

NAVARRO ISD
SUMMARY BY FUNCTION
As of February 28, 2026

	<u>2025-26 Original Budget</u>	<u>2025-26 Amendments</u>	<u>2025-26 Budget</u>	<u>Year to Date</u>	<u>% of Budget</u>
Revenues:					
Total Local Revenue	14,189,177	-	14,189,177	13,215,176	93.14%
Total State Revenue	21,178,734	731,500	21,910,234	12,593,854	57.48%
Total Federal Revenue	-	-	-	9,618	0.00%
Total Other Resources	-	19,353	19,353	19,709	0.00%
TOTAL REVENUES	\$ 35,367,911	750,853	36,118,764	25,838,357	71.54%
EXPENDITURES					
11 Instruction	20,182,980	704,999	20,887,979	10,037,814	48.06%
12 Media Sources	457,320	825	458,145	203,731	44.47%
13 Curriculum	153,060	12,480	165,540	37,785	22.83%
21 Instruction Admin	492,366	5,855	498,221	246,110	49.40%
23 School Leadership	1,778,399	2,350	1,780,749	852,277	47.86%
31 Counseling	1,003,393	-	1,003,393	512,591	51.09%
33 Health Services	333,352	-	333,352	135,723	40.71%
34 Transportation	1,530,437	37,482	1,567,919	768,990	49.05%
35 Food Services	-	-	-	-	0.00%
36 Cocurricular/Extracurricular	1,378,671	8,900	1,387,571	556,139	40.08%
41 General Admin	1,548,071	101,490	1,649,561	717,615	43.50%
51 Maintenance & Grounds	4,122,807	83,047	4,205,854	2,159,836	51.35%
52 Security Services	477,560	-	477,560	199,038	41.68%
53 Data Processing	958,495	189,289	1,147,784	490,621	42.75%
61 Community Service	24,010	-	24,010	7,573	31.54%
71 Debt Service	207,904	-	207,904	111,420	53.59%
81 Capital Outlay	0	-	0	-	0.00%
93 Shared Services	-	-	-	-	0.00%
99 Other Gov't Charges	360,000	-	360,000	242,752	67.43%
TOTAL EXPENDITURES	\$ 35,008,825	1,146,717	36,155,542	17,280,015	47.79%
Net Revenues over Expenditures	359,086		(36,778)	8,558,342	
Fund Balance Beginning (Deficit)	<u>15,566,458</u>	-	<u>15,566,458</u>	<u>15,566,458</u>	
Fund Balance Ending (Deficit)	<u>\$ 15,925,544</u>	-	<u>15,529,680</u>	<u>24,124,800</u>	

