aide Substitute	Non-Degreed/Degreed/Certified	Day 1 +	Secondary: HS/JH	\$90.00	Per Day
Nurse Substitute					
Nurse Substitute	RN	Day 1 +	Elementary: GPA/GE/NA	\$95.00	Per Day
Nurse Substitute	RN	Day 1 +	Secondary: HS/JH	\$105.00	Per Day
Nurse Substitute	CNA/LVN	Day 1 +	Elementary: GPA/GE/NA	\$85.00	Per Day
Nurse Substitute	CNA/LVN	Day 1 +	Secondary: HS/JH	\$95.00	Per Day

Campus Codes	
Elementary	
Gonzales Primary Academy	GPA
Gonzales Elementary	GE
Gonzales North Avenue	NA
Secondary	
Gonzales High	HS
Gonzales Junior High	JH

Gonzales Independent School District
Temporary Employee Positions

Position	Assignment	Rate of Pay	Frequency
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Temporary Employee Positions

Bus Driver- In Training	\$ 11.50	Per Hour
Lunch Monitors	\$ 11.25	Per Hour
Student Temps	\$ 11.00	Per Hour
Temporary Para-Professionals	\$ 12.20	Per Hour
Temporary Professionals	\$ 35.00	Per Hour
Bus Driver Substitute (\$1.00 Below the Minimum Pay for Full-time Bus Driver)	\$ 19.46	Per Hour
Bus Driver- Substitutes & GISD Employee Extra Duty	Dollar less	
Bus Aide/Monitor Substitute (\$.50 Below the Minimum Pay for Full-time Bus Aide/Monitor)	\$ 11.62	Per Hour
Bus Aide-Substitutes & GISD Employee Extra Duty	\$ 11.00	Per Hour
Custodial-Substitutes & GISD Employee Extra Duty	\$ 12.00	Per Hour
Food Service-Substitutes & GISD Employee Extra Duty	\$ 11.00	Per Hour
Athletic Event Worker	\$ 12.50	Per Hour



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GISD School Board Agenda Information Sheet
August 25, 2025

ACTION ITEM

SUBJECT: Discuss and Consider Action to Approve the Ordinance to Set the Tax Rate for Tax Year 2025

ADMINISTRATOR RESPONSIBLE: Amanda Smith, Chief Financial Officer;
Dr. Dana Arreola, Superintendent of Schools

RATIONAL SUMMARY: The required notice was published in the newspaper on August 14, 2025.

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

SUPERINTENDENT'S RECOMMENDATION: Approve

SAMPLE MOTION: *"I move that the property tax rate be adopted at a rate of \$0.875. This tax rate is comprised of \$0.7308 for the purpose of funding maintenance and operation expenditures and \$0.1442 to service the district's debt."*



2025 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

GONZALES INDEPENDENT SCHOOL DISTRICT

School District's Name

830-672-2841

Phone (area code and number)

427 St George Ste 100, Gonzales, Texas 78629

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

www.co.gonzales.tx.us

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.

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	\$ 3,176,595,078
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	\$ 126,828,144
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 3,049,766,934
4.	Prior year total adopted tax rate.	\$ 0.8634 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values: \$ 1,379,980 B. Prior year values resulting from final court decisions: - \$ 1,283,750 C. Prior year value loss. Subtract B from A. ³	\$ 96,230
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 218,890 B. Prior year disputed value: - \$ 205,730 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 13,160
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 109,390
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 3,049,876,324

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)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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
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. <p>A. Absolute exemptions. Use prior year market value: \$ 1,688,500</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: .. + \$ 4,207,540</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 5,896,040
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. <p>A. Prior year market value. \$ 2,090,582</p> <p>B. Current year productivity or special appraised value: - \$ 21,430</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 2,069,152
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 7,965,192
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 3,041,911,132
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 26,263,860
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. ⁸	\$ 45,067
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. ⁹ 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.	\$ 26,308,927
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. ¹⁰ <p>A. Certified values.¹¹ \$ 3,094,082,999</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>	\$ 3,094,082,999
18.	Total value of properties under protest or not included on certified appraisal roll. ¹² <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 \$ 583,360</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>	\$ 583,360

⁵ Tex. Tax Code §26.012(15)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 §526.012 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)

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	\$ 79,436,928
20.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁶ 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. ¹⁷ If completing this section, the taxing unit must include supporting documentation in Section 6. ¹⁸ 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. ¹⁹	\$ 3,015,229,431
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.	\$ 26,311,020
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 26,311,020
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 2,988,918,411
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 0.8802 /\$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.²⁰

- 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.²¹
- Enrichment Tax Rate:**²² 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.²³
- 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.²⁴

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.²⁵ 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*.²⁶ Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval 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. ²⁷	\$ 0.6169 /\$100

¹⁵ Tex. Tax Code §26.012(6)(B)

¹⁶ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

¹⁷ Tex. Tax Code §26.012(1-a)

¹⁸ Tex. Tax Code §26.04(d-3)

¹⁹ Tex. Tax Code §26.012(6)

²⁰ Tex. Tax Code §26.08(n)

²¹ Tex. Edu. Code §48.2551(a)(3)

²² Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²³ Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)

