

**DELANO PUBLIC SCHOOLS**



# **FINANCIAL**

## **Budget Report**

**FY 2025-2026**

**January 26, 2026**

## CURRENT BUDGET STATUS

2025-2026

FUND NAME	GENERAL (Finance)	Preliminary FUND BALANCE	INCOME BUDGET	EXPENSE BUDGET	Board - Approved Fund Balance	PROJECTED NET CHANGE IN F/B FY 25-26	PROJECTED FUND BALANCE
		June 2025	FY 25-26	FY 25-26	Transfer	FY 25-26	June 2026
Nonspendable Fund Balance		\$ 46,784	\$ -	\$ -	\$ -	\$ 46,784	
Committed for Severance Obligations		100,238	-	-	-	-	100,238
Restricted for Staff Dev	316	252,070	397,301	404,431	(7,130)	244,940	
Restricted for ALC	303	-	35,000	35,000	-	-	
Restricted for MA	372	39,301	60,000	57,018	2,982	42,283	
Restricted for Extra-Curr Act	301	49,730	7,233	56,963	(49,730)	-	
Restricted for Scholarships	340	4,285	1,000	5,285	(4,285)	-	
Restricted for Literacy	312	244,397	141,386	188,919	(47,533)	196,864	
Restricted for QComp Carryov	335	244,893	633,381	834,043	(200,662)	44,231	
Restricted for READ Act Liter	357	19,439	-	19,439	(19,439)	-	
Assigned for PLTW		29,133	-	-	-	29,133	
Assigned for Donated Funds Carryover		532,616	135,185	662,220	(527,035)	5,581	
Unassigned Fund Balance		5,764,376	31,288,002	31,686,347	(398,345)	5,366,031	
<b>TOTAL GENERAL &amp; TRANSPORT.</b>		<b>\$ 7,327,262</b>	<b>\$ 32,698,488</b>	<b>\$ 33,949,665</b>	<b>\$ -</b>	<b>\$ (1,251,177)</b>	<b>\$ 6,076,085</b>
GENERAL (Finance)							
CAPITAL (Fin/Program)							
Nonspendable Fund Balance		\$ 235,869	\$ -	\$ -	\$ (186,817)	\$ 49,052	
Restricted for LTFM	865	1,996,281	1,040,261	1,085,784	(45,523)	1,950,758	
Restricted for Oper Capital	302	488,436	601,960	1,087,419	(298,642)	189,794	
<b>TOTAL CAPITAL</b>		<b>\$ 2,720,586</b>	<b>\$ 1,642,221</b>	<b>\$ 2,173,203</b>	<b>\$ (530,982)</b>	<b>\$ 2,189,604</b>	
<b>TOTAL ALL GENERAL</b>		<b>\$ 10,047,848</b>	<b>\$ 34,340,709</b>	<b>\$ 36,122,868</b>	<b>\$ (1,782,159)</b>	<b>\$ 8,265,689</b>	
FOOD (Finance)							
Nonspendable Fund Balance		\$ 19,747	\$ -	\$ -	\$ -	\$ 19,747	
Restricted for Food Service		989,676	1,762,034	2,162,483	(400,449)	589,227	
<b>TOTAL FOOD</b>		<b>\$ 1,009,423</b>	<b>\$ 1,762,034</b>	<b>\$ 2,162,483</b>	<b>\$ (400,449)</b>	<b>\$ 608,974</b>	
COMMUNITY SERVICE (Finance)							
Nonspendable Fund Balance		\$ 6,741	\$ -	\$ -	\$ -	\$ 6,741	
Restricted for ABE	322	897	4,665	4,665	-	-	897
Restricted for ECFE		330	169,665	158,876	10,789	11,119	
Restricted for Comm Educatic	321,332,362,798	764,676	2,869,845	2,549,615	320,230	1,084,906	
Restricted for Schl Readiness	344	7,885	55,814	60,963	(5,149)	2,736	
Restricted for QComp Carryov	335	-	21,759	21,759	-	-	
Restricted Fund Balance	337,338,350-354	511	65,054	65,054	-	511	
<b>TOTAL COMMUNITY SERVICE</b>		<b>\$ 781,040</b>	<b>\$ 3,186,802</b>	<b>\$ 2,860,932</b>	<b>\$ 325,870</b>	<b>\$ 1,106,910</b>	
DEBT SERVICE (Finance)							
		\$ 1,399,860	\$ 5,333,659	\$ 5,382,113	\$ (48,454)	\$ 1,351,406	
CUSTODIAL (Finance)							
		\$ 26,904	\$ 60,000	\$ 86,904	\$ (26,904)	\$ -	
<b>TOTAL ALL FUNDS</b>		<b>\$ 13,265,075</b>	<b>\$ 44,683,204</b>	<b>\$ 46,615,300</b>	<b>\$ -</b>	<b>\$ (1,932,096)</b>	<b>\$ 11,332,979</b>

