



Monthly Finance Report
as of
September 30, 2026



FY 2026-2027 Projections



Student Enrollment & Average Daily Attendance

Fiscal Year 2026-2027	Budgeted 2026-2027	Projected - 1st Six Weeks	Variance from Budgeted	Projected - EOY	Variance from Budgeted
Enrollment on 9.25.26	38,250	39,060	810		
ADA	34,503	36,056	1,553	35,500	997
ADA Attendance % (½ of PK)	92.50%	92.31%	-0.19%	90.86%	-1.64%
Student Information System Attendance					
End of Year 2026/Projected ADA %	94.50%	95.23%	0.73%	94.00%	0.50%



Student Revenue

Student Revenue Projections	Budgeted 2026-2027	Projected - 1st Six Weeks	Variance from Budgeted	Projected - EOY	Variance from Budgeted
M&O Revenue From State (All Allotments)	\$204,244,160	\$216,193,315	\$11,949,155	\$212,321,415	\$8,077,255

Allotments with the Highest Impact

Regular Program Allotment	\$178,204,154	\$187,719,886	\$9,515,732	\$184,236,397	\$6,032,243
Special Ed Allotment	\$56,827,392	\$58,514,499	\$1,687,107	\$58,514,499	\$1,687,107



Property Tax Revenue

Fiscal Year 2026-2027	Budgeted 2026-2027	Projected - 1st Six Weeks	Variance from Budgeted	Projected - EOY	Variance from Budgeted
Certified Taxable Values	\$30,547,986,345	\$30,547,986,345	-	\$30,547,986,345	-
T2 Value Estimated	\$31,306,772,902	\$31,306,772,902	-	\$31,306,772,902	-
Local Property Tax Revenue	\$185,805,868	\$185,805,868	-	\$185,805,868	-

Summary of General Fund Revenue

Summary Revenue Projections	Budgeted 2026-2027	Projected - 1st Six Weeks	Variance from Budgeted	Projected - EOY	Variance from Budgeted
Student Revenue From State	\$204,244,160	\$216,193,315	\$11,949,155	\$212,321,415	\$8,077,255
Local Property Tax Revenue	\$185,805,868	\$185,805,868	-	\$185,805,868	-
Other Revenue (Local, State & Federal)	<u>\$44,739,039</u>	<u>\$44,739,039</u>	=	<u>\$44,739,039</u>	=
Total Revenue	\$434,789,067	\$446,738,222	\$11,949,155	\$442,866,322	\$8,077,255



Monthly Financial Report – September 30, 2026

General Fund Expenditures – Campus Based

FUNCTION & DESCRIPTION	ANNUAL BUDGET	YTD ACTUAL & ENCUMBRANCES	VARIANCE	YTD	
				CURRENT YR ACT. + ENC/BUDGET	PRIOR YR ACT. + ENC/BUDGET
11 Instruction	257,207,446.40	29,131,354.19	228,076,092.21	11.33%	5.67%
6100- Payroll Costs	243,449,147.53	24,189,478.20	219,259,669.33	9.94%	3.74%
6200- Contracted Services	1,228,430.85	46,506.89	1,181,923.96	3.79%	1.99%
6300- Supplies & Materials	10,923,275.00	4,836,470.02	6,086,804.98	44.28%	40.03%
6400- Other Operating Costs	1,511,215.89	35,328.57	1,475,887.32	2.34%	7.91%
6600-Capital Outlay	95,377.13	23,570.51	71,806.62	24.71%	22.59%
12 Instrtn'l Resource & Media Service	6,611,069.00	544,997.85	6,066,071.15	8.24%	3.48%
6100- Payroll Costs	6,255,521.00	540,006.47	5,715,514.53	8.63%	3.35%
6200- Contracted Services	259,053.80	-	259,053.80	0.00%	0.00%
6300- Supplies & Materials	69,412.49	4,222.24	65,190.25	6.08%	-1.81%
6400- Other Operating Costs	26,557.46	769.14	25,788.32	2.90%	4.80%
6600-Capital Outlay	524.25	-	524.25	0.00%	99.75%
13 Curriculum and Instr. Staff Dev	778,109.00	139,746.06	638,362.94	17.96%	4.61%
6100- Payroll Costs	591,371.00	36,054.26	555,316.74	6.10%	4.57%
6200- Contracted Services	159,690.00	104,750.00	54,940.00	65.60%	0.00%
6300- Supplies & Materials	14,800.00	-	14,800.00	0.00%	0.21%
6400- Other Operating Costs	12,248.00	(1,058.20)	13,306.20	0.00%	25.91%

