

Special Meeting
Monday, August 31, 2026 5:30 PM

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

Agenda

1. Call to Order
Presenter: Board President
 - 1.A. Roll Call
Presenter: Board President
 - 1.B. Invocation
Presenter: Gloria Torres
 - 1.C. Pledge
Presenter: Naomi Brown
 - 1.D. Mission Statement
Presenter: Ashley Molina
2. Public Comments
Presenter: Board President
3. New Business/Action Items
 - 3.A. Discuss and Consider Action to Approve Contingent Out-of-State Travel for Gonzales High School Cheer to Participate in the 2027 Universal Cheerleaders Association (UCA) National High School Cheerleading Championship
Presenter: Lori Marek, GHS Principal
 - 3.B. Discuss and Consider Action on Budget Amendments
Presenter: Amanda Smith, Chief Financial Officer; Dr. Dana Arreola, Superintendent of Schools
 - 3.C. Discuss and Consider Action to Adopt the 2026-27 Budget
Presenter: Amanda Smith, Chief Financial Officer; Dr. Dana Arreola, Superintendent of Schools
 - 3.D. Discuss and Consider Action on the Ordinance to Set the Tax Rate for Tax Year 2026
Presenter: Amanda Smith, Chief Financial Officer; Dr. Dana Arreola, Superintendent of Schools
4. Reports
 - 4.A. Update to Apache Stadium
Presenter: Casey Sledge, Region XIII/Sledge Engineering; Dr. Dana Arreola, Superintendent of Schools
5. Adjourn to Closed session: Under Texas Government Code Chapter 551, The board will recess this open session and convene in a closed meeting to discuss items on the agenda. The board may conveniently meet in such a closed or executive session or meeting, concerning any and all subjects and for any and all purposes permitted by Texas government code chapter 551:
Presenter: Board President
 - 5.A. Personnel

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

Presenter: Board President

7. Adjourn

Presenter: Board President



Board of Trustees

Justin Schwausch
President

Josie Smith-Wright
Vice President

Ashley Molina
Secretary

Naomi Brown

D'Anna Robinson

Jami Owens

Gloria Torres

GISD School Board Agenda Information Sheet
August 31, 2026

SUBJECT: Public Comments

RATIONAL SUMMARY:

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

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

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

If a speaker is seeking Board resolution of a specific complaint, that concern should be addressed through the district's grievance process. District policy DGBA has been established for addressing employee complaints, policy FNG is the avenue for filing parent complaints, and policy GF address community member complaints. Grievance forms can be obtained at the Gonzales ISD Administration Office.





GISD School Board Agenda Information Sheet
August 31, 2026

Board of Trustees

Justin Schwausch
President

Josie Smith-Wright
Vice President

Ashley Molina
Secretary

D'Anna Robinson

Gloria Torres

Naomi Brown

Jami Owens

ACTION ITEM

SUBJECT:

Discuss and Consider Action to Approve Contingent Out-of-State Travel for Gonzales High School Cheer to Participate in the 2027 Universal Cheerleaders Association (UCA) National High School Cheerleading Championship

ADMINISTRATOR RESPONSIBLE:

Lori L. Marek, GHS Principal

RATIONALE SUMMARY:

Board approval is required for out-of-state student travel. Gonzales High School requests contingent approval for cheer to travel to Orlando, Florida, to participate in the 2027 Universal Cheerleaders Association (UCA) National High School Cheerleading Championship should the team qualify through the UCA qualifying process. Early approval will allow participating families to secure lower airfare. The trip will require no financial support from Gonzales ISD.

ADMINISTRATION RECOMMENDATION:

Approve contingent out-of-state travel for Gonzales High School Cheer to participate in the 2027 Universal Cheerleaders Association (UCA) National High School Cheerleading Championship in Orlando, Florida, contingent upon qualification, and with full awareness of families that 15% of the flight expenses would be lost to them if qualification is not earned.

SAMPLE MOTION:

I move that the Board approve contingent out-of-state travel for Gonzales High School Cheer to participate in the 2027 Universal Cheerleaders Association (UCA) National High School Cheerleading Championship in Orlando, Florida, contingent upon qualification through the UCA qualifying process.







Board of Trustees

Justin Schwausch
President

Josie Smith-Wright
Vice President

Ashley Molina
Secretary

Naomi Brown

Jami Owens

D'Anna Robinson

Gloria Torres

GISD School Board Agenda Information Sheet
August 31, 2026

ACTION ITEM

SUBJECT: Discuss and Consider Action on Budget Amendments

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

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

SUPERINTENDENT'S RECOMMENDATION: Approve

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





Board of Trustees

Justin Schwausch
President

Josie Smith-Wright
Vice President

Ashley Molina
Secretary

Naomi Brown

Jami Owens

D'Anna Robinson

Gloria Torres

GISD School Board Agenda Information Sheet
August 31, 2026

ACTION ITEM

SUBJECT: Discuss and Consider Action to Adopt the 2026-27 Budget

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

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

SUPERINTENDENT'S RECOMMENDATION: Approve and Adopt

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

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



**GONZALES INDEPENDENT SCHOOL DISTRICT
2026 - 2027 PROPOSED BUDGET**

	<u>FUND 199</u>	<u>FUND 240</u>	<u>FUND 599</u>
REVENUES			
5700 Local Property Taxes	18,820,853		4,411,670
5700 Other Local Sources	1,060,141	192,320	22,840
5800 State Revenues	12,365,229	7,600	93,084
5900 Federal Sources	570,775	2,092,773	
TOTAL REVENUES	32,816,998	2,292,693	4,527,594
EXPENDITURES			
0011 Instruction	17,156,820		
0012 Instructional Resources & Media Services	238,678		
0013 Curriculum & Staff Development	1,130,810		
0021 Instructional Leadership	308,029		
0023 School Leadership	2,306,481		
0031 Guidance, Counseling, & Evaluation	1,133,363		
0032 Social Work Services	85,998		
0033 Health Services	426,290		
0034 Student Transportation	1,506,978		
0035 Food Service		2,293,193	
0036 Co-Curricular/Extra-Curricular Activities	1,136,365		
0041 General Administration	2,010,884		
0051 Plant Maintenance and Operations	4,228,333		
0052 Security & Monitoring Services	756,069		
0053 Data Processing Services	1,356,065		
0061 Community Services	8,900		
0071 Debt Services	100,494		4,527,594
0081 Facilities Acquisition & Instruction	0		
0091 Contracted Inst Srvcs Btw Public Schools			
0099 Other Intergovernmental Charges	622,800		
TOTAL EXPENDITURES	34,513,357	2,293,193	4,527,594
7915 Operational Transfer In		500	
8911 Operational Transfer Out	500		
PROJECTED NET ACTIVITY	<u>\$(1,696,859)</u>	<u>\$ -</u>	<u>\$ -</u>

Notes:

**During the 86th Legislative Session, the Texas Legislature passed House Bill (HB) 1495. This bill requires school districts to reflect in their proposed budget a line item specifically for expenditures for "directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action". The estimated amount budgeted in 2026-27 is \$1,018 compared to \$1,018 estimated to have been expended in 2025-26.*

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

2026-27 Budget:	\$2,400.00
2025-26 Expenditures (at the time of budget adoption)	\$1,548.02
Increase (Decrease) from Prior Year:	\$851.98

2026-27 Budget Summary



Growing Greatness
#GISDRidesTogether

Budget Adoption: August 31, 2026

This page was intentionally left blank.



August 31, 2026

Dear Distinguished Members of the Board of Trustees,

This report presents a summary of the 2026-27 budget as currently recommended by Gonzales Independent School District's administration for adoption. The budget described in this handout is the result of many hours of hard work by many individuals from campuses, departments, and administration.

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

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

We look forward to many more years of growing greatness!

In service,

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

Amanda Reed Smith
Chief Financial Officer

This page was intentionally left blank.

