



Agenda IV.A.4.
November 20, 2025

To: Board of Education
Dr. Latanya Daniels, Superintendent

From: Tyler Dehne, Director of Finance

Date: November 11, 2025

Re: Budget Analysis for the Month Ending September 30, 2025

Recommendation: That the Board accepts the Budget Analysis for the month ending September 30, 2025.

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

	<u>Year-to-Date Revenue</u>	<u>% of Adopted Budget</u>	<u>Year-to-Date Expenditures</u>	<u>% of Adopted Budget</u>
All Funds	\$ 35,148,271	16.28%	\$ 39,717,598	17.43%
General Fund	\$ 24,076,087	15.18%	\$ 27,560,384	16.26%

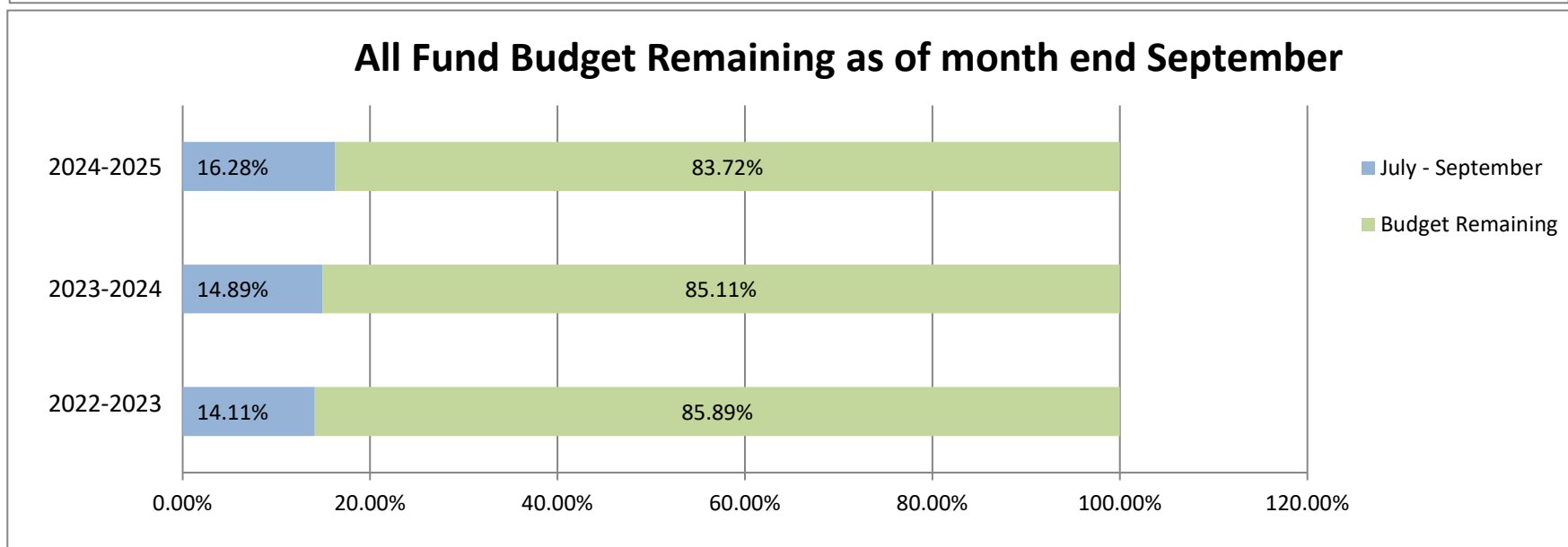
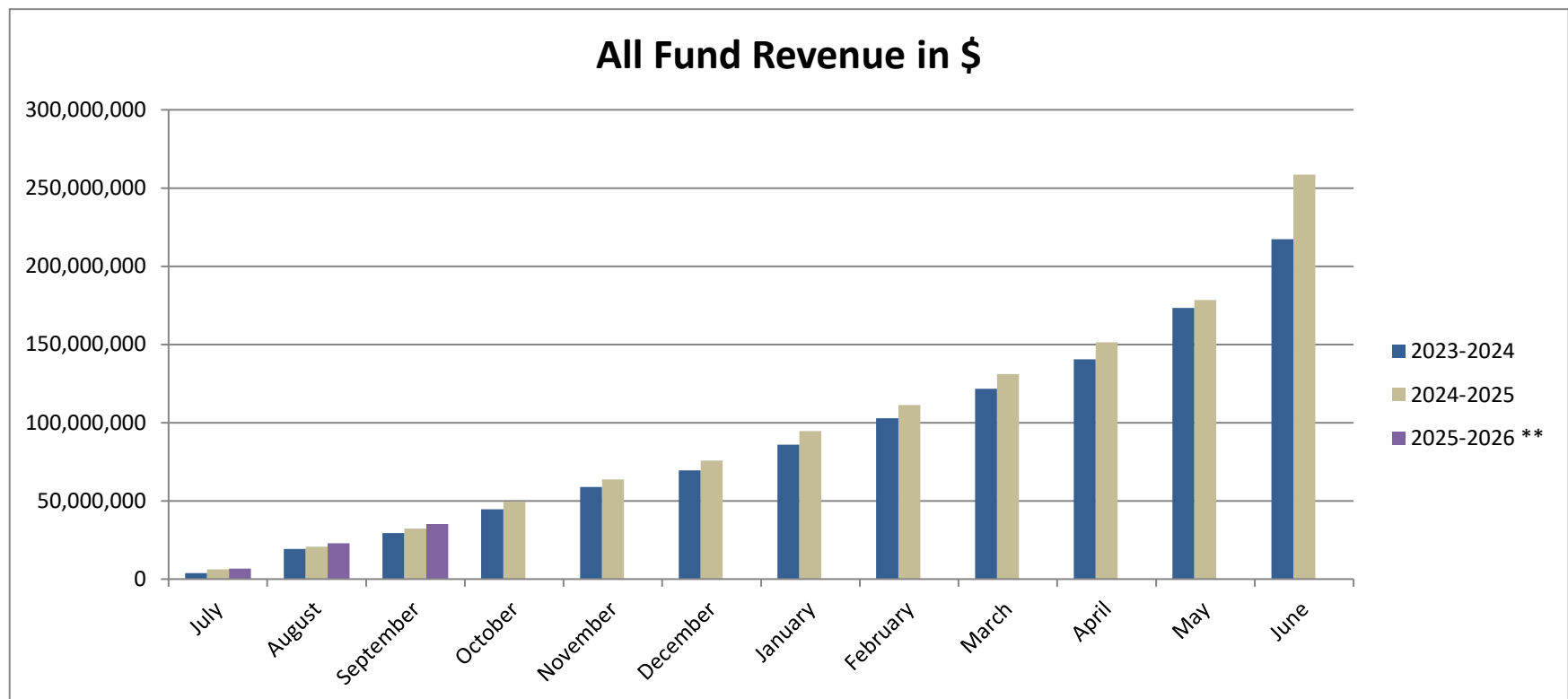
To assist the Board in monitoring monthly financial activity and to help identify budget-to-actual deviations, the following graphs have been developed for all funds and the general fund:

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

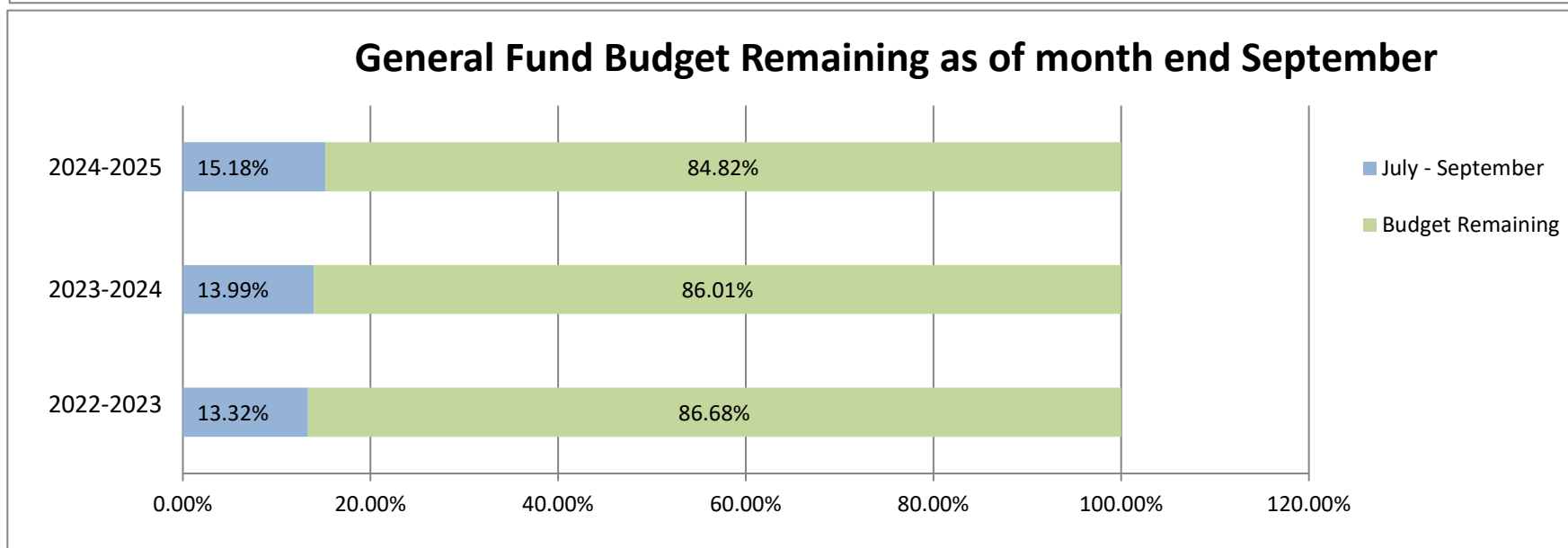
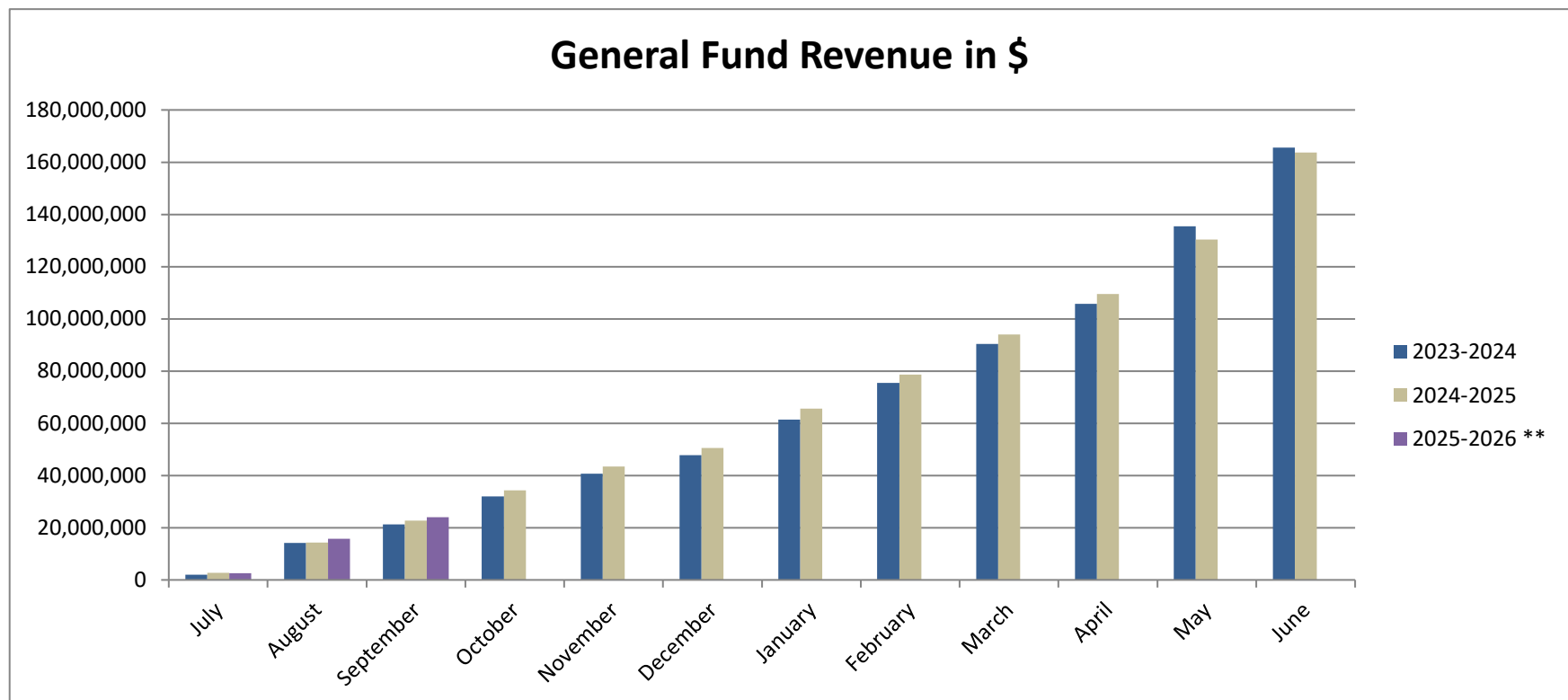
	2023-2024		2024-2025		2025-2026 **	
	\$	%	\$	%	\$	%
July	3,923,767	1.88%	6,225,705	2.86%	6,743,537	3.12%
August	19,367,531	9.29%	20,740,144	9.53%	22,905,480	10.61%
September	29,426,322	14.11%	32,399,332	14.89%	35,148,271	16.28%
October	44,587,953	21.38%	49,364,366	22.69%	0	0.00%
November	58,912,738	28.25%	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

