



Agenda IV.A.4
September 25, 2025

To: Board of Education
Dr. Latanya Daniels, Superintendent

From: Tyler Dehne, Director of Finance

Date: September 12, 2025

Re: Budget Analysis for the Month Ending July 31, 2025

Recommendation: That the Board accepts the Budget Analysis for the month ending July 31, 2025.

The July Budget Reports are presented for Board information and review. The reports indicate the following:

| | Year-to-Date Revenue | % of Adopted Budget | Year-to-Date Expenditures | % of Adopted Budget |
|--------------|-------------------------|---------------------------|------------------------------|------------------------|
| All Funds | \$ 6,749,977 | 3.13% | \$ 46,494,569 | 20.41% |
| General Fund | \$ 2,524,243 | 1.59% | \$ 5,897,305 | 3.48% |

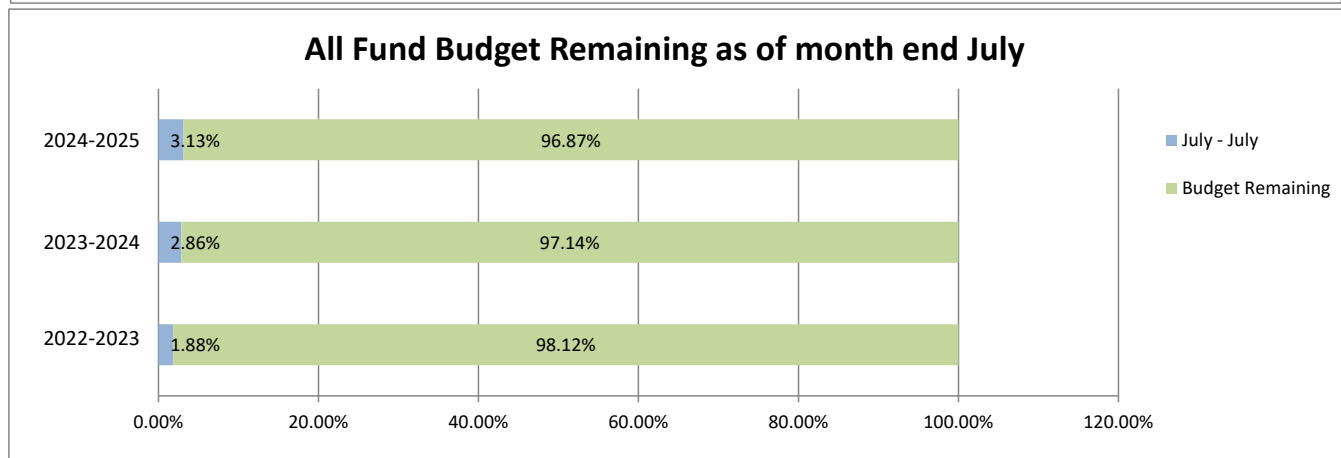
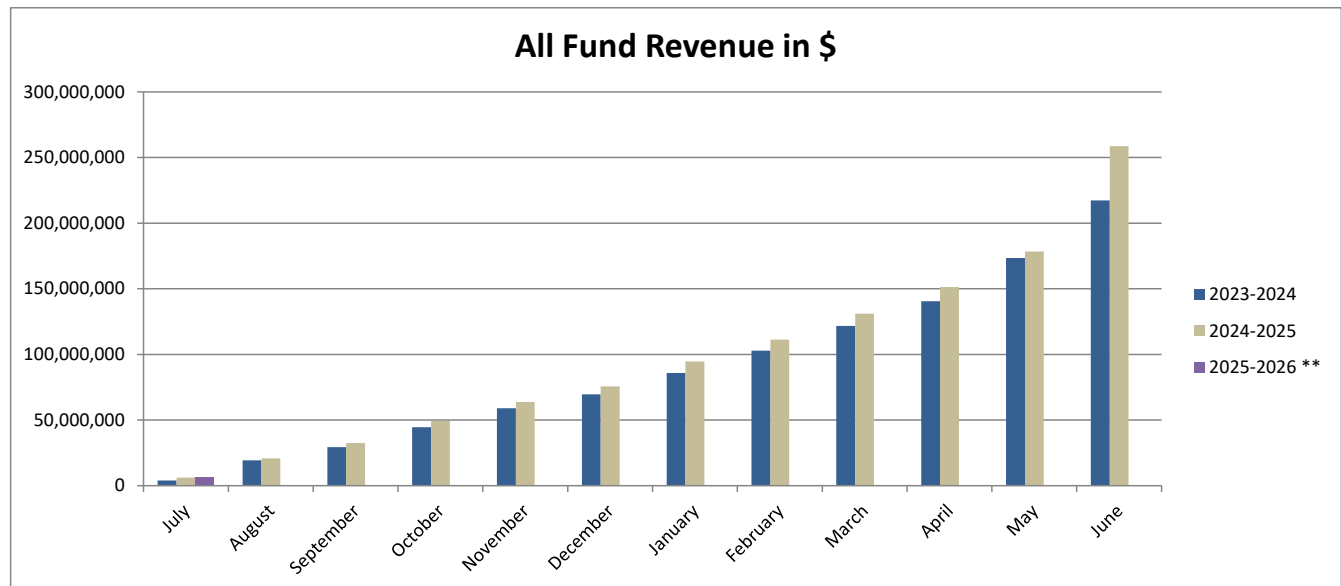
To assist the Board in monitoring monthly financial activity and to help identify budget-to-actual deviations, the following graphs have been developed for all funds and the general fund:

