

NAVARRO ISD
SUMMARY BY FUNCTION
As of September 30, 2025

	<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	94,047	0.66%
Total State Revenue	21,178,734	335,000	21,513,734	4,910,750	22.83%
Total Federal Revenue	-	-	-	-	0.00%
Total Other Resources	-	-	-	-	0.00%
TOTAL REVENUES	\$ 35,367,911	335,000	35,702,911	5,004,797	14.02%
EXPENDITURES					
11 Instruction	20,182,980	376,120	20,559,100	1,826,329	8.88%
12 Media Sources	457,320	825	458,145	30,897	6.74%
13 Curriculum	153,060	6,250	159,310	11,216	7.04%
21 Instruction Admin	492,366	4,500	496,866	40,481	8.15%
23 School Leadership	1,778,399	2,350	1,780,749	145,206	8.15%
31 Counseling	1,003,393	-	1,003,393	211,525	21.08%
33 Health Services	333,352	-	333,352	23,896	7.17%
34 Transportation	1,530,437	30,500	1,560,937	119,116	7.63%
35 Food Services	-	-	-	-	0.00%
36 Cocurricular/Extracurricular	1,378,671	8,900	1,387,571	101,247	7.30%
41 General Admin	1,548,071	57,000	1,605,071	118,040	7.35%
51 Maintenance & Grounds	4,122,807	76,750	4,199,557	517,784	12.33%
52 Security Services	477,560	-	477,560	33,275	6.97%
53 Data Processing	958,495	2,200	960,695	113,362	11.80%
61 Community Service	24,010	-	24,010	255	1.06%
71 Debt Service	207,904	-	207,904	-	0.00%
81 Capital Outlay	0	-	0	-	0.00%
93 Shared Services	-	-	-	68,782	0.00%
99 Other Gov't Charges	360,000	-	360,000	-	0.00%
TOTAL EXPENDITURES	\$ 35,008,825	565,395	35,574,220	3,361,411	9.45%
Net Revenues over Expenditures	359,086		128,691	1,643,386	
Fund Balance Beginning (Deficit)	15,491,561	-	15,491,561	15,491,561	
Fund Balance Ending (Deficit)	\$ 15,850,647	-	15,620,252	17,134,947	

NAVARRO ISD
Revenues and Expenditures – Budget to Actual
As of September 30, 2025

