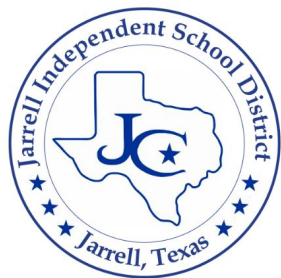


Public Hearing: FY 2025-2026 Proposed Budgets



Robert Navarro
CFO

Public Hearing and Regular Board Meeting
June 18, 2025

Agenda

- HB2 Summary.
- Estimated 25-26 Budgeted Revenue Impacts.
- Estimated 25-26 Budgeted Expense Impacts.
- FY 25-26 Budget Estimate Scenario.
- FY 25-26 Proactive Plan Bullets.
- FY 25-26 Proposed Budget (Fund 199, 240, 599).

HB2 Summary - Revenue Impact

- Teacher Retention Allotment.

For school systems with 5,000 or fewer enrolled students:

\$4,000 for each classroom teacher with 3 years and less than 5 years.

\$8,000 for each classroom teacher with 5 years or more experience.

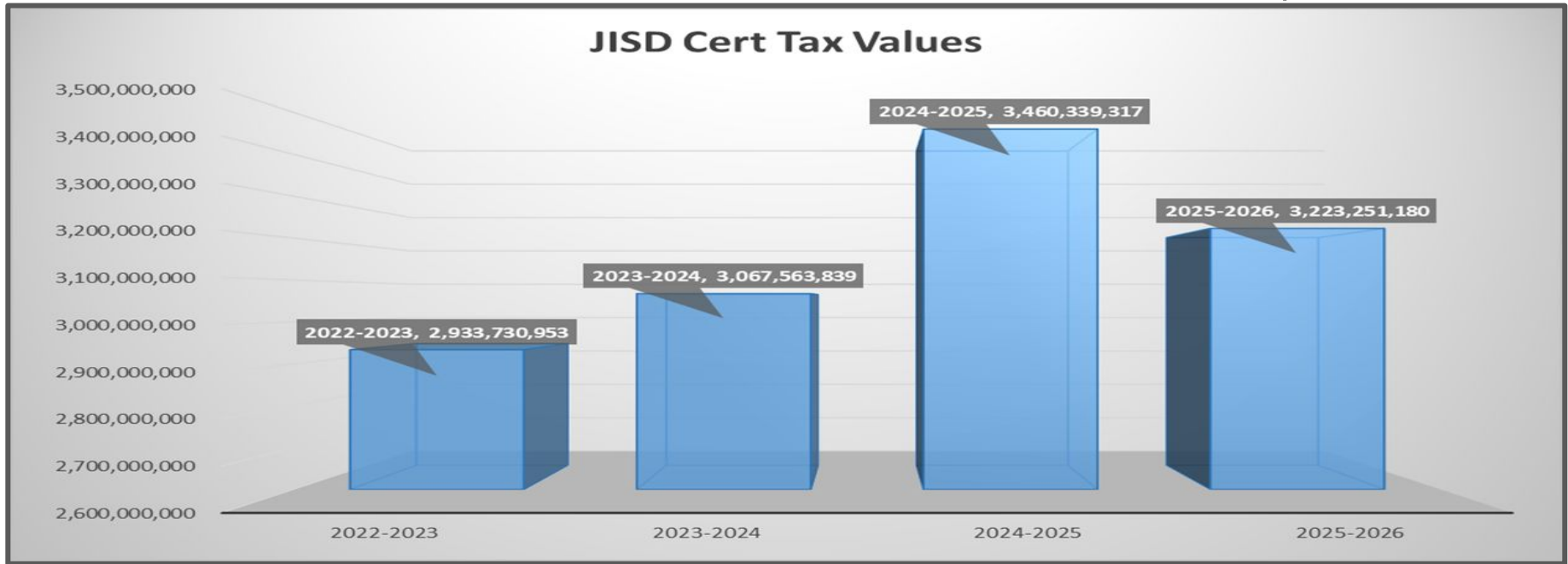
- Support Staff Retention Allotment - \$170K.
- Allotment for Basic Costs - \$450K.
- Basic Allotment Increase - \$231K.
- School Safety Allotment - \$285K.
- Early Literacy Allotment - \$36K.

