

AUGUST 27, 2026

**IOLA INDEPENDENT SCHOOL DISTRICT
PUBLIC HEARING**

6:00 pm

**REGULAR BOARD MEETING
TO FOLLOW**

IOLA INDEPENDENT SCHOOL DISTRICT
NOTICE OF BOARD MEETING

Notice is hereby given that on the 27th of August, 2026, the Board of Trustees of the Iola School District will hold a regular meeting immediately following workshop located at Iola ISD Elementary Cafeteria, Iola, Texas 77861. The subjects to be discussed are listed on the agenda which is attached to the made a part of this Notice.

If, during the course of the meeting covered by this Notice, the Board of Trustees should determine that a closed session of the Board of Trustees is required, then such closed or session as authorized by the Texas Open Meeting Act, Texas Government Code Section 551.001 et seq., will be held by the School Board at the date, hour, and place given in this Notice or as soon after the commencement of the meeting covered by this Notice as the School Board may conveniently meet in such closed session concerning any and all purposes permitted by the Act, including, but not limited to the following sections and purposes:

Texas Government Code Section:

- 551.071 Private consultation with the board's attorney
- 551.072 Discussing purchase, exchange, lease, or value of real property.
- 551.073 Discussing negotiated contracts for prospective gifts or donations.
- 551.074 Discussing personnel or to hear complaints against personnel.
- 551.075 To confer with employees of the school district to receive information or to ask questions.
- 551.076 Considering the deployment, specific occasions for, or implementation of, security personnel or devices.
- 551.082 Considering discipline of the public school child, or complaint or charge against personnel.
- 551.083 Considering the standards, guidelines, terms, or conditions the board will follow, or will instruct its representatives follow, in consultation with representatives of employees groups.
- 551.084 Excluding witnesses from a hearing.
- 551.087 Deliberations regarding Economic development negotiations

Should any final action, final decision, or final vote be required in the opinion of the School Board with regard to any matter considered in such closed session, then the final action, final decision, or final vote shall be either:

- (a) in the open meeting covered by the Notice upon the reconvening of the public meeting;
- or
- (b) at a subsequent public meeting of the School Board upon notice thereof; as the School Board shall determine.

On this 21st of August, 2026 original copy was posted on the front window in the School District Administration Building at 3:00 p.m. on said date.



Jeff Dyer, Superintendent
For the Board of Education

IOLA INDEPENDENT SCHOOL DISTRICT
NOTICE OF CALLED SCHOOL BOARD MEETING
PUBLIC HEARING

August 27, 2026

THURSDAY: 6:00 p.m.

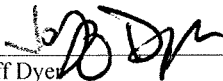
IOLA ISD ELEMENTARY CAFETERIA

AGENDA

The subjects to be discussed or considered, or upon which any formal action may be taken, are as follows:
(Items do not have to be taken in the same order as shown on this meeting notice.)

1. Call to order
2. Invocation
3. Public Hearing to discuss proposed budget and proposed tax rate for the 2026-2027 school year
4. Adjourn

This notice was posted and filed in compliance with the Open Meetings Law on August 21, 2026 at 3:00 P.M



Jeff Dyer
Superintendent

**A RESOLUTION ADOPTING A TAX RATE FOR TAX YEAR 2026
FOR THE IOLA INDEPENDENT SCHOOL DISTRICT**

*******OPTION 40*******

WHEREAS, pursuant to Sec. 44.004 Education Code, the Board of Trustees of the Iola Independent School District has published a notice of public hearing to discuss the budget and proposed tax rate and conducted said public hearing; and

Whereas, Sec. 26.05 Property Tax Code, requires the Board of Trustees of the Iola Independent School District to adopt a tax rate for tax year 2026, therefore:

Be it hereby resolved by the Board of Trustees of the Iola Independent School District that:

(1) We, the Board of Trustees of the Iola Independent School District, do hereby adopt the tax rate per \$100 valuation for the Iola Independent School District for tax year 2026 as follows:

\$ 0.634100 for the purposes of maintenance and operation

\$ 0.400000 for the payment of debt service

\$ 1.034100 total tax rate

(2) We, the Board of Trustees of the Iola Independent School District, do hereby authorize the Tax Assessor-Collector for the Iola Independent School District to assess and collect taxes for tax year 2026 employing the above tax rate.

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

(4) THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.

This resolution was passed by the Board of Trustees of the Iola Independent School District on this the 27th day of August 2026.

IN CERTIFICATION THEREOF:

Signed: _____
President

Attest: _____
Secretary

FOR:

AGAINST:

ABSENT:

**§26.05(b) of Property Tax Code
Steps Required for Adoption of Tax Rate**

Entity Name: Iola ISD - Chapter 313

Date: 08/20/2026 11:16 AM

Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate exceeds the no-new-revenue tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote. A motion to adopt the ordinance, resolution, or order must be made in the following form:

I move that the property tax rate be increased by the adoption of a tax rate of 1.034100, which is effectively a 28.46 percent increase in the tax rate.

If this year's proposed debt rate exceeds the minimum debt rate as described in Section 26.05(a-1) the motion to adopt an ordinance, resolution, or order setting the debt rate must be approved by at least 60 percent of the members of the governing body and state:

I move that a proposed rate to pay debt service of \$0.400000 per \$100 of taxable value be approved. This rate exceeds the district's debt service rate determined under Texas Education Code section 44.004(c)(5)(A)(ii)(b) of \$0.0000 by \$0.400000. The excess revenue collected from the proposed rate will be used for .

Statement Required in the Ordinance, Resolution, or Order Setting This Year's Tax Rate:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

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 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.

Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included on the home page of the Internet website of the taxing unit:

Iola ISD - Chapter 313 ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
Iola ISD - Chapter 313

Date: 08/20/2026 11:18 AM

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 10 of the No-New-Revenue Tax Rate Worksheet.	\$514,780,045
2. Last year's M&O tax rate.	\$0.664200
3. M&O taxes refunded for years preceding tax year 2025.	\$13,706
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$3,432,875
5. This year's total taxable value. Enter line 29 of the No-New-Revenue Tax Rate Worksheet.	\$547,233,998
6. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.634100
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	\$3,470,011
8. M&O Tax Increase (Decrease). Subtract line 4 from line 7.	\$37,136
Comparison of Total Tax Rates	
9. No-New-Revenue Total Tax Rate.	\$0.805007
10. This year's proposed total tax rate.	\$1.034100
11. This year's rate minus NNR rate. Subtract line 9 from line 10.	\$0.229093
12. Percentage change in total tax rate. Divide Line 11 by line 9.	28.46%
Comparison of M&O Tax Rates	
13. No-New-Revenue M&O Tax Rate.	\$0.597910
14. This year's proposed M&O tax rate.	\$0.634100
15. This year's rate minus NNR M&O rate. Subtract line 13 from line 14.	\$0.036190
16. Percentage increase/decrease. Divide line 15 by line 13.	6.05%
Raised M&O Taxes on a \$100,000 Home	
17. This year's taxable value on a \$100,000 home.	\$100,000
18. Last year's M&O tax rate.	\$0.664200
19. This year's proposed M&O tax rate.	\$0.634100
20. This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17.	\$-30.10
21. Percentage increase/decrease. Divide line 20 by line 18.	-4.53%

IOLA ISD .40
2026-2027 Approved Budget

REVENUE	GENERAL FUND		LUNCH ROOM	DEBT SERVICE		TOTALS
5700 LOCAL	\$	4,829,282.00	\$	260,000.00	\$ 3,591,323.00	\$ 8,680,605.00
5800 STATE	\$	4,797,937.00	\$	11,500.00	\$ -	\$ 4,809,437.00
5900 FEDERAL			\$	160,000.00		\$ 160,000.00
						\$ 13,650,042.00
TOTAL REVENUE	\$	9,627,219.00	\$	431,500.00	\$ 3,591,323.00	\$ 13,650,042.00
EXPENDITURES						
11 INSTRUCTION	\$	5,354,794.00				\$ 5,354,794.00
12 MEDIA/LIBRARY	\$	60,100.00				\$ 60,100.00
13 STAFF DEVELOPMENT	\$	102,800.00				\$ 102,800.00
23 SCHOOL ADMINISTRAT	\$	526,914.00				\$ 526,914.00
31 GUIDANCE/COUNSELIN	\$	160,684.00				\$ 160,684.00
33 HEALTH	\$	90,676.00				\$ 90,676.00
34 TRANSPORTATION	\$	462,903.00				\$ 462,903.00
35 FOOD SERVICES	\$	-	\$	431,500.00		\$ 431,500.00
36 CO-CURRICULAR	\$	591,539.00				\$ 591,539.00
41 GENERAL ADMINISTRA	\$	441,786.00				\$ 441,786.00
51 MAINTENANCE	\$	1,145,215.00				\$ 1,145,215.00
52 SECURITY SERVICES	\$	129,000.00				\$ 129,000.00
53 DATA PROCESSING SER	\$	26,000.00				\$ 26,000.00
71 DEBT SERVICES					\$ 4,078,500.00	\$ 4,078,500.00
93 SHARED SERVICE ARRA	\$	295,430.00				\$ 295,430.00
99 APPRAISAL DISTRICT	\$	232,397.00				\$ 232,397.00
TOTAL EXPENDITURES	\$	9,620,238.00	\$	431,500.00	\$ 4,078,500.00	\$ 14,130,238.00
General Fund Excess	\$	6,981.00	\$	-	\$ (487,177.00)	\$ (480,196.00)

Board President

Board Secretary

**A RESOLUTION ADOPTING A TAX RATE FOR TAX YEAR 2026
FOR THE IOLA INDEPENDENT SCHOOL DISTRICT**

*******OPTION 41*******

WHEREAS, pursuant to Sec. 44.004 Education Code, the Board of Trustees of the Iola Independent School District has published a notice of public hearing to discuss the budget and proposed tax rate and conducted said public hearing; and

Whereas, Sec. 26.05 Property Tax Code, requires the Board of Trustees of the Iola Independent School District to adopt a tax rate for tax year 2026, therefore:

Be it hereby resolved by the Board of Trustees of the Iola Independent School District that:

(1) We, the Board of Trustees of the Iola Independent School District, do hereby adopt the tax rate per \$100 valuation for the Iola Independent School District for tax year 2026 as follows:

\$ 0.634100 for the purposes of maintenance and operation

\$ 0.410000 for the payment of debt service

\$ 1.044100 total tax rate

(2) We, the Board of Trustees of the Iola Independent School District, do hereby authorize the Tax Assessor-Collector for the Iola Independent School District to assess and collect taxes for tax year 2026 employing the above tax rate.

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

(4) THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.

This resolution was passed by the Board of Trustees of the Iola Independent School District on this the 27th day of August 2026.

IN CERTIFICATION THEREOF:

Signed: _____
President

Attest: _____
Secretary

FOR:

AGAINST:

ABSENT:

**§26.05(b) of Property Tax Code
Steps Required for Adoption of Tax Rate**

Entity Name: Iola ISD - Chapter 313

Date: 08/20/2026 11:07 AM

Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate exceeds the no-new-revenue tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote. A motion to adopt the ordinance, resolution, or order must be made in the following form:

I move that the property tax rate be increased by the adoption of a tax rate of 1.044100, which is effectively a 29.70 percent increase in the tax rate.

If this year's proposed debt rate exceeds the minimum debt rate as described in Section 26.05(a-1) the motion to adopt an ordinance, resolution, or order setting the debt rate must be approved by at least 60 percent of the members of the governing body and state:

I move that a proposed rate to pay debt service of \$0.410000 per \$100 of taxable value be approved. This rate exceeds the district's debt service rate determined under Texas Education Code section 44.004(c)(5)(A)(ii)(b) of \$0.0000 by \$0.410000. The excess revenue collected from the proposed rate will be used for .

Statement Required in the Ordinance, Resolution, or Order Setting This Year's Tax Rate:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

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 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.

Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included on the home page of the Internet website of the taxing unit:

Iola ISD - Chapter 313 ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
Iola ISD - Chapter 313

Date: 08/20/2026 11:09 AM

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 10 of the No-New-Revenue Tax Rate Worksheet.	\$514,780,045
2. Last year's M&O tax rate.	\$0.664200
3. M&O taxes refunded for years preceding tax year 2025.	\$13,706
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$3,432,875
5. This year's total taxable value. Enter line 29 of the No-New-Revenue Tax Rate Worksheet.	\$547,233,998
6. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.634100
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	\$3,470,011
8. M&O Tax Increase (Decrease). Subtract line 4 from line 7.	\$37,136
Comparison of Total Tax Rates	
9. No-New-Revenue Total Tax Rate.	\$0.805007
10. This year's proposed total tax rate.	\$1.044100
11. This year's rate minus NNR rate. Subtract line 9 from line 10.	\$0.239093
12. Percentage change in total tax rate. Divide Line 11 by line 9.	29.70%
Comparison of M&O Tax Rates	
13. No-New-Revenue M&O Tax Rate.	\$0.597910
14. This year's proposed M&O tax rate.	\$0.634100
15. This year's rate minus NNR M&O rate. Subtract line 13 from line 14.	\$0.036190
16. Percentage increase/decrease. Divide line 15 by line 13.	6.05%
Raised M&O Taxes on a \$100,000 Home	
17. This year's taxable value on a \$100,000 home.	\$100,000
18. Last year's M&O tax rate.	\$0.664200
19. This year's proposed M&O tax rate.	\$0.634100
20. This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17.	\$-30.10
21. Percentage increase/decrease. Divide line 20 by line 18.	-4.53%

**IOLA ISD
2026-2027 Approved Budget**

0.41

REVENUE	GENERAL FUND	LUNCH ROOM	DEBT SERVICE	TOTALS
5700 LOCAL	\$ 4,829,282.00	\$ 260,000.00	\$ 3,680,983.00	\$ 8,770,265.00
5800 STATE	\$ 4,797,937.00	\$ 11,500.00	\$ -	\$ 4,809,437.00
5900 FEDERAL		\$ 160,000.00		\$ 160,000.00
				\$ 13,739,702.00
TOTAL REVENUE	\$ 9,627,219.00	\$ 431,500.00	\$ 3,680,983.00	\$ 13,739,702.00
EXPENDITURES				
11 INSTRUCTION	\$ 5,354,794.00			\$ 5,354,794.00
12 MEDIA/LIBRARY	\$ 60,100.00			\$ 60,100.00
13 STAFF DEVELOPMENT	\$ 102,800.00			\$ 102,800.00
23 SCHOOL ADMINISTRATION	\$ 526,914.00			\$ 526,914.00
31 GUIDANCE/COUNSELING	\$ 160,684.00			\$ 160,684.00
33 HEALTH	\$ 90,676.00			\$ 90,676.00
34 TRANSPORTATION	\$ 462,903.00			\$ 462,903.00
35 FOOD SERVICES	\$ -	\$ 431,500.00		\$ 431,500.00
36 CO-CURRICULAR	\$ 591,539.00			\$ 591,539.00
41 GENERAL ADMINISTRATION	\$ 441,786.00			\$ 441,786.00
51 MAINTENANCE	\$ 1,145,215.00			\$ 1,145,215.00
52 SECURITY SERVICES	\$ 129,000.00			\$ 129,000.00
53 DATA PROCESSING SERVICE	\$ 26,000.00			\$ 26,000.00
71 DEBT SERVICES			\$ 4,078,500.00	\$ 4,078,500.00
93 SHARED SERVICE ARRANGE	\$ 295,430.00			\$ 295,430.00
99 APPRAISAL DISTRICT	\$ 232,397.00			\$ 232,397.00
TOTAL EXPENDITURES	\$ 9,620,238.00	\$ 431,500.00	\$ 4,078,500.00	\$ 14,130,238.00
General Fund Excess	\$ 6,981.00	\$ -	\$ (397,517.00)	\$ (390,536.00)

Board President

Board Secretary

**A RESOLUTION ADOPTING A TAX RATE FOR TAX YEAR 2026
FOR THE IOLA INDEPENDENT SCHOOL DISTRICT**

*******OPTION 42*******

WHEREAS, pursuant to Sec. 44.004 Education Code, the Board of Trustees of the Iola Independent School District has published a notice of public hearing to discuss the budget and proposed tax rate and conducted said public hearing; and

Whereas, Sec. 26.05 Property Tax Code, requires the Board of Trustees of the Iola Independent School District to adopt a tax rate for tax year 2026, therefore:

Be it hereby resolved by the Board of Trustees of the Iola Independent School District that:

(1) We, the Board of Trustees of the Iola Independent School District, do hereby adopt the tax rate per \$100 valuation for the Iola Independent School District for tax year 2026 as follows:

\$ 0.634100 for the purposes of maintenance and operation

\$ 0.420000 for the payment of debt service

\$ 1.054100 total tax rate

(2) We, the Board of Trustees of the Iola Independent School District, do hereby authorize the Tax Assessor-Collector for the Iola Independent School District to assess and collect taxes for tax year 2026 employing the above tax rate.

