

# School Board Financial Report

## Delano Public Schools #879

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MARCH 16, 2026

PRESENTED BY MARY REEDER, BUSINESS MANAGER



**DELANO PUBLIC SCHOOLS ISD #879**  
**FEBRUARY 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	34,421,678	17,671,840	16,749,838	51.34%	50.70%	51.16%	49.58%	49.04%
<b>EXPENDITURES BY PROGRAM</b>								
4% Administration	1,543,205	908,410	634,795	58.87%	59.13%	57.36%	57.48%	61.90%
3% District Support Services	1,213,813	977,605	236,208	80.54%	72.97%	77.63%	73.56%	74.53%
46% Elem & Second Regular Instruction	16,638,099	8,563,795	8,074,304	51.47%	51.45%	48.64%	50.21%	49.65%
1% Vocational Education Instruction	457,133	318,189	138,944	69.61%	53.73%	51.80%	51.57%	60.92%
17% Special Education Instruction	6,212,611	3,459,222	2,753,389	55.68%	53.54%	51.89%	50.60%	49.78%
0% Community Education & Services	5,000	5,000	0	100.00%	100.00%	88.95%	0.00%	0.00%
6% Instructional Support Services	2,130,901	1,044,209	1,086,692	49.00%	54.27%	58.49%	59.59%	51.86%
8% Pupil Support Services	3,059,286	1,691,266	1,368,020	55.28%	53.92%	54.65%	57.67%	56.98%
13% Sites & Buildings	4,682,004	2,665,094	2,016,910	56.92%	61.81%	54.17%	56.75%	63.25%
1% Fiscal & Other Fixed-Cost Programs	260,285	267,503	(7,218)	102.77%	91.58%	74.12%	77.76%	76.21%
<b>GENERAL FUND TOTAL</b>	<b>36,202,337</b>	<b>19,900,293</b>	<b>16,302,044</b>	<b>54.97%</b>	<b>54.98%</b>	<b>52.59%</b>	<b>53.62%</b>	<b>54.29%</b>
<b>EXPENDITURES BY OBJECT</b>								
Salaries	19,150,859	9,921,249	9,229,610	51.81%	50.65%	48.23%	51.03%	50.11%
Benefits	7,475,857	4,259,978	3,215,879	56.98%	55.83%	56.17%	56.35%	56.90%
Purchased Services	5,472,981	3,585,997	1,886,984	65.52%	60.75%	58.35%	56.60%	58.48%
Supplies & Materials	1,700,138	915,262	784,876	53.83%	61.02%	54.43%	52.43%	56.30%
Capital Expenditures	171,686	124,803	46,883	72.69%	85.51%	91.29%	72.72%	73.00%
Other Expenditures	57,613	47,740	9,873	82.86%	2048.40%	54.94%	30.94%	31.02%
<b>Operating Capital &amp; LTFM</b>	<b>2,173,203</b>	<b>1,045,264</b>	<b>1,127,939</b>	<b>48.10%</b>	<b>66.93%</b>	<b>54.38%</b>	<b>61.12%</b>	<b>68.46%</b>
<b>GENERAL FUND TOTAL</b>	<b>36,202,337</b>	<b>19,900,293</b>	<b>16,302,044</b>	<b>54.97%</b>	<b>54.98%</b>	<b>52.59%</b>	<b>53.62%</b>	<b>54.29%</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	731,457	1,030,577	41.51%	40.91%	53.24%	55.92%	46.72%
EXPENDITURES	2,162,483	1,072,941	1,089,542	49.62%	50.13%	61.65%	57.63%	50.05%
<b>COMMUNITY SERVICE (04)</b>								
REVENUES	3,186,802	1,772,843	1,413,959	55.63%	64.00%	60.73%	61.66%	59.16%
EXPENDITURES	2,860,932	1,772,074	1,088,858	61.94%	55.83%	59.22%	59.52%	56.73%
<b>DEBT SERVICE (07)</b>								
REVENUES	5,333,659	2,669,604	2,664,055	50.05%	48.93%	48.85%	49.09%	49.47%
EXPENDITURES	5,382,113	5,382,113	0	100.00%	100.00%	100.00%	100.00%	100.00%
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>44,704,173</b>	<b>22,845,744</b>	<b>21,858,429</b>	<b>51.10%</b>	<b>50.94%</b>	<b>51.55%</b>	<b>50.54%</b>	<b>49.64%</b>
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>46,607,865</b>	<b>28,127,421</b>	<b>18,480,444</b>	<b>60.35%</b>	<b>60.25%</b>	<b>59.32%</b>	<b>60.28%</b>	<b>60.49%</b>

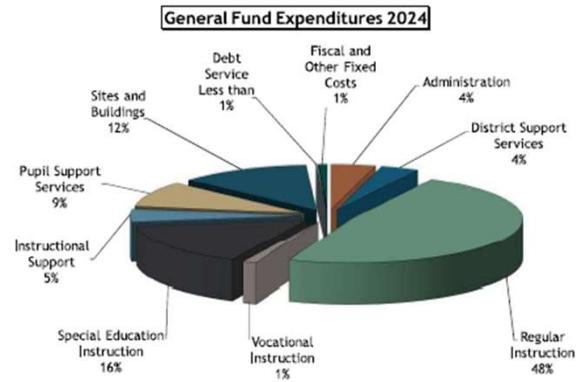
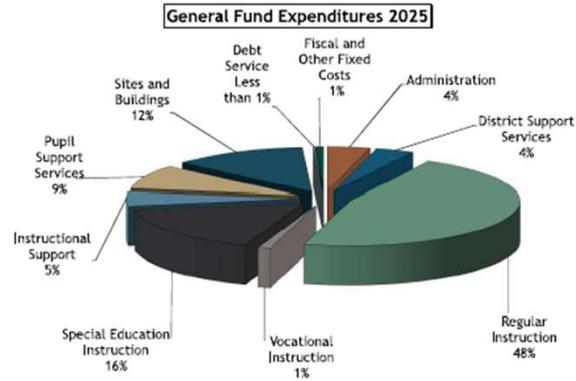
Note: February, being the 8th month of our fiscal year, is 67% of the fiscal year

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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- ❖ 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 adjustments for the statutory minimum have not yet been done.
  - ❖ A Compensatory Revenue Task Force Update was held on March 10<sup>th</sup>, and one important item noted was that with the implementation of the new One Big Beautiful Bill Act, fewer families will qualify for Medicaid, which will impact all districts, if the state continues to only use Direct Certified student counts for determining compensatory revenue.
  - ❖ If fewer families qualify for Medicaid, that will significantly decrease our number of direct-certified students. Our direct-certified student counts for Compensatory Revenue tripled once Medicaid students were added into the program.
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Questions?