2018
2019
2022
2023
2024
2025
2026

United ISD
2026-2027

Monthly Finance Report as of October 31, 2026

FY 2026-2027 Projections

Student Enrollment & Average Daily Attendance

Fiscal Year 2026-2027	Budgeted 2026-2027	Projected - 1st Six Weeks	Projected - 2nd Six Weeks	Variance from Budgeted	Projected - EOY	Variance from Budgeted
Enrollment: Budgeted | 9.25.26 | **Snapshot on 10.30.26**	38,250	39,060	**39,043**	793	↑ +85	↑ +85
ADA	34,503	36,142	35,911	1,408	35,585	1,082
ADA Attendance % (½ of PK)	92.50%	92.53%	91.98%	-0.52%	91.14%	-1.36%
Student Information System Attendance						
End of Year 2026/Projected ADA %	93.90%	95.50%	94.50%	0.60%	95.00%	1.10%

Student Revenue

Student Revenue Projections	Budgeted 2026-2027	Projected - Thru 2nd Six Weeks	Variance from Budgeted	Projected - EOY	Variance from Budgeted	Variance Prior Month EOY
M&O Revenue From State (All Allotments)	$204,244,160	$215,142,978	$10,898,818	$213,554,607	$9,310,447	↑ $1.2M

Allotments with the Greatest Impact

Regular Program Allotment	$178,204,154	$187,893,925	$9,689,771	$184,486,409	$6,282,255	↑ $250K
Special Ed Allotment	$56,827,392	$57,399,249	$571,857	$59,072,272	$2,244,880	↑ $558K
Bilingual Ed Allotment	$8,363,533	$8,003,714	-$359,819	$7,965,056	-$398,477	↑ $67K
CATE Allotment	$29,124,451	$28,911,165	-$213,286	$29,303,224	$178,773	↑ $178K
Early Education Allotment	$7,587,332	$7,855,232	$267,900	$7,814,198	$226,866	↑ $87K

United ISD 2026-2027

Tax Office Collection Report - October 31, 2026

October	**26-27**	Current M & O Collection Rate:	5.24%	Amount:	9,715,607.26
		Current I & S Collection Rate:	5.25%	Amount:	1,323,687.77
		Delinquent Collection Rate:	25.80%	Amount:	2,290,847.50
October	25-26	Current M & O Collection Rate:	6.69%	Amount:	11,983,440.97
		Current I & S Collection Rate:	6.69%	Amount:	1,989,592.26
		Delinquent Collection Rate:	27.26%	Amount:	2,061,817.55

Property Tax Revenue

Fiscal Year 2026-2027	Budgeted 2026-2027	Projected - Thru 2nd 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 - Thru 2nd Six Weeks	Variance from Budgeted	Projected - EOY	Variance from Budgeted	Variance Prior Month EOY
Student Revenue From State	$204,244,160	$215,142,978	$10,898,818	$213,554,607	$9,310,447	↑ $1.2M
Local Property Tax Revenue	$185,805,868	$185,805,868	-	$185,805,868	-	
Other Revenue (Local, State & Federal)	$44,739,039	$44,739,039	-	$44,739,039	-	
Total Revenue	$434,789,067	$445,687,885	$10,898,818	$444,099,514	$9,310,447	↑ $1.2M

