NAVARRO INDEPENDENT SCHOOL DISTRICT

Subject: **Approval of the 2026-27 Budget**

Date: **August 31, 2026**

Administrator Responsible/Position: **Paul Neuhoff**

A. Purpose of Agenda Item:

- ☐ Information Only
- ☑ Action Needed
- ☐ Receive Input

B. Authority for This Action:

- ☐ Local Policy
- ☑ Law or Rule
- ☐ N/A

C. Priority, Goal, or Need Addressed:

- ☐ Strategic Plan
- ☐ District/Campus Improvement Plan
- ☑ Other

Priorities

- ☐ **Priority 1:** Recruiting, Hiring, Coaching, and Retaining High Quality Teachers and Staff to Support Student Outcomes.
- ☐ **Priority 2:** Maximizing Academic Performance.
- ☐ **Priority 3:** Maximizing Co-Curricular and Extra-Curricular Opportunities, Performance, and Engagement.
- ☐ **Priority 4:** Planning, Preparing, and Maintaining Facilities and Environments for Learning.
- ☐ **Priority 5:** Obtaining and Maintaining Top Rated District Recognition

Board Goals for 2023-2028

- ☐ **Goal 1*:** The percent of 3rd grade students that score meets grade level or above on STAAR Reading will increase from 49% to 60% by June 2024, 65% for 2024-2025, 70% for 2025-2026, 75% for 2026-2027, 80% for 2027-2028. **(HB3 Required Goal)**
- ☐ **Goal 2*:** Increased overall student performance in mathematics to 85% Meets Standard by 2028. The percent of 3rd grade students that score meets grade level or above on STAAR Math will increase from 53% to 65% by June 2024, 70% for 2024-2025, 75% for 2025-2026, 80% for 2026-2027, 85% for 2027-2028. **(HB3 Required Goal)**
- ☐ **Goal 3*:**The percentage of graduates that meet the criteria for CCMR will increase from 72% to 88% by August 2024 and increase to 95% by 2028. **(HB3 Required Goal)**

D.

Summary: **Annually the Board must adopt a budget for the new fiscal year by August 31.**

Background Information: **The proposed budget includes the salary increases for district employees that were previously adopted and the adjustments to other expenses for**

anticipated activity of the District in the coming fiscal year. Debt service includes estimated payments on the new 2026 bond issue.

The 2026-27 budget as proposed includes the following budgeted expenditure totals.

- **General Fund at $40,575,355**
- **Child Nutrition at $2,202,505**
- **Debt Service at $12,244,569**

E. Comments Received:

☑ LT ☐ DEIC ☑ Other

All agenda items are reviewed by the Superintendent's Leadership Team.

F. **Administrative Recommendation:** **The administration recommends approval of the 2026-27 Budget as presented.**

G. Fiscal Impact and Cost: **Amount:** N/A

☑ Budget ☐ Grant/Special Funds ☐ Other

☐ Bond

H. **Exhibits:** **Budget Totals for 2026-27**
2026-27 General Fund Budget by Function
2026-27 Food Service Budget by Function
2026-27 Debt Service Budget by Function
2026-27 Tax Rate Calculation

I. **Action:** **I move to approve/disapprove/postpone the 2026-27 Budget for the General Fund, Food Service Fund and Debt Service Fund as presented.**

Motion by: ______________________ second by: ______________________

FOR: J. Frederick, D. Gilliam, L. Gosch, D. Reinhard, M. Sartain, C. Scheib, B. Stephenson
AGAINST: J. Frederick, D. Gilliam, L. Gosch, D. Reinhard, M. Sartain, C. Scheib, B. Stephenson
ABSTAIN: J. Frederick, D. Gilliam, L. Gosch, D. Reinhard, M. Sartain, C. Scheib, B. Stephenson

MOTION CARRIED/DENIED/POSTPONED