

NAVARRO ISD
SUMMARY BY FUNCTION
As of November 30, 2024

	<u>2024-25 Original Budget</u>	<u>2024-25 Amendments</u>	<u>2024-25 Budget</u>	<u>Year to Date</u>	<u>% of Budget</u>
Revenues:					
Total Local Revenue	13,814,187	-	13,814,187	345,039	2.50%
Total State Revenue	15,003,880	-	15,003,880	5,117,742	34.11%
Total Federal Revenue	90,000	-	90,000	1,718	1.91%
Total Other Resources	-	8,830	8,830	8,830	100.00%
TOTAL REVENUES	\$ 28,908,067	8,830	28,916,897	5,473,329	18.93%
EXPENDITURES					
11 Instruction	16,956,831	129,045	17,085,876	4,754,306	27.83%
12 Media Sources	417,819	1,060	418,879	101,472	24.22%
13 Curriculum	148,055	-	148,055	31,667	21.39%
21 Instruction Admin	438,930	2,750	441,680	85,705	19.40%
23 School Leadership	1,436,341	880	1,437,221	322,801	22.46%
31 Counseling	751,833	-	751,833	215,136	28.61%
33 Health Services	269,691	-	269,691	61,606	22.84%
34 Transportation	1,313,592	36,200	1,349,792	309,416	22.92%
35 Food Services	-	-	-	-	0.00%
36 Cocurricular/Extracurricular	1,202,318	19,200	1,221,518	246,870	20.21%
41 General Admin	1,341,260	13,155	1,354,415	342,003	25.25%
51 Maintenance & Grounds	2,990,680	44,660	3,035,340	842,920	27.77%
52 Security Services	407,000	7,310	414,310	135,444	32.69%
53 Data Processing	712,835	12,200	725,035	224,085	30.91%
61 Community Service	23,300	210	23,510	3,536	15.04%
71 Debt Service	207,315	-	207,315	-	0.00%
81 Capital Outlay	25,000	-	25,000	-	0.00%
93 Shared Services	-	-	-	-	0.00%
99 Other Gov't Charges	320,000	-	320,000	121,096	37.84%
TOTAL EXPENDITURES	\$ 28,962,800	266,670	29,229,470	7,798,063	26.68%
Net Revenues over Expenditures	(54,733)		(312,573)	(2,324,734)	
Fund Balance Beginning (Deficit)	13,591,561	-	13,591,561	13,591,561	
Fund Balance Ending (Deficit)	\$ 13,536,828	-	13,278,988	11,266,827	

NAVARRO ISD
Revenues and Expenditures -- Budget to Actual
As of November 30, 2024