Introductory Section

2022-27 District Priorities:

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

Budgeting Process

The adoption of the budget is the culmination of many months of planning and decision-making to align resources with needs. Preparation of the district's 2026-27 budget began in August 2024 with the formation of a board-level advisory committee named "the finance committee". That committee was formed to support finding solutions to balance the general fund budget. That committee set a goal of having no greater than a \$2.5M deficit for the 2025-26 fiscal year. Then, in the Fall of 2024, district-level administration began studying trends and projecting average daily attendance - one of the main driving forces of the budget. To support this forecast, the district hired a third party to conduct a demographic study of the economic trends in the area, along with a 10-year student enrollment forecast. We then pressed on with the administration kicking off site-based decision budgeting in March 2026 with budget managers receiving budget development guidance and allocations (campus). Individual meetings were held as needed (i.e. principals and directors) to ensure district stakeholders were aligned and supported in reviewing their programs, budgets, requests for additional funds, and expenditure trends. Separate staffing meetings were held with each campus principal to ensure staffing levels at the campuses were sufficient to meet needs.

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

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

Summary of Proposed Budgets

Data as of August 15, 2026

GONZALES INDEPENDENT SCHOOL DISTRICT 2026 - 2027 PROPOSED BUDGET			
	FUND 199	FUND 240	FUND 599
REVENUES			
5700 Local Property Taxes	18,820,853		4,411,670
5700 Other Local Sources	1,060,141	192,320	22,840
5800 State Revenues	12,365,229	7,600	93,084
5900 Federal Sources	570,775	2,092,773	
TOTAL REVENUES	32,816,998	2,292,693	4,527,594
EXPENDITURES			
0011 Instruction	17,156,820		
0012 Instructional Resources & Media Services	238,678		
0013 Curriculum & Staff Development	1,130,810		
0021 Instructional Leadership	308,029		
0023 School Leadership	2,306,481		
0031 Guidance, Counseling, & Evaluation	1,133,363		
0032 Social Work Services	85,998		
0033 Health Services	426,290		
0034 Student Transportation	1,506,978		
0035 Food Service		2,293,193	
0036 Co-Curricular/Extra-Curricular Activities	1,136,365		
0041 General Administration	2,010,884		
0051 Plant Maintenance and Operations	4,228,333		
0052 Security & Monitoring Services	756,069		
0053 Data Processing Services	1,356,065		
0061 Community Services	8,900		
0071 Debt Services	100,494		4,527,594
0081 Facilities Acquisition & Instruction	0		
0091 Contracted Inst Svcs Btw Public Schools			
0099 Other Intergovernmental Charges	622,800		
TOTAL EXPENDITURES	34,513,357	2,293,193	4,527,594
7915 Operational Transfer In		500	
8911 Operational Transfer Out	500		
PROJECTED NET ACTIVITY	<u>\$(1,696,859)</u>	<u>\$ -</u>	<u>\$ -</u>

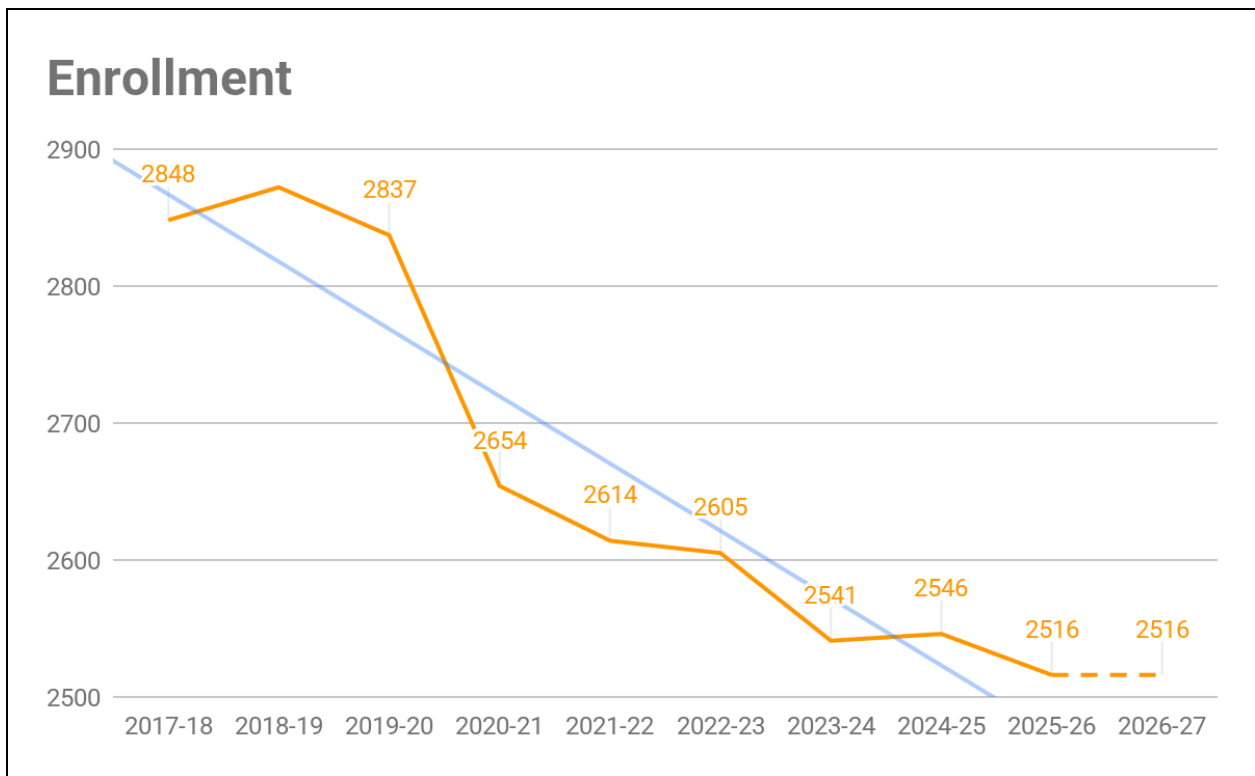
Historical Data

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

Enrollment

The chart below shows our historical October snapshot enrollment. It is important to look at enrollment to anticipate facility and staffing needs as well as property wealth estimation. As a result of the COVID-19 pandemic, enrollment has declined since the 2019-20 school year. Using summer 2026 registration numbers, the demographic study conducted in Fall 2024, and prior year trends, the district used 2,516 as the 2026-27 enrollment for planning purposes.

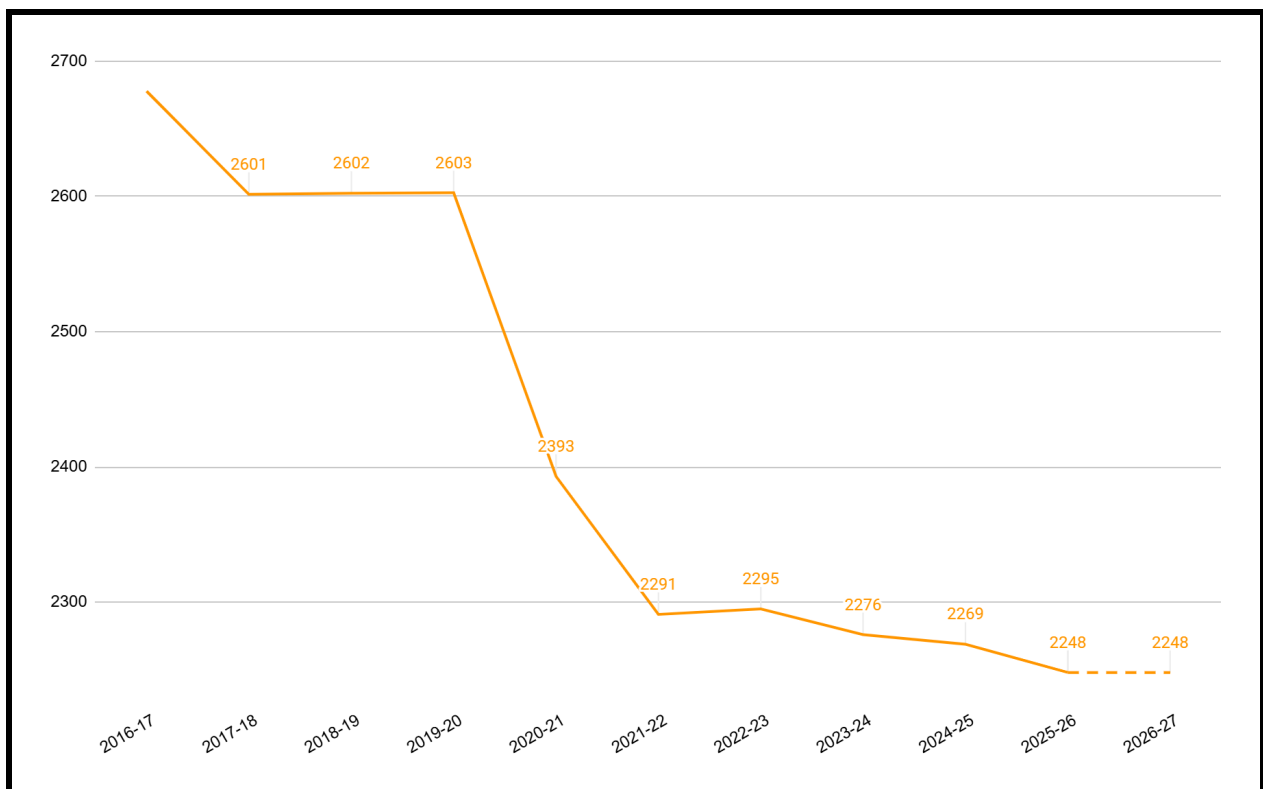
The blue line reflects the trend.



