



Board Meeting Date: 11/10/2025

Title: Expenditure Summary – October 2025

Type: Information

Presenter(s): Mert Woodard – Director, Finance & Operations

Description: The attached report describes fiscal year-to-date expenditure activity within the District's various funds through October 31, 2025.

Recommendation: There is no recommended action.

Desired Outcomes from the Board: This information is provided for the benefit of the School Board and its stakeholders.

Attachments:

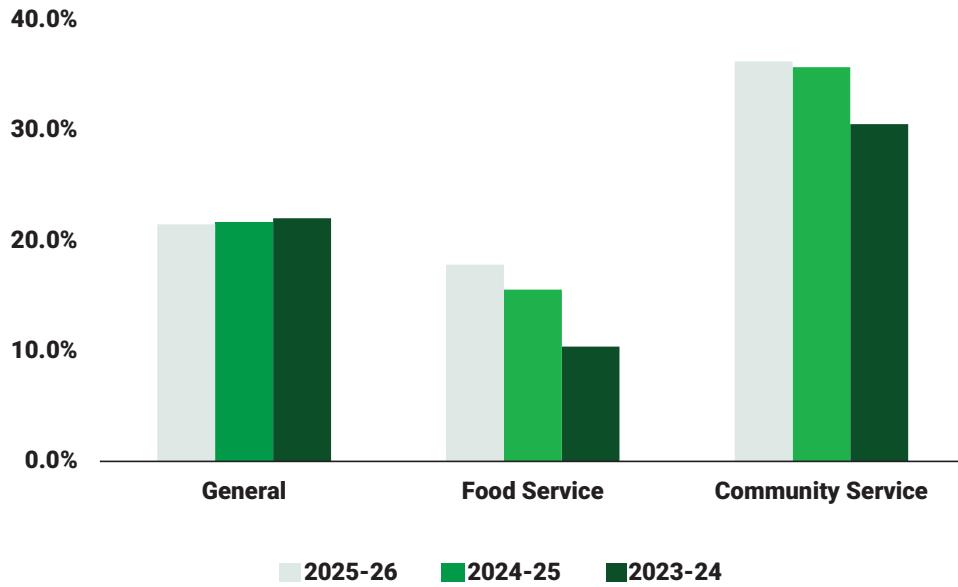
1. Expenditure Summary – October 2025

Expenditure Summary

FOR THE MONTH ENDED SEPTEMBER 30, 2025

Fund	Fiscal Year-to-Date 2025-26		Fiscal Year-to-Date % of Budget		
	Budget	Actuals	2025-26	2024-25	2023-24
General Fund					
Salaries	\$ 97,156,704	\$ 20,368,763	21.0%	21.4%	21.4%
Benefits	32,823,787	6,218,226	18.9%	18.8%	18.6%
Purchased Services	11,010,132	3,324,113	30.2%	30.9%	35.3%
Supplies & Materials	4,665,431	1,351,072	29.0%	23.8%	32.7%
Other Expenditures	569,630	96,457	16.9%	18.6%	9.9%
Other Financing Uses	-	-	-	-	-
Total General Fund Expenditures	146,225,684	31,358,631	21.4%	21.7%	22.0%
Food Service	5,058,082	901,114	17.8%	15.6%	10.4%
Community Service	13,299,050	4,815,580	36.2%	35.7%	30.5%
Debt Service	17,636,304	4,327,054	24.5%	2.9%	23.2%
Capital	27,014,156	8,237,870	30.5%	26.7%	39.1%
Internal Service	910,000	243,369	26.7%	36.1%	36.2%
Total Expenditures All Funds	\$ 210,143,276	\$ 49,883,619	23.7%	15.6%	25.6%

Percent Comparison
Year-To-Date to Total Budget

**Notes:**

1- Capital Expenditures, including those made under the building construction fund, operating capital, capital projects levy, and long-term facilities maintenance are presented in combination within the "Capital" category as they are non-linear in nature and can vary greatly from period to period and year to year. Significant variances are normal.

2 - Expenditure figures may be understated or overstated due disbursement timing fluctuations; the District operates under the cash basis of accounting during the year for non-salary expenditures.