²⁴ Tex. Edu. Code §45.0021(a)

²⁵ Tex. Edu. Code §11.184(b)

²⁶ Tex. Edu. Code §11.184(b-1)

²⁷ Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Current year enrichment tax rate. Enter the greater of A and B. ²⁸ 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	\$ 0.1139 /\$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. ²⁹	\$ 0.7308 /\$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. ³⁰ Enter debt amount: \$ 4,402,175 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. - \$ 52,973 D. Adjust debt: Subtract B and C from A.	\$ 4,349,202
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³¹	\$ 0
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ 4,349,202
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%. ³² A. Enter the current year anticipated collection rate certified by the collector. ³³ 100.00 % B. Enter the 2024 actual collection rate 98.97 % C. Enter the 2023 actual collection rate 99.31 % D. Enter the 2022 actual collection rate 105.34 %	100.00 %
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.	\$ 4,349,202
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,015,229,431
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.1442 /\$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. ³⁴	\$ 0.8750 /\$100

²⁸ Tex. Tax Code §26.08(n)(2)²⁹ Tex. Edu. Code §45.003(d)³⁰ Tex. Tax Code §26.012(7)³¹ Tex. Tax Code §§26.012(10) and 26.04(b)³² Tex. Tax Code §§26.04(h), (h-1) and (h-2)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §26.08(g)

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.

Line	Voter-Approval Rate 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. ³⁵ The school district shall provide its tax assessor with a copy of the letter. ³⁶	\$ 0
39.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 3,015,229,431
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.	\$ 0.8750 /\$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. ³⁷ 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 <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.8634 /\$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
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).	\$ 0.8750 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate \$ 0.8802 /\$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$ 0.8750 /\$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

³⁵ Tex. Tax Code §26.045(d)

³⁶ Tex. Tax Code §26.045(i)

³⁷ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

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.³⁸

**print
here** ➔

Crystal Cedillo

Printed Name of School District Representative

**sign
here** ➔


Crystal Cedillo, Representative PCAC, CSTA

August 7, 2025

Date

³⁸ Tex. Tax Code §26.04(c)

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

August 25, 2025

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 2025 at a total tax rate of \$0.875, to be assessed and collected by the duly specified assessor and collector as follows:

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

\$0.1442 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.

Adopted this 25th day of August 2025, by the Board of Trustees.

Signed: _____
President, Board of Trustees

Attest: _____
Secretary, Board of Trustees



Board of Trustees

Justin Schwausch
President

Ross Hendershot III
Vice President

Ashley Molina
Secretary

Naomi Brown

D'Anna Robinson

Josie Smith-Wright

Gloria Torres

GISD School Board Agenda Information Sheet
August 25, 2025

REPORT ITEM

SUBJECT: Bond Workshop

ADMINISTRATOR RESPONSIBLE: Dr. Dana Arreola, Superintendent of Schools

RATIONAL SUMMARY: The district's bond program manager, architect, and CMAR will be present to facilitate a workshop to discuss prioritization of the district's remaining project requests and bond budget.

SUPERINTENDENT'S RECOMMENDATION: *n/a*

SAMPLE MOTION: *n/a*





The GISD School Board Agenda Information Sheet
August 25, 2025

Board of Trustees

Justin Schwausch
President

Ross Hendershot, III
Vice President

Ashley Molina
Secretary

Naomi Brown

D'Anna Robinson

Josie Smith-Wright

Gloria Torres

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 closed or Executive Session or meeting, concerning any and all subjects and for any and all purposes permitted by Texas Government Code chapter 551, including, but not limited to:

Section 551.071: Consultation with Attorney;
Section 551.072: Deliberation Regarding Real Property;
Section 551.073: Deliberation Regarding Prospective Gift;
Section 551.074: Personnel Matters; Deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee: Closed Meeting.
Section 551.076: Deliberation Regarding Security Devices;
Section 551.082: School Children; School District Employees; Disciplinary Matter or Complaint
Section 551.083: Certain School Boards; Meeting Regarding Consultation with Representative of Employee Group
Section 551.084: Investigation; Exclusion of witnesses from a hearing.

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 take place after the board reconvenes in an open meeting. Today's date is _____ and it is _____ p.m./am

ADMINISTRATOR RESPONSIBLE:

RATIONAL SUMMARY: Personnel Matters

Personnel matters are as follows:

- A. Personnel
- B. Consultation with attorney regarding a pending matter involving a special education student.





Board of Trustees

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President

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Gloria Torres

GISD School Board Agenda Information Sheet
August 25, 2025

ACTION ITEM

SUBJECT: Discuss and Consider Potential Action on a resolution of matter involving a special education student.

ADMINISTRATOR RESPONSIBLE: Dr. Valerie Ibeji, Superintendent of Schools;
Dr. Dana Arreola, Superintendent of Schools

RATIONAL SUMMARY: Consider potential action on resolution of a matter involving a special education student

SUPERINTENDENT'S RECOMMENDATION: n/a

SAMPLE MOTION: *I move that the Board of Trustees authorize the Superintendent to take action, including execution of any written agreements, regarding the special education student matter consistent with the parameters discussed in closed session.*