Revenues Year-to-Date for Last two years and Current year
Expenditures Year-to-Date for Last two years and Current year

All of the reports and graphs show last year's actual figures, this year's budget and this year's activity to date. Additional detail is available upon request.

**REVENUE COMPARISON
ALL FUNDS**

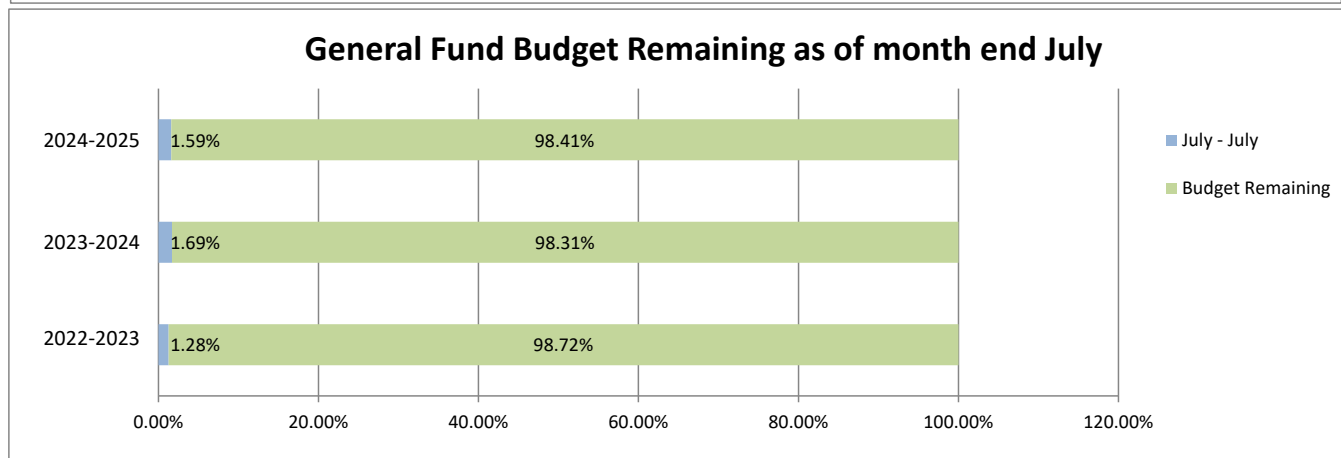
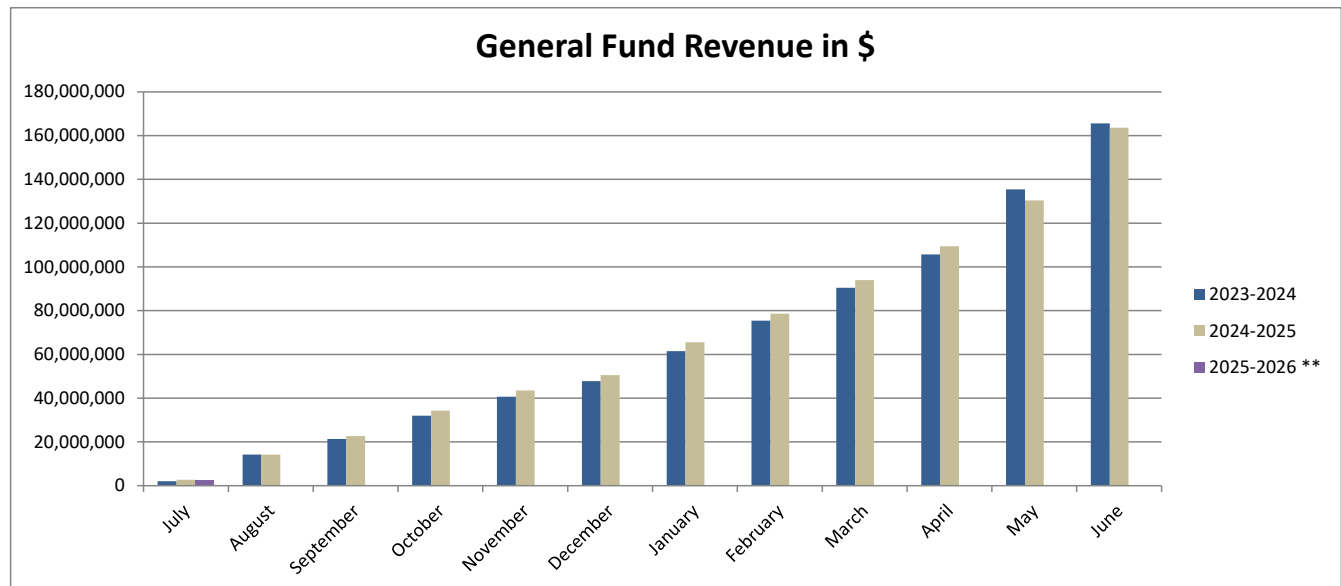
| | 2023-2024 | | 2024-2025 | | 2025-2026 ** | |
|---------------|--------------------|----------------|--------------------|----------------|--------------------|----------------|
| | \$ | % | \$ | % | \$ | % |
| July | 3,923,767 | 1.88% | 6,225,705 | 2.86% | 6,749,977 | 3.13% |
| August | 19,367,531 | 9.29% | 20,740,144 | 9.53% | 0 | 0.00% |
| September | 29,426,322 | 14.11% | 32,399,332 | 14.89% | 0 | 0.00% |
| October | 44,587,953 | 21.38% | 49,364,366 | 22.69% | 0 | 0.00% |
| November | 58,912,738 | 28.25% | 63,757,139 | 29.31% | 0 | 0.00% |
| December | 69,535,132 | 33.34% | 75,701,192 | 34.80% | 0 | 0.00% |
| January | 85,949,535 | 41.22% | 94,669,296 | 43.52% | 0 | 0.00% |
| February | 102,919,054 | 49.35% | 111,229,079 | 51.14% | 0 | 0.00% |
| March | 121,657,811 | 58.34% | 130,998,157 | 60.22% | 0 | 0.00% |
| April | 140,495,577 | 67.37% | 151,325,262 | 69.57% | 0 | 0.00% |
| May | 173,364,073 | 83.13% | 178,458,872 | 82.04% | 0 | 0.00% |
| June | 217,399,399 | 104.26% | 258,623,477 | 118.90% | 0 | 0.00% |
| BUDGET | 208,539,165 | 100.00% | 217,519,765 | 100.00% | 215,872,026 | 100.00% |



** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

**REVENUE COMPARISON
GENERAL FUND**

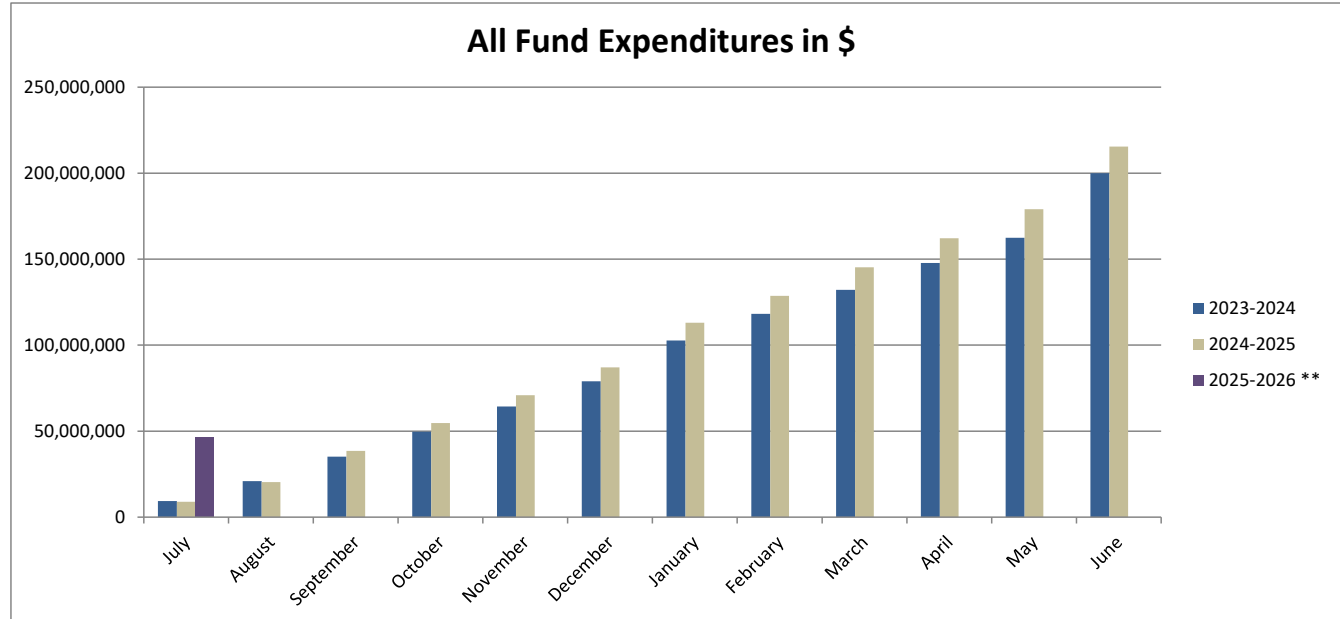
| | 2023-2024 | | 2024-2025 | | 2025-2026 ** | |
|---------------|--------------------|----------------|--------------------|----------------|--------------------|----------------|
| | \$ | % | \$ | % | \$ | % |
| July | 2,054,035 | 1.28% | 2,730,267 | 1.69% | 2,524,243 | 1.59% |
| August | 14,217,775 | 8.88% | 14,246,069 | 8.79% | 0 | 0.00% |
| September | 21,337,010 | 13.32% | 22,663,634 | 13.99% | 0 | 0.00% |
| October | 31,945,444 | 19.94% | 34,311,930 | 21.18% | 0 | 0.00% |
| November | 40,706,009 | 25.41% | 43,485,919 | 26.85% | 0 | 0.00% |
| December | 47,800,679 | 29.84% | 50,561,608 | 31.21% | 0 | 0.00% |
| January | 61,461,736 | 38.37% | 65,590,521 | 40.49% | 0 | 0.00% |
| February | 75,447,748 | 47.10% | 78,601,059 | 48.52% | 0 | 0.00% |
| March | 90,432,887 | 56.45% | 93,933,536 | 57.99% | 0 | 0.00% |
| April | 105,750,808 | 66.02% | 109,446,939 | 67.57% | 0 | 0.00% |
| May | 135,431,731 | 84.55% | 130,416,738 | 80.51% | 0 | 0.00% |
| June | 165,587,981 | 104.32% | 163,655,781 | 101.03% | 0 | 0.00% |
| BUDGET | 160,186,251 | 100.00% | 161,980,777 | 100.00% | 158,590,425 | 100.00% |