	2025-26 Original Budget	2025-26 Amendments	2025-26 Amended Budget	Year to Date	% of Budget
Revenues:					
Local Taxes	13,805,177	-	13,805,177	23,020	0.17%
Tuition & Fees	86,000	-	86,000	3,450	4.01%
Other Local Sources	213,000	-	213,000	43,043	20.21%
Cocurricular	85,000	-	85,000	24,534	28.86%
Total Local Revenue	14,189,177	-	14,189,177	94,047	0.66%
Per Capita and Foundation	19,424,516	335,000	19,759,516	4,782,409	24.20%
State prgm Rev by TEA	-	-	-	128,341	0.00%
State Rev - TRS On-Behalf	1,754,218	-	1,754,218	-	0.00%
Total State Revenue	21,178,734	335,000	21,513,734	4,910,750	22.83%
Other Federal Revenue	-	-	-	-	0.00%
Coop Medicaid Payment	-	-	-	-	#DIV/0!
Total Federal Revenue	-	-	-	-	#DIV/0!
Other Resources	-	-	-	-	0.00%
Total Other Resources	-	-	-	-	0.00%
TOTAL REVENUES	\$ 35,367,911	335,000	35,702,911	5,004,797	14.02%
EXPENDITURES					
Function 11 Instruction					
Payroll Costs	17,810,693	288,000	18,098,693	1,540,823	8.51%
Professional & Contracted Svc	659,056	18,505	677,561	26,229	3.87%
Supplies & Materials	1,429,686	53,790	1,483,476	251,296	16.94%
Other Operating Costs	98,465	825	99,290	7,981	8.04%
Capital Outlay	185,080	15,000	200,080	-	0.00%
Total Function 11	20,182,980	376,120	20,559,100	1,826,329	8.88%
Function 12 Media Sources					
Payroll Costs	360,990	-	360,990	28,840	7.99%
Professional & Contracted Svc	39,060	-	39,060	210	0.54%
Supplies & Materials	53,140	825	53,965	1,847	3.42%
Other Operating Costs	4,130	-	4,130	-	0.00%
Total Function 12	457,320	825	458,145	30,897	6.74%
Function 13 Curriculum					
Payroll Costs	-	-	-	-	0.00%
Professional & Contracted Svc	114,800	4,380	119,180	8,947	7.51%
Supplies & Materials	4,430	-	4,430	1,055	23.81%
Other Operating Costs	33,830	1,870	35,700	1,214	3.40%
Total Function 13	153,060	6,250	159,310	11,216	7.04%
Function 21 Instruction Administration					
Payroll Costs	455,386	-	455,386	39,489	8.67%
Professional & Contracted Svc	19,290	4,500	23,790	250	1.05%
Supplies & Materials	8,450	-	8,450	153	1.81%
Other Operating Costs	9,240	-	9,240	589	6.37%
Total Function 21	492,366	4,500	496,866	40,481	8.15%
Function 23 School Leadership					
Payroll Costs	1,709,809	-	1,709,809	143,297	8.38%
Professional & Contracted Svc	19,440	-	19,440	1,000	5.14%
Supplies & Materials	21,750	2,350	24,100	634	2.63%
Other Operating Costs	27,400	-	27,400	275	1.00%
Total Function 23	1,778,399	2,350	1,780,749	145,206	8.15%
Function 31 Counseling					
Payroll Costs	794,503	-	794,503	63,694	8.02%
Professional & Contracted Svc	103,250	(562)	102,688	88,866	86.54%
Supplies & Materials	96,080	562	96,642	58,965	61.01%
Other Operating Costs	9,560	-	9,560	-	0.00%
Total Function 31	1,003,393	-	1,003,393	211,525	21.08%
Function 33 Health Services					
Payroll Costs	306,262	-	306,262	23,291	7.60%
Professional & Contracted Svc	3,790	-	3,790	320	8.44%
Supplies & Materials	22,260	-	22,260	126	0.57%
Other Operating Costs	1,040	-	1,040	159	15.29%
Total Function 33	333,352	-	333,352	23,896	7.17%
Function 34 Transportation					
Payroll Costs	1,076,367	-	1,076,367	89,283	8.29%
Professional & Contracted Svc	345,390	30,500	375,890	8,086	2.15%
Supplies & Materials	204,630	-	204,630	7,865	3.84%
Other Operating Costs	(95,950)	-	(95,950)	13,882	-14.47%
Capital Outlay	-	-	-	-	0.00%
Total Function 34	1,530,437	30,500	1,560,937	119,116	7.63%
Function 35 Food Services					

NAVARRO ISD
Revenues and Expenditures – Budget to Actual
As of September 30, 2025