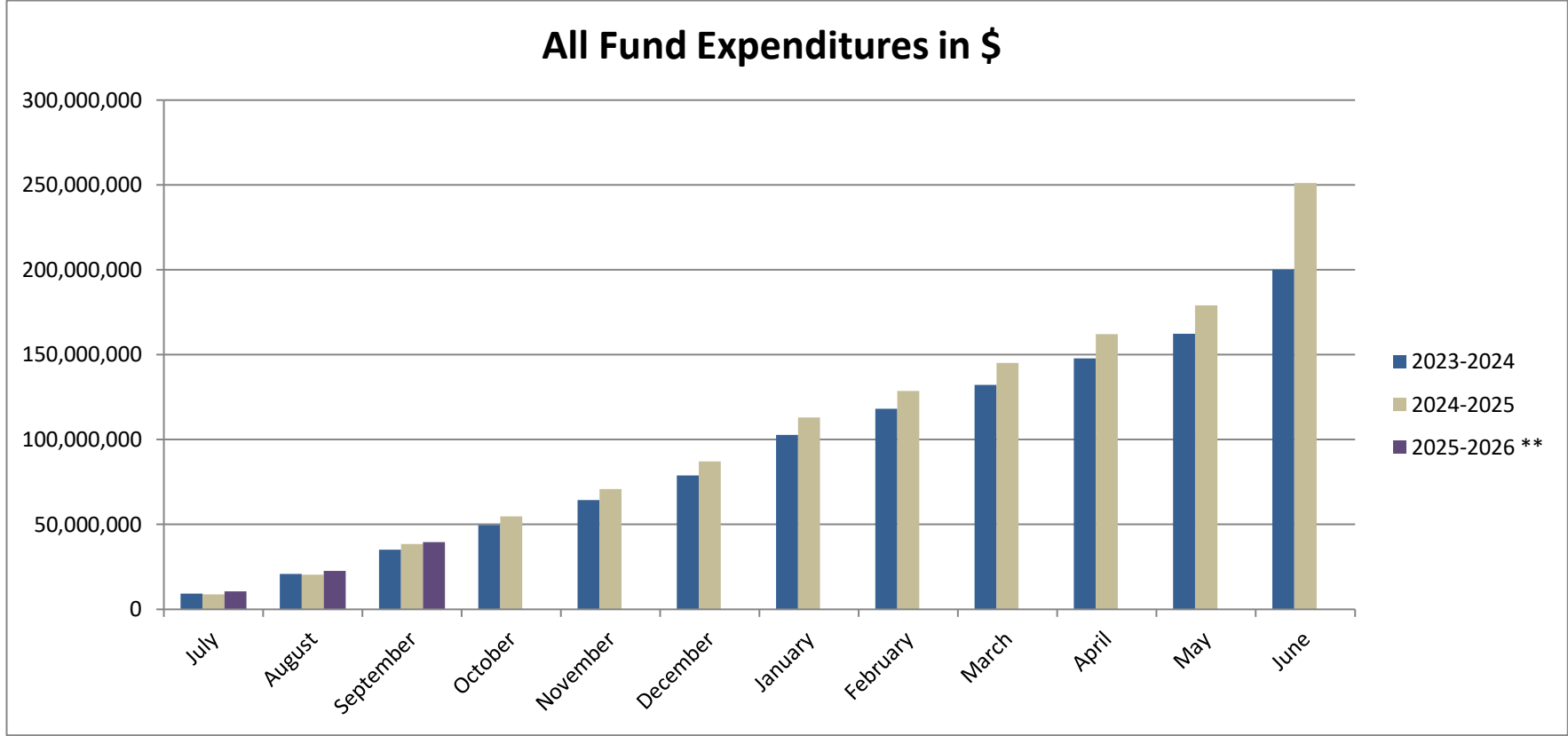
	2023-2024		2024-2025		2025-2026 **	
	\$	%	\$	%	\$	%
July	2,054,035	1.28%	2,730,267	1.69%	2,517,803	1.59%
August	14,217,775	8.88%	14,246,069	8.79%	15,835,141	9.98%
September	21,337,010	13.32%	22,663,634	13.99%	24,076,087	15.18%
October	31,945,444	19.94%	34,311,930	21.18%	0	0.00%
November	40,706,009	25.41%	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%