	2024-25 Original Budget	2024-25 Amendments	2024-25 Amended Budget	Year to Date	% of Budget
Revenues:					
Local Taxes	13,442,687	-	13,442,687	115,286	0.86%
Tuition & Fees	73,500	-	73,500	16,289	22.16%
Other Local Sources	213,000	-	213,000	152,424	71.56%
Cocurricular	85,000	-	85,000	61,040	71.81%
Total Local Revenue	13,814,187	-	13,814,187	345,039	2.50%
Per Capita and Foundation	13,501,570	-	13,501,570	4,778,122	35.39%
State prgm Rev by TEA	-	-	-	-	0.00%
State Rev - TRS On-Behalf	1,502,310	-	1,502,310	339,620	22.61%
Total State Revenue	15,003,880	-	15,003,880	5,117,742	34.11%
Other Federal Revenue	-	-	-	-	0.00%
Coop Medicaid Payment	90,000	-	90,000	1,718	1.91%
Total Federal Revenue	90,000	-	90,000	1,718	1.91%
Other Resources	-	8,830	8,830	8,830	0.00%
Total Other Resources	-	8,830	8,830	8,830	0.00%
TOTAL REVENUES	\$ 28,908,067	8,830	28,916,897	5,473,329	18.93%
EXPENDITURES					
Function 11 Instruction					
Payroll Costs	14,712,516	-	14,712,516	3,866,937	26.28%
Professional & Contracted Svc	482,645	550	483,195	147,777	30.58%
Supplies & Materials	1,446,120	59,870	1,505,990	646,268	42.91%
Other Operating Costs	97,550	1,249	98,799	20,147	20.39%
Capital Outlay	218,000	67,376	285,376	73,177	25.64%
Total Function 11	16,956,831	129,045	17,085,876	4,754,306	27.83%
Function 12 Media Sources					
Payroll Costs	324,724	-	324,724	71,618	22.06%
Professional & Contracted Svc	37,575	-	37,575	13,817	36.77%
Supplies & Materials	51,530	1,060	52,590	16,037	30.49%
Other Operating Costs	3,990	-	3,990	-	0.00%
Total Function 12	417,819	1,060	418,879	101,472	24.22%
Function 13 Curriculum					
Payroll Costs	-	-	-	-	0.00%
Professional & Contracted Svc	111,570	-	111,570	27,873	24.98%
Supplies & Materials	4,300	-	4,300	1,094	25.44%
Other Operating Costs	32,185	-	32,185	2,700	8.39%
Total Function 13	148,055	-	148,055	31,667	21.39%
Function 21 Instruction Administration					
Payroll Costs	404,360	-	404,360	82,422	20.38%
Professional & Contracted Svc	18,720	-	18,720	309	1.65%
Supplies & Materials	7,670	1,650	9,320	1,019	10.93%
Other Operating Costs	8,180	1,100	9,280	1,955	21.07%
Total Function 21	438,930	2,750	441,680	85,705	19.40%
Function 23 School Leadership					
Payroll Costs	1,364,266	-	1,364,266	315,944	23.16%
Professional & Contracted Svc	25,255	-	25,255	1,000	3.96%
Supplies & Materials	20,885	730	21,615	2,030	9.39%
Other Operating Costs	25,935	150	26,085	3,827	14.67%
Total Function 23	1,436,341	880	1,437,221	322,801	22.46%
Function 31 Counseling					
Payroll Costs	609,323	-	609,323	150,716	24.73%
Professional & Contracted Svc	57,900	-	57,900	43,980	75.96%
Supplies & Materials	75,180	-	75,180	19,107	25.42%
Other Operating Costs	9,430	-	9,430	1,333	14.14%
Total Function 31	751,833	-	751,833	215,136	28.61%
Function 33 Health Services					
Payroll Costs	243,486	-	243,486	57,834	23.75%
Professional & Contracted Svc	3,625	-	3,625	150	4.14%
Supplies & Materials	21,580	-	21,580	3,622	16.78%
Other Operating Costs	1,000	-	1,000	-	0.00%
Total Function 33	269,691	-	269,691	61,606	22.84%
Function 34 Transportation					
Payroll Costs	889,112	-	889,112	228,338	25.68%
Professional & Contracted Svc	298,200	33,500	331,700	53,104	16.01%
Supplies & Materials	194,750	1,000	195,750	29,526	15.08%
Other Operating Costs	(68,470)	1,700	(66,770)	(1,552)	2.32%
Capital Outlay	-	-	-	-	0.00%
Total Function 34	1,313,592	36,200	1,349,792	309,416	22.92%

NAVARRO ISD
Revenues and Expenditures -- Budget to Actual
As of November 30, 2024

