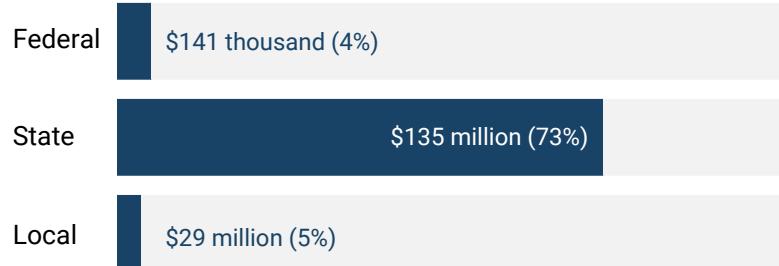


# GENERAL FUND BUDGET UPDATE

## REVENUE

### % OF BUDGET RECEIVED BY SOURCE



To date, we have received 21% of the expected revenue for the year, and we have spent 35% of the General Fund Budget. Comparatively, by December 31, 2024, we had received 22% of the total revenue for FY 2025 and spent 35% of the General Fund Budget.

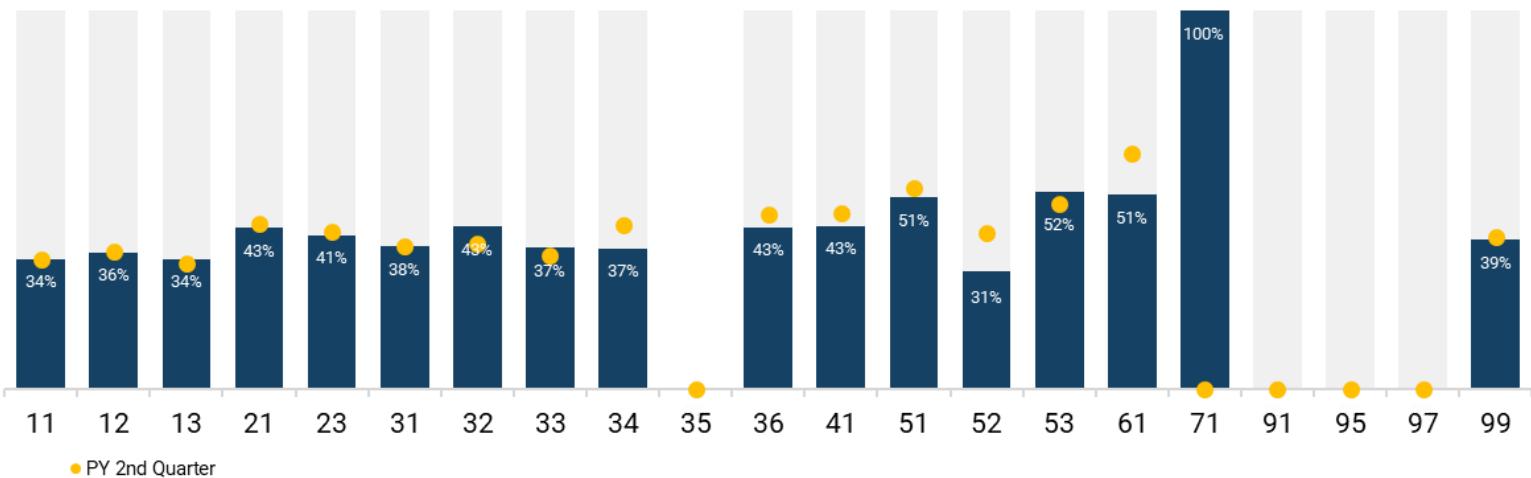
## EXPENDITURES

### BY OBJECT

OBJECT	TOTAL SPENT	% OF BUDGET
Payroll	\$ 214 Million	36%
Professional & Contracted Services	\$ 30 Million	36%
Supplies & Materials	\$ 8 Million	40%
Other Operating Expenditures	\$ 14 Million	23%
Capital Outlay & Debt	\$ 3 Million	86%