Average Daily Attendance (ADA)

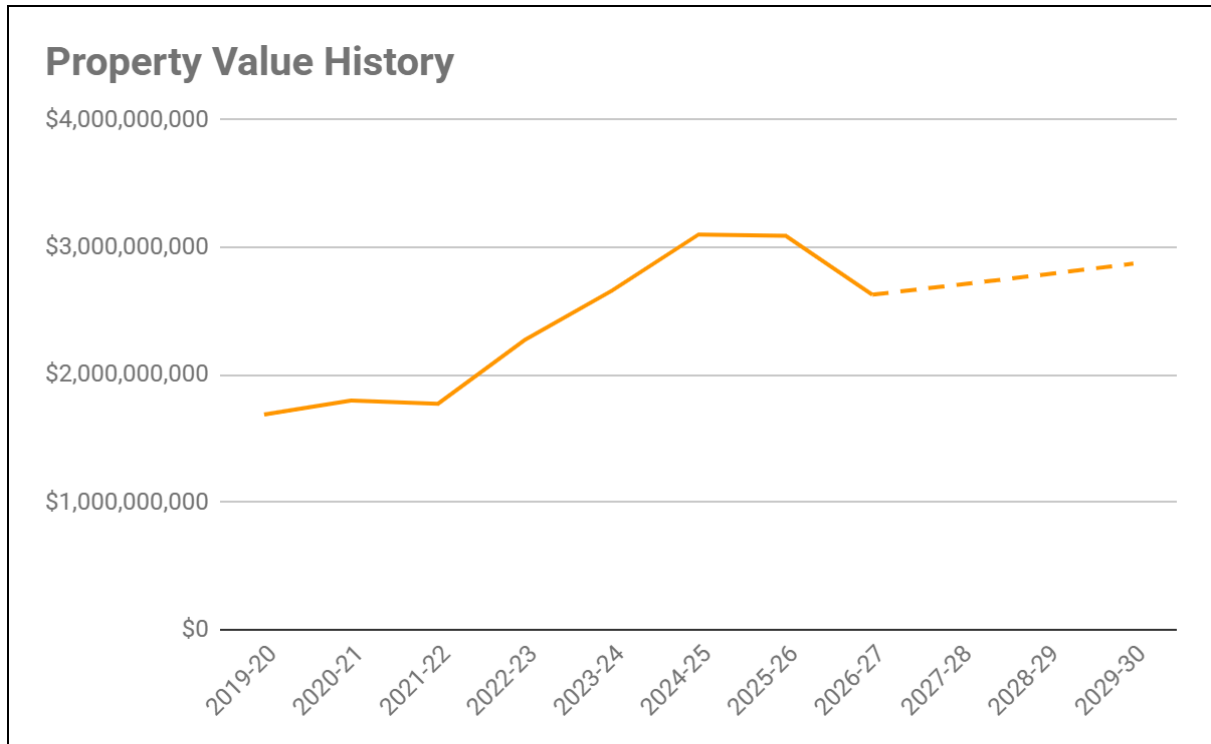
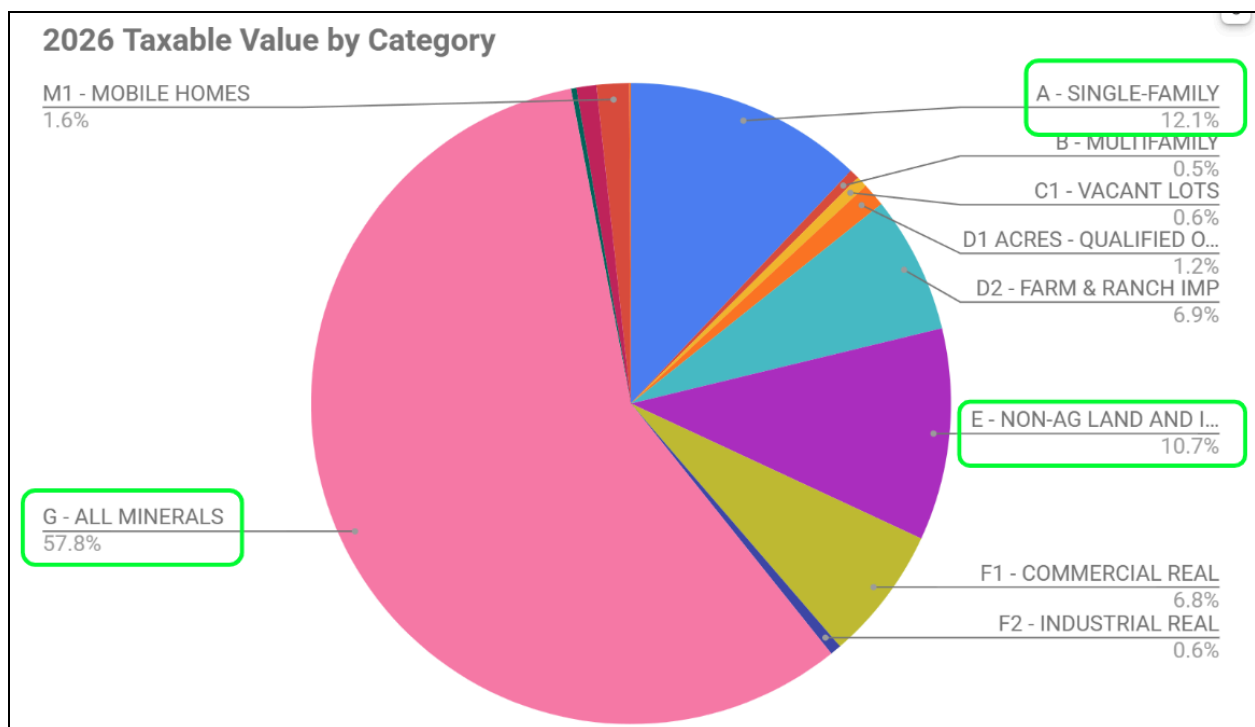
While enrollment is used for facilities planning, attendance is what is used to forecast state revenue. The state calculates our funding on average daily attendance (ADA). The chart below reflects the number of students we've had in attendance on average each day. Six years ago, on the heels of the COVID-19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

Due to the district's conservative budgeting approach as well as the recent trend, the administration has prepared the 2026-27 budget to assume no change to ADA from the 2025-26 school year actual rate.



