

General Fund | Financial Report

For the Period Ending December 31st

	Fiscal Year 2025-2026			Fiscal Year 2024-2025		
	Adopted Budget as of July 1, 2025	Actual as of December 31, 2025	YTD % of Budget	Final Budget as of June 30, 2025	Actual as of December 31, 2024	YTD % of PY Actual
REVENUES						
Local sources	\$1,645,873,202	\$148,616,485	9.03%	\$1,618,582,218	\$460,785,624	28.47%
State sources	\$414,500,000	\$332,825,992	80.30%	\$262,890,713	\$123,760,402	47.08%
Federal sources	\$21,660,000	\$6,813,816	31.46%	\$25,131,818	\$10,319,452	41.06%
TOTAL REVENUE	\$2,082,033,202	\$488,256,293	23.45%	\$1,906,604,750	\$594,865,478	31.20%
EXPENDITURES FUNCTIONS						
11 Instruction	\$1,244,558,642	\$545,950,924	43.87%	\$1,202,028,014	\$614,608,710	51.13%
12 Instructional Media	\$6,452,762	\$2,459,478	38.12%	\$7,533,634	\$3,587,175	47.62%
13 Curriculum & Personnel Development	\$14,082,957	\$5,225,776	37.11%	\$16,558,653	\$8,142,249	49.17%
21 Instructional Leadership	\$71,949,719	\$35,116,099	48.81%	\$67,230,988	\$34,177,047	50.84%
23 School Leadership	\$225,426,329	\$103,691,975	46.00%	\$221,800,900	\$114,512,911	51.63%
31 Guidance & Counseling	\$58,115,936	\$30,788,409	52.98%	\$66,092,313	\$37,351,026	56.51%
32 Social Work Services	\$2,905,997	\$1,008,716	34.71%	\$6,869,543	\$3,910,067	56.92%
33 Health Services	\$26,134,103	\$10,878,609	41.63%	\$24,638,108	\$12,414,603	50.39%
34 Pupil Transportation	\$38,336,368	\$24,174,579	63.06%	\$53,482,293	\$25,447,166	47.58%
35 Food Services	\$23,441	\$81,411	347.30%	\$131,632	\$55,953	42.51%
36 Extracurricular Activities	\$23,734,834	\$14,654,901	61.74%	\$27,223,366	\$15,564,616	57.17%
41 General Administration	\$59,990,522	\$28,057,392	46.77%	\$51,651,348	\$27,082,251	52.43%
51 Plant Maintenance & Operations	\$190,550,216	\$81,205,562	42.62%	\$217,948,329	\$93,138,603	42.73%
52 Security & Monitoring Services	\$33,393,427	\$15,106,802	45.24%	\$30,157,939	\$14,619,139	48.48%
53 Data Processing Services	\$44,798,974	\$20,261,048	45.23%	\$49,356,090	\$24,149,912	48.93%
61 Community Service	\$7,088,134	\$2,123,433	29.96%	\$7,812,291	\$1,234,014	15.80%
71 Debt Service	\$120,000	\$0	0.00%	\$7,030,350	\$3,980,350	56.62%
81 Facilities Acq. & Construction	\$15,819	\$99,933	631.73%	\$1,268,646	\$101,910	8.03%
91 Contracted Instructional Services Between Public Schools	\$0	\$0		\$44,468,370	\$0	0.00%
95 Payments to JJAEP Programs	\$792,000	\$0	0.00%	\$692,000	\$291,600	42.14%
97 Payments to Tax Increment Fund	\$53,509,290	\$0	0.00%	\$56,066,884	\$0	0.00%
99 Other Intergovernmental Charges	\$19,913,644	\$7,499,797	37.66%	\$16,190,000	\$6,720,860	41.51%
TOTAL EXPENDITURES	\$2,121,893,114	\$928,384,842	43.75%	\$2,176,231,690	\$1,041,090,162	47.84%
SURPLUS / (DEFICIT)	(\$39,859,912)	(\$440,128,549)		(\$269,626,941)	(\$446,224,684)	
OTHER FINANCING SOURCES / (USES)						
Transfers-in	\$25,000,000	\$0		\$24,700,000	\$0	
Issuance of leases and SBITAs	\$0	\$0		\$0	\$0	
Insurance Proceeds	\$0	\$0		\$0	\$0	
Sale of Property	\$20,000,000	\$0		\$14,000,000	\$0	
Transfers-out	(\$19,823,927)	\$0		(\$16,405,274)	\$0	
TOTAL OTHER FINANCING SOURCES / (USES)	\$25,176,073	\$0		\$22,294,726	\$0	
Net change in Fund Balances	(\$14,683,839)	(\$440,128,549)		(\$247,332,215)	(\$446,224,684)	
Beginning Fund Balance *	\$748,088,314			\$1,047,196,700		
Projected Ending Fund Balance	\$733,404,475			\$799,864,485		

