

Budget & Tax Rate Adoption  
Monday, August 28, 2023 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:** Justin Schwausch
  - 1.C. Pledge  
**Presenter:** Sandra Gorden
  - 1.D. Mission Statement  
**Presenter:** Gloria Torres
2. Public Comments  
**Presenter:** Board President
3. New Business/Action Items
  - 3.A. Consent Agenda  
**Presenter:** Board President
    - 3.A.1. Budget Amendments:
  - 3.B. Discuss and Consider Action to Adopt the 2023-2024 Budget  
**Presenter:** Dr. Elmer Avellaneda, Superintendent of Schools; Amanda Smith, Chief Financial Officer
  - 3.C. Discuss and Consider Action to Approve the Ordinance to Set the Tax Rate for Tax Year 2023  
**Presenter:** Dr. Elmer Avellaneda, Superintendent of Schools; Amanda Smith, Chief Financial Officer
4. Adjourn to Closed Session: Under Texas Government Code Chapter 551, The board will recess this open session and convene in a closed meeting to discuss items on the agenda. The board may conveniently meet in such a closed or executive session or meeting, concerning any and all subjects and for any and all purposes permitted by Texas government code Chapter 551:  
**Presenter:** Board President
  - 4.A. Personnel
5. Reconvene to Open Session  
**Presenter:** Board President
6. Adjourn  
**Presenter:** Board President



Board of Trustees

Ross Hendershot, III  
President

Justin Schwausch  
Vice President

Josie Smith-Wright  
Secretary

Sandra Gorden

D'Anna Robinson

Ashley Molina

Gloria Torres

GISD School Board Agenda Information Sheet  
August 28, 2023

**SUBJECT:** Public Comments

**RATIONAL SUMMARY:**

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

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

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

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

  
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GREATNESS**

 **ur Students.**  **ur Future.**



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GISD School Board Agenda Information Sheet  
August 28, 2023

### **ACTION ITEM**

**SUBJECT:** Discuss and Consider Action to Approve the Consent Agenda

**ADMINISTRATOR RESPONSIBLE:** Dr. Elmer Avellaneda, Superintendent of Schools

#### **RATIONAL SUMMARY:**

##### **A. Budget Amendments**

**SUPERINTENDENT'S RECOMMENDATION: APPROVE**

**MOTION:** *I move that the Board approve the consent agenda, as presented.*



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**2022-23 Proposed Budget Revision  
General Operating Fund  
Special Board Meeting - August 28, 2023**

	<b>Current Budget</b>	<b>Proposed Amendment</b>	<b>Proposed Revised Budget</b>
<b>REVENUES</b>			
5700 Local Property Taxes	20,679,020		20,679,020
5700 Other Local Sources	269,199		269,199
5800 State Revenues	6,591,444		6,591,444
5900 Federal Sources	1,102,384		1,102,384
<b>TOTAL REVENUES</b>	<b>28,642,047</b>	<b>0</b>	<b>28,642,047</b>
<b>EXPENDITURES</b>			
0011 Instruction	14,768,689		14,768,689
0012 Instructional Resources & Media Services	160,713	5,000	165,713
0013 Curriculum & Staff Development	746,357	(60,000)	686,357
0021 Instructional Leadership	268,767	30,000	298,767
0023 School Leadership	1,639,030	5,000	1,644,030
0031 Guidance, Counseling, & Evaluation	1,059,845	60,000	1,119,845
0032 Social Work Services	1,152	(500)	652
0033 Health Services	378,364	30,000	408,364
0034 Student Transportation	1,399,415	(100,000)	1,299,415
0035 Food Services	6,000	8,000	14,000
0036 Co-Curricular/Extra-Curricular Activities	1,061,597	60,000	1,121,597
0041 General Administration	1,958,281		1,958,281
0051 Plant Maintenance and Operations	4,924,485		4,924,485
0052 Security & Monitoring Services	500,455		500,455
0053 Data Processing Services	1,120,585	(7,500)	1,113,085
0061 Community Services	129,608	(30,000)	99,608
0071 Debt Services	809,576		809,576
0081 Facilities Acquisition & Instruction	207,242		207,242
0099 Other Intergovernmental Charges	512,060		512,060
<b>TOTAL EXPENDITURES</b>	<b>31,652,221</b>	<b>0</b>	<b>31,652,221</b>
7911 Capital -Related Debt Issue			
7913 Capital Lease Proceeds	354,600		354,600
7915 Operational Transfer In			0
8911 Operational Transfer Out	500		500
<b>NET ACTIVITY</b>	<b>(2,656,074)</b>	<b>0</b>	<b>(2,656,074)</b>

*Notes:*

Move existing budget between various functions at fiscal year end

**2022-23 Proposed Budget Revision  
Food Service Fund  
Special Board Meeting - August 28, 2023**

	<u>Current Budget</u>	<u>Proposed Amendment</u>	<u>Proposed Revised Budget</u>
<b>REVENUES</b>			
5700 Other Local Sources	114,859		114,859
5800 State Revenues	7,000		7,000
5900 Federal Sources	<u>1,661,236</u>	<u>50,000</u>	<u>1,711,236</u>
<b>TOTAL REVENUES</b>	<b>1,783,095</b>	<b>50,000</b>	<b>1,833,095</b>
<b>EXPENDITURES</b>			
0035 Food Services	<u>1,893,595</u>	<u>50,000</u>	<u>1,943,595</u>
<b>TOTAL EXPENDITURES</b>	<b>1,893,595</b>	<b>50,000</b>	<b>1,943,595</b>
7915 Operational Transfer In	500		500
8911 Operational Transfer Out			0
<b>NET ACTIVITY</b>	<u><b>(110,000)</b></u>	<u><b>0</b></u>	<u><b>(110,000)</b></u>

*Notes:*

Move existing budget between various functions at fiscal year end



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GISD School Board Agenda Information Sheet  
August 28, 2023

### **ACTION ITEM**

**SUBJECT:** Discuss and Consider Action to Adopt the 2023-24 Budget

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

**RATIONAL SUMMARY:** No later than August 31<sup>st</sup>, 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.

**ADMINISTRATION'S RECOMMENDATION:** Approve and adopt

### **SAMPLE MOTIONS:**

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."*



Our Students. Our Future.

**GONZALES INDEPENDENT SCHOOL DISTRICT  
2023 - 2024 PROPOSED BUDGET**

	<u>FUND 199</u>	<u>FUND 240</u>	<u>FUND 599</u>
<b>REVENUES</b>			
5700 Local Property Taxes	20,030,181		2,563,332
5700 Other Local Sources	903,300	123,863	50,040
5800 State Revenues	8,069,636	7,000	7,754
5900 Federal Sources	632,469	1,967,887	
<b>TOTAL REVENUES</b>	<b>29,635,586</b>	<b>2,098,750</b>	<b>2,621,126</b>
<b>EXPENDITURES</b>			
0011 Instruction	16,014,806		
0012 Instructional Resources & Media Services	281,795		
0013 Curriculum & Staff Development	569,394		
0021 Instructional Leadership	524,292		
0023 School Leadership	1,853,791		
0031 Guidance, Counseling, & Evaluation	935,517		
0032 Social Work Services	78,345		
0033 Health Services	412,113		
0034 Student Transportation	1,434,811		
0035 Food Service	15,000	2,099,250	
0036 Co-Curricular/Extra-Curricular Activities	1,296,622		
0041 General Administration	2,003,953		
0051 Plant Maintenance and Operations	4,448,387		
0052 Security & Monitoring Services	660,547		
0053 Data Processing Services	1,047,766		
0061 Community Services	11,050		
0071 Debt Services	751,496		2,621,126
0091 Contracted Inst Services Btw Public Schools	314,527		
0099 Other Intergovernmental Charges	514,828		
<b>TOTAL EXPENDITURES</b>	<b>33,169,040</b>	<b>2,099,250</b>	<b>2,621,126</b>
7915 Operational Transfer In		500	
8911 Operational Transfer Out	500		
<b>PROJECTED NET ACTIVITY</b>	<b><u>\$(3,533,954)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