NAVARRO ISD
Revenues and Expenditures – Budget to Actual
As of February 28, 2026

	2025-26	2025-26	2025-26		
	Original Budget	Amendments	Amended Budget	Year to Date	% of Budget
Revenues:					
Local Taxes	13,805,177	-	13,805,177	12,726,533	92.19%
Tuition & Fees	86,000	-	86,000	20,200	23.49%
Other Local Sources	213,000	-	213,000	393,315	184.65%
Cocurricular	85,000	-	85,000	75,128	88.39%
Total Local Revenue	14,189,177	-	14,189,177	13,215,176	93.14%
Per Capita and Foundation	19,424,516	705,000	20,129,516	11,813,182	58.69%
State prgm Rev by TEA	-	-	-	-	0.00%
State Rev - TRS On-Behalf	1,754,218	26,500	1,780,718	780,672	43.84%
Total State Revenue	21,178,734	731,500	21,910,234	12,593,854	57.48%
Other Federal Revenue	-	-	-	-	0.00%
Coop Medicaid Payment	-	-	-	9,618	100.00%
Total Federal Revenue	-	-	-	9,618	100.00%
Other Resources	-	19,353	19,353	19,709	0.00%
Total Other Resources	-	19,353	19,353	19,709	0.00%
TOTAL REVENUES	\$ 35,367,911	750,853	36,118,764	25,838,357	71.54%
EXPENDITURES					
Function 11 Instruction					
Payroll Costs	17,810,693	597,805	18,408,498	9,042,946	49.12%
Professional & Contracted Svc	659,056	32,415	691,471	401,921	58.13%
Supplies & Materials	1,429,686	72,864	1,502,550	564,643	37.58%
Other Operating Costs	98,465	825	99,290	28,304	28.51%
Capital Outlay	185,080	1,090	186,170	-	0.00%
Total Function 11	20,182,980	704,999	20,887,979	10,037,814	48.06%
Function 12 Media Sources					
Payroll Costs	360,990	-	360,990	168,838	46.77%
Professional & Contracted Svc	39,060	-	39,060	12,473	31.93%
Supplies & Materials	53,140	825	53,965	21,724	40.26%
Other Operating Costs	4,130	-	4,130	696	16.85%
Total Function 12	457,320	825	458,145	203,731	44.47%
Function 13 Curriculum					
Payroll Costs	-	-	-	-	0.00%
Professional & Contracted Svc	114,800	10,610	125,410	24,430	19.48%
Supplies & Materials	4,430	-	4,430	2,531	57.13%
Other Operating Costs	33,830	1,870	35,700	10,824	30.32%
Total Function 13	153,060	12,480	165,540	37,785	22.83%
Function 21 Instruction Administration					
Payroll Costs	455,386	1,355	456,741	241,225	52.81%
Professional & Contracted Svc	19,290	4,500	23,790	250	1.05%
Supplies & Materials	8,450	-	8,450	1,730	20.47%
Other Operating Costs	9,240	-	9,240	2,905	31.44%
Total Function 21	492,366	5,855	498,221	246,110	49.40%
Function 23 School Leadership					
Payroll Costs	1,709,809	-	1,709,809	838,687	49.05%
Professional & Contracted Svc	19,440	-	19,440	1,000	5.14%
Supplies & Materials	21,750	2,350	24,100	8,388	34.80%
Other Operating Costs	27,400	-	27,400	4,202	15.34%
Total Function 23	1,778,399	2,350	1,780,749	852,277	47.86%
Function 31 Counseling					
Payroll Costs	794,503	-	794,503	358,122	45.07%
Professional & Contracted Svc	103,250	(562)	102,688	88,866	86.54%
Supplies & Materials	96,080	562	96,642	64,009	66.23%
Other Operating Costs	9,560	-	9,560	1,594	16.67%
Total Function 31	1,003,393	-	1,003,393	512,591	51.09%
Function 33 Health Services					
Payroll Costs	306,262	-	306,262	130,739	42.69%
Professional & Contracted Svc	3,790	-	3,790	320	8.44%
Supplies & Materials	22,260	-	22,260	4,505	20.24%
Other Operating Costs	1,040	-	1,040	159	15.29%
Total Function 33	333,352	-	333,352	135,723	40.71%
Function 34 Transportation					
Payroll Costs	1,076,367	-	1,076,367	539,041	50.08%
Professional & Contracted Svc	345,390	28,998	374,388	157,228	42.00%
Supplies & Materials	204,630	1,502	206,132	97,427	47.26%
Other Operating Costs	(95,950)	6,982	(88,968)	(24,706)	27.77%
Capital Outlay	-	-	-	-	0.00%
Total Function 34	1,530,437	37,482	1,567,919	768,990	49.05%
Function 35 Food Services					

NAVARRO ISD
Revenues and Expenditures -- Budget to Actual
As of February 28, 2026

