

# School Board Financial Report

## Delano Public Schools #879

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FEBRUARY 23, 2026

PRESENTED BY MARY REEDER, BUSINESS MANAGER



**DELANO PUBLIC SCHOOLS ISD #879**  
**JANUARY 2026 FINANCIAL REPORT**  
**YEAR TO DATE COMPARISON**

	2025-26	Year	Unencumb	2025-26	2024-25	2023-24	2022-23	2021-22
	Revised	to	Balance	% of				
	Budget	Date		Budget	Budget	Budget	Budget	Budget
				Received	Received	Received	Received	Received
				YTD	YTD	YTD	YTD	YTD
<b>GENERAL FUND (01,05)</b>								
REVENUES	34,376,455	14,864,221	19,512,234	43.24%	42.34%	42.76%	40.85%	41.11%
<b>EXPENDITURES BY PROGRAM</b>								
4% Administration	1,555,679	779,495	776,184	50.11%	51.72%	50.10%	50.41%	54.08%
3% District Support Services	1,213,038	851,098	361,940	70.16%	67.33%	72.86%	67.41%	63.91%
46% Elem & Second Regular Instruction	16,589,297	7,244,612	9,344,685	43.67%	43.68%	41.26%	43.07%	42.14%
1% Vocational Education Instruction	457,133	249,392	207,741	54.56%	50.79%	46.30%	44.79%	51.48%
17% Special Education Instruction	6,212,211	2,899,655	3,312,556	46.68%	45.13%	44.62%	42.49%	42.56%
0% Community Education & Services	5,000	5,000	0	100.00%	100.00%	88.95%	0.00%	0.00%
6% Instructional Support Services	2,124,406	897,747	1,226,659	42.26%	47.00%	51.26%	51.70%	44.89%
8% Pupil Support Services	3,058,061	1,373,583	1,684,478	44.92%	43.79%	44.54%	45.75%	47.39%
13% Sites & Buildings	4,682,004	2,239,314	2,442,690	47.83%	54.52%	49.24%	47.85%	55.81%
1% Fiscal & Other Fixed-Cost Programs	260,285	267,503	(7,218)	102.77%	91.58%	74.12%	77.52%	76.21%
<b>GENERAL FUND TOTAL</b>	<b>36,157,114</b>	<b>16,807,399</b>	<b>19,349,715</b>	<b>46.48%</b>	<b>47.19%</b>	<b>45.53%</b>	<b>45.73%</b>	<b>46.54%</b>
<b>EXPENDITURES BY OBJECT</b>								
Salaries	19,149,723	8,101,982	11,047,741	42.31%	42.10%	40.47%	42.97%	42.04%
Benefits	7,475,647	3,666,592	3,809,055	49.05%	48.64%	49.22%	49.01%	50.00%
Purchased Services	5,456,266	3,065,699	2,390,567	56.19%	52.84%	51.12%	48.47%	50.59%
Supplies & Materials	1,672,561	803,595	868,966	48.05%	52.17%	46.47%	45.96%	50.43%
Capital Expenditures	160,960	125,415	35,545	77.92%	63.70%	87.14%	65.93%	57.00%
Other Expenditures	68,754	46,973	21,781	68.32%	2048.17%	50.93%	29.49%	28.29%
Operating Capital & LTFM	2,173,203	997,143	1,176,060	45.88%	64.98%	52.94%	50.55%	60.69%
<b>GENERAL FUND TOTAL</b>	<b>36,157,114</b>	<b>16,807,399</b>	<b>19,349,715</b>	<b>46.48%</b>	<b>47.19%</b>	<b>45.53%</b>	<b>45.73%</b>	<b>46.54%</b>

	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
<b>FOOD SERVICE (02)</b>								
REVENUES	1,762,034	718,276	1,043,758	40.76%	40.05%	42.61%	45.68%	36.65%
EXPENDITURES	2,162,483	887,081	1,275,402	41.02%	40.66%	52.99%	48.43%	40.66%
<b>COMMUNITY SERVICE (04)</b>								
REVENUES	3,186,802	1,571,094	1,615,708	49.30%	56.87%	54.37%	54.60%	51.95%
EXPENDITURES	2,860,932	1,481,371	1,379,561	51.78%	47.82%	51.88%	52.13%	49.69%
<b>DEBT SERVICE (07)</b>								
REVENUES	5,333,659	2,638,177	2,695,482	49.46%	48.93%	48.85%	49.09%	49.47%
EXPENDITURES	5,382,113	5,378,538	3,575	99.93%	100.00%	100.00%	100.00%	100.00%
<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>

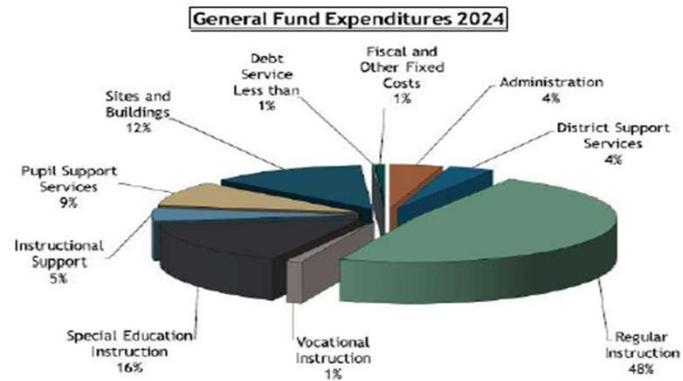
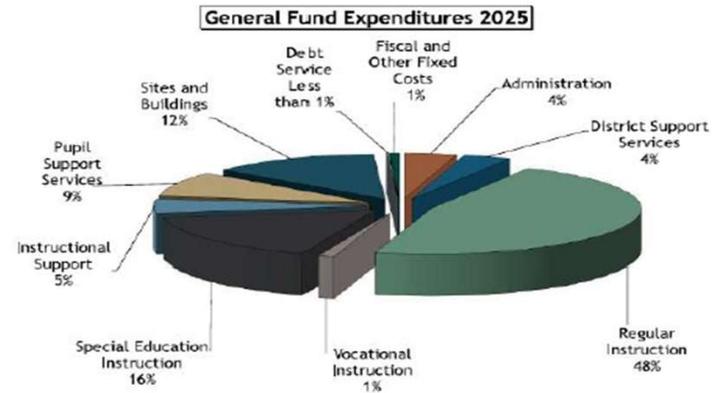
Note: January, being the 7th month of our fiscal year, is 38% of the fiscal year

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.

# Financial Update

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- ❖ MDE came out with the inflation factor for Gen Ed aid for FY27 – 2.69% - \$7,683 per pupil unit
- ❖ Preliminary Compensatory Revenue figures were released last week – Delano’s amount is projected to be \$154,736.69, which is \$17,225 less than what was allocated to the district in the 2025-2026 school year
- ❖ The current Compensatory Revenue amount could change based on the statutory minimum set by the Legislature, which has not been accounted for yet. Changes may also occur in the 2026 legislative session, as well (ie continuing to allow the use of applications or using 2024 student counts as a hold harmless for districts that see a decline in student counts due to the new method).
- ❖ The 2026-2027 school year will be the first where only the Direct Certified student counts are used to determine Compensatory Revenue. In years prior the number of students approved via Applications for Free and Reduced Meals were also counted.

Questions?