

School Board Financial Report

Delano Public Schools #879

AUGUST 24, 2026

SCOTT LESAGE, DIRECTOR OF FINANCE & OPERATIONS



JULY 2026 FINANCIAL REPORT

YEAR TO DATE COMPARISON

				2026-27	2025-26	2024-25	2023-24	2022-23			
				% of	% of	% of	% of	% of			
				Budget	Budget	Budget	Budget	Budget			
				Received	Received	Received	Received	Received			
				YTD	YTD	YTD	YTD	YTD			
General Fund (01,05)											
REVENUES				\$ 34,458,736.00	\$ 136,673.00	\$ (34,322,063.00)	0.40%	14.00%	38.00%	29.00%	15.00%
<u>EXPENDITURES BY PROGRAM</u>											
4%	Administration	1,572,716	112,881	1,459,835	7.18%	7.80%	7.85%	6.83%	6.62%		
3%	District Support Services	1,245,739	373,977	871,762	30.02%	12.85%	28.92%	23.38%	31.21%		
45%	Elem & Secondary Regular Instruction	16,451,659	97,653	16,354,006	0.59%	0.620%	0.68%	0.51%	0.68%		
1%	Vocational Education Instruction	403,649	54,477	349,172	13.50%	11.65%	11.34%	3.91%	4.15%		
18%	Special Education Instruction	6,519,893	546,749	5,973,144	8.39%	7.50%	7.28%	7.47%	5.56%		
0%	Community Education & Services	5,000	-	5,000	0.00%	0.00%	0.00%	0.00%	0.00%		
6%	Instructional Support Services	2,323,867	92,004	2,231,863	3.96%	4.01%	4.30%	4.18%	4.67%		
9%	Pupil Support Services	3,170,278	24,899	3,145,379	0.79%	20.00%	24.00%	0.30%	0.63%		
13%	Sites & Buildings	4,591,554	144,846	4,446,708	3.15%	2.01%	10.57%	2.44%	1.40%		
1%	Fiscal & Other Fixed-Cost Programs	261,000	2,850	258,150	1.09%	42.55%	46.41%	33.80%	17.03%		
GENERAL FUND TOTAL		36,545,355	1,450,336	35,095,019	3.97%	3.33%	5.05%	3.42%	3.29%		
<u>EXPENDITURES BY OBJECT</u>											
	Salaries	19,836,175	264,392	19,571,786	1.33%	0.63%	1.18%	0.61%	0.62%		
	Benefits	7,805,714	112,342	7,693,379	1.44%	1.02%	1.40%	1.09%	1.04%		
	Purchased Services	5,505,826	615,135	4,890,691	11.17%	11.86%	11.27%	9.25%	7.07%		
	Supplies & Materials	1,429,821	165,306	1,264,515	11.56%	11.23%	10.05%	10.06%	9.44%		
	Capital Expenditures	60,225	848	59,377	1.41%	1.76%	0.83%	0.00%	5.99%		
	Other Expenditures	(690)	21,936	(22,626)	-3179.13%	-101.73%	95.80%	26.78%	14.55%		
Operating Capital & LTFM		1,908,284	270,377	1,637,907	14.17%	6.55%	28.96%	14.07%	20.03%		
GENERAL FUND TOTAL		36,545,355	1,450,336	35,095,029	3.97%	3.38%	5.05%	3.42%	3.29%		

