

Enrollment Growth (27-31) -
94.0% Projected Enrollment
9% Increase in Tax Values for Yrs
2-5 Plus 250 New Homes
98.8% Tax Collections

NAVARRO ISD GENERAL FUND

Estimates

Enrollment 94.0%/Projected 9% Increase in Tax Revenue 2-5 Plus 250 New Homes 98.8% Tax Collections		CURRENT			YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
		Enrollment	3,045	3,379	3,709	4,041	4,336	4,635	
		@ 0.7228	@ 0.7228	@ 0.7228	@ 0.6687	@ 0.6627	@ 0.6567	@ 0.6509	@ 0.6451
		2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
	FINAL REV/EXP	ORIGINAL BUDGET	PROJECTED REV/EXP	ESTIMATED BUDGET	ESTIMATED BUDGET	ESTIMATED BUDGET	ESTIMATED BUDGET	ESTIMATED BUDGET	
REVENUES	30,945,848	35,367,911	36,286,512	40,582,828	44,620,781	47,786,429	51,254,820	54,090,659	
- Reduced Federal Revenue									
- Reduced Tax Revenue									
+ Additional Local Revenue			250,000						
+ Additional State Aid (Prior Years)		-	1,282,784	-					
- TIA Funding	-		396,500	-					
TOTAL REVENUES	30,945,848	35,367,911	38,215,796	40,582,828	44,620,781	47,786,429	51,254,820	54,090,659	
EXPENDITURES	28,970,951	28,962,800	35,008,825	35,008,825	40,575,355	44,480,220	47,707,559	51,167,967	
- Salary Change			333,000	-					
- Salary Change (3% Years 1,2&4, 2% Years 3&5)		2,450,000	288,000	818,190	918,048	675,393	1,097,482	789,605	
- Stipend Adjustments/Substitute		50,000		117,000					
- Additional Teachers/Staff Changes		1,647,800		2,393,420	2,250,000	1,800,000	1,800,000	1,800,000	
- Reserve Positions		375,000		241,500					
- Increase TRS/Medicare		246,478	26,400	355,561	264,717	227,635	261,900	249,745	
- Increase Health Ins Contribution		89,000		111,000	122,100	134,310	141,026	148,077	
- Increase Workders' Compensation		33,000		15,000					
- Teacher Resident Program/Mentor/TIA			396,500	599,000	-	-	-	-	
- Increase Security		85,000	-	60,000	60,000				
- Increase Other Expenses		444,747	118,453	529,105	250,000	250,000	100,000	100,000	
- Increase For GCAD Costs		40,000	-	61,000	40,000	40,000			
- Increase - Insurance		125,000	-	175,000	125,000	75,000	25,000	25,000	
- Capital Expenditures Increase		335,000	28,520	(100,000)	(150,000)				
- Increase - Utilities		125,000	-	150,000	25,000	25,000	35,000		
- Prior Year Expenses			201,875						
- Decrease in Debt Service				(54,511)					
- Net Increase - Technology			165,469	95,265					
TOTAL EXPENDITURES	28,970,951	35,008,825	36,567,042	40,575,355	44,480,220	47,707,559	51,167,967	54,280,393	
EXCESS / (DEFICIT)	1,974,897	359,086	1,648,754	7,473	140,561	78,870	86,854	(189,735)	
PRIOR YEAR FUND BALANCE	13,591,561	15,566,458	15,566,458	17,215,212	17,222,685	17,363,246	17,442,117	17,528,970	
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	15,060,548	17,363,246	17,442,117	17,528,970	17,339,236	
- Budget Increase-Committed Funds									
TOTAL FUND BALANCE	15,566,458	15,925,544	17,215,212	17,222,685	17,363,246	17,442,117	17,528,970	17,339,236	
# Months Budget In Fund Balance			5.6	5.1	4.7	4.4	4.1	3.8	
SOLVENT									

NAVARRO ISD
2026-2027 GENERAL FUND
Proposed Changes

Original 2025-26 Budget:		35,008,825
61XX Payroll costs		
Salary Change	818,190	
Increase in Health Care Contribution	111,000	
Stipend/Substitute/Salary Adjustments	117,000	
Additional Salary-New Teachers/Staff	2,393,420	
Reserve Positions	241,500	
Teacher Resident Program / TIA	542,000	
Increase Workers' Compensation	15,000	
Increase in TRS/Medicare	355,561	
Mentorship program	57,000	
	Total change in Payroll costs	4,650,671
62XX Contracted Services:		
TIA Fees	30,400	
Tax Appraisal	61,000	
Elections & Demographic Services	40,000	
Fine Arts	20,000	
Security	60,000	
Prof Services - Legal, Audit, OT, PT	87,740	
Utilities	150,000	
ESC Services	20,300	
Copiers/Printers	13,915	
Transportation Contracted Services	30,610	
Technology	53,365	
Misc Cont Svcs	67,735	
	Total change in Contracted Services	635,065
63XX General Supplies		
General Supplies - Instructional	95,264	
General Supplies - Transportation	40,470	
General Supplies - Maintenance/Custodial	12,500	
General Supplies - Technology Equipment/Software	41,900	
General Supplies - Library	5,028	
General Supplies - Co-Curricular	23,180	
General Supplies - Other	6,750	
		-
	Total change in General Supplies	225,092
64XX Other Operating Expenses		
Property & Casualty Ins	175,000	
Travel & Sub - Overall Change	28,908	
Misc Opr Exp	6,305	
		-
	Total change in Other Operating Expenses	210,213
65XX Debt Service Expenses		
Changes in Principal / Interest - 2011 Paid Off 2025-26	(54,511)	
	Total change in Debt Service Expenses	(54,511)
66XX Capital Equipment Expenses		
Capital Equip - Portable Move	150,000	
Capital Equip - Maintenance Trucks		
Capital Equip - Baseball Field	(250,000)	
Capital Equip - Net Changes		
	Total change in Capital Equipment Expenses	(100,000)
Proposed Budget 26-27		40,575,355

