



NAVARRO



INDEPENDENT SCHOOL DISTRICT

BUDGET WORKSHOP

April 28, 2025

TAX COLLECTION CALCULATION							
	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(As of Budget Adoption)			10.00%	10.00%	10.00%	10.00%	10.00%
			100.0%				
Net Taxable Value - Prelim Per AD	1,980,811,555	1,980,811,555	2,206,392,711	2,454,531,982	2,727,485,180	3,027,733,698	3,358,007,067
Upper Range Taxable Per AD Projected	1,970,785,235	1,970,785,235					
Difference	(10,026,320)	(10,026,320)					
Freeze Adjusted Taxable Before Difference	1,835,554,111	1,720,498,625	1,946,079,781	2,168,187,759	2,412,506,534	2,681,257,188	2,976,882,907
Additional Homestead							
Freeze Adjusted Taxable Before New Homes			1,881,519,536	2,140,687,759	2,385,006,534	2,653,757,188	2,949,382,907
Additional Homes			250	250	250	250	250
Average Value			250,000	250,000	250,000	250,000	250,000
M & O	0.7228	0.7228	0.67490	0.66160	0.64860	0.63586	0.62337
Freeze Adjusted Taxable	1,825,527,791	1,710,472,305	1,946,079,781	2,168,187,759	2,412,506,534	2,681,257,188	2,976,882,907
Tax Rate / per \$100	0.7228	0.7228	0.6749	0.6616	0.6486	0.6359	0.6234
	13,194,915	12,363,294	13,134,092	14,344,730	15,647,517	17,049,042	18,556,995
Frozen Value	145,713,540	260,312,930	260,312,930	286,344,223	314,978,645	346,476,510	381,124,161
Frozen Taxes \$ (10% Increase/Year)	440,719	1,307,887	1,307,887	1,438,676	1,582,543	1,740,798	1,914,877
% Frozen Values	269,343	799,307	751,292	819,411	931,770	1,066,525	1,206,502
100% Taxes to be Collected	13,464,258	13,162,601	13,885,384	15,164,141	16,579,287	18,115,567	19,763,497
98.8% Collection Rate	13,302,687	13,004,650	13,718,760	14,982,172	16,380,336	17,898,180	19,526,335
Delinquent	85,000	85,000	85,000	88,400	91,936	95,613	99,438
Penalty & Interest	55,000	55,000	55,000	57,200	59,488	61,868	64,342
Protested Values (Frz Adj)	-	-	-	-	-	-	-
50% Maintain Value	-	-	-	-	-	-	-
Tax Rate / per \$100	0.7228	0.7228	0.6749	0.6616	0.6486	0.6359	0.6234
100% Taxes to be Collected	-	-	-	-	-	-	-
98.8% Collection Rate	-	-	-	-	-	-	-
Total Estimated Current Year	13,302,687	13,004,650	13,718,760	14,982,172	16,380,336	17,898,180	19,526,335
Total Estimated Prior Year	85,000	85,000	85,000	88,400	91,936	95,613	99,438
Total Estimated P & I	55,000	55,000	55,000	57,200	59,488	61,868	64,342
Total Tax Collections	13,442,687	13,144,650	13,858,760	15,127,772	16,531,760	18,055,661	19,690,115
TAX COLLECTION ADJUSTMENT							
SOF - Entry		13,089,650	13,803,760	15,070,572	16,472,272	17,993,794	19,625,773
Disabled Freeze Loss		149,728,082	148,993,924	162,491,287	171,320,033	178,746,990	187,579,041
SOF Total Taxable		1,860,200,387	2,062,252,390	2,294,166,750	2,543,348,476	2,815,199,502	3,114,887,652
Actual T2		1,831,058,585					