Monthly Financial Report – October 31, 2026

General Fund Expenditures – Campus Based

FUNCTION & DESCRIPTION	ANNUAL BUDGET	YTD ACTUAL & ENCUMBRANCES	VARIANCE	YTD CURRENT YR ACT. + ENC/BUDGET	YTD PRIOR YR ACT. + ENC/BUDGET
11 Instruction	**$ 257,207,446**	**$ 56,706,987**	**$ 200,500,460**	**22.05%**	**18.01%**
6100 - Payroll Costs	243,328,456	50,699,754	192,628,703	20.84%	14.75%
6200 - Contracted Services	1,235,356	103,121	1,132,235	8.35%	49.12%
6300 - Supplies & Materials	10,931,863	5,731,927	5,199,936	52.43%	71.78%
6400 - Other Operating Costs	1,610,947	139,417	1,471,530	8.65%	16.46%
6600 - Capital Outlay	100,824	32,768	68,056	32.50%	33.53%
12 Instrtn'l Resource & Media Service	**6,611,069**	**1,262,382**	**5,348,687**	**19.09%**	**12.42%**
6100 - Payroll Costs	6,255,521	1,106,385	5,149,136	17.69%	11.60%
6200 - Contracted Services	259,652	141,627	118,025	54.54%	24.21%
6300 - Supplies & Materials	69,511	11,418	58,093	16.43%	11.41%
6400 - Other Operating Costs	25,860	2,428	23,432	9.39%	23.72%
6600 - Capital Outlay	524	524	-	100.00%	77.71%
13 Curriculum and Instr. Staff Dev	**778,109**	**210,775**	**567,334**	**27.09%**	**6.92%**
6100 - Payroll Costs	591,371	105,104	486,267	17.77%	6.93%
6200 - Contracted Services	160,075	105,135	54,940	65.68%	0.00%
6300 - Supplies & Materials	14,535	138	14,397	0.95%	0.31%
6400 - Other Operating Costs	12,128	398	11,730	3.28%	32.31%

Monthly Financial Report – October 31, 2026

General Fund Expenditures – Campus Based

FUNCTION & DESCRIPTION	ANNUAL BUDGET	YTD ACTUAL & ENCUMBRANCES	VARIANCE	YTD CURRENT YR ACT. + ENC/BUDGET	YTD PRIOR YR ACT. + ENC/BUDGET
23 School Administration	**$ 26,871,030**	**$ 4,827,284**	**$ 22,043,746**	**17.96%**	**16.56%**
6100 - Payroll Costs	26,558,906	4,727,097	21,831,810	17.80%	16.46%
6200 - Contracted Services	6,186	2,406	3,780	38.90%	0.22%
6300 - Supplies & Materials	217,943	86,010	131,933	39.46%	37.53%
6400 - Other Operating Costs	73,374	10,273	63,101	14.00%	11.46%
6600 - Capital Outlay	14,621	1,498	13,123	10.25%	21.74%
31 Guidance & Counseling Serv.	**16,749,228**	**2,983,389**	**13,765,839**	**17.81%**	**15.41%**
6100 - Payroll Costs	16,515,374	2,949,168	13,566,206	17.86%	15.37%
6200 - Contracted Services	20,526	15,430	5,096	75.17%	4.84%
6300 - Supplies & Materials	137,195	13,397	123,798	9.76%	22.63%
6400 - Other Operating Costs	71,939	4,556	67,384	6.33%	26.45%
6600 - Capital Outlay	4,193	838	3,355	19.98%	66.65%
32 Social Work Services	**3,262,465**	**619,731**	**2,642,734**	**19.00%**	**12.42%**
6100 - Payroll Costs	3,163,083	610,700	2,552,383	19.31%	12.80%
6200 - Contracted Services	500	238	262	47.65%	0.00%
6300 - Supplies & Materials	89,967	8,492	81,475	9.44%	0.68%
6400 - Other Operating Costs	7,315	301	7,014	4.11%	1.92%
6600 - Capital Outlay	1,600	-	1,600	0.00%	0.00%