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General Fund Expenditures – Campus Based

FUNCTION & DESCRIPTION	ANNUAL BUDGET	YTD ACTUAL & ENCUMBRANCES	VARIANCE	YTD	
				CURRENT YR ACT. + ENC/BUDGET	PRIOR YR ACT. + ENC/BUDGET
23 School Administration	26,871,030.20	2,294,875.11	24,576,155.09	8.54%	8.25%
6100- Payroll Costs	26,559,732.00	2,275,299.57	24,284,432.43	8.57%	8.18%
6200- Contracted Services	6,186.00	25.68	6,160.32	0.42%	0.22%
6300- Supplies & Materials	218,095.52	15,888.70	202,206.82	7.29%	19.31%
6400- Other Operating Costs	75,409.60	2,163.16	73,246.44	2.87%	7.63%
6600-Capital Outlay	11,607.08	1,498.00	10,109.08	12.91%	4.20%
31 Guidance & Counseling Serv.	16,749,227.80	1,396,246.26	15,352,981.54	8.34%	6.79%
6100- Payroll Costs	16,515,374.00	1,390,567.11	15,124,806.89	8.42%	6.70%
6200- Contracted Services	20,526.00	-	20,526.00	0.00%	4.97%
6300- Supplies & Materials	137,704.80	3,507.35	134,197.45	2.55%	13.78%
6400- Other Operating Costs	71,429.80	1,333.80	70,096.00	1.87%	16.09%
6600-Capital Outlay	4,193.20	838.00	3,355.20	19.98%	63.75%
32 Social Work Services	3,262,465.00	297,978.34	2,964,486.66	9.13%	4.62%
6100- Payroll Costs	3,163,083.00	297,589.49	2,865,493.51	9.41%	4.75%
6200- Contracted Services	500.00	-	500.00	0.00%	0.00%
6300- Supplies & Materials	89,967.00	306.05	89,660.95	0.34%	0.62%
6400- Other Operating Costs	7,315.00	82.80	7,232.20	1.13%	1.53%
6600-Capital Outlay	1,600.00	-	1,600.00		0.00%



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General Fund Expenditures – Campus Based