*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 2023-24 is \$1,018 compared to \$1,135 estimated to have been expended in 2022-23.*

*\*\*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.*

<i>2023-24 Budget:</i>	<i>\$4,000.00</i>
<i>2022-23 Expenditures (at the time of budget adoption)</i>	<i>\$1,841.25</i>
<i>Increase (Decrease) from Prior Year:</i>	<i>\$2,158.75</i>

# 2023-24 Budget Summary



**Growing Greatness**  
**#OurStudentsOurFuture**

Budget Adoption: August 28, 2023

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# GISD



## Financial Services

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August 28, 2023

Dear Distinguished Members of the Board of Trustees,

This report presents a summary of the 2023-24 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,



Amanda Reed Smith  
Chief Financial Officer

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## **Introductory Section**

### **2022-27 District Priorities:**

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

### **Budgeting Process**

The adoption of the budget is the culmination of many months of planning and decision-making to align resources with needs. Preparation of the district's 2023-24 budget began in the Fall of 2022 when district-level administration began studying trends and projecting average daily attendance - one of the main driving forces of the budget. We pressed on with the administration kicking off site-based decision budgeting in April with budget managers receiving budget development guidance and allocations (campus) as well as an overview and training on the zero-based budgeting method (departments). Individual meetings were held as-needed (i.e. principals and directors) to ensure district stakeholders were aligned and supported in reviewing their programs, budgets, requests for additional funds, and expenditure trends. Separate staffing meetings were held with each campus principal to ensure staffing levels at the campuses were sufficient to meet needs.

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

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

## Summary of Proposed Budgets

Data as of August 20, 2023

<b>GONZALES INDEPENDENT SCHOOL DISTRICT 2023 - 2024 PROPOSED BUDGET</b>			
	<u>FUND 199</u>	<u>FUND 240</u>	<u>FUND 599</u>
<b>REVENUES</b>			
5700 Local Property Taxes	20,030,181		2,563,332
5700 Other Local Sources	903,300	123,863	50,040
5800 State Revenues	8,069,636	7,000	7,754
5900 Federal Sources	632,469	1,967,887	
<b>TOTAL REVENUES</b>	<b>29,635,586</b>	<b>2,098,750</b>	<b>2,621,126</b>
<b>EXPENDITURES</b>			
0011 Instruction	16,014,806		
0012 Instructional Resources & Media Services	281,795		
0013 Curriculum & Staff Development	569,394		
0021 Instructional Leadership	524,292		
0023 School Leadership	1,853,791		
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0032 Social Work Services	78,345		
0033 Health Services	412,113		
0034 Student Transportation	1,434,811		
0035 Food Service	15,000	2,099,250	
0036 Co-Curricular/Extra-Curricular Activities	1,296,622		
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0071 Debt Services	751,496		2,621,126
0091 Contracted Inst Services Btw Public Schools	314,527		
0099 Other Intergovernmental Charges	514,828		
<b>TOTAL EXPENDITURES</b>	<b>33,169,040</b>	<b>2,099,250</b>	<b>2,621,126</b>
7915 Operational Transfer In		500	
8911 Operational Transfer Out	500		
<b>PROJECTED NET ACTIVITY</b>	<b><u>\$(3,533,954)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>

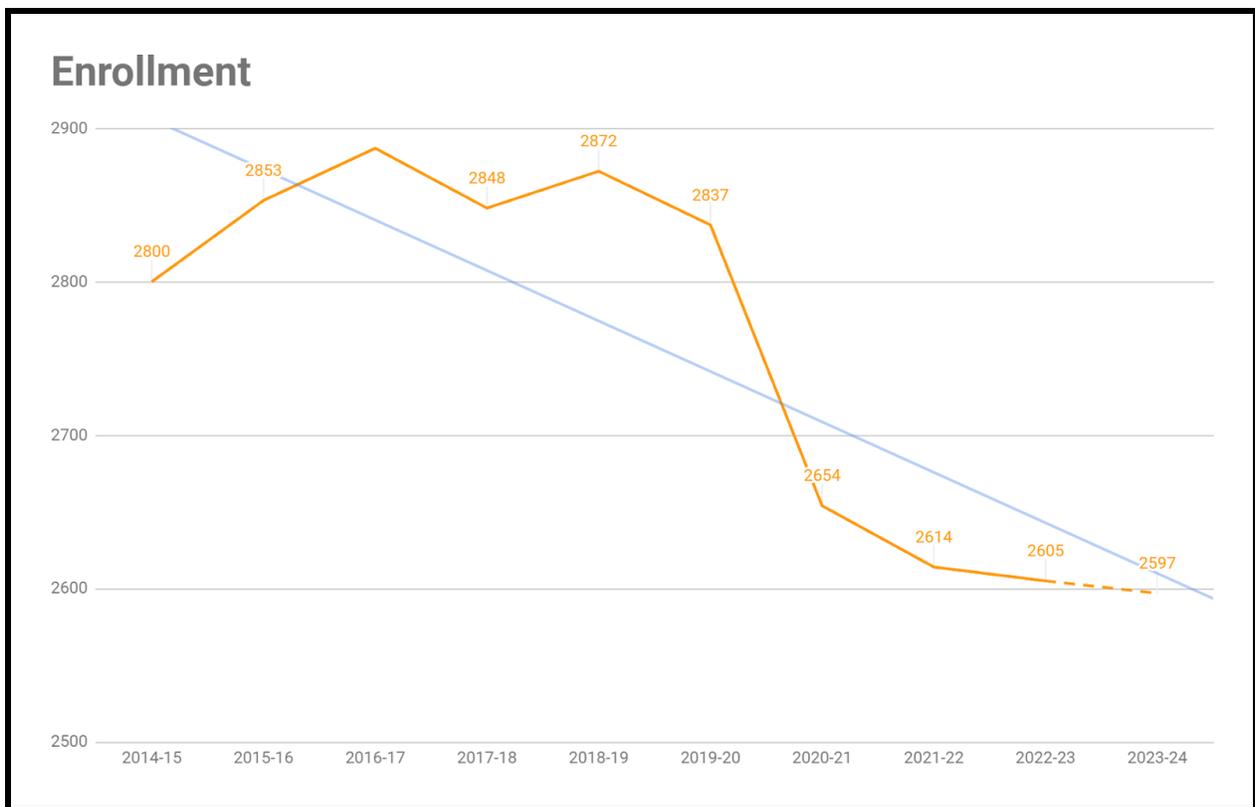
## Historical Data

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 2023 registration numbers and prior year trends, the district used 2,597 as the 2023-24 enrollment for planning purposes.

