

School Board Financial Report

Delano Public Schools #879

September 28, 2026

SCOTT LESAGE, DIRECTOR OF FINANCE & OPERATIONS



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

				2026-27 % of Budget Received YTD	2025-26 % of Budget Received YTD	2024-25 % of Budget Received YTD	2023-24 % of Budget Received YTD	2022-23 % of Budget Received YTD
General Fund (01,05)								
	2026-27 Revised Budget	Year to Date	Unencumb Balance					
REVENUES	\$ 34,458,736.00	\$ 3,519,084.00	\$ (30,939,652.00)	10.21%	9.50%	10.01%	9.70%	10.21%
EXPENDITURES BY PROGRAM								
4% Administration	1,572,716	227,578	1,345,138	14.47%	14.47%	13.97%	13.21%	13.17%
3% District Support Services	1,245,739	484,953	760,786	38.93%	19.07%	35.09%	28.50%	36.92%
45% Elem & Secondary Regular Instruction	16,451,659	182,708	16,268,951	1.11%	2.550%	1.37%	1.71%	1.62%
1% Vocational Education Instruction	403,649	54,477	349,172	13.50%	11.65%	11.34%	11.50%	8.54%
18% Special Education Instruction	6,519,893	574,524	5,945,369	8.81%	8.46%	7.81%	8.36%	6.44%
0% Community Education & Services	5,000	-	5,000	0.00%	100.00%	0.00%	0.00%	0.00%
6% Instructional Support Services	2,323,867	206,513	2,117,354	8.89%	8.11%	9.20%	8.10%	8.33%
9% Pupil Support Services	3,170,278	76,140	3,094,138	2.40%	1.46%	1.29%	1.97%	2.78%
13% Sites & Buildings	4,591,554	589,474	4,002,080	12.84%	10.09%	20.19%	8.92%	8.91%
1% Fiscal & Other Fixed-Cost Programs	261,000	108,106	152,894	41.42%	53.13%	59.14%	34.12%	37.12%
GENERAL FUND TOTAL	36,545,355	2,504,473	34,040,882	6.85%	6.36%	7.64%	5.92%	5.91%
EXPENDITURES BY OBJECT								
Salaries	19,836,175	648,610	19,187,565	3.27%	2.41%	2.21%	2.22%	2.25%
Benefits	7,805,714	264,161	7,541,553	3.38%	2.59%	2.48%	2.71%	3.05%
Purchased Services	5,505,826	905,952	4,599,874	16.45%	15.55%	14.77%	12.90%	11.26%
Supplies & Materials	1,429,821	239,975	1,189,846	16.78%	17.24%	17.37%	14.73%	15.35%
Capital Expenditures	60,225	6,381	53,844	10.60%	11.35%	21.15%	0.44%	6.11%
Other Expenditures	(690)	30,007	(30,697)	-4348.84%	-1640.34%	1243.37%	37.71%	22.45%
Operating Capital & LTFM	1,908,284	409,387	1,498,897	21.45%	21.94%	42.32%	22.64%	27.34%
GENERAL FUND TOTAL	36,545,355	2,504,473	34,040,882	6.85%	6.36%	7.64%	5.92%	5.91%

DELANO PUBLIC SCHOOLS ISD #879
AUGUST 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	\$ 4,790.00	\$ (1,867,199.00)	0.26%	0.57%	0.62%	0.64%	1.96%
EXPENDITURES	\$ 2,009,602.00	\$ 49,208.00	\$ (1,960,394.00)	2.45%	2.39%	3.33%	2.58%	3.07%
COMMUNITY SERVICE (04)								
REVENUES	3,137,284	447,285	\$ (2,689,999.00)	14.26%	12.58%	17.22%	14.00%	16.31%
EXPENDITURES	2,904,200	484,382	\$ (2,419,818.00)	16.68%	12.28%	11.54%	12.61%	12.46%
DEBT SERVICE (07)								
REVENUES	5,300,184	87,275	\$ (5,212,909.00)	1.65%	2.05%	2.11%	2.09%	2.12%
EXPENDITURES	5,355,913	698,669	\$ (4,657,244.00)	13.04%	14.34%	15.61%	16.89%	18.27%
TOTAL REVENUES - ALL FUNDS	44,768,193	539,350	44,228,843	1.20%	5.14%	6.10%	5.01%	5.98%
TOTAL EXPENDITURES - ALL FUNDS	46,815,070	1,232,259	45,582,811	2.63%	11.59%	12.24%	13.34%	14.46%

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, ECCE, 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

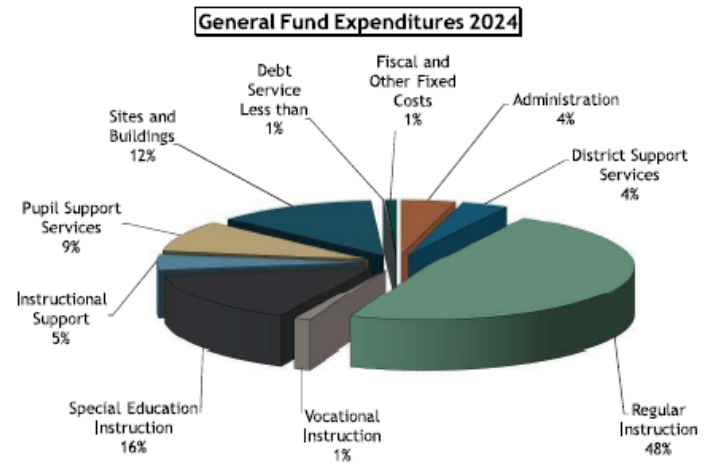
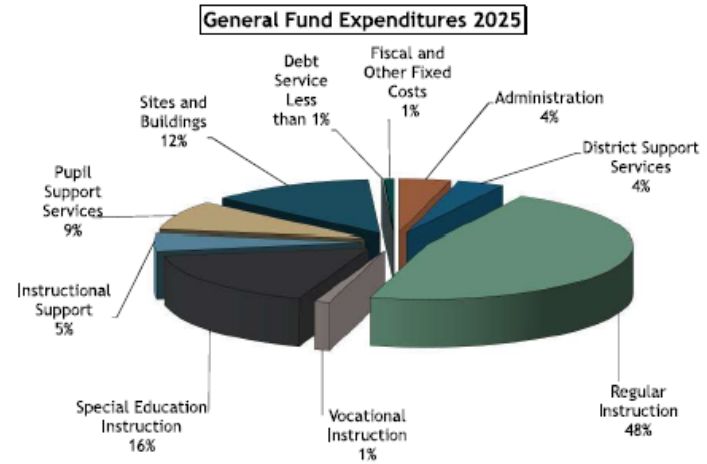
Site & Buildings - Custodial, Facilities

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.
- ❖ Recreation of data continues

Questions?