	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	-	742,762	49,488	6.66%
Professional & Contracted Svc	107,787	400	108,187	2,850	2.63%
Supplies & Materials	176,920	6,000	182,920	10,517	5.75%
Other Operating Costs	351,202	2,500	353,702	38,392	10.85%
Capital Outlay	-	-	-	-	0.00%
Total Function 36	1,378,671	8,900	1,387,571	101,247	7.30%
Function 41 General Admin					
Payroll Costs	1,147,394	-	1,147,394	88,689	7.73%
Professional & Contracted Svc	238,287	47,000	285,287	12,683	4.45%
Supplies & Materials	42,190	10,000	52,190	2,846	5.45%
Other Operating Costs	120,200	-	120,200	13,822	11.50%
Total Function 41	1,548,071	57,000	1,605,071	118,040	7.35%
Function 51 Maintenance & Grounds					
Payroll Costs	1,878,127	-	1,878,127	144,189	7.68%
Professional & Contracted Svc	1,249,480	45,730	1,295,210	29,648	2.29%
Supplies & Materials	271,700	2,500	274,200	24,737	9.02%
Other Operating Costs	381,500	-	381,500	204,210	53.53%
Capital Equipment	342,000	28,520	370,520	115,000	31.04%
Total Function 51	4,122,807	76,750	4,199,557	517,784	12.33%
Function 52 Security Services					
Professional & Contracted Svc	467,860	-	467,860	33,275	7.11%
Supplies & Materials	8,700	-	8,700	-	0.00%
Other Operating Costs	1,000	-	1,000	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Total Function 52	477,560	-	477,560	33,275	6.97%
Function 53 Data Processing					
Payroll Costs	597,710	-	597,710	39,714	6.64%
Professional & Contracted Svc	184,435	-	184,435	24,053	13.04%
Supplies & Materials	123,600	2,200	125,800	43,595	34.65%
Other Operating Costs	12,750	-	12,750	6,000	47.06%
Capital Outlay	40,000	-	40,000	-	0.00%
Total Function 53	958,495	2,200	960,695	113,362	11.80%
Function 61 Community Service					
Professional & Contracted Svc	5,150	-	5,150	-	0.00%
Supplies & Materials	13,390	-	13,390	-	0.00%
Other Operating Costs	5,470	-	5,470	255	4.66%
Total Function 61	24,010	-	24,010	255	1.06%
Function 71 Debt Service					
Debt Service	207,904	-	207,904	-	0.00%
Total Function 71	207,904	-	207,904	-	0.00%
Function 81 Capital Outlay					
Capital Outlay	0	-	0	-	0.00%
Total Function 81	0	-	0	-	0.00%
Function 93					
Other Operating Costs	-	-	-	68,782	0.00%
Total Function 93	-	-	-	68,782	0.00%
Function 99					
Other Gov't Charges	360,000	-	360,000	-	0.00%
Total Function 99	360,000	-	360,000	-	0.00%
TOTAL EXPENDITURES	\$ 35,008,825	565,395	35,574,220	3,361,411	9.45%
Net Revenues over Expenditures	359,086		128,691	1,643,386	
Does not reflect difference in accruals					
Fund Balance Beginning (Deficit)	15,491,561		15,491,561	15,491,561	
Fund Balance Ending (Deficit)	\$ 15,850,647		15,620,252	17,134,947	

NAVARRO ISD
SUMMARY BY FUNCTION
(Payroll Only)
As of September 30, 2025

	<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	18,098,693	1,540,823	8.51%
12 Media Sources	360,990	360,990	28,840	7.99%
13 Curriculum	-	-	-	0.00%
21 Instruction Admin	455,386	455,386	39,489	8.67%
23 School Leadership	1,709,809	1,709,809	143,297	8.38%
31 Counseling	794,503	794,503	63,694	8.02%
33 Health Services	306,262	306,262	23,291	7.60%
34 Transportation	1,076,367	1,076,367	89,283	8.29%
35 Food Services	-	-	-	0.00%
36 Cocurricular/Extracurricular	742,762	742,762	49,488	6.66%
41 General Admin	1,147,394	1,147,394	88,689	7.73%
51 Maintenance & Grounds	1,878,127	1,878,127	144,189	7.68%
52 Security Services				
53 Data Processing	597,710	597,710	39,714	6.64%
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>27,168,003</u>	<u>2,250,797</u>	<u>8.28%</u>

NAVARRO ISD
SUMMARY BY FUNCTION
(Other Expenditures)
As of September 30, 2025

	<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	2,260,327	285,506	12.63%
12 Media Sources	96,330	97,155	2,057	2.12%
13 Curriculum	153,060	159,310	11,216	7.04%
21 Instruction Admin	36,980	41,480	992	2.39%
23 School Leadership	68,590	70,940	1,909	2.69%
31 Counseling	208,890	208,890	147,831	70.77%
33 Health Services	27,090	27,090	605	2.23%
34 Transportation	454,070	484,570	29,833	6.16%
35 Food Services	-	-	-	0.00%
36 Cocurricular/Extracurricular	635,909	644,809	51,759	8.03%
41 General Admin	400,677	457,677	29,351	6.41%
51 Maintenance & Grounds	2,244,680	2,321,430	373,595	16.09%
52 Security Services	476,560	476,560	33,275	6.98%
53 Data Processing	360,785	362,985	73,648	20.29%
61 community Service	24,010	24,010	255	1.06%
71 Debt Service	207,904	207,904	-	0.00%
81 Capital Outlay	0	0	-	0.00%
93 Shared Services	-	-	68,782	0.00%
99 Other Gov't Charges	360,000	360,000	-	0.00%
TOTAL EXPENDITURES	\$ <u>7,942,742</u>	<u>8,205,137</u>	<u>1,110,614</u>	<u>13.54%</u>