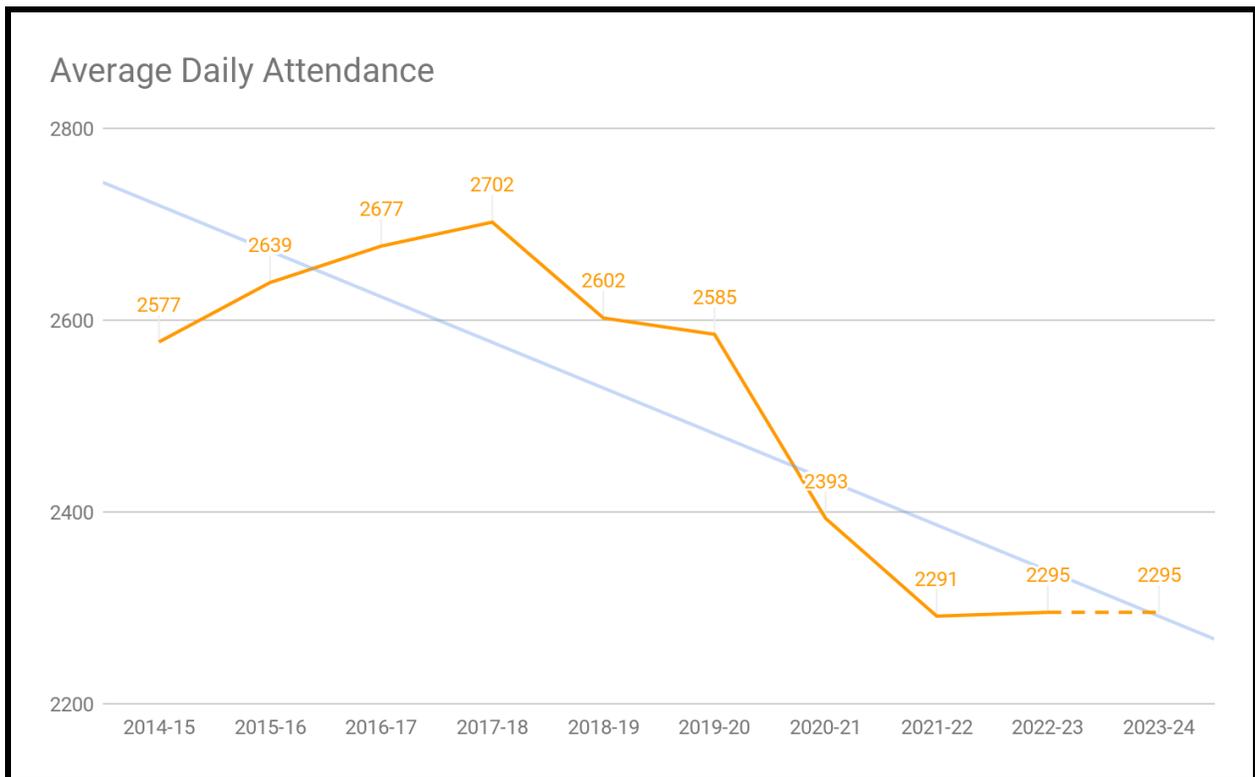
The blue line reflects the trend.



## Average Daily Attendance (ADA)

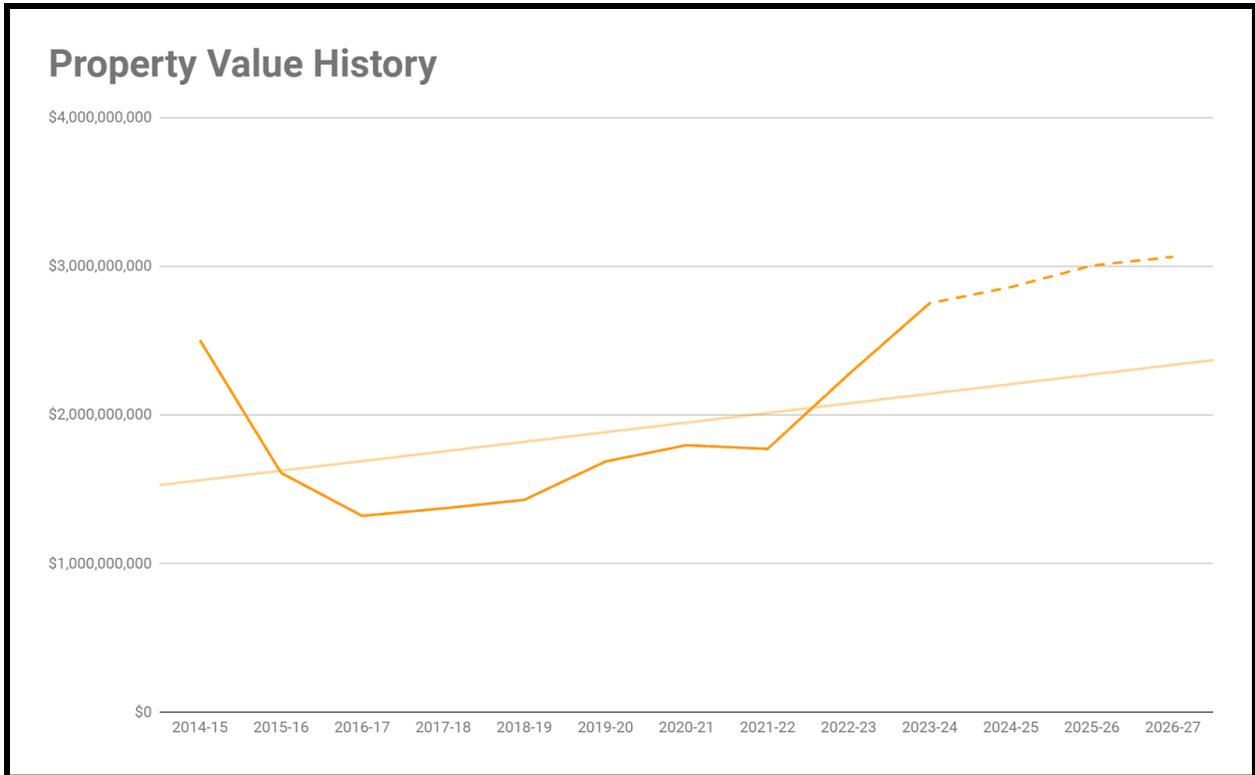
While enrollment is used for facilities planning, attendance is what is used to forecast state revenue. The state calculates our funding on average daily attendance (ADA). The chart below reflects the number of students we've had in attendance on average each day. Four years ago, on the heels of the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

Due to the district's conservative budgeting approach as well as the recent trend, the administration has prepared the 2023-24 budget to assume no change to ADA from the 2022-23 school year actual rate.



## Property Values

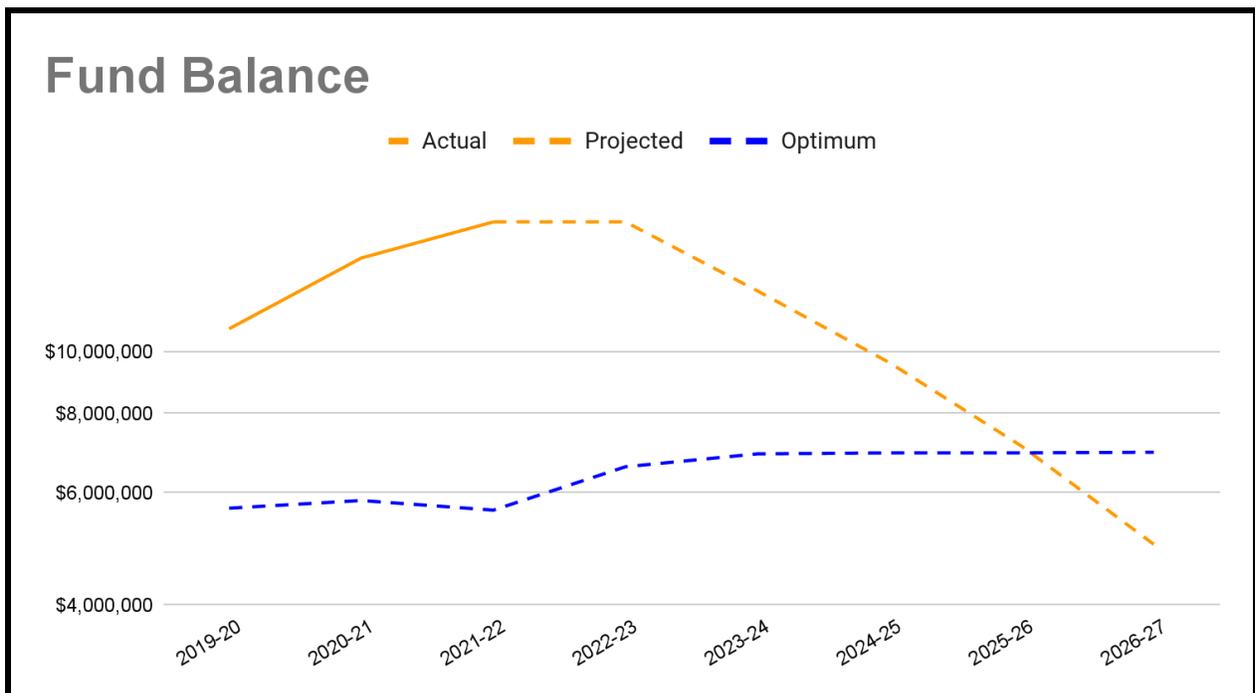
Due to fluctuations with Gonzales County mineral values, the district's tax base has also varied wildly over recent years. Since July 2022, values have increased approximately 25%.