NAVARRO ISD
Interest & Sinking Fund

Estimates

	@ 0.415 2024-25	CURRENT @ 0.5 2025-26	@ 0.5 2025-26	YEAR 1 @ 0.5 2026-27	YEAR 2 @ 0.5 2027-28	YEAR 3 @ 0.5 2028-29	YEAR 4 @ 0.5 2029-30	YEAR 5 @ 0.5 2030-31
	FINAL REV/EXP	ORIGINAL BUDGET	PROJECTED REV/EXP	ESTIMATED BUDGET	ESTIMATED BUDGET	ESTIMATED BUDGET	PROJECTED REV/EXP	ESTIMATED BUDGET
571X - LOCAL TAX REVENUE	8,245,061	9,298,798	9,138,000	10,515,049	11,569,513	12,769,871	14,079,514	15,508,389
57XX - OTHER LOCAL REVENUE	192,651	25,000	203,000	50,000	50,000	50,000	50,000	50,000
58XX - STATE FUNDING	923,022	1,481,655	1,676,798	1,700,000	1,638,578	1,486,686	1,382,086	1,382,086
TOTAL REVENUES	9,360,734	10,805,453	11,017,798	12,265,049	13,258,091	14,306,557	15,511,600	16,940,475
651X - PRINCIPAL	2,305,000	1,620,000	1,620,000	1,180,000	2,000,000	1,985,000	2,205,000	2,520,000
652X - INTEREST	6,872,674	9,140,453	9,140,453	9,194,569	9,139,128	9,074,113	9,014,851	8,952,788
659X - OTHER DEBT FEES	-	10,000	10,000	10,000	10,000	10,000	10,000	10,000
65XX - NEW DEBT COST				1,860,000	2,050,000	3,300,000	4,220,000	5,460,000
TOTAL EXPENDITURES	9,177,674	10,770,453	10,770,453	12,244,569	13,199,128	14,369,113	15,449,851	16,942,788
79XX - DEBT ISSUED			-					
89XX - OTHER USES			-					
TOTAL OTHER SOURCES	-	-	-	-	-	-	-	-
PRIOR YEAR FUND BALANCE	1,859,871							
EXCESS / (DEFICIT)	183,060	35,000	247,345	20,480	58,963	(62,556)	61,749	(2,313)
TOTAL FUND BALANCE	2,042,931	2,077,931	2,290,276	2,310,756	2,369,719	2,307,162	2,431,468	2,304,850
SOLVENT								

NAVARRO ISD
Child Nutrition Services

Estimates

	CURRENT			YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	2024-25	2025-26	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
	FINAL REV/EXP	ORIGINAL BUDGET	PROJECTED REV/EXP	ESTIMATED BUDGET	ESTIMATED BUDGET	ESTIMATED BUDGET	ESTIMATED BUDGET	ESTIMATED BUDGET
57XX - OTHER LOCAL REVENUE	719,489	731,850	720,000	798,857	877,005	955,389	1,025,143	1,095,961
58XX - STATE REVENUE	60,620	68,355	75,000	83,214	91,355	99,520	106,786	114,163
59XX - FEDERAL REVENUE	1,149,539	1,232,733	1,190,000	1,320,333	1,449,494	1,579,046	1,694,333	1,811,379
79XX - OTHER FINANCING								
TOTAL REVENUES	1,929,648	2,032,938	1,985,000	2,202,405	2,417,854	2,633,955	2,826,262	3,021,503
61XX - PAYROLL COSTS	679,404	818,953	803,000	951,512	1,055,057	1,126,709	1,160,510	1,195,325
62XX - CONTRACTED SERVICES	36,051	49,440	37,500	49,500	52,000	56,700	60,700	64,900
63XX - SUPPLIES & MATERIALS	945,071	1,125,599	1,075,000	1,192,738	1,309,417	1,426,449	1,530,595	1,636,330
64XX - OTHER OPERATING EXP	5,342	8,755	6,314	8,755	9,200	10,000	10,700	11,400
65XX - DEBT SERVICE								
66XX - CAPITAL EQUIPMENT	15,101	60,000	25,653	-	-			
TOTAL EXPENDITURES	1,680,969	2,062,747	1,947,467	2,202,505	2,425,674	2,619,858	2,762,505	2,907,955
PRIOR YEAR FUND BALANCE	597,646							
EXCESS / (DEFICIT)	248,679	(29,809)	37,533	(100)	(7,820)	14,097	63,757	113,548
FUND BALANCE								
- Undesignated Fund Balance								
TOTAL FUND BALANCE	846,325	816,516	883,858	883,758	875,938	890,035	953,792	1,067,339

SOLVENT