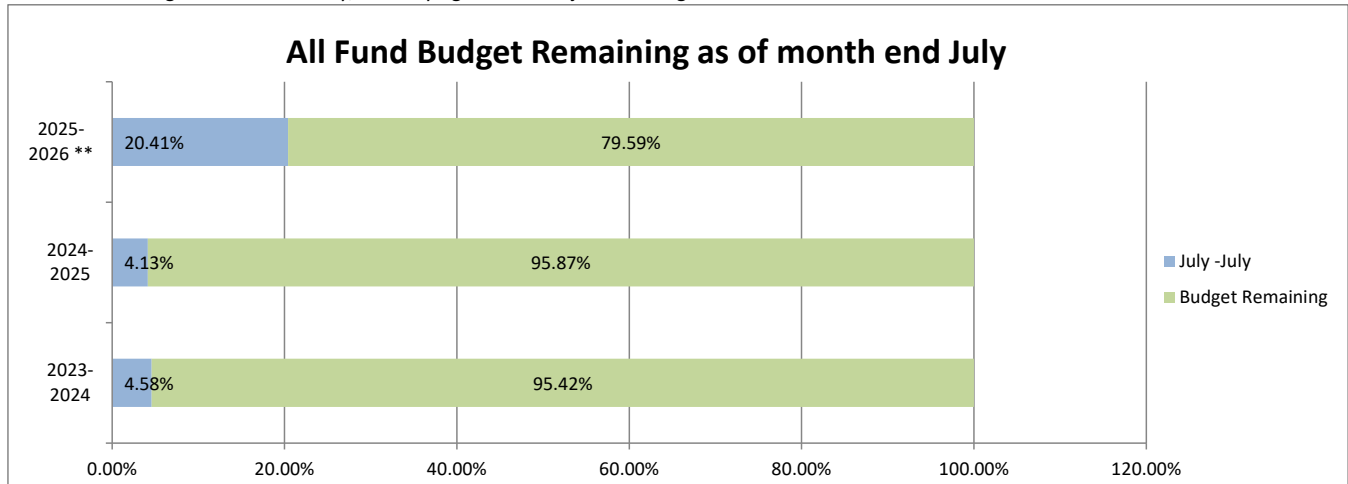
** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

**EXPENDITURE COMPARISON
ALL FUNDS**

| | 2023-2024 | | 2024-2025 | | 2025-2026 ** | |
|---------------|--------------------|----------------|--------------------|----------------|--------------------|----------------|
| | \$ | % | \$ | % | \$ | % |
| July | 9,311,625 | 4.58% | 8,925,532 | 4.13% | 46,494,569 | 20.41% |
| August | 20,942,388 | 10.30% | 20,436,074 | 9.47% | 0 | 0.00% |
| September | 35,122,008 | 17.27% | 38,557,636 | 17.86% | 0 | 0.00% |
| October | 49,720,835 | 24.45% | 54,696,951 | 25.34% | 0 | 0.00% |
| November | 64,276,579 | 31.61% | 70,880,340 | 32.84% | 0 | 0.00% |
| December | 78,945,654 | 38.82% | 87,062,371 | 40.33% | 0 | 0.00% |
| January | 102,672,354 | 50.49% | 112,978,978 | 52.34% | 0 | 0.00% |
| February | 118,252,837 | 58.15% | 128,683,130 | 59.61% | 0 | 0.00% |
| March | 132,146,998 | 64.98% | 145,245,541 | 67.29% | 0 | 0.00% |
| April | 147,830,013 | 72.69% | 162,196,959 | 75.14% | 0 | 0.00% |
| May | 162,388,218 | 79.85% | 179,077,820 | 82.96% | 0 | 0.00% |
| June | 200,012,729 | 97.47% | 215,443,590 | 99.80% | 0 | 0.00% |
| BUDGET | 203,361,619 | 100.00% | 215,865,457 | 100.00% | 227,825,535 | 100.00% |