## FUNCTIONAL SPENDING

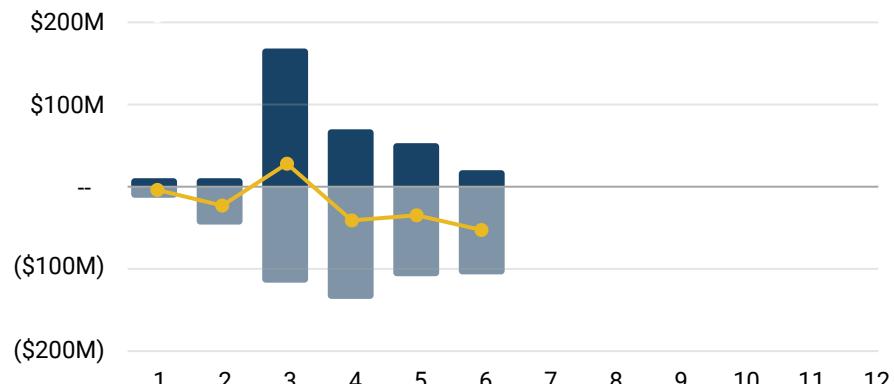
### % OF BUDGET SPENT BY FUNCTION



AVERAGE  
MONTHLY EXPENDITURES  
THIS QUARTER

**\$59M**

## CHANGE IN FUND BALANCE



Beginning Fund Balance	\$ 263,799,633
Revenues	164,562,322
Expenditures	(268,268,429)
12.31.2025 Fund Balance	\$ 160,093,529

**19%** UNASSIGNED 12.31.2025 ENDING FUND BALANCE AS A % OF BUDGET

*All information presented in this report represents a snapshot of the quarter before the final accounting period was closed.*