Property Values

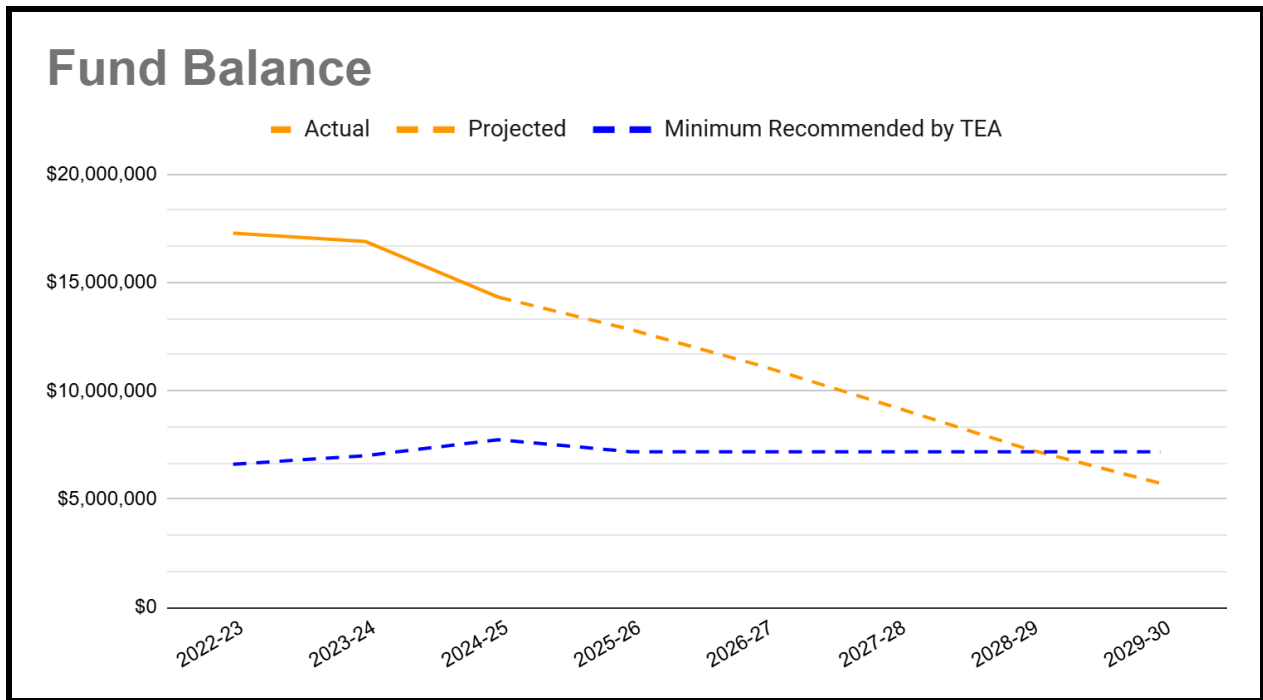
Due to fluctuations with Gonzales County mineral values and the 86th and 89th Texas Legislative sessions, the district's tax base has also varied over recent years. Since July 2025, values have decreased by approximately 15%. This is due to the legislature authorizing increases in the homestead exemption and the decline in local mineral values. Taxable values are projected to increase in the coming years. Minerals comprise over half of the district's tax base at 57.8% with single-family residences only 12.1%.



Fund Balance

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

As a result of collaborative efforts, the district has achieved that goal in recent years. As you can see in the chart below, the fund balance grew during the years of the Covid-19 pandemic when the district received ESSER federal stimulus money and is projected to subsequently decline as we work to balance the general fund budget once again. The district planned for this use of fund balance and, through a continued focus on expending funds in support of the strategic plan and a strategic integration of funding sources, the district anticipates being able to sustain a healthy level into the upcoming years.



General Fund (199)

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

Highlights / Changes from 2025-26

(Summary of the Proposed Budget found on Page 14)

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

Compensation Increases

The proposed budget includes a salary increase package designed to retain and recruit high-quality staff, as presented and approved at the August 2026 board meeting. The 2025 Texas Legislature mandated significant pay increases for teachers through the Teacher Retention Allotment. Those mandated increases continue and were included in the proposed budget.

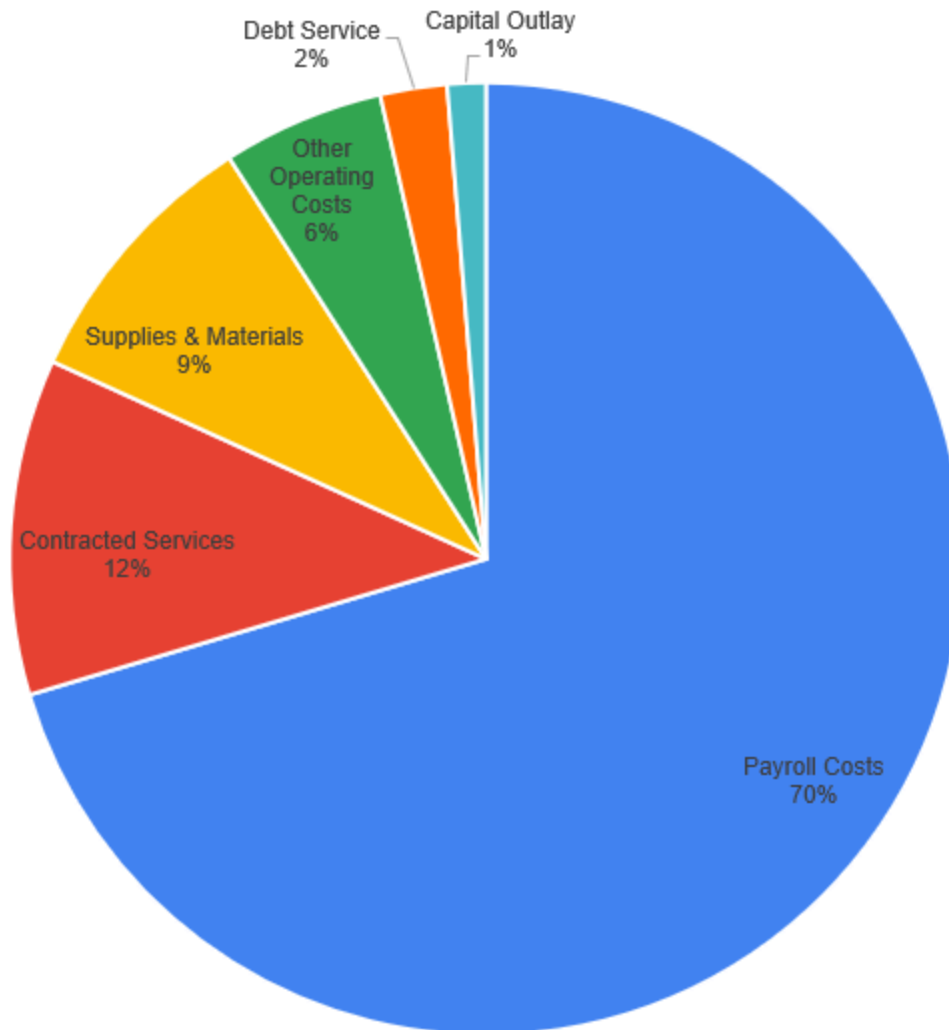
Personnel Changes (FTEs)

	2025-26	2026-27	Change	Notes
Central Admin	11	9	-2	<u>Added:</u> SpEd Director <u>Dissolved:</u> PEIMS Director, ExDir Special Prog, HR Director
Campus Admin	13	14	1	<u>Added:</u> CTE Associate Principal
Teachers/Lib/Trainer/Band & Athletic Directors	173.5	178.5	5	<u>Added:</u> 1st Grade Teacher, GNA Music Teacher, 2 JH Teachers, 3 ALC Teachers <u>Dissolved:</u> GPA Teacher, GNA Teacher
Aides / Clerical / Truancy	111	101	-10	<u>Added:</u> CTE Admin Asst, ALC Admin Asst, GNA Aide, PEIMS Specialist; ALC Aide <u>Dissolved:</u> Truancy Officer, GPA Registrar, 5 GPA Aides, GE Aide, 3 GNA Aides, JH Registrar, 2 JH Aides, ARD Specialist
Police Officers	5	5	0	
Instructional Coaches; ACE Site Coord; Prog Coord	18	19	1	<u>Added:</u> Campus Behavior Coordinator, PEIMS Coordinator, SpEd Coord, HR Coord <u>Dissolved:</u> JH Inst Coach, Talent Advisor Coordinator, EB/EC Coordinator
Counselors & Nurses	14	14	0	
Technology & Special Prog	21.5	21.5	0	
Cust/Maint/FS/Trans	97	102	5	<u>Added:</u> CTE Custodian, 4 CTE Bus Drivers, 2 Route Drivers <u>Dissolved:</u> DAEP Driver, DAEP Monitor
Total FTEs	464	464	0	

Expenditure Levels

The proposed expenditures budget for fiscal year 2026-27 is \$33,169,040. 70% of the budget is for salaries and benefits while the remaining 30% is budgeted for contracted services, supplies and materials, capital outlay, debt service, and other operating costs.