Total New HB2 Revenue – \$1.2M

HB2 Summary - Tax Values

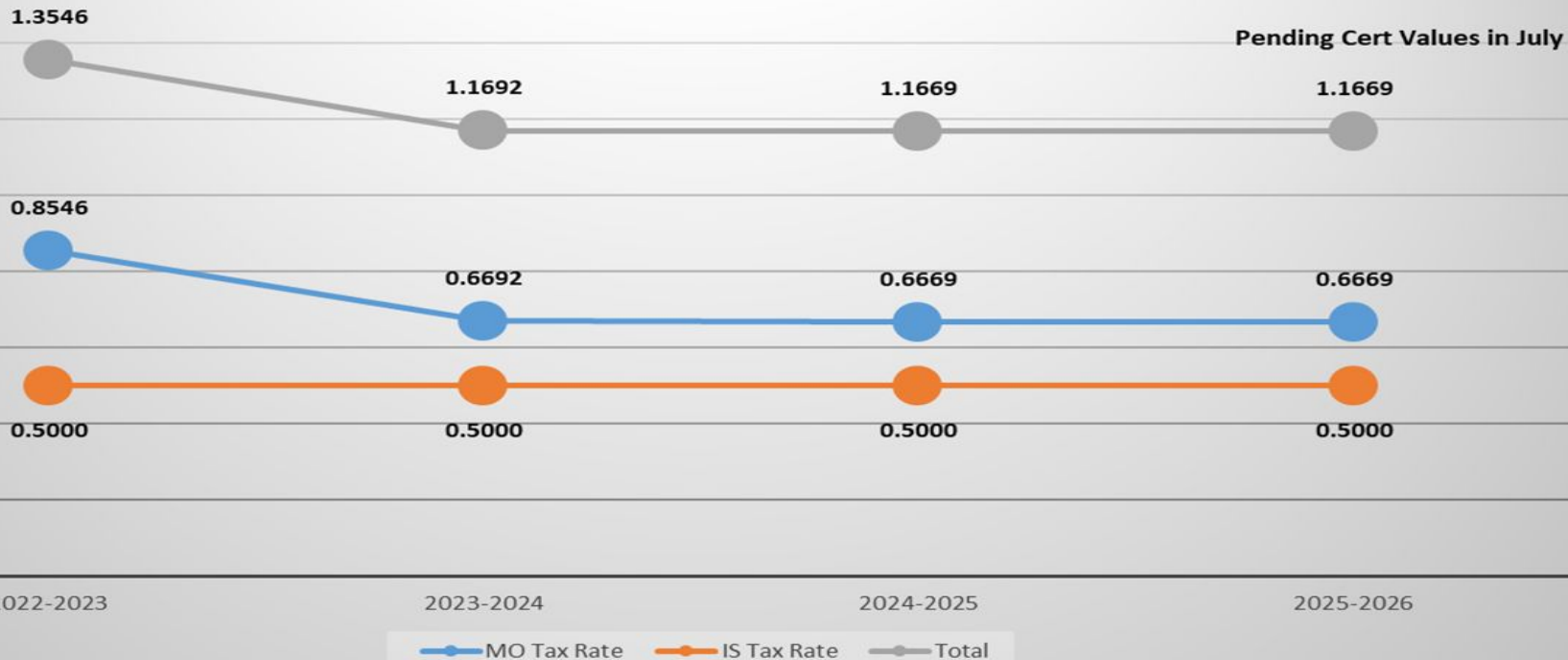
- Homestead Exemptions \$100K to 140K.
- Senior Tax Exemptions - \$10K to \$60K.

Tax Value Reduced \$237Mil YOY



HB2 Summary – Tax Values

JISD Tax Rates



FY 25-26 Estimated Revenues - ADA

Revenue Impacts:

M&O ADA Revenue – Est Refined ADA

	SY 2023-24	SY 2024-25	SY 2025-26
Refined Average Daily Attendance (ADA)	\$3,392	\$3,816	\$4,216
Regular Program ADA (Ref ADA - Spec Ed FTEs - CT FTEs)	\$ 2,917	\$ 3,275	\$ 3,603
Special Education FTEs	\$205.1780	\$238.3030	\$258.3000
Career & Technology FTEs	\$270	\$302	\$354
Weighted ADA (WADA)			
Detail Report	\$ 5,286.12	\$ 5,973.00	\$ 6,550.99
WADA-to-ADA Ratio	1.56	1.57	1.55
PEIMS Enrollment	3,713	4,157	4,680

