

# Budget Workshop #2

## FY 2026-2027



**Robert Navarro**  
**CFO**

Public Hearing and Budget Workshop  
March 4, 2026

# Agenda

1. Current Budget Status 2025-2026
2. Review of Goals 2026-2027
3. Enrollment Estimates 2026-2027
4. Discussion Items 2026-2027
5. Revenue and Expense Estimates 2026-2027
6. Challenges 2026-2027
7. Looking Forward
8. Recap



# Budget Status FY 2025-2026

## Jarrell ISD Statement of Unaudited Revenues and Expenditures Budget vs. Actual as of January, 2026

Obj / Func	Description	Annual Budget (Amend)	YTD Actual	YTD Encumbrance	Variance
5700	REVENUES: REVENUE-LOCAL & INTERMED	21,780,000.00	(15,741,614.00)	-	6,038,386.00
5811	STATE PROGRAM REVENUES	27,572,368.00	(16,160,490.00)	-	11,411,878.00
5900	FEDERAL PROGRAM REVENUES	-	-	-	-
<b>5000</b>	<b>Total Revenues</b>	<b>49,352,368.00</b>	<b>(31,902,104.00)</b>	<b>-</b>	<b>17,450,264.00</b>
	<b>EXPENDITURES:</b>				
11	INSTRUCTION	\$ (27,316,368)	\$ 13,130,911	\$ 364,933	\$ (13,820,524)
12	INSTRUCTIONAL RESOURCES	\$ (484,738)	\$ 278,760	\$ 4,264	\$ (201,714)
13	STAFF DEVELOPMENT	\$ (1,940,749)	\$ 816,759	\$ 14,587	\$ (1,109,403)
21	INSTRUCTIONAL LEADERSHIP	\$ (175,320)	\$ 83,361	\$ 1,678	\$ (90,281)
23	SCHOOL LEADERSHIP	\$ (2,929,921)	\$ 1,678,779	\$ 17,197	\$ (1,233,945)
31	GUIDANCE AND COUNSELING SVS	\$ (1,841,189)	\$ 1,016,386	\$ 33,421	\$ (791,382)
33	HEALTH SERVICES	\$ (627,692)	\$ 192,614	\$ 1,510	\$ (433,568)
34	PUPIL TRANSPORTATION-REGULAR	\$ (2,175,982)	\$ 1,539,849	\$ 64,940	\$ (571,193)
36	CO-CURRICULAR ACTIVITIES	\$ (1,369,854)	\$ 664,064	\$ 134,880	\$ (570,910)
41	GENERAL ADMINISTRATION	\$ (2,532,162)	\$ 1,195,840	\$ 271,613	\$ (1,064,709)
51	PLANT MAINTENANCE & OPERATION	\$ (5,333,622)	\$ 3,414,387	\$ 814,887	\$ (1,104,348)
52	SECURITY & MONITORING	\$ (960,025)	\$ 521,106	\$ 58,099	\$ (380,820)
53	DATA PROCESSING	\$ (1,274,132)	\$ 1,108,632	\$ 65,503	\$ (99,997)
93	Other Inter-govt Charges	\$ (390,614)	\$ 1,039	\$ -	\$ (389,575)
99	OTHER GOVT CHARGES - WCAD	\$ -	\$ -	\$ -	\$ -
<b>6000</b>	<b>Total Expenditures</b>	<b>\$ (49,352,368.00)</b>	<b>\$ 25,642,487.00</b>	<b>\$ 1,847,511.55</b>	<b>\$ (21,862,369.45)</b>

# Financial Report Items to Note

1. Enrollment continuing to hold
2. Revenues and expenditures in line with budget
3. P.O. deadline: March 27, 2026
4. Continuing to monitor overtime



# GOALS (2026-2027)

1. Employee raises – Retention
2. Successful opening of Berry Creek Elementary
3. Successful opening of AEA Campus
4. Increase fund balance – Current \$8.8M
5. Control costs – Payroll



