

# General Fund | Financial Report

For the Period Ending September 30

	Fiscal Year 2025-2026			Fiscal Year 2024-2025		
	Adopted Budget as of July 1, 2025	Actual as of September 30, 2025	YTD % of Budget	Final Budget as of June 30, 2025	Projected End-of-Year June 30, 2025	YTD % of PY Actual
<b>REVENUES</b>						
Local sources	\$1,645,873,202	\$11,591,977	0.70%	\$1,618,582,218	\$1,673,034,279	103.36%
State sources	\$414,500,000	\$72,634,005	17.52%	\$262,890,713	\$271,399,047	103.24%
Federal sources	\$21,660,000	\$3,082,545	14.23%	\$25,131,818	\$25,580,042	101.78%
<b>TOTAL REVENUE</b>	<b>\$2,082,033,202</b>	<b>\$87,308,528</b>	<b>4.19%</b>	<b>\$1,906,604,750</b>	<b>\$1,970,013,368</b>	<b>103.33%</b>
<b>EXPENDITURES FUNCTIONS</b>						
11 Instruction	\$1,244,558,642	\$185,494,024	14.90%	\$1,202,028,014	\$1,261,419,962	104.94%
12 Instructional Media	\$6,452,762	\$902,450	13.99%	\$7,533,634	\$6,950,405	92.26%
13 Curriculum & Personnel Development	\$14,082,957	\$2,045,608	14.53%	\$16,558,653	\$14,257,364	86.10%
21 Instructional Leadership	\$71,949,719	\$15,255,512	21.20%	\$67,230,988	\$68,396,414	101.73%
23 School Leadership	\$225,426,329	\$50,634,242	22.46%	\$221,800,900	\$234,233,913	105.61%
31 Guidance & Counseling	\$58,115,936	\$14,723,104	25.33%	\$66,092,313	\$67,536,298	102.18%
32 Social Work Services	\$2,905,997	\$377,064	12.98%	\$6,869,543	\$6,685,627	97.32%
33 Health Services	\$26,134,103	\$3,622,404	13.86%	\$24,638,108	\$26,024,407	105.63%
34 Pupil Transportation	\$38,336,368	\$8,768,801	22.87%	\$53,482,293	\$52,126,188	97.46%
35 Food Services	\$23,441	\$32,401	138.22%	\$131,632	\$88,532	67.26%
36 Extracurricular Activities	\$23,734,834	\$9,453,333	39.83%	\$27,223,366	\$25,728,329	94.51%
41 General Administration	\$59,990,522	\$12,348,594	20.58%	\$51,651,348	\$50,997,797	98.73%
51 Plant Maintenance & Operations	\$190,550,216	\$34,020,933	17.85%	\$217,948,329	\$215,877,236	99.05%
52 Security & Monitoring Services	\$33,393,427	\$5,507,638	16.49%	\$30,157,939	\$30,429,728	100.90%
53 Data Processing Services	\$44,798,974	\$11,008,722	24.57%	\$49,356,090	\$49,359,566	100.01%
61 Community Service	\$7,088,134	\$953,407	13.45%	\$7,812,291	\$4,842,991	61.99%
71 Debt Service	\$120,000		0.00%	\$7,030,350	\$4,050,350	57.61%
81 Facilities Acq. & Construction	\$15,819	\$16,097	101.76%	\$1,268,646	\$769,283	60.64%
91 Contracted Instructional Services Between Public Schools				\$44,468,370	\$55,369,881	124.52%
95 Payments to JJAEP Programs	\$792,000		0.00%	\$692,000	\$583,200	84.28%
97 Payments to Tax Increment Fund	\$53,509,290		0.00%	\$56,066,884	\$56,066,884	100.00%
99 Other Intergovernmental Charges	\$19,913,644	\$3,688,995	18.52%	\$16,190,000	\$14,172,784	87.54%
<b>TOTAL EXPENDITURES</b>	<b>\$2,121,893,114</b>	<b>\$358,853,329</b>	<b>16.91%</b>	<b>\$2,176,231,690</b>	<b>\$2,245,967,139</b>	<b>103.20%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$39,859,912)</b>	<b>(\$271,544,801)</b>		<b>(\$269,626,940)</b>	<b>(\$275,953,771)</b>	
<b>OTHER FINANCING SOURCES / (USES)</b>						
Transfers-in	\$25,000,000			\$24,700,000	\$24,398,408	
Sale of Property	\$20,000,000			\$14,000,000	\$30,000	
Transfers-out	(\$19,823,927)			(\$16,405,274)	(\$16,215,400)	
<b>TOTAL OTHER FINANCING SOURCES / (USES)</b>	<b>\$25,176,073</b>			<b>\$22,294,726</b>	<b>\$8,213,008</b>	
<b>Net change in Fund Balances</b>	<b>(\$14,683,839)</b>			<b>(\$247,332,214)</b>	<b>(\$267,740,763)</b>	
<b>Beginning Fund Balance *</b>	<b>\$799,864,486</b>			<b>\$1,047,196,700</b>	<b>\$1,047,196,700</b>	
<b>Projected Ending Fund Balance</b>	<b>\$785,180,647</b>			<b>\$799,864,486</b>	<b>\$779,455,937</b>	