FY 25-26 Estimated Revenues – Total

	SY 2023-24	SY 2024-25	SY 2025-26
Total M&O State Aid (excl. recapture netting)	\$16,580,498	\$19,664,526	\$27,643,977
Total M&O Tax Collections	\$ 19,671,312	\$ 22,466,235	\$ 20,920,297
Total Recapture	\$0.000000	\$0.000000	\$0.000000
Net Total State/Local M&O Revenue	\$36,251,810	\$42,130,761	\$48,564,274
Total State/Local M&O Revenue per ADA	\$ 10,686.95	\$ 11,040.56	\$ 11,519.04
M&O State Share	45.7%	46.7%	56.9%
M&O Local Share	54.3%	53.3%	43.1%

FY 25-26 Estimated Revenues cont'd

Revenue Impacts:

Other:

- New ADA Revenue from Enrollment – \$4Mil.
- Additional Allotment for Basic Costs - \$450K.
- Support Staff Allotment – \$170K.
- School Safety Allotment – \$365K.

Total estimated new revenue \$4.985 Mil

FY 25-26 Estimated Costs Impacts

Cost Impacts:

- New campus positions JRMS - \$444K.
- Additional campus position growth - \$1.4M.
- Increase in TASB insurance \$200K.
- Non-Teacher salary increases – \$200-300K.
- Utilities increase- \$750K.
- Devices needed for replacement/district growth - \$250K.
- New police officer - \$200K.

Total additional costs \$3.5Mil

JISD - Estimated General Fund Budget 25-26 - All

	2025-2026	2025-2026	2025-2026
Revenue Estimates	0%	3%	4%
Property Taxes	21,050,000	21,050,000	21,050,000
Other - Misc local	730,000	730,000	730,000
TEA State Allotment	23,828,368	23,828,368	23,828,368
TEA Retention Allocation	1,344,000	1,344,000	1,344,000
TRS - On Behalf	2,400,000	2,400,000	2,400,000
Total Estimated Revenues	\$ 49,352,368	\$ 49,352,368	\$ 49,352,368
Expenditure Estimates			
Salaries and Benfits:			
Salaries and Benefits	(38,040,333)	(38,957,491)	(39,263,210)
TRS - On Behalf	(2,400,000)	(2,400,000)	(2,400,000)
Added HB2 - Retention Stipend	(1,344,000)	(1,344,000)	(1,344,000)
Added TRS Contrubtion not funded	(26,880)	(26,880)	(26,880)
Sub-total Payroll & Ben's	\$ (41,811,213)	\$ (42,728,371)	\$ (43,034,090)
M&O Allocations:			
M&O Expenses - Campuses	561,432	561,432	561,432
M&O Expenses - Technology	489,800	489,800	489,800
M&O Expenses - Maint & Cust	3,176,075	3,176,075	3,176,075
M&O Expenses - Trans	377,875	377,875	377,875
M&O Expenses - Sped	487,900	487,900	487,900
M&O Expenses - Admin-DAEP	2,077,496	2,077,496	2,077,496
M&O Expenses - Police Dept	197,650	197,650	197,650
Sub-total M&O	\$ (7,368,228)	\$ (7,368,228)	\$ (7,368,228)
Total Estimated Expenditures	\$ (49,179,441)	\$ (50,096,599)	\$ (50,402,318)
Surplus/(Deficit)	\$ 172,927	\$ (744,231)	\$ (1,049,950)

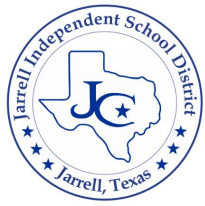
JISD - Estimated General Fund Budget 25-26

	2025-2026	2025-2026	2025-2026
Revenue Estimates	0%	3%	4%
Property Taxes	21,050,000	21,050,000	21,050,000
Other - Misc local	730,000	730,000	730,000
TEA State Allotment	23,828,368	23,828,368	23,828,368
TEA Retention Allocation	1,344,000	1,344,000	1,344,000
TRS - On Behalf	2,400,000	2,400,000	2,400,000
Total Estimated Revenues	\$ 49,352,368	\$ 49,352,368	\$ 49,352,368
Expenditure Estimates			
Salaries and Benfits:			
Salaries and Benefits	(37,418,313)	(37,638,313)	(37,938,313)
TRS - On Behalf	(2,400,000)	(2,400,000)	(2,400,000)
Added HB2 - Retention Stipend	(1,344,000)	(1,344,000)	(1,344,000)
Added TRS Contrubtion not funded	(26,880)	(26,880)	(26,880)
Sub-total Payroll & Ben's	\$ (41,189,193)	\$ (41,409,193)	\$ (41,709,193)
M&O Allocations:			
M&O Expenses - Campuses	711,432	711,432	711,432
M&O Expenses - Technology	589,800	589,800	589,800
M&O Expenses - Maint & Cust	3,326,075	3,326,075	3,326,075
M&O Expenses - Trans	477,875	477,875	477,875
M&O Expenses - Sped	487,900	487,900	487,900
M&O Expenses - Admin-DAEP	2,077,496	2,077,496	2,077,496
M&O Expenses - Police Dept	272,650	272,650	272,650
Sub-total M&O	\$ (7,943,228)	\$ (7,943,228)	\$ (7,943,228)
Total Estimated Expenditures	\$ (49,132,421)	\$ (49,352,421)	\$ (49,652,421)
Surplus/(Deficit)	\$ 219,947	\$ (53)	\$ (300,053)