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

(4) THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.

This resolution was passed by the Board of Trustees of the Iola Independent School District on this the 27th day of August 2026.

IN CERTIFICATION THEREOF:

Signed: _____
President

Attest: _____
Secretary

FOR:

AGAINST:

ABSENT:

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
Iola ISD - Chapter 313

Date: 08/20/2026 10:51 AM

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 10 of the No-New-Revenue Tax Rate Worksheet.	\$514,780,045
2. Last year's M&O tax rate.	\$0.664200
3. M&O taxes refunded for years preceding tax year 2025.	\$13,706
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$3,432,875
5. This year's total taxable value. Enter line 29 of the No-New-Revenue Tax Rate Worksheet.	\$547,233,998
6. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.634100
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	\$3,470,011
8. M&O Tax Increase (Decrease). Subtract line 4 from line 7.	\$37,136
Comparison of Total Tax Rates	
9. No-New-Revenue Total Tax Rate.	\$0.805007
10. This year's proposed total tax rate.	\$1.054100
11. This year's rate minus NNR rate. Subtract line 9 from line 10.	\$0.249093
12. Percentage change in total tax rate. Divide Line 11 by line 9.	30.94%
Comparison of M&O Tax Rates	
13. No-New-Revenue M&O Tax Rate.	\$0.597910
14. This year's proposed M&O tax rate.	\$0.634100
15. This year's rate minus NNR M&O rate. Subtract line 13 from line 14.	\$0.036190
16. Percentage increase/decrease. Divide line 15 by line 13.	6.05%
Raised M&O Taxes on a \$100,000 Home	
17. This year's taxable value on a \$100,000 home.	\$100000
18. Last year's M&O tax rate.	\$0.664200
19. This year's proposed M&O tax rate.	\$0.634100
20. This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17.	\$-30.10
21. Percentage increase/decrease. Divide line 20 by line 18.	-4.53%

**§26.05(b) of Property Tax Code
Steps Required for Adoption of Tax Rate**

Entity Name: Iola ISD - Chapter 313

Date: 08/20/2026 10:57 AM

Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate exceeds the no-new-revenue tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote. A motion to adopt the ordinance, resolution, or order must be made in the following form:

I move that the property tax rate be increased by the adoption of a tax rate of 1.054100, which is effectively a 30.94 percent increase in the tax rate.

If this year's proposed debt rate exceeds the minimum debt rate as described in Section 26.05(a-1) the motion to adopt an ordinance, resolution, or order setting the debt rate must be approved by at least 60 percent of the members of the governing body and state:

I move that a proposed rate to pay debt service of \$0.420000 per \$100 of taxable value be approved. This rate exceeds the district's debt service rate determined under Texas Education Code section 44.004(c)(5)(A)(ii)(b) of \$0.0000 by \$0.420000. The excess revenue collected from the proposed rate will be used for .

Statement Required in the Ordinance, Resolution, or Order Setting This Year's Tax Rate:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

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 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.

Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included on the home page of the Internet website of the taxing unit:

Iola ISD - Chapter 313 ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.

IOLA ISD
2026-2027 Approved Budget

0.42

REVENUE		GENERAL FUND	LUNCH ROOM	DEBT SERVICE	TOTALS
5700 LOCAL	\$	4,829,282.00	\$ 260,000.00	\$ 3,770,763.00	\$ 8,860,045.00
5800 STATE	\$	4,797,937.00	\$ 11,500.00	\$ -	\$ 4,809,437.00
5900 FEDERAL			\$ 160,000.00		\$ 160,000.00
					\$ 13,829,482.00
TOTAL REVENUE		\$ 9,627,219.00	\$ 431,500.00	\$ 3,770,763.00	\$ 13,829,482.00
EXPENDITURES					
11 INSTRUCTION	\$	5,354,794.00			\$ 5,354,794.00
12 MEDIA/LIBRARY	\$	60,100.00			\$ 60,100.00
13 STAFF DEVELOPMENT	\$	102,800.00			\$ 102,800.00
23 SCHOOL ADMINISTRATION	\$	526,914.00			\$ 526,914.00
31 GUIDANCE/COUNSELING	\$	160,684.00			\$ 160,684.00
33 HEALTH	\$	90,676.00			\$ 90,676.00
34 TRANSPORTATION	\$	462,903.00			\$ 462,903.00
35 FOOD SERVICES	\$	-	\$ 431,500.00		\$ 431,500.00
36 CO-CURRICULAR	\$	591,539.00			\$ 591,539.00
41 GENERAL ADMINISTRATION	\$	441,786.00			\$ 441,786.00
51 MAINTENANCE	\$	1,145,215.00			\$ 1,145,215.00
52 SECURITY SERVICES	\$	129,000.00			\$ 129,000.00
53 DATA PROCESSING SERVICES	\$	26,000.00			\$ 26,000.00
71 DEBT SERVICES				\$ 4,078,500.00	\$ 4,078,500.00
93 SHARED SERVICE AGREEMENT	\$	295,430.00			\$ 295,430.00
99 APPRAISAL DISTRICT	\$	232,397.00			\$ 232,397.00
TOTAL EXPENDITURES		\$ 9,620,238.00	\$ 431,500.00	\$ 4,078,500.00	\$ 14,130,238.00
General Fund Excess		\$ 6,981.00	\$ -	\$ (307,737.00)	\$ (300,756.00)

Board President

Board Secretary

**A RESOLUTION ADOPTING A TAX RATE FOR TAX YEAR 2026
FOR THE IOLA INDEPENDENT SCHOOL DISTRICT**

***** **OPTION 43** *****

WHEREAS, pursuant to Sec. 44.004 Education Code, the Board of Trustees of the Iola Independent School District has published a notice of public hearing to discuss the budget and proposed tax rate and conducted said public hearing; and

Whereas, Sec. 26.05 Property Tax Code, requires the Board of Trustees of the Iola Independent School District to adopt a tax rate for tax year 2026, therefore:

Be it hereby resolved by the Board of Trustees of the Iola Independent School District that:

(1) We, the Board of Trustees of the Iola Independent School District, do hereby adopt the tax rate per \$100 valuation for the Iola Independent School District for tax year 2026 as follows:

\$ 0.634100 for the purposes of maintenance and operation

\$ 0.430000 for the payment of debt service

\$ 1.064100 total tax rate

(2) We, the Board of Trustees of the Iola Independent School District, do hereby authorize the Tax Assessor-Collector for the Iola Independent School District to assess and collect taxes for tax year 2026 employing the above tax rate.

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

(4) **THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.**

This resolution was passed by the Board of Trustees of the Iola Independent School District on this the 27th day of August 2026.

IN CERTIFICATION THEREOF:

Signed: _____
President

Attest: _____
Secretary

FOR:
AGAINST:
ABSENT:
PRESENT AND ABSTAINING FROM VOTING:

**§26.05(b) of Property Tax Code
Steps Required for Adoption of Tax Rate**

Entity Name: Iola ISD - Chapter 313

Date: 08/19/2026 10:42 AM

Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate exceeds the no-new-revenue tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote. A motion to adopt the ordinance, resolution, or order must be made in the following form:

I move that the property tax rate be increased by the adoption of a tax rate of 1.064100, which is effectively a 32.19 percent increase in the tax rate.

If this year's proposed debt rate exceeds the minimum debt rate as described in Section 26.05(a-1) the motion to adopt an ordinance, resolution, or order setting the debt rate must be approved by at least 60 percent of the members of the governing body and state:

I move that a proposed rate to pay debt service of \$0.430000 per \$100 of taxable value be approved. This rate exceeds the district's debt service rate determined under Texas Education Code section 44.004(c)(5)(A)(ii)(b) of \$<> by \$<>. The excess revenue collected from the proposed rate will be used for <>.

Statement Required in the Ordinance, Resolution, or Order Setting This Year's Tax Rate:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

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 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.

Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

Iola ISD - Chapter 313 ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
Iola ISD - Chapter 313

Date: 08/19/2026 10:44 AM

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 10 of the No-New-Revenue Tax Rate Worksheet.	\$514,780,045
2. Last year's M&O tax rate.	\$0.664200
3. M&O taxes refunded for years preceding tax year 2025.	\$13,706
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$3,432,875
5. This year's total taxable value. Enter line 29 of the No-New-Revenue Tax Rate Worksheet.	\$547,233,998
6. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.634100
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	\$3,470,011
8. M&O Tax Increase (Decrease). Subtract line 4 from line 7.	\$37,136
Comparison of Total Tax Rates	
9. No-New-Revenue Total Tax Rate.	\$0.805007
10. This year's proposed total tax rate.	\$1.064100
11. This year's rate minus NNR rate. Subtract line 9 from line 10.	\$0.259093
12. Percentage change in total tax rate. Divide Line 11 by line 9.	32.19%
Comparison of M&O Tax Rates	
13. No-New-Revenue M&O Tax Rate.	\$0.597910
14. This year's proposed M&O tax rate.	\$0.634100
15. This year's rate minus NNR M&O rate. Subtract line 13 from line 14.	\$0.036190
16. Percentage increase/decrease. Divide line 15 by line 13.	6.05%
Raised M&O Taxes on a \$100,000 Home	
17. This year's taxable value on a \$100,000 home.	\$100,000
18. Last year's M&O tax rate.	\$0.664200
19. This year's proposed M&O tax rate.	\$0.634100
20. This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17.	\$-30.10
21. Percentage increase/decrease. Divide line 20 by line 18.	-4.53%

IOLA ISD 0.43
2026-2027 Approved Budget

REVENUE		GENERAL FUND	LUNCH ROOM	DEBT SERVICE	TOTALS
5700 LOCAL		\$ 4,829,282.00	\$ 260,000.00	\$ 3,860,543.00	\$ 8,949,825.00
5800 STATE		\$ 4,797,937.00	\$ 11,500.00	\$ -	\$ 4,809,437.00
5900 FEDERAL			\$ 160,000.00		\$ 160,000.00
					\$ 13,919,262.00
TOTAL REVENUE		\$ 9,627,219.00	\$ 431,500.00	\$ 3,860,543.00	\$ 13,919,262.00
EXPENDITURES					
11 INSTRUCTION		\$ 5,354,794.00			\$ 5,354,794.00
12 MEDIA/LIBRARY		\$ 60,100.00			\$ 60,100.00
13 STAFF DEVELOPMENT		\$ 102,800.00			\$ 102,800.00
23 SCHOOL ADMINISTRAT		\$ 526,914.00			\$ 526,914.00
31 GUIDANCE/COUNSELIN		\$ 160,684.00			\$ 160,684.00
33 HEALTH		\$ 90,676.00			\$ 90,676.00
34 TRANSPORTATION		\$ 462,903.00			\$ 462,903.00
35 FOOD SERVICES		\$ -	\$ 431,500.00		\$ 431,500.00
36 CO-CURRICULAR		\$ 591,539.00			\$ 591,539.00
41 GENERAL ADMINISTRA		\$ 441,786.00			\$ 441,786.00
51 MAINTENANCE		\$ 1,145,215.00			\$ 1,145,215.00
52 SECURITY SERVICES		\$ 129,000.00			\$ 129,000.00
53 DATA PROCESSING SEF		\$ 26,000.00			\$ 26,000.00
71 DEBT SERVICES				\$ 4,078,500.00	\$ 4,078,500.00
93 SHARED SERVICE ARRA		\$ 295,430.00			\$ 295,430.00
99 APPRAISAL DISTRICT		\$ 232,397.00			\$ 232,397.00
TOTAL EXPENDITURES		\$ 9,620,238.00	\$ 431,500.00	\$ 4,078,500.00	\$ 14,130,238.00
General Fund Excess		\$ 6,981.00	\$ -	\$ (217,957.00)	\$ (210,976.00)

Board President

Board Secretary

IOLA INDEPENDENT SCHOOL DISTRICT
NOTICE OF BOARD HEARING

Notice is hereby given that on the 21st of August, 2026, the Board of Trustees of the Iola School District will hold a public hearing meeting located at Iola ISD Elementary Cafeteria, 22830 FM 244, Iola, Texas 77861. The subjects to be discussed are listed on the agenda which is attached to the made a part of this Notice.

If, during the course of the meeting covered by this Notice, the Board of Trustees should determine that a closed session of the Board of Trustees is required, then such closed or session as authorized by the Texas Open Meeting Act, Texas Government Code Section 551.001 et seq., will be held by the School Board at the date, hour, and place given in this Notice or as soon after the commencement of the meeting covered by this Notice as the School Board may conveniently meet in such closed session concerning any and all purposes permitted by the Act, including, but not limited to the following sections and purposes:

Texas Government Code Section:

- 551.071 Private consultation with the board's secretary.
- 551.072 Discussing purchase, exchange, lease, or value of real property.
- 551.073 Discussing negotiated contracts for prospective gifts or donations.
- 551.074 Discussing personnel or to hear complaints against personnel.
- 551.075 To confer with employees of the school district to receive information or to ask questions.
- 551.076 Considering the deployment, specific occasions for, or implementation of, security personnel or devices.
- 551.082 Considering discipline of the public school child, or complaint or charge against personnel.
- 551.083 Considering the standards, guidelines, terms, or conditions the board will follow, or will instruct its representatives follow, in consultation with representatives of employees groups.
- 551.084 Excluding witnesses from a hearing.
- 551.087 Deliberations regarding Economic development negotiations

Should any final action, final decision, or final vote be required in the opinion of the School Board with regard to any matter considered in such closed session, then the final action, final decision, or final vote shall be either:

- (a) in the open meeting covered by the Notice upon the reconvening of the public meeting;
- or
- (b) at a subsequent public meeting of the School Board upon notice thereof; as the School Board shall determine.

On this day of August 21, 2026 original copy was posted on the front window in the School District Administration Building at 3:00 a.m. on said date.



Jeff Dyer, Superintendent
For the Board of Education

IOLA INDEPENDENT SCHOOL DISTRICT
NOTICE OF SCHOOL BOARD MEETING
AUGUST 27, 2026

Thursday: immediately following the public hearing IOLA ISD ELEMENTARY CAFETERIA

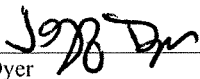
AGENDA

The subjects to be discussed or considered, or upon which any formal action may be taken, are as follows:
(Items do not have to be taken in the same order as shown on this meeting notice.)

