

NAVARRO INDEPENDENT SCHOOL DISTRICT

Subject: **Notice of Meeting to Discuss Budget and Tax Rate 2026-2027**

Date: August 17, 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: **The Board of Trustees set a public meeting date on the proposed 2026-2027 budget and the proposed 2026 tax rate of \$1.1687..**

Background
Information:

Truth in Taxation rules require school districts to publish notice of this Public Meeting at least ten days in advance. The purpose of the notice is

to inform the public of the tax rate that the Board of Trustees is considering adopting and to provide ample notice so that the public may attend the meeting and offer comment prior to the final vote being taken.

The voter-approval rate on this notice shows \$1.1377. This is because the debt service rate for this calculation **MUST** be only for the current minimum debt service. Based upon that calculation the Interest and Sinking rate would be \$0.4605. However, that does not take into account the new debt we will be issuing in August that will require payments in the 2026-27 school year. In order to accommodate the new debt service that will be required, we are proposing the Interest and Sinking rate remain the same as last year at \$0.5000. To adopt the \$0.5000 Interest and Sinking rate will require two motions when adopting the rate, the first to adopt the minimum rate and the second motion to move the adoption of a rate that exceeds the minimum debt service rate as defined by the Texas Tax Code and Texas Education Code.

Thus, the total tax rate proposed by the administration is \$1.1687 (as indicated on this notice) : \$0.6687 for Maintenance and Operations (\$0.0541 less than last year) \$0.5000 for Interest and Sinking (the same as last year).

E. Comments Received:

☐ LT

☐ DEIC

☒ Other

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

F.

**Administrative
Recommendation:**

That the Board of Trustees review the reports and approve the Notice of Public Meeting Date of August 31, 2026 to Discuss the 2026-2027 Budget and Proposed Tax Rate.

G. Fiscal Impact and Cost:

Amount: N/A

☒ Budget

☐ Bond

☐ Grant/Special
Funds

☐ Other

H.

Exhibits:

Notice of Public Meeting

I. Action:

“I move to approve/disapprove/postpone” the Notice of Public Meeting Date, August 31, 2026, to Discuss tech 2026-2027 Budget and Proposed Tax Rate.

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