School Board Financial Report

Delano Public Schools #879

November 16, 2026

SCOTT LESAGE, DIRECTOR OF FINANCE & OPERATIONS

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

	General Fund (01,05)	2026-27 Revised Budget	Year to Date	Unencumb Balance	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
	REVENUES	$34,458,736.00	$ 8,375,352.00	$(26,083,384.00)	24.31%	23.83%	28.97%	23.61%	23.45%
	EXPENDITURES BY PROGRAM								
5%	Administration	1,672,419	461,576	1,210,843	27.60%	30.05%	28.78%	28.10%	27.69%
3%	District Support Services	1,243,949	735,897	508,052	59.16%	49.08%	46.65%	51.18%	49.36%
46%	Elem & Secondary Regular Instructio	16,912,787	3,266,233	13,646,554	19.31%	18.380%	18.90%	17.56%	19.44%
1%	Vocational Education Instruction	403,651	133,306	270,345	33.03%	31.24%	25.63%	27.55%	23.29%
18%	Special Education Instruction	6,517,839	1,540,263	4,977,576	23.63%	22.17%	21.92%	21.65%	19.68%
0%	Community Education & Services	5,000	0	5,000	0.00%	100.00%	100.00%	0.00%	0.00%
5%	Instructional Support Services	2,001,323	505,755	1,495,568	25.27%	27.43%	24.59%	23.95%	24.00%
9%	Pupil Support Services	3,177,966	683,597	2,494,369	21.51%	22.18%	20.64%	14.71%	15.22%
12%	Sites & Buildings	4,591,554	1,377,982	3,213,572	30.01%	26.14%	34.71%	25.81%	24.30%
1%	Fiscal & Other Fixed-Cost Programs	261,000	173,064	87,936	66.31%	83.21%	75.36%	53.91%	57.08%
	GENERAL FUND TOTAL	36,787,488	8,877,673	27,909,815	24.13%	23.06%	23.88%	21.48%	21.75%
	EXPENDITURES BY OBJECT								
	Salaries	19,867,822	3,857,310	16,010,512	19.41%	18.18%	18.15%	17.55%	18.71%
	Benefits	7,810,539	1,593,553	6,216,986	20.40%	19.62%	19.57%	20.26%	20.36%
	Purchased Services	5,500,602	1,856,680	3,643,922	33.75%	33.20%	32.15%	27.38%	24.89%
	Supplies & Materials	1,542,087	501,891	1,040,196	32.55%	32.99%	34.63%	29.08%	29.24%
	Capital Expenditures	61,125	9,419	51,706	15.41%	71.52%	32.76%	35.04%	25.36%
	Other Expenditures	97,029	32,947	64,082	33.96%	51.04%	1607.15%	41.75%	26.74%
	Operating Capital & LTFM	1,908,284	1,025,873	882,411	53.76%	39.90%	55.42%	34.37%	40.68%
	GENERAL FUND TOTAL	36,787,488	8,877,673	27,909,815	24.13%	23.06%	23.88%	21.48%	21.75%

