

# NAVARRO INDEPENDENT SCHOOL DISTRICT

**Subject:** **2026-27 Budget Update**

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**Date:** June 15, 2026

**Administrator Responsible/Position:** Paul Neuhoff

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**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 budget projections have been updated with necessary adjustments as more information is available for 2026-27 needs.**

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**Background Information:** **We have developed budget scenarios with two different spreadsheets that are available to project revenue for the 2026-27 school year and beyond.**

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One developed by MoakCasey and the other from Region 13 that we have used in all past years and has been used for many years by districts throughout the state.

All of these projections are based on growth in student population (based upon current demographic projections) with varying levels of growth in special populations such as special education, bilingual, CTE, compensatory education. Property values have also been projected to increase as housing developments continue to grow.

At this time the projected property tax collections will be the most difficult aspect to project as we will see continued losses in frozen tax collections due to the increased homestead and over 65 exemptions passed in past legislative sessions. We will receive certified property values by the 25th of July.

Based upon the current projected tax rates for M&O and I&S the tax impact on the median priced home in the district is shown below.

	2025-26	2026-27
2026-27 Proposed M&O Rate	\$ 0.7228	\$ 0.7228
2026-27 Proposed I&S Rate	\$ 0.5000	\$ 0.5000
Total Proposed Rate	\$ 1.228	\$ 1.228
Value of Median Priced Homestead	\$ 300,071	\$ 293,409
Less: Homestead Exemption	\$ 140,000	\$ 140,000
Taxable Value of Median Priced Homestead	\$ 160,071	\$ 153,409
Estimated Tax	\$ 1,957.35	\$ 1,875.89

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**E. Comments Received:**

LT

DEIC

Other

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

**F.**

**Administrative  
Recommendation:**

**That the Board review the budget projections.**

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**G. Fiscal Impact and Cost:**

**Amount: N/A**

Budget  
 Bond

Grant/Special  
Funds

Other

**H. Exhibits: Budget Estimate Worksheets**

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**I. Action: None**

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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