

Budget Update and Proposed 2026-2027 Budget Calendar



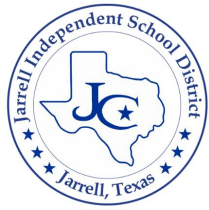
Robert Navarro

Chief Financial Officer

**FIRST Report Public Hearing and Regular Board Meeting
December 17, 2025**

Monthly Finance Update FY 25-26

1. Enrollment holding as of December 9, 2025: 4,533
2. Enrollment in line with forecast.
3. PEIMS submissions in progress (Fall submitted, Mid Year in progress).
4. Campus teams working to improve student attendance.



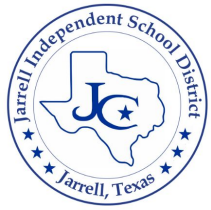
Jarrell ISD Statement of Unaudited Revenues and Expenditures

Budget vs. Actual as of November 2025

Obj / Func	Description	Annual Budget (Amend)	YTD Actual	YTD Encumbrance	Variance
5700	REVENUES: REVENUE-LOCAL & INTERMED	21,780,000.00	(1,493,683.00)	-	20,286,317.00
5811	STATE PROGRAM REVENUES	27,572,368.00	(15,464,407.00)	-	12,107,961.00
5900	FEDERAL PROGRAM REVENUES	-	-	-	-
5000	Total Revenues	49,352,368.00	(16,958,090.00)	-	32,394,278.00
EXPENDITURES:					
11	INSTRUCTION	\$ (27,316,368)	\$ 8,341,586	\$ 341,987	\$ (18,632,795)
12	INSTRUCTIONAL RESOURCES	\$ (484,738)	\$ 190,923	\$ 7,862	\$ (285,953)
13	STAFF DEVELOPMENT	\$ (1,940,749)	\$ 603,170	\$ (6,485)	\$ (1,344,064)
21	INSTRUCTIONAL LEADERSHIP	\$ (175,320)	\$ 64,366	\$ 625	\$ (110,329)
23	SCHOOL LEADERSHIP	\$ (2,929,921)	\$ 1,137,604	\$ 19,252	\$ (1,773,065)
31	GUIDANCE AND COUNSELING SVS	\$ (1,841,189)	\$ 714,368	\$ 54,478	\$ (1,072,343)
33	HEALTH SERVICES	\$ (627,692)	\$ 128,572	\$ 1,652	\$ (497,468)
34	PUPIL TRANSPORTATION-REGULAR	\$ (2,175,982)	\$ 1,121,663	\$ 65,380	\$ (988,939)
36	CO-CURRICULAR ACTIVITIES	\$ (1,369,854)	\$ 472,864	\$ 115,997	\$ (780,993)
41	GENERAL ADMINISTRATION	\$ (2,532,162)	\$ 841,118	\$ 356,290	\$ (1,334,754)
51	PLANT MAINTENANCE & OPERATION	\$ (5,333,622)	\$ 2,677,283	\$ 1,083,016	\$ (1,573,323)
52	SECURITY & MONITORING	\$ (960,025)	\$ 362,599	\$ 65,334	\$ (532,092)
53	DATA PROCESSING	\$ (1,274,132)	\$ 772,909	\$ 257,098	\$ (244,125)
93	Other Inter-govt Charges	\$ (390,614)	\$ 1,039	\$ -	\$ (389,575)
99	OTHER GOVT CHARGES - WCAD	\$ -	\$ -	\$ -	\$ -
6000	Total Expenditures	\$ (49,352,368.00)	\$ 17,430,064.00	\$ 2,362,486.00	\$ (29,559,818.00)

Monitoring

- Position Management – Only approved allocations for hire.
- Tax Revenue expectations from final exemption approvals.
- PEIMS working hard to ensure proper coding for maximum funding.
- Voucher impacts on enrollment in January-February.



Jarrell ISD 2026-2027 Budget Calendar

Target Date	Activity/Process	Responsibility
December 9-12, 2025	Prepare Tentative Budget Calendar for FY 26-27 School Year	CFO
Dcember 17, 2025	Review Proposed Budget Calendar with School Board.	CFO
January 5-9, 2026	Prepare Budget Training and Guidelines	CFO
January 12-16, 2026	Preliminary student projections established based on demographer reports. Review projected enrollment projections, property values.	DHR/CFO
Jan 19 to Jan 30, 2026	Gather feedback from departments to determine preliminary staff needs for FY 26-27	DHR/CFO
Feb 2-6, 2026	Review Budget Training and Guidelines - District/Campus Personnel, Review Campus budget allocations	CFO
February 11, 2026	Budget Workshop #1 - Legislature Updates, fiscal outlook, staff and major purchase requests, budget goals	CFO
Feb 12- 13, 2026	Open Budget Module in Ascender for District/Campus Admin Access	CFO
Feb 16 to Feb 27, 2026	Principal Meetings to determine preliminary staff needs for FY 26-27	DHR/CFO
Mar 2-6, 2026	Review Staff allocations, prepare salary estimates	CFO/Dir./Princ.
March 9-20, 2026	Directors/Principals to review/finalize budgeted campus expense submissions	Directors/Principal

March 20, 2026	Campus and Department Budget Submissions are due.	Superint./DHR/CFO
March 25, 2026	Budget Workshop # 2 Salary Comparisons, proposed pay increases, adjustments	Directors/Principal
Mar 30 to Apr 10, 2026	Calculate/Review estimated revenues, expenses, staffing,	CFO
April 22, 2026	Budget Workshop # 3 - Salary Comparisons, proposed pay increases, adjustments	CFO
April 30, 2026	Receive Estimated Tax Values from Williamson County Appraisal District	Wilco Appraisal Dist
April 27-May 1, 2026	Meet with all Budget Owners (Excluding Principals) - Final Adjustments	Superint./DHR/CFO
May 4-15, 2026	Prepare/finalize preliminary FY 26-27 budgets to include General Fund, Child Nutrition and Debt Services	Superint./CFO
May 20, 2026	Special Meeting - Budget Workshop #4 - Prelim Budget Presented to the Board of Trustees; Board sets date and place for public hearing on 2026-2027 proposed budget	Superint./CFO
June 3, 2026	<i>Publish "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" and post summary of proposed budget on district website</i>	CFO
June 17, 2026	Public hearing on FY 2026-2027 proposed budget; Board of Trustees adopts the FY 2026-2027 budget and approves final budget amendment for FY 2025-2026.	CFO

Late July 2026	Receive Certified Tax Values from Williamson County Appraisal District	CFO/Wilco Appraiser
August 19, 2026	Superintendent recommends Board of Trustees adopts tax rate and approves Certified Appraisal Roll for 2025	Superint./School Board
	<i>Note: Dates noted can change as needed - Additional dates and times may be added as required.</i>	