NAVARRO ISD 2025-26 MONTH TO MONTH COMPARISON

[illegible]

NAVARRO ISD 2025-26 MONTH TO MONTH COMPARISON

[illegible]

MONTH TO MONTH COMPARISON

[illegible]

**NAVARRO ISD 2023-24 TO 2024-25
MONTH TO MONTH COMPARISON**

	September 24-25	September 25-26
REVENUES		
Local Revenue	104,211	94,047
State Revenue	2,202,226	4,910,750
Federal Revenue	157	-
Other Resources		
TOTAL REVENUES	2,306,594	5,004,797
EXPENDITURES		
11 Instruction	1,551,849	1,826,329
12 Media Sources	41,880	30,897
13 Curriculum	3,894	11,216
21 Instruction Admin	38,349	40,481
23 School Leadership	109,361	145,206
31 Counseling	119,843	211,525
33 Health Services	21,001	23,896
34 Transportation	86,093	119,116
35 Food Services	-	-
36 Cocurricular/Extracurricular	85,159	101,247
41 General Admin	119,003	118,040
51 Maintenance & Grounds	344,155	517,784
52 Security Services	42,325	33,275
53 Data Processing	45,050	113,362
61 Community Service	-	255
71 Debt Service	-	-
81 Capital Outlay	-	-
93 Shared Services	-	68,782
99 Other Gov't Charges	49,813	-
TOTAL EXPENDITURES	2,657,775	3,361,411
ACCRUALS & REVERSALS	(1,370,076)	(1,463,284)

**NAVARRO ISD 2023-24 TO 2024-25
MONTH TO MONTH COMPARISON**

	September 24-25	September 25-26
REVENUES		
Local Real & Property	31,371	23,020
Tuition and Fees	1,500	3,450
Other Rev From Local	42,260	43,043
Athletic Activity	29,080	24,534
Total Local Rev	104,211	94,047
Per-Captia-Foundation	2,090,178	4,782,409
TEA Revenue-Alt Ed	-	128,341
TRS On-Behalf	112,048	-
Total State Rev	2,202,226	4,910,750
Other Federal Revenue	-	-
Coop Medicaid Reimb	157	-
Total Federal Rev	157	-
Other Resources		
Total Other Resources		
TOTAL REVENUES	2,306,594	5,004,797
EXPENDITURES		
Function 11 Instruction		
Payroll Costs	1,301,331	1,540,823
Professional & Contracted Svc	20,825	26,229
Supplies & Materials	152,455	251,296
Other Operating Costs	9,238	7,981
Capital Outlay	68,000	-
Total Function 11	1,551,849	1,826,329
Function 12 Media Sources		
Payroll Costs	25,281	28,840
Professional & Contracted Svc	13,817	210
Supplies & Materials	2,782	1,847
Other Operating Costs	-	-
Total Function 12	41,880	30,897
Function 13 Curriculum		
Payroll Costs	-	-
Professional & Contracted Svc	2,535	8,947
Supplies & Materials	989	1,055
Other Operating Costs	370	1,214
Total Function 13	3,894	11,216
Function 21 Instruction Administration		
Payroll Costs	37,427	39,489
Professional & Contracted Svc	250	250
Supplies & Materials	-	153
Other Operating Costs	672	589
Total Function 21	38,349	40,481
Function 23 School Leadership		
Payroll Costs	106,734	143,297
Professional & Contracted Svc	1,000	1,000
Supplies & Materials	772	634
Other Operating Costs	855	275
Total Function 23	109,361	145,206
Function 31 Counseling		
Payroll Costs	50,990	63,694
Professional & Contracted Svc	42,865	88,866
Supplies & Materials	25,390	58,965
Other Operating Costs	598	-
Total Function 31	119,843	211,525
Function 33 Health Services		
Payroll Costs	19,396	23,291
Professional & Contracted Svc	150	320
Supplies & Materials	1,455	126
Other Operating Costs	-	159
Total Function 33	21,001	23,896
Function 34 Transportation		
Payroll Costs	69,421	89,283