ESTIMATES AS OF 4/21/2025

Funding Elements	2024-25 Data Entry	2025-26 Data Entry	2026-27 Data Entry	2027-28 Data Entry
Student Counts: 23-24 student counts are auto-loaded from a file obtained from TEA.				
Refined ADA	2,508.997	2,742.570	2,989.950	3,261.510
# of Campuses in the District (loaded based on TEA's data)	4	4	4	4
Special Education Instructional Arrangement FTEs:				
Homebound (Code 01)	0.041	0.005	0.006	0.007
Hospital Class (Code 02)	0.000	0.000	0.000	0.000
Speech Therapy (Code 00)	6.344	7.296	8.025	8.828
Resource Room (Code 41,42)	81.798	94.068	92.968	102.264
S/C Mild/Mod/Severe (Code 43, 44, & 45)	32.862	37.791	41.570	45.727
Off Home Campus (Codes 91-98)	0.000	0.000	0.000	0.000
VAC (Code 08)	0.000	0.000	0.000	0.000
State Schools (Code 30)	0.000	0.000	0.000	0.000
Nonpublic Contracts	0.000	0.000	0.000	0.000
Res Care & Treatment (Code 81-89)	0.000	0.000	0.000	0.000
Mainstream ADA	138.347	140.000	142.000	144.000
FTEs of Pregnant Students	0.000	0.000	0.000	0.000
Career & Technology FTEs Grades 7-12 Not in Approved Program of Study	6.351	6.669	7.002	7.352
Career & Technology FTEs Grades 7-12, Levels 1 & 2 in Approved Program of Study	104.630	109.862	115.355	121.122
Career & Technology FTEs Grades 7-12, Levels 3 & 4 in Approved Program of Study	82.283	86.397	90.717	95.253
# Students Enrolled in P-TECH campus	15.395	15.395	15.395	15.395
# Students Enrolled in campus that is a member of the New Tech Network	0.000	0.000	0.000	0.000
Bilingual ADA - see instructions in Column N	163.333	171.500	180.075	189.078
Bilingual ADA - Dual Language Immersion Students (1-way or 2-way)	0.000	0.000	0.000	0.000
Bilingual ADA - Non-LEP Dual Language Students (2-way)	0.000	0.000	0.000	0.000
G & T Enrollment	256	268	282	296
Early Education ADA	441.994	464.094	487.298	511.663
Public Ed Grant (PEG) Student ADA	0.000	0.000	0.000	0.000
New Instructional Facility Allotment (NIFA) ADA	0.000	664.200	47.700	658.000
ADA of Students in Dropout Recovery School and Residential Placement Facility	0.000	0.000	0.000	0.000
SCE_ Residential Placement Facility - Not Ed Disadvantaged Students	0.000	0.000	0.000	0.000
Residential Placement Facility - Ed Disadvantaged Students (TEA includes these in Block 5)				
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 1	479	507	538	573
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 2	545	577	612	652
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 3	20	22	24	26
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 4	49	52	56	60
Ed Disadvantaged Students Living in Eco Disadvantaged Census Block 5	14	15	16	18
# of Homeless Children or Youth as defined by 42 U.S.C. Section 11434a (TEA includes these in Block 5)				
Career, College, or Military Readiness - Educationally Disadvantaged Graduates	2	2	2	2
Career, College, or Military Readiness - Non-Educationally Disadvantaged Graduates	32	32	32	32
Career, College, or Military Readiness - Special Ed. Graduates	1	1	1	1
Dyslexia Enrollment (enter the sum of PIC 37 & PIC 43 shown on TEA's Tier I Detail Report)	211	211	211	211
School Safety Allotment (SSA) ADA (23-24 loaded for you) - see Col N	2,508.997	2,742.570	2,989.950	3,261.510