FY 25-26 Proactive Plan

- Review budget in August after certified values and TEA legislation processes get finalized.
- Conservative forecast of refined ADA, revenues due to uncertainty with Legislation.
- Work with principals and team to increase attendance.
- Monitor and minimize overtime.
- Evaluate staffing ratios during the year.
- Monitor extra duty and bill back when necessary.

Proposed Budgets FY 2025-2026



**JARRELL INDEPENDENT SCHOOL DISTRICT
2025-26 PROPOSED BUDGET - GENERAL FUND 199**

		Gen Fund 199 Actual 24-25	Gen Fund 199 BUDGET 25-26	Actual to Budget Variance
EST BUDGETED REVENUES				
5700	REVENUE-LOCAL TAXES	\$ 22,854,406	\$ 21,780,000	\$ (1,074,406)
5800	STATE PROGRAM REVENUES	\$ 20,786,115	\$ 27,572,368	\$ 6,786,253
5900	OTHER MISC REVENUE	\$ 159,771	\$ -	\$ (159,771)
	TOTAL BUDGETED REVENUES	\$ 43,800,292	\$ 49,352,368	\$ 5,552,076
EST BUDGETED APPROPRIATIONS				
11	CURRICULUM	\$ 24,347,864	\$ 27,322,368	\$ 2,974,504
12	INSTRUCTIONAL RESOURCES	\$ 420,227	\$ 484,738	\$ 64,511
13	CURRICULUM DEVELOPMENT	\$ 1,508,502	\$ 1,940,749	\$ 432,247
21	INSTRUCTIONAL LEADERSHIP	\$ 139,709	\$ 175,320	\$ 35,611
23	SCHOOL LEADERSHIP	\$ 2,576,048	\$ 2,923,921	\$ 347,873
31	GUIDANCE AND COUNSELING	\$ 1,575,394	\$ 1,841,189	\$ 265,795
32	SOCIAL WORK SVCS	\$ -	\$ -	\$ -
33	HEALTH SERVICES	\$ 410,057	\$ 627,692	\$ 217,635
34	PUPIL TRANSPORTATION-	\$ 2,001,205	\$ 2,175,982	\$ 174,777
35	FOOD SERVICES		\$ -	\$ -
36	CO-CURRICULAR ACTIVITIES	\$ 1,150,086	\$ 1,369,854	\$ 219,768
41	GENERAL ADMINISTRATION	\$ 1,698,950	\$ 2,276,705	\$ 577,755
51	PLANT MAINTENANCE &	\$ 5,008,669	\$ 5,333,622	\$ 324,953
52	SECURITY & MONITORING	\$ 706,766	\$ 960,025	\$ 253,259
53	DATA PROCESSING	\$ 1,059,892	\$ 1,269,132	\$ 209,240
71	DEBT SERVICES		\$ -	\$ -
81	CONSTRUCTION	\$ -	\$ -	\$ -
93	OTHER INTER GOVT CHARGES -DAEP	\$ 216,242	\$ 390,614	\$ 174,372
99	OTHER GOVT CHARGES - WILCO	\$ 233,669	\$ 260,457	\$ 26,788
	TOTAL BUDGETED APPROPRIATIONS	43,053,280	49,352,368	6,299,088
	CHANGE IN FUND BALANCE	747,012	0	

