NAVARRO INDEPENDENT SCHOOL DISTRICT

Subject: **Budget Amendment 2025-26 Budget**

Date: **July 20, 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: **For Budgeted Funds that were originally approved by the board, any budget amendment between functions requires Board approval. Additionally increases in revenue and expenses in the General, Debt Service and Child Nutrition budgets require Board Approval.**

Background **This budget amendment is to budget additional revenue and expense**

Information: **related to TRS. Under Medicare Part D and the Retiree Drug Subsidy (RDS) program, TRS-Care receives payments from the federal government to offset certain prescription drug expenditures for eligible TRS-Care participants. On-behalf payments must be recognized as equal revenues and expenditures/expenses by each reporting employer. The allocation of these on-behalf payments is based on the ratio of a reporting employer's covered payroll to the entire covered payroll reported by all participating reporting employers. TRS recently published the preliminary allocation amounts by District. These amounts exceeded budgeted amounts.**

In addition this amendment adjusts regular TRS On-Behalf contributions and associated revenue.

E. Comments Received:

☐ LT ☐ DEIC ☑ Other

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

F. Administrative Recommendation: **That the Board approves the amendment.**

G. Fiscal Impact and Cost: **Amount:**

☑ Budget
☐ Bond
☐ Grant/Special Funds
☐ Other

H. Exhibits: **Budget amendment**

I. Action: **"I move to approve/disapprove/postpone" the attached budget amendment.**

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