

# Budget Update



**Robert Navarro**  
**CFO**

Public Hearing and Regular Board Meeting  
August 20, 2025

# Monthly Finance Update FY 24-25

1. Final Enrollment at 4,212.

Final Enrollment Refined ADA: 3,818

Budgeted Refined ADA: 3,696

Positive Variance: 122

2. Preparing final year end adjustments.
3. Near final settle up in September.
4. Preparing for year end Audit.



# FY 24-25 Monthly Report Summary

## Jarrell ISD Statement of Unaudited Revenues and Expenditures Budget vs. Actual as of June 2025

Obj / Func	Description	Annual Budget (Amend)	YTD Actual	YTD Encum brance	Variance	Amount Exp by June	Net total
5700	REVENUES: REVENUE-LOCAL & INTERMED	22,934,662.00	(22,996,675.00)	-	(62,013.00)	-	22,996,675.00
5811	STATE PROGRAM REVENUES	20,899,140.00	(21,096,285.00)	-	(197,145.00)	-	21,096,285.00
5900	FEDERAL PROGRAM REVENUES	200,000.00	(159,771.11)	-	40,228.89	-	159,771.11
<b>5000 Total Revenues</b>		<b>44,033,802.00</b>	<b>(44,252,731.11)</b>	<b>-</b>	<b>(218,929.11)</b>	<b>-</b>	<b>44,252,731.11</b>
<b>EXPENDITURE S:</b>							
11	INSTRUCTION	\$ (24,202,848)	\$ 24,646,101	\$ -	\$ 443,253	\$ 24,646,101.00	\$ 24,646,101
12	INSTRUCTIONAL RESOURCES	\$ (418,749)	\$ 426,861	\$ -	\$ 8,112	\$ 426,861.00	\$ 426,861
13	STAFF DEVELOPMENT	\$ (1,776,545)	\$ 1,607,151	\$ -	\$ (169,394)	\$ 1,607,151.00	\$ 1,607,151
21	INSTRUCTIONAL LEADERSHIP	\$ (151,453)	\$ 152,124	\$ -	\$ 671	\$ 152,124.00	\$ 152,124
23	SCHOOL LEADERSHIP	\$ (2,525,874)	\$ 2,730,683	\$ -	\$ 204,809	\$ 2,730,683.00	\$ 2,730,683
31	GUIDANCE AND COUNSELING SVS	\$ (1,590,539)	\$ 1,615,956	\$ -	\$ 25,417	\$ 1,615,955.59	\$ 1,615,956
33	HEALTH SERVICES	\$ (542,242)	\$ 421,258	\$ -	\$ (120,984)	\$ 421,258.00	\$ 421,258
34	PUPIL TRANSPORTATION-REGULAR	\$ (2,079,755)	\$ 2,048,474	\$ -	\$ (31,281)	\$ 2,048,474.00	\$ 2,048,474
36	CO-CURRICULAR ACTMTIES	\$ (1,183,370)	\$ 1,173,562	\$ -	\$ (9,808)	\$ 1,173,562.00	\$ 1,173,562
41	GENERAL ADMINISTRATION	\$ (1,966,766)	\$ 1,777,484	\$ -	\$ (189,282)	\$ 1,777,484.00	\$ 1,777,484
51	PLANT MAINTENANCE & OPERATION	\$ (5,007,531)	\$ 5,045,536	\$ -	\$ 38,005	\$ 5,045,536.00	\$ 5,045,536
52	SECURITY & MONITORING	\$ (849,332)	\$ 759,389	\$ -	\$ (89,943)	\$ 759,389.00	\$ 759,389
53	DATA PROCESSING	\$ (1,176,360)	\$ 1,095,627	\$ -	\$ (80,733)	\$ 1,095,627.00	\$ 1,095,627
93	Other Inter-govt Charges	\$ (337,438)	\$ 226,728	\$ -	\$ (110,710)	\$ 226,728.00	\$ 226,728
99	OTHER GOVT CHARGES - WCAD	\$ (225,000)	\$ 233,669	\$ -	\$ 8,669	\$ 233,669.00	\$ 233,669
<b>6000 Total Expenditures</b>		<b>\$ (44,033,802.00)</b>	<b>\$ 43,960,602.59</b>	<b>\$ -</b>	<b>\$ (73,199.41)</b>	<b>\$ 43,960,602.59</b>	<b>\$ 43,960,602.59</b>

# Monthly Finance Update FY 25-26

1. Enrollment as of August 18, 2025: 4,476  
Final Enrollment 24-25 Refined ADA: 3,819  
Budgeted Refined ADA 25-26: 4,216  
Student Increase for Budget: 400+
2. Current Revenue Template shows an increase in estimated revenue of \$400K+.
3. First main Payroll in September.



# Monitoring

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