1. Beginning fund balances will be updated once the 2024-2025 ACFR is completed.

2. Property Tax Revenue is not received until January

Debt Service Fund | Financial Report

For the Period Ending December 31st

	Fiscal Year 2025-2026			Fiscal Year 2024-2025		
	Adopted Budget as of July 1, 2025	Actual as of December 31, 2025	YTD % of Budget	Final Budget as of June 30, 2025	Actual as of December 31, 2024	YTD % of PY Actual
REVENUES						
Local sources	\$374,083,733	\$33,287,335	8.90%	\$371,396,035	\$100,823,216	27.15%
State sources	\$15,665,576	\$15,522,966	99.09%	\$17,168,780	\$16,323,934	95.08%
TOTAL REVENUE	\$389,749,309	\$48,810,301	12.52%	\$388,564,815	\$117,147,150	30.15%
EXPENDITURES FUNCTIONS						
71 Debt Service	\$397,003,334	\$36,264,281	9.13%	\$377,890,940	\$44,535,136	11.79%
TOTAL EXPENDITURES	\$397,003,334	\$36,264,281	9.13%	\$377,890,940	\$44,535,136	11.79%
SURPLUS / (DEFICIT)	(\$7,254,025)	\$12,546,020			\$10,673,875	\$72,612,014
OTHER FINANCING SOURCES / (USES)						
Other Financing Sources	\$20,643,677			\$482,824,280		
Other Financing Uses	\$0			(\$448,915,666)		
TOTAL OTHER FINANCING SOURCES / (USES)	\$20,643,677			\$33,908,614		
Net change in Fund Balances	\$13,389,652				\$44,582,489	
Beginning Fund Balance *	\$156,388,194				\$123,816,823	
Projected Ending Fund Balance	\$169,777,846				\$168,399,312	

*Beginning fund balances will be updated once the 2024-2025 ACFR is completed.

Child Nutrition Fund | Financial Report

For the Period Ending December 31st

	Fiscal Year 2025-2026			Fiscal Year 2024-2025		
	Adopted Budget as of July 1, 2025	Actual as of December 31, 2025	YTD % of Budget	Final Budget as of June 30, 2025	Actual as of December 31, 2024	YTD % of PY Actual
REVENUES						
Local sources	9,966,373	3,566,716	35.79%	8,739,835	4,630,863	52.99%
State sources	491,957	0	0.00%	458,239	0	0.00%
Federal sources	136,992,532	50,189,440	36.64%	133,280,661	63,170,340	47.40%
TOTAL REVENUE	\$147,450,862	\$53,756,156	36.46%	\$142,478,735	\$67,801,203	47.59%
EXPENDITURES FUNCTIONS						
35 Food Services	134,844,512	66,857,798	49.58%	149,632,418	71,185,984	47.57%
41 General Administration	427,672	312,681	73.11%	655,308	368,612	56.25%
51 Plant Maintenance & Operations	10,147,005	1,996,118	19.67%	2,443,723	2,122,483	86.85%
TOTAL EXPENDITURES	\$145,419,189	\$69,166,597	47.56%	\$152,731,449	\$73,677,079	48.24%
Net change in Fund Balances	\$2,031,673	(\$15,410,441)		(\$10,252,714)	(\$5,875,876)	
Beginning Fund Balance *	\$53,633,220			\$63,885,934		
Projected Ending Fund Balance	\$55,664,893			\$53,633,220		

*Beginning fund balances will be updated once the 2024-2025 ACFR is completed.

General Fund Major Object

For the Period Ending December 31st

	Fiscal Year 2025-2026			Fiscal Year 2024-2025		
	Adopted Budget as of July 1, 2025	Actual as of December 31, 2025	YTD % of Budget	Final Budget as of June 30, 2025	Actual as of December 31, 2024	YTD % of PY Actual
REVENUES						
5700 Local sources	\$1,645,873,202	\$148,616,485	9.03%	\$1,618,582,218	\$460,785,624	28.47%
5800 State sources	\$414,500,000	\$332,825,992	80.30%	\$262,890,713	\$123,760,402	47.08%
5900 Federal sources	\$21,660,000	\$6,813,816	31.46%	\$25,131,818	\$10,319,452	41.06%
TOTAL REVENUE	\$2,082,033,202	\$488,256,293	23.45%	\$1,906,604,750	\$594,865,478	31.20%
EXPENDITURES FUNCTIONS						
6100 Personnel Costs	\$1,683,040,279	\$777,578,122	46.20%	\$1,642,960,093	\$869,260,729	52.91%
6200 Professional & Contracted Services	\$272,274,779	\$113,049,859	41.52%	\$325,082,276	\$126,765,421	38.99%
6300 Supplies & Materials	\$60,688,365	\$16,068,515	26.48%	\$54,134,971	\$14,919,289	27.56%
6400 Other Operating Costs	\$99,110,394	\$14,844,767	14.98%	\$111,892,098	\$17,346,188	15.50%
6500 Debt Service	\$120,000	\$25,004	20.84%	\$4,050,350	\$3,980,350	98.27%
6600 Capital Costs	\$6,659,297	\$6,818,575	102.39%	\$38,111,902	\$8,818,185	23.14%
TOTAL EXPENDITURES	\$2,121,893,114	\$928,384,842	43.75%	\$2,176,231,690	\$1,041,090,162	47.84%
SURPLUS / (DEFICIT)	(\$39,859,912)	(\$440,128,549)		(\$269,626,941)	(\$446,224,684)	
OTHER FINANCING SOURCES / (USES)						
7900 Other Financing Sources	\$45,000,000			\$38,700,000		
8900 Other Financing Uses	(\$19,823,927)			(\$16,405,274)		
TOTAL OTHER FINANCING SOURCES / (USES)	\$25,176,073			\$22,294,726		
Net change in Fund Balances	(\$14,683,839)			(\$247,332,215)		
Beginning Fund Balance *	\$748,088,314			\$1,047,196,700		
Projected Ending Fund Balance	\$733,404,475			\$799,864,485		

