

Budget Update



Robert Navarro
Chief Financial Officer
Regular Board Meeting
September 24, 2025

Monthly Finance Update FY 24-25

1. Final Enrollment at 4,215

Final Enrollment Refined ADA: 3,817

Budgeted Refined ADA: 3,696

Positive Variance: 121

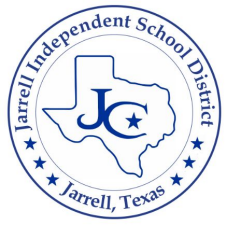
2. Near Final Report as of 9/12/2025 issued, refined ADA 3,817.

3. All expense and income accruals complete.

4. Deferred income amount from 23-24 reversed and credited to 24-25.

5. Controlled costs through end of year.

6. Forecasting to close the year with a surplus.



FY 24-25 Monthly Report Summary

Jarrell ISD Statement of Unaudited Revenues and Expenditures Budget v.s. Actual as of June 2025

Obj / Func	Description	Annual Budget (Amend)	YTD Actual	YTD Encumbrance	Variance	Amount Exp by June	Net total
5700	REVENUES: REVENUE-LOCAL & NTERMED	22,934,662.00	(23,043,636.00)	-	(108,974.00)	-	23,043,636.00
5811	STATE PROGRAM REVENUES	20,899,140.00	(22,337,437.00)	-	(1,438,297.00)	-	22,337,437.00
5900	FEDERAL PROGRAM REVENUES	200,000.00	(159,771.00)	-	40,229.00	-	159,771.00
5000	Total Revenues	44,033,802.00	(45,540,844.00)	-	(1,507,042.00)	-	45,540,844.00
	EXPENDITURE S:						
11	INSTRUCTION	\$ (24,202,848)	\$ 24,990,730	\$ -	\$ 787,882	\$ 24,990,730.00	\$ 24,990,730
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)	\$ 2,731,271	\$ -	\$ 205,397	\$ 2,731,271.00	\$ 2,731,271
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)	\$ 2,057,491	\$ -	\$ (22,264)	\$ 2,057,491.00	\$ 2,057,491
36	CO-CURRICULAR ACTIVITIES	\$ (1,183,370)	\$ 1,189,148	\$ -	\$ 5,778	\$ 1,189,148.00	\$ 1,189,148
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
6000	Total Expenditures	\$ (44,033,802.00)	\$ 44,330,422.59	\$ -	\$ 296,620.59	\$ 44,330,422.59	\$ 44,330,422.59

Monthly Finance Update FY 25-26

1. Enrollment as of 9/16/25 - 4,537

Final Enrollment 24-25 Refined ADA: 3,819

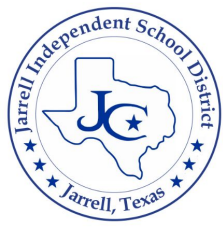
Budgeted Refined ADA 25-26: 4,216

Student Increase for budget: 400+

2. Current Revenue Template shows an increase in estimated revenue of \$400K+.

3. First main Payroll on September 25.

4. TRA payments estimated at \$1.6Mil.



Monitoring

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