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

1. Property Tax Revenue is not received until January

# Debt Service Fund | Financial Report

For the Period Ending September 30

	Fiscal Year 2025-2026			Fiscal Year 2024-2025		
	Adopted Budget as of July 1, 2025	Actual as of September 30, 2025	YTD % of Budget	Final Budget as of June 30, 2025	Projected End-of- Year June 30, 2025	YTD % of PY Actual
<b>REVENUES</b>						
Local sources	\$374,083,733	\$1,427,115	0.38%	\$371,396,035	\$369,742,666	99.55%
State sources	\$15,665,576		0.00%	\$17,168,780	\$16,323,934	95.08%
<b>TOTAL REVENUE</b>	<b>\$389,749,309</b>	<b>\$1,427,115</b>	<b>0.37%</b>	<b>\$388,564,815</b>	<b>\$386,066,600</b>	<b>99.36%</b>
<b>EXPENDITURES FUNCTIONS</b>						
71 Debt Service	\$397,003,334	\$30,101,121	7.58%	\$377,890,940	\$383,955,272	101.60%
<b>TOTAL EXPENDITURES</b>	<b>\$397,003,334</b>	<b>\$30,101,121</b>	<b>7.58%</b>	<b>\$377,890,940</b>	<b>\$383,955,272</b>	<b>101.60%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$7,254,025)</b>	<b>(\$28,674,006)</b>		<b>\$10,673,875</b>	<b>\$2,111,329</b>	
<b>OTHER FINANCING SOURCES / (USES)</b>						
Other Financing Sources	\$20,643,677			\$482,824,280	\$482,636,155	
Other Financing Uses				(\$448,915,666)	(\$448,915,666)	
<b>TOTAL OTHER FINANCING SOURCES / (USES)</b>	<b>\$20,643,677</b>			<b>\$33,908,614</b>	<b>\$33,720,489</b>	
<b>Net change in Fund Balances</b>	<b>\$13,389,652</b>			<b>\$44,582,489</b>	<b>\$35,831,818</b>	
<b>Beginning Fund Balance *</b>	<b>\$168,399,312</b>			<b>\$123,816,823</b>	<b>\$123,816,823</b>	
<b>Projected Ending Fund Balance</b>	<b>\$181,788,964</b>			<b>\$168,399,312</b>	<b>\$159,648,641</b>	

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

# Child Nutrition Fund | Financial Report

For the Period Ending September 30

	Fiscal Year 2025-2026			Fiscal Year 2024-2025		
	Adopted Budget as of July 1, 2025	Actual as of September 30, 2025	YTD % of Budget	Final Budget as of June 30, 2025	Projected End-of-Year June 30, 2025	YTD % of PY Actual
<b>REVENUES</b>						
Local sources	9,966,373	1,679,948	16.86%	8,739,835	8,737,027	99.97%
State sources	491,957		0.00%	458,239	491,957	107.36%
Federal sources	136,992,532	23,046,432	16.82%	133,280,661	121,578,682	91.22%
<b>TOTAL REVENUE</b>	<b>\$147,450,862</b>	<b>\$24,726,380</b>	<b>16.77%</b>	<b>\$142,478,735</b>	<b>\$130,807,666</b>	<b>91.81%</b>
<b>EXPENDITURES FUNCTIONS</b>						
35 Food Services	134,844,512	26,137,512	19.38%	149,632,418	133,688,963	89.34%
41 General Administration	427,672	156,925	36.69%	655,308	736,744	112.43%
51 Plant Maintenance & Operations	10,147,005	814,222	8.02%	2,443,723	4,208,338	172.21%
<b>TOTAL EXPENDITURES</b>	<b>\$145,419,189</b>	<b>\$27,108,658</b>	<b>18.64%</b>	<b>\$152,731,449</b>	<b>\$138,634,046</b>	<b>90.77%</b>
<b>Net change in Fund Balances</b>	<b>\$2,031,673</b>			<b>(\$10,252,714)</b>	<b>(\$7,826,380)</b>	
<b>Beginning Fund Balance *</b>	<b>\$52,436,308</b>			<b>\$62,689,022</b>	<b>\$62,689,022</b>	
<b>Projected Ending Fund Balance</b>	<b>\$54,467,981</b>			<b>\$52,436,308</b>	<b>\$54,862,642</b>	