1. Call to order
2. Recognition of visitors: Public Forum
3. Consideration of consent agenda
 - a. minutes of previous meetings
 - b. monthly disbursements
 - c. student membership
 - d. tax report
4. Campus and administrative report
 - a. elementary school student & staff activities
 - b. high school student & staff activities
 - c. superintendents report
5. Consideration of budget amendments to the 2025-2026 budget
6. Consideration of adopting the budget for the Iola ISD 2026-2027 school year
7. Consideration of resolution adopting a Tax Rate for Tax Year 2026
8. Consideration of approval of K-5 Science Curriculum Adoption for the 2026-2027 school year
9. Consideration of approval of the local investment policy
10. Deliberate and possible action to approve and adopt Resolution Amending Board Policy CSA(LOCAL) regarding Interior Door Security.
11. Consideration of approval of the Resolution authorizing Joint Agreement for Disciplinary Alternative Education Program (DAEP)
12. Consideration of moving the regular September 21st board meeting to September 28, 2026
13. (SB12) Deliberate and possible action to consider the adoption of the 2026-2027 Certificate of Compliance with Certain Laws Required by Texas Education Code Section 39.008

14. Personnel
 - a. employment: Marsha Hines
 - b. resignation: Kate Arnold: Consideration and possible action regarding a resolution related to abandonment of contract by a certified employee and authorization to file a complaint with the Texas Education Agency / State Board for Educator Certification.
15. Closed Session: Texas Government Code Sections 551.071 (Attorney Consultation), 551.074(Personnel Matters) 551.082 (Student Discipline Matters), 551.072 (Purchase of Real Property) 551.076 (Student Safety) 551.087 (Deliberations regarding Economic Development Negotiations):
16. Adjourn

This notice was posted and filed in compliance with the Open Meetings Law on August 21, 2026 at 3:00 pm



Jeff Dyer
Superintendent

**IOLA INDEPENDENT SCHOOL DISTRICT
IOLA, TEXAS**

MEMORANDUM

TO: Iola ISD Board of Trustees
From: Jeff Dyer, Superintendent
DATE: August 27, 2026
SUBJECT: Public Forum (Item 2)

At regular meetings the Board shall allot up to 30 minutes to hear persons who desire to make comments to the Board. Persons who wish to participate in this portion of the meeting shall sign up as they arrive indicating the topics about which they wish to speak.

Public participation is limited to the designated open forum portion of a meeting. At all other times during Board meetings, the audience shall not enter into discussion or debate on matters being considered by the Board.

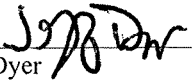
Every individual who properly signs up to speak is entitled to their own speaking time (up to the standard 5 minutes per speaker), subject only to the overall 30-minute limit for the public comment period as a whole.

The presiding officer has discretion to manage time as permitted by policy BED(LOCAL), including uniformly reducing every speaker's time proportionally (e.g., limiting all speakers to 2 minutes if an exceptionally large number of people sign up) or using other authorized time-management tools. However, the officer may not selectively consolidate, deny, or silence speakers based on message redundancy, viewpoint, or perceived "group" status.

Specific factual information or recitation of existing policy may be furnished in response to inquiries, but the Board may not deliberate, discuss, or make any decision on any subject not on the agenda.

BOARD PRESIDENT: The presiding officer shall determine whether a person who wishes to address the Board has attempted to solve a matter administratively. If not, the person shall be directed to do so before bringing the matter to the board at a subsequent meeting.

Respectfully submitted,



Jeff Dyer
Superintendent

**IOLA INDEPENDENT SCHOOL DISTRICT
IOLA, TEXAS**

MEMORANDUM

TO: Iola ISD Board of Trustees
From: Jeff Dyer, Superintendent
DATE: August 27, 2026
SUBJECT: Consideration of consent agenda (Item 3)

- a. minutes of previous meeting
- b. monthly disbursements
- c. student membership
- d. tax report
- e. quarterly investment report

It is recommended that the Board of Trustees approve the consent agenda as presented.

Respectfully submitted,



Jeff Dyer
Superintendent

IOLA INDEPENDENT SCHOOL DISTRICT
PUBLIC HEARING MINUTES

July 7, 2026

Tuesday: 6:30 p.m.

IOLA ISD ELEMENTARY CAFETERIA

The Board of Trustees of the Iola Independent School District met in public hearing session on July 7, 2026 in the Elementary Cafeteria, Iola, Texas.

Members Present: Alec Pointer, Sierra Betancourt, Tammy Harvey, Todd Kay, Brian Van Dyck and
Jody Evans

Member Absent: Mark Cunningham

1. Call to order: Alec Pointer
2. Invocation: Tammy Harvey
3. Public Comment
4. Public Hearing:
 - A. Public Hearing pursuant to Texas Government Code §403.611(b) regarding an Application for Taxable Value Limitation on Eligible Property filed by TeraFab AI, LLC, Phase 1, Texas Comptroller of Public Accounts Application J0039, under the Texas Jobs, Energy, Technology, and Innovation Act, Texas Government Code §403, Subchapter T to operate a semiconductor fabrication plant with a projected investment of approximately \$6.43 B within a reinvestment zone designated by Grimes County as SpaceX Reinvestment Zone No. 1 2026-001, located at or near Gibbons Creek Reservoir.
—
 - B. Public Hearing pursuant to Texas Government Code §403.611(b) regarding an Application for Taxable Value Limitation on Eligible Property filed by TeraFab AI, LLC, Phase 2, Texas Comptroller of Public Accounts Application J0040, under the Texas Jobs, Energy, Technology, and Innovation Act, Texas Government Code §403, Subchapter T to operate a semiconductor fabrication plant with a projected investment of approximately \$14.8 B within a reinvestment zone designated by Grimes County as SpaceX Reinvestment Zone No. 1 - 2026-001, located at or near Gibbons Creek Reservoir.
 - C. Public Hearing pursuant to Texas Government Code §403.611(b) regarding an Application for Taxable Value Limitation on Eligible Property filed by TeraFab AI, LLC, Phase 3, Texas Comptroller of Public Accounts Application J0041, under the Texas Jobs, Energy, Technology, and Innovation Act, Texas Government Code §403, Subchapter T to operate a semiconductor fabrication plant with a projected investment of approximately \$14.8 B within a reinvestment zone designated by Grimes County as SpaceX Reinvestment Zone No. 1 2026-001, located at or near Gibbons Creek Reservoir.
—
 - D. Public Hearing pursuant to Texas Government Code §403.611(b) regarding an Application for Taxable Value Limitation on Eligible Property filed by TeraFab AI, LLC, Phase 4, Texas Comptroller of Public Accounts Application 10042, under the Texas Jobs, Energy, Technology, and Innovation Act, Texas Government Code §403, Subchapter T to operate a semiconductor fabrication plant with a projected investment

of approximately \$9.7 B within a reinvestment zone designated by Grimes County as SpaceX Reinvestment Zone No. 1 - 2026-001, located at or near Gibbons Creek Reservoir.

5. Deliberation regarding Economic Development, and closed session pursuant to Texas Government Code section 551.087, to discuss commercial and financial information related to the construction of a potential new manufacturing facility in the District and possible financial incentives related to Texas Comptroller of Public Account Applications *10039*, *10040*, *J0041*, and/or *10042* under the Jobs, Energy, Technology and Innovation Act, and possible consultation with School's Attorney in closed session pursuant to Texas Government Code sections 551.071 to receive legal advice regarding same.
6. Adjourn: A motion was made by Sierra Betancourt to adjourn. Second: Brian VanDyke Vote carried 6- 0

Alec Pointer, President

Tammy Harvey, Secretary

IOLA INDEPENDENT SCHOOL DISTRICT
CALLED SCHOOL BOARD MINUTES

July 14, 2026

Tuesday: 7:30 P.M.

IOLA ISD ELEMENTARY CAFETERIA

The Board of Trustees of the Iola Independent School District met in called session on July 14, 2026 in the Elementary Cafeteria, Iola, Texas.

Members Present: Alec Pointer, Tammy Harvey, Brian Van Dyck, Sierra Betancourt, Jody Evans, Susan Patrick and Mark Cunningham

1. Call to order: Alec Pointer
2. Invocation: Sierra Betancourt
3. Public Forum
4. Closed Session:

A. Deliberation regarding Economic Development, pursuant to Texas Government Code section 551.087, to discuss commercial and financial information related to the construction of a potential new manufacturing facility in the District and possible financial incentives related to Texas Comptroller of Public Account Application Nos. J0039, J0040, J0041, and/or J0042 under the Jobs, Energy, Technology and Innovation Act, and possible consultation with School's Attorney in closed session pursuant to Texas Government Code sections 551.071 to receive legal advice regarding same.

B. Consideration and possible action in accordance with Texas Gov't Code §403.611 to determine whether Iola ISD is agreeable to entering an Agreement for Limitation on Taxable Value for School District Maintenance and Operations Ad Valorem Taxes pursuant to Texas Comptroller of Public Accounts Application No. J0040, filed by TeraFab AI, LLC, under the Texas Jobs, Energy, Technology, and Innovation Act, Texas Government Code §403, Subchapter T.

C. Consideration and possible action in accordance with Texas Gov't Code §403.611 to determine whether Iola ISD is agreeable to entering an Agreement for Limitation on Taxable Value for School District Maintenance and Operations Ad Valorem Taxes pursuant to Texas Comptroller of Public Accounts Application No. J0041, filed by TeraFab AI, LLC, under the Texas Jobs, Energy, Technology, and Innovation Act, Texas Government Code §403, Subchapter T.

D. Consideration and possible action in accordance with Texas Gov't Code §403.611 to determine whether Iola ISD is agreeable to entering an Agreement for Limitation on Taxable Value for School District Maintenance and Operations Ad Valorem Taxes pursuant to Texas Comptroller of Public Accounts Application No. J0042, filed by TeraFab AL LLC, under the Texas Jobs, Energy, Technology, and Innovation Act, Texas Government Code §403, Subchapter T.

E. Adjourn: A motion was made by Jody Evans to adjourn. 2nd Tammy
Vote carried 7-0

Alec Pointer, President

Tammy Harvey, Secretary

Motion language for July 14, 2026, Special Board Meeting

Item 5.A:

I move that the Board determine that Iola ISD is agreeable to entering an Agreement for Limitation on Taxable Value for School District Maintenance and Operations Ad Valorem Taxes pursuant to Texas Comptroller of Public Accounts Application No. J0039, filed by TeraFab AI, LLC, under the Texas Jobs, Energy, Technology, and Innovation Act, Texas Government Code §403, Subchapter T, subject to and only upon the Board's future consideration and approval of a final Agreement containing acceptable terms for such a limitation.

Motion: Alec Pointer Second: Sierra Betancourt Vote 5/2 (opposed Mark Cunningham, Jody Evans)

Item 5.B:

I move that the Board determine that Iola ISD is agreeable to entering an Agreement for Limitation on Taxable Value for School District Maintenance and Operations Ad Valorem Taxes pursuant to Texas Comptroller of Public Accounts Application No. J0040, filed by TeraFab AI, LLC, under the Texas Jobs, Energy, Technology, and Innovation Act, Texas Government Code §403, Subchapter T, subject to and only upon the Board's future consideration and approval of a final Agreement containing acceptable terms for such a limitation.

Motion: Tammy Harvey Second: Alec Pointer Vote 5/2 (opposed Mark Cunningham, Jody Evans)

Item 5.C:

I move that the Board determine that Iola ISD is agreeable to entering an Agreement for Limitation on Taxable Value for School District Maintenance and Operations Ad Valorem Taxes pursuant to Texas Comptroller of Public Accounts Application No. J0041, filed by TeraFab AI, LLC, under the Texas Jobs, Energy, Technology, and Innovation Act, Texas Government Code §403, Subchapter T, subject to and only upon the Board's future consideration and approval of a final Agreement containing acceptable terms for such a limitation.

Motion: Sierra Betancourt Second: Brian VanDyck Vote 5/2 (opposed Mark Cunningham, Jody Evans)

Item 5.D:

I move that the Board determine that Iola ISD is agreeable to entering an Agreement for Limitation on Taxable Value for School District Maintenance and Operations Ad Valorem Taxes pursuant to Texas Comptroller of Public Accounts Application No. J0042, filed by TeraFab AI, LLC, under the Texas Jobs, Energy, Technology, and Innovation Act, Texas Government Code §403, Subchapter T, subject to and only upon the Board's future consideration and approval of a final Agreement containing acceptable terms for such a limitation.

Motion: Tammy Harvey Second: Sierra Betancourt Vote 5/2 (opposed Mark Cunningham, Jody Evans)

IOLA INDEPENDENT SCHOOL DISTRICT
CALLED SCHOOL BOARD MINUTES

July 20, 2026

Monday: 6:30 P.M.

IOLA ISD ELEMENTARY CAFETERIA

The Board of Trustees of the Iola Independent School District met in called session on July 20, 2026 in the Elementary Cafeteria, Iola, Texas.

Members Present: Alec Pointer, Tammy Harvey, Brian Van Dyck, Sierra Betancourt, Jody Evans, Susan Patrick

Member Absent: Mark Cunningham

1. Call to order: Alec Pointer
2. Invocation: Tammy Harvey
3. Recognition of visitors: Public Forum
4. Consideration of consent agenda
 - a. minutes of previous meeting
 - b. monthly disbursements
 - c. tax report
 - f. financial report

Motion : Tammy Harvey to approve consent agenda with corrections Second: Alec Pointer
Vote 6-0

5. Campus and administrative report
 - a. superintendent report: Jeff Dyer

6. Consideration of retention stipend for all personnel
Motion : Alec Pointer to approve retention stipend for all personnel Second: Jody Evans
Vote 6-0

7. Consideration of the employment of school auditor for the 2026-2027 school year
Motion : Tammy Harvey to approve the employment of Carr Riggs & Ingram, LLC, CPA for school auditor for the 2026-2027 school year Second: Brian VanDyck
Vote 6-0

8. Consideration of the TASB Policy Manual Update 127
Motion : Sierra Betancourt to approve add, revise, or delete (local) policies as recommended by TASB Policy Services and according to the Instruction Sheet for TASB Policy Manual Update 127
Second: Tammy Harvey
Vote 6-0

9. Consideration of called meetings
Motion : Tammy Harvey to approve called meetings for August 6th and August 27th and move the regular meeting from August 17th to August 27th. Second: Jody Evans
Vote 6-0

10. CONSIDERATION AND APPROVAL OF AN ORDER BY THE BOARD OF TRUSTEES OF THE IOLA INDEPENDENT SCHOOL DISTRICT AUTHORIZING THE ISSUANCE OF "IOLA INDEPENDENT SCHOOL DISTRICT UNLIMITED TAX SCHOOL BUILDING BONDS, SERIES 2026"; LEVYING A CONTINUING

DIRECT ANNUAL AD VALOREM TAX FOR THE PAYMENT OF THE BONDS; PRESCRIBING THE FORM, TERMS, CONDITIONS, AND RESOLVING OTHER MATTERS INCIDENT AND RELATED TO THE ISSUANCE, SALE, AND DELIVERY OF THE BONDS, INCLUDING THE APPROVAL AND DISTRIBUTION OF AN OFFICIAL STATEMENT PERTAINING THERETO; AUTHORIZING THE EXECUTION OF A PAYING AGENT/REGISTRAR AGREEMENT AND AN OFFICIAL BID FORM; AUTHORIZING THE EXECUTION OF ANY NECESSARY ENGAGEMENT AGREEMENTS WITH THE DISTRICT'S FINANCIAL ADVISORS AND/OR BOND COUNSEL; COMPLYING WITH THE LETTER OF REPRESENTATIONS ON FILE WITH THE DEPOSITORY TRUST COMPANY; AND PROVIDING AN EFFECTIVE DATE

Motion: Sierra Betancourt MOVE THAT THE BOARD OF TRUSTEES ADOPT AN ORDER AUTHORIZING THE ISSUANCE OF "IOLA INDEPENDENT SCHOOL DISTRICT UNLIMITED TAX SCHOOL BUIDLING BONDS, SERIES 2026. Second: Tammy Harvey Vote carried: 6-0

11. Personnel

- a. Consideration of a one time stipend of \$5000 for Dr. Brian Fowler: Tabled
- b. Consideration of a one time stipend of \$5000 for Jamie McDougald: Tabled
- c. employment: Ashley Sharp: Motion: Sierra Betancourt to employ Ashley Sharp
Second: Alec Pointer Vote carried 6-0
- d. resignation

12. Closed Session: Texas Government Code Sections 551.071 (Attorney Consultation), 551.074 (Personnel Matters), 551.082 (Student Discipline Matters), 551.072 (Purchase of Real Property) 551.076 (Student Safety) 551.087 (Deliberations regarding Economic Development Negotiations)
The Board of Trustees went into closed session at 7:25 pm under 551.074 and returned to regular session at 9:41 pm

13. Adjourn: A motion was made by Sierra Betancourt to adjourn. 2nd Brian VanDyck
Vote carried 7-0

Alec Pointer, President

Tammy Harvey, Secretary

IOLA INDEPENDENT SCHOOL DISTRICT
SPECIAL SCHOOL BOARD MINUTES

AUGUST 3, 2026

Tuesday: 6:00 P.M.

