

School Board Financial Report

Delano Public Schools #879

MAY 19, 2025

PRESENTED BY MARY REEDER, BUSINESS MANAGER



24-25 Enrollment Update

❖ April 30th Seated K – 12 Pupils: 2,404

❖ 1 Pupil decrease from March 31st

❖ Average Pupils from Sept – April: 2,412

❖ 34 Pupils over original budgeted pupils

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

	2024-25 Revised Budget	Year to Date	Remaining Balance	2024-25 % of Budget Received YTD	2023-24 % of Budget Received YTD	2022-23 % of Budget Received YTD	2021-22 % of Budget Received YTD	2020-21 % of Budget Received YTD
GENERAL FUND (01,05)								
REVENUES	33,782,393	23,740,485	10,041,908	70.27%	71.08%	69.11%	69.26%	71.25%
EXPENDITURES BY PROGRAM								
4% Administration	1,551,692	1,084,232	467,460	69.87%	72.21%	71.83%	76.62%	75.69%
4% District Support Services	1,272,740	1,203,363	69,377	94.55%	89.22%	84.80%	83.15%	84.43%
46% Elem & Second Regular Instruction	16,236,330	10,633,666	5,602,664	65.49%	65.92%	65.13%	66.31%	65.53%
1% Vocational Education Instruction	425,139	318,291	106,848	74.87%	74.84%	65.04%	65.07%	73.76%
16% Special Education Instruction	5,779,249	4,041,116	1,738,133	69.92%	68.50%	65.53%	67.24%	67.48%
0% Community Education & Services	5,000	5,000	0	100.00%	88.95%	0.00%	0.00%	0.00%
5% Instructional Support Services	1,854,037	1,245,517	608,520	67.18%	74.38%	73.94%	75.08%	74.93%
9% Pupil Support Services	3,065,133	2,259,570	805,563	73.72%	75.75%	79.89%	77.91%	81.25%
14% Sites & Buildings	4,787,948	3,440,376	1,347,572	71.85%	66.53%	69.90%	78.36%	75.29%
1% Fiscal & Other Fixed-Cost Programs	250,942	246,959	3,983	98.41%	75.46%	97.72%	97.12%	98.92%
GENERAL FUND TOTAL	35,228,210	24,478,090	10,750,120	69.48%	68.99%	68.79%	70.96%	70.69%
EXPENDITURES BY OBJECT								
Salaries	18,257,971	12,099,494	6,158,477	66.27%	67.29%	67.20%	67.93%	67.34%
Benefits	7,281,743	5,111,852	2,169,891	70.20%	71.38%	70.00%	72.79%	71.87%
Purchased Services	5,377,133	4,072,076	1,305,057	75.73%	73.76%	74.94%	76.82%	75.49%
Supplies & Materials	1,799,132	1,152,652	646,480	64.07%	67.79%	67.45%	70.93%	76.13%
Capital Expenditures	151,638	136,103	15,535	89.76%	95.59%	75.89%	83.83%	88.30%
Other Expenditures	82,482	50,020	32,462	60.64%	61.55%	32.78%	33.83%	35.80%
Operating Capital & LTFM	2,278,111	1,855,893	422,218	81.47%	60.72%	68.21%	77.99%	74.97%
GENERAL FUND TOTAL	35,228,210	24,478,090	10,750,120	69.48%	68.99%	68.79%	70.96%	70.69%

	2024-25 Revised Budget	Year to Date	Remaining Balance	2024-25 % of Budget Received YTD	2023-24 % of Budget Received YTD	2022-23 % of Budget Received YTD	2021-22 % of Budget Received YTD	2020-21 % of Budget Received YTD
FOOD SERVICE (02)								
REVENUES	1,688,669	1,198,675	489,994	70.98%	70.93%	77.58%	70.81%	62.99%
EXPENDITURES	1,864,433	1,205,543	658,890	64.66%	72.68%	76.89%	71.23%	67.69%
COMMUNITY SERVICE (04)								
REVENUES	2,713,780	2,305,192	408,588	84.91%	79.20%	74.05%	72.00%	70.28%
EXPENDITURES	2,727,215	2,008,816	718,399	73.66%	73.01%	73.24%	71.41%	68.82%
DEBT SERVICE (07)								
REVENUES	5,414,314	2,649,013	2,765,301	48.93%	48.85%	49.09%	49.47%	50.41%
EXPENDITURES	5,355,263	5,355,263	0	100.00%	100.00%	100.00%	100.00%	100.00%
TOTAL REVENUES - ALL FUNDS	43,397,294	25,968,031	17,278,141	59.84%	56.24%	59.01%	57.94%	59.62%
TOTAL EXPENDITURES - ALL FUNDS	45,225,286	29,871,009	15,122,460	66.05%	65.96%	66.89%	68.06%	68.21%

Note: April being the 10th month of our fiscal year, is 83% of the fiscal year

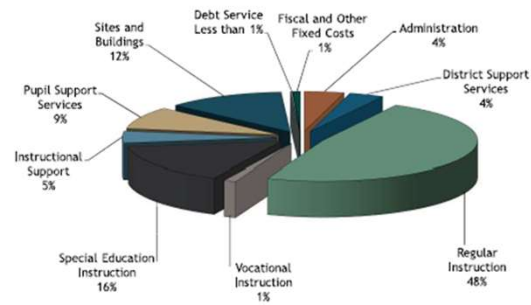
Administration - School Board, Superintendent, Principals
District Support Services - District Office, Communications, District-Wide IT
Elem & Secondary Regular Instruction - Classroom, Phy Ed, Music, Ind Tech, Art, EL, Interventions, G/T, Athletics/Activities
Vocational Education Instruction - Voc Ed
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

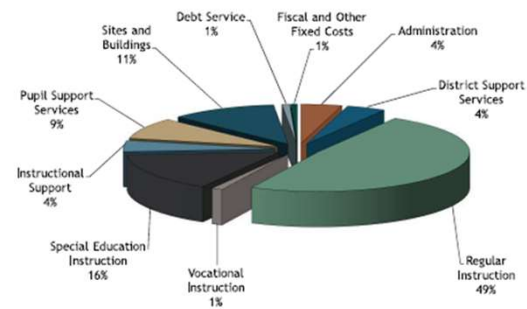
General Fund Expenditures

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.

Unassigned Fund Balance

- ❖ Last month - \$5,351,251 (deficit spending \$329,989)
- ❖ This month - \$5,500,606 (deficit spending \$180,634)
 - ❖ Increased special education aid based on information from MDE that we should receive 100% of our funding allocation (currently pro-rated at 95% on the state aid reports)
 - ❖ Additional special education tuition billing funds were received for last year which will increase the revenue for the current year

The final FY25 budget revision will take in June 2025; at that time all major adjustments will be complete and will be explained next month.

Questions?