	2024-25 Original Budget	2024-25 Amendments	2024-25 Amended Budget	Year to Date	% of Budget
Function 35 Food Services					
Payroll Costs	-	-	-	-	0.00%
Total Function 35	-	-	-	-	0.00%
Function 36 Cocurricular/Extracurricular					
Payroll Costs	626,338	-	626,338	132,790	21.20%
Professional & Contracted Svc	87,980	(250)	87,730	7,503	8.55%
Supplies & Materials	166,805	17,163	183,968	25,537	13.88%
Other Operating Costs	321,195	2,287	323,482	81,040	25.05%
Capital Outlay	-	-	-	-	0.00%
Total Function 36	1,202,318	19,200	1,221,518	246,870	20.21%
Function 41 General Admin					
Payroll Costs	976,200	-	976,200	238,095	24.39%
Professional & Contracted Svc	211,030	500	211,530	58,113	27.47%
Supplies & Materials	41,280	12,655	53,935	7,085	13.14%
Other Operating Costs	112,750	-	112,750	38,710	34.33%
Total Function 41	1,341,260	13,155	1,354,415	342,003	25.25%
Function 51 Maintenance & Grounds					
Payroll Costs	1,380,550	-	1,380,550	345,941	25.06%
Professional & Contracted Svc	1,085,680	27,030	1,112,710	232,245	20.87%
Supplies & Materials	232,900	17,630	250,530	76,074	30.37%
Other Operating Costs	256,550	-	256,550	188,660	73.54%
Capital Equipment	35,000	-	35,000	-	0.00%
Total Function 51	2,990,680	44,660	3,035,340	842,920	27.77%
Function 52 Security Services					
Professional & Contracted Svc	382,500	7,310	389,810	135,444	34.75%
Supplies & Materials	23,500	-	23,500	-	0.00%
Other Operating Costs	1,000	-	1,000	-	0.00%
Capital Outlay	-	-	-	-	0.00%
Total Function 52	407,000	7,310	414,310	135,444	32.69%
Function 53 Data Processing					
Payroll Costs	457,850	-	457,850	105,199	22.98%
Professional & Contracted Svc	123,185	-	123,185	81,254	65.96%
Supplies & Materials	120,100	12,200	132,300	31,149	23.54%
Other Operating Costs	11,700	-	11,700	6,483	55.41%
Capital Outlay	-	-	-	-	0.00%
Total Function 53	712,835	12,200	725,035	224,085	30.91%
Function 61 Community Service					
Professional & Contracted Svc	5,000	-	5,000	500	10.00%
Supplies & Materials	13,000	210	13,210	2,796	21.17%
Other Operating Costs	5,300	-	5,300	240	4.53%
Total Function 61	23,300	210	23,510	3,536	15.04%
Function 71 Debt Service					
Debt Service	207,315	-	207,315	-	0.00%
Total Function 71	207,315	-	207,315	-	0.00%
Function 81 Capital Outlay					
Capital Outlay	25,000	-	25,000	-	0.00%
Total Function 81	25,000	-	25,000	-	0.00%
Function 93					
Other Operating Costs	-	-	-	-	0.00%
Total Function 93	-	-	-	-	0.00%
Function 99					
Other Gov't Charges	320,000	-	320,000	121,096	37.84%
Total Function 99	320,000	-	320,000	121,096	37.84%
TOTAL EXPENDITURES	\$ 28,962,800	266,670	29,229,470	7,798,063	26.68%
Net Revenues over Expenditures	(54,733)		(312,573)	(2,324,734)	
Does not reflect difference in accruals					
Fund Balance Beginning (Deficit)	13,591,561		13,591,561	13,591,561	
Fund Balance Ending (Deficit)	\$ 13,536,828		13,278,988	11,266,827	