JARRELL INDEPENDENT SCHOOL DISTRICT
2025-26 PROPOSED BUDGET - CHILD NUTRITION 240

		Child Nutrition 240 Actual FY 24-25	Child Nutrition 240 Budget FY 25-26	Actual to Budget Variance
EST BUDGETED REVENUES				
5700	REVENUE-LOCAL	\$ 641,920	\$ 560,250	\$ (81,670)
5800	STATE PROGRAM REVENUES	\$ 9,776	\$ -	\$ (9,776)
5900	OTHER MISC REVENUE	\$ 1,704,914	\$ 1,707,830	\$ 2,916
TOTAL BUDGETED REVENUES		\$ 2,356,610	\$ 2,268,080	\$ (88,530)
EST BUDGETED APPROPRIATIONS				
11	CURRICULUM	\$ -	\$ -	\$ -
12	INSTRUCTIONAL RESOURCES	\$ -	\$ -	\$ -
13	CURRICULUM DEVELOPMENT	\$ -	\$ -	\$ -
21	INSTRUCTIONAL LEADERSHIP	\$ -	\$ -	\$ -
23	SCHOOL LEADERSHIP	\$ -	\$ -	\$ -
31	GUIDANCE AND COUNSELING	\$ -	\$ -	\$ -
32	SOCIAL WORK SVCS	\$ -	\$ -	\$ -
33	HEALTH SERVICES	\$ -	\$ -	\$ -
34	PUPIL TRANSPORTATION-	\$ -	\$ -	\$ -
35	FOOD SERVICES	\$ 1,743,607	\$ 1,630,000	\$ (113,607)
36	CO-CURRICULAR ACTMTIES	\$ -	\$ -	\$ -
41	GENERAL ADMINISTRATION	\$ -	\$ -	\$ -
51	PLANT MAINTENANCE &	\$ -	\$ -	\$ -
52	SECURITY & MONITORING	\$ -	\$ -	\$ -
53	DATA PROCESSING	\$ -	\$ -	\$ -
71	DEBT SERVICES	\$ -	\$ -	\$ -
81	CONSTRUCTION - PORTABLES	\$ -	\$ -	\$ -
93	OTHER INTER GOVT CHARGES -DAEP	\$ -	\$ -	\$ -
99	OTHER GOVT CHARGES - WILCO	\$ -	\$ -	\$ -
TOTAL BUDGETED APPROPRIATIONS		1,743,607	1,630,000	
CHANGE IN FUND BALANCE		613,003	638,080	

JARRELL INDEPENDENT SCHOOL DISTRICT
2025-26 PROPOSED BUDGET - DEBT SERVICE - 599

		DEBT SERVICE FUND 599 Actual FY 24-25	DEBT SERVICE FUND 599 BUDGET FY 25-26	Actual to Budget Variance
EST BUDGETED REVENUES				
5700	REVENUE-LOCAL TAXES	\$ 17,210,986	\$ 16,500,000	\$ (710,986)
5800	STATE PROGRAM REVENUES	\$ 2,131,686	\$ -	\$ (2,131,686)
TOTAL BUDGETED REVENUES		\$ 19,342,672	\$ 16,500,000	\$ (2,842,672)
EST BUDGETED APPROPRIATIONS				
11	CURRICULUM	\$ -	\$ -	\$ -
12	INSTRUCTIONAL RESOURCES	\$ -	\$ -	\$ -
13	CURRICULUM DEVELOPMENT	\$ -	\$ -	\$ -
21	INSTRUCTIONAL LEADERSHIP	\$ -	\$ -	\$ -
23	SCHOOL LEADERSHIP	\$ -	\$ -	\$ -
31	GUIDANCE AND COUNSELING	\$ -	\$ -	\$ -
32	SOCIAL WORK SVCS	\$ -	\$ -	\$ -
33	HEALTH SERVICES	\$ -	\$ -	\$ -
34	PUPIL TRANSPORTATION-	\$ -	\$ -	\$ -
35	FOOD SERVICES	\$ -	\$ -	\$ -
36	CO-CURRICULAR ACTIVITIES	\$ -	\$ -	\$ -
41	GENERAL ADMINISTRATION	\$ -	\$ -	\$ -
51	PLANT MAINTENANCE &	\$ -	\$ -	\$ -
52	SECURITY & MONITORING	\$ -	\$ -	\$ -
53	DATA PROCESSING	\$ -	\$ -	\$ -
71	DEBT SERVICES	\$ 15,652,784	\$ 20,441,351	\$ 4,788,567
81	CONSTRUCTION - PORTABLES	\$ -	\$ -	\$ -
93	OTHER INTER GOVT CHARGES -DAEP	\$ -	\$ -	\$ -
99	OTHER GOVT CHARGES - WILCO	\$ -	\$ -	\$ -
TOTAL BUDGETED APPROPRIATIONS		15,652,784	20,441,351	4,788,567
CHANGE IN FUND BALANCE		3,689,888	-3,941,351	

