

# Minutes of Budget/Tax Rate Special Meeting

## The Board of Trustees Navarro Independent School District

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A Budget/Tax Rate Special Meeting of the Board of Trustees of Navarro Independent School District was held Wednesday, August 27, 2025, beginning at 6:00 PM in the Intermediate School Cafeteria, 588 Link Rd, Seguin, TX 78155.

The subjects to be discussed or considered or upon which any formal action may be taken are listed below. Items do not have to be taken in the same order as shown on this meeting notice. Unless removed from the consent agenda, items identified within the consent agenda will be acted on at one time.

- 1. **Call to Order:** Board Vice President, Clint Scheib, called the meeting to order at 6:00 PM and established a quorum. Present, in addition to Clint Scheib, were Dan Reinhard, Joel Frederick, Lacey Gosch, Donna Gilliam, and Becki Stephenson. Melissa Sartain attended remotely.
  - A. Announcement that this meeting has been duly called, and that notice of this meeting has been posted in accordance with the Texas Open Meetings Act, Section 551.043 of the Texas Government Code.
- 2. **Public Hearing on the Proposed 2025-2026 Budget and the 2025 Tax Rate** – Paul Neuhoﬀ, Navarro ISD Chief Financial Officer, presided over the hearing. 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 payments on the new 2025 bond issue. The 2025-26 budget as proposed includes the following budgeted expenditure totals: General Fund at \$35,008,825; Child Nutrition at \$2,062,747; Debt Service at \$10,770,45. The proposed tax rate for 2025 is a total rate of \$1.2228. \$ 0.7228 for the purpose of maintenance and operations, and \$ 0.5000. The budget and tax rate hearing was advertised as required.

There were no questions or comments from the public.

- 3. **Public Participation:**

Individuals wishing to participate in this portion of the meeting shall sign up before the meeting is called to order and shall indicate the topic about which they wish to speak.[Ref. Board Policy BED(LOCAL)]

  - A. Public Comments on Posted Agenda Items  
*Public comments regarding a specific agenda item or items listed on the posted notice for this meeting.*
  - B. Public Comments on General Topics  
*Public comments regarding subjects not listed as an agenda item for this meeting*

There was no public comment.

- 4. **Action Items:**
  - A. Approval of the 2025/2026 Budget – Paul Neuhoﬀ presentd the budget for the new fiscal year. 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 payments on the new 2025 bond issue. The 2025-26 budget as proposed includes the following budgeted expenditure totals: General Fund at \$35,008,825; Child Nutrition at \$2,062,747; Debt Service at \$10,770,453  
  
Dan Reinhard motions to approve the 2025/2026 Budget for the Gereral Fund, Food Service Fund, and Debt Service Fund as presented. Donna Gilliam seconded the motion. Vote 7-0; motion carried. FOR: J. Frederick, D. Gilliam, L. Gosch, D. Reinhard, M. Sartain, C. Scheib, B. Stephenson
  - B. Approval of Ordinance Setting 2025-26 Tax Rate of \$1.2228 – Paul Neuhoﬀ present the tax rate to fund the budget for the new fiscal year. The Board of Trustees must adopt a tax rate for 2025 to fund the 2025-26 budget as follows: \$0.7228 for Maintenance and Operations, and \$0.500 for Interest and Sinking, for a Total Combined Rate of \$1.2228 using language prescribed in the Tax Code. This tax rate will enable the district to support the proposed budget and advance academic

quality and extracurricular programs. The Maintenance and Operations rate remained the same as the previous year at \$0.7228. The debt service rate increased by \$0.0401 over the prior year. This increase is due to the increase in debt service caused by the sale of \$65 million in bonds in 2025.

Joel Frederick motioned to approve that the property tax rate be increased by the adoption of a tax rate of \$1.2228 which is effectively a 0.97 percent decrease in the tax rate. This tax rate will raise more taxes for maintenance and operations than last year’s tax rate. The tax rate will effectively be raised by 9.68 percent and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$ 0.00. Dan Reinhard seconded the motion. Vote 7-0; motion carried. FOR: J. Frederick, D. Gilliam, L. Gosch, D. Reinhard, M. Sartain, C. Scheib, B. Stephenson.

C. Budget Amendment 2025/2026 Budget – Paul Neuhoff present the budget amendment. This budget amendment is to budget for the total cost of the base bid to refurbish the current baseball field. \$250,000 was provided in the budget, and the actual low bid was \$278,520. This amendment will reduce the 2025-26 budgeted surplus by \$28,520.

Dan Reinhard motioned to approve the budget amendment as presented. Joel Frederick seconded the motion. Vote 7-0; motion carried. FOR: J. Frederick, D. Gilliam, L. Gosch, D. Reinhard, M. Sartain, C. Scheib, B. Stephenson.

D. Approval for the Renovation of the Current High School Baseball Field - This project includes removal of existing grass, installation of a new irrigation system, sod, infield mix and conditioner, and tilling, grading, and rolling of the infield topcoat. Additional improvements include installation and leveling of bases, pitchers’ rubber, and home plate, along with UILcompliant first base and signage. The renovation also covers relocation of the existing scoreboard, including electrical/data reconnection and foundation work if needed. \$250,000 was provided for this project in the 2025-26 budget. The balance of \$28,520 will be provided from unallocated fund balance surplus currently provided in the 2025/2026 budget.

Melissa Sartain motioned to approve the use of CT Fieldscapes for the renovaiton of the high school baseball field with their base bid with not alternates included. Joel Frederic seconded the motion. Vote 7-0; motion carried. FOR: J. Frederick, D. Gilliam, L. Gosch, D. Reinhard, M. Sartain, C. Scheib, B. Stephenson.

5. **Reports:**

A. Financial Reports – There were no questions about the financial reports.

6. **Consent Items:**

A. Budget Amendment

B. Consideration and Possible Adoption of a Resolution Authorizing the Conveyance of a Proposed Easement to GVEC at the New Navarro Athletics Facility Site

Donna Gilliam motioned to approve the Consent Items as presented. Dan Reinhard seconded the motion. Vote 7-0; motion carried. FOR: J. Frederick, D. Gilliam, L. Gosch, D. Reinhard, M. Sartain, C. Scheib, B. Stephenson.

7. **Adjourn:** Clint Scheib adjourned the meeting at 6:54 PM.

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Melissa Sartain, President  
NISD Board of Trustees

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Donna Gilliam, Secretary  
NISD Board of Trustees