NAVARRO ISD
SUMMARY BY FUNCTION
(Payroll Only)
As of November 30, 2024

	<u>2024-25 Original Budget</u>	<u>2024-25 Amended Budget</u>	<u>YTD Payroll</u>	<u>% of Budget</u>
EXPENDITURES				
11 Instruction	14,712,516	14,712,516	3,866,937	26.28%
12 Media Sources	324,724	324,724	71,618	22.06%
13 Curriculum	-	-	-	0.00%
21 Instruction Admin	404,360	404,360	82,422	20.38%
23 School Leadership	1,364,266	1,364,266	315,944	23.16%
31 Counseling	609,323	609,323	150,716	24.73%
33 Health Services	243,486	243,486	57,834	23.75%
34 Transportation	889,112	889,112	228,338	25.68%
35 Food Services	-	-	-	0.00%
36 Cocurricular/Extracurricular	626,338	626,338	132,790	21.20%
41 General Admin	976,200	976,200	238,095	24.39%
51 Maintenance & Grounds	1,380,550	1,380,550	345,941	25.06%
52 Security Services				
53 Data Processing	457,850	457,850	105,199	22.98%
61 Community Service				
71 Debt Service				
81 Capital Outlay				
93 Shared Services				
99 Other Gov't Charges				
TOTAL EXPENDITURES	\$ <u>21,988,725</u>	<u>21,988,725</u>	<u>5,595,834</u>	<u>25.45%</u>

NAVARRO ISD
SUMMARY BY FUNCTION
(Other Expenditures)
As of November 30, 2024

	<u>2024-25 Original Budget</u>	<u>2024-25 Amended Budget</u>	<u>YTD Other Exp</u>	<u>% of Budget</u>
EXPENDITURES				
11 Instruction	2,026,315	2,087,984	814,192	38.99%
12 Media Sources	93,095	94,155	29,854	31.71%
13 Curriculum	148,055	148,055	31,667	21.39%
21 Instruction Admin	34,570	37,320	3,283	8.80%
23 School Leadership	72,075	72,955	6,857	9.40%
31 Counseling	142,510	142,510	64,420	45.20%
33 Health Services	26,205	26,205	3,772	14.39%
34 Transportation	424,480	460,680	81,078	17.60%
35 Food Services	-	-	-	0.00%
36 Cocurricular/Extracurricular	575,980	595,180	114,080	19.17%
41 General Admin	365,060	378,215	103,908	27.47%
51 Maintenance & Grounds	1,610,130	1,654,790	496,979	30.03%
52 Security Services	406,000	413,310	135,444	32.77%
53 Data Processing	254,985	267,185	118,886	44.50%
61 community Service	23,300	23,510	3,536	15.04%
71 Debt Service	207,315	207,315	-	0.00%
81 Capital Outlay	25,000	25,000	-	0.00%
93 Shared Services	-	-	-	0.00%
99 Other Gov't Charges	320,000	320,000	121,096	37.84%
TOTAL EXPENDITURES	\$ <u>6,755,075</u>	<u>6,954,369</u>	<u>2,129,052</u>	<u>30.61%</u>

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

	September	October	November	December	January	February	March	April	May	June	July	August	Totals
Function 52 Security Services													
Professional & Contracted Svc	42,325	59,400	33,719	-	-	-	-	-	-	-	-	-	135,444
Supplies & Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Function 52	42,325	59,400	33,719	-	-	-	-	-	-	-	-	-	135,444
Function 53 Data Processing													
Payroll Costs	35,693	34,753	34,753	-	-	-	-	-	-	-	-	-	105,199
Professional & Contracted Svc	300	7,715	73,239	-	-	-	-	-	-	-	-	-	81,254
Supplies & Materials	3,557	5,491	22,101	-	-	-	-	-	-	-	-	-	31,149
Other Operating Costs	5,500	847	136	-	-	-	-	-	-	-	-	-	6,483
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Function 53	45,050	48,806	130,229	-	-	-	-	-	-	-	-	-	224,085
Function 61 Community Service													
Professional & Contracted Svc	-	-	500	-	-	-	-	-	-	-	-	-	500
Supplies & Materials	280	2,298	218	-	-	-	-	-	-	-	-	-	2,796
Other Operating Costs	-	-	240	-	-	-	-	-	-	-	-	-	240
Total Function 61	280	2,298	958	-	-	-	-	-	-	-	-	-	3,536
Function 71 Debt Service													
Debt Service	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Function 71	-	-	-	-	-	-	-	-	-	-	-	-	-
Function 81 Capital Outlay													
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Function 81	-	-	-	-	-	-	-	-	-	-	-	-	-
Function 93													
Other Operating Costs	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Function 93	-	-	-	-	-	-	-	-	-	-	-	-	-
Function 99													
Other Gov't Charges	49,813	-	71,283	-	-	-	-	-	-	-	-	-	121,096
Total Function 99	49,813	-	71,283	-	-	-	-	-	-	-	-	-	121,096
TOTAL EXPENDITURES	2,658,055	2,679,931	2,460,077	-	-	-	-	-	-	-	-	-	7,798,063
ACCRUALS & REVERSALS	(1,370,076)												(1,370,076)