IOLA ISD ELEMENTARY CAFETERIA

The Board of Trustees of the Iola Independent School District met in special session on August 3, 2026 in the Elementary Cafeteria, Iola, Texas.

Members Present: Alec Pointer, Tammy Harvey, Brian Van Dyck, Sierra Betancourt, Susan Patrick and Mark Cunningham

Members Absent: Jody Evans

1. Call to order: Alec Pointer
2. Invocation: Sierra Betancourt
3. Public Forum
4. Action Items:
 - A. Consideration and possible action on an Agreement Between the Office of the Governor, Iola Independent School District, and TeraFab AI, LLC, for Limitation on Taxable Value for School District Maintenance and Operations Ad Valorem Taxes pursuant to Texas Comptroller of Public Accounts Application No. J0039, filed by TeraFab AI, LLC, under the Texas Jobs, Energy, Technology, and Innovation Act, Texas Government Code §403, Subchapter T and action on the related Guarantee Agreement Between Office of the Governor and Space Exploration Technologies Corp., and other actions necessary and related to such Agreements.
 - B. Consideration and possible action on an Agreement Between the Office of the Governor, Iola Independent School District, and TeraFab AI, LLC, for Limitation on Taxable Value for School District Maintenance and Operations Ad Valorem Taxes pursuant to Texas Comptroller of Public Accounts Application No. J0040, filed by TeraFab AI, LLC, under the Texas Jobs, Energy, Technology, and Innovation Act, Texas Government Code §403, Subchapter T and action on the related Guarantee Agreement Between Office of the Governor and Space Exploration Technologies Corp., and other actions necessary and related to such Agreements
 - C. Consideration and possible action on an Agreement Between the Office of the Governor, Iola Independent School District, and TeraFab AI, LLC, for Limitation on Taxable Value for School District Maintenance and Operations Ad Valorem Taxes pursuant to Texas Comptroller of Public Accounts Application No. J0041, filed by TeraFab AI, LLC, under the Texas Jobs, Energy, Technology, and Innovation Act, Texas Government Code §403, Subchapter T and action on the related Guarantee Agreement Between Office of the Governor and Space Exploration Technologies Corp., and other actions necessary and related to such Agreements

- D. Consideration and possible action on an Agreement Between the Office of the Governor, Iola Independent School District, and TeraFab AI, LLC, for Limitation on Taxable Value for School District Maintenance and Operations Ad Valorem Taxes pursuant to Texas Comptroller of Public Accounts Application No. J0042, filed by TeraFab AI, LLC, under the Texas Jobs, Energy, Technology, and Innovation Act, Texas Government Code §403, Subchapter T and action on the related Guarantee Agreement Between Office of the Governor and Space Exploration Technologies Corp., and other actions necessary and related to such Agreements

Motion language for August 3, 2026, Special Board Meeting to Approve

JETI Agreements

Item 4.A:

I move the Board approve the Agreement Between the Office of the Governor, Iola Independent School District, and TeraFab AI, LLC, for Limitation on Taxable Value for School District Maintenance and Operations Ad Valorem Taxes pursuant to Texas Comptroller of Public Accounts Application No. J0039, filed by TeraFab AI, LLC, under the Texas Jobs, Energy, Technology, and Innovation Act, Texas Government Code §403, Subchapter T and approve and acknowledge the related Guarantee Agreement Between Office of the Governor and Space Exploration Technologies Corp., and authorize the Board President to execute such Agreement for Limitation on Taxable Value for School District Maintenance and Operations Ad Valorem Taxes on behalf of the District and to acknowledge the related Guarantee Agreement, and further authorize the Superintendent to provide notice of such action to the Comptroller and the Governor's Office and take all other actions as may be required by law.

Motion: Alec Pointer Second: Tammy Harvey Vote 5/1 (opposed Mark Cunningham)

Item 4.B:

I move the Board approve the Agreement Between the Office of the Governor, Iola Independent School District, and TeraFab AI, LLC, for Limitation on Taxable Value for School District Maintenance and Operations Ad Valorem Taxes pursuant to Texas Comptroller of Public Accounts Application No. J0040, filed by TeraFab AI, LLC, under the Texas Jobs, Energy, Technology, and Innovation Act, Texas Government Code §403, Subchapter T and approve and acknowledge the related Guarantee Agreement Between Office of the Governor and Space Exploration Technologies Corp., and authorize the Board President to execute such Agreement for Limitation on Taxable Value for School District Maintenance and Operations Ad Valorem Taxes on behalf of the District and to acknowledge the related Guarantee Agreement, and further authorize the Superintendent to provide notice of such action to the Comptroller and the Governor's Office and take all other actions as may be required by law.

Motion: Sierra Betancourt Second: Susan Patrick Vote 5/1 (opposed Mark Cunningham)

Item 4.C:

I move the Board approve the Agreement Between the Office of the Governor, Iola Independent School District, and TeraFab AI, LLC, for Limitation on Taxable Value for School District Maintenance and Operations Ad Valorem Taxes pursuant to Texas Comptroller of Public Accounts Application No. J0041, filed by TeraFab AI, LLC, under the Texas Jobs, Energy, Technology, and Innovation Act, Texas Government

Code §403, Subchapter T and approve and acknowledge the related Guarantee Agreement Between Office of the Governor and Space Exploration Technologies Corp., and authorize the Board President to execute such Agreement for Limitation on Taxable Value for School District Maintenance and Operations Ad Valorem Taxes on behalf of the District and to acknowledge the related Guarantee Agreement, and further authorize the Superintendent to provide notice of such action to the Comptroller and the Governor's Office and take all other actions as may be required by law.

Motion: Tammy Harvey Second: Brian VanDyck Vote 5/1 (opposed Mark Cunningham)

Item 4.D:

I move the Board approve the Agreement Between the Office of the Governor, Iola Independent School District, and TeraFab AI, LLC, for Limitation on Taxable Value for School District Maintenance and Operations Ad Valorem Taxes pursuant to Texas Comptroller of Public Accounts Application No. J0042, filed by TeraFab AI, LLC, under the Texas Jobs, Energy, Technology, and Innovation Act, Texas Government Code §403, Subchapter T and approve and acknowledge the related Guarantee Agreement Between Office of the Governor and Space Exploration Technologies Corp., and authorize the Board President to execute such Agreement for Limitation on Taxable Value for School District Maintenance and Operations Ad Valorem Taxes on behalf of the District and to acknowledge the related Guarantee Agreement, and further authorize the Superintendent to provide notice of such action to the Comptroller and the Governor's Office and take all other actions as may be required by law.

Motion: Susan Patrick Second: Tammy Harvey Vote 5/1 (opposed Mark Cunningham)

13. Adjourn: A motion was made by Tammy Harvey to adjourn.
Second: Susan Patrick Vote carried 6/0

Alec Pointer, President

Tammy Harvey, Secretary

IOLA INDEPENDENT SCHOOL DISTRICT
CALLED SCHOOL BOARD MINUTES

AUGUST 6, 2026

Thursday: 6:30 P.M.

IOLA ISD ELEMENTARY CAFETERIA

The Board of Trustees of the Iola Independent School District met in called session on August 6, 2026 in the Elementary Cafeteria, Iola, Texas.

Members Present: Alec Pointer, Tammy Harvey, Brian Van Dyck, Sierra Betancourt, Jody Evans, Susan Patrick and Mark Cunningham

1. Call to order: Alec Pointer
2. Invocation: Tammy Harvey
3. Public Forum
4. Campus and administrative report
 - a. elementary report: Hollie Guilbeau
 - b. high school report: Brian Fowler
 - c. superintendent report: Jeff Dyer
5. Consideration of proposed tax rate for the 2026-2027 school year
A motion was made by Alec Pointer to approve the proposed tax rate for the 2026-2027 school year.
2nd: Tammy Harvey Vote carried 7-0
6. Consideration of proposed budget for the 2026-2027 school year
A motion was made by Tammy Harvey to approve the proposed budget for the 2026-2027 school year.
2nd: Jody Evans Vote carried 6-1 (opposed Sierra Betancourt)
7. Consideration and approval of Character Education Program-“Character First”
A motion was made by Brian Fowler to approve the Character Education Program. 2nd Tammy Harvey
Vote 5-2 (opposed Sierra Betancourt and Mark Cunningham)
8. Consideration for the 2026-2027 school year, we delegated contractual authority to obligate the school district under Texas Education Code (TEC) §11.1511(c)(4) to the superintendent, solely for the purpose of obligating the district under TEC, §48.257 and TEC, Chapter 49, Subchapters A and D, and the rules adopted by the commissioner of education as authorized under TEC, 49.006. This included approval of the Agreement for the Purchase of Attendance Credit, the Agreement for the Purchase of Attendance Credit (Netting Chapter 48 Funding) or the Agreement for Purchase of Attendance Credit and Netting Chapter 48 Funding.
A motion was made by Alec Pointer to delegated contractual authority to obligate the school district under Texas Education Code (TEC) §11.1511(c)(4) to the superintendent, solely for the purpose of obligating the district under TEC, §48.257 and TEC, Chapter 49, Subchapters A and D, and the rules adopted by the commissioner of education as authorized under TEC, 49.006. This included approval of the Agreement for the Purchase of Attendance Credit, the Agreement for the Purchase of Attendance Credit (Netting Chapter 48 Funding) or the Agreement for Purchase of Attendance Credit and Netting Chapter 48 Funding. 2nd Tammy Harvey Vote 7-0

9. Consideration of the Grimes County Extension Office Resolution and Adjunct Faculty Agreement
A motion was made by Sierra Betancourt to approve Grimes County Extension Office Resolution and Adjunct Faculty Agreement. 2nd Jody Evans Vote carried 7-0
10. Consideration of the purchase a 72 Passenger Bus
A motion was made by Tammy Harvey to purchase a 72 Passenger Bus. 2nd Alec Pointer
Vote 7-0
11. Personnel
 - a. Consideration of Jamie McDougald's salary: A motion was made by Alec Pointer to approve the salary increase of Girls Athletic Director stipend of \$14,500. 2nd Susan Patrick.
Vote 6-0-1 (Mark Cunningham abstained)
 - b. Consideration of Dr. Brian Fowler's salary: A motion was made by Alec Pointer to increase Dr. Brian Fowler's salary to \$108,00.00. 2nd Jody Evans Vote carried 7-0
12. Closed Session: Texas Government Code Sections 551.071 (Attorney Consultation), 551.074 (Personnel Matters), 551.082 (Student Discipline Matters), 551.072 (Purchase of Real Property) 551.076 (Student Safety) 551.087 (Deliberations regarding Economic Development Negotiations)
The Board of Trustees wen into closed session at 8:28 pm under 551.074 and returned to regular session at 9:34 pm
13. Adjourn: A motion was made by Sierra Betancourt to adjourn. 2nd Brian VanDyck
Vote carried 7-0

Alec Pointer, President

Tammy Harvey, Secretary

Date Run: 08-20-2026 9:15 AM
Cnty Dist: 093-903
From 07-01-2026 To 07-31-2026

Check Payments
Iola ISD
Computer Written Checks
For the Month of July

Program: FIN1300
Page: 1 of 3
File ID: C

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EF
029092	07-07-2026	CG STRATEGIES LLC	008926	2611	199-51-6299.00-999-699000	TERAFAB PHASE 1,2,3,4	70,000.00	N
029093	07-08-2026	HYDROS OPERATIONS,	008927	1112	199-51-6299.09-999-699000	OPERATIONS FOR WWT	2,500.00	N
029094	07-08-2026	ASSOCIATED SUPPLY C	203034		199-51-6319.00-999-699000	mower parts	361.80	N
029095	07-08-2026	DALE HECTOR	008939		199-51-6319.00-999-699000	PAINT SUPPLIES	66.79	N
029096	07-08-2026	ENTERGY	008931		199-51-6259.01-999-699000	ELECTRIC all campus	19,312.76	N
029097	07-08-2026	GRIMES COUNTY SP ED	008936		199-93-6492.00-999-623000	SPECIAL ED COOP	15,730.00	N
029098	07-08-2026	HCTRA	008932		199-34-6399.00-999-699000	TOLL ROAD FEE	19.53	N
029099	07-08-2026	LAKESHORE LEARNING	203019		199-11-6399.00-101-611000	PreK Journals	164.12	N
029100	07-08-2026	MARC	203043		199-51-6319.00-999-699000	maintenance supplies	393.13	N
029101	07-08-2026	JAMIE MCDOUGALD	008935		199-36-6499.00-001-611000	REIMBURSEMENT replacement	134.99	N
029102	07-08-2026	PALOMAR MODULAR BU	008940		199-51-6299.19-999-699000	DOUBLE CLASSROOM 1/2	46,188.80	N
029103	07-08-2026	PARENTSQUARE	008941	2024-25442	199-13-6399.03-999-611000	ENGAGE 360	5,850.00	N
029104	07-08-2026	REPUBLIC SERVICES	008928		199-51-6259.04-999-699000	DUMPSTER SERVICE	3,517.24	N
029105	07-08-2026	RIDDELL/ALL AMERICAN	202892	60560822	199-36-6399.15-001-691000	Helmet Reconditioning	10,404.75	N
029106	07-08-2026	RMA TOLL PROCESSING	008933		199-34-6399.00-999-699000	TOLL ROAD FEE	27.69	N
029107	07-08-2026	TEXAS DEPARTMENT O	008942		199-41-6299.00-701-699000	CRIMINAL HISTORY CHECKS	1.00	N
029108	07-08-2026	THSCA	008934		199-36-6499.00-001-691000	membership fee	135.00	N
029109	07-08-2026	TK SALES	203044		199-51-6319.05-999-699000	custodial supplies	60.93	N
029110	07-08-2026	US POSTAL SERVICE	008937		199-41-6399.00-701-699000	PO SERVICE FEE	162.00	N
029111	07-08-2026	VERIZON	008929		199-51-6259.00-999-699000	MOBILE /HOTSPOTS	330.13	N
029112	07-08-2026	WICKSON CREEK SPECI	008930		199-51-6259.03-999-699000	WATER SUPPLY	320.92	N
029113	07-08-2026	XEROX CORPORATION	008938		199-11-6219.00-999-611000	COPIER LEASE	1,402.79	N
029114	07-21-2026	DALE HECTOR	008952		199-51-6319.00-999-699000	REIMBURSEMENT SUPPLIES	386.84	N
029115	07-21-2026	JEFF DYER	008953		199-41-6411.00-701-699000	SUPT TRAVEL	680.58	N
029116	07-21-2026	GRIMES COUNTY ELECT	008954		199-41-6439.00-702-699000	ELECTIONS	17,634.43	N
029117	07-21-2026	GRIMES COUNTY SP ED	008955		199-93-6492.00-999-623000	SHARES	124,432.50	N
029118	07-21-2026	SUPERIOR AIR REPAIR	203051		199-51-6319.04-999-699000	ac repair	849.85	N
029119	07-21-2026	VARSITY SPIRIT FASHIO	202932	14989093	199-36-6399.02-001-691000	HS Cheer Uniforms	9,378.90	N
029120	07-23-2026	ACME ARCHITECTURAL	203058	4152779	199-51-6319.00-999-699000	lock replacement	87.24	N
			203047	4151328	199-51-6319.00-999-699000	maintenance supplies	75.00	N
Totals for Check 029120							162.24	
029121	07-23-2026	BALFOUR COMPANY	202727	1518874/152003	199-11-6499.01-001-611000	Graduation expenses	1,093.23	N
029122	07-23-2026	DSHS CENTRAL LAB	008959		199-51-6299.09-999-699000	WWT LABS	502.00	N