**NAVARRO ISD 2023-24 TO 2024-25
MONTH TO MONTH COMPARISON**

Professional & Contracted Svc	1,390	8,086
Supplies & Materials	332	7,865
Other Operating Costs	14,950	13,882
Capital Outlay	-	-
Total Funcion 34	86,093	119,116

Function 35 Food Services

Payroll Costs	-	-
Total Funcion 35	-	-

Function 36 Cocurricular/Extracurricular

Payroll Costs	44,749	49,488
Professional & Contracted Svc	670	2,850
Supplies & Materials	5,763	10,517
Other Operating Costs	33,977	38,392
Capital Outlay	-	-
Total Funcion 36	85,159	101,247

Function 41 General Admin

Payroll Costs	80,498	88,689
Professional & Contracted Svc	20,112	12,683
Supplies & Materials	1,993	2,846
Other Operating Costs	16,400	13,822
Total Funcion 41	119,003	118,040

Function 51 Maintenance & Grounds

Payroll Costs	114,087	144,189
Professional & Contracted Svc	25,463	29,648
Supplies & Materials	15,945	24,737
Other Operating Costs	188,660	204,210
Capital Outlay	-	115,000
Total Funcion 51	344,155	517,784

Function 52 Security Services

Professional & Contracted Svc	42,325	33,275
Supplies & Materials	-	-
Other Operating Costs	-	-
Capital Outlay	-	-
Total Funcion 52	42,325	33,275

Function 53 Data Processing

Payroll Costs	35,693	39,714
Professional & Contracted Svc	300	24,053
Supplies & Materials	3,557	43,595
Other Operating Costs	5,500	6,000
Capital Outlay	-	-
Total Funcion 53	45,050	113,362

Function 61 Community Service

Professional & Contracted Svc	-	-
Supplies & Materials	280	-
Other Operation Costs	-	255
Total Funcion 61	280	255

Function 71 Debt Service

Debt Service	-	-
Total Funcion 71	-	-

Function 81 Capital Outlay

Capital Outlay	-	-
Total Funcion 81	-	-

Function 93

Other Operating Costs	-	68,782
Total Funcion 93	-	68,782

Function 99

Other Gov't Charges	49,813	-
Total Funcion 99	49,813	-

TOTAL EXPENDITURES	2,658,055	3,361,411
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ACCRUALS & REVERSALS	(1,370,076)	(1,463,284)
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NAVARRO ISD
2023-24 TO 2024-25 SUMMARY
As of September 30, 2025

	<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	-	-
November	1,215,982	-	-
December	7,031,386	-	-
January	4,744,035	-	-
February	1,461,934	-	-
March	556,356	-	-
April	848,953	-	-
May	643,639	-	-
June	1,157,239	-	-
July	1,068,969	-	-
August	1,329,067	-	-
TOTAL REVENUES	\$ <u>24,314,907</u>	<u>5,004,797</u>	<u>2,698,203</u>
TOTAL EXPENDITURES			
September	2,658,055	3,361,411	703,356
October	2,679,931	-	-
November	2,490,786	-	-
December	2,221,992	-	-
January	2,381,586	-	-
February	2,446,428	-	-
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	\$ <u>28,790,324</u>	<u>3,361,411</u>	<u>703,356</u>
Net Revenues over Expenditures	(4,467,917)	1,643,386	
Fund Balance Beginning (Deficit)	11,959,847	15,491,561	
Fund Balance Ending (Deficit)	\$ 7,491,930	17,134,947	