

DELANO PUBLIC SCHOOLS



FINANCIAL

Budget Report

FY 2024-2025

April 28, 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	10,713	57,452		(46,739)	1
Restricted for Scholarships	340	4,195	3,590	3,590		-	4,195
Restricted for Literacy	312	115,336	138,185	129,427		8,758	124,094
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		-	-
Restricted for Tchr READ Act	357	-	88,852	88,852		-	-
Assigned for PLTW		29,133	-	-		-	29,133
Assigned for Donated Funds Carryover		520,546	299,327	815,972		(516,645)	3,901
Unassigned Fund Balance		5,681,240	30,194,065	30,524,054		(329,989)	5,351,251
TOTAL GENERAL & TRANSPORT.		\$ 7,083,784	\$ 31,973,564	\$ 33,000,764	\$ -	\$ (1,027,200)	\$ 6,056,584
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	\$ 33,581,031	\$ 35,278,875		\$ (1,697,844)	\$ 8,635,241
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	2,406,606	2,428,891		(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	\$ 2,713,280	\$ 2,726,715		\$ (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	\$ 43,464,282	\$ 45,315,588	\$ -	\$ (1,851,306)	\$ 11,339,550

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

NET CURRENT INCOME BUDGET

\$31,973,564

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

NET CURRENT EXPENSE BUDGET

\$33,000,764

SUMMARY OF YTD BUDGET ADJUSTMENTS

**Denotes Specific School Board Approval*

CAPITAL/LTFM EXPENDITURE SUB-FUND:

INCOME:

Initial Adopted Budget

AMOUNT

DATE

\$1,607,467 * June-24

NET CURRENT INCOME BUDGET

\$1,607,467

EXPENSE:

Initial Adopted Budget

\$2,278,111 * June-24

NET CURRENT EXPENSE BUDGET

\$2,278,111

SUMMARY OF YTD BUDGET ADJUSTMENTS

**Denotes Specific School Board Approval*

FOOD SERVICE FUND:

INCOME:

Initial Adopted Budget

+Revision

+Revision

-Revision

AMOUNT

DATE

\$1,704,616 * June-24

3,048 * Oct-24

51,340 * Nov-24

(\$70,335) * Apr-25

NET CURRENT INCOME BUDGET

\$1,688,669

EXPENSE:

Initial Adopted Budget

+Revision

+Revision

+Revision

+Revision

+Revision

\$1,730,674 * June-24

3,048 * Oct-24

73,023 * Nov-24

50,000 * Jan-25

\$7,688 * Apr-25

NET CURRENT EXPENSE BUDGET

\$1,864,433

SUMMARY OF YTD BUDGET ADJUSTMENTS

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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

NET CURRENT INCOME BUDGET

\$2,713,280

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

NET CURRENT EXPENSE BUDGET

\$2,726,715

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