ESTIMATES AS OF 4/21/2025

Property Values	2024 TAX YEAR	2025 TAX YEAR	2026 TAX YEAR	2027 TAX YEAR
	PRELIMINARY	ESTIMATED	ESTIMATED	ESTIMATED
State Certified Property Value ("T2" value) @ \$100K Exemption	1,831,058,585	2,062,252,390	2,303,033,126	2,562,055,131
State Certified Property Value ("T8" value) @ \$100K Exemption	1,831,058,585	2,062,252,390	2,303,033,126	2,562,055,131
State Certified Property Value ("T1" value) @ \$100K Exemption	2,033,348,974	2,290,084,444	2,557,465,983	2,845,104,037
State Certified Property Value ("T7" value) @ \$100K Exemption	2,033,348,974	2,290,084,444	2,557,465,983	2,845,104,037
State Certified Property Value ("T13" value) @ \$100K Exemption	2,090,783,974	2,354,771,323	2,629,705,456	2,925,468,280
State Certified Property Value ("T14" value) @ \$100K Exemption	2,090,783,974	2,354,771,323	2,629,705,456	2,925,468,280
State Certified Property Value ("T16" value) @ \$100K Exemption	2,129,073,974	2,397,895,910	2,677,865,105	2,979,044,441
State Certified Property Value ("T17" value) @ \$100K Exemption	1,928,404,827	2,171,889,800	2,425,471,382	2,698,264,011
Expiration of Certain Excluded Property (see note in Row 178 below)	0	0	0	0
Tax Rates and Collections	2024-25	2025-26	2026-27	2027-28
Tier I Compressed Tax Rate (MCR) Approved by TEA (22-23 is official - Other Years Are Only)	0.6169	0.5690	0.5557	0.5427
HB3 M&O Rollback Rate (Max M&O rates allowed without a TRE - Calculated for you)	0.7228	0.6749	0.6616	0.6486
M&O Adopted Tax Rate - HB 3 (see HB3-RollbackRates tab for Max M&O rates with a TRE)	0.7228	0.6749	0.6616	0.6486
M&O Tax Collections @ Adopted M&O Rate	13,001,479	13,803,760	15,070,572	16,472,272
Disaster Pennies Adopted, if applicable (i.e., enter as .02, .04, etc.)	0.0000	0.0000	0.0000	0.0000
M&O Taxes Distributed to TIF Arrangement From M&O Collections entered in Cell G85, if applicable	0	0	0	0
I&S Adopted Tax Rate	0.4599	0.5000	0.5000	0.4530
I&S Tax Collections	8,294,541	10,183,550	11,342,681	11,460,475
Frozen Levy Before Compression	2,448,497	2,468,701	2,715,572	2,987,128
Frozen Levy After Compression	1,297,183	1,307,887	1,438,676	1,582,543
Unequalized Taxes Used for EDAA/FA Local Share (see Column N)	0	0	0	0
Other Data	2024-25	2025-26	2026-27	2027-28
# Miles Buses Traveled Transporting Regular Eligible Students & Homeless Students	255,360	268,128	281,534	295,611
Special Ed Transportation Allotment	77,056	80,909	84,954	89,202
Career & Tech Transportation Allotment	0	0	0	0
Private Transportation Allotment	0	0	0	0
Enrollment Growth Differential Last 6 years, less 250 (zero if growth less 250 or is negative)	245	503	850	973
Top 40% of Fast Growth Eligible Districts Based on Student Growth ("1" = 1st Tier, else 0) (.45 wght)	0	0	0	0
Middle 30% of Fast Growth Eligible Districts Based on Student Growth ("2" = 2nd Tier, else 0) (.3 wght)	0	0	0	0
Bottom 30% of Fast Growth Eligible Districts Based on Student Growth ("3" = 3rd Tier, else 0) (.15 wght)	3	3	3	3
College Preparation Assessment Reimbursement	6,965	6,965	6,965	6,965
Certification Examination Reimbursement	5,768	5,768	5,768	5,768
Teacher Incentive Allotment	0	0	0	0
Mentor Program Allotment	0	0	0	0
Additional State Aid for Open Education Resource Instructional Materials (TEC 48.308) - begins with 24-25	0	0	0	0
Allotment for Non-enrolled Students Participating in UIL (TEC 48.305)	0	0	0	0
Adjustment for Texas First Early High School Completion Program Graduates	0	0	0	0
Charge for Having Students at the Tx School for the Deaf (found on TEA's Other Prog Detail Report)	0	0	0	0
Charge for Having Students at the Tx School for the Blind & Visually Impaired (same place as above)	0	0	0	0
Charge for Adv Placement Tests (enter as positive or negative #)	(307)	(307)	(307)	(307)
Charge for Early Child Intervention (enter as positive or negative #)	(8,602)	(8,602)	(8,602)	(8,602)
Bond Payment (see Column Q re: QSCB and other Fed. programs)	9,101,104	11,030,000	12,229,137	12,312,796
Eligible Debt (as of 8/31/2015) for I&S Hold Harmless Purposes	1,605,763	1,600,763	1,604,763	1,600,763
Eligible Debt (as of 8/31/2021) for I&S Hold Harmless Purposes	2,373,835	2,378,835	2,373,835	2,374,835
Eligible Debt (as of 8/31/2023) for I&S Hold Harmless Purposes - begins with 23-24	7,822,519	7,122,519	7,212,519	7,292,519

