

# Budget Workshop #4



**Robert Navarro**  
**Chief Financial Officer**  
Budget Workshop and Regular Board Meeting  
May 20, 2026

# AGENDA

1. Current Budget Status 2025-2026
2. FY 2026-2027 Goals
3. Property Value Estimates 2026-2027
4. Tax Revenue and Tax Rate Estimates 2026-2027
5. Enrollment Revenue Estimates 2026-2027
6. Proposed Budgets for 2026-2027
7. 2026-2027 Budget Highlights
8. Looking Ahead
9. Recap



# Current Budget Status: 2025-2026

## Jarrell ISD Statement of Unaudited Revenues and Expenditures 25-26 Budget vs. Actual as of April, 2026

Obj / Func	Description	Annual Budget (Amend)	YTD Actual	YTD Encumbrance	Variance	Amount Exp by June	Net total
5700	REVENUES: REVENUE-LOCAL & INTERMED	21,780,000.00	(22,206,605.00)	-	(426,605.00)	(40,000.00)	(22,246,605.00)
5811	STATE PROGRAM REVENUES	27,572,368.00	(18,877,250.00)	-	8,695,118.00	(9,453,335.00)	(28,330,585.00)
5900	FEDERAL PROGRAM REVENUES			-	-	-	
<b>5000</b>	<b>Total Revenues</b>	<b>49,352,368.00</b>	<b>(41,083,855.00)</b>	<b>-</b>	<b>8,268,513.00</b>	<b>(9,493,335.00)</b>	<b>(50,577,190.00)</b>
<b>EXPENDITURES:</b>							
11	INSTRUCTION	\$ (27,316,368)	\$ 20,187,915	\$ 365,258	\$ (6,763,195)	\$ (27,316,368.00)	\$ (27,316,368)
12	INSTRUCTIONAL RESOURCES	\$ (484,738)	\$ 383,443	\$ 9,356	\$ (91,939)	\$ (484,738.00)	\$ (484,738)
13	STAFF DEVELOPMENT	\$ (1,940,749)	\$ 1,152,937	\$ 9,341	\$ (778,471)	\$ (1,940,749.00)	\$ (1,940,749)
21	INSTRUCTIONAL LEADERSHIP	\$ (175,320)	\$ 101,279	\$ -	\$ (74,041)	\$ (175,320.00)	\$ (175,320)
23	SCHOOL LEADERSHIP	\$ (2,929,921)	\$ 2,446,907	\$ 27,084	\$ (455,930)	\$ (2,929,921.00)	\$ (2,929,921)
31	GUIDANCE AND COUNSELING SVS	\$ (1,841,189)	\$ 1,463,191	\$ 10,566	\$ (367,432)	\$ (1,841,189.00)	\$ (1,841,189)
33	HEALTH SERVICES	\$ (627,692)	\$ 286,723	\$ 5,222	\$ (335,747)	\$ (627,692.00)	\$ (627,692)
34	PUPIL TRANSPORTATION-REGULAR	\$ (2,175,982)	\$ 2,299,255	\$ 59,588	\$ 182,861	\$ (2,175,982.00)	\$ (2,175,982)
36	CO-CURRICULAR ACTIVITIES	\$ (1,369,854)	\$ 1,030,981	\$ 57,237	\$ (281,636)	\$ (1,369,854.00)	\$ (1,369,854)
41	GENERAL ADMINISTRATION	\$ (2,532,162)	\$ 1,653,152	\$ 201,206	\$ (677,804)	\$ (2,532,162.00)	\$ (2,532,162)
51	PLANT MAINTENANCE & OPERATION	\$ (5,333,622)	\$ 4,681,421	\$ 544,328	\$ (107,873)	\$ (5,333,622.00)	\$ (5,333,622)
52	SECURITY & MONITORING	\$ (960,025)	\$ 785,230	\$ 72,952	\$ (101,843)	\$ (960,025.00)	\$ (960,025)
53	DATA PROCESSING	\$ (1,274,132)	\$ 1,364,186	\$ 44,392	\$ 134,446	\$ (1,274,132.00)	\$ (1,274,132)
93	Other Inter-govt Charges	\$ (390,614)	\$ 1,039	\$ 140,584	\$ (248,991)	\$ (390,614.00)	\$ (390,614)
99	OTHER GOVT CHARGES - WCAD	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>6000</b>	<b>Total Expenditures</b>	<b>\$ (49,352,368.00)</b>	<b>\$ 37,837,659.16</b>	<b>\$ 1,547,114.00</b>	<b>\$ (9,967,594.84)</b>	<b>\$ (49,352,368.00)</b>	<b>\$ (49,352,368.00)</b>