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

# General Fund Major Object

For the Period Ending September 30

	Fiscal Year 2025-2026			Fiscal Year 2024-2025		
	Adopted Budget as of July 1, 2025	Actual as of September 30, 2025	YTD % of Budget	Final Budget as of June 30, 2025	Projected End-of-Year June 30, 2025	YTD % of PY Actual
<b>REVENUES</b>						
<b>5700</b> Local sources	\$1,645,873,202	\$11,591,977	0.70%	\$1,618,582,218	\$1,673,034,279	103.36%
<b>5800</b> State sources	\$414,500,000	\$72,634,005	17.52%	\$262,890,713	\$271,399,047	103.24%
<b>5900</b> Federal sources	\$21,660,000	\$3,082,545	14.23%	\$25,131,818	\$25,580,042	101.78%
<b>TOTAL REVENUE</b>	<b>\$2,082,033,202</b>	<b>\$87,308,528</b>	<b>4.19%</b>	<b>\$1,906,604,750</b>	<b>\$1,970,013,368</b>	<b>103.33%</b>
<b>EXPENDITURES FUNCTIONS</b>						
<b>6100</b> Personnel Costs	\$1,683,040,279	\$279,664,794	16.62%	\$1,642,960,093	\$1,740,933,905	105.96%
<b>6200</b> Professional & Contracted Services	\$272,274,779	\$58,732,118	21.57%	\$325,082,276	\$343,015,370	105.52%
<b>6300</b> Supplies & Materials	\$60,688,365	\$11,084,472	18.26%	\$54,134,971	\$38,798,253	71.67%
<b>6400</b> Other Operating Costs	\$99,110,394	\$5,731,574	5.78%	\$111,892,098	\$90,437,937	80.83%
<b>6500</b> Debt Service	\$120,000		0.00%	\$4,050,350	\$4,050,350	100.00%
<b>6600</b> Capital Costs	\$6,659,297	\$3,640,370	54.67%	\$38,111,902	\$28,731,324	75.39%
<b>TOTAL EXPENDITURES</b>	<b>\$2,121,893,114</b>	<b>\$358,853,329</b>	<b>16.91%</b>	<b>\$2,176,231,690</b>	<b>\$2,245,967,139</b>	<b>103.20%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$39,859,912)</b>	<b>(\$271,544,801)</b>		<b>(\$269,626,941)</b>	<b>(\$275,953,771)</b>	
<b>OTHER FINANCING SOURCES / (USES)</b>						
<b>7900</b> Other Financing Sources	\$45,000,000			\$38,700,000	\$24,428,408	
<b>8900</b> Other Financing Uses	(\$19,823,927)			(\$16,405,274)	(\$16,215,400)	
<b>TOTAL OTHER FINANCING SOURCES / (USES)</b>	<b>\$25,176,073</b>			<b>\$22,294,726</b>	<b>\$8,213,008</b>	
<b>Net change in Fund Balances</b>	<b>(\$14,683,839)</b>			<b>(\$247,332,215)</b>	<b>(\$267,740,763)</b>	
<b>Beginning Fund Balance *</b>	<b>\$799,864,485</b>			<b>\$1,047,196,700</b>	<b>\$1,047,196,700</b>	
<b>Projected Ending Fund Balance</b>	<b>\$785,180,646</b>			<b>\$799,864,485</b>	<b>\$779,455,937</b>	