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



**GONZALES INDEPENDENT SCHOOL DISTRICT
2026 - 2027 PROPOSED BUDGET
GENERAL FUND**

data as of 8/15/2026

	2024-25 Actual	2025-26 Amended Budget	2026-27 Proposed Budget	Variance
REVENUES				
5700 Local Property Taxes	22,585,814	22,353,106	18,820,853	(3,532,253)
5700 Other Local Sources	1,202,244	1,052,573	1,060,141	7,568
5800 State Revenues	6,592,878	10,367,245	12,365,229	1,997,984
5900 Federal Sources	696,707	864,487	570,775	(293,712)
TOTAL REVENUES	31,077,643	34,637,411	32,816,998	(1,820,413)
EXPENDITURES				
0011 Instruction	16,083,800	17,753,223	17,156,820	-596,403
0012 Instructional Resources & Media Services	292,126	253,549	238,678	-14,871
0013 Curriculum & Staff Development	949,734	1,212,064	1,130,810	-81,254
0021 Instructional Leadership	469,619	347,641	308,029	-39,612
0023 School Leadership	1,921,461	2,094,962	2,306,481	211,519
0031 Guidance, Counseling, & Evaluation	881,066	1,383,535	1,133,363	-250,172
0032 Social Work Services	157,876	91,689	85,998	-5,691
0033 Health Services	389,192	449,726	426,290	-23,436
0034 Student Transportation	1,540,703	1,666,731	1,506,978	-159,753
0035 Food Service	10,398	540		-540
0036 Co-Curricular/Extra-Curricular Activities	1,267,171	1,820,384	1,136,365	-684,019
0041 General Administration	2,003,273	2,140,139	2,010,884	-129,255
0051 Plant Maintenance and Operations	4,143,687	4,326,023	4,228,333	-97,690
0052 Security & Monitoring Services	767,893	675,912	756,069	80,157
0053 Data Processing Services	1,277,188	1,909,439	1,356,065	-553,374
0061 Community Services	4,564	16,588	8,900	-7,688
0071 Debt Services	773,799	423,088	100,494	-322,594
0081 Facilities Acquisition & Instruction	129,872	175,939	0	-175,939
0091 Contracted Inst Svcs Btw Public Schools	0	0		0
0099 Other Intergovernmental Charges	576,906	607,600	622,800	15,200
	33,640,328	37,348,772	34,513,357	(2,835,415)
7912 Sale of Property				
7913 Capital Lease Proceeds	-	49,039		
8911 Operational Transfer Out	4	500	500	0
PROJECTED NET ACTIVITY	(2,562,689)	(2,662,822)	(1,696,859)	965,963

Food Service Fund (240)

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

The fiscal year 2026-27 Food Service Fund budget is proposed with a balanced budget.

GONZALES INDEPENDENT SCHOOL DISTRICT 2026 - 27 PROPOSED BUDGET FOOD SERVICE FUND				
	2024-25 Actual	2025-26 Amended Budget	2026-27 Proposed Budget	Variance
REVENUES				
5700 Other Local Sources	177,243	167,320	192,320	25,000
5800 State Revenues	7,447	7,500	7,600	100
5900 Federal Sources	2,060,860	2,081,232	2,092,773	11,541
TOTAL REVENUES	2,245,550	2,256,052	2,292,693	36,641
EXPENDITURES				
0035 Food Service	2,100,128	2,256,552	2,293,193	36,641
TOTAL EXPENDITURES	2,100,128	2,256,552	2,293,193	36,641
7915 Operational Transfer In	4	500	500	0
PROJECTED NET ACTIVITY	145,426	0	0	0
Fund Balance, Beginning	698,045	843,471	843,471	0
Fund Balance, Ending	843,471	843,471	843,471	0

Debt Service Fund (599)

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

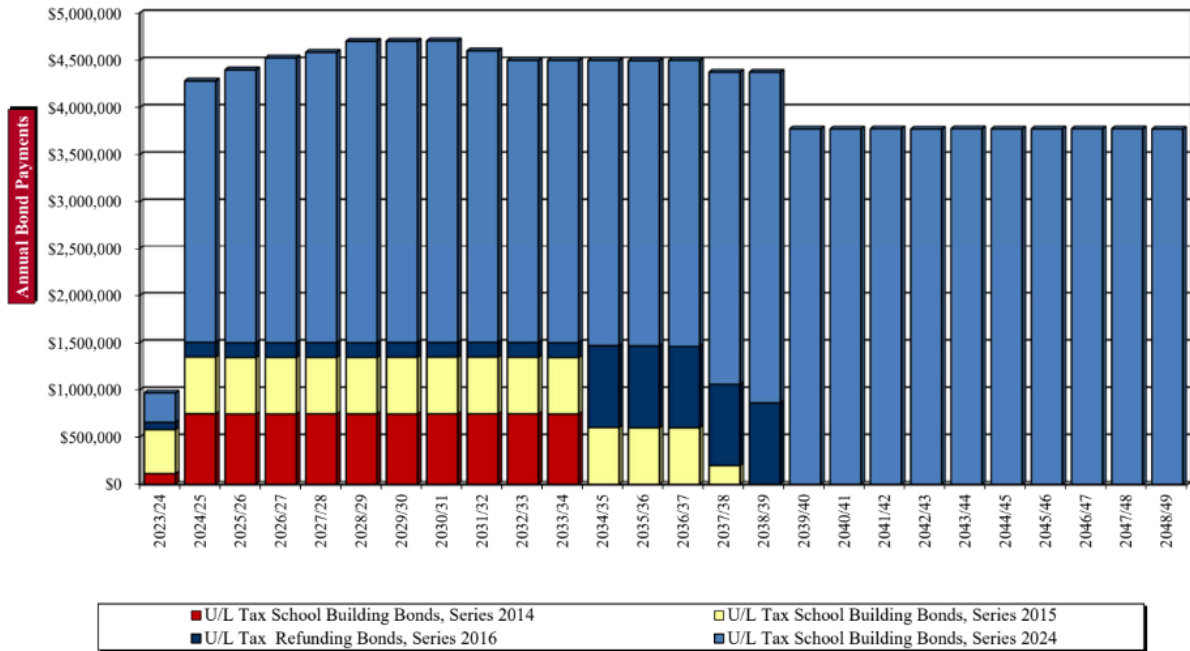
In 2013, voters authorized the district (via an election) to sell bonds. The bonds were sold as needed to minimize the amount of interest paid (4 issues all together). These proceeds were primarily used to open the Gonzales Primary Academy campus, add the student center and secure front office to the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

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

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

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

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



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

**GONZALES INDEPENDENT SCHOOL DISTRICT
2026-27 PROPOSED BUDGET
DEBT SERVICE FUND**

	2024-25 Actual	2025-26 Amended Budget	2026-27 Proposed Budget	Variance
REVENUES				
5700 Local Property Taxes	4,069,035	4,298,202	4,411,670	113,468
5700 Other Local Sources	88,985	51,000	22,840	(28,160)
5800 State Revenues	85,457	52,973	93,084	40,111
TOTAL REVENUES	4,243,477	4,402,175	4,527,594	125,419
EXPENDITURES				
0071 Debt Services	4,281,712	4,402,175	4,527,594	125,419
TOTAL EXPENDITURES	4,281,712	4,402,175	4,527,594	125,419
7916 Prem. or Disc. on Issuance of Bonds				
8949 Other Uses		-		0
PROJECTED NET ACTIVITY	(38,235)	0	0	0
Fund Balance, Beginning	897,644	859,409	859,409	0
Fund Balance, Ending	859,409	859,409	859,409	0