# Q2 BUDGET REPORT



	2025-26 ADOPTED BUDGET	2nd Quarter ACTUAL	% OF BUDGET SPENT	2nd Quarter Projected based on Prior Year	Difference from Actual
<b>ESTIMATED REVENUES</b>					
<b>Local Revenue</b>					
Local Tax Collections	495,279,000	19,792,060	4.0%	15,378,113	4,413,947
TIRZ Tax Collections	25,397,100	-	0.0%	-	-
Other Local Revenue	61,000,000	9,157,634	15.0%	8,266,682	890,952
<b>Total Local Revenue</b>	<b>581,676,100</b>	<b>28,949,694</b>	<b>5.0%</b>	<b>23,644,795</b>	<b>5,304,899</b>
<b>State Revenue</b>					
Foundation School Program	102,034,700	109,806,106	107.6%	109,402,975	403,131
Foundation School Program - TIRZ Supplement	15,918,000	-	0.0%	-	-
Available School Fund	31,061,200	10,377,682	33.4%	15,379,684	(5,002,002)
TRS On-Behalf	37,000,000	15,287,236	41.3%	19,251,338	(3,964,102)
<b>Total State Revenue</b>	<b>186,013,900</b>	<b>135,471,024</b>	<b>72.8%</b>	<b>144,033,996</b>	<b>(8,562,972)</b>
<b>Federal Revenue</b>					
Medicaid/SHARS	4,000,000	141,140	3.5%	679,832	(538,692)
<b>Total Federal Revenue</b>	<b>4,000,000</b>	<b>141,140</b>	<b>3.5%</b>	<b>679,832</b>	<b>(538,692)</b>
<b>Total Estimated Revenues</b>	<b>771,690,000</b>	<b>164,561,858</b>	<b>21.3%</b>	<b>168,358,624</b>	<b>(3,796,765)</b>
<b>APPROPRIATIONS BY FUNCTION</b>					
<b>Instruction</b>					
11 - Instruction	431,657,250	148,774,545	34.5%	147,684,894	1,089,651
12 - Instructional and Media Services	7,397,785	2,687,266	36.3%	2,678,515	8,751
13 - Curriculum and Staff Development	15,608,214	5,401,277	34.6%	5,254,504	146,773
95 - Payments to Juvenile Justice Alternative Programs	40,000	-	0.0%	-	-
<b>Total Instruction</b>	<b>454,703,249</b>	<b>156,863,088</b>	<b>34.5%</b>	<b>155,617,914</b>	<b>1,245,174</b>
<b>Instructional Support</b>					
21 - Instructional Leadership	12,499,602	5,535,872	44.3%	5,662,455	(126,583)
23 - School Leadership	41,849,511	17,057,416	40.8%	17,356,370	(298,954)
31 - Guidance, Counseling and Evaluation Services	30,739,829	11,606,054	37.8%	11,615,361	(9,307)
32 - Social Work Services	272,859	117,281	43.0%	104,230	13,052
33 - Health Services	7,337,478	2,737,582	37.3%	2,618,310	119,272
36 - Cocurricular/Extracurricular	23,806,061	10,563,927	44.4%	11,485,335	(921,408)
<b>Total Instructional Support</b>	<b>116,505,340</b>	<b>47,618,132</b>	<b>40.9%</b>	<b>48,842,060</b>	<b>(1,223,928)</b>
<b>General Administration</b>					
<b>41 - General Administration</b>	<b>19,411,683</b>	<b>8,458,678</b>	<b>43.6%</b>	<b>9,127,340</b>	<b>(668,662)</b>
<b>District Operations</b>					
34 - Student Transportation	18,584,738	6,942,223	37.4%	8,043,578	(1,101,355)
51 - General Maintenance and Operations	66,125,288	33,718,932	51.0%	35,378,153	(1,659,221)
52 - Security and Monitoring Services	9,331,434	3,436,016	36.8%	4,336,440	(900,423)
53 - Data Processing Services	10,556,569	5,933,761	56.2%	5,080,300	853,461
<b>Total District Operations</b>	<b>104,598,029</b>	<b>50,030,933</b>	<b>47.8%</b>	<b>52,838,471</b>	<b>(2,807,538)</b>
<b>Other</b>					
61 - Community Services	2,584,822	1,328,450	51.4%	1,631,328	(302,878)
71 - Debt Service (Leases)	-	1,182,510	100.0%	-	1,182,510
91 - Contracted Services Between Public Schools	18,640,800	352	0.0%	-	352
97 - Tax Increment Fund	41,315,100	-	0.0%	-	-
99 - Other Intergovernmental Charges	4,918,637	2,331,511	47.4%	2,379,340	(47,829)
<b>Total Other</b>	<b>67,459,359</b>	<b>4,842,824</b>	<b>7.2%</b>	<b>4,010,668</b>	<b>832,155</b>
<b>Total Appropriations</b>	<b>762,677,660</b>	<b>267,813,655</b>	<b>35.1%</b>	<b>270,436,453</b>	<b>(2,622,798)</b>
<b>SURPLUS (DEFICIT)</b>	<b>9,012,340</b>	<b>(103,251,797)</b>		<b>(102,077,829)</b>	<b>(1,173,967)</b>
<b>APPROPRIATIONS BY OBJECT</b>					
61 - Payroll Costs	598,701,624	213,859,644	35.7%	215,501,159	(1,641,515)
62 - Professional and Contracted Services	79,794,339	29,582,560	37.1%	29,494,902	87,658
63 - Supplies and Materials	19,543,468	7,727,822	39.5%	8,430,340	(702,518)
64 - Other Operating Costs	64,210,544	14,440,944	22.5%	16,900,336	(2,459,392)
65 - Debt Service (Leases)	-	1,182,510	100.0%	-	1,182,510
66 - Capital Outlay	427,685	1,474,948	344.9%	109,716	1,365,232
<b>Total Appropriations</b>	<b>762,677,660</b>	<b>268,268,429</b>	<b>35.2%</b>	<b>270,436,453</b>	<b>(2,168,024)</b>