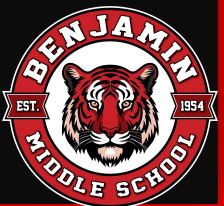




FY 27 Final Budget Hearing

Sept. 14, 2026



Fund Balance

For the Period Ending June 30, 2026

UNAUDITED

FUND	Fund Balance				Fund Balance	Month Over	Year to Date
	July 1, 2025	Revenues	Expenditures	Other Sources / (Uses)	June 30, 2026	Month	
Educational	\$6,406,719	\$12,888,886	\$12,548,593	\$0	\$6,747,012	\$3,333,865	\$340,293
Operations and Maintenance	\$1,339,228	\$1,244,302	\$1,255,160	\$0	\$1,328,370	\$375,640	(\$10,858)
Debt Service	\$970,083	\$1,112,829	\$1,588,531	\$0	\$494,381	\$493,094	(\$475,702)
Transportation	\$1,058,655	\$816,795	\$1,003,267	\$0	\$872,183	\$83,677	(\$186,472)
IMRF	\$678,235	\$22,197	\$155,525	\$0	\$544,907	(\$21,600)	(\$133,328)
SS	\$380,970	\$45,354	\$215,627	\$0	\$210,697	(\$15,799)	(\$170,273)
Capital Projects	\$6,303,876	\$154,601	\$6,517,157	\$203,264	\$144,584	(\$8,552)	(\$6,159,292)
Working Cash	\$323,171	\$37,349	\$0	\$0	\$360,520	\$24,052	\$37,349
Tort	\$162,779	\$134,254	\$148,906	\$0	\$148,127	\$73,071	(\$14,652)
TOTAL ALL FUNDS	\$17,623,716	\$16,456,567	\$23,432,766	\$203,264	\$10,850,781	\$4,337,448	(\$6,772,935)

\$16,659,831

PA 103-0394 Analysis - MONTH ENDING June 30, 2026

EDUCATION FUND

3-Year Average Expenditures	July 1 Ratio:	Current Ratio:	YTD Average Expenditures	Days Cash On Hand	Current Fund Balance	YTD Threshold
\$12,166,677	52.65%	55.18%	\$34,857	194	\$6,746,528	\$30,416,692
FY24	FY25	Fy26		180	\$6,274,296	Favorable/Unfavorable
\$11,416,715	\$12,534,722	\$12,548,593			\$472,232	\$23,703,013

O&M FUND

3-Year Average Expenditures	July 1 Ratio:	Current Ratio:	YTD Average Expenditures	Days Cash On Hand	Current Fund Balance	YTD Threshold
\$1,598,460	83.78%	83.10%	\$3,487	381	\$1,328,370	\$3,996,149
FY24	FY25	FY26		180	\$627,580	Favorable/Unfavorable
\$1,482,046	\$2,058,173	\$1,255,160			\$700,790	\$2,667,780

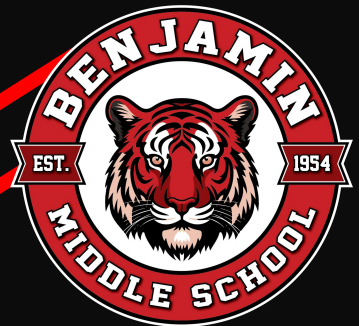
TRANSPORTATION FUND

3-Year Average Expenditures	July 1 Ratio:	Current Ratio:	YTD Average Expenditures	Days Cash On Hand	Current Fund Balance	YTD Threshold
\$886,974	119.36%	98.33%	\$2,787	313	\$872,183	\$2,217,435
FY24	FY25	Fy26		180	\$501,634	Favorable/Unfavorable
\$713,066	\$944,589	\$1,003,267			\$370,549	\$1,345,252

COMBINED

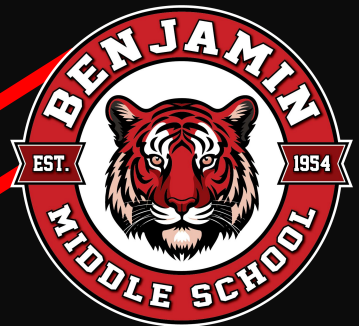
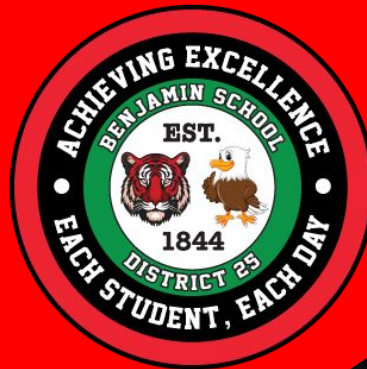
Avg. Expenditures	Daily Expenditures	Days Cash on Hand	Combined Fund Balance	Ratio	Days Above Policy	Cash Above Policy
\$14,652,110	\$41,131	218	\$8,947,081	61.06%	38	\$1,543,571

FY27 TENTATIVE BUDGET



TOTALS		Projected FY27	FY26	YOY	
Operating Funds	Est Opening Balance	\$9,423,573	\$9,127,774		
	REVENUE	\$15,879,503	\$14,934,303	\$775,200	
	EXPENDITURES	\$15,058,043	\$14,638,504	\$694,279	
	Transfers	-\$641,179			
	Net	\$180,281	\$346,130	\$148,145	
	Est Ending Balance	\$9,603,854	\$9,423,573	\$61,491	
	Daily expenditures	\$41,828		\$40,663	\$1,165
	Funds Needed	\$7,529,022		\$7,319,252	\$209,770
	Proj Days COH	230		231.75	-2
	COH Over 180	\$2,074,832.31		\$2,104,320.81	-\$29,488.50

2027 Final Budget



TOTALS		Final Budget	Projected FY27	FY26	YOY
Operating Funds	Est Opening Balance	\$9,423,573	\$9,423,573	\$9,127,774	
	REVENUE	\$15,904,087	\$15,879,503	\$14,934,303	\$775,200
	EXPENDITURES	\$15,160,878	\$15,058,043	\$14,638,504	\$694,279
	Transfers	-\$641,179	-\$641,179		
	Net	\$102,030	\$180,281	\$346,130	\$148,145
	Est Ending Balance	\$9,525,603	\$9,603,854	\$9,423,573	\$61,491
	Daily expenditures	\$42,114	\$41,828		\$40,663
	Funds Needed	\$7,580,439	\$7,529,022		\$7,319,252
	Proj Days COH	226	230		231.75
	COH Over 180	\$1,945,163.69	\$2,074,832.31		\$2,104,320.81

- FY27 Budget reflects the transition back from capital improvement spending to a more stabilized operational model
- Revenues will continue to be tied to yearly increases in CPI
- The net decrease in total fund balances are directly attributable to the Capital Funding Plan
- The District will finish with 46 days above the Board's 180 Day Cash On Hand Policy