## Fund Balance

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

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



## **General Fund (199)**

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

### **Highlights / Changes from 2022-23**

*(Summary of the Proposed Budget found on Page 13)*

Although the district experienced a significant increase in local property values, due to the 2023 house bill 3 mandating additional M&O tax compression for school districts, local tax collections are anticipated to decrease with state revenue increasing (offset). The district received a significant amount of funding through the federal E-rate program during 2022-23. That funding is generally brought in mid-year resulting in the originally adopted federal program revenue artificially appearing to have decreased.

### **Capital Outlay**

The Capital Outlay category captures expenditures for capital assets. Capital assets are defined as anything over \$5,000 per unit with a useful life of more than one (1) year. The 2023-24 original General Fund budget includes capital outlay items as follows:

1. One (1) special needs school bus
2. One (1) yellow school bus
3. One (1) staff development vehicle
4. One (1) maintenance vehicle
5. Equipment to support the career & technical education and band programs

### **Compensation Increases**

The proposed budget includes a salary increase package designed to retain and recruit high-quality staff, as presented and approved at the March 2023 & subsequent board meetings.

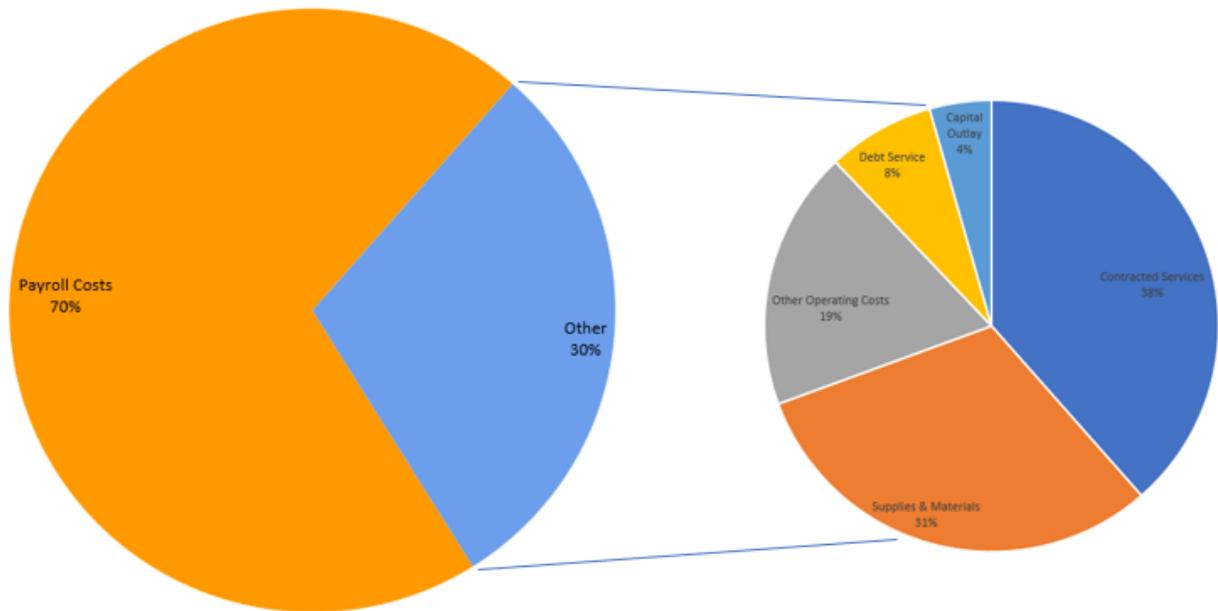
## Personnel Changes (FTEs)

	2022-23	2023-24	Change	Notes
Central Admin	11	11	-	-Dir Sec. C&I; -Exec Dir. Acct; -Exec Dir Innovation & Fed Prog; +Dir. Dir Acct/CCMR; +Dir Stud Svcs; Chief of Admin
Campus Admin	13	15.5	2.5	+JH Academic Dean, CTE Coordinator, HS Special Pops Admin, 0.5 GPA AP; -CCMR/Testing Coordinator
Teachers/Lib/Trainer/Band & Athletic Directors	180	188	8	Band/Theater Teacher; GNA Media Specialist; 5th Bilingual Teacher; JH English; JH Health; 18+; 2 AVID
Aides / Secretaries / Truancy	101	100	-1	+Truancy Officer; -CFO Sect; -Testing Facilitator; +HS Financial Sect; +2 GE Aides; -2 GNA Aides; -HS Aide
Police Officers	5	5	-	
Instructional Coaches, TCLAS Spec;ACE Site Coord;Prog Coord	15	15	-	-MTSS Coordinator; +CTE Coordinator
Counselors & Nurses	12	12	-	-0.5 HS Counselor; +0.5 GNA Counselor
Technology & Special Prog	19	21	2	Behavior Specialist; LSSP
Cust/Maint/FS/Trans	95	95	-	-Route Coord; +HVAC Intern
<b>Total FTEs</b>	451	462.5	<b>11.5</b>	

## Expenditure Levels

The proposed expenditures budget for fiscal year 2023-24 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  
2023 - 2024 PROPOSED BUDGET  
GENERAL FUND**

