

Keller ISD will **educate** students to achieve, **inspire** them to dream, and **challenge** them to grow, so that they are prepared to be productive members of the community in which they learn, live, and work.

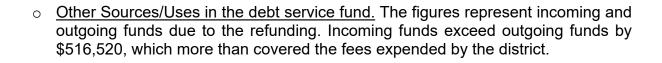
DATE:	October 23, 2025											
SUBJECT:	APPROVAL OF REVENUE AND	EXPENDITURE BUDGET SUMMARY										
DEPARTMENT:	Finance											
5 OVER 5	☐ Impactful Instruction	☐ Efficient Process & Systems										
	☐ Engagement for All											
	⊠ Fiscal Responsibility & Transparency											
FISCAL NOTE:	General Fund, Child Nutrition Fund and Debt Service Fund											

Background Information:

 The Revenue and Expenditure Budget Summary reflects the district's financial activities for the month of September 2025 for budgeted funds.

Administrative Considerations:

- It is important to note that adjustments to the 2024-2025 fiscal year will be ongoing for several months, which could change amounts reflected in this statement as well. Final audited results for the 2024-2025 fiscal year will be presented at the November 2025 meeting.
- September is the third month of the 2025-2026 fiscal year. For this month, the benchmark
 percentage of expenditures/revenues compared to budget is 25.00%, with an acceptable
 range of 0.00% through 35.00%. A benchmark amount of 0.00% is still acceptable at this
 point because of the July and August revenues and expenditures that must be booked
 back to the previous year.
- All revenues and expenditures fall within the acceptable range for September, except for the following:
 - Function 53 in the general fund. Expenditures are at 46.24% of budget due to the many technology contracts and licenses that are paid at the beginning of the year.
 - Function 61 in the general fund. Expenditures exceed target due to the reimbursement of Clayton Youth Enrichment for base services.
 - <u>Function 95 in the general fund.</u> Expenditures exceed target due to payments for JJAEP services.
 - Function 99 in the general fund. The district pays the Appraisal District on a quarterly basis. Each quarter must be paid in advance. Two quarters have been paid as of August 31, 2025.
 - Function 71 in the debt service fund. Expenditures exceed target due to payment of fees for the recent debt refunding.





- Board Meeting Minutes
- Keller ISD Website

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The administration recommends that the Board of Trustees approve the Revenue and Expenditure Budget Summary as presented.

Respectfully submitted,

Kristin Williams, Director of Finance