# Current Budget Status: 2025-2026

1. Enrollment continuing to hold. Currently at 4,546  
Current Enrollment ADA 93%: 4,161  
Budgeted ADA: 4,216  
Negative Variance: 55
2. Revenues still expected from TEA and local taxes:  
TEA: 9,453,335  
Local Taxes: 40,000
3. P.O. deadline has closed, except for bond and urgent items.



# FY 2026-2027 Goals

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, Utilities



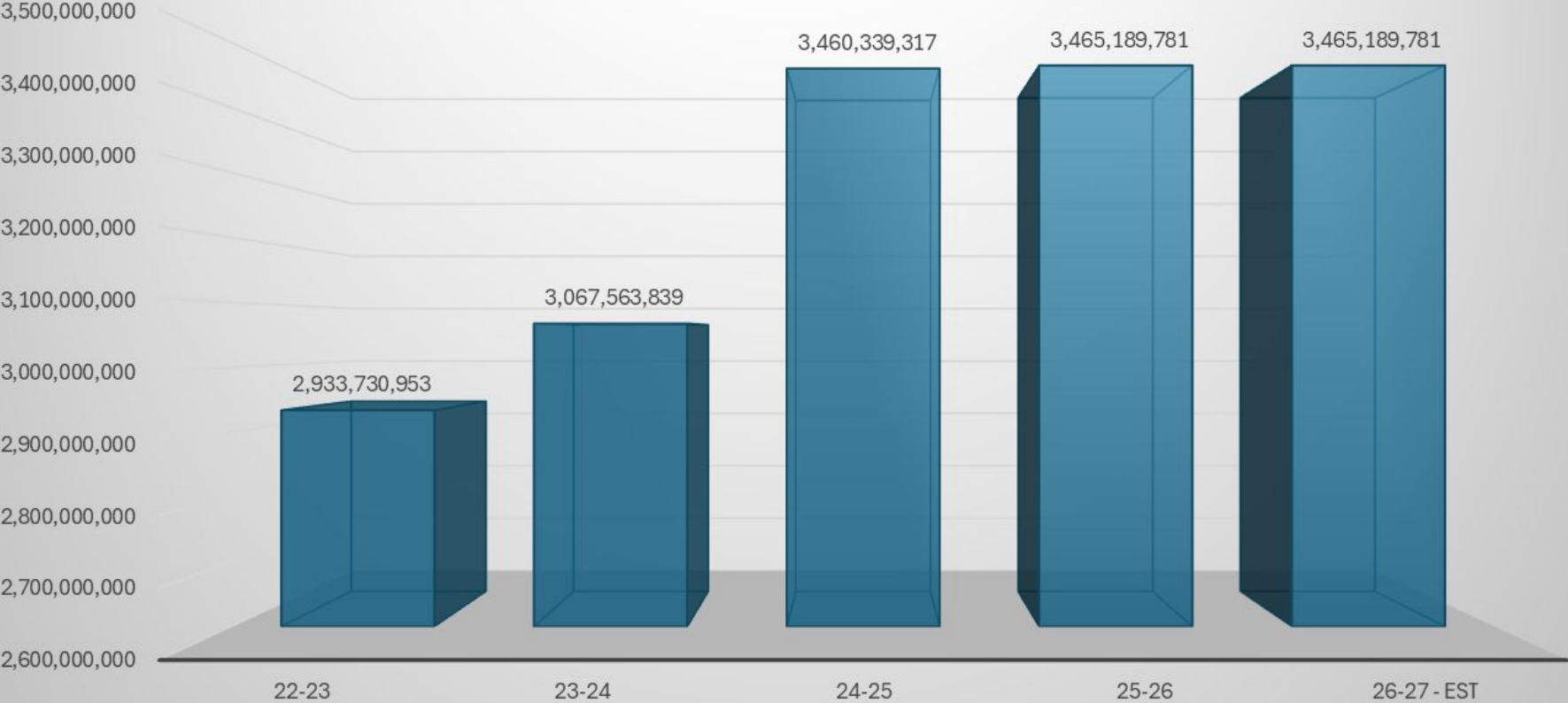
# 2026-2027 Budget

## Preliminary Property Values

Property Values	2024 TAX YEAR FINAL	2025 TAX YEAR PRELIM Values	2026 TAX YEAR PRELIM Values
State Certified "T2" Property Value	3,460,339,317	3,465,189,781	3,465,189,781
State Certified "T8" Property Value	3,460,339,317	3,465,189,781	3,465,189,781
State Certified "T1" Property Value	3,920,310,661	3,803,508,679	3,803,508,679
State Certified "T7" Property Value	3,920,310,661	3,803,508,679	3,803,508,679
State Certified "T13" Property Value	4,039,305,661	4,324,304,985	4,324,304,985
State Certified "T14" Property Value	4,039,305,661	4,324,304,985	4,324,304,985
State Certified "T15" Property Value		4,455,809,779	4,455,809,779
State Certified "T16" Property Value	4,118,635,661	4,455,809,779	4,455,809,779
State Certified "T17" Property Value	3,611,536,506	3,482,937,403	3,482,937,403
State Certified "T20" Property Value		4,543,577,258	4,543,577,258