	2025-26 Original Budget	2025-26 Amendments	2025-26 Amended Budget	Year to Date	% of Budget
Payroll Costs	-	-	-	-	0.00%
Total Function 35	-	-	-	-	0.00%
Function 36 Cocurricular/Extracurricular					
Payroll Costs	742,762	(3,485)	739,277	271,241	36.69%
Professional & Contracted Svc	107,787	3,885	111,672	53,959	48.32%
Supplies & Materials	176,920	6,000	182,920	75,999	41.55%
Other Operating Costs	351,202	2,500	353,702	154,940	43.81%
Capital Outlay	-	-	-	-	0.00%
Total Function 36	1,378,671	8,900	1,387,571	556,139	40.08%
Function 41 General Admin					
Payroll Costs	1,147,394	-	1,147,394	516,877	45.05%
Professional & Contracted Svc	238,287	91,490	329,777	145,264	44.05%
Supplies & Materials	42,190	10,000	52,190	16,086	30.82%
Other Operating Costs	120,200	-	120,200	39,388	32.77%
Total Function 41	1,548,071	101,490	1,649,561	717,615	43.50%
Function 51 Maintenance & Grounds					
Payroll Costs	1,878,127	-	1,878,127	865,443	46.08%
Professional & Contracted Svc	1,249,480	45,980	1,295,460	461,410	35.62%
Supplies & Materials	271,700	8,547	280,247	152,925	54.57%
Other Operating Costs	381,500	-	381,500	368,596	96.62%
Capital Equipment	342,000	28,520	370,520	311,462	84.06%
Total Function 51	4,122,807	83,047	4,205,854	2,159,836	51.35%
Function 52 Security Services					
Professional & Contracted Svc	467,860	-	467,860	198,888	42.51%
Supplies & Materials	8,700	-	8,700	150	1.72%
Other Operating Costs	1,000	-	1,000	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Total Function 52	477,560	-	477,560	199,038	41.68%
Function 53 Data Processing					
Payroll Costs	597,710	-	597,710	228,387	38.21%
Professional & Contracted Svc	184,435	79,657	264,092	148,355	56.18%
Supplies & Materials	123,600	109,632	233,232	85,052	36.47%
Other Operating Costs	12,750	-	12,750	8,956	70.24%
Capital Outlay	40,000	-	40,000	19,871	0.00%
Total Function 53	958,495	189,289	1,147,784	490,621	42.75%
Function 61 Community Service					
Professional & Contracted Svc	5,150	-	5,150	2,292	44.50%
Supplies & Materials	13,390	-	13,390	4,378	32.70%
Other Operating Costs	5,470	-	5,470	903	16.51%
Total Function 61	24,010	-	24,010	7,573	31.54%
Function 71 Debt Service					
Debt Service	207,904	-	207,904	111,420	53.59%
Total Function 71	207,904	-	207,904	111,420	53.59%
Function 81 Capital Outlay					
Capital Outlay	0	-	0	-	0.00%
Total Function 81	0	-	0	-	0.00%
Function 93					
Other Operating Costs	-	-	-	-	0.00%
Total Function 93	-	-	-	-	0.00%
Function 99					
Other Gov't Charges	360,000	-	360,000	242,752	67.43%
Total Function 99	360,000	-	360,000	242,752	67.43%
TOTAL EXPENDITURES	\$ 35,008,825	1,146,717	36,155,542	17,280,015	47.79%
Net Revenues over Expenditures	359,086		(36,778)	8,558,342	
Does not reflect difference in accruals					
Fund Balance Beginning (Deficit)	15,566,458		15,566,458	15,566,458	
Fund Balance Ending (Deficit)	\$ 15,925,544		15,529,680	24,124,800	

NAVARRO ISD
SUMMARY BY FUNCTION
(Payroll Only)
As of February 28, 2026

	<u>2025-26 Original Budget</u>	<u>2025-26 Amended Budget</u>	<u>YTD Payroll</u>	<u>% of Budget</u>
EXPENDITURES				
11 Instruction	17,810,693	18,408,498	9,042,946	49.12%
12 Media Sources	360,990	360,990	168,838	46.77%
13 Curriculum	-	-	-	0.00%
21 Instruction Admin	455,386	456,741	241,225	52.81%
23 School Leadership	1,709,809	1,709,809	838,687	49.05%
31 Counseling	794,503	794,503	358,122	45.07%
33 Health Services	306,262	306,262	130,739	42.69%
34 Transportation	1,076,367	1,076,367	539,041	50.08%
35 Food Services	-	-	-	0.00%
36 Cocurricular/Extracurricular	742,762	739,277	271,241	36.69%
41 General Admin	1,147,394	1,147,394	516,877	45.05%
51 Maintenance & Grounds	1,878,127	1,878,127	865,443	46.08%
52 Security Services				
53 Data Processing	597,710	597,710	228,387	38.21%
61 Community Service				
71 Debt Service				
81 Capital Outlay				
93 Shared Services				
99 Other Gov't Charges				
TOTAL EXPENDITURES	\$ <u>26,880,003</u>	<u>27,475,678</u>	<u>13,201,546</u>	<u>48.05%</u>