## SUMMARY OF YTD BUDGET ADJUSTMENTS

*\*Denotes Specific School Board Approval*

GENERAL FUND ( INCLUDES TRANSPORTATION)		AMOUNT	DATE
<b>INCOME:</b>			
Initial Adopted Budget		\$32,068,015	* July-25
+Revision - General, Extra-Curricular, Donated Funds		186,270	* Oct-25
+Revision - General, Spec Ed, Interest, ALC, Qcomp		340,368	* Nov-25
+Revision - Literacy Aid, Donated Funds, Extra-Curr, General		103,835	* Jan-26

### NET CURRENT INCOME BUDGET

\$32,698,488

GENERAL FUND ( INCLUDES TRANSPORTATION)	
<b>EXPENSE:</b>	

Initial Adopted Budget	\$33,049,088	* July-25
+Carryover Donated Funds Balances from FY25	527,035	* Aug-25
+Revision - General, Extra-Curricular, Donated Funds	186,270	* Oct-25
+Revision-MA, Donations, Extra-Curr, Schlrshps, READ, General, ALC, Literacy, Staff Dev, QComp	83,437	* Nov-25
+Revision - Literacy Aid, Donated Funds, Extra-Curr, General	103,835	* Jan-26

### NET CURRENT EXPENSE BUDGET

\$33,949,665

## SUMMARY OF YTD BUDGET ADJUSTMENTS

*\*Denotes Specific School Board Approval*

CAPITAL/LTFM EXPENDITURE SUB-FUND:			AMOUNT		DATE
<b>INCOME:</b>					
Initial Adopted Budget				\$1,642,113	* July-25
+Revision - Capital				108	* Nov-25
 <b>NET CURRENT INCOME BUDGET</b>				<u><u>\$1,642,221</u></u>	
 <b>EXPENSE:</b>					
Initial Adopted Budget				\$2,153,595	* July-25
+DIS Sped Renovation - Capital				19,500	* July-25
+Revision - Capital				108	* Nov-25
 <b>NET CURRENT EXPENSE BUDGET</b>				<u><u>\$2,173,203</u></u>	

## SUMMARY OF YTD BUDGET ADJUSTMENTS

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FOOD SERVICE FUND:			AMOUNT		DATE
<b>INCOME:</b>					
Initial Adopted Budget				\$1,762,034	* July-25
 <b>NET CURRENT INCOME BUDGET</b>				<u><u>\$1,762,034</u></u>	
 <b>EXPENSE:</b>					
Initial Adopted Budget				\$2,162,483	* July-25
 <b>NET CURRENT EXPENSE BUDGET</b>				<u><u>\$2,162,483</u></u>	

## SUMMARY OF YTD BUDGET ADJUSTMENTS

*\*Denotes Specific School Board Approval*

COMMUNITY SERVICE FUND:	AMOUNT	DATE
INCOME:		
Initial Adopted Budget	\$3,083,409	* July-25
+Revision	87,912	* Nov-25
+Revision	15,481	* Jan-26

### NET CURRENT INCOME BUDGET

\$3,186,802

### EXPENSE:

Initial Adopted Budget	\$2,878,031	* July-25
+Revision	(32,580)	* Nov-25
+Revision	15,481	* Jan-26

### NET CURRENT EXPENSE BUDGET

\$2,860,932

## SUMMARY OF YTD BUDGET ADJUSTMENTS

*\*Denotes Specific School Board Approval*

DEBT SERVICE FUND:	AMOUNT	DATE
INCOME:		
Initial Adopted Budget	\$5,333,659	* July-25

### NET CURRENT INCOME BUDGET

\$5,333,659

### EXPENSE:

Initial Adopted Budget	\$5,382,113	* July-25
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### NET CURRENT EXPENSE BUDGET

\$5,382,113

## SUMMARY OF YTD BUDGET ADJUSTMENTS

*\*Denotes Specific School Board Approval*

<b>CUSTODIAL FUND:</b>	<b>AMOUNT</b>	<b>DATE</b>
<b>INCOME:</b>		
Initial Adopted Budget	\$0	* July-25
+Revision - Wright County Conference	36,000	* Sept-25
+Revision - Wright County Conference	20,000	* Oct-25
+Revision - Wright County Conference	4,000	* Nov-25
<b>NET CURRENT INCOME BUDGET</b>	<u><u>\$60,000</u></u>	
<b>EXPENSE:</b>		
Initial Adopted Budget	\$0	* July-25
+Carried over balances from prior year	22,710	* July-25
+Revision - Wright County Conference	36,000	* Sept-25
+Revision - Wright County Conference	20,000	* Oct-25
+Revision - Wright County Conference & Scholarships	8,194	* Nov-25
<b>NET CURRENT EXPENSE BUDGET</b>	<u><u>\$86,904</u></u>	