*data as of 8/16/2023*

	<b>2021-22 Actual</b>	<b>2022-23 Amended Budget</b>	<b>2023-24 Preliminary Budget</b>	<b>Variance</b>
<b>REVENUES</b>				
5700 Local Property Taxes	17,676,126	20,679,020	20,030,181	(648,839)
5700 Other Local Sources	448,016	269,199	903,300	634,101
5800 State Revenues	10,025,626	6,591,444	8,069,636	1,478,192
5900 Federal Sources	865,593	1,102,384	632,469	(469,915)
<b>TOTAL REVENUES</b>	<b>29,015,361</b>	<b>28,642,047</b>	<b>29,635,586</b>	<b>993,539</b>
<b>EXPENDITURES</b>				
0011 Instruction	13,524,673	14,768,689	16,014,806	1,246,117
0012 Instructional Resources & Media Services	140,236	160,713	281,795	121,082
0013 Curriculum & Staff Development	620,763	746,357	569,394	-176,963
0021 Instructional Leadership	441,761	268,767	524,292	255,525
0023 School Leadership	1,456,111	1,639,030	1,853,791	214,761
0031 Guidance, Counseling, & Evaluation	865,841	1,059,845	935,517	-124,328
0032 Social Work Services	164	1,152	78,345	
0033 Health Services	304,697	378,364	412,113	33,749
0034 Student Transportation	1,221,123	1,399,415	1,434,811	35,396
0035 Food Service	9,684	6,000	15,000	
0036 Co-Curricular/Extra-Curricular Activities	876,192	1,061,597	1,296,622	235,025
0041 General Administration	1,850,623	1,958,281	2,003,953	45,672
0051 Plant Maintenance and Operations	3,303,048	4,924,485	4,448,387	-476,098
0052 Security & Monitoring Services	140,091	500,455	660,547	160,092
0053 Data Processing Services	980,177	1,120,585	1,047,766	-72,819
0061 Community Services	35,802	129,608	11,050	-118,558
0071 Debt Services	766,921	809,576	751,496	-58,080
0081 Facilities Acquisition & Instruction	46,590	207,242	0	-207,242
0091 Contracted Inst Srvcs Btw Public Schools	0		314,527	314,527
0099 Other Intergovernmental Charges	470,515	512,060	514,828	2,768
	<b>27,055,012</b>	<b>31,652,221</b>	<b>33,169,040</b>	<b>1,516,819</b>
7912 Sale of Property				
7913 Capital Lease Proceeds		354,600		
8911 Operational Transfer Out	118	500	500	0
<b>PROJECTED NET ACTIVITY</b>	<b>1,960,231</b>	<b>(2,656,074)</b>	<b>(3,533,954)</b>	<b>(877,880)</b>
Fund Balance, Beginning	14,038,093	15,998,324	13,342,250	(2,656,074)
Fund Balance, Ending	15,998,324	13,342,250	9,808,296	(3,533,954)

## **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 2023-24 Food Service Fund budget is proposed with a balanced budget.

<b>GONZALES INDEPENDENT SCHOOL DISTRICT 2023 - 24 PROPOSED BUDGET FOOD SERVICE FUND</b>				
	<b>2021-22 Actual</b>	<b>2022-23 Amended Budget</b>	<b>2023-24 Proposed Budget</b>	<b>Variance</b>
<b>REVENUES</b>				
5700 Other Local Sources	90,288	114,859	123,863	9,004
5800 State Revenues	8,229	7,000	7,000	0
5900 Federal Sources	1,768,810	1,661,236	1,967,887	306,651
<b>TOTAL REVENUES</b>	<b>1,867,327</b>	<b>1,783,095</b>	<b>2,098,750</b>	<b>315,655</b>
<b>EXPENDITURES</b>				
0035 Food Service	1,568,082	1,893,595	2,099,250	205,655
<b>TOTAL EXPENDITURES</b>	<b>1,568,082</b>	<b>1,893,595</b>	<b>2,099,250</b>	<b>205,655</b>
7915 Operational Transfer In	118	500	500	0
<b>PROJECTED NET ACTIVITY</b>	<b>299,363</b>	<b>(110,000)</b>	<b>0</b>	<b>110,000</b>
Fund Balance, Beginning	226,141	525,504	415,504	(110,000)
Fund Balance, Ending	525,504	415,504	415,504	0

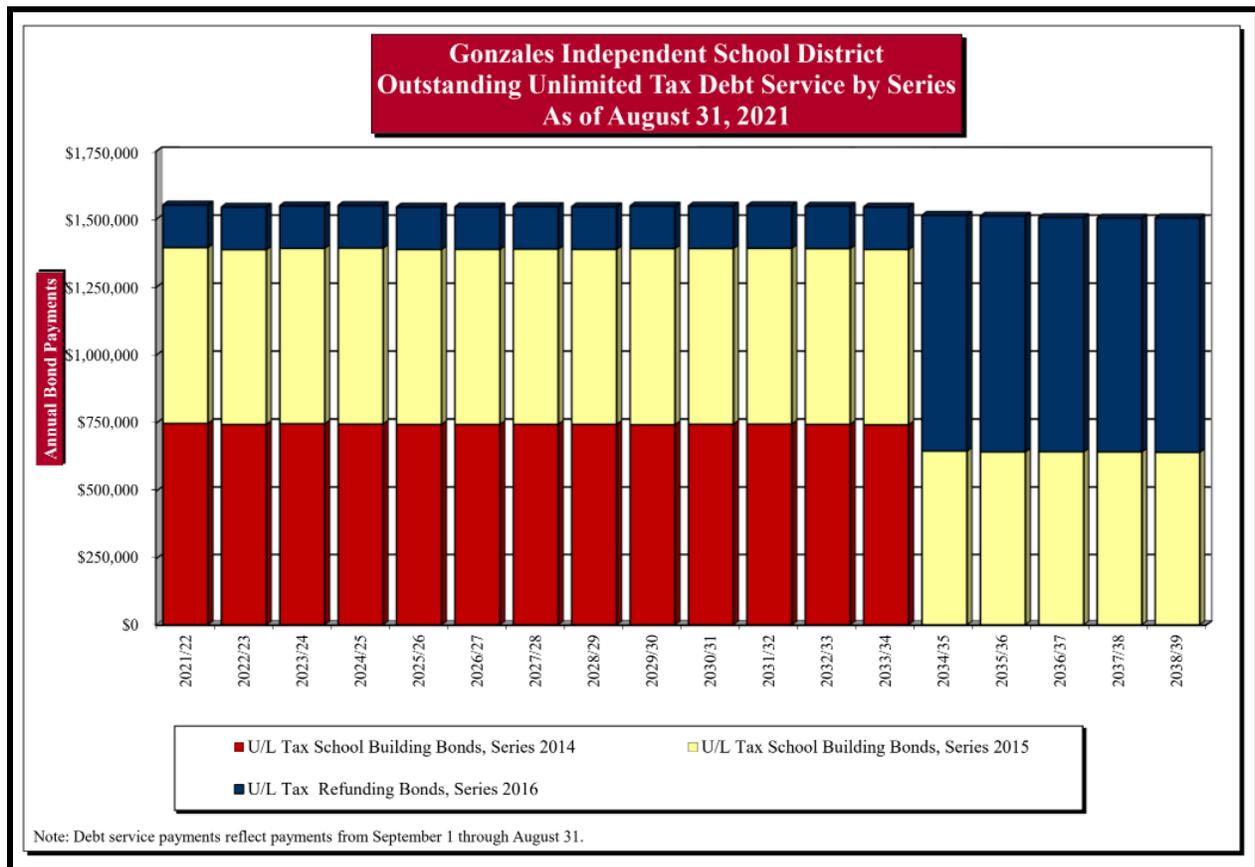
## Debt Service Fund (599)

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.

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 2039 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  
2023-24 PROPOSED BUDGET  
DEBT SERVICE FUND**

	<u>2021-22 Actual</u>	<u>2022-23 Amended Budget</u>	<u>2023-24 Proposed Budget</u>	<u>Variance</u>
<b>REVENUES</b>				
5700 Local Property Taxes	1,462,014	1,537,053	2,563,332	1,026,279
5700 Other Local Sources	6,610	4,201	50,040	45,839
5800 State Revenues	11,354	14,946	7,754	(7,192)
5900 Federal Sources				
<b>TOTAL REVENUES</b>	<u>1,479,978</u>	<u>1,556,200</u>	<u>2,621,126</u>	<u>1,064,926</u>
<b>EXPENDITURES</b>				
0071 Debt Services	1,553,556	1,556,200	2,621,126	1,064,926
<b>TOTAL EXPENDITURES</b>	<u>1,553,556</u>	<u>1,556,200</u>	<u>2,621,126</u>	<u>1,064,926</u>
<b>PROJECTED NET ACTIVITY</b>	<b>(73,578)</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund Balance, Beginning	<u>563,570</u>	<u>489,992</u>	<u>489,992</u>	<u>0</u>
Fund Balance, Ending	<u>489,992</u>	<u>489,992</u>	<u>489,992</u>	<u>0</u>

