NOTICE OF SPECIAL MEETING OF THE BOARD OF TRUSTEES
PORT ARANSAS INDEPENDENT SCHOOL DISTRICT
Wednesday, August 26, 2026
6:00 PM

Notice is hereby given that a Special Meeting of the Board of Trustees of the Port Aransas Independent School District will be held on Wednesday, August 26, 2026 at 6:00 PM. The Board will meet in the Board Room of the Port Aransas Independent School District Administration Building
100 S Station St
Port Aransas, TX 78373.

If, during the course of the meeting covered by this Notice, the Board of Trustees should determine that a closed session of the Board of Trustees is required, then such closed session as authorized by the Texas Open Meetings, Act, Texas Government Coded Section 551.001 et seq., will be held by the School Board at the date, hour, and place given in this Notice or as soon after the commencement of the meeting covered by this Notice as the School Board may conveniently meet in such closed session concerning any and all purposes permitted by the Act, including, but not limited to the following sections and purposes:

Texas Government Code Section

551.071	Private consultation with the board's attorney
551.072	Discussing purchase, exchange, lease, or value of real property.
771.073	Discussing negotiated contracts for prospective gifts or donations.
551.074	Discuss: (1) To deliberate the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; or (2) To hear a complaint or charge against an officer or employee.
551.076	Considering the deployment, specific occasions for, or implementation of security personnel or devices.
551.082	Considering discipline of a public school child, or complaint or charge against personnel.
551.0821	Personally identifiable information about a public school student.
551.083	Considering the standards, guidelines, terms, or conditions the board will follow, or will instruct its representatives to follow, in consultation with representatives of employee groups.

Should any final action, final decision, or final vote be required in the opinion of the school Board with regard to any matter considered in such closed session, then the final action, final decision, or final vote shall be either:

(a) in the open meeting covered by the Notice upon reconvening of the public meeting; or
(b) at a subsequent public meeting of the School Board upon notice hereof, as the School Board shall determine pursuant to applicable laws and policies.

On this , this notice was posted on a bulletin board located at a place readily accessible and convenient to the public at the Port Aransas Independent School District Administration Building, 100 S. Station Street, Port Aransas, Texas.

Respectfully submitted,

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Sharon McKinney, Superintendent

CALL TO ORDER

Non-Action Item

Board President, Kristi Littleton will call the meeting to order.

PUBLIC COMMENTS

Individuals who wish to participate during the portion of the meeting designated for public comment shall sign up with the designee,
Rosalie Johnson before the meeting begins as specified in the Board's procedures on public comment and shall indicate the item or topic on which they wish to address to the Board.

Should individuals elect to sign up to address the board days prior to the board meeting they should email Rosalie Johnson, rosalie@paisd.net. Include the following information in the body of the email: First Name, Last Name, phone number and indicate item or topic they wish to address.

PUBLIC COMMENTS: BED (LOCAL)

2026-2027 Proposed Budget (August 10, 2026)

FUND	FUNCTION	REVENUES	EXPENDITURES
199 General Fund		**$43,631,833**	**$43,514,403**
Instruction	11		*$5,349,021*
Instructional Resources & Media	12		*$193,752*
Curriculum Development & Instructional PD	13		*$48,100*
Instructional Leadership	21		*$397,419*
School Leadership	23		*$634,811*
Guidance, Counseling	31		*$237,136*
Health	33		*$78,098*
Student Transportation	34		*$175,874*
Food Service	35		*$42,407*
Extracurricular	36		*$685,853*
General Administration	41		*$761,963*
Maintenance	51		*$2,651,876*
Security	52		*$306,878*
Data Processing	53		*$103,318*
Contracted Instructional Services (aka recapture)	91		*$31,298,358*
JJAEP	95		*$2,000*
Appraisal District	99		*$547,539*
240 Food Service	35	**$313,766**	**$431,196**
598 Debt Service	71	**$4,759,492**	**$4,759,492**

NOTICE OF PUBLIC MEETING TO DISCUSS BUDGET AND PROPOSED TAX RATE

The Port Aransas ISD will hold a public meeting at 6:00PM, August 26, 2026 in Board Room, Port Aransas ISD Administration Bldg. 100 s. Station Port Aransas, Texas. **The purpose of this meeting is to discuss the school district's budget that will determine the tax rate that will be adopted. Public participation in the discussion is invited.**

The tax rate that is ultimately adopted at this meeting or at a separate meeting at a later date may not exceed the proposed rate shown below unless the district publishes a revised notice containing the same information and comparisons set out below and holds another public meeting to discuss the revised notice.

Maintenance Tax	$0.666900/$100 (proposed rate for maintenance and operations)
School Debt Service Tax Approved by Local Voters	$0.072021/$100 (proposed rate to pay bonded indebtedness)

Comparison of Proposed Budget with Last Year's Budget

The applicable percentage increase or decrease (or difference) in the amount budgeted in the preceding fiscal year and the amount budgeted for the fiscal year that begins during the current tax year is indicated for each of the following expenditure categories.

