

NAVARRO INDEPENDENT SCHOOL DISTRICT

Subject: 2024-25 School FIRST (Financial Integrity Rating System of Texas) Including Reviewing Report and Holding Public Meeting

Date: December 15, 2025

Administrator Responsible/Position: Paul Neuhoff, CFO

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: Review of School FIRST Report and Hold Public Meeting

Background

Information: On November 13, 2025, TEA released the final school FIRST ratings. Within two months of this date, the Board is required to hold a public

meeting to discuss the ratings.

The district received a rating of A for 2024-2025 under Texas' School FIRST financial accountability rating system. The rating system measures the quality of a school district's financial management and reporting system. This is the 20th year of School FIRST (Financial Accountability Rating System of Texas), a financial accountability system for Texas school districts developed by the Texas Education Agency in response to Senate Bill 875 of the 76th Texas Legislature in 1999 and amendments under House Bill 5, 83rd Texas Legislature, Regular Session, 2013.

The primary goal of School FIRST is to achieve quality performance in the management of school districts' financial resources, a goal made more significant due to the complexity of accounting associated with Texas' school finance system.

Beginning in 2015-16 the Texas Education Agency began assigning one of four financial accountability ratings to Texas school districts, with the highest being "A" for "Superior Achievement," followed by "B" for "Above-Standard Achievement," "C" for "Standard Achievement" and "F" for "Substandard Achievement." The District has received an "A" rating in nine out of the ten years of this rating system. The district received a "B" rating in the 2022-23 year due to the issuance of the 2021 Bonds in combination with the slowed student enrollment caused due to Covid restrictions.

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 and approve
the FIRST rating and Management Report for
2024-25 based on 2023-24 data.**

G. Fiscal Impact and Cost:

Amount: N/A

☐ Budget

☐ Grant/Special
Funds

☐ Other

☐ Bond

H.

**Exhibits: 2024-2025 Ratings Based on School Year 2023-2024 Data
School FIRST Financial Management Report**

I. Action:

“I move to approve/disapprove/postpone” the School FIRST Rating for 2024-25 Based on School Year 2023-24 Data and the Financial Management Report.

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