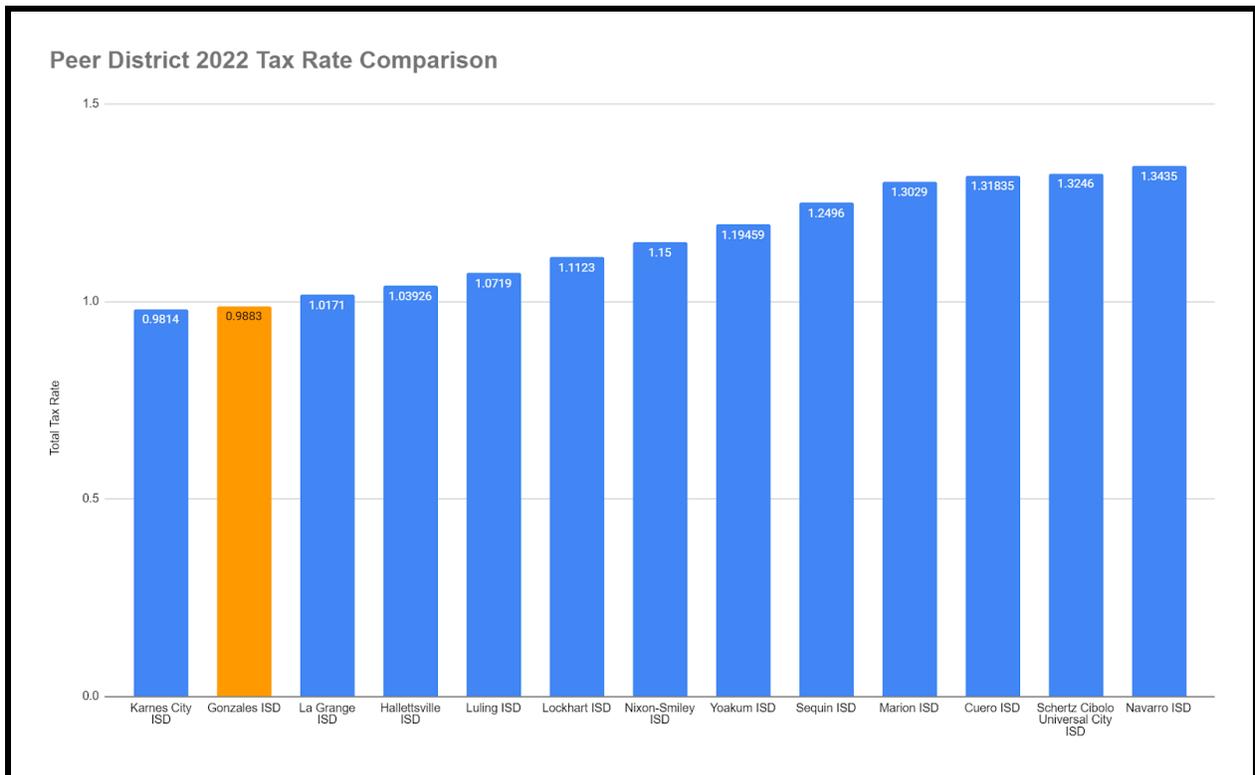
## Tax Rate

The tax rate administration is recommending for adoption is:

M&O	\$0.7331
I&S	\$0.0916
Total Tax Rate	\$0.8247

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 \$0.3553 decrease in total tax rate the district will have experienced in the most recent five years. House Bill 3 and Senate Bill 2 both mandated districts compress their maintenance and operations (M&O) tax rates as a means of lowering the dependency on local property taxes for financing public education. As a result, the maximum M&O rate Gonzales ISD can adopt is \$0.7331. The administration recommends adopting the maximum M&O tax rate allowed by law to ensure maximum state funding is received.



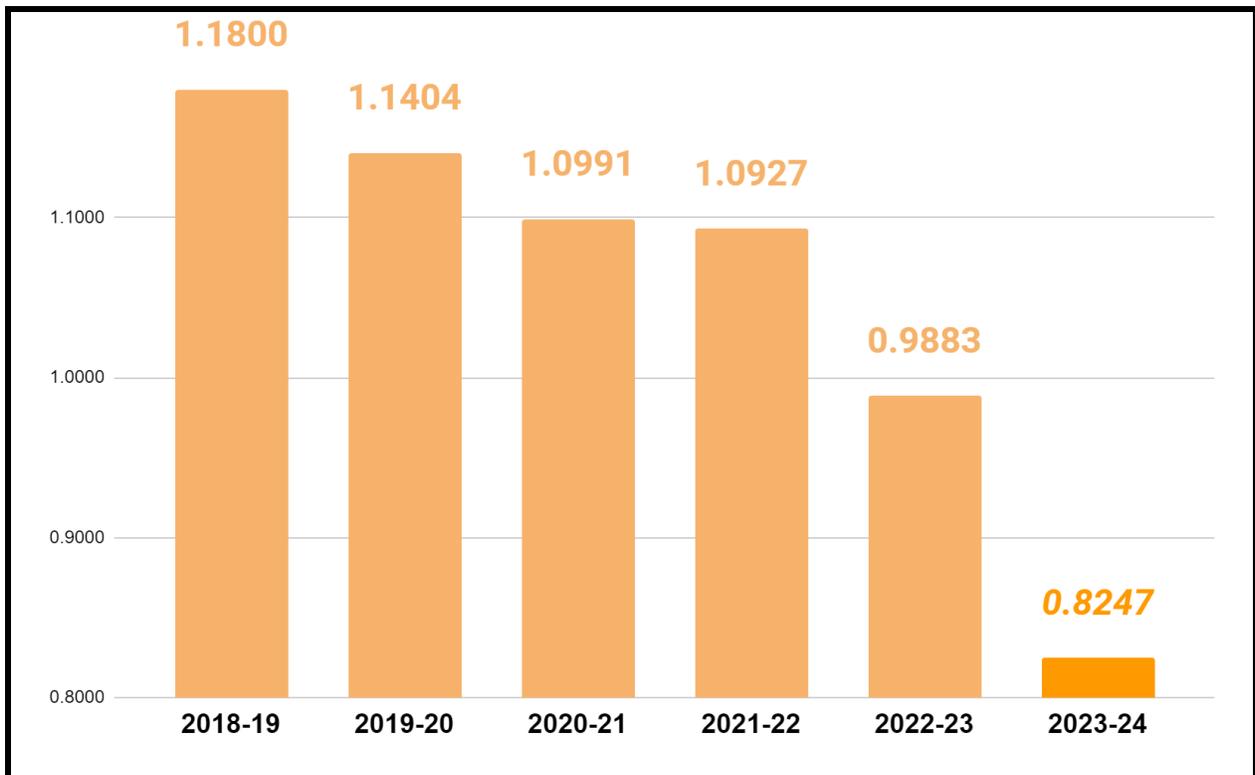
**Gonzales Independent School District  
Historical Property Tax Rates  
Per \$100 Valuation**

