DELANO PUBLIC SCHOOLS



FINANCIAL

Budget Report

FY 2026-2027

November 16, 2026

CURRENT BUDGET STATUS

2026-2027

FUND NAME		FUND BALANCE July 2026	REVENUE BUDGET FY 26-27	EXPENSE BUDGET FY 26-27	FY 26-27	PROJECTED FUND BALANCE June 2027
GENERAL	**(Finance)**					
Nonspendable Fund Balance		$ 46,784	$ -	$ -	$ -	$ 46,784
Committed for Severance Obligations		100,238	-	-	-	100,238
Restricted for Staff Dev	316	336,624	400,592	385,888	14,704	351,328
Restricted for ALC	303	-	35,000	35,000	-	-
Restricted for MA	372	42,283	60,000	58,848	1,152	43,435
Restricted for Extra-Curr A	301	41,388	-	41,388	(41,388)	-
Restricted for Scholarships	340	-	1,000	1,000	-	-
Restricted for Literacy	312	224,080	140,000	210,498	(70,498)	153,582
Restricted for Qcomp	335	224,204	617,686	744,756	(127,070)	97,134
Assigned for PLTW		29,133	-	-	-	29,133
Assigned for Donated Funds Carryover		632,751	-	632,751	(632,751)	0
Unassigned Fund Balance		5,654,881	31,578,302	32,769,075	(1,190,773)	4,464,108
TOTAL GENERAL & TRANSPORT.		$ 7,332,366	$ 32,832,580	$ 34,879,204	$ (2,046,624)	$ 5,285,742
CAPITAL	**(Finance/Program)**					
Nonspendable Fund Balance		$ 49,052	$ -	$ -	$ (186,817)	$ (137,765)
Restricted for LTFM	865	1,950,758	1,035,640	1,089,936	(54,296)	1,896,462
Restricted for Oper Capital	302	416,499	590,516	818,348	(41,015)	375,484
TOTAL CAPITAL		$ 2,416,309	$ 1,626,156	$ 1,908,284	$ (282,128)	$ 2,134,181
TOTAL ALL GENERAL		$ 9,748,675	$ 34,458,736	$ 36,787,488	$ (2,328,752)	$ 7,419,923
FOOD						
Nonspendable Fund Balance		$ 19,747	$ -	$ -	$ -	$ 19,747
Restricted for Food Service		911,527	$1,871,989	2,009,602	(137,613)	773,914
TOTAL FOOD		$ 931,274	$ 1,871,989	$ 2,009,602	$ (137,613)	$ 793,661
COMMUNITY SERVICE	**(Finance)**					
Nonspendable Fund Balance		$ 6,741	$ -	$ -	$ -	$ 6,741
Restricted for ABE	322	897	4,665	4,665	-	897
Restricted for ECFE	325,328	11,119	168,698	179,817	(11,119)	-
Restricted for Comm Educ	321,332,362,798	986,604	$2,270,801	$2,081,922	188,879	1,175,483
Restricted for Schl Readine	344	2,736	591,200	535,876	55,324	58,060
Restricted for Qcomp	335	-	22,090	22,090	-	-
Restricted Fund Balance	337,338,350-354	511	79,830	79,830	-	511
TOTAL COMMUNITY SERVICE		$ 1,008,608	$ 3,137,284	$ 2,904,200	$ 233,084	$ 1,241,692
DEBT SERVICE		$ 1,351,406	$ 5,300,184	$ 5,355,913	$ (55,729)	$ 1,295,677
CUSTODIAL		$ -	$ -	$0	$ -	$ -
TOTAL ALL FUNDS		$ 13,039,963	$ 44,768,193	$ 47,057,203	$ (2,289,010)	$ 10,750,953

SUMMARY OF YTD BUDGET ADJUSTMENTS

Denotes Specific School Board Approval

	AMOUNT		DATE
GENERAL FUND (INCLUDES TRANSPORTATION)			
REVENUE:			
Initial Adopted Budget	$32,832,580	*	Jul-26
NET CURRENT REVENUE BUDGET	$32,832,580		
GENERAL FUND (INCLUDES TRANSPORTATION)			
EXPENSE:			
Initial Adopted Budget	$34,637,071	*	Jul-26
+Carryover Donated Funds Balances from FY26	242,133	*	Sep-26
NET CURRENT EXPENSE BUDGET	$34,879,204		

SUMMARY OF YTD BUDGET ADJUSTMENTS

Denotes Specific School Board Approval

	AMOUNT		DATE
CAPITAL EXPENDITURE SUB-FUND:			
REVENUE:			
Initial Adopted Budget	$1,626,156	*	Jul-26
NET CURRENT REVENUE BUDGET	$1,626,156		
EXPENSE:			
Initial Adopted Budget	$1,908,284	*	Jul-26
NET CURRENT EXPENSE BUDGET	$1,908,284		

SUMMARY OF YTD BUDGET ADJUSTMENTS

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	AMOUNT		DATE
FOOD SERVICE FUND:			
REVENUE:			
Initial Adopted Budget	$1,871,989	*	Jul-26
NET CURRENT REVENUE BUDGET	$1,871,989		
EXPENSE:			
Initial Adopted Budget	$2,009,602	*	Jul-26
NET CURRENT EXPENSE BUDGET	$2,009,602		

SUMMARY OF YTD BUDGET ADJUSTMENTS

Denotes Specific School Board Approval

	AMOUNT		DATE
COMMUNITY SERVICE FUND:			
REVENUE:			
Initial Adopted Budget	$3,137,284	*	Jul-26
NET CURRENT REVENUE BUDGET	$3,137,284		
EXPENSE:			
Initial Adopted Budget	$2,904,200	*	Jul-26
NET CURRENT EXPENSE BUDGET	$2,904,200		

SUMMARY OF YTD BUDGET ADJUSTMENTS

Denotes Specific School Board Approval

	AMOUNT		DATE
DEBT SERVICE FUND:			
REVENUE:			
Initial Adopted Budget	$5,300,184	*	Jul-26
NET CURRENT REVENUE BUDGET	$5,300,184		
EXPENSE:			
Initial Adopted Budget	$5,355,913	*	Jul-26
NET CURRENT EXPENSE BUDGET	$5,355,913		

SUMMARY OF YTD BUDGET ADJUSTMENTS

Denotes Specific School Board Approval

	AMOUNT		DATE
CUSTODIAL FUND:			
REVENUE:			
Initial Adopted Budget	$0	*	Jul-26
NET CURRENT REVENUE BUDGET	$0		
EXPENSE:			
Initial Adopted Budget	$0	*	Jul-26
NET CURRENT EXPENSE BUDGET	$0		