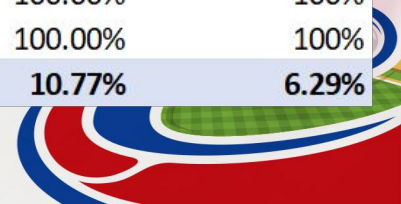
FUNCTION & DESCRIPTION	ANNUAL BUDGET	YTD ACTUAL & ENCUMBRANCES	VARIANCE	YTD	
				CURRENT YR ACT. + ENC/BUDGET	PRIOR YR ACT. + ENC/BUDGET
33 Health Services	6,263,265.60	556,695.39	5,706,570.21	8.89%	-1.48%
6100- Payroll Costs	6,102,693.00	513,498.61	5,589,194.39	8.41%	-2.12%
6200- Contracted Services	50,272.00	32,580.00	17,692.00	64.81%	0.00%
6300- Supplies & Materials	104,480.60	10,400.66	94,079.94	9.95%	27.97%
6400- Other Operating Costs	3,420.00	216.12	3,203.88	6.32%	0.00%
6600-Capital Outlay	2,400.00	-	2,400.00	0.00%	71.62%
34 Student (Pupil) Transportation	16,648,344.00	2,081,243.72	14,567,100.28	12.50%	8.96%
6100- Payroll Costs	15,873,048.00	1,607,570.70	14,265,477.30	10.13%	6.23%
6200- Contracted Services	345,466.56	100,764.75	244,701.81	29.17%	61.78%
6300- Supplies & Materials	2,863,229.44	484,717.76	2,378,511.68	16.93%	15.74%
6400- Other Operating Costs	(2,433,400.00)	(111,809.49)	(2,321,590.51)	4.59%	3.07%
6600-Capital Outlay	-	-	-	0.00%	65.53%
36 Co-curricular/Extracurricular Actv.	16,353,426.39	1,363,007.52	14,990,418.87	8.33%	9.15%
6100- Payroll Costs	10,558,004.57	870,604.17	9,687,400.40	8.25%	3.50%
6200- Contracted Services	518,949.72	300,705.82	218,243.90	57.95%	8.18%
6300- Supplies & Materials	1,042,036.30	28,253.08	1,013,783.22	2.71%	27.43%
6400- Other Operating Costs	4,175,731.81	161,286.73	4,014,445.08	3.86%	17.82%
6600-Capital Outlay	58,703.99	2,157.72	56,546.27	3.68%	100.00%



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General Fund Expenditures – Campus Based

FUNCTION & DESCRIPTION	ANNUAL BUDGET	YTD ACTUAL & ENCUMBRANCES	VARIANCE	YTD	
				CURRENT YR ACT. + ENC/BUDGET	PRIOR YR ACT. + ENC/BUDGET
52 Security and Monitoring Services	12,569,827.80	1,104,317.60	11,465,510.20	8.79%	8.88%
6100- Payroll Costs	11,824,794.00	1,057,148.91	10,767,645.09	8.94%	8.12%
6200- Contracted Services	249,810.80	17,585.13	232,225.67	7.04%	4.11%
6300- Supplies & Materials	387,577.00	27,287.34	360,289.66	7.04%	39.17%
6400- Other Operating Costs	16,644.00	2,296.22	14,347.78	13.80%	7.11%
6600-Capital Outlay	91,002.00	-	91,002.00	0.00%	98.71%
61 Community Services	529,333.20	60,993.57	468,339.63	11.52%	8.53%
6100- Payroll Costs	340,711.00	12,831.25	327,879.75	3.77%	6.99%
6200- Contracted Services	143,597.20	45,000.00	98,597.20	31.34%	20.85%
6300- Supplies & Materials	25,725.00	2,900.00	22,825.00	11.27%	2.84%
6400- Other Operating Costs	19,300.00	262.32	19,037.68	1.36%	8.64%
95 Juvenile Justice Alternatives Ed. Prog	220,000.00	220,000.00	-	100.00%	100%
6200- Contracted Services	220,000.00	220,000.00	-	100.00%	100%
Total Campus Based	\$ 364,063,544	\$ 39,191,456	\$ 324,872,089	10.77%	6.29%



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General Fund Expenditures – C&I and Central Administration