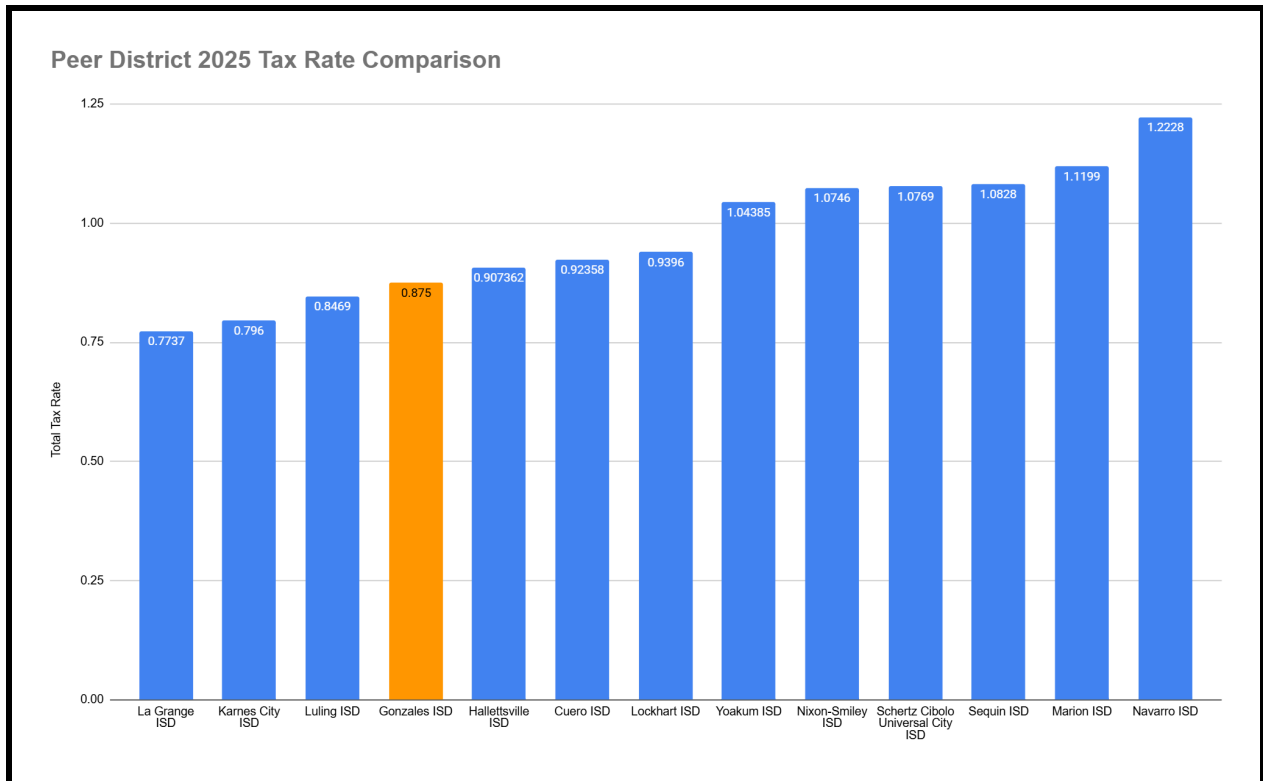
Tax Rate

The tax rate administration is recommending for adoption is:

M&O	\$0.7308
I&S	\$0.1786
Total Tax Rate	\$0.9094

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

The 2019 & 2023 legislative sessions had a large impact on the \$0.305 decrease in total tax rate the district will have experienced in the most recent seven years. House Bill 3 and Senate Bill 2 both mandated districts compress their maintenance and operations (M&O) tax rates as a means of lowering the dependency on local property taxes for financing public education. As a result, the maximum M&O rate Gonzales ISD can adopt is \$0.7308. The administration recommends adopting the maximum M&O tax rate allowed by law to ensure maximum state funding is received.