ESTIMATES AS OF 4/21/2025

M & O	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	ORIGINAL	AS OF 05.15.24		10% Value Inc	10% Value Inc	10% Value Inc	10% Value Inc
	Enrollment:		2,949	3,215	3,507	3,796	4,103
	95.5% ADA	95.5% ADA	93.0% Enrollment	93.0% Enrollment	93.0% Enrollment	93.0% Enrollment	93.0% Enrollment
	0.7228 Tax Rate	0.7228 Tax Rate	0.6749 Tax Rate	0.6616 Tax Rate	0.6486 Tax Rate	0.63586 Tax Rate	0.62337 Tax Rate
5711 Current Levy	13,302,687	13,001,479	13,718,760	14,982,172	16,380,336	17,898,180	19,526,335
5712 Prior Year	80,000	80,000	85,000	88,400	91,936	95,613	99,438
5716 P & I	50,000	50,000	55,000	57,200	59,488	61,868	64,342
5739 Tuition	6,000	6,000	6,000	-	-	-	-
5739 Tuition-PPCD	60,000	60,000	60,000	60,000	41,000	43,000	45,000
5739 Tuition-Summr	7,500	7,500	7,500	7,500	7,500	7,500	7,500
5742 Interest	200,000	381,548	200,000	200,000	200,000	200,000	200,000
5748 Facility Usage	10,500	10,500	10,500	10,500	10,500	10,500	10,500
5749 Misc	2,500	2,500	2,500	2,500	2,500	2,500	2,500
5752 Athletic	85,000	85,000	85,000	89,250	93,713	98,398	103,318
5812 Foundation	12,170,566	12,678,024	15,666,076	16,264,296	17,909,046	18,784,870	20,304,089
5811 Available	1,352,832	1,405,671	1,003,599	1,097,028	1,195,980	1,294,537	1,399,232
5812 Recapture	(21,828)	(12,351)	(29,394)	(49,447)	(72,649)	(76,202)	(82,365)
5831 TRS	1,393,710	1,393,710	1,526,391	1,688,912	1,881,609	2,066,027	2,261,634
5831 TRS Medicare	108,600	108,600	108,600	108,600	108,600	108,600	108,600
5929 Edu Jobs							
5929							
5931 Medicaid	90,000	90,000	90,000	94,500	99,225	104,186	109,396
TOTAL	28,898,067	29,348,181	32,595,531	34,701,411	38,008,783	40,699,578	44,159,519

ESTIMATES AS OF 4/21/2025

NAVARRO ISD
GENERAL FUND

Estimates 4/21/25

Enrollment Growth (26-30) -
99.04% Projected Enrollment
10% Increase in Tax Values for Yrs
2-5 Plus 250 New Homes
98.8% Tax Collections