Date Run: 08-20-2026 9:15 AM
Cnty Dist: 093-903
From 07-01-2026 To 07-31-2026

Check Payments
Iola ISD
Computer Written Checks
For the Month of July

Program: FIN1300
Page: 2 of 3
File ID: C

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EF1
029123	07-23-2026	EASTEX ENVIRONMENT	008960	C26G366	199-51-6299.09-999-699000	WATER TESTING	502.00	N
029124	07-23-2026	EFFICIENCY MOBILE MA	203055	975290	199-34-6399.00-999-699000	bus repair list	910.00	N
029125	07-23-2026	TEXAS DEPARTMENT O	008958		240-35-6249.00-999-699000	HS/ELEM INSPECTIONS	600.00	N
029126	07-23-2026	THORN MUSIC	008957	M1672794	199-11-6249.30-001-611000	BAND INSTRUMENTS	7,180.00	N
029127	07-29-2026	AMPLIFY EDUCATION,	008966	202948	199-11-6399.00-101-611000	ANNUAL MEMBERSHIP	6,773.10	N
029128	07-29-2026	BLINN COLLEGE	008962		199-11-6499.00-001-621000	BUCBOOKS 3 STUDENT	72.00	N
029129	07-29-2026	DSHS CENTRAL LAB	008964		199-51-6299.09-999-699000	water testing	244.00	N
029130	07-29-2026	ENTERGY	008963		199-51-6259.01-999-699000	ELECTRIC	8,762.58	N
029131	07-29-2026	GAAS REFRIGERATION,	203050	17338WC	199-51-6299.00-999-699000	freezer repair	1,725.33	N
029132	07-29-2026	GAME ONE	202931	80035403	199-36-6399.03-001-691000	Volleyball uniforms	4,188.00	N
029133	07-29-2026	HEARTLAND	202979	3182176	240-35-6399.02-999-699000	ANNUAL FEE	799.00	N
029134	07-29-2026	LOVIETTE PEST CONTR	203052	12954	199-51-6299.00-999-699000	pest control	350.00	N
029135	07-29-2026	MARC	203049	0881769	199-51-6319.05-999-699000	custodial supplies	1,484.00	N
029136	07-29-2026	MARK'S PLUMBING PAR	203061	2289707	199-51-6319.00-999-699000	plumbing supplies	421.38	N
029137	07-29-2026	JAMIE MCDOUGALD	008973		199-36-6412.00-001-691000	VB AUGUST MEALS	1,660.00	N
029138	07-29-2026	MUSIC FIRST LLC	203060	CN-07885	199-11-6299.07-101-611000	IES Fine Arts TIA Growth Meas.	3,299.00	N
029139	07-29-2026	NEW CANEY ISD	008965		199-36-6499.00-001-691000	BB PLAYOFF	1,425.50	N
029140	07-29-2026	POWELL LAW GROUP, L	008967	14712	199-41-6299.00-701-699000	LEGAL SERVICES	3,397.00	N
029141	07-29-2026	QUILL CORPORATION	203020	49210133	199-11-6399.00-101-611000	Elementary Paper	439.80	N
029142	07-29-2026	SHERWIN-WILLIAMS ST	203033	54032106210626	199-51-6319.00-999-699000	paint supplies	116.41	N
			203053		199-51-6319.00-999-699000	paint supplies	244.51	N
			203048	60302106210626	199-51-6319.00-999-699000	maintenance supplies	592.63	N
						Totals for Check 029142	953.55	
029143	07-29-2026	SKYLER NEU	008961		199-34-6299.01-999-699000	ON LINE COURSE	350.00	N
029144	07-29-2026	SOUTHERN TIRE MART,	203057	4590186248	199-34-6399.00-999-699000	bus repair	989.65	N
029145	07-29-2026	SYMANK ENTERGY CO.	203054	95.92	199-51-6259.02-999-699000	fuel tank repair	95.92	N
029146	07-29-2026	TASB, INC.	008970	690401	199-41-6299.00-701-699000	POLICY UPDATE 127	1,110.00	N
029147	07-29-2026	TEXAS DEPARTMENT O	008972	CRS-202606-	199-41-6399.00-701-699000	EMPLOYEE SEARCH	2.00	N
029148	07-29-2026	TJS HARDWARE	008969		199-51-6299.01-999-699000	WWT SUPPLIES	67.50	N
029149	07-29-2026	UIL	008971	26-0631	199-36-6399.01-001-611000	BB ADDITIONAL METALS	20.00	N
029150	07-29-2026	UNDERWOOD LAW FIRM	008968		199-41-6211.00-701-699000	LEGAL SERVICES JETI	50,000.00	N
029151	07-29-2026	UNITED AG & TURF INC.	203059	14756000	199-51-6319.00-999-699000	mower maintenance	337.86	N
029152	07-30-2026	KATHY DARBY	008974		199-00-1290.01-000-600000	FOOTBALL STARTUP GATE	1,500.00	N
			008974		199-00-1290.01-000-600000	VOLLEYBALL STARTUP GATE	250.00	N
						Totals for Check 029152	1,750.00	

Date Run: 08-20-2026 9:15 AM
Cnty Dist: 093-903
From 07-01-2026 To 07-31-2026

Check Payments
Iola ISD
Computer Written Checks
For the Month of July

Program: FIN1300
Page: 3 of 3
File ID: C

Check Nbr	Check Date	Payee	PO Nbr	Invoice Nbr	Fnd-Fnc-Obj.So-Org-Prog	Reason	Amount	EF
029153	07-30-2026	VERIZON	008975		199-51-6259.00-999-699000	MOBILE /HOTSPOTS	337.37	N
029154	07-30-2026	ROBERT BRAATON	008979		199-51-6319.00-999-699000	fixed tractor and gators	200.00	N
Total For Computer Written Checks							432,651.48	
Total Checks							432,651.48	

End of Report

Student Enrollment 2026-2027

GRADE LEVEL	Last Day	Aug-26	Sept 26	Oct-26	Nov-26	Dec-26
-------------	----------	--------	---------	--------	--------	--------

EE	5	3
PK	34	37
K	44	46
1	37	47
2	50	41
3	46	49
4	53	46
5	53	59
SUB-TOTAL	322	328

6	56	56
7	43	63
8	49	40
9	47	50
10	46	47
11	52	45
12	51	54
SUB-TOTAL	344	355
TOTAL	666	683

GRADE LEVEL	Jan-27	Feb-27	Mar-27	Apr-27	May-27	Last Day Count
-------------	--------	--------	--------	--------	--------	----------------

EE
PK
K
1
2
3
4
5
SUB-TOTAL

6
7
8
9
10
11
12
SUB-TOTAL
TOTAL

**GRIMES CENTRAL APPRAISAL DISTRICT
TAX COLLECTIONS REPORT**

JURISDICTION: lola ISD
DATE: August 3, 2026

(1) For Month Ending: July 31, 2026

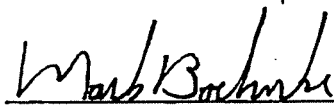
Current Year Taxes	\$33,436.77
Current Year P & I	\$3,854.54
Current Year Total	\$37,291.31
 Prior Years Taxes	 \$1,337.45
Prior Years P&I	\$993.11
Prior Years Total	\$2,330.56
 TOTAL COLLECTIONS	 \$39,621.87

(2) For Year-to-Date: July 31, 2026

Current Year Collections (Taxes Only)	\$5,835,715.41
Prior Year Collections (Taxes Only)	\$50,423.10
Penalty & Interest	\$47,913.20
 TOTAL COLLECTIONS	 \$5,934,051.71

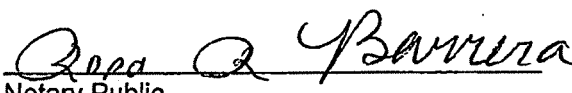
Current Year Percent Collected (Taxes Only) 98.67%

I, Mark Boehnke, Tax Assessor/Collector for lola ISD do hereby solemnly swear that this is a true and correct accounting of all property taxes collected for the lola ISD for the period indicated.



Chief Appraiser

Sworn and subscribed to before me on this the 3rd day of August 2026



Notary Public
State of Texas §
County of Grimes §

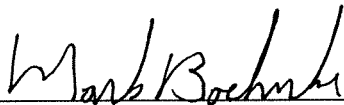
Grimes Central Appraisal District

P. O. Box 489
Anderson, Texas 77830
(936)873-2163 Ext 224
Fax (936)873-2154

Certification of 2026 Appraisal Roll For Iola ISD

I, Mark Boehnke, Chief Appraiser for the Grimes Central Appraisal District, do solemnly swear that the attached is that portion of the approved appraisal roll of the Grimes Central Appraisal District for tax year 2026 which lists property taxable by the **Iola ISD** and constitutes the appraisal roll for the **Iola ISD**.

2026 Taxable Value	\$ 1,001,796,986
2026 Taxable Frozen Value	\$ 106,681,644
2026 Freeze Adjusted Taxable Value	\$ 895,115,342
Taxable Value of Property Under Protest for 2026	\$ 15,748,002
Taxable Value of Other Property Not Included in Certification for 2026	\$ 0.00
2026 Market Value	\$ 1,929,480,367
2026 Assessed (Appraised) Value	\$ 1,217,394,542
Total Freeze Ceiling Levy Estimate	\$ 638,979.60

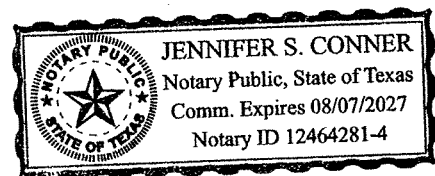


Mark Boehnke
Chief Appraiser

Sworn and subscribed to before me on this the 24th day of July 2026.



Notary Public
State of Texas



9489 0090 0027 6689 3009 25

**IOLA INDEPENDENT SCHOOL DISTRICT
IOLA, TEXAS**

MEMORANDUM

TO: Iola ISD Board of Trustees

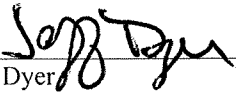
From: Jeff Dyer, Superintendent

DATE: August 27, 2026

SUBJECT: Campus and Administrative report (Item 4)

- a. elementary report
- b. high school report
- c. superintendent report

Respectfully submitted,



Jeff Dyer
Superintendent

**IOLA INDEPENDENT SCHOOL DISTRICT
IOLA, TEXAS**

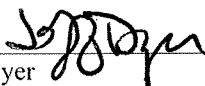
MEMORANDUM

TO: Iola ISD Board of Trustees
From: Jeff Dyer, Superintendent
DATE: August 27, 2026
SUBJECT: Consideration of budget amendments to the 2025-2026 budget (Item 5)

The budget amendments that need approval by the Board of Trustees will be handed out at the meeting.

It is recommended that the Board of Trustees approve budget amendments to the 2025-2026 budget as presented.

Respectfully submitted,



Jeff Dyer
Superintendent

**IOLA INDEPENDENT SCHOOL DISTRICT
IOLA, TEXAS**

MEMORANDUM

TO: Iola ISD Board of Trustees

From: Jeff Dyer, Superintendent

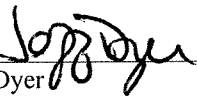
DATE: August 27, 2026

SUBJECT: Consideration of adopting the budget for the Iola ISD 2026-2027 school year
(Item 6)

Enclosed you will find the 2026-2027 budget for your review.

It is recommended that the Board of Trustees approve the 2026-2027 budget as presented.

Respectfully submitted,



Jeff Dyer
Superintendent

**IOLA INDEPENDENT SCHOOL DISTRICT
IOLA, TEXAS**

MEMORANDUM

TO: Iola ISD Board of Trustees

From: Jeff Dyer, Superintendent

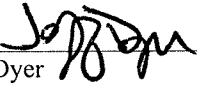
DATE: August 27, 2026

SUBJECT: Consideration of resolution adopting a Tax Rate for the Tax Year 2026 (Item 7)

Enclosed you will find the tax rate resolution and **language** that needs to be in the motion.

The 4 options are available for your review.

Respectfully submitted,



Jeff Dyer
Superintendent

**A RESOLUTION ADOPTING A TAX RATE FOR TAX YEAR 2026
FOR THE IOLA INDEPENDENT SCHOOL DISTRICT**

*******OPTION 40*******

WHEREAS, pursuant to Sec. 44.004 Education Code, the Board of Trustees of the Iola Independent School District has published a notice of public hearing to discuss the budget and proposed tax rate and conducted said public hearing; and

Whereas, Sec. 26.05 Property Tax Code, requires the Board of Trustees of the Iola Independent School District to adopt a tax rate for tax year 2026, therefore:

Be it hereby resolved by the Board of Trustees of the Iola Independent School District that:

(1) We, the Board of Trustees of the Iola Independent School District, do hereby adopt the tax rate per \$100 valuation for the Iola Independent School District for tax year 2026 as follows:

\$ 0.634100 for the purposes of maintenance and operation

\$ 0.400000 for the payment of debt service

\$ 1.034100 total tax rate

(2) We, the Board of Trustees of the Iola Independent School District, do hereby authorize the Tax Assessor-Collector for the Iola Independent School District to assess and collect taxes for tax year 2026 employing the above tax rate.

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

(4) **THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.**

This resolution was passed by the Board of Trustees of the Iola Independent School District on this the 27th day of August 2026.

IN CERTIFICATION THEREOF:

Signed: _____
President

Attest: _____
Secretary

FOR:

AGAINST:

ABSENT:

**§26.05(b) of Property Tax Code
Steps Required for Adoption of Tax Rate**

Entity Name: Iola ISD - Chapter 313

Date: 08/20/2026 11:16 AM

Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate exceeds the no-new-revenue tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote. A motion to adopt the ordinance, resolution, or order must be made in the following form:

I move that the property tax rate be increased by the adoption of a tax rate of 1.034100, which is effectively a 28.46 percent increase in the tax rate.

If this year's proposed debt rate exceeds the minimum debt rate as described in Section 26.05(a-1) the motion to adopt an ordinance, resolution, or order setting the debt rate must be approved by at least 60 percent of the members of the governing body and state:

I move that a proposed rate to pay debt service of \$0.400000 per \$100 of taxable value be approved. This rate exceeds the district's debt service rate determined under Texas Education Code section 44.004(c)(5)(A)(ii)(b) of \$0.0000 by \$0.400000. The excess revenue collected from the proposed rate will be used for .

Statement Required in the Ordinance, Resolution, or Order Setting This Year's Tax Rate:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

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 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.

Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included on the home page of the Internet website of the taxing unit:

Iola ISD - Chapter 313 ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
Iola ISD - Chapter 313

Date: 08/20/2026 11:18 AM

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 10 of the No-New-Revenue Tax Rate Worksheet.	\$514,780,045
2. Last year's M&O tax rate.	\$0.664200
3. M&O taxes refunded for years preceding tax year 2025.	\$13,706
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$3,432,875
5. This year's total taxable value. Enter line 29 of the No-New-Revenue Tax Rate Worksheet.	\$547,233,998
6. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.634100
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	\$3,470,011
8. M&O Tax Increase (Decrease). Subtract line 4 from line 7.	\$37,136
Comparison of Total Tax Rates	
9. No-New-Revenue Total Tax Rate.	\$0.805007
10. This year's proposed total tax rate.	\$1.034100
11. This year's rate minus NNR rate. Subtract line 9 from line 10.	\$0.229093
12. Percentage change in total tax rate. Divide Line 11 by line 9.	28.46%
Comparison of M&O Tax Rates	
13. No-New-Revenue M&O Tax Rate.	\$0.597910
14. This year's proposed M&O tax rate.	\$0.634100
15. This year's rate minus NNR M&O rate. Subtract line 13 from line 14.	\$0.036190
16. Percentage increase/decrease. Divide line 15 by line 13.	6.05%
Raised M&O Taxes on a \$100,000 Home	
17. This year's taxable value on a \$100,000 home.	\$100,000
18. Last year's M&O tax rate.	\$0.664200
19. This year's proposed M&O tax rate.	\$0.634100
20. This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17.	\$-30.10
21. Percentage increase/decrease. Divide line 20 by line 18.	-4.53%

IOLA ISD 40
2026-2027 Approved Budget

REVENUE	GENERAL FUND		LUNCH ROOM	DEBT SERVICE		TOTALS
5700 LOCAL	\$	4,829,282.00	\$	260,000.00	\$ 3,591,323.00	\$ 8,680,605.00
5800 STATE	\$	4,797,937.00	\$	11,500.00	\$ -	\$ 4,809,437.00
5900 FEDERAL			\$	160,000.00		\$ 160,000.00
						\$ 13,650,042.00
TOTAL REVENUE	\$	9,627,219.00	\$	431,500.00	\$ 3,591,323.00	\$ 13,650,042.00
EXPENDITURES						
11 INSTRUCTION	\$	5,354,794.00				\$ 5,354,794.00
12 MEDIA/LIBRARY	\$	60,100.00				\$ 60,100.00
13 STAFF DEVELOPMENT	\$	102,800.00				\$ 102,800.00
23 SCHOOL ADMINISTRAT	\$	526,914.00				\$ 526,914.00
31 GUIDANCE/COUNSELIN	\$	160,684.00				\$ 160,684.00
33 HEALTH	\$	90,676.00				\$ 90,676.00
34 TRANSPORTATION	\$	462,903.00				\$ 462,903.00
35 FOOD SERVICES	\$	-	\$	431,500.00		\$ 431,500.00
36 CO-CURRICULAR	\$	591,539.00				\$ 591,539.00
41 GENERAL ADMINISTRA	\$	441,786.00				\$ 441,786.00
51 MAINTENANCE	\$	1,145,215.00				\$ 1,145,215.00
52 SECURITY SERVICES	\$	129,000.00				\$ 129,000.00
53 DATA PROCESSING SER	\$	26,000.00				\$ 26,000.00
71 DEBT SERVICES					\$ 4,078,500.00	\$ 4,078,500.00
93 SHARED SERVICE ARRA	\$	295,430.00				\$ 295,430.00
99 APPRAISAL DISTRICT	\$	232,397.00				\$ 232,397.00
TOTAL EXPENDITURES	\$	9,620,238.00	\$	431,500.00	\$ 4,078,500.00	\$ 14,130,238.00
General Fund Excess	\$	6,981.00	\$	-	\$ (487,177.00)	\$ (480,196.00)

Board President

Board Secretary

**A RESOLUTION ADOPTING A TAX RATE FOR TAX YEAR 2026
FOR THE IOLA INDEPENDENT SCHOOL DISTRICT**

*******OPTION 41*******

WHEREAS, pursuant to Sec. 44.004 Education Code, the Board of Trustees of the Iola Independent School District has published a notice of public hearing to discuss the budget and proposed tax rate and conducted said public hearing; and

Whereas, Sec. 26.05 Property Tax Code, requires the Board of Trustees of the Iola Independent School District to adopt a tax rate for tax year 2026, therefore:

Be it hereby resolved by the Board of Trustees of the Iola Independent School District that:

(1) We, the Board of Trustees of the Iola Independent School District, do hereby adopt the tax rate per \$100 valuation for the Iola Independent School District for tax year 2026 as follows:

\$ 0.634100 for the purposes of maintenance and operation

\$ 0.410000 for the payment of debt service

\$ 1.044100 total tax rate

(2) We, the Board of Trustees of the Iola Independent School District, do hereby authorize the Tax Assessor-Collector for the Iola Independent School District to assess and collect taxes for tax year 2026 employing the above tax rate.

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

(4) **THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.**

This resolution was passed by the Board of Trustees of the Iola Independent School District on this the 27th day of August 2026.

IN CERTIFICATION THEREOF:

Signed: _____
President

Attest: _____
Secretary

FOR:

AGAINST:

ABSENT:

**§26.05(b) of Property Tax Code
Steps Required for Adoption of Tax Rate**

Entity Name: Iola ISD - Chapter 313

Date: 08/20/2026 11:07 AM

Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate exceeds the no-new-revenue tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote. A motion to adopt the ordinance, resolution, or order must be made in the following form:

I move that the property tax rate be increased by the adoption of a tax rate of 1.044100, which is effectively a 29.70 percent increase in the tax rate.

If this year's proposed debt rate exceeds the minimum debt rate as described in Section 26.05(a-1) the motion to adopt an ordinance, resolution, or order setting the debt rate must be approved by at least 60 percent of the members of the governing body and state:

I move that a proposed rate to pay debt service of \$0.410000 per \$100 of taxable value be approved. This rate exceeds the district's debt service rate determined under Texas Education Code section 44.004(c)(5)(A)(ii)(b) of \$0.0000 by \$0.410000. The excess revenue collected from the proposed rate will be used for .

Statement Required in the Ordinance, Resolution, or Order Setting This Year's Tax Rate:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

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 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.

Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included on the home page of the Internet website of the taxing unit:

Iola ISD - Chapter 313 ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
Iola ISD - Chapter 313

Date: 08/20/2026 11:09 AM

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 10 of the No-New-Revenue Tax Rate Worksheet.	\$514,780,045
2. Last year's M&O tax rate.	\$0.664200
3. M&O taxes refunded for years preceding tax year 2025.	\$13,706
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$3,432,875
5. This year's total taxable value. Enter line 29 of the No-New-Revenue Tax Rate Worksheet.	\$547,233,998
6. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.634100
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	\$3,470,011
8. M&O Tax Increase (Decrease). Subtract line 4 from line 7.	\$37,136
Comparison of Total Tax Rates	
9. No-New-Revenue Total Tax Rate.	\$0.805007
10. This year's proposed total tax rate.	\$1.044100
11. This year's rate minus NNR rate. Subtract line 9 from line 10.	\$0.239093
12. Percentage change in total tax rate. Divide Line 11 by line 9.	29.70%
Comparison of M&O Tax Rates	
13. No-New-Revenue M&O Tax Rate.	\$0.597910
14. This year's proposed M&O tax rate.	\$0.634100
15. This year's rate minus NNR M&O rate. Subtract line 13 from line 14.	\$0.036190
16. Percentage increase/decrease. Divide line 15 by line 13.	6.05%
Raised M&O Taxes on a \$100,000 Home	
17. This year's taxable value on a \$100,000 home.	\$100,000
18. Last year's M&O tax rate.	\$0.664200
19. This year's proposed M&O tax rate.	\$0.634100
20. This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17.	\$-30.10
21. Percentage increase/decrease. Divide line 20 by line 18.	-4.53%

IOLA ISD 0.41
2026-2027 Approved Budget

REVENUE	GENERAL FUND	LUNCH ROOM	DEBT SERVICE	TOTALS
5700 LOCAL	\$ 4,829,282.00	\$ 260,000.00	\$ 3,680,983.00	\$ 8,770,265.00
5800 STATE	\$ 4,797,937.00	\$ 11,500.00	\$ -	\$ 4,809,437.00
5900 FEDERAL		\$ 160,000.00		\$ 160,000.00
				\$ 13,739,702.00
TOTAL REVENUE	\$ 9,627,219.00	\$ 431,500.00	\$ 3,680,983.00	\$ 13,739,702.00
EXPENDITURES				
11 INSTRUCTION	\$ 5,354,794.00			\$ 5,354,794.00
12 MEDIA/LIBRARY	\$ 60,100.00			\$ 60,100.00
13 STAFF DEVELOPMENT	\$ 102,800.00			\$ 102,800.00
23 SCHOOL ADMINISTRATION	\$ 526,914.00			\$ 526,914.00
31 GUIDANCE/COUNSELING	\$ 160,684.00			\$ 160,684.00
33 HEALTH	\$ 90,676.00			\$ 90,676.00
34 TRANSPORTATION	\$ 462,903.00			\$ 462,903.00
35 FOOD SERVICES	\$ -	\$ 431,500.00		\$ 431,500.00
36 CO-CURRICULAR	\$ 591,539.00			\$ 591,539.00
41 GENERAL ADMINISTRATION	\$ 441,786.00			\$ 441,786.00
51 MAINTENANCE	\$ 1,145,215.00			\$ 1,145,215.00
52 SECURITY SERVICES	\$ 129,000.00			\$ 129,000.00
53 DATA PROCESSING SERVICE	\$ 26,000.00			\$ 26,000.00
71 DEBT SERVICES			\$ 4,078,500.00	\$ 4,078,500.00
93 SHARED SERVICE ARRANGE	\$ 295,430.00			\$ 295,430.00
99 APPRAISAL DISTRICT	\$ 232,397.00			\$ 232,397.00
TOTAL EXPENDITURES	\$ 9,620,238.00	\$ 431,500.00	\$ 4,078,500.00	\$ 14,130,238.00
General Fund Excess	\$ 6,981.00	\$ -	\$ (397,517.00)	\$ (390,536.00)

Board President

Board Secretary

**A RESOLUTION ADOPTING A TAX RATE FOR TAX YEAR 2026
FOR THE IOLA INDEPENDENT SCHOOL DISTRICT**

*******OPTION 42*******

WHEREAS, pursuant to Sec. 44.004 Education Code, the Board of Trustees of the Iola Independent School District has published a notice of public hearing to discuss the budget and proposed tax rate and conducted said public hearing; and

Whereas, Sec. 26.05 Property Tax Code, requires the Board of Trustees of the Iola Independent School District to adopt a tax rate for tax year 2026, therefore:

Be it hereby resolved by the Board of Trustees of the Iola Independent School District that:

(1) We, the Board of Trustees of the Iola Independent School District, do hereby adopt the tax rate per \$100 valuation for the Iola Independent School District for tax year 2026 as follows:

\$ 0.634100 for the purposes of maintenance and operation

\$ 0.420000 for the payment of debt service

\$ 1.054100 total tax rate

(2) We, the Board of Trustees of the Iola Independent School District, do hereby authorize the Tax Assessor-Collector for the Iola Independent School District to assess and collect taxes for tax year 2026 employing the above tax rate.

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

(4) **THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.**

This resolution was passed by the Board of Trustees of the Iola Independent School District on this the 27th day of August 2026.

IN CERTIFICATION THEREOF:

Signed: _____
President

Attest: _____
Secretary

FOR:

AGAINST:

ABSENT:

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
Iola ISD - Chapter 313

Date: 08/20/2026 10:51 AM

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 10 of the No-New-Revenue Tax Rate Worksheet.	\$514,780,045
2. Last year's M&O tax rate.	\$0.664200
3. M&O taxes refunded for years preceding tax year 2025.	\$13,706
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$3,432,875
5. This year's total taxable value. Enter line 29 of the No-New-Revenue Tax Rate Worksheet.	\$547,233,998
6. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.634100
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	\$3,470,011
8. M&O Tax Increase (Decrease). Subtract line 4 from line 7.	\$37,136
Comparison of Total Tax Rates	
9. No-New-Revenue Total Tax Rate.	\$0.805007
10. This year's proposed total tax rate.	\$1.054100
11. This year's rate minus NNR rate. Subtract line 9 from line 10.	\$0.249093
12. Percentage change in total tax rate. Divide Line 11 by line 9.	30.94%
Comparison of M&O Tax Rates	
13. No-New-Revenue M&O Tax Rate.	\$0.597910
14. This year's proposed M&O tax rate.	\$0.634100
15. This year's rate minus NNR M&O rate. Subtract line 13 from line 14.	\$0.036190
16. Percentage increase/decrease. Divide line 15 by line 13.	6.05%
Raised M&O Taxes on a \$100,000 Home	
17. This year's taxable value on a \$100,000 home.	\$100000
18. Last year's M&O tax rate.	\$0.664200
19. This year's proposed M&O tax rate.	\$0.634100
20. This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17.	\$-30.10
21. Percentage increase/decrease. Divide line 20 by line 18.	-4.53%

**§26.05(b) of Property Tax Code
Steps Required for Adoption of Tax Rate**

Entity Name: Iola ISD - Chapter 313

Date: 08/20/2026 10:57 AM

Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate exceeds the no-new-revenue tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote. A motion to adopt the ordinance, resolution, or order must be made in the following form:

I move that the property tax rate be increased by the adoption of a tax rate of 1.054100, which is effectively a 30.94 percent increase in the tax rate.

If this year's proposed debt rate exceeds the minimum debt rate as described in Section 26.05(a-1) the motion to adopt an ordinance, resolution, or order setting the debt rate must be approved by at least 60 percent of the members of the governing body and state:

I move that a proposed rate to pay debt service of \$0.420000 per \$100 of taxable value be approved. This rate exceeds the district's debt service rate determined under Texas Education Code section 44.004(c)(5)(A)(ii)(b) of \$0.0000 by \$0.420000. The excess revenue collected from the proposed rate will be used for .

Statement Required in the Ordinance, Resolution, or Order Setting This Year's Tax Rate:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

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 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.

Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included on the home page of the Internet website of the taxing unit:

Iola ISD - Chapter 313 ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.

2026-2027 Approved Budget

REVENUE	GENERAL FUND	LUNCH ROOM	DEBT SERVICE	TOTALS
5700 LOCAL	\$ 4,829,282.00	\$ 260,000.00	\$ 3,770,763.00	\$ 8,860,045.00
5800 STATE	\$ 4,797,937.00	\$ 11,500.00	\$ -	\$ 4,809,437.00
5900 FEDERAL		\$ 160,000.00		\$ 160,000.00
				\$ 13,829,482.00
TOTAL REVENUE	\$ 9,627,219.00	\$ 431,500.00	\$ 3,770,763.00	\$ 13,829,482.00
EXPENDITURES				
11 INSTRUCTION	\$ 5,354,794.00			\$ 5,354,794.00
12 MEDIA/LIBRARY	\$ 60,100.00			\$ 60,100.00
13 STAFF DEVELOPMENT	\$ 102,800.00			\$ 102,800.00
23 SCHOOL ADMINISTRATION	\$ 526,914.00			\$ 526,914.00
31 GUIDANCE/COUNSELING	\$ 160,684.00			\$ 160,684.00
33 HEALTH	\$ 90,676.00			\$ 90,676.00
34 TRANSPORTATION	\$ 462,903.00			\$ 462,903.00
35 FOOD SERVICES	\$ -	\$ 431,500.00		\$ 431,500.00
36 CO-CURRICULAR	\$ 591,539.00			\$ 591,539.00
41 GENERAL ADMINISTRATION	\$ 441,786.00			\$ 441,786.00
51 MAINTENANCE	\$ 1,145,215.00			\$ 1,145,215.00
52 SECURITY SERVICES	\$ 129,000.00			\$ 129,000.00
53 DATA PROCESSING SERVICES	\$ 26,000.00			\$ 26,000.00
71 DEBT SERVICES			\$ 4,078,500.00	\$ 4,078,500.00
93 SHARED SERVICE AGREEMENT	\$ 295,430.00			\$ 295,430.00
99 APPRAISAL DISTRICT	\$ 232,397.00			\$ 232,397.00
TOTAL EXPENDITURES	\$ 9,620,238.00	\$ 431,500.00	\$ 4,078,500.00	\$ 14,130,238.00
General Fund Excess	\$ 6,981.00	\$ -	\$ (307,737.00)	\$ (300,756.00)

Board President

Board Secretary

**A RESOLUTION ADOPTING A TAX RATE FOR TAX YEAR 2026
FOR THE IOLA INDEPENDENT SCHOOL DISTRICT**

***** OPTION 43 *****

WHEREAS, pursuant to Sec. 44.004 Education Code, the Board of Trustees of the Iola Independent School District has published a notice of public hearing to discuss the budget and proposed tax rate and conducted said public hearing; and

Whereas, Sec. 26.05 Property Tax Code, requires the Board of Trustees of the Iola Independent School District to adopt a tax rate for tax year 2026, therefore:

Be it hereby resolved by the Board of Trustees of the Iola Independent School District that:

(1) We, the Board of Trustees of the Iola Independent School District, do hereby adopt the tax rate per \$100 valuation for the Iola Independent School District for tax year 2026 as follows:

\$ 0.634100 for the purposes of maintenance and operation

\$ 0.430000 for the payment of debt service

\$ 1.064100 total tax rate

(2) We, the Board of Trustees of the Iola Independent School District, do hereby authorize the Tax Assessor-Collector for the Iola Independent School District to assess and collect taxes for tax year 2026 employing the above tax rate.

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

(4) **THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.**

This resolution was passed by the Board of Trustees of the Iola Independent School District on this the 27th day of August 2026.

