

# School Board Financial Report

## Delano Public Schools #879

---

SEPTEMBER 22, 2025

PRESENTED BY MARY REEDER, BUSINESS MANAGER



**DELANO PUBLIC SCHOOLS ISD #879**  
**AUGUST 2025 FINANCIAL REPORT**  
**YEAR TO DATE COMPARISON**

				2025-26 % of Budget Received YTD	2024-25 % of Budget Received YTD	2023-24 % of Budget Received YTD	2022-23 % of Budget Received YTD	2021-22 % of Budget Received YTD
	2025-26 Revised Budget	Year to Date	Remaining Balance					
<b>GENERAL FUND (01,05)</b>								
REVENUES	33,710,128	3,341,409	30,368,719	9.91%	10.01%	9.70%	10.21%	10.72%
<b>EXPENDITURES BY PROGRAM</b>								
4% Administration	1,566,424	211,606	1,354,818	13.51%	13.85%	13.21%	13.17%	14.63%
3% District Support Services	1,187,683	241,856	945,827	20.36%	35.09%	28.50%	36.92%	35.70%
46% Elem & Second Regular Instruction	16,486,074	418,297	16,067,777	2.54%	1.37%	1.71%	1.62%	1.23%
1% Vocational Education Instruction	448,813	52,476	396,337	11.69%	11.18%	11.50%	8.54%	6.83%
17% Special Education Instruction	6,027,865	534,256	5,493,609	8.86%	7.88%	8.36%	6.44%	0.68%
0% Community Education & Services	5,000	5,000	0	100.00%	0.00%	0.00%	0.00%	0.00%
6% Instructional Support Services	2,126,531	148,418	1,978,113	6.98%	9.20%	8.10%	8.33%	7.96%
9% Pupil Support Services	3,064,205	43,879	3,020,326	1.43%	1.29%	1.97%	2.78%	5.87%
13% Sites & Buildings	4,580,623	475,559	4,105,064	10.38%	20.08%	8.92%	8.91%	12.63%
1% Fiscal & Other Fixed-Cost Programs	256,000	139,488	116,512	54.49%	59.14%	34.12%	37.12%	33.75%
GENERAL FUND TOTAL	35,749,218	2,270,835	33,478,383	6.35%	7.64%	5.92%	5.91%	5.95%
<b>EXPENDITURES BY OBJECT</b>								
Salaries	19,076,191	455,830	18,620,361	2.39%	2.21%	2.22%	2.25%	2.41%
Benefits	7,529,541	193,097	7,336,444	2.56%	2.45%	2.71%	3.05%	4.71%
Purchased Services	5,359,857	879,463	4,480,394	16.41%	15.00%	12.90%	11.26%	5.09%
Supplies & Materials	1,496,893	267,938	1,228,955	17.90%	17.40%	14.73%	15.35%	24.65%
Capital Expenditures	60,650	19,320	41,330	31.85%	21.15%	0.44%	6.11%	21.87%
Other Expenditures	52,991	30,297	22,694	57.17%	1243.37%	37.71%	22.45%	14.28%
Operating Capital & LTFM	2,173,095	424,890	1,748,205	19.55%	42.32%	22.64%	27.34%	21.33%
GENERAL FUND TOTAL	35,749,218	2,270,835	33,478,383	6.35%	7.64%	5.92%	5.91%	5.95%

				2025-26 % of Budget Received YTD	2024-25 % of Budget Received YTD	2023-24 % of Budget Received YTD	2022-23 % of Budget Received YTD	2021-22 % of Budget Received YTD
	2025-26 Revised Budget	Year to Date	Remaining Balance					
<b>FOOD SERVICE (02)</b>								
REVENUES	1,762,034	10,006	1,752,028	0.57%	0.62%	0.64%	1.96%	0.98%
EXPENDITURES	2,162,483	44,010	2,118,473	2.04%	3.33%	2.58%	3.07%	0.51%
<b>COMMUNITY SERVICE (04)</b>								
REVENUES	3,083,409	414,096	2,669,313	13.43%	17.22%	14.00%	16.31%	14.99%
EXPENDITURES	2,878,031	376,259	2,501,772	13.07%	11.54%	12.61%	12.46%	12.07%
<b>DEBT SERVICE (07)</b>								
REVENUES	5,333,659	109,327	5,224,332	2.05%	2.11%	2.09%	2.12%	1.67%
EXPENDITURES	5,382,113	771,769	4,610,344	14.34%	15.61%	16.89%	18.27%	19.32%
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>43,889,230</b>	<b>3,874,838</b>	<b>40,014,392</b>	<b>8.83%</b>	<b>9.12%</b>	<b>8.61%</b>	<b>9.20%</b>	<b>9.33%</b>
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>46,171,845</b>	<b>3,462,873</b>	<b>42,708,972</b>	<b>7.50%</b>	<b>8.67%</b>	<b>7.60%</b>	<b>7.87%</b>	<b>7.96%</b>