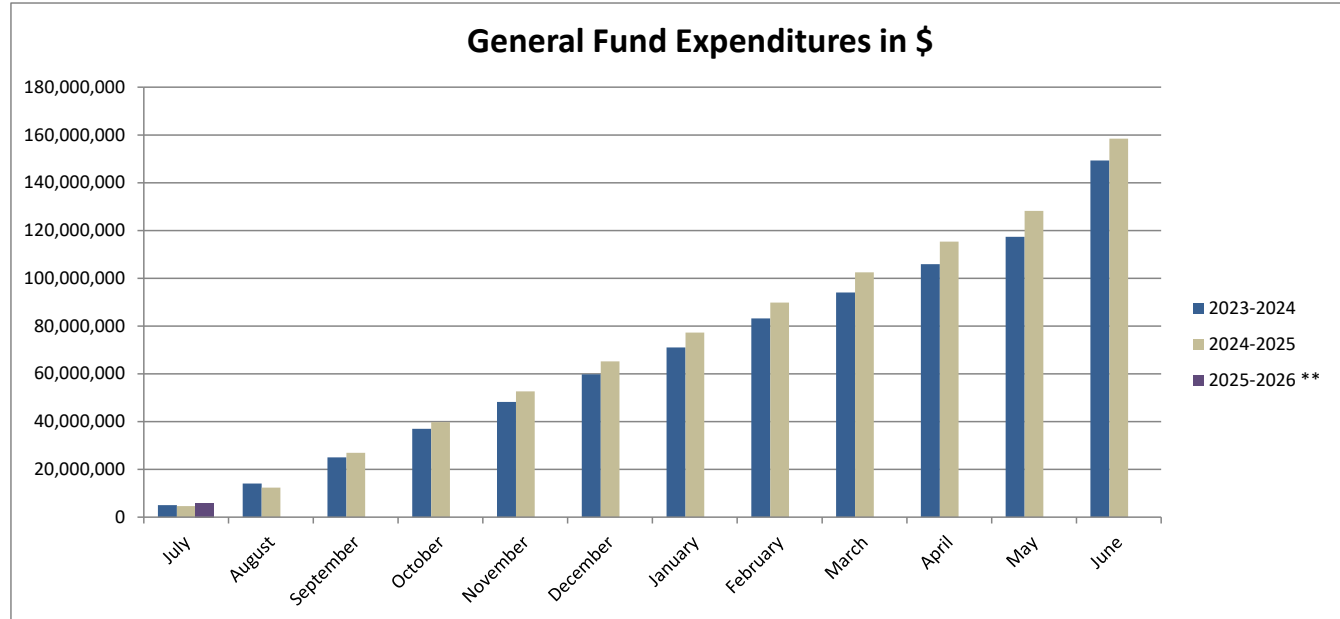


**based on timing of financial activity, monthly figures are subject to change



**EXPENDITURE COMPARISON
GENERAL FUND**

| | 2023-2024 | | 2024-2025 | | 2025-2026 ** | |
|---------------|--------------------|----------------|--------------------|----------------|--------------------|----------------|
| | \$ | % | \$ | % | \$ | % |
| July | 5,034,065 | 3.28% | 4,587,428 | 2.88% | 5,897,305 | 3.48% |
| August | 14,041,027 | 9.14% | 12,396,981 | 7.77% | 0 | 0.00% |
| September | 24,985,208 | 16.27% | 26,951,894 | 16.90% | 0 | 0.00% |
| October | 36,953,232 | 24.06% | 39,837,090 | 24.98% | 0 | 0.00% |
| November | 48,220,445 | 31.40% | 52,681,856 | 33.04% | 0 | 0.00% |
| December | 59,804,086 | 38.94% | 65,257,054 | 40.92% | 0 | 0.00% |
| January | 70,996,511 | 46.23% | 77,227,031 | 48.43% | 0 | 0.00% |
| February | 83,195,216 | 54.17% | 89,828,083 | 56.33% | 0 | 0.00% |
| March | 94,048,702 | 61.24% | 102,534,170 | 64.30% | 0 | 0.00% |
| April | 105,915,624 | 68.96% | 115,390,145 | 72.36% | 0 | 0.00% |
| May | 117,328,149 | 76.39% | 128,180,103 | 80.38% | 0 | 0.00% |
| June | 149,279,289 | 96.75% | 158,403,398 | 99.34% | 0 | 0.00% |
| BUDGET | 153,581,253 | 100.00% | 159,461,338 | 100.00% | 169,547,066 | 100.00% |



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