Budget Update

Robert Navarro
CFO
Regular Board Meeting
November 18, 2026

Monthly Finance Update FY 26-27

1. Enrollment as of October 30, 2026 - 4,825
   Budgeted Enrollment 2026-2027 - 5,035
   Budgeted Enrollment Shortage - (210)

2. Current Revenue estimates show a decrease of $2Mil from budget.

3. TEA payments now adjust for each six-week enrollment total.

4. Working to control costs at district and campus level.

5. Continue to monitor enrollment.

6. Due to enrollment shortfall, not recommending the retention stipend.

FY 2026-2027 Monthly Report Summary

Jarrell ISD Statement of Unaudited Revenues and Expenditures (Gen Fund)
26-27 Budget vs. Actual as of October 31, 2026

Obj / Func	Description	Annual Budget (Amend)	YTD Actual	YTD Encumbrance	Variance	Forecast EOY	Forecast Final Var
5700	REVENUE-LOCAL & INTERMED	22,500,000.00	(605,993.22)	-	21,894,006.78	(21,500,000.00)	1,000,000.00
5811	STATE PROGRAM REVENUES	31,250,000.00	(10,682,589.00)	-	20,567,411.00	(31,250,000.00)	-
5900	FEDERAL PROGRAM REVENUES		-	-	-		-
5000	**Total Revenues**	**53,750,000.00**	**(11,288,582.22)**	**-**	**42,461,417.78**	**(52,750,000.00)**	**1,000,000.00**
	EXPENDITURES:						
11	INSTRUCTION	$ (31,302,110)	$ 6,960,282	$ 327,965	$ (24,013,863)	$ (31,302,110.00)	$ -
12	INSTRUCTIONAL RESOURCES	$ (782,374)	$ 179,495	$ 6,803	$ (596,076)	$ (782,374.00)	$ -
13	STAFF DEVELOPMENT	$ (1,399,960)	$ 495,712	$ 26,577	$ (877,671)	$ (1,399,960.00)	$ -
21	INSTRUCTIONAL LEADERSHIP	$ (119,542)	$ 65,305	$ 2,140	$ (52,097)	$ (119,542.00)	$ -
23	SCHOOL LEADERSHIP	$ (3,032,164)	$ 987,326	$ 23,937	$ (2,020,901)	$ (3,032,164.00)	$ -
31	GUIDANCE AND COUNSELING SVS	$ (1,842,657)	$ 810,447	$ 38,899	$ (993,311)	$ (1,842,657.00)	$ -
33	HEALTH SERVICES	$ (462,803)	$ 91,073	$ 2,559	$ (369,171)	$ (462,803.00)	$ -
34	PUPIL TRANSPORTATION-REGULAR	$ (3,045,488)	$ 1,042,001	$ 89,630	$ (1,913,857)	$ (3,045,488.00)	$ -
36	CO-CURRICULAR ACTIVITIES	$ (1,298,684)	$ 454,325	$ 108,608	$ (735,751)	$ (1,298,684.00)	$ -
41	GENERAL ADMINISTRATION	$ (2,228,798)	$ 658,389	$ 143,445	$ (1,426,964)	$ (2,228,798.00)	$ -
51	PLANT MAINTENANCE & OPERATION	$ (5,590,991)	$ 2,921,496	$ 964,019	$ (1,705,476)	$ (5,590,991.00)	$ -
52	SECURITY & MONITORING	$ (991,451)	$ 403,063	$ 53,457	$ (534,931)	$ (991,451.00)	$ -
53	DATA PROCESSING	$ (1,490,312)	$ 919,703	$ 88,196	$ (482,413)	$ (1,490,312.00)	$ -
93	Other Inter-govt Charges	$ (162,666)	$ -	$ -	$ (162,666)	$ (162,666.00)	$ -
99	OTHER GOVT CHARGES - WCAD	$ -	$ -	$ -	$ -	$ -	$ -
6000	**Total Expenditures**	**$ (53,750,000.00)**	**$ 15,988,617.00**	**$ 1,876,235.00**	**$ (35,885,148.00)**	**$ (53,750,000.00)**	**$ -**

Monitoring

- Position Management – Only approved allocations for hire
- Overtime preapproved – as needed
- Reviewing expenses as they are requested per budget
- Monitoring utility usage