**NAVARRO ISD
SUMMARY BY FUNCTION
(Other Expenditures)
As of February 28, 2026**

	<u>2025-26 Original Budget</u>	<u>2025-26 Amended Budget</u>	<u>YTD Other Exp</u>	<u>% of Budget</u>
EXPENDITURES				
11 Instruction	2,187,207	2,293,311	994,868	43.38%
12 Media Sources	96,330	97,155	34,893	35.91%
13 Curriculum	153,060	165,540	37,785	22.83%
21 Instruction Admin	36,980	41,480	4,885	11.78%
23 School Leadership	68,590	70,940	13,590	19.16%
31 Counseling	208,890	208,890	154,469	73.95%
33 Health Services	27,090	27,090	4,984	18.40%
34 Transportation	454,070	491,552	229,949	46.78%
35 Food Services	-	-	-	0.00%
36 Cocurricular/Extracurricular	635,909	648,294	284,898	43.95%
41 General Admin	400,677	502,167	200,738	39.97%
51 Maintenance & Grounds	2,244,680	2,327,727	1,294,393	55.61%
52 Security Services	476,560	476,560	199,038	41.77%
53 Data Processing	360,785	550,074	262,234	47.67%
61 community Service	24,010	24,010	7,573	31.54%
71 Debt Service	207,904	207,904	111,420	53.59%
81 Capital Outlay	0	0	-	0.00%
93 Shared Services	-	-	-	0.00%
99 Other Gov't Charges	360,000	360,000	242,752	67.43%
TOTAL EXPENDITURES	\$ <u>7,942,742</u>	<u>8,492,694</u>	<u>4,078,469</u>	<u>48.02%</u>

**NAVARRO ISD 2025-26
MONTH TO MONTH COMPARISON**

	September	October	November	December	January	February	March	April	May	June	July	August	Totals
Supplies & Materials	-	-	-	150	-	-	-	-	-	-	-	-	150
Other Operating Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Funcion 52	33,275	49,088	30,300	29,500	25,525	31,350	-	-	-	-	-	-	199,038
Function 53 Data Processing													
Payroll Costs	39,714	37,329	36,901	37,726	38,991	37,726	-	-	-	-	-	-	228,387
Professional & Contracted Svc	24,053	246	102,150	21,646	-	260	-	-	-	-	-	-	148,355
Supplies & Materials	43,595	1,706	21,933	2,180	15,216	422	-	-	-	-	-	-	85,052
Other Operating Costs	6,000	1,837	1,119	-	-	-	-	-	-	-	-	-	8,956
Capital Outlay	-	19,547	324	-	-	-	-	-	-	-	-	-	19,871
Total Funcion 53	113,362	60,665	162,427	61,552	54,207	38,408	-	-	-	-	-	-	490,621
Function 61 Community Service													
Professional & Contracted Svc	-	394	1,845	-	-	53	-	-	-	-	-	-	2,292
Supplies & Materials	-	2,231	263	1,900	(248)	232	-	-	-	-	-	-	4,378
Other Operating Costs	255	-	-	648	-	-	-	-	-	-	-	-	903
Total Funcion 61	255	2,625	2,108	2,548	(248)	285	-	-	-	-	-	-	7,573
Function 71 Debt Service													
Debt Service	-	-	-	-	111,420	-	-	-	-	-	-	-	111,420
Total Funcion 71	-	-	-	-	111,420	-	-	-	-	-	-	-	111,420
Function 81 Capital Outlay													
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Funcion 81	-	-	-	-	-	-	-	-	-	-	-	-	-
Function 93													
Other Operating Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Funcion 93	-	-	-	-	-	-	-	-	-	-	-	-	-
Function 99													
Other Gov't Charges	68,782	-	-	86,985	-	86,985	-	-	-	-	-	-	242,752
Total Funcion 99	68,782	-	-	86,985	-	86,985	-	-	-	-	-	-	242,752
TOTAL EXPENDITURES	3,361,411	2,919,465	2,810,466	2,824,578	2,680,647	2,683,448	-	-	-	-	-	-	17,280,015
ACCRUALS & REVERSALS	(1,463,284)												(1,463,284)