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

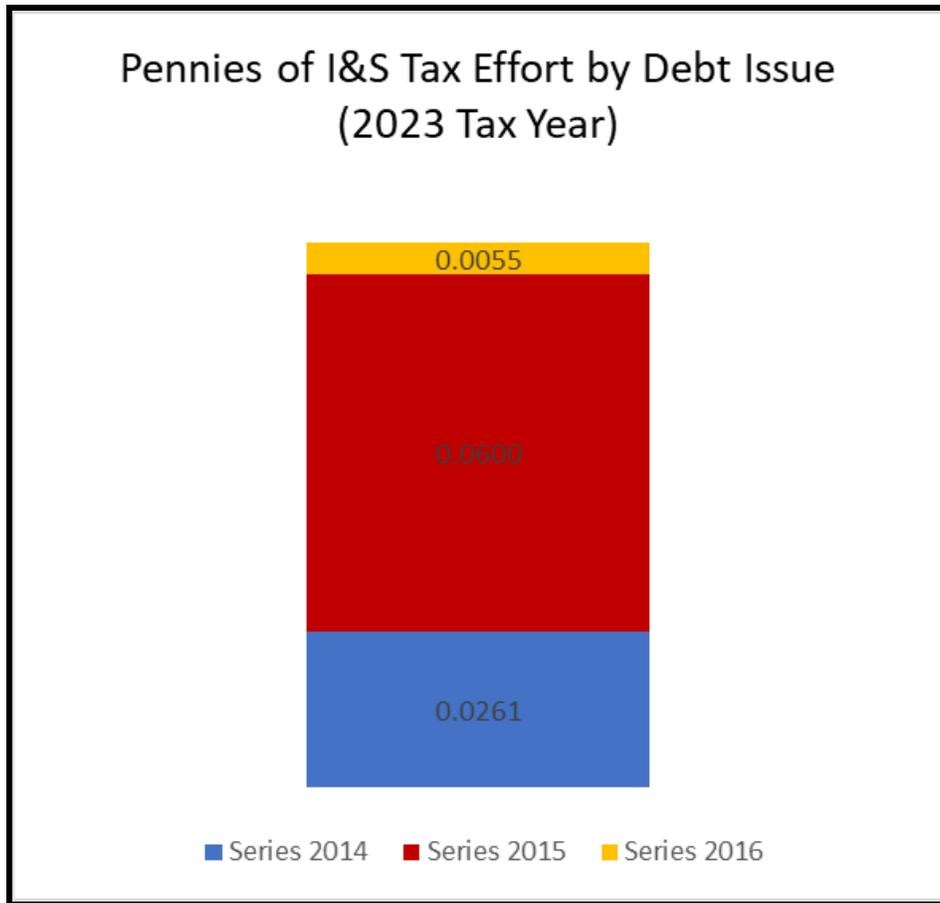
*\*Tax Ratification Election held August 25, 2018.*

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

Historical Total Tax Rate:



This chart shows the I&S tax rate broken down by debt issue. All are related to the 2013 bond election.





Board of Trustees

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GISD School Board Agenda Information Sheet  
August 28, 2023

### **ACTION ITEM**

**SUBJECT:** Discuss and Consider Action to Approve the Ordinance to Set the Tax Rate for Tax Year 2023

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

**RATIONAL SUMMARY:** The required notice was published in the newspaper on August 17, 2023.

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

**ADMINISTRATION'S RECOMMENDATION:** Approve and adopt

**SAMPLE MOTION:** *"I move that the property tax rate be adopted at a rate of \$0.8247. This tax rate is comprised of \$0.7331 for the purpose of funding maintenance and operation expenditures and \$0.0916 to service the district's debt."*



Our Students. Our Future.

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

August 28, 2023

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 2023 at a total tax rate of \$0.8247, to be assessed and collected by the duly specified assessor and collector as follows:

\$0.7331 for the purpose of maintenance and operations, and

\$0.0916 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 28<sup>th</sup> day of August 2023, by the Board of Trustees.

Signed: \_\_\_\_\_  
President, Board of Trustees

Attest: \_\_\_\_\_  
Secretary, Board of Trustees

# 2023 Tax Rate Calculation Worksheet

Form 50-859

## School Districts without Chapter 313 Agreements

GONZALES INDEPENDENT SCHOOL DISTRICT	830-672-2841
School District's Name	Phone (area code and number)
427 St George Ste 100, Gonzales, Texas 78629	www.co.gonzales.tx.us
School District's Address, City, State, ZIP Code	School District's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submit the rates to the governing body by Aug. 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify the tax rate calculations.

This worksheet is for **school districts without Chapter 313 agreements only**. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements*.

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 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). <sup>1</sup>	\$ 2,402,261,685
2.	<b>2022 tax ceilings.</b> Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>2</sup>	\$ 147,646,257
3.	<b>Preliminary 2022 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 2,254,615,428
4.	<b>2022 total adopted tax rate.</b>	\$ 0.9883 /\$100
5.	<b>2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.</b>	
	A. Original 2022 ARB values: .....	\$ 1,414,900
	B. 2022 values resulting from final court decisions: .....	- \$ 1,333,050
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	\$ 81,850
6.	<b>2022 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. 2022 ARB certified value: .....	\$ 0
	B. 2022 disputed value: .....	- \$ 0
	C. 2022 undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>2022 Chapter 42-related adjusted values.</b> Add Line 5 and 6.	\$ 81,850
8.	<b>2022 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 2,254,697,278
9.	<b>2022 taxable value of property in territory the school deannexed after Jan. 1, 2022</b> Enter the 2022 value of property in deannexed territory. <sup>5</sup>	\$ 0

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	<p><b>2022 taxable value lost because property first qualified for an exemption in 2023</b> 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 2023 does not create a new exemption or reduce taxable value.</p> <p><b>A. Absolute exemptions.</b> Use 2022 market value: ..... \$ <u>559,680</u></p> <p><b>B. Partial exemptions.</b> 2023 exemption amount or 2023 percentage exemption times 2022 value: ..... + \$ <u>4,559,216</u></p> <p><b>C. Value loss.</b> Add A and B. <sup>6</sup></p>	\$ <u>5,118,896</u>
11.	<p><b>2022 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 2023.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2022.</p> <p><b>A. 2022 market value.</b> ..... \$ <u>351,243</u></p> <p><b>B. 2023 productivity or special appraised value:</b> ..... - \$ <u>2,670</u></p> <p><b>C. Value loss.</b> Subtract B from A. <sup>7</sup></p>	\$ <u>348,573</u>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ <u>5,467,469</u>
13.	<b>Adjusted 2022 taxable value.</b> Subtract Line 12 from Line 8.	\$ <u>2,249,229,809</u>
14.	<b>Adjusted 2022 total levy.</b> Multiply Line 4 by Line 13 and divide by \$100.	\$ <u>22,229,138</u>
15.	<b>Taxes refunded for years preceding tax year 2022.</b> Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. 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 tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>8</sup>	\$ <u>15,453</u>
16.	<p><b>Adjusted 2022 levy with refunds.</b> Add Line 14 and Line 15. <sup>9</sup></p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2022 from the result.</p>	\$ <u>22,244,591</u>
17.	<p><b>Total 2023 taxable value on the 2023 certified appraisal roll today.</b> 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. <sup>10</sup></p> <p><b>A. Certified values.</b><sup>11</sup> ..... \$ <u>2,728,618,107</u></p> <p><b>B. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ <u>0</u></p> <p><b>C. Total 2023 value.</b> Subtract B from A.</p>	\$ <u>2,728,618,107</u>
18.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>12</sup></p> <p><b>A. 2023 taxable value of properties under protest.</b> 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. <sup>13</sup> ..... \$ <u>1,669,230</u></p> <p><b>B. 2023 value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>14</sup> ..... + \$ <u>0</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B.</p>	\$ <u>1,669,230</u>
19.	<b>2023 tax ceilings.</b> Enter 2023 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. <sup>15</sup>	\$ <u>101,335,118</u>