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

	November 23-24	November 24-25
REVENUES		
Local Revenue	254,613	136,605
State Revenue	211,001	1,069,707
Federal Revenue	8,102	840
Other Resources		
TOTAL REVENUES	473,716	1,207,152
EXPENDITURES		
11 Instruction	1,200,971	1,461,717
12 Media Sources	25,692	25,330
13 Curriculum	16,133	14,648
21 Instruction Admin	26,192	29,741
23 School Leadership	105,305	107,543
31 Counseling	64,693	44,055
33 Health Services	19,151	19,632
34 Transportation	243,666	88,787
35 Food Services	-	-
36 Cocurricular/Extracurricular	87,391	83,882
41 General Admin	93,130	101,590
51 Maintenance & Grounds	202,078	246,963
52 Security Services	31,670	33,719
53 Data Processing	111,188	130,229
61 Community Service	-	958
71 Debt Service	30,709	-
81 Capital Outlay	-	-
93 Shared Services	-	-
99 Other Gov't Charges	69,625	71,283
TOTAL EXPENDITURES	2,327,594	2,460,077
ACCRUALS & REVERSALS		

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

	November 23-24	November 24-25
REVENUES		
Local Real & Property	182,528	73,264
Tuition and Fees	9,334	6,922
Other Rev From Local	60,181	49,746
Athletic Activity	2,570	6,673
Total Local Rev	254,613	136,605
Per-Captia-Foundation	110,133	955,902
TEA Revenue-Alt Ed	-	-
TRS On-Behalf	100,868	113,805
Total State Rev	211,001	1,069,707
Other Federal Revenue	-	-
Coop Medicaid Reimb	8,102	840
Total Federal Rev	8,102	840
Other Resources		
Total Other Resources		
TOTAL REVENUES	473,716	1,207,152
EXPENDITURES		
Function 11 Instruction		
Payroll Costs	1,094,696	1,271,314
Professional & Contracted Svc	71,840	72,435
Supplies & Materials	20,240	109,946
Other Operating Costs	14,195	8,022
Capital Outlay	-	-
Total Funcion 11	1,200,971	1,461,717
Function 12 Media Sources		
Payroll Costs	22,655	21,461
Professional & Contracted Svc	-	-
Supplies & Materials	3,037	3,869
Other Operating Costs	-	-
Total Funcion 12	25,692	25,330
Function 13 Curriculum		
Payroll Costs	-	-
Professional & Contracted Svc	14,165	14,015
Supplies & Materials	214	-
Other Operating Costs	1,754	633
Total Funcion 13	16,133	14,648
Function 21 Instruction Admin		
Payroll Costs	25,958	29,635
Professional & Contracted Svc	13	39
Supplies & Materials	221	-
Other Operating Costs	-	67
Total Funcion 21	26,192	29,741
Function 23 School Leadershi		
Payroll Costs	103,381	104,609
Professional & Contracted Svc	-	-
Supplies & Materials	94	189
Other Operating Costs	1,830	2,745
Total Funcion 23	105,305	107,543
Function 31 Counseling		
Payroll Costs	41,909	49,863
Professional & Contracted Svc	350	-
Supplies & Materials	22,350	(5,808)
Other Operating Costs	84	-
Total Funcion 31	64,693	44,055
Function 33 Health Services		
Payroll Costs	18,213	19,199
Professional & Contracted Svc	-	-
Supplies & Materials	938	433
Other Operating Costs	-	-
Total Funcion 33	19,151	19,632
Function 34 Transportation		
Payroll Costs	62,429	73,188