State Certified "T21" Property Value		3,630,715,791	3,630,715,791
State Certified "T22" Property Value		3,630,715,791	3,630,715,791



# JISD Property Value - 5 Year Trend



# Tax Revenue Estimates 2026-2027

Funding Elements		SB 2	HB 2	HB 2
Students		2024-25	2025-26	2026-27
1.	Refined Average Daily Attendance (ADA)	3,816.687	4,158.452	4,500.000
2.	Regular Program ADA (Line 1 - Line 3 - Line 4)	3,281.838	3,593.259	3,871.577
3.	Special Education FTEs	230.852	272.220	295.786
4.	Career & Technology FTEs	303.997	292.973	332.638
5.	WADA (Weighted Average Daily Attendance)	5,978.437	6,553.229	7,086.969
6.	PEIMS ADA	4,157.000	4,513.000	4,513.000
Property Values		2024-25	2025-26	2026-27
7.	Prior Year State Certified Property Value ("T2" value)	3,067,563,839	3,460,339,317	3,465,189,781
8.	Current Year State Certified Property Value ("T2" value)	3,460,339,317	3,465,189,781	3,465,189,781
Tax Rates and Collections		2024-25	2025-26	2026-27
9.	M&O Tax Rate	0.66690	0.66690	0.66690
10.	Tier I M&O Tax Rate	0.61690	0.61690	0.61690
11.	Maximum Compressed Tax Rate	0.61690	0.61690	0.61690
12.	M&O Tax Collections	22,139,361	21,418,689	21,418,689
13.	I&S Tax Rate (used only for Notice purposes)	Not Needed	Not Needed	Not Needed
14.	I&S Tax Collections	16,532,097	16,010,156	16,010,156
15.	Total Tax Collections	38,671,458	37,428,845	37,428,845
16.	Total Tax Levy	N/A	N/A	N/A