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

				2026-27	2025-26	2024-25	2023-24	2022-23
				% of	% of	% of	% of	% of
	2026-27	Year	Unencumb	Budget	Budget	Budget	Budget	Budget
	Revised	to	Balance	Received	Received	Received	Received	Received
	Budget	Date		YTD	YTD	YTD	YTD	YTD
FOOD SERVICE (02)								
REVENUES	\$ 1,871,989.00	\$ 105.00	\$ (1,871,884.00)	0.01%	0.16%	0.12%	0.12%	0.29%
EXPENDITURES	\$ 2,009,602.00	\$ 17,237.00	\$ (1,992,365.00)	0.86%	1.51%	1.29%	1.13%	0.83%
COMMUNITY SERVICE (04)								
REVENUES	3,137,284	238,078	\$ (2,899,206.00)	7.59%	6.13%	6.21%	4.10%	7.34%
EXPENDITURES	2,904,200	125,036	\$ (2,779,164.00)	4.31%	1.86%	4.17%	1.75%	1.38%
DEBT SERVICE (07)								
REVENUES	5,300,184	54,717	\$ (5,245,467.00)	1.03%	1.02%	1.05%	1.05%	1.06%
EXPENDITURES	5,355,913	698,669	\$ (4,657,244.00)	13.04%	14.34%	15.61%	16.89%	18.27%
TOTAL REVENUES - ALL FUNDS	45,406,614	292,900	45,113,714	0.65%	0.70%	0.83%	0.61%	0.75%
TOTAL EXPENDITURES - ALL FUNDS	47,032,611	840,942	46,191,669	1.79%	4.48%	6.11%	4.92%	5.07%

NOTE: July, being the 1st month of our fiscal year, is 8% 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

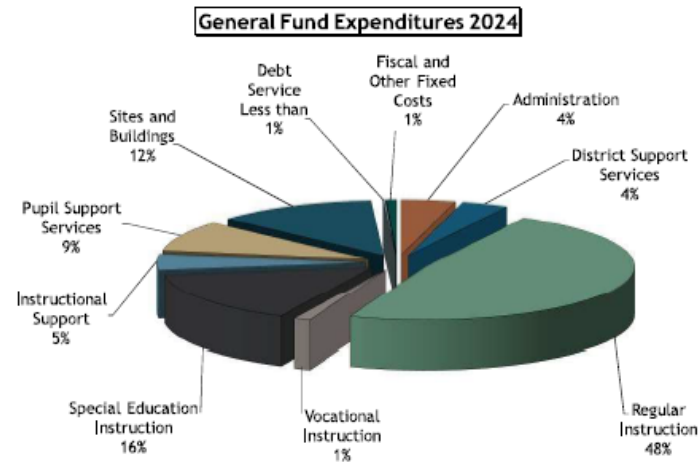
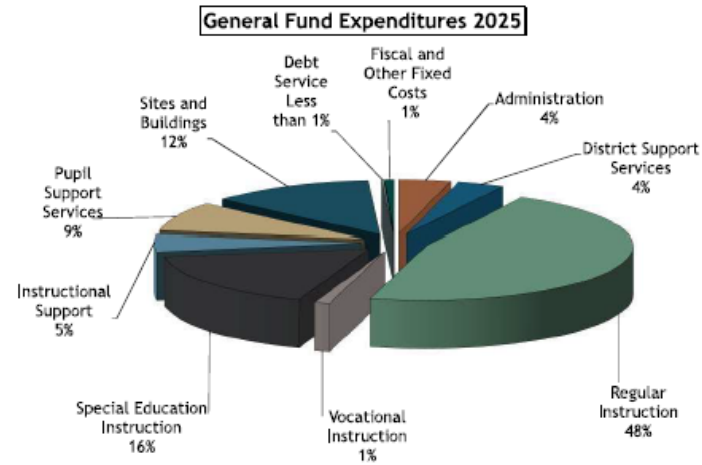
Site & Buildings - Custodial, Facilities

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

- ❖ The unassigned General Fund balance is budgeted to be \$4,796,698 at the end of the year; which is 12.9% of the budget. The completion of the audit will allow this to be updated based on where FY26 ends up.
- ❖ In November/December timeframe, a budget revision will be done for all funds. At that time, the prior year audit will be completed, fall enrollment will be finalized and new staff information will be updated.
- ❖ The Business Office continues to transition and is back to fully staffed as we head into the audit and new school year.
- ❖ Recreation of data continues

Questions?