		CURRENT		YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
		Enrollment	2,697	2,949	3,215	3,507	3,796	4,103
@ 0.7251		@ 0.7228	@ 0.7228	@ 0.6749	@ 0.6616	@ 0.6486	@ 0.63586	@ 0.62337
2023-24		2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
FINAL		ORIGINAL	PROJECTED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED	ESTIMATED
REV/EXP		BUDGET	REV/EXP	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
REVENUES	27,494,014	28,908,067	28,908,067	32,595,531	34,701,411	38,007,948	40,698,563	44,158,316
+ Additional Federal Revenue				-				
- Reduced Tax Revenue			(415,362)					
- Additional Local Revenue			300,000					
- Additional State Aid		-	569,774	-				
- Tax Notes	1,000,000			-				
TOTAL REVENUES	28,494,014	28,908,067	29,362,479	32,595,531	34,701,411	38,007,948	40,698,563	44,158,316
EXPENDITURES	26,862,300	28,962,800	28,962,800	28,962,800	32,366,319	34,865,433	37,919,137	40,768,535
- Salary Change								
- Salary Change (3%)				850,000	917,440	971,315	1,036,867	1,095,930
- Stipend Adjustments				25,000				
- Additional Teachers/Staff Changes				1,397,990	878,403	1,213,755	931,898	959,855
- Increase TRS/Medicare				132,681	162,521	192,697	184,418	195,607
- Increase Health Ins Contribution				89,000				
- Increase Security and Substitutes			-	75,000	-			
- Increase Other Expenses			16,230	400,000	540,750	675,938	696,216	717,102
- Increase For GCAD Costs			-	-				
- Increase - Insurance			-	125,000				
- Capital Expenditures Increase			65,000	335,000				
- Decrease - Debt Service			-	(26,152)				
- Portables			-	-				
- Prior Year Expenses			257,840					
- Net Increase - Technology			92,000	-				
TOTAL EXPENDITURES	26,862,300	28,962,800	29,393,870	32,366,319	34,865,433	37,919,137	40,768,535	43,737,029
EXCESS / (DEFICIT)	1,631,714	(54,733)	(31,391)	229,213	(164,022)	88,811	(69,972)	421,287
PRIOR YEAR FUND BALANCE	11,959,847	13,591,561	13,591,561	13,560,170	13,789,383	13,625,361	13,714,172	13,644,200
FUND BALANCE								
- Committed Fund Balance-Construction		703,938	703,938	703,938				
- Committed Fund Balance -Capital		1,450,726	1,450,726	1,450,726				
- Nonspendable Fund Balance		21,365	21,365	21,365				
- Undesignated Fund Balance		11,415,532	11,415,532	11,405,506	13,625,361	13,714,172	13,644,200	14,065,487
- Budget Increase-Committed Funds								
TOTAL FUND BALANCE	13,591,561	13,536,828	13,560,170	13,789,383	13,625,361	13,714,172	13,644,200	14,065,487