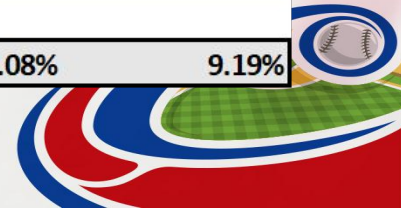
FUNCTION & DESCRIPTION	ANNUAL BUDGET	YTD ACTUAL & ENCUMBRANCES	VARIANCE	YTD	
				CURRENT YR ACT. + ENC/BUDGET	PRIOR YR ACT. + ENC/BUDGET
21 Instructional Leadership	8,915,386.60	1,126,469.51	7,788,917.09	12.64%	12.19%
6100- Payroll Costs	7,197,874.00	552,727.18	6,645,146.82	7.68%	8.65%
6200- Contracted Services	237,935.20	50,455.88	187,479.32	21.21%	9.32%
6300- Supplies & Materials	1,093,961.45	514,899.39	579,062.06	47.07%	46.48%
6400- Other Operating Costs	330,330.95	8,387.06	321,943.89	2.54%	6.25%
6600-Capital Outlay	55,285.00	-	55,285.00	0.00%	9.73%
41 General Administration	14,406,604.60	2,154,622.18	12,251,982.42	14.96%	13.20%
6100- Payroll Costs	10,365,689.07	899,302.66	9,466,386.41	8.68%	8.58%
6200- Contracted Services	1,966,990.61	221,884.12	1,745,106.49	11.28%	12.83%
6300- Supplies & Materials	1,601,761.61	942,847.82	658,913.79	58.86%	64.57%
6400- Other Operating Costs	443,264.11	88,527.60	354,736.51	19.97%	13.60%
6600-Capital Outlay	28,899.20	2,059.98	26,839.22	7.13%	13.55%
51 Plant Maintenance & Operations	45,065,866.40	3,342,262.46	41,723,603.94	7.42%	14.28%
6100- Payroll Costs	21,138,872.00	1,895,386.46	19,243,485.54	8.97%	4.97%
6200- Contracted Services	17,158,789.00	833,580.02	16,325,208.98	4.86%	3.62%
6300- Supplies & Materials	2,543,331.00	600,685.69	1,942,645.31	23.62%	19.90%
6400- Other Operating Costs	4,196,949.60	172.00	4,196,777.60	0.00%	95.97%
6600-Capital Outlay	27,924.80	12,438.29	15,486.51	44.54%	10.05%



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General Fund Expenditures – C&I and Central Administration

FUNCTION & DESCRIPTION	ANNUAL BUDGET	YTD ACTUAL & ENCUMBRANCES	VARIANCE	YTD	
				CURRENT YR ACT. + ENC/BUDGET	PRIOR YR ACT. + ENC/BUDGET
53 Data Processing Services	5,722,419.00	493,610.03	5,228,808.97	8.63%	26.19%
6100- Payroll Costs	3,326,939.00	245,387.48	3,081,551.52	7.38%	6.14%
6200- Contracted Services	8,000.00	-	8,000.00	0.00%	100.00%
6300- Supplies & Materials	2,385,560.00	248,222.55	2,137,337.45	10.41%	100.00%
6400- Other Operating Costs	1,920.00	-	1,920.00	0.00%	0.00%
71 Debt Service	8,557,630.20	7,270,361.50	1,287,268.70	84.96%	75%
6500- Debt Service	8,557,630.20	7,270,361.50	1,287,268.70	84.96%	74.55%
81 Facilities Acquisition & Constr.	250,000.00	-	250,000.00	0.00%	100.00%
6600-Capital Outlay	250,000.00	-	250,000.00	0.00%	100.00%
99 Webb County Appraisal district	3,173,163.00	777,457.50	2,395,705.50	24.50%	21.00%
6200- Contracted Services	3,173,163.00	777,457.50	2,395,705.50	24.50%	21.00%
Total C&I and Central Admin	\$ 86,091,070	\$ 15,164,783	\$ 70,926,287	17.61%	20.76%
Total Budget	\$ 450,154,614	\$ 54,356,239	\$ 395,798,375	12.08%	9.19%