**\*\*FY 26-27 Tax Rate tentatively staying the same as previous year.**

# Ten Year Forecast by Campus Level

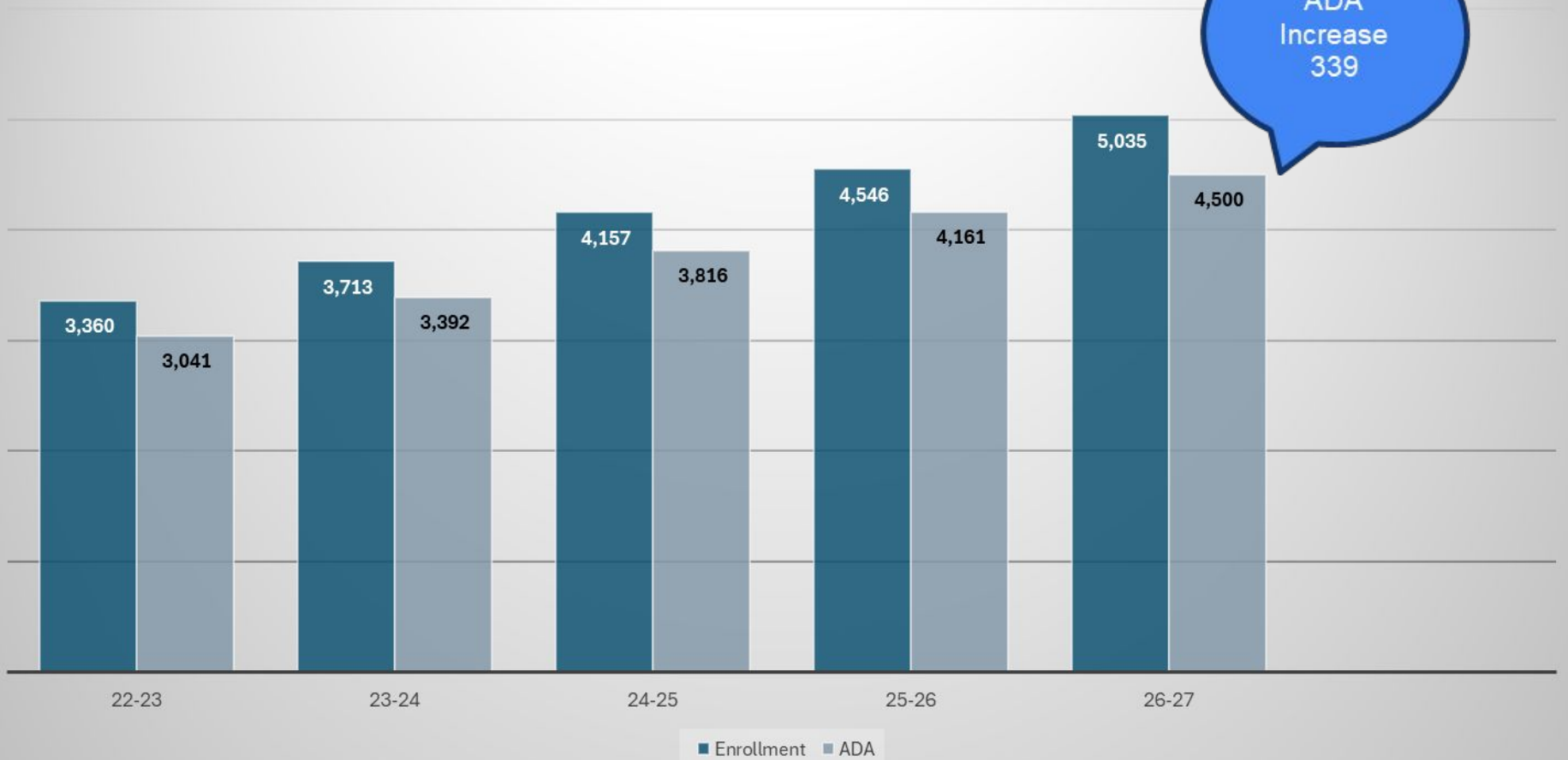
## Enrollment Forecast



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

## JISD Enrollment and ADA- 5 Year Trend



# State Revenue Estimates

Funding Components		2024-25	2025-26	2026-27
17.	District Basic Allotment	\$6,160	\$6,215	\$6,215
18.	School Safety Allotment (SSA) ADA	3,815,795	4,158,000	4,500,000
19.	ASF ADA (Prior-year ADA)	3,392,158	3,797,014	4,158,452
20.	Per Capita Rate	\$619,868	\$471,190	\$600,000
<b>Program Intent Codes - Allotments</b>				
Tier I Subchapter B & C Allotments		2024-25	2025-26	2026-27
21.	11-Regular Program Allotment 48.051	\$20,216,122	\$22,332,105	\$24,061,849
22.	Small and Mid-size Allotment 48.101	\$869,687	\$941,434	\$813,031
23.	23-Total Special Education Adjusted Allotment 48.102 (Spend 55%)	\$5,844,512	\$6,792,450	\$7,303,591
23A.	37-Dyslexia Allotment 48.103	\$217,448	\$217,525	\$217,525
24.	24-Total Comp Ed Allotment 48.104 (Spend 55%)	\$3,834,110	\$4,325,640	\$4,758,204
25.	Full Individual & Initial Evaluation Allotment	N/A	\$146,000	\$200,000
26.	25-Total Bilingual Education Allotment 48.105 (Spend 55%)	\$688,491	\$662,286	\$729,124
27.	22-Total Career & Technology Allotment 48.106 (Spend 55%)	\$2,601,203	\$2,531,173	\$2,851,203
28.	11-Public Education Grant 48.107	\$576	\$0	\$1,343
29.	36-Early Education Allotment 48.108 Part 1	\$710,945	\$883,221	\$973,907
30.	21-Gifted & Talented Allotment 48.109	\$80,615	\$75,209	\$83,980
31.	38-College, Career, or Military Readiness Outcomes Bonus 48.110	\$85,000	\$127,000	\$127,000
32.	Fast Growth Allotment 48.111	\$1,370,399	\$1,675,372	\$1,954,601
33.	Teacher Incentive Allotment 48.112	\$148,993	\$148,993	\$148,993
34.	Mentor Program Allotment 48.114	\$0	\$0	\$0
	School Safety Allotment 42.168 (includes \$15K per Campus; 48.115)	\$143,158	N/A	N/A