Monthly Financial Report – October 31, 2026

General Fund Expenditures – Campus Based

FUNCTION & DESCRIPTION	ANNUAL BUDGET	YTD ACTUAL & ENCUMBRANCES	VARIANCE	YTD CURRENT YR ACT. + ENC/BUDGET	YTD PRIOR YR ACT. + ENC/BUDGET
33 Health Services	**$ 6,263,266**	**$ 1,135,853**	**$ 5,127,412**	**18.14%**	8.03%
6100 - Payroll Costs	6,102,693	1,061,993	5,040,700	17.40%	6.98%
6200 - Contracted Services	50,272	32,629	17,643	64.90%	11.29%
6300 - Supplies & Materials	104,661	41,015	63,645	39.19%	54.35%
6400 - Other Operating Costs	3,240	216	3,024	6.67%	28.23%
6600 - Capital Outlay	2,400	-	2,400	0.00%	85.84%
34 Student (Pupil) Transportation	**16,648,344**	**4,933,424**	**11,714,921**	**29.63%**	22.29%
6100 - Payroll Costs	15,853,048	3,915,875	11,937,173	24.70%	18.81%
6200 - Contracted Services	334,387	149,437	184,949	44.69%	78.27%
6300 - Supplies & Materials	2,883,309	970,586	1,912,723	33.66%	26.34%
6400 - Other Operating Costs	(2,422,400)	(102,474)	(2,319,926)	4.23%	8.23%
36 Co-curricular/Extracurricular Actv.	**16,353,426**	**3,397,392**	**12,956,034**	**20.77%**	20.10%
6100 - Payroll Costs	10,505,043	1,907,301	8,597,742	18.16%	10.20%
6200 - Contracted Services	568,528	345,450	223,078	60.76%	62.76%
6300 - Supplies & Materials	1,072,725	469,646	603,079	43.78%	43.85%
6400 - Other Operating Costs	4,140,276	648,757	3,491,518	15.67%	34.30%
6600 - Capital Outlay	66,855	26,238	40,617	39.25%	100.00%

Monthly Financial Report – October 31, 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
52 Security and Monitoring Services	**$ 12,569,828**	**$ 2,326,286**	**$ 10,243,542**	**18.51%**	17.23%
6100 - Payroll Costs	11,823,839	2,247,799	9,576,040	19.01%	16.70%
6200 - Contracted Services	250,305	31,062	219,243	12.41%	6.72%
6300 - Supplies & Materials	387,514	44,379	343,135	11.45%	49.20%
6400 - Other Operating Costs	16,644	2,296	14,348	13.80%	7.75%
6600 - Capital Outlay	91,526	750	90,776	0.82%	99.05%
61 Community Services	**529,333**	**107,312**	**422,021**	**20.27%**	13.86%
6100 - Payroll Costs	338,211	58,292	279,919	17.24%	14.19%
6200 - Contracted Services	143,597	45,008	98,589	31.34%	6.51%
6300 - Supplies & Materials	25,725	3,350	22,375	13.02%	2.84%
6400 - Other Operating Costs	21,800	662	21,138	3.04%	36.91%
95 Juvenile Justice Alternatives Ed. Prog	**220,000**	**220,000**	**-**	**100.00%**	100.00%
6200 - Contracted Services	220,000	220,000	-	100.00%	100.00%
Total Campus Based	**$ 364,063,544**	**$ 78,730,814**	**$ 285,332,730**	**21.63%**	**17.78%**

Monthly Financial Report – October 31, 2026

General Fund Expenditures – Non-Campus Based

FUNCTION & DESCRIPTION	ANNUAL BUDGET	YTD ACTUAL & ENCUMBRANCES	VARIANCE	YTD CURRENT YR ACT. + ENC/BUDGET	YTD PRIOR YR ACT. + ENC/BUDGET
21 Instructional Leadership	**$ 8,915,387**	**$ 1,788,535**	**$ 7,126,851**	**20.06%**	**20.27%**
6100 - Payroll Costs	7,197,874	1,173,077	6,024,797	16.30%	17.05%
6200 - Contracted Services	236,675	61,016	175,659	25.78%	25.68%
6300 - Supplies & Materials	1,094,407	536,664	557,743	49.04%	48.93%
6400 - Other Operating Costs	328,782	12,425	316,357	3.78%	12.57%
6600 - Capital Outlay	57,649	5,354	52,295	9.29%	19.39%
41 General Administration	**14,406,605**	**3,554,511**	**10,852,093**	**24.67%**	**23.68%**
6100 - Payroll Costs	10,365,689	1,890,915	8,474,774	18.24%	16.89%
6200 - Contracted Services	1,953,875	400,278	1,553,597	20.49%	39.10%
6300 - Supplies & Materials	1,614,892	1,150,896	463,996	71.27%	64.48%
6400 - Other Operating Costs	437,660	104,558	333,102	23.89%	22.04%
6600 - Capital Outlay	34,489	7,864	26,625	22.80%	36.80%
51 Plant Maintenance & Operations	**45,065,866**	**11,398,177**	**33,667,689**	**25.29%**	**21.62%**
6100 - Payroll Costs	21,296,218	4,509,252	16,786,966	21.17%	14.69%
6200 - Contracted Services	17,148,591	2,194,424	14,954,167	12.80%	6.79%
6300 - Supplies & Materials	2,539,958	824,653	1,715,306	32.47%	33.40%
6400 - Other Operating Costs	4,039,576	3,832,964	206,612	94.89%	96.08%
6600 - Capital Outlay	41,523	36,885	4,638	88.83%	92.21%