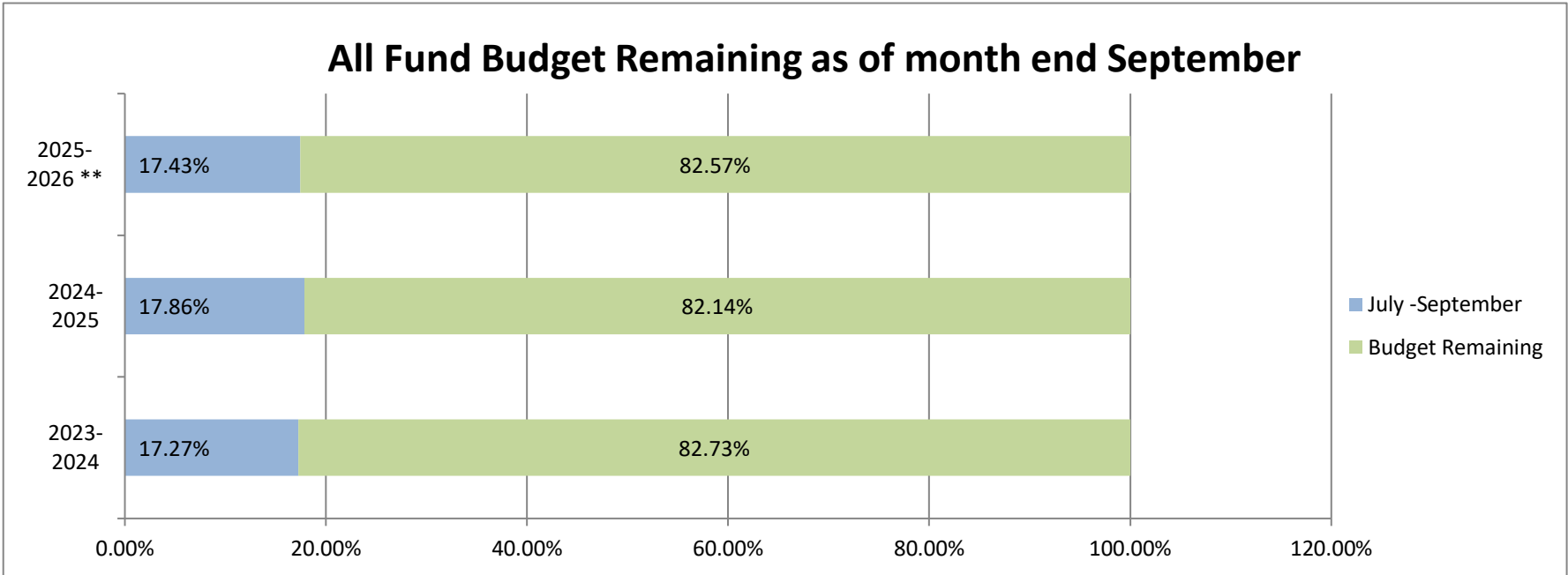
** The year to year comparison will vary due to the timing of the reversal of prior year accruals and based on timing of financial activity, monthly figures are subject to change

