

# School Board Financial Report

## Delano Public Schools #879

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JUNE 22, 2026

PRESENTED BY MARY REEDER, BUSINESS MANAGER  
SCOTT LESAGE, DIRECTOR OF FINANCE & OPERATIONS



DELANO PUBLIC SCHOOLS ISD #879

MAY 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
General Fund (01,05)	Budget	Date		Budget	Budget	Budget	Budget	Budget
				Received	Received	Received	Received	Received
				YTD	YTD	YTD	YTD	YTD
REVENUES	\$ 35,039,193.00	\$ 28,447,562.00	\$ (6,591,631.00)	81.19%	87.26%	87.17%	85.42%	85.25%
<b><u>EXPENDITURES BY PROGRAM</u></b>								
4% Administration	1,523,460	1,238,213	289,180	81.28%	81.01%	79.35%	78.82%	84.28%
3% District Support Services	1,247,455	1,180,203	59,290	94.61%	99.79%	94.71%	89.75%	86.99%
46% Elem & Secondary Regular Instruction	16,831,253	12,476,372	4,171,552	74.13%	74.64%	74.56%	73.25%	74.34%
1% Vocational Education Instruction	453,004	367,436	92,163	81.11%	79.84%	78.00%	71.77%	72.65%
17% Special Education Instruction	6,248,787	4,995,230	1,251,562	79.94%	77.22%	76.37%	73.07%	74.91%
0% Community Education & Services	5,000	5,000	-	100.00%	100.00%	88.95%	0.00%	0.00%
6% Instructional Support Services	2,136,917	1,496,832	638,238	70.05%	80.85%	82.05%	81.10%	82.34%
8% Pupil Support Services	3,031,827	2,587,967	432,612	85.36%	86.74%	86.04%	88.85%	88.04%
13% Sites & Buildings	4,703,767	3,513,507	1,201,360	74.70%	82.09%	73.94%	76.73%	85.45%
1% Fiscal & Other Fixed-Cost Programs	262,385	257,638	4,747	98.19%	97.42%	96.68%	98.49%	97.12%
<b>GENERAL FUND TOTAL</b>	<b>36,443,855</b>	<b>28,118,398</b>	<b>8,140,704</b>	<b>77.16%</b>	<b>78.86%</b>	<b>77.28%</b>	<b>76.44%</b>	<b>78.68%</b>
<b><u>EXPENDITURES BY OBJECT</u></b>								
Salaries	19,089,624	14,667,462	4,393,505	76.83%	75.58%	75.92%	75.72%	76.48%
Benefits	7,427,736	5,900,343	1,523,673	79.44%	78.74%	78.64%	77.18%	79.98%
Purchased Services	5,586,417	4,799,747	763,351	85.92%	84.56%	84.25%	82.15%	85.01%
Supplies & Materials	1,971,152	1,307,193	529,707	66.32%	88.06%	79.24%	76.88%	75.91%
Capital Expenditures	168,407	153,966	15,606	91.42%	92.47%	95.82%	77.97%	90.08%
Other Expenditures	36,997	61,291	(20,268)	165.66%	2304%	62%	34%	35%
Operating Capital & LTFM	2,163,522	1,228,396	935,130	56.78%	85.61%	63.54%	71.26%	82.67%
<b>GENERAL FUND TOTAL</b>	<b>36,443,855</b>	<b>28,118,398</b>	<b>8,140,704</b>	<b>77.16%</b>	<b>78.86%</b>	<b>77.28%</b>	<b>76.44%</b>	<b>78.68%</b>

	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>FOOD SERVICE (02)</b>								
REVENUES	\$ 1,762,034.00	\$ 1,388,076.00	\$ (373,958.00)	78.78%	80.70%	82.00%	86.81%	81.70%
EXPENDITURES	\$ 2,162,483.00	\$ 1,491,318.00	\$ (671,165.00)	68.96%	74.74%	82.32%	86.93%	79.68%
<b>COMMUNITY SERVICE (04)</b>								
REVENUES	3,271,728	2,300,818	\$ (970,910.00)	70.32%	89.16%	87.56%	86.51%	83.72%
EXPENDITURES	3,044,160	2,462,197	\$ (581,963.00)	80.88%	79.11%	81.47%	81.67%	78.94%
<b>DEBT SERVICE (07)</b>								
REVENUES	5,333,659	2,669,604	\$ (2,664,055.00)	50.05%	48.93%	48.85%	49.09%	49.47%
EXPENDITURES	5,382,113	5,382,113	\$ -	100.00%	100.00%	100.00%	100.00%	100.00%
<b>TOTAL REVENUES - ALL FUNDS</b>	<b>45,406,614</b>	<b>34,806,060</b>	<b>10,600,554</b>	76.65%	82.36%	82.07%	80.61%	80.09%
<b>TOTAL EXPENDITURES - ALL FUNDS</b>	<b>47,032,611</b>	<b>37,454,026</b>	<b>9,578,585</b>	79.63%	81.26%	80.59%	80.24%	81.61%

NOTE: May, being the 11th month of our fiscal year, is 92% 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 - Sp 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

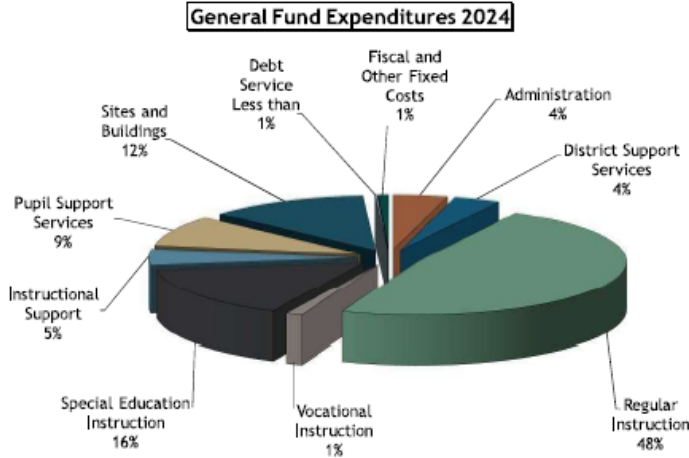
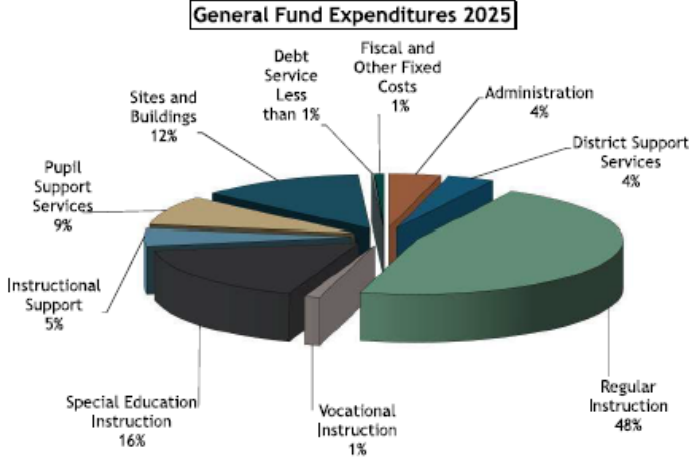
Site & Buildings - Custodial, Facilities

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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- ❖ The FY26 Audit Schedule is planned for October 12-16th.
- ❖ The team is continuing to work to recreate all of the business office related documents and information that was lost in the cyber event.

**Questions?**