Monthly Financial Report – October 31, 2026

General Fund Expenditures – Non-Campus

FUNCTION & DESCRIPTION	ANNUAL BUDGET	YTD ACTUAL & ENCUMBRANCES	VARIANCE	YTD CURRENT YR ACT. + ENC/BUDGET	YTD PRIOR YR ACT. + ENC/BUDGET
53 Data Processing Services	**$ 5,722,419**	**$ 1,496,801**	**$ 4,225,618**	**26.16%**	**47.67%**
6100 - Payroll Costs	3,326,939	594,211	2,732,728	17.86%	16.72%
6200 - Contracted Services	11,826	4,750	7,076	40.17%	84.16%
6300 - Supplies & Materials	2,382,694	897,840	1,484,854	37.68%	91.59%
6400 - Other Operating Costs	960	-	960	0.00%	12.25%
71 Debt Service	**8,557,630**	**7,270,362**	**1,287,269**	**84.96%**	**95.73%**
6500 - Debt Service	8,557,630	7,270,362	1,287,269	84.96%	95.73%
81 Facilities Acquisition & Constr.	**250,000**	**69,514**	**180,486**	**27.81%**	**34.71%**
6200 - Contracted Services	7,800	7,800	-	100.00%	-
6600 - Capital Outlay	242,200	61,714	188,286	25.48%	32.98%
99 Webb County Appraisal district	**3,173,163**	**777,548**	**2,395,616**	**24.50%**	**20.79%**
6200 - Contracted Services	3,173,163	777,548	2,395,616	24.50%	20.79%
Total Non-Campus	**$ 86,091,070**	**$ 26,355,447**	**$ 59,735,623**	**30.61%**	**29.94%**
Total Budget	**$ 450,154,614**	**$ 105,086,261**	**$ 345,068,353**	**23.34%**	**20.22%**