EXPENDITURE COMPARISON
ALL FUNDS

	2023-2024		2024-2025		2025-2026 **	
	\$	%	\$	%	\$	%
July	9,311,625	4.58%	8,925,532	4.13%	10,715,479	4.70%
August	20,942,388	10.30%	20,436,074	9.47%	22,644,161	9.94%
September	35,122,008	17.27%	38,557,636	17.86%	39,717,598	17.43%
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%	251,222,680	116.38%	0	0.00%
BUDGET	203,361,619	100.00%	215,865,457	100.00%	227,825,535	100.00%

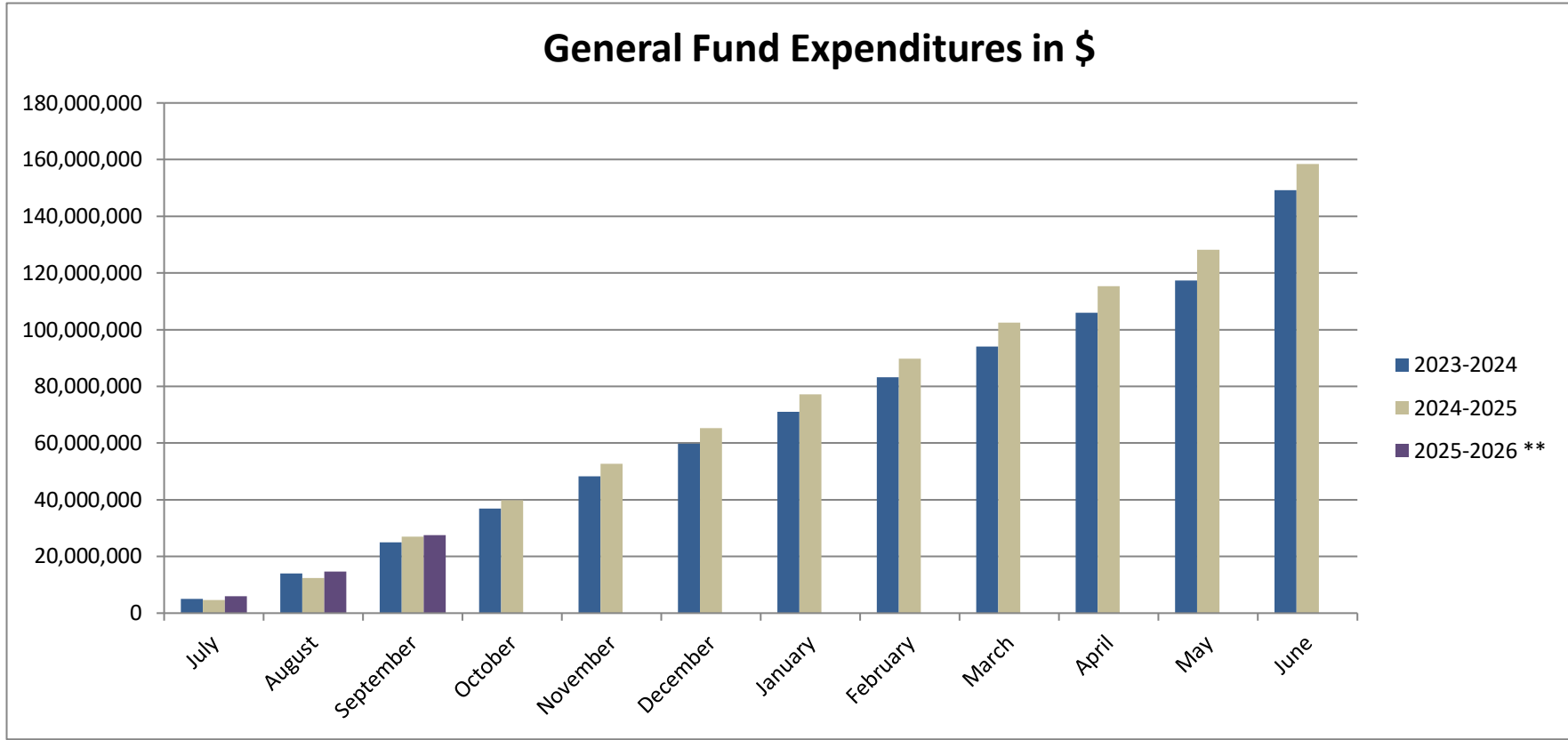


**based on timing of financial activity, monthly figures are subject to change



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%	14,655,381	8.64%
September	24,985,208	16.27%	26,951,894	16.90%	27,560,384	16.26%
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%



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