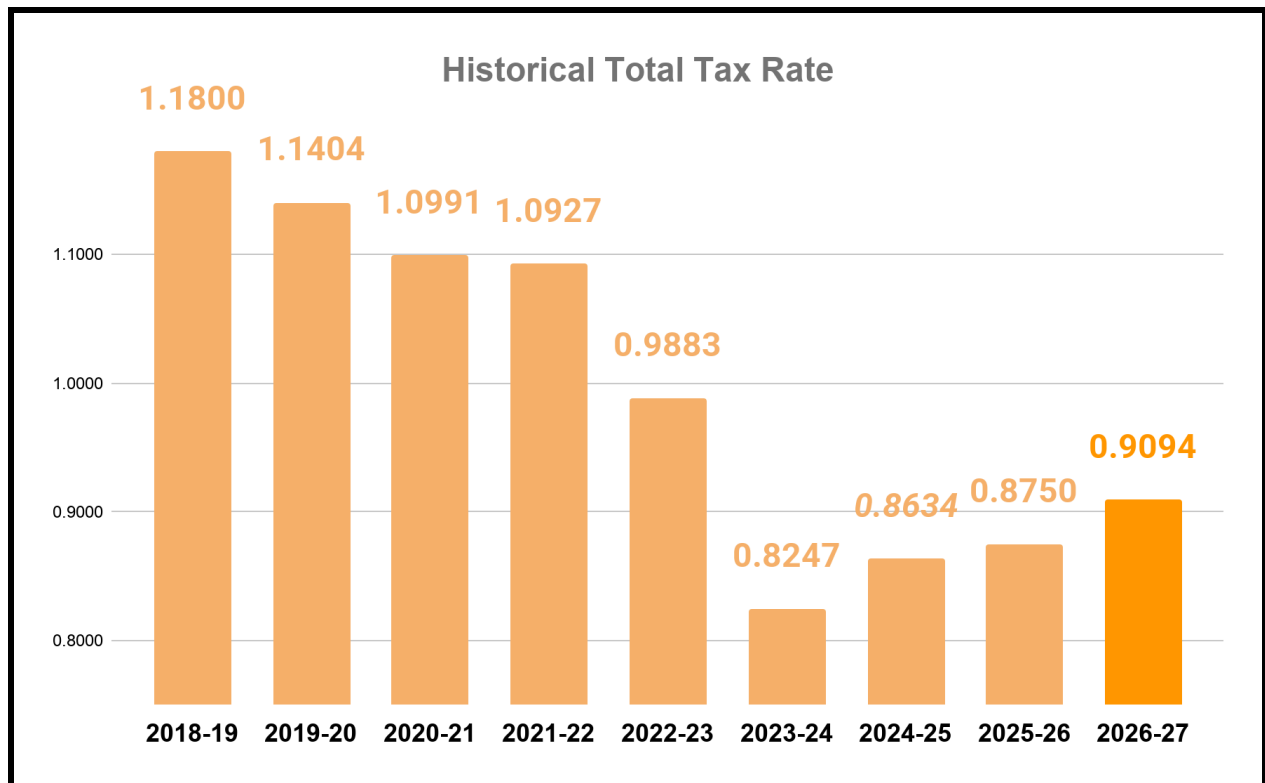


**Gonzales Independent School District
Historical Property Tax Rates
Per \$100 Valuation**

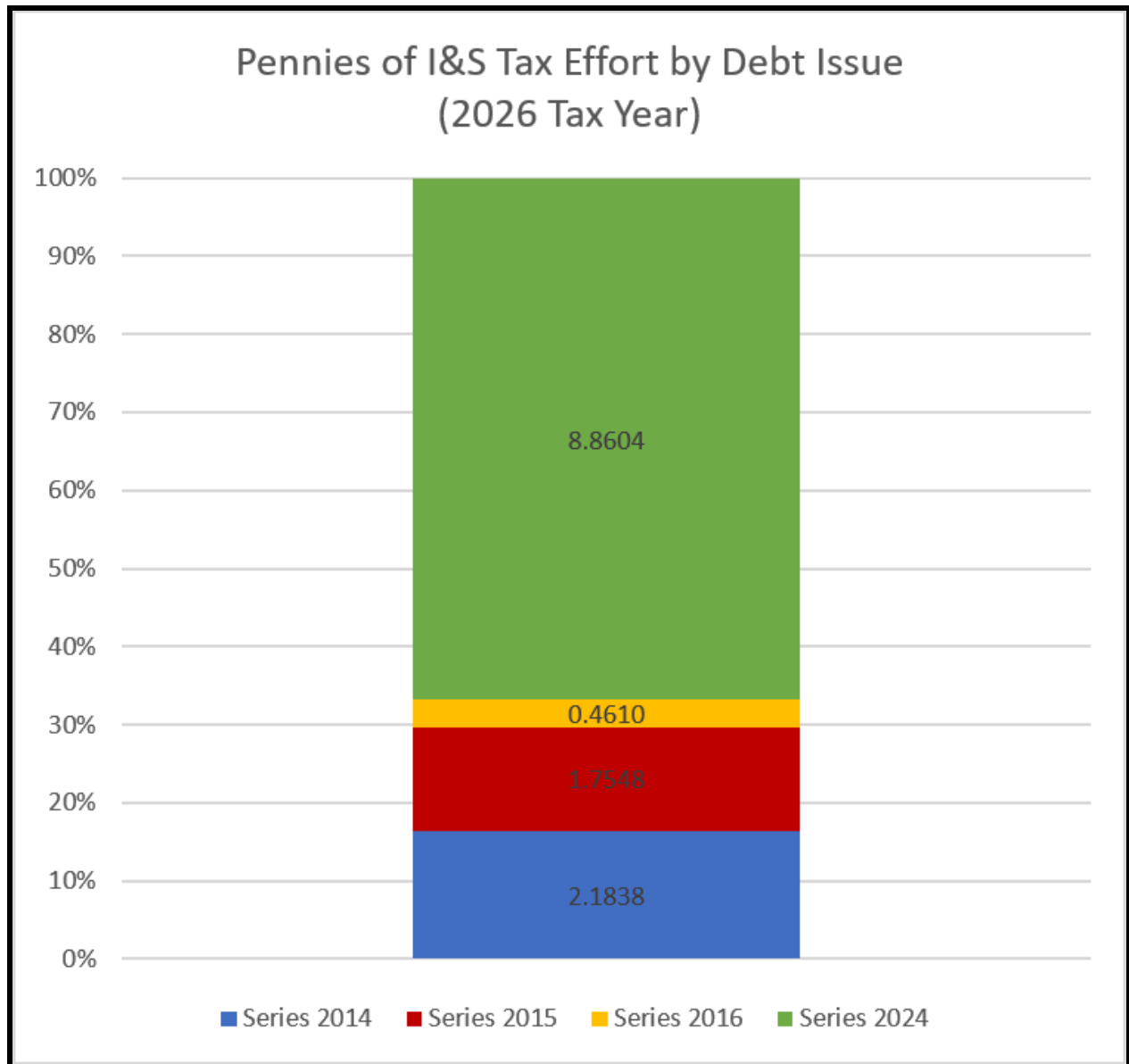
Fiscal Year	Maintenance & Operations Rate	Interest & Sinking Rate	Total Tax Rate
2026-27	0.7308	0.1786	0.9094
2025-26	0.7308	0.1442	0.8750
2024-25	0.7308	0.1326	0.8634
2023-24	0.7331	0.0916	0.8247
2022-23	0.9185	0.0698	0.9883
2021-22	1.0092	0.0835	1.0927
2020-21**	1.0092	0.0899	1.0991
2019-20**	1.0440	0.0964	1.1404
2018-19*	1.1324	0.0476	1.1800
2017-18	1.0400	0.1200	1.1600
2016-17	1.0400	0.1400	1.1800
2015-16	1.0400	0.1233	1.1633
2014-15	1.0400	0.0848	1.1248
2013-14	0.9357	0.0320	0.9677
2012-13	0.9357	0.0367	0.9724

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

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



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





Board of Trustees

Justin Schwausch
President

Josie Smith-Wright
Vice President

Ashley Molina
Secretary

Naomi Brown

Jami Owens

D'Anna Robinson

Gloria Torres

GISD School Board Agenda Information Sheet
August 31, 2026

ACTION ITEM

SUBJECT: Discuss and Consider Action on the Ordinance to Set the Tax Rate for Tax Year 2026

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

RATIONAL SUMMARY: The required notice was published in the newspaper on August 13, 2026.

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

SUPERINTENDENT'S RECOMMENDATION: Approve

SAMPLE MOTION: *"I move that the property tax rate be adopted at a rate of \$0.9094. This tax rate is comprised of \$0.7308 for the purpose of funding maintenance and operation expenditures and \$0.1786 to service the district's debt."*



2026 Tax Rate Calculation Worksheet

Form 50-859

School Districts without Chapter 313 and JETI Agreements

GONZALES INDEPENDENT SCHOOL DISTRICT

School District's Name

830-672-2841

Phone (area code and number)

427 St George Ste 100, Gonzales, Texas 78629

www.co.gonzales.tx.us

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

School District's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for **school districts without Tax Code Chapter 313 or Government Code Chapter 403, Subchapter T, Texas Jobs, Energy, Technology, and Innovation Act (JETI) agreements only**. School districts that have a Chapter 313 or JETI agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 and JETI Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

All other taxing units should use Comptroller Form 50-856 *Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.¹ Source materials must contain data for all worksheets used.

Insert hyperlink:

<https://gonzalescountytax.org/home/Custom?custurl=/home/TNTData/>

SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). ²	\$ 3,071,184,560
2.	Prior year tax ceilings. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ³	\$ 75,759,224
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,995,425,336
4.	Prior year total adopted tax rate.	\$ 0.8750 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced prior year appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ⁴	\$ 0

¹ Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(14)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: – \$ 0 C. Prior year undisputed value. Subtract B from A. ⁵	\$ 0
7.	Prior year Chapter 42-related adjusted values. Add Line 5 and 6.	\$ 0
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,995,425,336
9.	Prior year taxable value of property in territory the school deannexed after Jan. 1, of the prior year. Enter the prior year value of property in deannexed territory. ⁶	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 99,410 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: ... + \$ 37,521,924 C. Value loss. Add A and B. ⁷	\$ 37,621,334
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified in the current year for the first time; do not use properties that qualified in the prior year. A. Prior year market value. \$ 769,950 B. Current year productivity or special appraised value: – \$ 6,880 C. Value loss. Subtract B from A. ⁸	\$ 763,070
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 38,384,404
13.	Adjusted prior year taxable value. Subtract Line 12 from Line 8.	\$ 2,957,040,932
14.	Adjusted prior year total levy. Multiply Line 4 by Line 13 and divide by \$100.	\$ 25,874,108
15.	Taxes refunded for years preceding prior year. Enter the amount of taxes refunded by the district for tax years preceding the prior year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 46,513
16.	Adjusted prior year levy with refunds. Add Line 14 and Line 15. ¹⁰ Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in the prior year from the result.	\$ 25,920,621

⁵ Tex. Tax Code §26.012(13)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.012(15)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
17.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values. ¹² \$ 2,628,026,539 B. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 C. Total current year value. Subtract B from A.	\$ 2,628,026,539
18.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 2,217,690 B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. ¹⁵ + \$ 0 C. Total value under protest or not certified. Add A and B.	\$ 2,217,690
19.	Current year tax ceilings. Enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. ¹⁶	\$ 96,161,294
20.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 6. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
21.	Current year total taxable value. Add Lines 17C and 18C. Subtract Lines 19 and 20. ²⁰	\$ 2,534,082,935
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed by the school district.	\$ 0
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, of the prior year, and be located in a new improvement.	\$ 44,489,629
24.	Total adjustments to the current year taxable value. Add lines 22 and 23.	\$ 44,489,629
25.	Adjusted current year taxable value. Subtract line 24 from line 21.	\$ 2,489,593,306
26.	Current year NNR tax rate. Divide line 16 by line 25 and multiply by \$100.	\$ 1.0411 /\$100

¹¹ Tex. Tax Code §§26.012 and 26.04(c-2)¹² Tex. Tax Code §26.012(6)¹³ Tex. Tax Code §26.01(c) and (d)¹⁴ Tex. Tax Code §26.01(c)¹⁵ Tex. Tax Code §26.01(d)¹⁶ Tex. Tax Code §26.012(6)(B)¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)¹⁸ Tex. Tax Code §26.012(1-a)¹⁹ Tex. Tax Code §26.04(d-3)²⁰ Tex. Tax Code §26.012(6)

Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.²¹

SECTION 2: Maximum Compressed, Enrichment and Debt Tax Rate Worksheet

This section calculates three components of the voter-approval tax rate:

- Maximum Compressed Tax Rate (MCR):** A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.²²
- Enrichment Tax Rate:**²³ A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression.²⁴
- Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward the school district's debt service for the current year.²⁵ This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.²⁶

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election.²⁷ Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit*.²⁸ Districts should review information from TEA when calculating their voter-approval tax rate.

