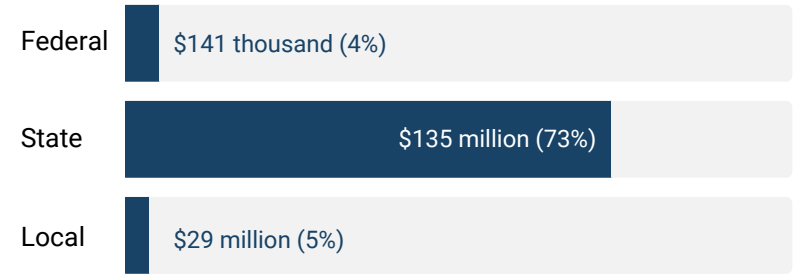


2ND QUARTER - AS OF DECEMBER 31, 2025

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.

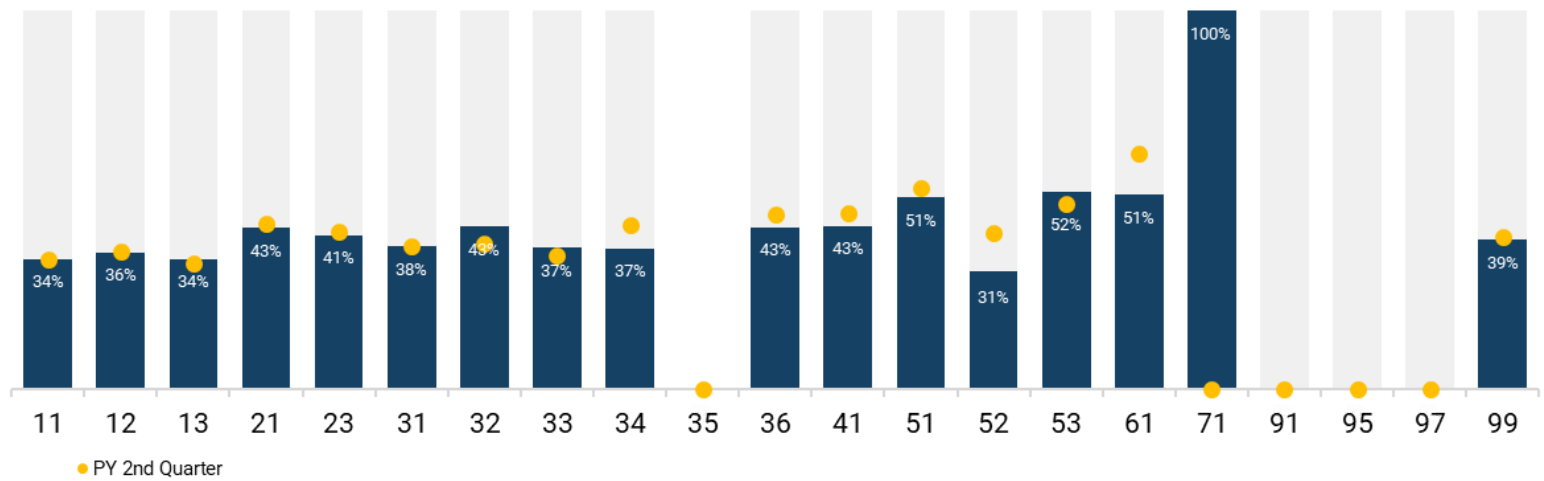
EXPENDITURES

BY OBJECT

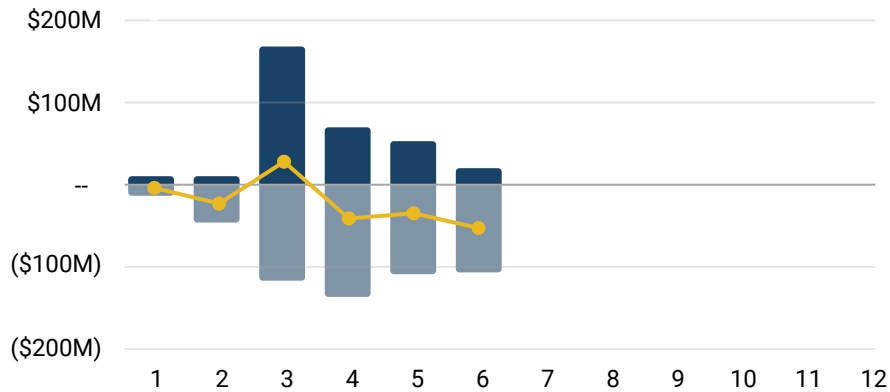
OBJECT	TOTAL SPENT	% OF BUDGET
Payroll	\$ 214 Million	36%
Professional & Contracted Services	\$ 30 Million	36%
Supplies & Materials	\$ 8 Million	40%
Other Operating Expenditures	\$ 14 Million	23%
Capital Outlay & Debt	\$ 3 Million	86%

FUNCTIONAL SPENDING

% OF BUDGET SPENT BY FUNCTION



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
ESTIMATED REVENUES					
Local Revenue					
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
Total Local Revenue	581,676,100	28,949,694	5.0%	23,644,795	5,304,899
State Revenue					
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)
Total State Revenue	186,013,900	135,471,024	72.8%	144,033,996	(8,562,972)
Federal Revenue					
Medicaid/SHARS	4,000,000	141,140	3.5%	679,832	(538,692)
Total Federal Revenue	4,000,000	141,140	3.5%	679,832	(538,692)
Total Estimated Revenues	771,690,000	164,561,858	21.3%	168,358,624	(3,796,765)
APPROPRIATIONS BY FUNCTION					
Instruction					
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%	-	-
Total Instruction	454,703,249	156,863,088	34.5%	155,617,914	1,245,174
Instructional Support					
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)
Total Instructional Support	116,505,340	47,618,132	40.9%	48,842,060	(1,223,928)
General Administration					
41 - General Administration	19,411,683	8,458,678	43.6%	9,127,340	(668,662)
District Operations					
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
Total District Operations	104,598,029	50,030,933	47.8%	52,838,471	(2,807,538)
Other					
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)
Total Other	67,459,359	4,842,824	7.2%	4,010,668	832,155
Total Appropriations	762,677,660	267,813,655	35.1%	270,436,453	(2,622,798)
SURPLUS (DEFICIT)	9,012,340	(103,251,797)		(102,077,829)	(1,173,967)
APPROPRIATIONS BY OBJECT					
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
Total Appropriations	762,677,660	268,268,429	35.2%	270,436,453	(2,168,024)