

# School Board Financial Report

## Delano Public Schools #879

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JANUARY 26, 2026

PRESENTED BY MARY REEDER, BUSINESS MANAGER

**DECEMBER 2025 FINANCIAL REPORT**

**YEAR TO DATE COMPARISON**

	2025-26 Revised Budget	Year to Date	Unencumb Balance	2025-26	2024-25	2023-24	2022-23	2021-22
				% of Budget YTD				
<b>GENERAL FUND (01,05)</b>								
REVENUES	34,322,098	11,759,673	22,562,425	34.26%	33.40%	33.49%	32.69%	32.97%
<b>EXPENDITURES BY PROGRAM</b>								
4% Administration	1,553,300	661,316	891,984	42.57%	43.34%	42.04%	42.42%	46.69%
3% District Support Services	1,212,618	781,452	431,166	64.44%	60.29%	68.16%	60.92%	61.36%
46% Elem & Second Regular Instruction	16,550,405	5,720,174	10,830,231	34.56%	34.32%	32.01%	34.45%	32.50%
1% Vocational Education Instruction	457,133	229,078	228,055	50.11%	47.20%	43.13%	41.01%	41.01%
17% Special Education Instruction	6,210,126	2,378,200	3,831,926	38.30%	36.47%	35.63%	34.08%	35.11%
0% Community Education & Services	5,000	5,000	0	100.00%	100.00%	63.75%	0.00%	0.00%
6% Instructional Support Services	2,119,406	753,669	1,365,737	35.56%	38.93%	41.98%	38.66%	36.80%
8% Pupil Support Services	3,053,980	1,071,835	1,982,145	35.10%	33.64%	34.17%	34.86%	37.72%
13% Sites & Buildings	4,682,004	1,889,492	2,792,512	40.36%	46.96%	40.25%	39.74%	47.29%
1% Fiscal & Other Fixed-Cost Programs	260,285	246,234	14,051	94.60%	75.37%	74.11%	57.56%	54.66%
<b>GENERAL FUND TOTAL</b>	<b>36,104,257</b>	<b>13,736,450</b>	<b>22,367,807</b>	<b>38.05%</b>	<b>38.32%</b>	<b>36.61%</b>	<b>36.90%</b>	<b>37.83%</b>
<b>EXPENDITURES BY OBJECT</b>								
Salaries	19,145,991	6,639,003	12,506,988	34.68%	34.39%	32.79%	35.31%	35.18%
Benefits	7,464,343	2,660,310	4,804,033	35.64%	34.89%	34.87%	34.78%	36.19%
Purchased Services	5,439,393	2,637,803	2,801,590	48.49%	43.92%	43.79%	40.82%	41.26%
Supplies & Materials	1,651,998	677,904	974,094	41.04%	42.49%	40.19%	39.76%	45.25%
Capital Expenditures	160,960	125,415	35,545	77.92%	54.08%	62.12%	53.74%	47.70%
Other Expenditures	68,369	43,744	24,625	63.98%	1981.01%	48.71%	28.94%	27.21%
<b>Operating Capital &amp; LTFM</b>	<b>2,173,203</b>	<b>952,271</b>	<b>1,220,932</b>	<b>43.82%</b>	<b>62.77%</b>	<b>48.66%</b>	<b>45.65%</b>	<b>51.43%</b>
<b>GENERAL FUND TOTAL</b>	<b>36,104,257</b>	<b>13,736,450</b>	<b>22,367,807</b>	<b>38.05%</b>	<b>38.32%</b>	<b>36.61%</b>	<b>36.90%</b>	<b>37.83%</b>

	2025-26 Revised Budget	Year to Date	Unencumb- Balance	2025-26		2024-25	2023-24	2022-23	2021-22
				% of Budget	Received YTD	Received YTD	Received YTD	Received YTD	% of Budget
<b>FOOD SERVICE (02)</b>									
REVENUES	1,762,034	586,854	1,175,180	33.31%	31.82%	34.44%	37.86%	28.64%	
EXPENDITURES	2,162,483	752,413	1,410,070	34.79%	31.96%	43.88%	35.98%	34.84%	
<b>COMMUNITY SERVICE (04)</b>									
REVENUES	3,186,802	1,393,575	1,793,227	43.73%	51.44%	48.12%	48.96%	46.77%	
EXPENDITURES	2,860,932	1,301,045	1,559,887	45.48%	41.35%	45.16%	44.95%	45.57%	
<b>DEBT SERVICE (07)</b>									
REVENUES	5,333,659	2,638,177	2,695,482	49.46%	48.07%	48.46%	47.96%	48.52%	
EXPENDITURES	5,382,113	772,244	4,609,869	14.35%	15.67%	16.99%	18.36%	19.39%	
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>44,604,593</b>	<b>16,378,279</b>	<b>28,226,314</b>	<b>36.72%</b>	<b>36.31%</b>	<b>36.35%</b>	<b>36.02%</b>	<b>35.79%</b>	
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>46,509,785</b>	<b>16,562,152</b>	<b>29,947,633</b>	<b>35.61%</b>	<b>35.53%</b>	<b>34.95%</b>	<b>34.93%</b>	<b>35.71%</b>	

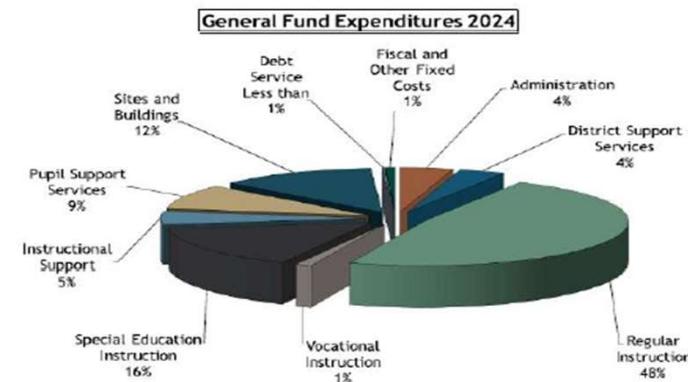
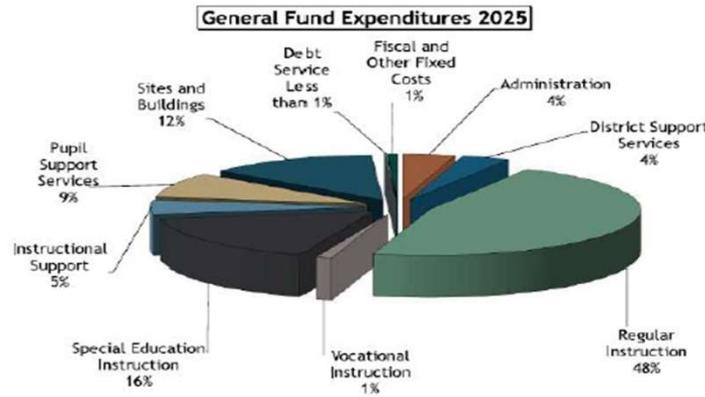
Note: December, being the 6th month of our fiscal year, is 30% of the fiscal year

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

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- ❖ The district is on track with year-to-date revenue and expenditures when compared to prior years
- ❖ We are currently working on the 2026-2027 budget – the building and department budgets will be provided to the supervisors in late January for completion to be done by the end of March
- ❖ The Budget Projection Model was emailed to me on Monday, January 19<sup>th</sup>, and I am starting to work on assumptions and entering data into model

# Questions?