**NAVARRO ISD 2024-25 TO 2025-26
MONTH TO MONTH COMPARISON**

	February 24-25	February 25-26
REVENUES		
Local Revenue	1,295,994	2,364,646
State Revenue	165,940	172,641
Federal Revenue	-	-
Other Resources		
TOTAL REVENUES	1,461,934	2,537,287
EXPENDITURES		
11 Instruction	1,415,516	1,656,268
12 Media Sources	32,549	31,973
13 Curriculum	3,883	3,264
21 Instruction Admin	31,788	40,244
23 School Leadership	107,206	140,659
31 Counseling	50,717	59,063
33 Health Services	21,999	21,987
34 Transportation	101,774	110,174
35 Food Services	-	-
36 Cocurricular/Extracurricular	99,689	108,310
41 General Admin	100,785	115,198
51 Maintenance & Grounds	227,280	239,280
52 Security Services	35,875	31,350
53 Data Processing	138,055	38,408
61 Community Service	-	285
71 Debt Service	7,903	-
81 Capital Outlay	-	-
93 Shared Services	-	-
99 Other Gov't Charges	71,283	86,985
TOTAL EXPENDITURES	2,446,302	2,683,448

ACCRUALS & REVERSALS

NAVARRO ISD 2024-25 TO 2025-26
MONTH TO MONTH COMPARISON
SD 2024-25 TO 2025-26
YEAR COMPARISON

	February 24-25	February 25-26
REVENUES		
Local Real & Property	1,220,333	2,276,244
Tuition and Fees	7,144	3,300
Other Rev From Local	64,800	76,231
Athletic Activity	3,717	8,871
Total Local Rev	1,295,994	2,364,646
Per-Captia-Foundation	49,346	41,415
TEA Revenue-Alt Ed	-	-
TRS On-Behalf	116,594	131,226
Total State Rev	165,940	172,641
Other Federal Revenue	-	-
Coop Medicaid Reimb	-	-
Total Federal Rev	-	-
Other Resources	-	-
Total Other Resources	-	-
TOTAL REVENUES	1,461,934	2,537,287
EXPENDITURES		
Function 11 Instruction		
Payroll Costs	1,274,221	1,497,275
Professional & Contracted Svc	14,406	122,291
Supplies & Materials	55,550	32,722
Other Operating Costs	5,515	3,980
Capital Outlay	65,824	-
Total Function 11	1,415,516	1,656,268
Function 12 Media Sources		
Payroll Costs	24,477	28,229
Professional & Contracted Svc	585	745
Supplies & Materials	6,907	2,999
Other Operating Costs	580	-
Total Function 12	32,549	31,973
Function 13 Curriculum		
Payroll Costs	-	-
Professional & Contracted Svc	2,365	2,544
Supplies & Materials	104	376
Other Operating Costs	1,414	344
Total Function 13	3,883	3,264
Function 21 Instruction Admin		
Payroll Costs	29,635	40,081
Professional & Contracted Svc	-	-
Supplies & Materials	412	-
Other Operating Costs	1,741	163
Total Function 21	31,788	40,244
Function 23 School Leadersh		
Payroll Costs	104,164	138,741
Professional & Contracted Svc	-	-
Supplies & Materials	797	1,708
Other Operating Costs	2,245	210
Total Function 23	107,206	140,659
Function 31 Counseling		
Payroll Costs	49,864	62,193
Professional & Contracted Svc	-	-
Supplies & Materials	475	(3,364)
Other Operating Costs	378	234
Total Function 31	50,717	59,063
Function 33 Health Services		
Payroll Costs	19,414	21,075
Professional & Contracted Svc	-	-
Supplies & Materials	2,495	912
Other Operating Costs	90	-
Total Function 33	21,999	21,987
Function 34 Transportation		
Payroll Costs	79,264	93,313