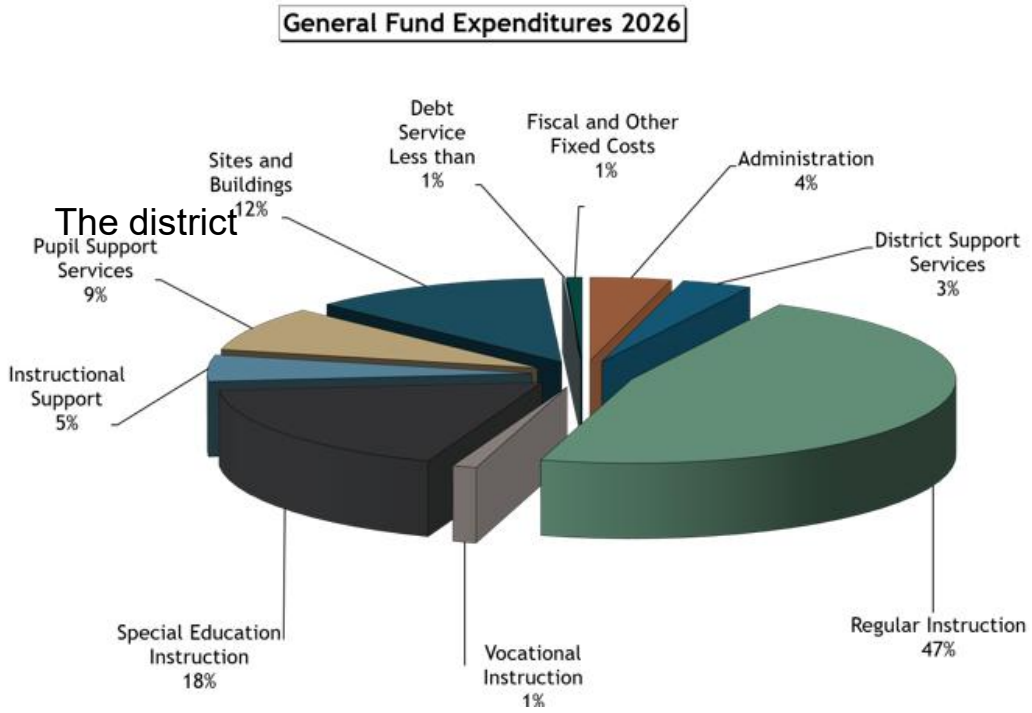
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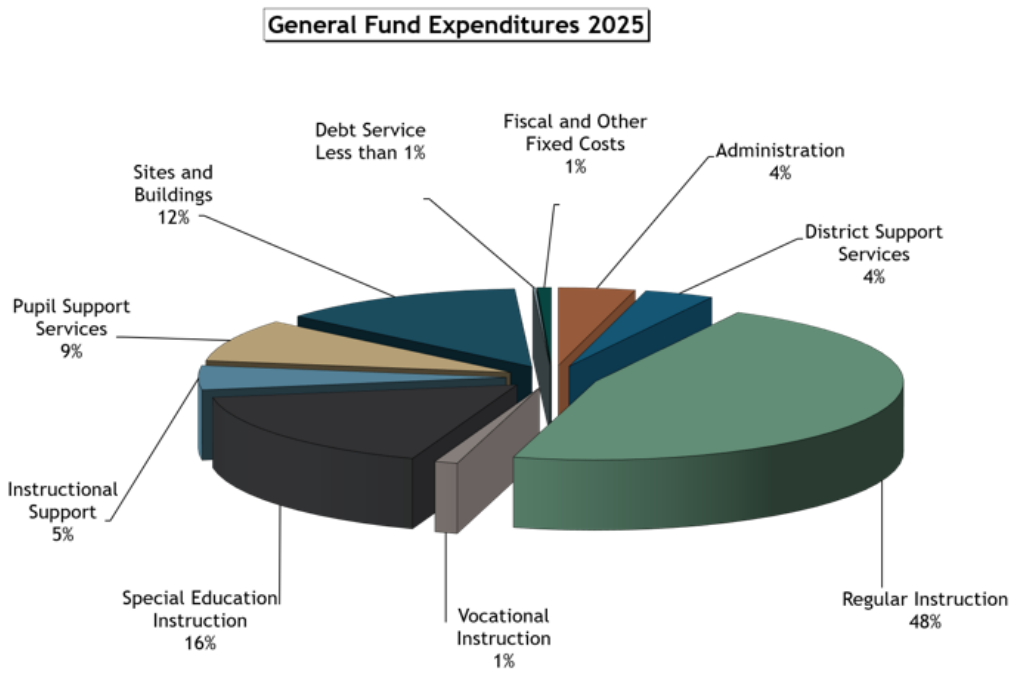
	2026-27 Revised Budget	Year to Date	Unencumb Balance	2026-27 % of Budget Received YTD	2025-26 % of Budget Received YTD	2024-25 % of Budget Received YTD	2023-24 % of Budget Received YTD	2022-23 % of Budget Received YTD
FOOD SERVICE (02)								
REVENUES	$ 1,871,989.00	$ 217,310.00	$ (1,654,679.00)	11.61%	12.23%	11.73%	11.35%	16.94%
EXPENDITURES	$ 2,009,602.00	$ 366,813.00	$ (1,642,789.00)	18.25%	18.39%	18.16%	22.17%	17.49%
COMMUNITY SERVICE (04)								
REVENUES	3,137,284	953,642	$ (2,183,642.00)	30.40%	25.79%	31.01%	27.64%	29.29%
EXPENDITURES	2,904,200	936,112	$ (1,968,088.00)	32.23%	28.97%	27.34%	29.55%	29.30%
DEBT SERVICE (07)								
REVENUES	5,300,184	196,708	$ (5,103,476.00)	3.71%	4.10%	4.22%	4.18%	4.24%
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**	**9,743,012**	**35,025,181**	21.76%	21.21%	25.35%	20.85%	20.98%
TOTAL EXPENDITURES - ALL FUNDS	**47,057,203**	**10,879,267**	**36,177,936**	23.12%	22.25%	22.87%	21.43%	21.63%

NOTE: October, being the 4th month of our fiscal year, is 33% 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, Scholorships

The district





Financial Update

- The FY26 Audit will be presented at the November 16, 2026 Board Meeting.
- The unassigned General Fund balance is budgeted to be $4,573,890 at the end of the year with the completion of the FY26 audit; which is 13.21% of the budget.
- As a reminder, the District is projecting an unassigned deficit spend of $1,190,485 for the current FY2026-27 bringing down the Unassigned Fund Balance to 13.21%. Currently, previous projections are showing dipping under a 10% unassigned Fund Balance for FY2027-28.
- As noted on the pie charts on the previous slide, the district spends around 67% of it's annual expense budget in the classroom.
- Recreation of data continues as the district works on budget revisions as this data was all lost.

Questions?