Maintenance and operations	0.00 % increase
Debt Service	0.30 % increase
Total Expenditures	0.00 % increase

Total Appraised Value and Total Taxable Value (as calculated under Section 26.04, Tax Code)

	Preceding Tax Year	Current Tax Year
Total appraised value* of all property	$7,916,092,354	$7,844,828,959
Total appraised value* of new property**	$261,752,598	$211,447,716
Total taxable value*** of all property	$6,439,249,386	$6,376,420,068
Total taxable value*** of new property**	$258,282,310	$196,511,962

*Appraised value is the amount shown on the appraisal roll and defined by Section 1.04(8), Tax Code.
** "New property" is defined by Section 26.012(17), Tax Code.
*** "Taxable value" is defined by Section 1.04(10), Tax Code.

Bonded Indebtedness

Total amount of outstanding and unpaid bonded indebtedness* $31,215,000

*Outstanding principal.

Comparison of Proposed Rates with Last Year's Rates

	Maintenance & Operations	Interest & Sinking Fund*	Total	Local Revenue Per Student	State Revenue Per Student
Last Year's Rate	$0.666900	$0.072021	$0.738921	$25,394	$567
Rate to Maintain Same Level of Maintenance & Operations Revenue & Pay Debt Service	$0.688220	$0.071450	$0.759670	$26,981	$1,564
Proposed Rate	$0.666900	$0.072021	$0.738921	$26,060	$1,241

*The Interest & Sinking Fund tax revenue is used to pay for bonded indebtedness on construction, equipment, or both. The bonds, and the tax rate necessary to pay those bonds, were approved by the voters of this district.

Comparison of Proposed Levy with Last Year's Levy on Average Residence

	Last Year	This Year
Average Market Value of Residences	$839,340	$851,535
Average Taxable Value of Residences	$423,014	$458,703
Last Year's Rate Versus Proposed Rate per $100 Value	$0.738921	$0.738921
Taxes Due on Average Residence	$3,125.74	$3,389.45
Increase (Decrease) in Taxes		$263.71

Under state law, the dollar amount of school taxes imposed on the residence homestead of a person 65 years of age or older or of the surviving spouse of such a person, if the surviving spouse was 55 years of age or older when the person died, may not be increased above the amount paid in the first year after the person turned 65, regardless of changes in tax rate or property value.

Notice of Voter-Approval Rate: The highest tax rate the district can adopt before requiring voter approval at an election is $0.738921. This election will be automatically held if the district adopts a rate in excess of the voter-approval rate of $0.738921.

Fund Balances

The following estimated balances will remain at the end of the current fiscal year and are not encumbered with or by a corresponding debt obligation, less estimated funds necessary for operating the district before receipt of the first state aid payment.

Maintenance and Operations Fund Balance(s)	$8,900,000
Interest & Sinking Fund Balance(s)	$0

A school district may not increase the district's maintenance and operations tax rate to create a surplus in maintenance and operations tax revenue for the purpose of paying the district's debt service.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

DISCUSSION AND/OR ACTION ITEM

Consider/Take Possible Action Approve a Delegate and Alternate to the 2026 Texas Association of School Boards (TASB) Delegate Assembly.

Action Item:

TASB's 2026 Delegate Assembly will be held October 9, 2026, during txEDCON26 in Houston. Attending the Delegate Assembly gives the board the chance to participate in the democratic process that governs TASB. Delegates will elect TASB officers and directors, vote on TASB's Advocacy Agenda, have the opportunity to interact with other board members in our region, and earn continuing education training credit.

For more information, visit https://www.tasb.org/about/governance/delegate-assembly.

Rationale:	Selected board member will participate in the Delegate Assembly.
Budget:	No additional funding necessary to participate in the Delegate Assembly but funding necessary for travel expenses.
Recommendation:	I recommend that the Board of Trustees name ______________________________ as the Official Voting Delegate to the 2026 TASB Delegate Assembly.

<u>DISCUSSION ITEM</u>

Consider/Take Possible Action to Approve 2025 Certified Appraisal Roll

<u>ACTION ITEM:</u>

The Tax Assessor-Collector provides the Certified Appraisal Roll for the Board of Trustees of Port Aransas I.S.D. This certification represents the Total Taxable Value for the District.

RATIONALE:	CCG (Legal)
BUDGET:	Appraisal Values for the Levy of Ad Valorem Taxes for 2025-2026
RECOMMENDATION:	Accept the superintendent’s recommendation to approve the 2025 the Certified Appraisal Roll provided by the Nueces County Tax Assessor Collector.

DISCUSSION AND/OR ACTION ITEMS

Consider/Take Possible Action to Approve Year End Budget Amendment

Prior to the beginning of every fiscal year (September 1), all public school districts are required to adopt a budget for the next operating school year. These budget amounts are determined after reviewing projected revenues, program needs and general usage of funds with the oversight of the Board of Trustees. A budget is a working document; actual expenses will always provide variances from budgeted funds. Throughout the year, program changes, emergencies, special federal funding, and other modifications require administration to present budget amendments for approval to provide funding for differences.

