

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

NAVARRO ISD  
 GENERAL FUND

Estimates

|   |                   | 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           |
|   |                   | ORIGINAL          | PROJECTED         | ESTIMATED         | ESTIMATED         | ESTIMATED         | ESTIMATED         | ESTIMATED         |
|   | FINAL REV/EXP     | BUDGET            | REV/EXP           | BUDGET            | BUDGET            | BUDGET            | BUDGET            | BUDGET            |
| REVENUES                                      | 30,945,848        | 35,367,911        | 36,141,996        | 40,533,267        | 44,007,700        | 46,939,659        | 49,630,743        | 53,164,827        |
| - Reduced Federal Revenue                     |                   |                   |                   |                   |                   |                   |                   |                   |
| - Reduced Tax Revenue                         |                   |                   |                   |                   |                   |                   |                   |                   |
| + Additional Local Revenue                    |                   |                   | 250,000           |                   |                   |                   |                   |                   |
| + Additional State Aid (Prior Years)          |                   | -                 | 1,282,784         | -                 |                   |                   |                   |                   |
| - TIA Funding                                 | -                 |                   | 396,500           | -                 |                   |                   |                   |                   |
| <b>TOTAL REVENUES</b>                         | <b>30,945,848</b> | <b>35,367,911</b> | <b>38,071,280</b> | <b>40,533,267</b> | <b>44,007,700</b> | <b>46,939,659</b> | <b>49,630,743</b> | <b>53,164,827</b> |
| EXPENDITURES                                  | 28,970,951        | 28,962,800        | 35,008,825        | 35,008,825        | 40,277,386        | 44,036,665        | 46,871,856        | 49,805,668        |
| - Salary Change                               |                   |                   | 333,000           |                   |                   |                   |                   |                   |
| - Salary Change (3% Years 2, 3 & 5, 1% Year3) |                   | 2,450,000         | 288,000           | 818,190           | 831,348           | 307,430           | 1,003,957         | 1,076,076         |
| - Stipend Adjustments/Substitute              |                   | 50,000            |                   | 90,000            |                   |                   |                   |                   |
| - Additional Teachers/Staff Changes           |                   | 1,647,800         |                   | 2,393,420         | 2,200,000         | 1,800,000         | 1,400,000         | 1,875,000         |
| - Reserve Positions                           |                   | 375,000           |                   |                   |                   |                   |                   |                   |
| - Increase TRS/Medicare                       |                   | 246,478           | 26,400            | 319,591           | 255,831           | 203,451           | 228,829           | 271,257           |
| - Increase Health Ins Contribution            |                   | 89,000            |                   | 111,000           | 122,100           | 134,310           | 141,026           | 148,077           |
| - Increase Workders' Compensation             |                   | 33,000            |                   | 15,000            |                   |                   |                   |                   |
| - Increase Security                           |                   | 85,000            | -                 | 60,000            | 60,000            |                   |                   |                   |
| - Increase Other Expenses                     |                   | 444,747           | 118,453           | 691,360           | 250,000           | 250,000           | 100,000           | 100,000           |
| - Increase For GCAD Costs                     |                   | 40,000            | -                 | 40,000            | 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           |                   |                   |                   |                   |                   |
| - Net Increase - Technology                   |                   |                   | 165,469           | 40,000            |                   |                   |                   |                   |
| <b>TOTAL EXPENDITURES</b>                     | <b>28,970,951</b> | <b>35,008,825</b> | <b>36,567,042</b> | <b>40,277,386</b> | <b>44,036,665</b> | <b>46,871,856</b> | <b>49,805,668</b> | <b>53,301,078</b> |
| <b>EXCESS / (DEFICIT)</b>                     | <b>1,974,897</b>  | <b>359,086</b>    | <b>1,504,238</b>  | <b>255,881</b>    | <b>(28,966)</b>   | <b>67,803</b>     | <b>(174,925)</b>  | <b>(136,250)</b>  |
| PRIOR YEAR FUND BALANCE                       | 13,591,561        | 15,566,458        | 15,566,458        | 17,070,696        | 17,326,577        | 17,297,611        | 17,365,414        | 17,190,489        |
| 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        | 14,916,032        | 17,297,611        | 17,365,414        | 17,190,489        | 17,054,239        |
| - Budget Increase-Committed Funds             |                   |                   |                   |                   |                   |                   |                   |                   |
| <b>TOTAL FUND BALANCE</b>                     | <b>15,566,458</b> | <b>15,925,544</b> | <b>17,070,696</b> | <b>17,326,577</b> | <b>17,297,611</b> | <b>17,365,414</b> | <b>17,190,489</b> | <b>17,054,239</b> |
| # Months Budget in Fund Balance               |                   |                   | 5.6               | 5.2               | 4.7               | 4.4               | 4.1               | 3.8               |