1. Beginning fund balances will be updated once the 2024-2025 ACFR is completed.

Debt Service Major Object

For the Period Ending December 31st

	Fiscal Year 2025-2026			Fiscal Year 2024-2025		
	Adopted Budget as of July 1, 2025	Actual as of December 31, 2025	YTD % of Budget	Final Budget as of June 30, 2024	Actual as of December 31, 2024	YTD % of PY Actual
REVENUES						
5700 Local sources	\$374,083,733	\$33,287,335	8.90%	\$371,396,035	\$100,823,216	27.15%
5800 State sources	\$15,665,576	\$15,522,966	99.09%	\$17,168,780	\$16,323,934	95.08%
TOTAL REVENUE	\$389,749,309	\$48,810,301	12.52%	\$388,564,815	\$117,147,150	30.15%
EXPENDITURES FUNCTIONS						
6500 Debt Service	397,003,334	36,264,281	9.13%	377,890,940	44,535,136	11.79%
TOTAL EXPENDITURES	\$397,003,334	\$36,264,281	9.13%	\$377,890,940	\$44,535,136	11.79%
SURPLUS / (DEFICIT)	(\$7,254,025)	\$12,546,020		\$10,673,875	\$72,612,014	
OTHER FINANCING SOURCES / (USES)						
7900 Other Financing Sources	\$20,643,677			\$482,824,280		
8900 Other Financing Uses	\$0			(\$448,915,666)		
TOTAL OTHER FINANCING SOURCES / (USES)	\$20,643,677			\$33,908,614		
Net change in Fund Balances	\$13,389,652			\$44,582,489		
Beginning Fund Balance *	\$156,388,194			\$123,816,823		
Projected Ending Fund Balance	\$169,777,846			\$168,399,312		

*Beginning fund balances will be updated once the 2024-2025 ACFR is completed.

Child Nutrition Major Object

For the Period Ending December 31st

	Fiscal Year 2025-2026			Fiscal Year 2024-2025		
	Adopted Budget as of July 1, 2025	Actual as of December 31, 2025	YTD % of Budget	Final Budget as of June 30, 2025	Actual as of December 31, 2024	YTD % of PY Actual
REVENUES						
5700	Local sources	9,966,373	3,566,716	35.79%	8,739,835	4,630,863
5800	State sources	491,957	0	0.00%	458,239	0
5900	Federal sources	136,992,532	50,189,440	36.64%	133,280,661	63,170,340
	TOTAL REVENUE	\$147,450,862	\$53,756,156	36.46%	\$142,478,735	\$67,801,203
EXPENDITURES FUNCTIONS						
6100	Personnel Costs	52,529,154	25,505,606	48.56%	48,081,964	25,959,592
6200	Professional & Contracted Services	7,562,294	2,818,528	37.27%	9,275,747	3,235,430
6300	Supplies & Materials	73,957,982	34,065,859	46.06%	82,738,723	39,061,078
6400	Other Operating Costs	10,482,834	5,000,334	47.70%	10,145,436	5,033,711
6600	Capital Costs	886,925	1,776,272	200.27%	2,489,579	387,269
	TOTAL EXPENDITURES	\$145,419,189	\$69,166,597	47.56%	\$152,731,449	\$73,677,079
	Net change in Fund Balances	\$2,031,673	(\$15,410,441)		(\$10,252,714)	(\$5,875,876)
	Beginning Fund Balance *	\$53,633,220			\$63,885,934	
	Projected Ending Fund Balance	\$55,664,893			\$53,633,220	

*Beginning fund balances will be updated once the 2024-2025 ACFR is completed.