Note: August, being the 2nd month of our fiscal year, is 17% of the fiscal year

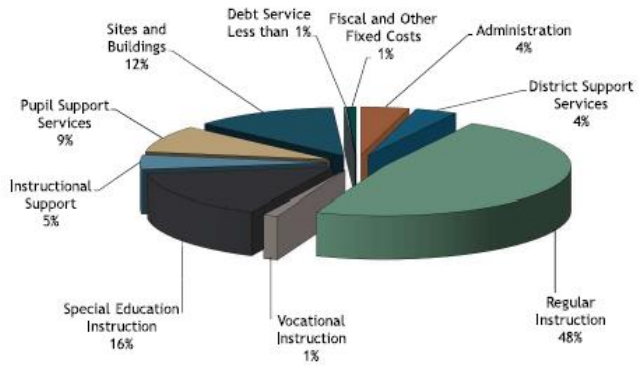
Administration - School Board, Superintendent, Principals  
District Support Services - District Office, Communications, District-Wide IT  
Elem & Secondary Regular Instruction - Classroom, Phy Ed, Music, Ind Tech, Art, EL, Interventions, G/T, Athletics/Activities  
Vocational Education Instruction - Voc Ed  
Special Education Instruction - Spec Ed and ADSIS  
Community Education & Services - CE, TAC, Preschool, ECFE, TKC, Student and Adult Enrichment  
Instructional Support Services - Assistant Principals, Building IT, Media Center, Curriculum, Staff Development  
Pupil Support Services - Transportation, Counselors, Social Workers, Nurses, Security  
Sites & Buildings - Custodial, Facilities  
Fiscal & Other Fixed-Cost Programs - Property/Liability Insurance, Scholarships

Independent School District No. 879  
Financial Analysis

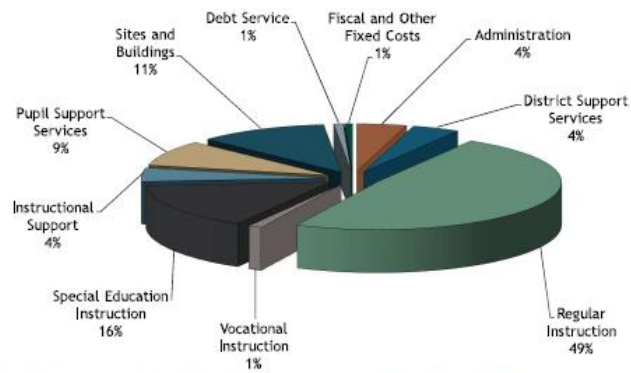
General Fund Expenditures

The following graphs depict the percentage of expenditures by function in the General Fund. The allocation of expenditures between 2023 and 2024 has been very consistent from one year to the next.

**General Fund Expenditures 2024**



**General Fund Expenditures 2023**



The three instruction categories of regular, vocational, and special education comprise 65% and 66% of total expenditures for 2024 and 2023, respectively.

# 2025 – 2026 Budget

---

- ❖ The annual audit is scheduled for the week of October 6<sup>th</sup>.
- ❖ The budget report that is included in the October Board information will have updated beginning fund balances for FY26 which reflects how the budget performed in FY25.
- ❖ An enrollment update will also be shared with the Board in October.
- ❖ In late October or early November, a budget revision will be done for all funds. At that time, the prior year audit will be completed, fall enrollment will be finalized and new staff information will be updated.

# Questions?