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

Professional & Contracted Svc	49,662	11,217
Supplies & Materials	20,177	15,183
Other Operating Costs	(11,177)	(10,801)
Capital Outlay	122,575	-
Total Funcion 34	243,666	88,787
Function 35 Food Services		
Payroll Costs	-	-
Total Funcion 35	-	-
Function 36 Cocurricular/Extr:		
Payroll Costs	39,124	42,877
Professional & Contracted Svc	7,883	5,318
Supplies & Materials	10,387	10,179
Other Operating Costs	29,997	25,508
Capital Outlay	-	-
Total Funcion 36	87,391	83,882
Function 41 General Admin		
Payroll Costs	66,327	78,851
Professional & Contracted Svc	16,252	10,235
Supplies & Materials	989	4,351
Other Operating Costs	9,562	8,153
Total Funcion 41	93,130	101,590
Function 51 Maintenance & Gr		
Payroll Costs	98,954	114,776
Professional & Contracted Svc	80,270	107,856
Supplies & Materials	17,148	24,331
Other Operating Costs	698	-
Capital Outlay	5,008	-
Total Funcion 51	202,078	246,963
Function 52 Security Services		
Professional & Contracted Svc	31,670	33,719
Supplies & Materials	-	-
Other Operating Costs	-	-
Capital Outlay	-	-
Total Funcion 52	31,670	33,719
Function 53 Data Processing		
Payroll Costs	32,554	34,753
Professional & Contracted Svc	59,295	73,239
Supplies & Materials	19,339	22,101
Other Operating Costs	-	136
Capital Outlay	-	-
Total Funcion 53	111,188	130,229
Function 61 Community Servi		
Professional & Contracted Svc	-	500
Supplies & Materials	2,509	218
Other Operation Costs	-	240
Total Funcion 61	2,509	958
Function 71 Debt Service		
Debt Service	30,709	-
Total Funcion 71	30,709	-
Function 81 Capital Outlay		
Capital Outlay	-	-
Total Funcion 81	-	-
Function 93		
Other Operating Costs	-	-
Total Funcion 93	-	-
Function 99		
Other Gov't Charges	69,625	71,283
Total Funcion 99	69,625	71,283
TOTAL EXPENDITURES	2,330,103	2,460,077

ACCRUALS & REVERSALS

NAVARRO ISD
2023-24 TO 2024-25 SUMMARY
As of November 30, 2024

	<u>2023-24</u>	<u>2024-25</u>	<u>DIFFERENCE</u>
TOTAL REVENUES:			
September	3,513,205	2,306,594	(1,206,611)
October	2,735,930	1,950,753	(785,177)
November	1,473,716	1,215,982	(257,734)
December	6,285,426	-	-
January	3,646,979	-	-
February	1,405,876	-	-
March	404,164	-	-
April	261,779	-	-
May	419,500	-	-
June	393,906	-	-
July	264,182	-	-
August	7,041,380	-	-
TOTAL REVENUES	\$ 27,846,043	5,473,329	(2,249,522)
TOTAL EXPENDITURES			
September	2,367,419	2,658,055	290,636
October	2,328,780	2,679,931	351,151
November	2,330,103	2,460,077	129,974
December	2,102,543	-	-
January	1,923,515	-	-
February	2,178,758	-	-
March	3,059,583	-	-
April	2,005,245	-	-
May	1,978,791	-	-
June	1,953,351	-	-
July	1,967,847	-	-
August	2,025,894	-	-
TOTAL EXPENDITURES	\$ 26,221,829	7,798,063	771,761
Net Revenues over Expenditures	1,631,714	(2,324,734)	
Fund Balance Beginning (Deficit)	11,959,847	13,591,561	
Fund Balance Ending (Deficit)	\$ 13,591,561	11,266,827	