

# School Board Financial Report

## Delano Public Schools #879

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AUGUST 25, 2025

PRESENTED BY MARY REEDER, BUSINESS MANAGER



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

				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
	2025-26 Revised Budget	Year to Date	Remaining Balance					
<b>GENERAL FUND (01,05)</b>								
REVENUES	33,710,128	48,982	33,661,146	0.15%	0.38%	0.29%	15.00%	0.25%
<u>EXPENDITURES BY PROGRAM</u>								
4% Administration	1,443,397	114,012	1,329,385	7.90%	7.73%	6.83%	6.62%	7.39%
3% District Support Services	1,174,325	163,141	1,011,184	13.89%	28.92%	23.38%	31.21%	31.75%
46% Elem & Second Regular Instruction	16,132,052	101,038	16,031,014	0.63%	0.68%	0.51%	0.68%	0.60%
1% Vocational Education Instruction	446,295	52,476	393,819	11.76%	11.18%	3.91%	4.15%	3.41%
17% Special Education Instruction	6,022,308	473,731	5,548,577	7.87%	7.34%	7.47%	5.56%	0.01%
0% Community Education & Services	5,000	0	5,000	0.00%	0.00%	0.00%	0.00%	0.00%
6% Instructional Support Services	2,117,244	73,547	2,043,697	3.47%	4.30%	4.18%	4.67%	4.31%
9% Pupil Support Services	3,044,939	5,887	3,039,052	0.19%	0.24%	0.30%	0.63%	4.90%
13% Sites & Buildings	4,580,623	94,601	4,486,022	2.07%	10.51%	2.44%	1.40%	4.99%
1% Fiscal & Other Fixed-Cost Programs	256,000	111,697	144,303	43.63%	46.41%	33.80%	17.03%	12.71%
GENERAL FUND TOTAL	35,222,183	1,190,130	34,032,053	3.38%	5.05%	3.42%	3.29%	3.60%
<u>EXPENDITURES BY OBJECT</u>								
Salaries	19,055,363	119,291	18,936,072	0.63%	1.18%	0.61%	0.62%	0.65%
Benefits	7,525,844	75,625	7,450,219	1.00%	1.39%	1.09%	1.04%	2.95%
Purchased Services	5,334,180	669,843	4,664,337	12.56%	11.44%	9.25%	7.07%	1.29%
Supplies & Materials	1,094,798	174,302	920,496	15.92%	10.15%	10.06%	9.44%	21.39%
Capital Expenditures	59,750	3,000	56,750	5.02%	0.83%	0.00%	5.99%	16.77%
Other Expenditures	(20,847)	21,208	(42,055)	-101.73%	95.80%	26.78%	14.55%	10.67%
Operating Capital & LTFM	2,173,095	126,861	2,046,234	5.84%	28.96%	14.07%	20.03%	16.51%
GENERAL FUND TOTAL	35,222,183	1,190,130	34,032,053	3.38%	5.05%	3.42%	3.29%	3.60%

	2025-26 Revised Budget	Year to Date	Remaining 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
<b>FOOD SERVICE (02)</b>								
REVENUES	1,762,034	2,800	1,759,234	0.16%	0.12%	0.12%	0.29%	0.84%
EXPENDITURES	2,162,483	27,837	2,134,646	1.29%	1.29%	1.13%	0.83%	0.38%
<b>COMMUNITY SERVICE (04)</b>								
REVENUES	3,083,409	201,944	2,881,465	6.55%	6.21%	4.10%	7.34%	8.13%
EXPENDITURES	2,878,031	57,001	2,821,030	1.98%	4.17%	1.75%	1.38%	2.06%
<b>DEBT SERVICE (07)</b>								
REVENUES	5,333,659	54,664	5,278,995	1.02%	1.05%	1.05%	1.06%	0.56%
EXPENDITURES	5,382,113	771,769	4,610,344	14.34%	15.61%	16.89%	18.27%	19.32%
<b>TOTAL REVENUES - ALL FUNDS</b>	<u>43,889,230</u>	<u>308,390</u>	<u>43,580,840</u>	0.70%	0.83%	0.61%	0.75%	0.82%
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<u>45,644,810</u>	<u>2,046,737</u>	<u>43,598,073</u>	4.48%	6.11%	4.92%	5.07%	5.52%

**Note:** July, being the 1st month of our fiscal year, is 8% 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

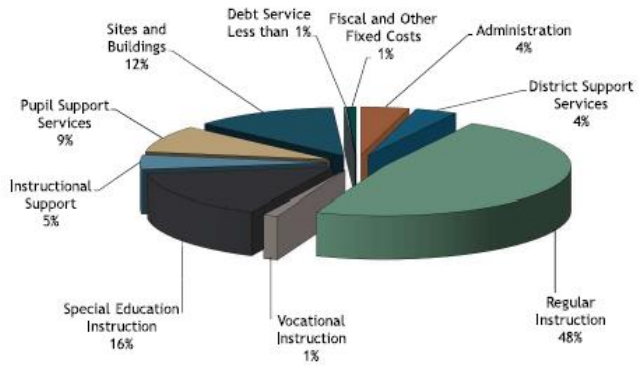
Fiscal & Other Fixed-Cost Programs - Property/Liability Insurance, Scholarships

Independent School District No. 879  
Financial Analysis

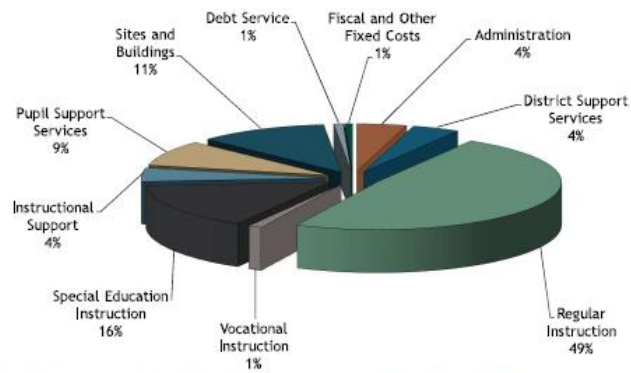
General Fund Expenditures

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

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- ❖ The unassigned General Fund balance is budgeted to be \$4,796,698 at the end of the year; which is 15% of the budget.
  - ❖ Certified staff salaries in the months of July and August are recorded in the prior school year
  - ❖ Purchased services for Health and Safety services (1000%), special ed (90%) and career technical ed (25%) were paid in July
- ❖ The Capital budget is budgeted to deficit spend by \$485,459 due to the purchase of the new Math curriculum and the renovation of the Special Ed area at Delano Intermediate School
- ❖ Food Service is decreasing their fund balance by \$400,000 – purchasing new equipment for the Elementary School and High School kitchens. This fund balance needs to decrease by at least \$300,000 to get the fund balance under the cap that is allowed by MN Dept of Education and USDA
- ❖ In late October or early 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?