At year end, the administration reviews all actual expenses to determine reclassification by function. These variances are reviewed for accuracy and then brought to the board for funding or reclassification to meet legal expenditure requirements.

RATIONALE:	CE (Legal), CE (Local)
BUDGET:	Reclassifications by fund as needed.
RECOMMENDATION:	Accept the Superintendent's recommendation to approve the end of year budget amendments as presented.

DISCUSSION AND/OR ACTION ITEMS

Consider/Take Possible Action to Approve Not-to-Exceed Year End 2025-2026 Budget Amendment

The prior action item includes all budget adjustments for known liabilities that need to be considered as of August 26, 2026. As the last few days of the fiscal year progresses through August 31, 2026, unknown expenditures sometimes arise that will jeopardize a reporting of a deficit in an individual function code in the General Fund, Debt Service Fund or Food Service Fund.

In order to ensure that total fiscal year expenditures do not exceed each TEA function code, approval is requested to authorize the Superintendent and/or designee to make end-of year budget amendments for the legally adopted funds listed above not-to-exceed $50,000.

RATIONALE:	CE(Legal), CE (Local)
BUDGET:	Reclassifications by fund as needed.
RECOMMENDATION:	Accept the Superintendent's recommendation to approve the authorization for not-to-exceed year end budget amendment of $50,000.

DISCUSSION AND/OR ACTION ITEMS

Approve 2026-2027 Teacher Salary Scale

Per the Texas Education Code 21.402, 19, Texas Administrative Code 153.1021, and Board Policy DEA Legal, "The District shall pay each classroom teacher, full-time librarian, full-time counselor or full-time nurse not less than the minimum monthly amount (established by the Commissioner of Education), based on the employee's level of experience."

The attached teacher salary schedule and following information is being presented for board approval in order to be incorporated into the 2026-2027 proposed budget which will be adopted later in this meeting.

2026-2027 Teacher Salary Schedule

RATIONALE:	Texas Education Code 21.402, 19, Texas Administrative Code 153.1021, and Board Policy DEA (Legal).
BUDGET:	The 2026-2027 proposed budget.
RECOMMENDATION:	Accept the superintendent's recommendation to approve the 2026-2027 teacher pay scale as presented

DISCUSSION AND/OR ACTION ITEM

Consider/Take Possible Action to Approve the 2026-2027 Budget

ACTION ITEM:

The proposed 2026-2027 Port Aransas I.S.D. budget was presented and discussed with the Board at budget workshops held in June, July and August. The annual budget consists of three separate funds – General Fund, Food Service and Debt Service Funds. Each fund must be approved by the Board at the function level. Subsequent amendments involving changes to functional levels must be duly approved by the Board as needed. The Board of Trustees of Port Aransas I.S.D. conducted a Public Hearing to discuss the proposed budget and proposed tax rate for 2026-2027 on August 26, 2026. All required publications and public hearings are in compliance with legislative requirements.

PDF 2026 Proposed Recommended Budget by Fund and Function August 6 for 202...

RATIONALE:	CE(Legal), CE(Local)
BUDGET:	Establish the financial operations budget for the school year 2026-2027.
RECOMMENDATION:	"I move to adopt the proposed Port Aransas ISD 2026-2027 budget by major revenue and expenditure function category for the General Fund, Debt Service Fund and Food Service Fund as presented."

DISCUSSION AND/OR ACTION ITEM

Consider/Take Possible Action to Adopt Tax Rate for 2026-2027

ACTION ITEM:

Before setting a tax rate, several requirements must be met. These requirements include publishing notice of public hearing on the budget and proposed tax rate, conducting the public hearing, adopting a budget and receiving approval from TEA to proceed with the tax rate adoption process after the district has submitted its intent to exercise Option 3 Purchase of Attendance Credit in order to equalize its wealth.The Notice of Public Meeting to Discuss Budget and Proposed Tax Rate was published in the South Jetty on August 13, 2026.

After receiving the maximum compressed tax rate from TEA, the proposed tax rate for 2026-2027 for the Port Aransas ISD is as follows:

	Tax Year 2026
M&O Tax Rate	0.666900
I&S Tax Rate	0.072021
Total Tax Rate	0.738921

The vote on the resolution to adopt the tax rate must be a recorded vote. The motion to adopt the resolution must be made as stated in the recommendation below.

RATIONALE:	CE (Legal), CE (Local), CCG (Legal)
BUDGET:	Fund the financial operations budget for the school year 2026-2027.
RECOMMENDATION:	I move that the property tax rate remain unchanged and that we adopt a tax rate of $0.738921. This tax rate will include $0.6669 per $100.00 value for the General Fund and $0.072021per $100.00 value for the Debt Service Fund.

ADJOURNMENT

Action Item

There being no further business, Board President will adjourn the meeting.