35.	Rural Pathways Excellence Partnership (R-PEP) Allotment & Outcomes Bonus 48.118	\$0	\$0	\$5,250
36.	Early Literacy Intervention Allotment	N/A	N/A	\$0

**JARRELL INDEPENDENT SCHOOL DISTRICT  
2026-27 PROPOSED BUDGET - GENERAL FUND 199**

	As of April 2026-no TRS On Demand	Gen Fund 199 Actual 25-26	Gen Fund 199 BUDGET 26-27	Actual to Budget Variance
<b>EST BUDGETED REVENUES</b>				
5700	REVENUE-LOCAL TAXES	\$ 22,206,605	\$ 24,492,989	\$ 2,286,384
5800	STATE PROGRAM REVENUES	\$ 18,877,250	\$ 28,547,653	\$ 9,670,403
5831	STATE PROGRAM REVENUES (offset)	\$ 2,400,000	\$ 2,400,000	
5900	OTHER MISC REVENUE	\$ -	\$ -	\$ -
<b>TOTAL BUDGETED REVENUES</b>		<b>\$ 43,483,855</b>	<b>\$ 55,440,642</b>	<b>\$ 11,956,787</b>
<b>EST BUDGETED APPROPRIATIONS</b>				
11	CURRICULUM	\$ 20,187,915	\$ 31,417,518	\$ 11,229,603
12	INSTRUCTIONAL RESOURCES	\$ 383,443	\$ 782,374	\$ 398,931
13	CURRICULUM DEVELOPMENT	\$ 1,152,937	\$ 1,399,960	\$ 247,023
21	INSTRUCTIONAL LEADERSHIP	\$ 101,279	\$ 79,542	\$ (21,737)
23	SCHOOL LEADERSHIP	\$ 2,446,907	\$ 3,432,164	\$ 985,257
31	GUIDANCE AND COUNSELING	\$ 1,463,191	\$ 2,342,657	\$ 879,466
32	SOCIAL WORK SVCS	\$ -	\$ -	\$ -
33	HEALTH SERVICES	\$ 286,723	\$ 462,803	\$ 176,080
34	PUPIL TRANSPORTATION-	\$ 2,299,255	\$ 3,029,842	\$ 730,587
35	FOOD SERVICES	\$ -	\$ -	\$ -
36	CO-CURRICULAR ACTIVITIES	\$ 1,030,981	\$ 1,148,684	\$ 117,703
41	GENERAL ADMINISTRATION	\$ 1,653,152	\$ 2,228,798	\$ 575,646
51	PLANT MAINTENANCE &	\$ 4,681,421	\$ 6,475,478	\$ 1,794,057
52	SECURITY & MONITORING	\$ 785,230	\$ 997,845	\$ 212,615
53	DATA PROCESSING	\$ 1,364,186	\$ 1,480,312	\$ 116,126
71	DEBT SERVICES		\$ -	\$ -
81	CONSTRUCTION		\$ -	\$ -
93	OTHER INTER GOVT CHARGES -DAEP	\$ 1,039	\$ 162,666	\$ 161,627
99	OTHER GOVT CHARGES - WILCO			\$ -
<b>TOTAL BUDGETED APPROPRIATIONS</b>		<b>37,837,659</b>	<b>55,440,642</b>	<b>17,602,983</b>

