

October 27, 2025

To: School Board

From: Business Office

Re: September 2025 Board Budget Report

The General Fund contains all revenue and expenses for the general, day-to-day operations of the district. This includes salaries and benefits for teachers, paraprofessionals, administrators, custodians, and clerical; instructional supplies, technology, transportation, textbooks and money spent to operate and repair district buildings. For the first quarter of Fiscal 2026, the district has received 15.67% of annual revenue compared to 16.86% the year prior. The district has spent 12.74% of annual expenses, which is slightly lower than last year at this time.

The Food Service Fund contains all revenue and expenses for the school breakfast, lunch and summer feeding programs. The district has received just 3.71% of annual revenue compared to 6.98% the year prior. The district has spent 6.19% of annual expenses compared to 12.39% the year prior.

The Community Service Fund is used to track revenue and expenses for community education programs such as Early Childhood Family Education, School Readiness (Preschool), Adult Basic Education, Spartan Spot and Kid Care (Child-care programs), and youth and adult enrichment and recreation. The district has received 29.14% of annual revenue compared to the same 26.99% the year prior. The expenses are 30.31% compared to 29.24% the year prior.

The Capital Project-Building Construction Fund is used to record all operations of the district's building construction program that are funded by the sale of bonds, by capital loans, by certificated of participation or the long-term facility maintenance program. The 25-26 construction fund includes expenditures for long term facilities maintenance based on the ten-year long term facility maintenance plan.

The debt redemption funds are used to pay the debt service on bonds sold to finance construction or maintenance projects along with payments for severance and other post-employment benefits such as health insurance for retirees. The district has received 8.03% of annual revenue compared to 8.36% the year prior. The district has spent 15.81% of annual expenses compared with 12.78% in the prior year.

The report also includes expenses broken down by site, which are largely on track with the budget, but again, there are still expenses to record which will increase these percentages.