NAVARRO ISD 2024-25 TO 2025-26
MONTH TO MONTH COMPARISON
SD 2024-25 TO 2025-26
YEAR COMPARISON

	February 24-25	February 25-26
Professional & Contracted Svc	26,616	16,592
Supplies & Materials	16,619	12,608
Other Operating Costs	(20,725)	(12,339)
Capital Outlay	-	-
Total Funcion 34	101,774	110,174
 Function 35 Food Services		
Payroll Costs	-	-
Total Funcion 35	-	-
 Function 36 Cocurricular/Extr		
Payroll Costs	47,246	48,655
Professional & Contracted Svc	(358)	7,004
Supplies & Materials	11,431	18,242
Other Operating Costs	41,370	34,409
Capital Outlay	-	-
Total Funcion 36	99,689	108,310
 Function 41 General Admin		
Payroll Costs	79,420	85,527
Professional & Contracted Svc	10,787	25,632
Supplies & Materials	4,587	1,577
Other Operating Costs	5,991	2,462
Total Funcion 41	100,785	115,198
 Function 51 Maintenance & G		
Payroll Costs	111,514	145,510
Professional & Contracted Svc	94,858	45,799
Supplies & Materials	20,908	14,654
Other Operating Costs	-	375
Capital Outlay	-	32,942
Total Funcion 51	227,280	239,280
 Function 52 Security Services		
Professional & Contracted Svc	35,875	31,350
Supplies & Materials	-	-
Other Operating Costs	-	-
Capital Outlay	-	-
Total Funcion 52	35,875	31,350
 Function 53 Data Processing		
Payroll Costs	34,752	37,726
Professional & Contracted Svc	4,479	260
Supplies & Materials	98,673	422
Other Operating Costs	151	-
Capital Outlay	-	-
Total Funcion 53	138,055	38,408
 Function 61 Community Servi		
Professional & Contracted Svc	-	53
Supplies & Materials	126	232
Other Operation Costs	-	-
Total Funcion 61	126	285
 Function 71 Debt Service		
Debt Service	7,903	-
Total Funcion 71	7,903	-
 Function 81 Capital Outlay		
Capital Outlay	-	-
Total Funcion 81	-	-
 Function 93		
Other Operating Costs	-	-
Total Funcion 93	-	-
 Function 99		
Other Gov't Charges	71,283	86,985
Total Funcion 99	71,283	86,985
TOTAL EXPENDITURES	2,446,428	2,683,448

ACCRUALS & REVERSALS

NAVARRO ISD
2024-25 TO 2025-26 SUMMARY
As of February 28, 2026

	<u>2024-25</u>	<u>2025-26</u>	<u>DIFFERENCE</u>
TOTAL REVENUES:			
September	2,306,594	5,004,797	2,698,203
October	1,950,753	4,503,018	2,552,265
November	1,215,982	2,398,309	1,182,327
December	7,031,386	6,779,887	(251,499)
January	4,744,035	4,615,059	(128,976)
February	1,461,934	2,537,287	1,075,353
March	556,356	-	-
April	848,953	-	-
May	643,639	-	-
June	1,157,239	-	-
July	1,068,969	-	-
August	1,329,067	-	-
TOTAL REVENUES	\$ 24,314,907	25,838,357	7,127,673
TOTAL EXPENDITURES			
September	2,658,055	3,361,411	703,356
October	2,679,931	2,919,465	239,534
November	2,490,786	2,810,466	319,680
December	2,221,992	2,824,578	602,586
January	2,381,586	2,680,647	299,061
February	2,446,428	2,683,448	237,020
March	2,084,782	-	-
April	2,314,580	-	-
May	2,263,218	-	-
June	2,330,936	-	-
July	2,434,355	-	-
August	2,483,675	-	-
TOTAL EXPENDITURES	\$ 28,790,324	17,280,015	2,401,237
Net Revenues over Expenditures	(4,467,917)	8,558,342	
Fund Balance Beginning (Deficit)	11,959,847	15,566,458	
Fund Balance Ending (Deficit)	\$ 7,491,930	24,124,800	