

DELANO PUBLIC SCHOOLS



FINANCIAL

Budget Report

FY 2024-2025

May 19, 2025

CURRENT BUDGET STATUS

2024-2025

FUND NAME	Preliminary FUND BALANCE June 2024	INCOME BUDGET FY 24-25	EXPENSE BUDGET FY 24-25	Board - Approved Fund Balance Transfer	PROJECTED NET CHANGE IN F/B FY 24-25	PROJECTED FUND BALANCE June 2025
GENERAL (Finance)						
Nonspendable Fund Balance	\$ 57,778	\$ -	\$ -		\$ -	\$ 57,778
Committed for Severance Obligations	102,076	-	-		-	102,076
Restricted for Staff Dev 316	122,618	390,669	347,159		43,510	166,128
Restricted for ALC 303	-	60,000	60,000		-	-
Restricted for MA 372	89,127	55,000	106,137		(51,137)	37,990
Restricted for Extra-Curr Act 301	46,740	35,348	82,087		(46,739)	1
Restricted for Scholarships 340	4,195	3,590	3,590		-	4,195
Restricted for Literacy 312	115,336	142,445	129,427		13,018	128,354
Restricted for QComp Carryov 335	314,995	634,751	769,709		(134,958)	180,037
Restricted for READ Act Litera 356	-	98,412	-		98,412	98,412
Restricted for Tchr READ Act 357	-	88,852	88,852		-	-
Assigned for PLTW	29,133	-	-		-	29,133
Assigned for Donated Funds Carryover	520,546	304,180	820,825		(516,645)	3,901
Unassigned Fund Balance	5,681,240	30,361,679	30,542,313		(180,634)	5,500,606
TOTAL GENERAL & TRANSPORT.	\$ 7,083,784	\$ 32,174,926	\$ 32,950,099	\$ -	\$ (775,173)	\$ 6,308,611
CAPITAL (Fin/Program)						
Nonspendable Fund Balance	\$ 47,193	\$ -	\$ -		\$ -	\$ 47,193
Restricted for LTFM 865	2,289,953	1,016,182	1,415,184		(399,002)	1,890,951
Restricted for Oper Capital 302	912,155	591,285	862,927		(271,642)	640,513
TOTAL CAPITAL	\$ 3,249,301	\$ 1,607,467	\$ 2,278,111		\$ (670,644)	\$ 2,578,657
TOTAL ALL GENERAL	\$ 10,333,085	\$ 33,782,393	\$ 35,228,210		\$ (1,445,817)	\$ 8,887,268
FOOD						
Nonspendable Fund Balance	\$ 52,790	\$ -	\$ -		\$ -	\$ 52,790
Restricted for Food Service	956,138	1,688,669	1,864,433		(175,764)	780,374
TOTAL FOOD	\$ 1,008,928	\$ 1,688,669	\$ 1,864,433		\$ (175,764)	\$ 833,164
COMMUNITY SERVICE (Finance)						
Nonspendable Fund Balance	\$ 6,741	\$ -	\$ -		\$ -	\$ 6,741
Restricted for ABE 322	897	4,665	4,665		-	897
Restricted for ECFE 325,328	260	168,175	157,481		10,694	10,954
Restricted for Comm Educatio 321,332,362,798	503,300	2,407,106	2,429,391		(22,285)	481,015
Restricted for Schl Readiness 344	13,610	57,693	57,693		-	13,610
Restricted for QComp Carryov 335	-	18,376	18,376		-	-
Restricted Fund Balance 337,338,350-354	5,596	57,765	59,609		(1,844)	3,752
TOTAL COMMUNITY SERVICE	\$ 530,404	\$ 2,713,780	\$ 2,727,215		\$ (13,435)	\$ 516,969
DEBT SERVICE	\$ 1,295,125	\$ 5,414,314	\$ 5,355,263		\$ 59,051	\$ 1,354,176
CUSTODIAL	\$ 23,314	\$ 66,988	\$ 90,302		\$ (23,314)	\$ -
TOTAL ALL FUNDS	\$ 13,190,856	\$ 43,666,144	\$ 45,265,423	\$ -	\$ (1,599,279)	\$ 11,591,577

SUMMARY OF YTD BUDGET ADJUSTMENTS

**Denotes Specific School Board Approval*

GENERAL FUND (INCLUDES TRANSPORTATION)

INCOME:

Initial Adopted Budget	\$30,696,492	*	June-24
+Revision - Extra Curr, Scholarships, Tchr READ Act, READ Act Lit, General, Donations, Stu Act	788,158	*	Nov-24
+Revision - Donations, General, Extra Curr, Scholarships	116,268	*	Jan-25
+Revision - General, Donations	39,754	*	Feb-25
+Revision - General, Donations, MA, Extra-Curr, Qcomp	117,151	*	Mar-25
+Revision - Donations, General	215,741	*	Apr-25
+Revision - Extra-Curricular, Donations, General	201,362	*	May-25