Health Insurance Update

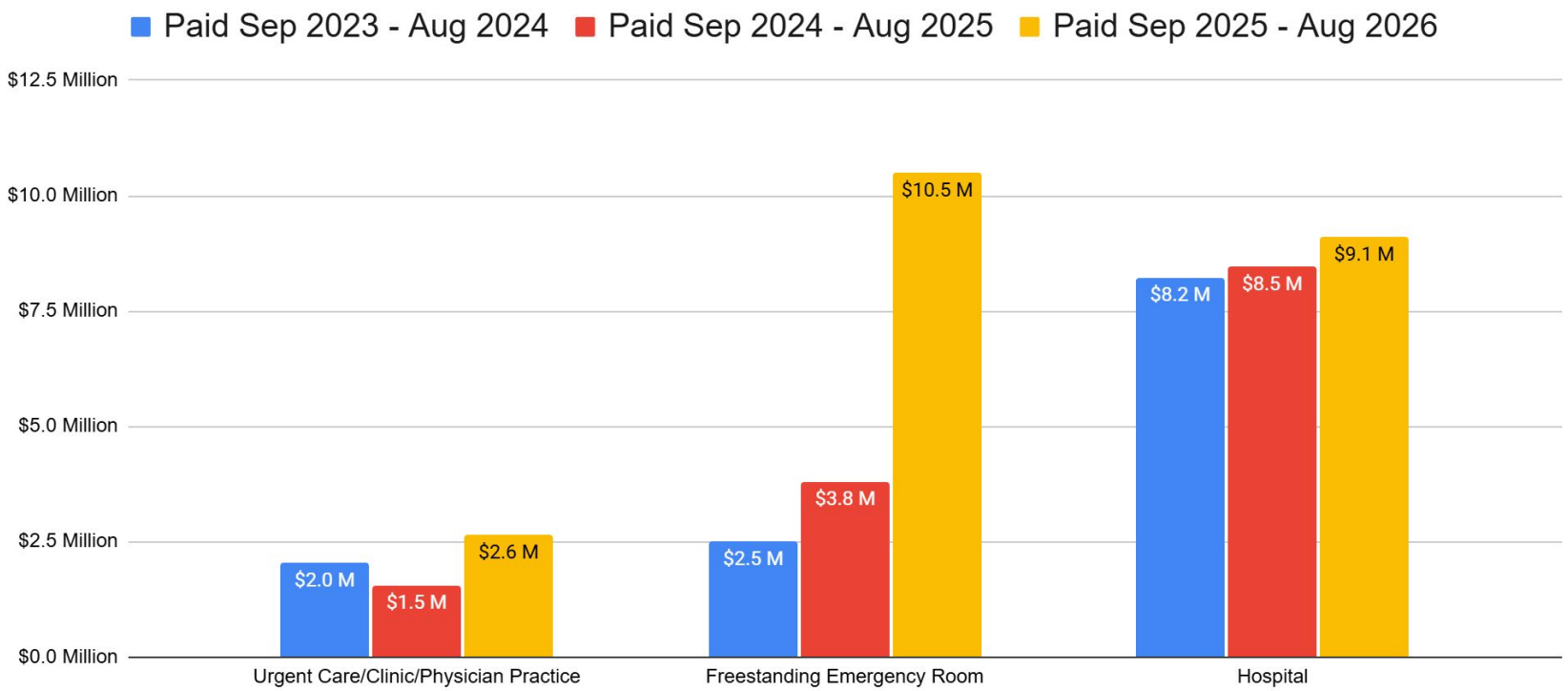
Health Insurance Cost for the Last 3 Years

