

School Board Financial Report

Delano Public Schools #879

OCTOBER 27, 2025

PRESENTED BY MARY REEDER, BUSINESS MANAGER



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

	2025-26 Revised Budget	Year to Date	Unencumb Balance	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
GENERAL FUND (01,05)								
REVENUES	33,896,398	5,057,052	28,839,346	14.92%	14.95%	14.53%	14.83%	15.32%
<u>EXPENDITURES BY PROGRAM</u>								
4% Administration	1,565,630	325,751	1,239,879	20.81%	21.33%	21.42%	20.80%	22.24%
3% District Support Services	1,203,983	325,223	878,760	27.01%	40.83%	46.32%	41.98%	41.04%
46% Elem & Second Regular Instruction	16,547,011	1,768,220	14,778,791	10.69%	10.54%	10.33%	11.13%	10.01%
1% Vocational Education Instruction	448,813	70,846	377,967	15.79%	13.05%	17.90%	16.24%	16.15%
17% Special Education Instruction	6,027,865	930,028	5,097,837	15.43%	14.18%	15.75%	12.12%	6.35%
0% Community Education & Services	5,000	5,000	0	100.00%	100.00%	0.00%	0.00%	0.00%
6% Instructional Support Services	2,128,783	301,193	1,827,590	14.15%	17.40%	16.95%	16.69%	15.08%
9% Pupil Support Services	3,074,250	143,103	2,931,147	4.65%	3.82%	5.62%	5.54%	8.34%
13% Sites & Buildings	4,678,153	811,200	3,866,953	17.34%	27.04%	17.33%	16.26%	22.38%
1% Fiscal & Other Fixed-Cost Programs	256,000	170,582	85,418	66.63%	59.14%	53.91%	57.08%	54.66%
GENERAL FUND TOTAL	35,935,488	4,851,146	31,084,342	13.50%	15.06%	14.26%	13.69%	13.62%
<u>EXPENDITURES BY OBJECT</u>								
Salaries	19,081,505	1,893,207	17,188,298	9.92%	9.88%	10.61%	10.24%	10.03%
Benefits	7,530,479	928,795	6,601,684	12.33%	12.47%	14.13%	13.17%	14.73%
Purchased Services	5,374,658	1,091,478	4,283,180	20.31%	17.47%	17.34%	16.50%	10.06%
Supplies & Materials	1,564,602	366,792	1,197,810	23.44%	24.80%	22.74%	19.92%	31.33%
Capital Expenditures	158,180	19,791	138,389	12.51%	25.06%	12.02%	18.42%	29.73%
Other Expenditures	52,969	33,960	19,009	64.11%	1430.73%	39.15%	25.75%	20.48%
Operating Capital & LTFM	2,173,095	517,123	1,655,972	23.80%	51.02%	30.91%	33.91%	28.39%
GENERAL FUND TOTAL	35,935,488	4,851,146	31,084,342	13.50%	15.06%	14.26%	13.69%	13.62%

	2025-26	Year		2025-26	2024-25	2023-24	2022-23	2021-22
	Revised	to	Unencumb	% of	% of	% of	% of	% of
	Budget	Date	Balance	Budget	Budget	Budget	Budget	Budget
				Received	Received	Received	Received	Received
				YTD	YTD	YTD	YTD	YTD
FOOD SERVICE (02)								
REVENUES	1,762,034	25,151	1,736,883	1.43%	1.42%	1.87%	7.61%	1.59%
EXPENDITURES	2,162,483	163,262	1,999,221	7.55%	9.09%	14.52%	7.66%	5.60%
COMMUNITY SERVICE (04)								
REVENUES	3,083,409	655,355	2,428,054	21.25%	24.55%	22.33%	24.66%	21.52%
EXPENDITURES	2,878,031	634,380	2,243,651	22.04%	19.98%	24.03%	20.47%	19.77%
DEBT SERVICE (07)								
REVENUES	5,333,659	163,992	5,169,667	3.07%	3.16%	3.14%	3.18%	2.75%
EXPENDITURES	5,382,113	771,769	4,610,344	14.34%	15.61%	16.89%	18.27%	19.32%
TOTAL REVENUES - ALL FUNDS	44,075,500	5,901,550	38,173,950	13.39%	13.57%	13.02%	13.62%	13.41%
TOTAL EXPENDITURES - ALL FUNDS	46,358,115	6,420,557	39,937,558	13.85%	15.19%	15.22%	14.53%	14.51%

Note: September, being the 3rd month of our fiscal year, is 25% 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

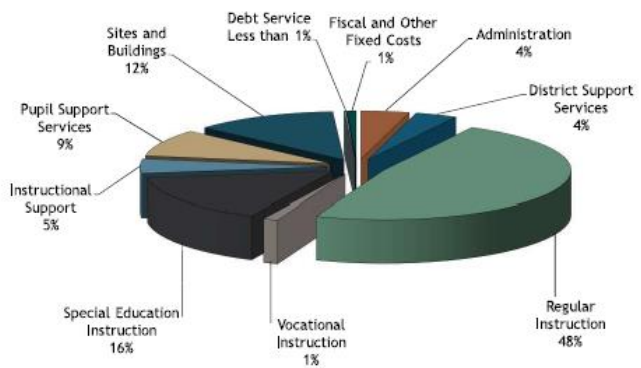
Fiscal & Other Fixed-Cost Programs - Property/Liability Insurance, Scholarships

Independent School District No. 879
Financial Analysis

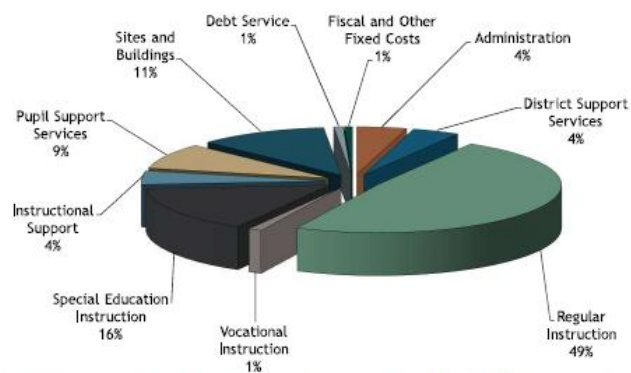
General Fund Expenditures

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 was completed for the week of October 6th. No adjusting entries needed to be made.
- ❖ The budget report that is included in the October Board Consent Agenda section has updated beginning fund balances for FY26 which reflects how the budget performed in FY25.
- ❖ 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.
- ❖ In 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?