Health Insurance Update

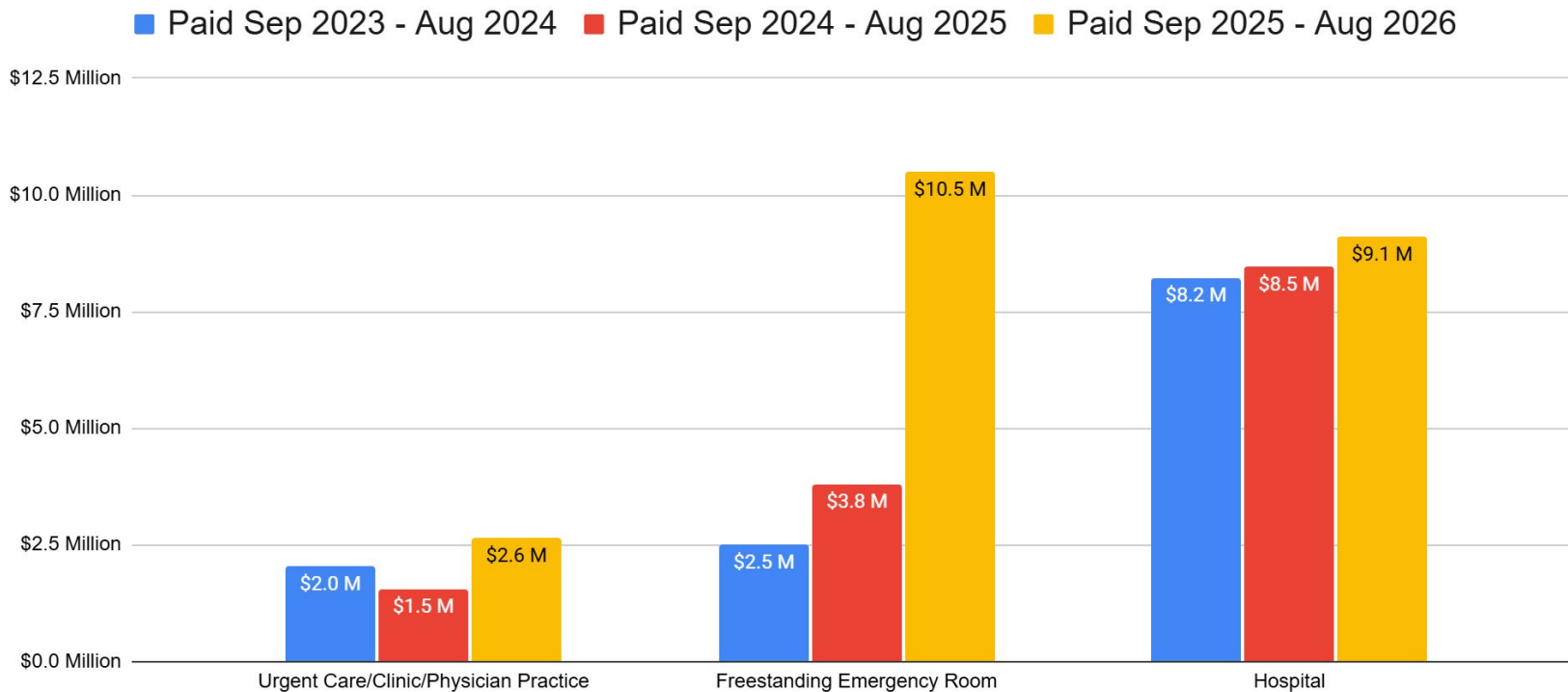


Health Insurance Cost for the Last 3 Years

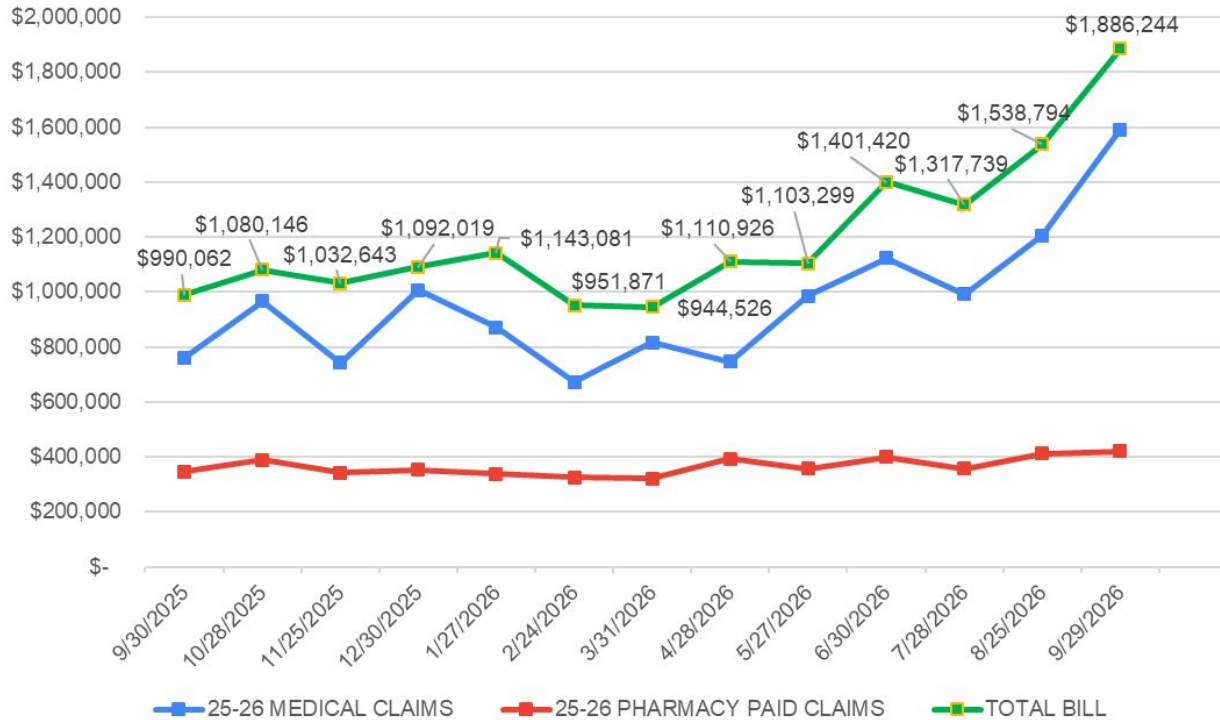
Service Category	Sep 2023 - Aug 2024		Sep 2024 - Aug 2025		Sep 2025 - Aug 2026	
	Paid	ER Facility Paid	Paid	ER Facility Paid	Paid	ER Facility Paid
FACILITY INPATIENT	\$5,022,580.91		\$6,544,384.74		\$10,433,625.03	
FACILITY OUTPATIENT	\$12,763,803.32	\$2,772,091.63	\$13,809,370.28	\$3,498,657.24	\$22,237,719.18	\$11,170,776.57
PROFESSIONAL	\$12,922,417.26		\$13,781,483.62		\$15,505,151.63	
PHARMACY	\$14,955,146.92		\$17,368,352.04		\$18,798,540.55	
Total: All	\$45,663,948.41	\$2,772,091.63	\$51,503,590.68	\$3,498,657.24	\$66,975,036.39	\$11,170,776.57

Plan Year	ER Facility Paid	Total Plan Paid	ER % of Total Paid	ER % of Outpatient Paid
Sep 2024 – Aug 2025	\$3,498,657.24	\$51,503,590.68	6.79%	25.34%
Sep 2025 – Aug 2026	\$11,170,776.57	\$66,975,036.39	16.68%	50.23%

Facility Visit Breakdown Last 3 Years



BCBS Average Weekly Payment by Month for 2025-2026



FY 2026-2027 Net Results



General Fund Projected Net Results

	Budgeted 2026-2027	Projected EOY	Variance
Total Revenue	\$434,789,067	\$442,866,322	\$8,077,255
Total Expenditures	(\$450,154,614)	(\$450,154,614)	-
Add Increased Costs (Projected Health Insurance Overrun)	=	<u>(\$14,410,000)</u>	<u>(\$14,410,000)</u>
Total Increased Expenditures	(\$450,154,614)	(\$464,564,614)	(\$14,410,000)
Net (Deficit)	(\$15,365,547)	(\$21,698,292)	(6,332,745)

