NAVARRO ISD
GENERAL FUND

Estimates

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

		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	@ 0.7228	@ 0.6927	@ 0.6494	@ 0.6304	@ 0.61196
	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	36,171,174	40,359,750	44,184,932	47,115,575	49,862,190	52,728,367
- 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**	**38,100,458**	**40,359,750**	**44,184,932**	**47,115,575**	**49,862,190**	**52,728,367**
EXPENDITURES	28,970,951	28,962,800	35,008,825	35,008,825	40,166,855	43,926,134	47,088,738	50,023,149
- Salary Change			333,000	-				
- Salary Change (3% Years 1,2&4, 2% Years 3&5)		2,450,000	288,000	818,190	831,348	614,859	1,003,957	717,384
- Stipend Adjustments/Substitute		50,000		117,000				
- Additional Teachers/Staff Changes		1,647,800		2,393,420	2,200,000	1,800,000	1,400,000	1,600,000
- Reserve Positions		375,000						
- Increase TRS/Medicare		246,478	26,400	355,561	255,831	223,434	229,429	230,684
- Increase Health Ins Contribution		89,000		111,000	122,100	134,310	141,026	148,077
- Increase Worker's Compensation		33,000		15,000				
- Increase Security		85,000	-	60,000	60,000			
- Increase Other Expenses		444,747	118,453	509,605	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	
- Teacher Resident Program/TIA			396,500	465,000	-	-	-	-
- Prior Year Expenses			201,875					
- Decrease in Debt Service				(54,511)				
- Net Increase - Technology			165,469	81,765				
TOTAL EXPENDITURES	**28,970,951**	**35,008,825**	**36,567,042**	**40,166,855**	**43,926,134**	**47,088,738**	**50,023,149**	**52,844,294**
EXCESS / (DEFICIT)	**1,974,897**	**359,086**	**1,533,416**	**192,895**	**258,798**	**26,837**	**(160,959)**	**(115,927)**
PRIOR YEAR FUND BALANCE	13,591,561	15,566,458	15,566,458	17,099,874	17,292,769	17,551,567	17,578,404	17,417,445
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	14,945,210	17,551,567	17,578,404	17,417,445	17,301,518
- Budget Increase-Committed Funds								
TOTAL FUND BALANCE	**15,566,458**	**15,925,544**	**17,099,874**	**17,292,769**	**17,551,567**	**17,578,404**	**17,417,445**	**17,301,518**
# Months Budget In Fund Balance			**5.6**	**5.2**	**4.8**	**4.5**	**4.2**	**3.9**
	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	
Teacher Resident Program/TIA	465,000	
Increase Worker's Compensation	15,000	
Increase in TRS/Medicare	355,561	
	-	
Total change in Payroll costs		4,275,171
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	17,800	
Copiers/Printers	13,915	
Transportation Contracted Services	30,610	
Technology	39,865	
Misc Cont Svcs	50,735	
Total change in Contracted Services		602,065
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 Suppies - 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		-
Proposed Budget 26-27		**40,166,855**

NAVARRO ISD
Interest & Sinking Fund

Estimates

		CURRENT		YEAR 1	YEAR 2	YEAR 3	YEAR 4	YEAR 5
	@ 0.415	@ 0.5	@ 0.5	@ 0.5	@ 0.5	@ 0.5	@ 0.5	@ 0.5
	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	PROJECTED REV/EXP	ESTIMATED BUDGET
571X - LOCAL TAX REVENUE	**8,245,061**	9,298,798	9,138,000	9,624,624	10,116,680	11,195,654	12,368,672	13,648,775
57XX - OTHER LOCAL REVENUE	**192,651**	25,000	203,000	25,000	15,000	15,000	15,000	15,000
58XX - STATE FUNDING	**923,022**	1,481,655	1,676,798	1,644,945	1,572,448	1,413,459	1,401,179	904,013
TOTAL REVENUES	**9,360,734**	**10,805,453**	**11,017,798**	**11,294,569**	**11,704,128**	**12,624,113**	**13,784,851**	**14,567,788**
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				875,000	530,000	1,530,000	2,530,000	3,060,000
TOTAL EXPENDITURES	**9,177,674**	**10,770,453**	**10,770,453**	**11,259,569**	**11,679,128**	**12,599,113**	**13,759,851**	**14,542,788**
79XX - DEBT ISSUED			-					
89XX - OTHER USES			-					
TOTAL OTHER SOURCES	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
PRIOR YEAR FUND BALANCE	1,859,871							
EXCESS / (DEFICIT)	**183,060**	**35,000**	**247,345**	**35,000**	**25,000**	**25,000**	**25,000**	**25,000**
TOTAL FUND BALANCE	**2,042,931**	**2,077,931**	**2,290,276**	**2,325,276**	**2,350,276**	**2,375,276**	**2,375,276**	**2,400,276**

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

	2026-27	2027-28	2028-29	2029-30	2030-31
Enrollment Inc	334	331	332	295	300
Prior Year	3,045	3,379	3,709	4,041	4,336
% Increase	0.10952381	0.09782448	0.08937719	0.07301077	0.06908084

7115

8,867

12868

2800

6959

38609

22329