IN CERTIFICATION THEREOF:

Signed: _____
President

Attest: _____
Secretary

FOR:
AGAINST:
ABSENT:
PRESENT AND ABSTAINING FROM VOTING:

**§26.05(b) of Property Tax Code
Steps Required for Adoption of Tax Rate**

Entity Name: Iola ISD - Chapter 313

Date: 08/19/2026 10:42 AM

Language Required in the Motion Setting This Year's Tax Rate:

This year's proposed tax rate exceeds the no-new-revenue tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote. A motion to adopt the ordinance, resolution, or order must be made in the following form:

I move that the property tax rate be increased by the adoption of a tax rate of 1.064100, which is effectively a 32.19 percent increase in the tax rate.

If this year's proposed debt rate exceeds the minimum debt rate as described in Section 26.05(a-1) the motion to adopt an ordinance, resolution, or order setting the debt rate must be approved by at least 60 percent of the members of the governing body and state:

I move that a proposed rate to pay debt service of \$0.430000 per \$100 of taxable value be approved. This rate exceeds the district's debt service rate determined under Texas Education Code section 44.004(c)(5)(A)(ii)(b) of \$<> by \$<>. The excess revenue collected from the proposed rate will be used for <>.

Statement Required in the Ordinance, Resolution, or Order Setting This Year's Tax Rate:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

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 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.

Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

Iola ISD - Chapter 313 ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.05 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-30.10.

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
Iola ISD - Chapter 313

Date: 08/19/2026 10:44 AM

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 10 of the No-New-Revenue Tax Rate Worksheet.	\$514,780,045
2. Last year's M&O tax rate.	\$0.664200
3. M&O taxes refunded for years preceding tax year 2025.	\$13,706
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$3,432,875
5. This year's total taxable value. Enter line 29 of the No-New-Revenue Tax Rate Worksheet.	\$547,233,998
6. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.634100
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	\$3,470,011
8. M&O Tax Increase (Decrease). Subtract line 4 from line 7.	\$37,136
Comparison of Total Tax Rates	
9. No-New-Revenue Total Tax Rate.	\$0.805007
10. This year's proposed total tax rate.	\$1.064100
11. This year's rate minus NNR rate. Subtract line 9 from line 10.	\$0.259093
12. Percentage change in total tax rate. Divide Line 11 by line 9.	32.19%
Comparison of M&O Tax Rates	
13. No-New-Revenue M&O Tax Rate.	\$0.597910
14. This year's proposed M&O tax rate.	\$0.634100
15. This year's rate minus NNR M&O rate. Subtract line 13 from line 14.	\$0.036190
16. Percentage increase/decrease. Divide line 15 by line 13.	6.05%
Raised M&O Taxes on a \$100,000 Home	
17. This year's taxable value on a \$100,000 home.	\$100,000
18. Last year's M&O tax rate.	\$0.664200
19. This year's proposed M&O tax rate.	\$0.634100
20. This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17.	\$-30.10
21. Percentage increase/decrease. Divide line 20 by line 18.	-4.53%

2026-2027 Approved Budget

REVENUE

	GENERAL FUND	LUNCH ROOM	DEBT SERVICE	TOTALS
5700 LOCAL	\$ 4,829,282.00	\$ 260,000.00	\$ 3,860,543.00	\$ 8,949,825.00
5800 STATE	\$ 4,797,937.00	\$ 11,500.00	\$ -	\$ 4,809,437.00
5900 FEDERAL		\$ 160,000.00		\$ 160,000.00
				\$ 13,919,262.00
TOTAL REVENUE	\$ 9,627,219.00	\$ 431,500.00	\$ 3,860,543.00	\$ 13,919,262.00

EXPENDITURES

11 INSTRUCTION	\$ 5,354,794.00			\$ 5,354,794.00
12 MEDIA/LIBRARY	\$ 60,100.00			\$ 60,100.00
13 STAFF DEVELOPMENT	\$ 102,800.00			\$ 102,800.00
23 SCHOOL ADMINISTRAT	\$ 526,914.00			\$ 526,914.00
31 GUIDANCE/COUNSELIN	\$ 160,684.00			\$ 160,684.00
33 HEALTH	\$ 90,676.00			\$ 90,676.00
34 TRANSPORTATION	\$ 462,903.00			\$ 462,903.00
35 FOOD SERVICES	\$ -	\$ 431,500.00		\$ 431,500.00
36 CO-CURRICULAR	\$ 591,539.00			\$ 591,539.00
41 GENERAL ADMINISTRA	\$ 441,786.00			\$ 441,786.00
51 MAINTENANCE	\$ 1,145,215.00			\$ 1,145,215.00
52 SECURITY SERVICES	\$ 129,000.00			\$ 129,000.00
53 DATA PROCESSING SEF	\$ 26,000.00			\$ 26,000.00
71 DEBT SERVICES			\$ 4,078,500.00	\$ 4,078,500.00
93 SHARED SERVICE ARRA	\$ 295,430.00			\$ 295,430.00
99 APPRAISAL DISTRICT	\$ 232,397.00			\$ 232,397.00
TOTAL EXPENDITURES	\$ 9,620,238.00	\$ 431,500.00	\$ 4,078,500.00	\$ 14,130,238.00

General Fund Excess \$ 6,981.00 \$ - \$ (217,957.00) \$ (210,976.00)

Board President

Board Secretary

IOLA INDEPENDENT SCHOOL DISTRICT
IOLA, TEXAS

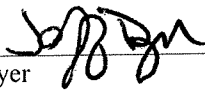
MEMORANDUM

TO: Iola ISD Board of Trustees
From: Jeff Dyer, Superintendent
DATE: August 27, 2026
SUBJECT: Consideration of approval of K-5 Science Curriculum Adoption for the 2026-2027 school year (Item 8)

Adoption of HMH Into Science Texas (2024 Edition)

It is recommended that the Board of Trustees approve the K-5 Science Curriculum Adoption for the 2026-2027 school

Respectfully submitted,



Jeff Dyer
Superintendent

Agenda Item: Consider Approval of K–5 Science Curriculum Adoption for the 2026–2027 School Year

Background:

As part of the district's ongoing curriculum review process, K-5 teachers sampled science curriculum from three vendors during the Spring semester. A poll of those teachers showed that 86% prefer HMH Into Science. The administration recommends adoption of HMH Into Science Texas (2024 Edition) as the K–5 science instructional resource beginning with the 2026–2027 school year. The program is fully aligned to the Texas Essential Knowledge and Skills (TEKS) and provides both print and digital resources for students and teachers. The adoption includes instructional materials for all kindergarten through fifth-grade students, teacher resources, and implementation support and professional learning.

The proposal includes student and teacher resource packages for grades K–5, along with a complimentary two-hour live online implementation training session for teachers.

Financial Impact:

The total cost of the curriculum adoption is \$11,429.45, which includes instructional materials and shipping. The proposal reflects a total savings of \$2,656.50.

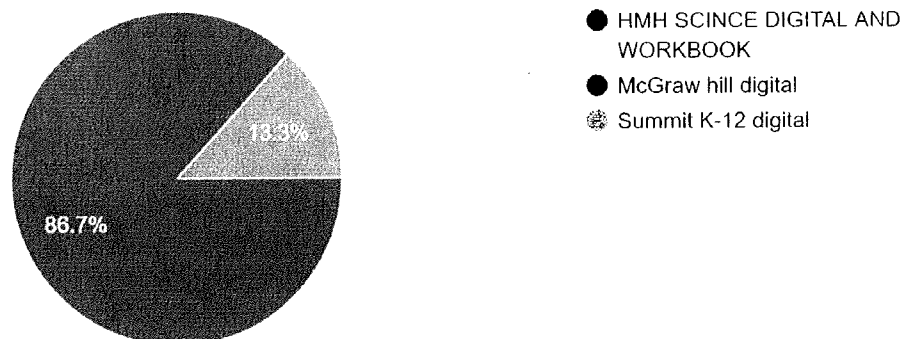
Recommendation:

Administration recommends that the Board of Trustees approve the adoption of HMH Into Science Texas (2024 Edition) as the district's K–5 science curriculum for the 2026–2027 school year and authorize the administrator to complete the purchase in accordance with the attached proposal.

Attached is the quote for HMH Into Science Texas (Science Edition.)

What curriculum would you like to use in the 26-27 school year?

15 responses



**IOLA INDEPENDENT SCHOOL DISTRICT
IOLA, TEXAS**

MEMORANDUM

TO: Iola ISD Board of Trustees

From: Jeff Dyer, Superintendent

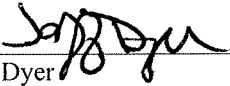
DATE: August 27, 2026

SUBJECT: Consideration of approval of the local investment policy
(Item 9)

Enclosed in your packet you will find TASB Policy CDA(LOCAL). The investment management policy for the district funds shall be in accordance with the standard of care, investment training, and other requirements set forth in Government Code Chapter 2256. The Superintendent or other person designated by Board resolution shall serve as the investment officer of the district.

It is recommended to the Board of Trustees to approve the local investment policy CDA (LOCAL)

Respectfully submitted,



Jeff Dyer
Superintendent

**OTHER REVENUES
INVESTMENTS**CDA
(LOCAL)**Investment Authority**

The Superintendent or other person designated by Board resolution shall serve as the investment officer of the District and shall invest District funds as directed by the Board and in accordance with the District's written investment policy and generally accepted accounting procedures. All investment transactions except investment pool funds and mutual funds shall be settled on a delivery versus payment basis.

**Approved
Investment
Instruments**

From those investments authorized by law and described further in CDA(LEGAL) under Authorized Investments, the Board shall permit investment of District funds, including bond proceeds and pledged revenue to the extent allowed by law, in only the following investment types, consistent with the strategies and maturities defined in this policy:

1. Obligations of, or guaranteed by, governmental entities as permitted by Government Code 2256.009.
2. Certificates of deposit and share certificates as permitted by Government Code 2256.010.
3. Public funds investment pools as permitted by Government Code 2256.016.

Safety

The primary goal of the investment program is to ensure safety of principal, to maintain liquidity, and to maximize financial returns within current market conditions in accordance with this policy. Investments shall be made in a manner that ensures the preservation of capital in the overall portfolio, and offsets during a 12-month period any market price losses resulting from interest-rate fluctuations by income received from the balance of the portfolio. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio.

**Investment
Management**

In accordance with Government Code 2256.005(b)(3), the quality and capability of investment management for District funds shall be in accordance with the standard of care, investment training, and other requirements set forth in Government Code Chapter 2256.

**Liquidity and
Maturity**

Any internally created pool fund group of the District shall have a maximum dollar weighted maturity of 180 days. The maximum allowable stated maturity of any other individual investment owned by the District shall not exceed one year from the time of purchase. The Board may specifically authorize a longer maturity for a given investment, within legal limits.

The District's investment portfolio shall have sufficient liquidity to meet anticipated cash flow requirements.

**OTHER REVENUES
INVESTMENTS**CDA
(LOCAL)**Diversity**

The investment portfolio shall be diversified in terms of investment instruments, maturity scheduling, and financial institutions to reduce risk of loss resulting from overconcentration of assets in a specific class of investments, specific maturity, or specific issuer.

**Monitoring Market
Prices**

The investment officer shall monitor the investment portfolio and shall keep the Board informed of significant changes in the market value of the District's investment portfolio. Information sources may include financial/investment publications and electronic media, available software for tracking investments, depository banks, commercial or investment banks, financial advisers, and representatives/advisers of investment pools or money market funds. Monitoring shall be done monthly or more often as economic conditions warrant by using appropriate reports, indices, or benchmarks for the type of investment.

**Monitoring Rating
Changes**

In accordance with Government Code 2256.005(b), the investment officer shall develop a procedure to monitor changes in investment ratings and to liquidate investments that do not maintain satisfactory ratings.

Funds/Strategies

Investments of the following fund categories shall be consistent with this policy and in accordance with the applicable strategy defined below. All strategies described below for the investment of a particular fund should be based on an understanding of the suitability of an investment to the financial requirements of the District and consider preservation and safety of principal, liquidity, marketability of an investment if the need arises to liquidate before maturity, diversification of the investment portfolio, and yield.

Operating Funds

Investment strategies for operating funds (including any commingled pools containing operating funds) shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.

Custodial Funds

Investment strategies for custodial funds shall have as their primary objectives preservation and safety of principal, investment liquidity, and maturity sufficient to meet anticipated cash flow requirements.

Debt Service Funds

Investment strategies for debt service funds shall have as their primary objective sufficient investment liquidity to timely meet debt service payment obligations in accordance with provisions in the bond documents. Maturities longer than one year are authorized provided legal limits are not exceeded.

030000
**OTHER REVENUES
INVESTMENTS**

**CDA
(LOCAL)**

**Capital Project
Funds**

Investment strategies for capital project funds shall have as their primary objective sufficient investment liquidity to timely meet capital project obligations. Maturities longer than one year are authorized provided legal limits are not exceeded.

**Safekeeping and
Custody**

The District shall retain clearly marked receipts providing proof of the District's ownership. The District may delegate, however, to an investment pool the authority to hold legal title as custodian of investments purchased with District funds by the investment pool.

**Sellers of
Investments**

Prior to handling investments on behalf of the District, a broker/dealer or a qualified representative of a business organization must submit required written documents in accordance with law. [See Sellers of Investments, CDA(LEGAL)]

Representatives of brokers/dealers shall be registered with the Texas State Securities Board and must have membership in the Securities Investor Protection Corporation (SIPC) and be in good standing with the Financial Industry Regulatory Authority (FINRA).

**Soliciting Bids for
CDs**

In order to get the best return on its investments, the District may solicit bids for certificates of deposit in writing, by telephone, or electronically, or by a combination of these methods.

Interest Rate Risk

To reduce exposure to changes in interest rates that could adversely affect the value of investments, the District shall use final and weighted-average-maturity limits and diversification.

The District shall monitor interest rate risk using weighted average maturity and specific identification.

Internal Controls

A system of internal controls shall be established and documented in writing and must include specific procedures designating who has authority to withdraw funds. Also, they shall be designed to protect against losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the District. Controls deemed most important shall include:

1. Separation of transaction authority from accounting and recordkeeping and electronic transfer of funds.
2. Avoidance of collusion.
3. Custodial safekeeping.
4. Clear delegation of authority.
5. Written confirmation of telephone transactions.
6. Documentation of dealer questionnaires, quotations and bids, evaluations, transactions, and rationale.

OTHER REVENUES
INVESTMENTSCDA
(LOCAL)

7. Avoidance of bearer-form securities.

These controls shall be reviewed by the District's independent auditing firm.

Annual Review

The Board shall review this investment policy and investment strategies not less than annually and shall document its review in writing, which shall include whether any changes were made to either the investment policy or investment strategies.

Annual Audit

In conjunction with the annual financial audit, the District shall perform a compliance audit of management controls on investments and adherence to the District's established investment policies.

**IOLA INDEPENDENT SCHOOL DISTRICT
IOLA, TEXAS**

MEMORANDUM

TO: Iola ISD Board of Trustees

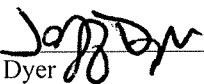
From: Jeff Dyer, Superintendent

DATE: August 27, 2026

SUBJECT: Deliberate and possible action to approve and adopt Resolution Amending Board Policy
CSA(LOCAL) regarding Interior Door Security. (Item 10)

The Resolution and Policy is enclosed for your review.