SOLVENT

**NAVARRO ISD**  
Interest & Sinking Fund

*Estimates*

|                            | <b>@ 0.415<br/>2024-25<br/>FINAL<br/>REV/EXP</b> | <b>CURRENT<br/>@ 0.5<br/>2025-26<br/>ORIGINAL<br/>BUDGET</b> | <b>@ 0.5<br/>2025-26<br/>PROJECTED<br/>REV/EXP</b> | <b>YEAR 1<br/>@ 0.5<br/>2026-27<br/>ESTIMATED<br/>BUDGET</b> | <b>YEAR 2<br/>@ 0.5<br/>2027-28<br/>ESTIMATED<br/>BUDGET</b> | <b>YEAR 3<br/>@ 0.5<br/>2028-29<br/>ESTIMATED<br/>BUDGET</b> | <b>YEAR 4<br/>@ 0.5<br/>2029-30<br/>PROJECTED<br/>REV/EXP</b> | <b>YEAR 5<br/>@ 0.459<br/>2030-31<br/>ESTIMATED<br/>BUDGET</b> |
|----------------------------|--|--|--|--|--|--|---|--|
| 571X - LOCAL TAX REVENUE   | 8,245,061  | 9,298,798  | 9,060,181  | 9,624,624  | 10,116,680   | 11,195,654   | 12,368,672  | 12,541,763   |
| 57XX - OTHER LOCAL REVENUE | 192,651  | 25,000   | 209,383  | 25,000   | 15,000   | 15,000   | 15,000  | 15,000   |
| 58XX - STATE FUNDING       | 923,022  | 1,481,655  | 1,481,655  | 1,579,945  | 1,552,448  | 1,393,459  | 1,381,179   | 1,381,179  |
| <b>TOTAL REVENUES</b>      | <b>9,360,734</b>                                 | <b>10,805,453</b>  | <b>10,751,219</b>                                  | <b>11,229,569</b>  | <b>11,684,128</b>  | <b>12,604,113</b>  | <b>13,764,851</b>   | <b>13,937,942</b>  |
| 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       |  |  |  | 850,000  | 540,000  | 1,540,000  | 2,540,000   | 2,450,000  |
| <b>TOTAL EXPENDITURES</b>  | <b>9,177,674</b>                                 | <b>10,770,453</b>  | <b>10,770,453</b>                                  | <b>11,234,569</b>  | <b>11,689,128</b>  | <b>12,609,113</b>  | <b>13,769,851</b>   | <b>13,932,788</b>  |
| 79XX - DEBT ISSUED         |  |  | -  |  |  |  |   |  |
| 89XX - OTHER USES          |  |  | -  |  |  |  |   |  |
| <b>TOTAL OTHER SOURCES</b> | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>  | <b>-</b>   |
| PRIOR YEAR FUND BALANCE    | 1,859,871  |  |  |  |  |  |   |  |
| <b>EXCESS / (DEFICIT)</b>  | <b>183,060</b>                                   | <b>35,000</b>  | <b>(19,234)</b>                                    | <b>(5,000)</b>   | <b>(5,000)</b>   | <b>(5,000)</b>   | <b>(5,000)</b>  | <b>5,154</b>   |
| <b>TOTAL FUND BALANCE</b>  | <b>2,042,931</b>                                 | <b>2,077,931</b>   | <b>2,023,697</b>                                   | <b>2,018,697</b>   | <b>2,013,697</b>   | <b>2,008,697</b>   | <b>2,008,697</b>  | <b>2,013,851</b>   |

**SOLVENT**

**NAVARRO ISD  
Child Nutrition Services**

*Estimates*

|                             | CURRENT                     |                               | YEAR 1                          | YEAR 2                         | YEAR 3                         | YEAR 4                         | YEAR 5                         |                                |
|-----------------------------|-----------------------------|-------------------------------|---------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                             | 2024-25<br>FINAL<br>REV/EXP | 2025-26<br>ORIGINAL<br>BUDGET | 2025-26<br>PROJECTED<br>REV/EXP | 2026-27<br>ESTIMATED<br>BUDGET | 2027-28<br>ESTIMATED<br>BUDGET | 2028-29<br>ESTIMATED<br>BUDGET | 2029-30<br>ESTIMATED<br>BUDGET | 2030-31<br>ESTIMATED<br>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      |                             |                               |                                 |                                |                                |                                |                                |                                |
| <b>TOTAL REVENUES</b>       | <b>1,929,648</b>            | <b>2,032,938</b>              | <b>1,985,000</b>                | <b>2,202,405</b>               | <b>2,417,854</b>               | <b>2,633,955</b>               | <b>2,826,262</b>               | <b>3,021,503</b>               |
| 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                          | -                              | -                              |                                |                                |                                |
| <b>TOTAL EXPENDITURES</b>   | <b>1,680,969</b>            | <b>2,062,747</b>              | <b>1,947,467</b>                | <b>2,202,505</b>               | <b>2,425,674</b>               | <b>2,619,858</b>               | <b>2,762,505</b>               | <b>2,907,955</b>               |
| PRIOR YEAR FUND BALANCE     | 597,646                     |                               |                                 |                                |                                |                                |                                |                                |
| <b>EXCESS / (DEFICIT)</b>   | <b>248,679</b>              | <b>(29,809)</b>               | <b>37,533</b>                   | <b>(100)</b>                   | <b>(7,820)</b>                 | <b>14,097</b>                  | <b>63,757</b>                  | <b>113,548</b>                 |
| FUND BALANCE                |                             |                               |                                 |                                |                                |                                |                                |                                |
| - Undesignated Fund Balance |                             |                               |                                 |                                |                                |                                |                                |                                |
| <b>TOTAL FUND BALANCE</b>   | <b>846,325</b>              | <b>816,516</b>                | <b>883,858</b>                  | <b>883,758</b>                 | <b>875,938</b>                 | <b>890,035</b>                 | <b>953,792</b>                 | <b>1,067,339</b>               |

**SOLVENT**