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%**

United ISD 2026-2027

Facility Visit Breakdown Last 3 Years



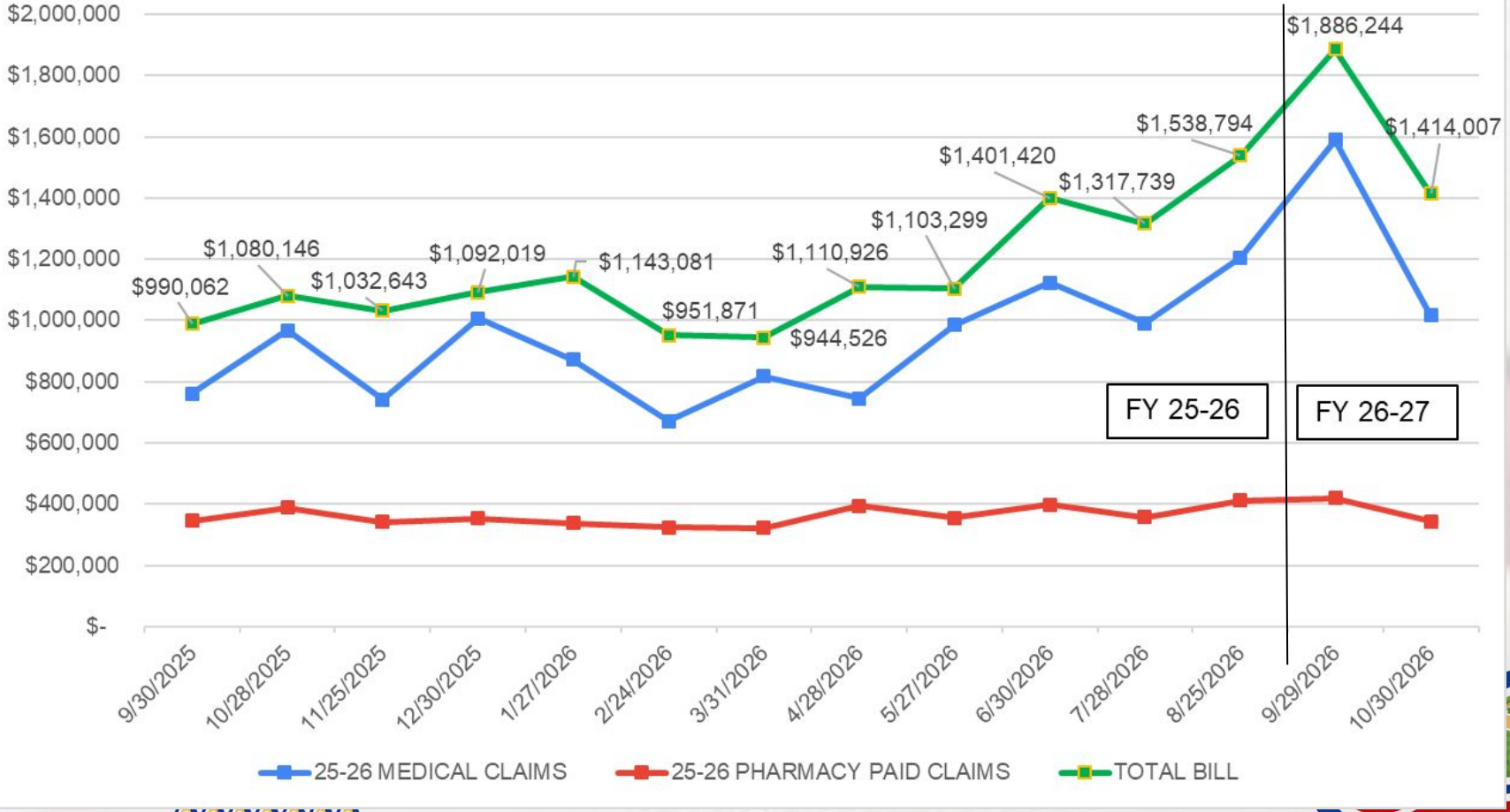
United ISD 2026-2027

Health Insurance Cost 2026-2027

Run Date:	11/4/2026
Metrics:	(Paid, ER Facility Paid, ER Visits, ER Paid per Visit, Urgent Care Paid, Urgent Care Visits, Urgent Care Paid per Visit)
Rows:	(Service Category)
Columns:	(Metrics)
Paid Month:	(Sep 2026)

	(Paid Sep 2025)			(Paid Sep 2026)		
Service Category	**Paid**	**ER Facility Paid**	**Urgent Care Paid**	**Paid**	**ER Facility Paid**	**Urgent Care Paid**
FACILITY STAY	$0.42M			$0.24M		
FACILITY VISIT	**$1.26M**	**$0.48M**	**$0.03M**	**$4.43M**	**$3.46M**	**$0.05M**
PROFESSIONAL	$1.08M		$0.12M	$1.82M		$0.05M
PHARMACY	$1.40M			$1.71M		
Total: All	**$4.16M**	**$0.48M**	**$0.14M**	**$8.21M**	**$3.46M**	**$0.09M**

BCBS Average Weekly Payment by Month for 2025-2027



FY 2026-2027 Net Results

General Fund Projected Net Results

	Budgeted 2026-2027	Projected EOY	Variance	Variance Prior Month EOY
Total Revenue	$434,789,067	$444,099,514	$9,310,447	↑ $1.2M
Total Expenditures	($450,154,614)	($450,154,614)	-	
Add Increased Costs (Projected Health Insurance Overrun)	-	($14,410,000)	($14,410,000)	
Total Increased Expenditures	($450,154,614)	($464,564,614)	($14,410,000)	
Net (Deficit)	**($15,365,547)**	**($20,465,100)**	**($5,099,553)**	↑ $1.2M

United ISD 2026-2027