TAX COLLECTION CALCULATION							
	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
(As of Budget Adoption)			10.00%	10.00%	10.00%	10.00%	10.00%
			100.0%				
TOTAL RATE	1.1827	1.1827	1.1749	1.1616	1.1026	1.0389	0.9904
I & S	0.4599	0.4599	0.5000	0.5000	0.4540	0.4030	0.3670
Freeze Adjusted Taxable	1,825,527,791	1,710,472,305	1,946,079,781	2,168,187,759	2,412,506,534	2,681,257,188	2,976,882,907
Tax Rate / per \$100	0.4599	0.4599	0.5000	0.5000	0.4540	0.4030	0.3670
	8,395,602	7,866,462	9,730,399	10,840,939	10,952,780	10,805,466	10,925,160
Frozen Taxes \$	440,719	1,307,887	1,307,887	1,438,676	1,582,543	1,740,798	1,914,877
% Frozen Values	171,376	508,580	556,595	619,265	651,619	675,299	709,593
100% Taxes to be Collected	8,566,979	8,375,042	10,286,994	11,460,203	11,604,398	11,480,766	11,634,754
98.8% Collection Rate	8,464,175	8,274,541	10,163,550	11,322,681	11,465,145	11,342,997	11,495,137
Delinquent	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Penalty & Interest	20,000	20,000	20,000	10,000	10,000	10,000	10,000
Protested Values	-	-	-	-	-	-	-
50% Maintain Value	-	-	-	-	-	-	-
Tax Rate / per \$100	0.4599	0.4599	0.5000	0.5000	0.4540	0.4030	0.3670
100% Taxes to be Collected	-	-	-	-	-	-	-
98.8% Collection Rate	-	-	-	-	-	-	-
Total Estimated Current Year	8,464,175	8,274,541	10,163,550	11,322,681	11,465,145	11,342,997	11,495,137
Total Estimated Prior Year	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Total Estimated P & I	20,000	20,000	20,000	10,000	10,000	10,000	10,000
Total Tax Collections	8,504,175	8,314,541	10,203,550	11,352,681	11,495,145	11,372,997	11,525,137
SOF Entry		8,294,541	10,183,550	11,342,681	11,485,145	11,362,997	11,515,137
			11,030,000	12,229,137	12,312,796	12,210,906	12,351,020
Total Tax Rate	1.18	1.1827	1.1749	1.1616	1.1026	1.0389	0.9904

ESTIMATES AS OF 4/21/2025

I & S	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	<i>0.4599 Tax Rate</i>	<i>0.4599 Tax Rate</i>	<i>0.5 Tax Rate</i>	<i>0.5 Tax Rate</i>	<i>0.454 Tax Rate</i>	<i>0.403 Tax Rate</i>	<i>0.367 Tax Rate</i>
Bond Principal	2,305,000	2,305,000	1,650,000	1,800,000	1,950,000	1,910,000	2,105,000
New Debt Costs	-	-	2,939,281	4,046,281	4,046,281	4,046,281	4,046,281
Bond Interest	6,796,104	6,796,104	6,430,719	6,372,856	6,306,515	6,244,625	6,189,739
Bond Debt Fees	8,000	8,000	10,000	10,000	10,000	10,000	10,000
TOTAL	9,109,104	9,109,104	11,030,000	12,229,137	12,312,796	12,210,906	12,351,020
Less:							
EDA			-				
Bond Interest							
Total Need from Taxes	9,109,104	9,109,104	11,030,000	12,229,137	12,312,796	12,210,906	12,351,020
5711 Current Levy	8,464,175	8,236,000	10,163,550	11,322,681	11,465,145	11,342,997	11,495,137
5712 Prior Year	20,000	-	20,000	20,000	20,000	20,000	20,000
5716 P & I	20,000	30,000	20,000	20,000	20,000	20,000	20,000
5742 Interest	25,000	120,000	25,000	15,000	15,000	15,000	15,000
TOTAL EXCESS	(579,929)	(723,104)	(801,450)	(851,456)	(792,651)	(812,909)	(800,883)

