

School Board Financial Report

Delano Public Schools #879

NOVEMBER 24, 2025

PRESENTED BY MARY REEDER, BUSINESS MANAGER



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

				2025-26	2024-25	2023-24	2022-23	2021-22
				% of	% of	% of	% of	% of
	2025-26	Year	Unencumb	Budget	Budget	Budget	Budget	Budget
	Revised	to	Balance	Received	Received	Received	Received	Received
	Budget	Date		YTD	YTD	YTD	YTD	YTD
GENERAL FUND (01,05)								
REVENUES	32,594,653	8,379,894	24,214,759	25.71%	30.44%	24.82%	24.84%	25.62%
<u>EXPENDITURES BY PROGRAM</u>								
4% Administration	1,552,528	436,974	1,115,554	28.15%	28.78%	28.10%	27.69%	30.05%
3% District Support Services	1,212,009	622,357	589,652	51.35%	46.65%	51.18%	49.36%	45.26%
46% Elem & Second Regular Instruction	16,477,839	3,024,857	13,452,982	18.36%	18.90%	17.56%	19.44%	17.73%
1% Vocational Education Instruction	456,921	140,716	316,205	30.80%	25.63%	27.55%	23.29%	24.32%
17% Special Education Instruction	6,210,126	1,405,883	4,804,243	22.64%	21.92%	21.65%	19.68%	13.83%
0% Community Education & Services	5,000	5,000	0	100.00%	100.00%	0.00%	0.00%	0.00%
6% Instructional Support Services	2,116,341	494,415	1,621,926	23.36%	24.59%	23.95%	24.00%	22.37%
8% Pupil Support Services	3,045,980	664,528	2,381,452	21.82%	20.64%	14.71%	15.22%	17.82%
13% Sites & Buildings	4,682,004	1,212,491	3,469,513	25.90%	34.71%	25.81%	24.30%	30.13%
1% Fiscal & Other Fixed-Cost Programs	260,285	218,442	41,843	83.92%	75.36%	53.91%	57.08%	54.66%
GENERAL FUND TOTAL	36,019,033	8,225,663	27,793,370	22.84%	15.06%	14.26%	13.69%	13.62%
<u>EXPENDITURES BY OBJECT</u>								
Salaries	19,126,359	3,426,478	15,699,881	17.91%	18.15%	17.55%	18.71%	18.24%
Benefits	7,462,070	1,454,459	6,007,611	19.49%	19.57%	20.26%	20.36%	21.73%
Purchased Services	5,420,097	1,901,626	3,518,471	35.08%	32.15%	27.38%	24.89%	18.27%
Supplies & Materials	1,607,205	513,442	1,093,763	31.95%	34.63%	29.08%	29.24%	37.81%
Capital Expenditures	160,280	121,183	39,097	75.61%	32.76%	35.04%	25.36%	30.64%
Other Expenditures	69,819	35,637	34,182	51.04%	1607.15%	41.78%	26.74%	21.48%
Operating Capital & LTFM	2,173,203	772,838	1,400,365	35.56%	55.42%	34.37%	40.68%	35.19%
GENERAL FUND TOTAL	36,019,033	8,225,663	27,793,370	22.84%	23.88%	21.48%	21.75%	21.23%

				2025-26	2024-25	2023-24	2022-23	2021-22
	2025-26	Year		% of	% of	% of	% of	% of
	Revised	to	Unencumb	Budget	Budget	Budget	Budget	Budget
	Budget	Date	Balance	Received	Received	Received	Received	Received
				YTD	YTD	YTD	YTD	YTD
FOOD SERVICE (02)								
REVENUES	1,762,034	215,579	1,546,455	12.23%	11.73%	11.35%	16.94%	9.19%
EXPENDITURES	2,162,483	338,210	1,824,273	15.64%	18.16%	22.17%	17.49%	15.55%
COMMUNITY SERVICE (04)								
REVENUES	3,171,321	848,964	2,322,357	26.77%	31.01%	27.66%	29.29%	27.14%
EXPENDITURES	2,845,451	880,441	1,965,010	30.94%	27.34%	29.55%	29.30%	27.88%
DEBT SERVICE (07)								
REVENUES	5,333,659	218,655	5,115,004	4.10%	4.22%	4.18%	4.24%	3.83%
EXPENDITURES	5,382,113	771,769	4,610,344	14.34%	15.61%	16.89%	18.27%	19.32%
TOTAL REVENUES - ALL FUNDS	44,503,888	9,663,200	34,840,688	21.71%	25.35%	20.85%	20.98%	21.04%
TOTAL EXPENDITURES - ALL FUNDS	46,409,080	10,216,083	36,192,997	22.01%	22.87%	21.43%	21.63%	21.20%