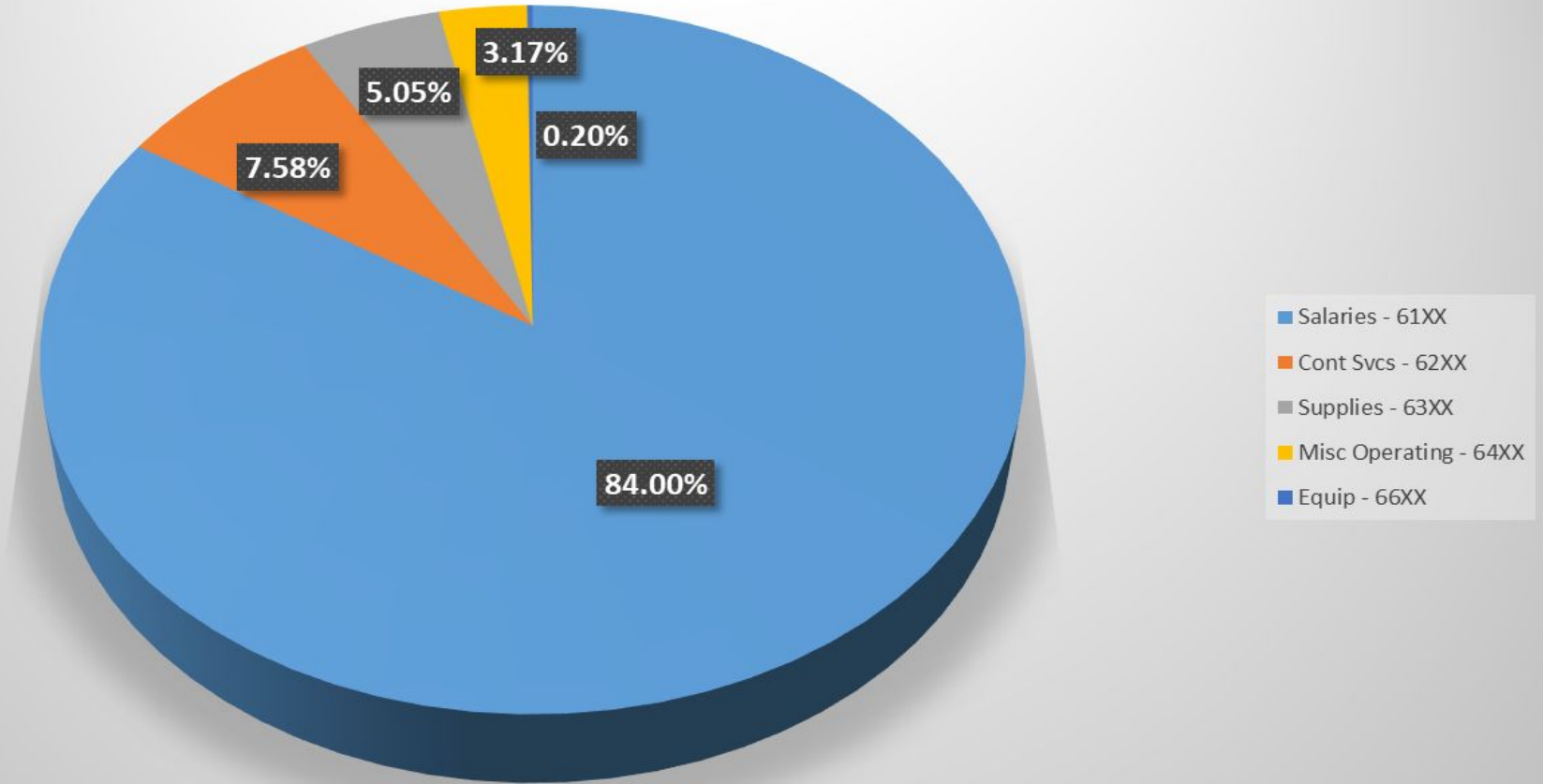
**JARRELL INDEPENDENT SCHOOL DISTRICT  
2026-27 PROPOSED BUDGET - CHILD NUTRITION 240**