ESTIMATES AS OF 4/21/2025

10% Increase in Tax
Values for Yrs 2-5 Plus
250 New Homes
98.8% Tax Collections

NAVARRO ISD
Interest & Sinking Fund

Estimates 4/21/25

		CURRENT		YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	@ 0.415	@ 0.4599	@ 0.4599	@ 0.5	@ 0.5	@ 0.454	@ 0.403	@ 0.367
	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	FINAL	ORIGINAL	PROJECTED	ESTIMATED	ESTIMATED	ESTIMATED	PROJECTED	ESTIMATED
	REV/EXP	BUDGET	REV/EXP	BUDGET	BUDGET	BUDGET	REV/EXP	BUDGET
571X - LOCAL TAX REVENUE	6,435,989	8,504,175	8,266,000	10,203,550	11,362,681	11,505,145	11,382,997	11,535,137
57XX - OTHER LOCAL REVENUE	216,720	25,000	120,000	25,000	15,000	15,000	15,000	15,000
58XX - STATE FUNDING	631,826	701,592	801,195	802,730	802,730	802,730	802,730	802,730
TOTAL REVENUES	7,284,535	9,230,767	9,187,195	11,031,280	12,180,411	12,322,875	12,200,727	12,352,867
651X - PRINCIPAL	1,410,000	2,305,000	2,305,000	1,650,000	1,800,000	1,950,000	1,910,000	2,105,000
652X - INTEREST	4,168,137	6,796,106	6,796,106	6,430,719	6,372,856	6,306,515	6,244,625	6,189,739
659X - OTHER DEBT FEES	9,689	8,000	8,000	10,000	10,000	10,000	10,000	10,000
65XX - NEW DEBT COST				2,939,281	4,046,281	4,046,281	4,046,281	4,046,281
TOTAL EXPENDITURES	5,587,826	9,109,106	9,109,106	11,030,000	12,229,137	12,312,796	12,210,906	12,351,020
79XX - DEBT ISSUED	168,950		-					
89XX - OTHER USES	1,700,000		-					
TOTAL OTHER SOURCES	(1,531,050)	-	-	-	-	-	-	-
PRIOR YEAR FUND BALANCE	1,694,212							
EXCESS / (DEFICIT)	165,659	121,661	78,089	1,280	(48,726)	10,079	(10,179)	1,847
TOTAL FUND BALANCE	1,859,871	1,981,532	1,937,960	1,939,240	1,890,514	1,900,593	1,880,335	1,902,440

NAVARRO ISD
Child Nutrition Services

Estimates 4/21/25

	CURRENT			YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	2023-24	2024-25	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	FINAL REV/EXP	ORIGINAL BUDGET	PROJECTED REV/EXP	ESTIMATED BUDGET	ESTIMATED BUDGET	ESTIMATED BUDGET	ESTIMATED BUDGET	ESTIMATED BUDGET
57XX - OTHER LOCAL REVENUE	652,778	649,700	697,000	717,910	753,806	791,496	846,900	889,246
58XX - STATE REVENUE	54,739	65,100	65,100	68,355	71,773	75,361	80,637	84,669
59XX - FEDERAL REVENUE	933,760	1,130,000	1,174,031	1,209,252	1,269,715	1,333,200	1,426,524	1,497,850
79XX - OTHER FINANCING								
TOTAL REVENUES	1,641,277	1,844,800	1,936,131	1,995,517	2,095,293	2,200,057	2,354,061	2,471,765
61XX - PAYROLL COSTS	610,680	722,684	722,684	768,365	791,415	880,158	949,166	996,624
62XX - CONTRACTED SERVICES	24,432	48,000	49,195	49,440	50,923	52,451	54,024	55,645
63XX - SUPPLIES & MATERIALS	923,815	1,035,235	1,092,815	1,125,599	1,181,879	1,240,973	1,303,022	1,368,173
64XX - OTHER OPERATING EXP	8,130	8,500	8,568	8,755	9,018	9,288	9,567	9,854
65XX - DEBT SERVICE			-					
66XX - CAPITAL EQUIPMENT	31,729	60,000	68,400	60,000	60,000			
TOTAL EXPENDITURES	1,598,786	1,874,419	1,941,662	2,012,159	2,093,236	2,182,870	2,315,779	2,430,296
PRIOR YEAR FUND BALANCE	555,155							
EXCESS / (DEFICIT)	42,491	(29,619)	(5,531)	(16,642)	2,057	17,187	38,282	41,468
FUND BALANCE								
- Undesignated Fund Balance								
TOTAL FUND BALANCE	597,646	568,027	592,115	575,473	577,530	594,717	632,999	674,468