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

## Debt Service Major Object

For the Period Ending September 30

	Fiscal Year 2025-2026			Fiscal Year 2024-2025		
	Adopted Budget as of July 1, 2025	Actual as of September 30, 2025	YTD % of Budget	Final Budget as of June 30, 2024	Projected End-of-Year June 30, 2025	YTD % of PY Actual
<b>REVENUES</b>						
<b>5700</b> Local sources	\$374,083,733	\$1,427,115	0.38%	\$371,396,035	\$369,742,666	99.55%
<b>5800</b> State sources	\$15,665,576		0.00%	\$17,168,780	\$16,323,934	95.08%
<b>TOTAL REVENUE</b>	<b>\$389,749,309</b>	<b>\$1,427,115</b>	<b>0.37%</b>	<b>\$388,564,815</b>	<b>\$386,066,600</b>	<b>99.36%</b>
<b>EXPENDITURES FUNCTIONS</b>						
<b>6500</b> Debt Service	397,003,334	30,101,121	7.58%	377,890,940	383,955,272	101.60%
<b>TOTAL EXPENDITURES</b>	<b>\$397,003,334</b>	<b>\$30,101,121</b>	<b>7.58%</b>	<b>\$377,890,940</b>	<b>\$383,955,272</b>	<b>101.60%</b>
<b>SURPLUS / (DEFICIT)</b>	<b>(\$7,254,025)</b>	<b>(\$28,674,006)</b>		<b>\$10,673,875</b>	<b>\$2,111,329</b>	
<b>OTHER FINANCING SOURCES / (USES)</b>						
<b>7900</b> Other Financing Sources	\$20,643,677			\$482,824,280	\$482,636,155	
<b>8900</b> Other Financing Uses				(\$448,915,666)	(\$448,915,666)	
<b>TOTAL OTHER FINANCING SOURCES / (USES)</b>	<b>\$20,643,677</b>			<b>\$33,908,614</b>	<b>\$33,720,489</b>	
<b>Net change in Fund Balances</b>	<b>\$13,389,652</b>			<b>\$44,582,489</b>	<b>\$35,831,818</b>	
<b>Beginning Fund Balance *</b>	<b>\$168,399,312</b>			<b>\$123,816,823</b>	<b>\$123,816,823</b>	
<b>Projected Ending Fund Balance</b>	<b>\$181,788,964</b>			<b>\$168,399,312</b>	<b>\$159,648,641</b>	

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

# Child Nutrition Major Object

For the Period Ending September 30

		Fiscal Year 2025-2026			Fiscal Year 2024-2025		
		Adopted Budget as of July 1, 2025	Actual as of September 30, 2025	YTD % of Budget	Final Budget as of June 30, 2025	Projected End-of-Year June 30, 2025	YTD % of PY Actual
<b>REVENUES</b>							
5700	Local sources	9,966,373	1,679,948	16.86%	8,739,835	8,737,027	99.97%
5800	State sources	491,957		0.00%	458,239	491,957	107.36%
5900	Federal sources	136,992,532	23,046,432	16.82%	133,280,661	121,578,682	91.22%
	<b>TOTAL REVENUE</b>	<b>\$147,450,862</b>	<b>\$24,726,380</b>	<b>16.77%</b>	<b>\$142,478,735</b>	<b>\$130,807,666</b>	<b>91.81%</b>
<b>EXPENDITURES FUNCTIONS</b>							
6100	Personnel Costs	52,529,154	8,962,307	17.06%	48,081,964	52,504,986	109.20%
6200	Professional & Contracted Services	7,562,294	1,362,261	18.01%	9,275,747	6,763,195	72.91%
6300	Supplies & Materials	73,957,982	13,165,795	17.80%	82,738,723	68,491,779	82.78%
6400	Other Operating Costs	10,482,834	2,458,283	23.45%	10,145,436	10,054,974	99.11%
6600	Capital Costs	886,925	1,160,013	130.79%	2,489,579	819,113	32.90%
	<b>TOTAL EXPENDITURES</b>	<b>\$145,419,189</b>	<b>\$27,108,658</b>	<b>18.64%</b>	<b>\$152,731,449</b>	<b>\$138,634,046</b>	<b>90.77%</b>
	<b>Net change in Fund Balances</b>	<b>\$2,031,673</b>			<b>(\$10,252,714)</b>	<b>(\$7,826,380)</b>	
	<b>Beginning Fund Balance *</b>	<b>\$52,436,308</b>			<b>\$62,689,022</b>	<b>\$62,689,022</b>	
	<b>Projected Ending Fund Balance</b>	<b>\$54,467,981</b>			<b>\$52,436,308</b>	<b>\$54,862,642</b>	

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