		<b>Child Nutrition 240 Actual FY 25-26</b>	<b>Child Nutrition 240 Budget FY 26-27</b>	<b>Actual to Budget Variance</b>
<b>EST BUDGETED REVENUES</b>				
5700	REVENUE-LOCAL	\$ 597,303	\$ 793,846	\$ 196,543
5800	STATE PROGRAM REVENUES	\$ 14,495	\$ -	\$ (14,495)
5900	FED REVENUE	\$ 1,717,070	\$ 2,539,123	\$ 822,053
<b>TOTAL BUDGETED REVENUES</b>		<b>\$ 2,328,868</b>	<b>\$ 3,332,969</b>	<b>\$ 1,004,101</b>
<b>EST BUDGETED APPROPRIATIONS</b>				
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	\$ 2,090,871	\$ 3,108,269	\$ 1,017,398
36	CO-CURRICULAR ACTIVITIES	\$ -	\$ -	\$ -
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	\$ -	\$ -	\$ -
<b>TOTAL BUDGETED APPROPRIATIONS</b>		<b>2,090,871</b>	<b>3,108,269</b>	

**JARRELL INDEPENDENT SCHOOL DISTRICT  
2026-27 PROPOSED BUDGET - DEBT SERVICE - 599**

		<b>DEBT SERVICE FUND 599 Actual FY 25-26</b>	<b>DEBT SERVICE FUND 599 BUDGET FY 26- 27</b>	<b>Actual to Budget Variance</b>
<b>EST BUDGETED REVENUES</b>				
5700	REVENUE-LOCAL TAXES	\$ 16,717,016	\$ 17,000,000	\$ 282,984
5800	STATE PROGRAM REVENUES	\$ 5,303,988	\$ 4,500,000	\$ (803,988)
<b>TOTAL BUDGETED REVENUES</b>		<b>\$ 22,021,004</b>	<b>\$ 21,500,000</b>	<b>\$ (521,004)</b>
<b>EST BUDGETED APPROPRIATIONS</b>				
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	\$ 20,890,640	\$ 20,441,351	\$ (449,289)
81	CONSTRUCTION - PORTABLES	\$ -	\$ -	\$ -
93	OTHER INTER GOVT CHARGES -DAEP	\$ -	\$ -	\$ -
99	OTHER GOVT CHARGES - WILCO	\$ -	\$ -	\$ -
<b>TOTAL BUDGETED APPROPRIATIONS</b>		<b>20,890,640</b>	<b>20,441,351</b>	<b>(449,289)</b>

## 26-27 Budget – 199 Fund - Object Code %



# FY 2026-2027

## Budget - Highlights

- Opening Berry Creek Elementary  
*(Staff, IT, Custodial, Maintenance, Security)*
- Includes 3% raise for all eligible employees
- Additional staff for district growth needs



# Looking Ahead

**June 17, 2026**

School Board Meeting and Public Hearing for proposed Budget Adoption

**August 19, 2026**

School Board Meeting and Public Hearing for proposed Tax Rate Adoption



