

# School Board Financial Report

## Delano Public Schools #879

---

APRIL 27, 2026

PRESENTED BY MARY REEDER, BUSINESS MANAGER



**DELANO PUBLIC SCHOOLS ISD #879**  
**MARCH 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	% of	% of	% of	% 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	34,823,140	21,180,091	13,643,049	60.82%	60.73%	56.18%	59.39%	58.82%
<b>EXPENDITURES BY PROGRAM</b>								
4% Administration	1,532,418	1,021,101	511,317	66.63%	66.31%	64.85%	64.47%	69.33%
3% District Support Services	1,239,490	1,050,965	188,525	84.79%	79.70%	83.59%	79.33%	78.74%
46% Elem & Second Regular Instruction	16,612,799	9,801,362	6,811,437	59.00%	58.70%	55.69%	57.65%	58.38%
1% Vocational Education Instruction	459,599	334,765	124,834	72.84%	72.77%	59.41%	58.30%	70.60%
17% Special Education Instruction	6,246,787	4,036,839	2,209,948	64.62%	61.50%	59.26%	57.96%	58.27%
0% Community Education & Services	5,000	5,000	0	100.00%	100.00%	88.95%	0.00%	0.00%
6% Instructional Support Services	2,134,989	1,183,946	951,043	55.45%	65.02%	66.73%	66.73%	68.01%
8% Pupil Support Services	3,020,575	1,961,265	1,059,310	64.93%	65.24%	66.51%	67.61%	67.17%
13% Sites & Buildings	4,714,860	2,987,403	1,727,457	63.36%	68.06%	61.52%	63.55%	70.81%
1% Fiscal & Other Fixed-Cost Programs	261,285	268,513	(7,228)	102.77%	91.58%	75.46%	97.72%	76.21%
<b>GENERAL FUND TOTAL</b>	<b>36,227,802</b>	<b>22,651,159</b>	<b>13,576,643</b>	<b>62.52%</b>	<b>62.81%</b>	<b>60.16%</b>	<b>61.17%</b>	<b>63.00%</b>
<b>EXPENDITURES BY OBJECT</b>								
Salaries	19,058,224	11,449,104	7,609,120	60.07%	58.77%	56.21%	59.15%	59.53%
Benefits	7,423,495	4,787,932	2,635,563	64.50%	64.28%	63.23%	62.99%	65.63%
Purchased Services	5,533,838	4,068,846	1,464,992	73.53%	68.21%	67.74%	66.03%	67.44%
Supplies & Materials	1,834,477	1,041,338	793,139	56.76%	69.57%	61.26%	58.73%	63.96%
Capital Expenditures	169,572	150,867	18,705	88.97%	88.49%	93.99%	73.47%	78.34%
Other Expenditures	44,771	50,272	(5,501)	112.29%	2110.43%	58.17%	32.01%	32.25%
Operating Capital & LTFM	2,163,425	1,102,800	1,060,625	50.97%	71.56%	57.26%	65.07%	72.29%
<b>GENERAL FUND TOTAL</b>	<b>36,227,802</b>	<b>22,651,159</b>	<b>13,576,643</b>	<b>62.52%</b>	<b>62.81%</b>	<b>60.16%</b>	<b>61.17%</b>	<b>63.00%</b>

	2025-26	Year		2025-26	2024-25	2023-24	2022-23	2021-22
	Revised	to	Unencumb	% of	% of	% of	% of	% of
	Budget	Date	Balance	Budget	Budget	Budget	Budget	Budget
				Received	Received	Received	Received	Received
				YTD	YTD	YTD	YTD	YTD
<b>FOOD SERVICE (02)</b>								
REVENUES	1,762,034	885,551	876,483	50.26%	51.77%	62.19%	68.63%	57.35%
EXPENDITURES	2,162,483	1,214,007	948,476	56.14%	57.58%	70.58%	68.61%	62.65%
<b>COMMUNITY SERVICE (04)</b>								
REVENUES	3,186,802	1,971,726	1,215,076	61.87%	71.19%	68.12%	69.63%	66.18%
EXPENDITURES	2,860,932	1,994,156	866,776	69.70%	63.64%	66.49%	66.30%	64.14%
<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>45,105,635</b>	<b>26,706,972</b>	<b>18,398,663</b>	<b>59.21%</b>	<b>59.58%</b>	<b>56.24%</b>	<b>59.01%</b>	<b>57.94%</b>
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>46,633,330</b>	<b>31,241,435</b>	<b>15,391,895</b>	<b>66.99%</b>	<b>67.13%</b>	<b>65.96%</b>	<b>66.89%</b>	<b>68.06%</b>

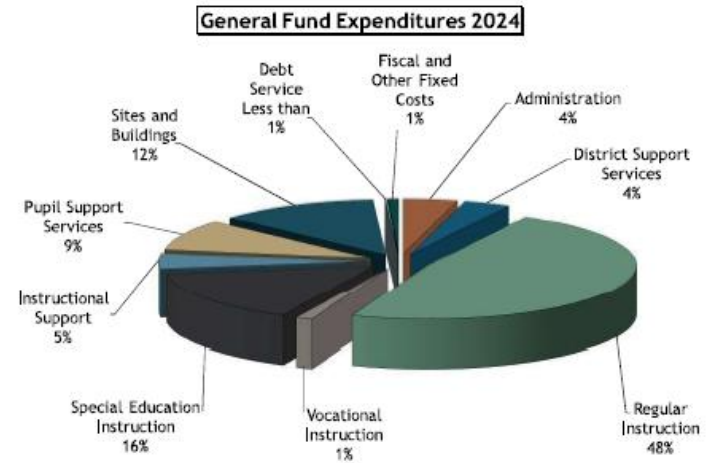
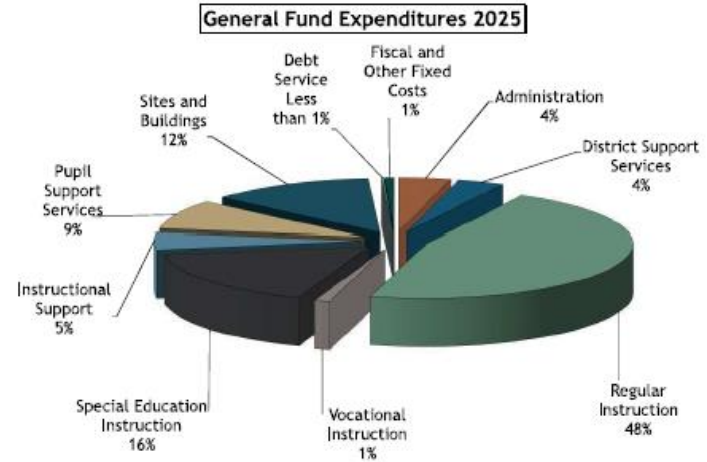
Note: March, being the 9th month of our fiscal year, is 75% of the fiscal year

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

---

- ❖ I submitted a survey on the uses of Compensatory Revenue that was sent out by the Compensatory Revenue Task Force – reiterated that Delano is financially dependent on the revenue that is received to support student interventions at all three of our school buildings – all revenue is only used for salaries and benefits.
- ❖ Finalizing data in preparation for the Finance Committee meeting that is being held later this week.
- ❖ Scott LeSage, Director of Finance and Operations, will be starting on Thursday, May 7, 2025. Thank you allowing this crossover time – it will make for an easier transition.

Questions?