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
27.	Current year maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. ²⁹	\$ 0.6169 /\$100
28.	Current year enrichment tax rate. Enter the greater of A and B. ³⁰ A. Enter the district's prior year enrichment tax rate \$ 0.1139 /\$100 B. \$0.05 per \$100 of taxable value \$ 0.0500 /\$100	\$ 0.1139 /\$100
29.	Current year maintenance and operations (M&O) tax rate. Add Lines 27 and 28. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. ³¹	\$ 0.7308 /\$100
30.	Total current year debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that: (1) Are paid by property taxes; (2) Are secured by property taxes; (3) Are scheduled for payment over a period longer than one year; and (4) Are not classified in the school district's budget as M&O expenses. A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ³² Enter debt amount: \$ 4,527,594 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0 C. Subtract state aid received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. - \$ 0 D. Adjust debt: Subtract B and C from A.	\$ 4,527,594

²¹ Tex. Tax Code §26.08(n)

²² Tex. Edu. Code §48.2551(a)(3)

²³ Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032

²⁴ Tex. Edu. Code §48.202(a-1)(2)

²⁵ Tex. Tax Code §26.012(3)

²⁶ Tex. Edu. Code §45.0021(a)

²⁷ Tex. Edu. Code §11.184(b)

²⁸ Tex. Edu. Code §11.184(b-1)

²⁹ Tex. Edu. Code §48.255, 48.2551(b)(1) and (b)(2)

³⁰ Tex. Tax Code §26.08(n)(2)

³¹ Tex. Edu. Code §45.003(d)

³² Tex. Tax Code §26.012(7)

Line	MCR, Enrichment and Debt Tax Rate Worksheet	Amount/Rate
31.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³³	\$ 0
32.	Adjusted current year debt. Subtract line 31 from line 30D.	\$ 4,527,594
33.	Current year anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³⁴ A. Enter the current year anticipated collection rate certified by the collector. ³⁵ 100.00 % B. Enter the prior year actual collection rate 98.47 % C. Enter the 2024 actual collection rate 98.97 % D. Enter the 2023 actual collection rate 99.31 %	100.00 %
34.	Current year debt adjusted for collections. Divide Line 32 by Line 33. Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in the current year to the result.	\$ 4,527,594
35.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,534,082,935
36.	Current year debt rate. Divide Line 34 by Line 35 and multiply by \$100.	\$ 0.1786 /\$100
37.	Current year voter-approval tax rate. Add Lines 29 and 36. If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 29 and 36. ³⁶	\$ 0.9094 /\$100

SECTION 3: Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The school district shall provide its tax assessor with a copy of the letter. ³⁸	\$ 0
39.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,534,082,935
40.	Additional rate for pollution control. Divide line 38 by line 39 and multiply by \$100.	\$ 0.0000 /\$100
41.	Current year voter-approval tax rate, adjusted for pollution control. Add line 37 and line 40.	\$ 0.9094 /\$100

SECTION 4: Prior Year Disaster Tax Rate Adjustment

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. ³⁹ As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
42.	Prior year adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.8750 /\$100
43.	Prior voter-approval tax rate. If the school district adopted a tax rate above the prior year voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100

³³ Tex. Tax Code §§26.012(10) and 26.04(b)

³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

³⁵ Tex. Tax Code §26.04(b)

³⁶ Tex. Tax Code §26.08(g)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

³⁹ Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
44.	Increase in the prior year tax rate due to disaster (disaster pennies). Subtract Line 43 from Line 42.	\$ 0.0000 /\$100
45.	Current year voter-approval tax rate, adjusted for prior year disaster. Subtract Line 44 from one of the following lines (as applicable): Line 37 or Line 41 (school districts with pollution control).	\$ 0.9094 /\$100

SECTION 5: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue Tax Rate. \$ 1.0411 /\$100

Enter the current year NNR tax rate from Line 26.

Voter-Approval Tax Rate \$ 0.9094 /\$100

As applicable, enter the current year voter-approval tax rate from Line 37, Line 41 or Line 45. Indicate the line number used: 37

SECTION 6: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in Line 20 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 7: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.⁴⁰

**print
here** ➡

Crystal Cedillo

Printed Name of School District Representative

**sign
here** ➡


School District Representative

August 4, 2026
Date

⁴⁰ Tex. Tax Code §26.04(c)

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

August 31, 2026

On this date, we, the Board of Trustees of the Gonzales Independent School District, hereby levy or set the tax rate on \$100 valuation for the District for the tax year 2026 at a total tax rate of \$0.9094, to be assessed and collected by the duly specified assessor and collector as follows:

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

\$0.1786 for the purpose of payment of principal and interest on debts;

Such taxes are to be assessed and collected by the tax officials designated by the District.

Adopted this 31st day of August 2026, by the Board of Trustees.

Signed: _____
President, Board of Trustees

Attest: _____
Secretary, Board of Trustees



Board of Trustees

Justin Schwausch
President

Josie Smith-Wright
Vice President

Ashley Molina
Secretary

Naomi Brown

Gloria Torres

D'Anna Robinson

Jami Owens

GISD School Board Agenda Information Sheet
August 31, 2026

REPORT ITEM

SUBJECT: Update to Apache Stadium

ADMINISTRATOR RESPONSIBLE: Casey Sledge, Region XIII/Sledge Engineering; Dr. Dana Arreola, Superintendent of Schools

RATIONAL SUMMARY: Updates to Apache Stadium

SUPERINTENDENT'S RECOMMENDATION: N/A

SAMPLE MOTION: N/A





The GISD School Board Agenda Information Sheet
August 31, 2026

Board of Trustees

Justin Schwausch
President

Josie Smith-Wright
Vice President

Ashley Molina
Secretary

Naomi Brown

D'Anna Robinson

Jami Owens

Gloria Torres

Adjourn to Closed Session
Under Texas Government Code Chapter 551

The board will recess this open session and convene in a closed meeting to discuss items on the agenda. The Board may conveniently meet in such closed or Executive Session or meeting, concerning any and all subjects and for any and all purposes permitted by Texas Government Code chapter 551, including, but not limited to:

Section 551.071: Consultation with Attorney;

Section 551.072: Deliberation Regarding Real Property;

Section 551.073: Deliberation Regarding Prospective Gift;

Section 551.074: Personnel Matters; Deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee: Closed Meeting.

Section 551.076: Deliberation Regarding Security Devices;

Section 551.082: School Children; School District Employees; Disciplinary Matter or Complaint

Section 551.083: Certain School Boards; Meeting Regarding Consultation with Representative of Employee Group

Section 551.084: Investigation; Exclusion of witnesses from a hearing.

No voting will take place in the closed meeting. Any action the board wishes to take as a result of discussions in a closed session will take place after the board reconvenes in an open meeting. Today's date is _____ and it is _____ p.m./am

ADMINISTRATOR RESPONSIBLE:

RATIONAL SUMMARY: Personnel Matters

Personnel matters are as follows:

A. Personnel