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	<b>2023 total taxable value.</b> Add Lines 17C and 18C. Subtract Line 19.	\$ 2,628,952,219
21.	<b>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2023.</b> Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.	\$ 0
22.	<b>Total 2023 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2022. 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, 2022, and be located in a new improvement.	\$ 39,880,110
23.	<b>Total adjustments to the 2023 taxable value.</b> Add lines 21 and 22.	\$ 39,880,110
24.	<b>Adjusted 2023 taxable value.</b> Subtract line 23 from line 20.	\$ 2,589,072,109
25.	<b>2023 NNR tax rate.</b> Divide line 16 by line 24 and multiply by \$100.	\$ 0.8591 /\$100

**SECTION 2: Voter-Approval Tax Rate**

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.<sup>18</sup>

- 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.<sup>19</sup>
- Enrichment Tax Rate:**<sup>20</sup> A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield.<sup>21</sup>
- Debt Rate:** The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service.<sup>22</sup>

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.<sup>23</sup> 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*.<sup>24</sup>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	<b>2023 maximum compressed tax rate (MCR).</b> 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. <sup>25</sup>	\$ 0.6192 /\$100
27.	<b>2023 enrichment tax rate.</b> Enter the greater of A and B. <sup>26</sup> A. Enter the district's 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f) ..... 0.1139 \$ _____ /\$100 B. \$0.05 per \$100 of taxable value ..... 0.0500 \$ _____ /\$100	\$ 0.1139 /\$100
28.	<b>2023 maintenance and operations (M&amp;O) tax rate.</b> Add Lines 26 and 27.  Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>27</sup>	\$ 0.7331 /\$100

<sup>16</sup> [Reserved for expansion]  
<sup>17</sup> [Reserved for expansion]  
<sup>18</sup> Tex. Tax Code §26.08(n)  
<sup>19</sup> Tex. Edu. Code §48.2551(a)(3)  
<sup>20</sup> Tex. Tax Code §26.08(j) and Tex. Edu. Code §45.0032  
<sup>21</sup> Tex. Edu. Code §48.202(a-1)(2) and 48.202(f)  
<sup>22</sup> Tex. Edu. Code §45.0021(a)  
<sup>23</sup> Tex. Edu. Code §11.184(b)  
<sup>24</sup> Tex. Edu. Code §11.184(b-1)  
<sup>25</sup> Tex. Edu. Code §48.255, 48.2551(b)(1) and (b)(2)  
<sup>26</sup> Tex. Tax Code §26.08(n)(2)  
<sup>27</sup> Tex. Edu. Code §45.003(e)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<p><b>Total 2023 debt to be paid with property tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ul style="list-style-type: none"> <li>(1) Are paid by property taxes;</li> <li>(2) Are secured by property taxes;</li> <li>(3) Are scheduled for payment over a period longer than one year; and</li> <li>(4) Are not classified in the school district's budget as M&amp;O expenses.</li> </ul> <p>A. <b>Debt</b> 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, 2022, verify if it meets the amended definition of debt before including it here.</p> <p>Enter debt amount: ..... \$ <u>2,621,126</u></p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u></p> <p>C. Subtract <b>state aid</b> received for paying principal and interest on debt for facilities through the existing debt allotment program and/or instructional facilities allotment program. .... - \$ <u>7,754</u></p> <p>D. <b>Adjust debt:</b> Subtract B and C from A. .... \$ <u>2,613,372</u></p>	\$ <u>2,613,372</u>
30.	<b>Certified 2022 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>67,979</u>
31.	<b>Adjusted 2023 debt.</b> Subtract line 30 from line 29D.	\$ <u>2,545,393</u>
32.	<p><b>2023 anticipated collection rate.</b> 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%.<sup>30</sup></p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.<sup>31</sup> <u>102.00</u> %</p> <p>B. Enter the 2022 actual collection rate <u>105.34</u> %</p> <p>C. Enter the 2021 actual collection rate <u>101.49</u> %</p> <p>D. Enter the 2020 actual collection rate <u>102.66</u> %</p>	<u>102.00</u> %
33.	<p><b>2023 debt adjusted for collections.</b> Divide Line 31 by Line 32.</p> <p>Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes the governing body proposes to dedicate to the junior college district in 2022 to the result.</p>	\$ <u>2,495,483</u>
34.	<b>2023 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>2,628,952,219</u>
35.	<b>2023 debt rate.</b> Divide Line 33 by Line 34 and multiply by \$100.	\$ <u>0.0949</u> /\$100
36.	<p><b>2023 voter-approval tax rate.</b> Add Lines 28 and 35.</p> <p>If the school district received distributions from an equalization tax imposed under former Chapter 18, Education Code, add the NNR tax rate as of the date of the county unit system's abolition to the sum of Lines 28 and 35.<sup>32</sup></p>	\$ <u>0.8280</u> /\$100

**SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control**

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	<p><b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ.<sup>33</sup> The school district shall provide its tax assessor with a copy of the letter.<sup>34</sup></p>	\$ <u>0</u>

<sup>29</sup> Tex. Tax Code § 26.012(7)  
<sup>30</sup> Tex. Tax Code §§26.012(10) and 26.04(b)  
<sup>31</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)  
<sup>32</sup> Tex. Tax Code §26.04(b)  
<sup>33</sup> Tex. Tax Code §26.08(g)  
<sup>34</sup> Tex. Tax Code § 26.045(d)  
<sup>35</sup> Tex. Tax Code § 26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	<b>2023 total taxable value.</b> Enter the amount on Line 20 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,628,952,219
39.	<b>Additional rate for pollution control.</b> Divide line 37 by line 38 and multiply by \$100.	\$ 0.0000 /\$100
40.	<b>2023 voter-approval tax rate, adjusted for pollution control.</b> Add line 36 and line 39.	\$ 0.8280 /\$100

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

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year.<sup>35</sup> As such, it must reduce its voter-approval tax rate for the current tax year.

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

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	<b>2022 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.9883 /\$100
42.	<b>2022 voter-approval tax rate.</b> If the school district adopted a tax rate above the 2021 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
43.	<b>Increase in 2022 tax rate due to disaster (disaster pennies).</b> Subtract Line 42 from Line 41.	\$ 0.0000 /\$100
44.	<b>2023 voter-approval tax rate, adjusted for prior year disaster.</b> Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	\$ 0.8280 /\$100

**SECTION 5: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

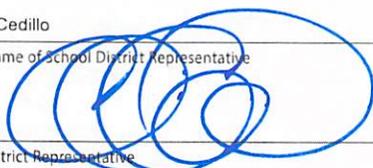
No-New-Revenue Tax Rate ..... \$ 0.8591 /\$100  
 Enter the 2023 NNR tax rate from Line 25.

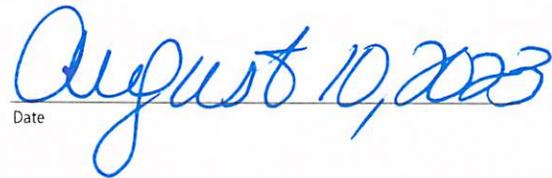
Voter-Approval Tax Rate ..... \$ 0.8280 /\$100  
 As applicable, enter the 2023 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36

**SECTION 6: School District Representative Name and Signature**

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code.<sup>36</sup>

**print here** → Crystal Cedillo  
 Printed Name of School District Representative

**sign here** →   
 School District Representative

  
 Date

<sup>35</sup> Tex. Tax Code §26.042(f) and Tex. Edu. Code § 45.0032(d)  
<sup>36</sup> Tex. Tax Code §26.04(c)



The GISD School Board Agenda Information Sheet  
August 28, 2023

Board of Trustees

Ross Hendershot, III  
President

Justin Schwausch  
Vice President

Josie Smith-Wright  
Secretary

Sandra Gorden

D'Anna Robinson

Ashley Molina

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:** Dr. Elmer Avellaneda, Superintendent of Schools

**RATIONAL SUMMARY:** Personnel Matters

Personnel matters are as follows:

A. Personnel



Our Students. Our Future.