Respectfully submitted,



Jeff Dyer
Superintendent



Iola ISD

**BOARD OF TRUSTEES
RESOLUTION AMENDING BOARD POLICY CSA(LOCAL)
REGARDING INTERIOR DOOR SECURITY**

WHEREAS, the Board of Trustees of Iola Independent School District recognizes that the safety and security of students, staff, and visitors within District instructional facilities is a paramount obligation of the District; and

WHEREAS, the Board of Trustees finds that establishing a clear, enforceable board policy requirement that interior doors remain closed and locked during school hours will strengthen campus security, limit unauthorized movement within District facilities, and complement existing exterior door access-control requirements already codified in Board Policy CSA(LOCAL); and

WHEREAS, the Faculty Handbook of Iola Independent School District contains a general administrative statement that classrooms and instructional areas will be closed and locked during the instructional day, and the Board of Trustees finds it appropriate to elevate and operationalize that requirement at the board policy level with specific standards, defined exceptions, and accountability measures; and

WHEREAS, the Board of Trustees has reviewed the proposed amendments to Board Policy CSA(LOCAL) and finds that the amended policy is consistent with the Texas Education Code, including Education Code §§ 11.151, 11.157, 37.108, and 37.351; the commissioner's school safety rules for instructional facilities set forth in 19 Texas Administrative Code § 61.1031; the International Fire Code; the Life Safety Code (NFPA 101); the Texas Accessibility Standards adopted under Government Code Chapter 469; the Individuals with Disabilities Education Act; Section 504 of the Rehabilitation Act of 1973; and the Americans with Disabilities Act; and

WHEREAS, the Board of Trustees finds that no provision of the amended policy conflicts with applicable state or federal law, and that the amended policy imposes a more stringent local standard for interior door security that is within the Board's lawful authority.

NOW, THEREFORE, IT IS RESOLVED by the Board of Trustees of Iola Independent School District as follows:

1. The Board of Trustees adopts the foregoing recitals as findings of fact.
2. The Board of Trustees approves and adopts the amended Board Policy CSA(LOCAL) - Facilities Standard: School Safety, as attached to this Resolution, which adds a new section entitled "Interior Door Security" requiring that interior classroom doors and other interior doors providing access to occupied instructional, administrative, or support spaces remain closed and locked during school hours, subject to enumerated exceptions

for active passage, active supervision, emergency egress, accessibility and disability accommodations, ventilation and environmental necessity, and emergency response.

3. The amended Board Policy CSA(LOCAL) is effective immediately upon passage of this Resolution.
4. The Board of Trustees directs the Superintendent of Schools, or designee, to:
 - a. Develop and implement administrative regulations establishing the District's interior door security protocol, consistent with the requirements of the amended policy, no later than 30 days following passage of this Resolution;
 - b. Communicate the amended policy and implementing regulations to all campus principals, instructional staff, and other affected District personnel prior to the effective date of enforcement;
 - c. Incorporate interior door security compliance into the District's existing safety and security audit processes and campus safety walkthroughs; and
 - d. Provide this Resolution and the attached amended Board Policy CSA(LOCAL) to the policy representative at the Texas Association of School Boards for inclusion in the online policy manual under the appropriate designation category.
5. The Board of Trustees further directs the Superintendent of Schools, or designee, to review all District instructional facility interior door hardware for compliance with applicable fire code egress requirements and accessibility standards, and to report to the Board no later than 60 days following passage of this Resolution on the status of any hardware modifications required to achieve full compliance prior to enforcement of the amended policy.

PASSED, ADOPTED, and APPROVED on the ____ day of _____, 2026,
by the Board of Trustees of Iola Independent School District by the following vote:

<u>Board Members</u>	<u>Aye</u>	<u>No</u>	<u>Abstain</u>	<u>Absent</u>
Alec Pointer	_____	_____	_____	_____
Tammy Harvey	_____	_____	_____	_____
Sierra Betancourt	_____	_____	_____	_____
Mark Cunningham	_____	_____	_____	_____
Jody “red” Evans	_____	_____	_____	_____
Susan Partick	_____	_____	_____	_____
Brian Van Dyck	_____	_____	_____	_____

Alec Pointer
President, Board of Trustees

ATTEST:

Tammy Harvey
Secretary, Board of Trustees

Building Access and Control

Audits of building access control shall include weekly inspections of instructional facilities during school hours to certify all exterior doors are, by default, set to closed, latched, and locked status and cannot be opened from the outside without a key.

The Superintendent shall ensure that the findings of the weekly inspections are:

1. Reported to the District safety and security committee; and
2. Reported to the campus principal or lead administrator of the instructional facility to ensure awareness of any deficiencies identified.

The campus principal or lead administrator shall assign appropriate staff to take action to reduce the likelihood of similar deficiencies in the future.

The results of the weekly reports shall be kept for review as part of the required safety and security audit.

The District's building access control procedures shall not be interpreted as discouraging parents or guardians who have been properly verified as authorized visitors from visiting their student's campus. [See GKC]

Interior Door Security

To promote campus safety and limit unauthorized movement within District instructional facilities during school hours, interior classroom doors and other interior doors providing access to occupied instructional, administrative, or support spaces shall remain closed and locked during school hours.

For purposes of this section:

"School hours" means the period beginning when students are permitted to enter a campus facility and ending when the last student-related activity of the school day concludes, including any before- or after-school program conducted in a District instructional facility.

"Interior door" means any door located within an instructional facility that does not open directly to the building exterior, including classroom doors, corridor doors providing access to instructional or administrative wings, and doors connecting rooms or suites used for instructional or administrative purposes. The term does not include doors to mechanical rooms, storage rooms not regularly occupied by students or staff, or interior perimeter doors within a single continuously supervised open classroom or common space.

(d) Accessibility and disability accommodations. The closed-and-locked requirement shall be implemented in a manner consistent with the District's obligations under the Individuals with Disabilities Education Act, Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act. A door that must remain accessible for a student with a disability pursuant to an individualized education program, a Section 504 plan, or other applicable accommodation shall be operated in the manner required by that plan, and the campus principal shall establish compensating safety measures for any such door as appropriate.

(e) Ventilation and environmental necessity. A campus principal may designate in writing specific interior doors that may remain open for limited, specified periods of time for ventilation or other health and safety reasons, provided that any such open door is actively supervised during that period in accordance with subparagraph (b) of this section. Any such designation shall be documented and available for review.

(f) Emergency response. Interior doors shall be opened upon the lawful direction of law enforcement or emergency responders acting in their official capacity during an emergency.

Accountability. The Superintendent shall include interior door security compliance in the District's ongoing safety and security audit processes. Campus principals shall incorporate interior door security into campus safety walkthroughs and shall report any systemic noncompliance to the Superintendent. The Superintendent shall report patterns of noncompliance to the District's safety and security committee.

**Designation and Use
of Private Spaces**

The Board shall ensure that the Superintendent, or appropriate staff as determined by the Superintendent, designates private spaces in accordance with law.

The Superintendent shall develop administrative regulations to ensure compliance with law and policy regarding the use of private spaces in District facilities.

DATE ISSUED: __/__/2025

ADOPTED:

CSA (LOCAL)

**IOLA INDEPENDENT SCHOOL DISTRICT
IOLA, TEXAS**

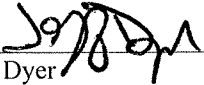
MEMORANDUM

TO: Iola ISD Board of Trustees
FROM: Jeff Dyer, Superintendent
DATE: August 27, 2026
SUBJECT: Consideration of Board Resolution for Interlocal Agreement for DEAP with Madisonville
CISD (Item 11)

Enclosed you will find the information concerning the Resolution for Interlocal Agreement for DEAP with Madisonville CISD.

It is recommended the Board of Trustees approve the Board Resolution for Interlocal Agreement for DEAP with Madisonville CISD.

Respectfully submitted,



Jeff Dyer
Superintendent

BOARD RESOLUTION FOR INTERLOCAL AGREEMENT

THE STATE OF TEXAS

§
§
§

THE COUNTY OF MADISON

RESOLUTION AUTHORIZING JOINT AGREEMENT FOR DISCIPLINARY ALTERNATIVE
EDUCATION PROGRAM (DAEP)

WHEREAS, the Madisonville Consolidated Independent School District (MCISD) agrees to accept
Iola Independent School District (IISD) students in the MCISD DAEP for the 2026-2027 school year:

WHEREAS, the contracted amount for up to 3 Iola students will be \$100.00 per day per student, if 4 or
more students are assigned, the superintendents from each district have the authority to negotiate additional
costs and sever this agreement at any time.

WHEREAS, the IISD students assigned by IISD to MCISD DAEP must be accepted by and follow
MCISD DAEP rules and procedures while in attendance at MCISD DAEP.

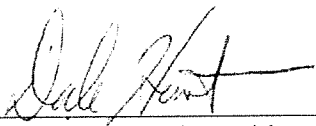
IT IS THEREFORE, HEREBY RESOLVED, that the Board of Trustees of the Madisonville
Consolidated Independent School District and Iola Independent School District do hereby authorize and
approve the Joint Agreement.

BE IT SO ORDERED.

Adopted this 10 day of August, 2026.

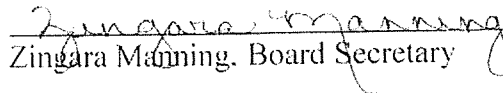
MADISONVILLE CONSOLIDATED INDEPENDENT SCHOOL DISTRICT

By:



Dale Hurst, Board President

ATTEST:



Zingara Manning, Board Secretary

Adopted this _____ day of _____, 2026.

IOLA INDEPENDENT SCHOOL DISTRICT

By:

Board President

ATTEST:

Board Secretary

**IOLA INDEPENDENT SCHOOL DISTRICT
IOLA, TEXAS**

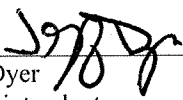
MEMORANDUM

TO: Iola ISD Board of Trustees
From: Jeff Dyer, Superintendent
DATE: August 27, 2026
SUBJECT: Consideration of moving the regular September 21st board meeting to
September 28, 2026 (Item 12)

September 21, 2026 regular board meeting falls on a school holiday. We would like to move the meeting to September 28, 2026.

It is recommended that the Board of Trustees approve of moving the regular September 21st board meeting to September 28, 2026 .

Respectfully submitted,



Jeff Dyer
Superintendent

**IOLA INDEPENDENT SCHOOL DISTRICT
IOLA, TEXAS**

MEMORANDUM

TO: Iola ISD Board of Trustees

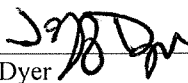
From: Jeff Dyer, Superintendent

DATE: August 27, 2026

SUBJECT: (SB12)Deliberate and possible action to consider the adoption of the 2026-2027
Certificate of Compliance with Certain Laws Required by Texas Education Code
Section 39.008
(Item 13)

I move to approve the 2026-2027 Certificate of Compliance with Certain Laws Required by
Texas Education Code Section 39.008.

Respectfully submitted,



Jeff Dyer
Superintendent



Iola ISD

BOARD OF TRUSTEES
RESOLUTION APPROVING THE 2026-2027
CERTIFICATE OF COMPLIANCE WITH CERTAIN LAWS REQUIRED BY
TEXAS EDUCATION CODE SECTION 39.008

WHEREAS, the 89th Legislature passed Texas Education Code 37.008 (“the Bill”) relating to a Certificate of Compliance with Certain Laws; and

WHEREAS, the Bill requires the Board of Trustees to take a record vote on whether to adopt the 2026-2027 Certificate of Compliance with Certain Laws as provided by Section 39.008, Education Code; and

WHEREAS, the Board of Trustees finds that adopting the 2026-2027 Certificate of Compliance with Certain Laws set forth in Section 39.008, Education Code, is in the best interest of Iola ISD.

NOW, THEREFORE, IT IS RESOLVED by the Board of Trustees of Iola Independent School District as follows:

1. The Board of Trustees adopts the foregoing recitals as findings of fact.
2. The Board of Trustees adopts the 2026-2027 Certificate of Compliance with Certain Laws set forth in Section 39.008, Education Code.

PASSED, ADOPTED, and APPROVED on the 27th day of August, 2026, by the Board of Trustees of Iola Independent School District by the following vote:

<u>Board Members</u>	<u>Aye</u>	<u>No</u>	<u>Abstain</u>	<u>Absent</u>
Alec Pointer	_____	_____	_____	_____
Tammy Harvey	_____	_____	_____	_____
Sierra Betancourt	_____	_____	_____	_____
Mark Cunningham	_____	_____	_____	_____
Jody “Red” Evans	_____	_____	_____	_____
Susan Partick	_____	_____	_____	_____

Brian Van Dyck	_____	_____	_____	_____
----------------	-------	-------	-------	-------

Alec Pointer
President, Board of Trustees

ATTEST:

Tammy Harvey
Secretary, Board of Trustees

**IOLA INDEPENDENT SCHOOL DISTRICT
IOLA, TEXAS**

MEMORANDUM

TO: Iola ISD Board of Trustees

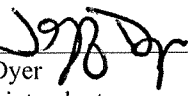
From: Jeff Dyer, Superintendent

DATE: August 27, 2026

SUBJECT: Personnel (Item 14)

- a. employment: Marsha Hines
- b. resignation: Kate Arnold Sisk: Consideration and possible action regarding a resolution related to abandonment of contract by a certified employee and authorization to file a complaint with the Texas Education Agency / State Board for Educator Certification.

Respectfully submitted,



Jeff Dyer
Superintendent



Iola ISD

BOARD OF TRUSTEES RESOLUTION REGARDING A CERTIFIED EMPLOYEE'S ABANDONMENT OF CONTRACT

WHEREAS, Texas Education Code §§ 21.105(c), 21.160(c), and 21.210(c), together with 19 Texas Administrative Code § 249.14(j), authorize and require the Board of Trustees of a school district to render a finding whether good cause existed when a certified employee is alleged to have abandoned a Chapter 21 contract; and

WHEREAS, on August 27, 2026, the Board of Trustees of Iola Independent School District considered whether certified employee Katherine Arnold Sisk had good cause for abandoning a term contract before the completion of the contract term; and

WHEREAS, the Board of Trustees finds that Katherine Arnold Sisk was employed pursuant to a term contract for the 2026-2027 school year; and

WHEREAS, the Board of Trustees finds that Katherine Arnold Sisk failed to appear for work without the District's permission on August 14, 2026, and on each workday thereafter; and

WHEREAS, the Board of Trustees finds that the effective date of Katherine Arnold Sisk's separation from employment is August 14, 2026 (the first day that, without District permission, Katherine Arnold Sisk failed to appear for work under the contract); and

WHEREAS, the Board of Trustees finds that Katherine Arnold Sisk has provided insufficient (or no) facts to the Superintendent of Schools or designee to explain or justify the failure to appear for work as described herein; and

WHEREAS, the Board of Trustees finds that Katherine Arnold Sisk has failed to perform the term contract by not appearing for work without the District's permission; and

WHEREAS, after due consideration of all facts and evidence, the Board of Trustees finds, pursuant to Texas Education Code § 21.210(c)(2) and 19 Texas Administrative Code § 249.14(j)(2), that Katherine Arnold Sisk (1) did not submit a written resignation to the Board of Trustees or designee not later than 45 days before the first day of instruction of the 2026-2027 school year; (2) did not have the consent of the Board of Trustees or designee to resign at any other time; and (3) did not have good cause for abandoning her contract before the end of her contract term.

NOW, THEREFORE, IT IS RESOLVED that:

1. The Board of Trustees adopts the foregoing recitals as findings of fact.

2. The Board of Trustees hereby finds that good cause did not exist under Texas Education Code § 21.210(c)(2) for Katherine Arnold Sisk to abandon the term contract.
3. The Board of Trustees authorizes and directs the Superintendent of Schools or designee to submit a formal written complaint regarding Katherine Arnold Sisk's abandonment of the term contract to the Texas Education Agency / State Board for Educator Certification, together with all required attachments, pursuant to and in compliance with Texas Education Code § 21.210 and 19 Texas Administrative Code § 249.14(j).
4. This Resolution is effective immediately upon passage.

PASSED, ADOPTED, and APPROVED on the 27th day of August, 2026, by the Board of Trustees of Iola Independent School District by the following vote:

<u>Board Members</u>	<u>Aye</u>	<u>No</u>	<u>Abstain</u>	<u>Absent</u>
Alec Pointer	_____	_____	_____	_____
Tammy Harvey	_____	_____	_____	_____
Sierra Betancourt	_____	_____	_____	_____
Mark Cunningham	_____	_____	_____	_____
Jody "Red" Evans	_____	_____	_____	_____
Susan Partick	_____	_____	_____	_____
Brian VanDyck	_____	_____	_____	_____

Alec Pointer
President, Board of Trustees

ATTEST:

Tammy Harvey
Secretary, Board of Trustees