Note: October, being the 4th month of our fiscal year, is 33% 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

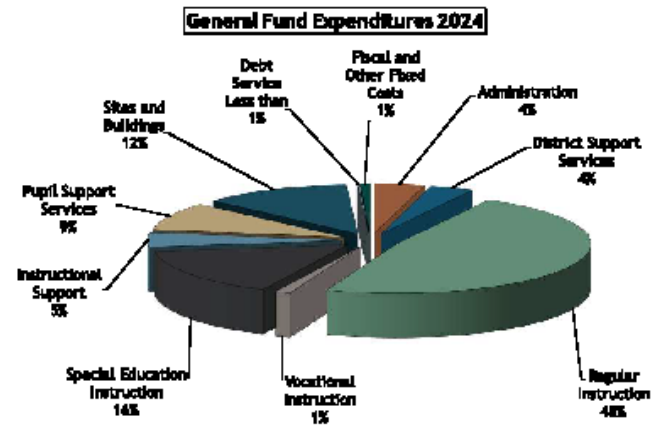
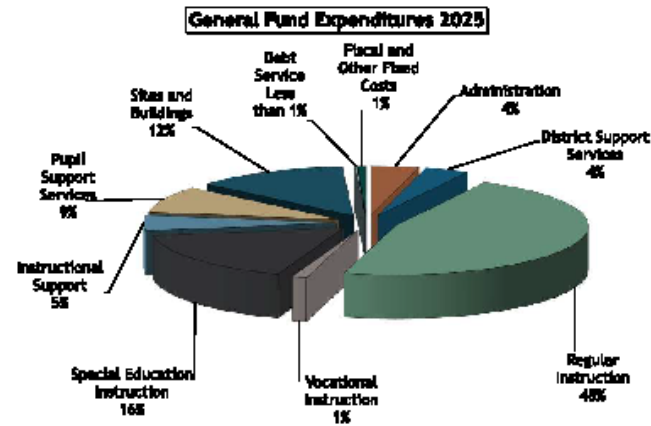
Sites & Buildings - Custodial, Facilities

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 2024 and 2025 has been very consistent from one year to the next.



The three instruction categories of regular, vocational, and special education comprise 65% of total expenditures for both 2025 and 2024.

2025 – 2026 Budget

- ❖ As noted on the pie charts on the previous slide, the district continues to spend 65% of its annual expense budget in the classroom.
- ❖ The original FY26 budget showed the Unassigned Fund Balance decreasing by \$673,000, which would have put the Unassigned Fund Balance at 14.5% at year end.
- ❖ After the budget revision was done in November 2025, the Unassigned Fund Balance is predicted to decrease by \$398,000, which would put the Unassigned Fund Balance at 15.8% at year end.
- ❖ Enrollment is down compared to what had been budgeted. DES - 8 fewer students than budgeted; DIS – 1 less student than budgeted; DHS – 34 fewer students than budgeted.
- ❖ Food Service is deficit spending due to purchasing new equipment in the Elementary School and High School. Community Service continues to perform well and is anticipated to grow their fund balance by over \$300,000 in FY26. Operating Capital is deficit spending by \$300,000 due to the purchase of Math curriculum this year and the renovations to the Intermediate School Special Education area.

Questions?