# Ten Year Forecast by Campus Level

## Enrollment Forecast



Campus	Capacity	History	Fall	ENROLLMENT PROJECTIONS									
		2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034/35	2035/36
Igo Elementary	800	647	742	870	990	1,129	1,270	1,436	1,557	1,655	1,695	1,740	1,756
Jarrell Elementary	828	719	720	776	847	907	988	1,041	1,094	1,135	1,164	1,195	1,209
Double Creek Elementary	900	787	910	1,007	1,208	1,423	1,679	1,945	2,257	2,504	2,639	2,788	2,910
<b>ELEMENTARY SCHOOL TOTAL</b>	<b>2,528</b>	<b>2,153</b>	<b>2,372</b>	<b>2,653</b>	<b>3,045</b>	<b>3,459</b>	<b>3,937</b>	<b>4,422</b>	<b>4,908</b>	<b>5,294</b>	<b>5,498</b>	<b>5,723</b>	<b>5,875</b>
Elementary Absolute Change		238	219	281	392	414	478	485	486	386	204	225	152
Elementary Percent Change		12.43%	10.17%	11.85%	14.78%	13.60%	13.82%	12.32%	10.99%	7.86%	3.85%	4.09%	2.66%
Jarrell Middle School	1,000	899	526	598	669	735	817	908	1,024	1,171	1,357	1,510	1,646
Jarrell Ranch Middle School	700		476	521	560	634	687	740	796	878	980	1,066	1,152
<b>MIDDLE SCHOOL TOTAL</b>		<b>899</b>	<b>1,002</b>	<b>1,119</b>	<b>1,229</b>	<b>1,369</b>	<b>1,504</b>	<b>1,648</b>	<b>1,820</b>	<b>2,049</b>	<b>2,337</b>	<b>2,576</b>	<b>2,798</b>
Middle School Absolute Change		62	-373	72	71	66	82	91	116	147	186	153	136
Middle School Percent Change		7.41%	-41.49%	7.19%	6.34%	5.37%	5.99%	6.05%	7.04%	8.08%	9.08%	6.55%	5.28%
Jarrell High School	1,258	1,100	1,155	1,263	1,383	1,501	1,663	1,802	1,996	2,220	2,411	2,654	2,978
<b>HIGH SCHOOL TOTAL</b>		<b>1,100</b>	<b>1,155</b>	<b>1,263</b>	<b>1,383</b>	<b>1,501</b>	<b>1,663</b>	<b>1,802</b>	<b>1,996</b>	<b>2,220</b>	<b>2,411</b>	<b>2,654</b>	<b>2,978</b>
High School Absolute Change		143	55	108	120	118	162	139	194	224	191	243	324
High School Percent Change		14.94%	5.00%	9.35%	9.50%	8.53%	10.79%	8.36%	10.77%	11.22%	8.60%	10.08%	12.21%
Lott Detention Center		2	0	0	0	0	0	0	0	0	0	0	0
<b>ALTERNATIVE SCHOOL TOTAL</b>		<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRICT TOTALS</b>		<b>4,154</b>	<b>4,529</b>	<b>5,035</b>	<b>5,657</b>	<b>6,329</b>	<b>7,104</b>	<b>7,872</b>	<b>8,724</b>	<b>9,563</b>	<b>10,246</b>	<b>10,953</b>	<b>11,651</b>
District Absolute Change		441	375	506	622	672	775	768	852	839	683	707	698
District Percent Change		11.88%	9.03%	11.17%	12.35%	11.88%	12.25%	10.81%	10.82%	9.62%	7.14%	6.90%	6.37%

Green = w/in 5% of Capacity; Yellow = Over Capacity

# Discussion Items (2026-2027)

1. Berry Creek Elementary School on track for opening August 2026
2. Staff allocations – Moves
3. Additional staff needs (BCES, AEA)
4. Additional overhead costs; continuing work to reduce costs (electrical use monitoring)



# Revenue Estimates

1. Property values – Forecasting 5% increase
2. Enrollment – Expected increase of over 500+ to 5,035
3. ADA estimate for budget: 5,000 @ 92% (4,600)
4. Provides estimated state and local revenue of \$55.5M
5. Increase of \$4M from current year



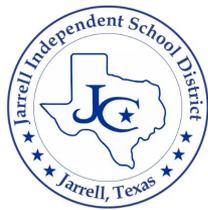
# Expense Estimates - Targets

1. New school costs  
Added positions – \$1,200,000
2. Salary increases – 1.5M – 3%
3. Added utilities, overhead – \$500K
4. Unknown variables – \$500K



# Challenges FY 2026-2027

1. Enrollment change from vouchers
2. Staffing shortages statewide
3. Reductions in federal funding



# Looking Forward

1. Continued finance updates
2. Working with principals to finalize staff needs
3. Finalize campus/department and allocation/budgets
4. Budget Workshop #3: April 1, 2026



# Workshop #2 Recap

1. Reviewing revenue estimates from two separate templates
2. Preparing campus/department budget tables
3. Completing staffing needs
4. Prepping for next workshop



