

**NAVARRO I.S.D. 2026-27
PROPOSED OPERATING FUND BALANCE**

DESCRIPTION	AMOUNT
199-3510 Fund Balance-Committed Construction	\$ 703,938
Adjustments (Reductions)	\$ (403,938)
Increase in Additional Paving/Parking	\$ 100,000
Remaining Balance	\$ 400,000

199-3530 Fund Balance-Designated Capital	\$ 1,193,257
Adjustments (Reductions)	\$ (65,000)
Increase in Technology Upgrades	\$ 121,743
Seat Belts in Buses	\$ 550,000
Remaining Balance	\$ 1,800,000

199-3545 Fund Balance-Designated Capital	\$ -
Commitment for Insurance Deductibles	\$ 1,000,000
Remaining Balance	\$ 1,000,000

199-3600 Fund Balance-Undesignated	\$ 13,669,263
Adjustments to 199-3510	\$ 603,938
Increase Parking/Paving	\$ (100,000)
Adjustments to 199-3530	\$ 65,000
Increase in Technology Upgrades	\$ (121,743)
Commitment for Seat Belts in Buses	\$ (550,000)
Commitment to Insurance Deductibles	\$ (1,000,000)
Projected change in fund balance 2025-26	\$ 3,664,797
Remaining Balance	\$ 16,231,255

TOTAL Fund Balance	\$ 19,431,255
---------------------------	----------------------

Less: Commitments	\$ 3,200,000
--------------------------	---------------------

LESS: Recommended Operating Expense Reserve	\$ 8,453,199 (approx 2.5 months)
--	---

TOTAL AVAILABLE FUND BALANCE	\$ 7,778,056
-------------------------------------	---------------------

Proposed Fund Balance Commitments
As Of August 31, 2026

	Title	Estimated Cost		
		Designated Construction	Designated Capital	Other Commitments
		3510	3530	3545
1	Sidewalk and Bridge from Tennis Courts toward Concession Stands	-		
2	Sidewalk and Bridge from Elementary to Playing Field/Walking Trail	-		
3	Paving / Parking Upgrades	200,000		
4	Roof repairs and Air Conditioning Units (Elem Roof Complete)	-		
5	Reconfigure stage area in Events Center	-		
6	Dance / Cheer practice area upgrade	-		
7	Technology Upgrades		250,000	-
8	Air Condition Weight Room		-	
9	Old JH Gym / Rennovations	200,000		
10	Purchase Land		1,000,000	-
11	CTE Medical Lab matching funds			
12	Seat Belts in Buses		550,000	
13	Insurance Deductibles		-	1,000,000
	TOTAL	\$ 400,000	\$ 1,800,000	\$ 1,000,000

Current Fund Balance Commitments as of August 31, 2026

	Title	Estimated Cost	
		Designated Construction	Designated Capital
		3510	3530
1	Sidewalk and Bridge from Tennis Courts toward Concession Stands	——75,000	
2	Sidewalk and Bridge from Elementary to Playing Field/Walking Trail	——100,000	
3	Additional paving/parking in multiple areas (Stadium, High School)	100,000	
4	Roof repairs and Air Conditioning Units (Elem Roof Complete)	——98,938	
5	Reconfigure stage area in Events Center	——100,000	
6	Dance / Cheer practice area upgrade	——30,000	
7	Technology Upgrades		128,257
8	Air Condition Weight Room		——40,000
9	Old JH Gym / Rennovations	200,000	
10	Purchase Land		1,000,000
11	CTE Medical Lab matching funds		——25,000
	TOTAL	\$ 703,938	\$ 1,193,257