NET CURRENT INCOME BUDGET

\$32,174,926

GENERAL FUND (INCLUDES TRANSPORTATION)

EXPENSE:

Initial Adopted Budget	\$31,390,112	*	June-24
+Revision - PD	136,275	*	July-24
+Revision - Donated Funds Carry Over	519,523	*	Sept-24
-Revision - Extra Curricular Carry Over, ALC	(529)	*	Oct-24
+Revision - Extra Curr, Scholarships, Tchr READ Act, READ Act Lit, General, Donations, Stu Act	585,716	*	Nov-24
+Revision - MA, Donations, General, Extra Curr, Scholarships	27,948	*	Jan-25
+Revision - General, Donations, MA	40,179	*	Feb-25
+Revision - General, Donations, Extra-Curr	85,799	*	Mar-25
+Revision - Donations, General	215,741	*	Apr-25
-Revision - Extra-Curricular, Donations, READ Act, General	(50,665)	*	May-25

NET CURRENT EXPENSE BUDGET

\$32,950,099

SUMMARY OF YTD BUDGET ADJUSTMENTS

**Denotes Specific School Board Approval*

CAPITAL/LTFM EXPENDITURE SUB-FUND:

	AMOUNT	DATE
INCOME:		
Initial Adopted Budget	\$1,607,467	* June-24

NET CURRENT INCOME BUDGET

\$1,607,467

EXPENSE:

Initial Adopted Budget	\$2,278,111	* June-24
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NET CURRENT EXPENSE BUDGET

\$2,278,111

SUMMARY OF YTD BUDGET ADJUSTMENTS

**Denotes Specific School Board Approval*

FOOD SERVICE FUND:

	AMOUNT	DATE
INCOME:		
Initial Adopted Budget	\$1,704,616	* June-24
+Revision	3,048	* Oct-24
+Revision	51,340	* Nov-24
-Revision	(\$70,335)	* Apr-25

NET CURRENT INCOME BUDGET

\$1,688,669

EXPENSE:

Initial Adopted Budget	\$1,730,674	* June-24
+Revision	3,048	* Oct-24
+Revision	73,023	* Nov-24
+Revision	50,000	* Jan-25
+Revision	\$7,688	* Apr-25

NET CURRENT EXPENSE BUDGET

\$1,864,433

SUMMARY OF YTD BUDGET ADJUSTMENTS

**Denotes Specific School Board Approval*

COMMUNITY SERVICE FUND:

INCOME:

Initial Adopted Budget	\$2,629,615	*	June-24
-Revision - ABE	(4,335)	*	Sept-24
+Revision	26,164	*	Nov-24
-Revision	(\$118)	*	Dec-24
+Revision	\$23,917	*	Feb-25
+Revision	\$7,310	*	Mar-25
+Revision	30,727	*	Apr-25
+Revision	500	*	May-25

NET CURRENT INCOME BUDGET

\$2,713,780

EXPENSE:

Initial Adopted Budget	\$2,600,385	*	June-24
-Revision - ABE	(4,335)	*	Sept-24
+Revision	18,965	*	Nov-24
+Revision	\$45,652	*	Dec-24
+Revision	\$23,917	*	Feb-25
+Revision	\$7,310	*	Mar-25
+Revision	34,821	*	Apr-25
+Revision	500	*	May-25

NET CURRENT EXPENSE BUDGET

\$2,727,215

SUMMARY OF YTD BUDGET ADJUSTMENTS

**Denotes Specific School Board Approval*

DEBT SERVICE FUND:

INCOME:

Initial Adopted Budget	\$5,414,314	*	June-24
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NET CURRENT INCOME BUDGET

\$5,414,314

EXPENSE:

Initial Adopted Budget	\$5,356,638	*	June-24
-Revision	(1,375)	*	Apr-25

NET CURRENT EXPENSE BUDGET

\$5,355,263

SUMMARY OF YTD BUDGET ADJUSTMENTS

**Denotes Specific School Board Approval*

CUSTODIAL FUND:

INCOME:

Initial Adopted Budget
+Revision
+Revision
+Revision
+Revision
+Revision

AMOUNT	DATE
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\$0	* June-24
4,000	* Aug-24
53,284	* Oct-24
100	* Nov-24
\$4,000	* Feb-25
5,604	* Apr-25

NET CURRENT INCOME BUDGET

\$66,988

EXPENSE:

Initial Adopted Budget
+Revision
+Revision
+Revision
+Revision
+Revision

\$0	* June-24
27,314	* Aug-24
53,284	* Oct-24
100	* Nov-24
\$4,000	* Feb-25
5,604	* Apr-25

NET CURRENT EXPENSE BUDGET

\$90,302