

FY27- FY30 Fund Balance Estimates
Data as of 5.30.26

Starting Fund Balance - FY27 Estimate	5,917,395.4
Estimated Revenue	29,064,931.2
Estimated Expenditures	30,162,891.2
Transfers to Restricted Funds	-
Ending Fund Balance - FY27 Estimate	<u>4,819,435.4</u>
Unassigned General Fund Expenditures	30,162,891.2
Unassigned General Fund Expenditures/Day	82,638.1
Unassigned General Fund Balance - Ending	4,819,435.4
Estimated Days of Operation	58.3

	FY27 Adj.
Revenue Adj.	
Expense Adj.	
Transfer Adj.	-

Starting Fund Balance - FY27 Estimate	5,917,395.4
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Ending Fund Balance - FY27 Estimate	<u>4,819,435.4</u>
Unassigned General Fund Expenditures	30,162,891.2
Unassigned General Fund Expenditures/Day	82,638.1
Unassigned General Fund Balance - Ending	4,819,435.4
Estimated Days of Operation	58.3

FY27	
Rev over Exp	(1,097,960.0)
Transfers	-
Inc/(Dec) of FB	(1,097,960.0)

Starting Fund Balance - FY28 Estimate	4,819,435.4
Estimated Revenue	29,928,902.1
Estimated Expenditures	31,214,238.6
Transfers to Restricted Funds	-
Ending Fund Balance - FY28 Estimate	<u>3,534,098.9</u>
Unassigned General Fund Expenditures	31,214,238.6
Unassigned General Fund Expenditures/Day	85,518.5
Unassigned General Fund Balance - Ending	3,534,098.9
Estimated Days of Operation	41.3

	FY27 Adj.	FY28 Adj.
Revenue Adj.	-	
Expense Adj.	-	(100,000.0)
Transfer Adj.		-

Starting Fund Balance - FY28 Estimate	4,819,435.4
Estimated Revenue	29,928,902.1
Estimated Expenditures	31,114,238.6
Transfers to Restricted Funds	-
Ending Fund Balance - FY28 Estimate	<u>3,634,098.9</u>
Unassigned General Fund Expenditures	31,114,238.6
Unassigned General Fund Expenditures/Day	85,244.5
Unassigned General Fund Balance - Ending	3,634,098.9
Estimated Days of Operation	42.6

FY28	
Rev over Exp	(1,185,336.5)
Transfers	-
Inc/(Dec) of FB	(1,185,336.5)

Starting Fund Balance - FY29 Estimate	3,534,098.9
Estimated Revenue	30,681,116.3
Estimated Expenditures	32,318,951.1
Transfers to Restricted Funds	-
Ending Fund Balance - FY29 Estimate	<u>1,896,264.1</u>
Unassigned General Fund Expenditures	32,318,951.1
Unassigned General Fund Expenditures/Day	88,545.1
Unassigned General Fund Balance - Ending	1,896,264.1
Estimated Days of Operation	21.4

	FY27 Adj.	FY28 Adj.	FY29 Adj.
Revenue Adj.	-	-	
Expense Adj.	-	(100,000.0)	(100,000.0)
Transfer Adj.			-

Starting Fund Balance - FY29 Estimate	3,634,098.9
Estimated Revenue	30,681,116.3
Estimated Expenditures	32,118,951.1
Transfers to Restricted Funds	-
Ending Fund Balance - FY29 Estimate	<u>2,196,264.1</u>
Unassigned General Fund Expenditures	32,118,951.1
Unassigned General Fund Expenditures/Day	87,997.1
Unassigned General Fund Balance - Ending	2,196,264.1
Estimated Days of Operation	25.0

FY29	
Rev over Exp	(1,437,834.8)
Transfers	-
Inc/(Dec) of FB	(1,437,834.8)

Starting Fund Balance - FY30 Estimate	1,896,264.1
Estimated Revenue	31,294,921.5
Estimated Expenditures	32,375,360.0
Transfers to Restricted Funds	-
Ending Fund Balance - FY30 Estimate	<u>815,825.7</u>
Unassigned General Fund Expenditures	32,375,360.0
Unassigned General Fund Expenditures/Day	88,699.6
Unassigned General Fund Balance - Ending	815,825.7
Estimated Days of Operation	9.2

	FY27 Adj.	FY28 Adj.	FY29 Adj.	FY30 Adj.
Revenue Adj.	-	-	-	
Expense Adj.	-	(100,000.0)	(100,000.0)	(100,000.0)
Transfer Adj.				-

Starting Fund Balance - FY30 Estimate	2,196,264.1
Estimated Revenue	31,294,921.5
Estimated Expenditures	32,075,360.0
Transfers to Restricted Funds	-
Ending Fund Balance - FY30 Estimate	<u>1,415,825.7</u>
Unassigned General Fund Expenditures	32,075,360.0
Unassigned General Fund Expenditures/Day	87,877.7
Unassigned General Fund Balance - Ending	1,415,825.7
Estimated Days of Operation	16.1

FY30	
Rev over Exp	(780,438.5)
Transfers	-
Inc/(Dec) of FB	(780,438.5)

Adjustments:

FY28 - \$100,000 in Budget Adjustments

FY29 - \$100,000 in Budget Adjustments

FY30 - \$100,000 in Budget Adjustments

FY28 (2027-2028) Estimates

Revenue	FY27 Estimated Revenue (General Fund, Unassigned)	29,064,931
	FY28 Estimated Changes to Revenue (General Fund, Unassigned)	
	Basic Aid Adjustment Adjustment (2.0% Basic Formula or \$154 x 2,272 APU)	349,888
	Less Aid for 8 Students	(80,000)
	Unemployment Aid Potentially Runs Out	(76,000)
	Student Support Personnel Aid (Increase from \$30.05/APU to \$34.32/APU)	9,701
	SPED Aid (50% Cross Subsidy started in FY27)	660,381
	FY28 Estimated Revenue (General Fund, Unassigned)	29,928,902

Expenses	FY27 Estimated Expenses (General Fund, Unassigned)	30,162,891
	FY28 Estimated Changes to Expenses (General Fund, Unassigned)	
	Staff Salary/Fringe Expense Increases, Decreases, Shifts	891,678
	Consulting Fees/Contracted Services	16,255
	MVED Expense Estimates (4% Increase)	20,287
	Electricity, Water, Sewer, Garbage, Fuels (3% Increase)	18,971
	Shift in Employee Time - Bond/Construction Funds Depleted	
	Property Insurance	15,384
	Transportation Costs (3.85% Increase)	66,576
	Interfund Transfer	22,197
	FY28 Estimated Expenses (General Fund, Unassigned)	31,214,239

FY28 Beginning General Fund, Unassigned Balance	4,819,435
FY28 Estimated Revenue	29,928,902
FY28 Estimated Expenses	31,214,239
FY28 Estimated Transfers	-
FY28 Ending General Fund, Unassigned Balance	3,534,099
Unassigned General Fund Expenditures	31,214,238.6
Unassigned General Fund Expenses/Day	85,518.5
Unassigned General Fund Balance	3,534,098.9
30 Day Expenditure Target	2,565,553.9
Estimated Days of Operation	41.3

FY29 (2028-2029) Estimates

Revenue	FY28 Estimated Revenue (General Fund, Unassigned)	29,928,902
	FY29 Estimated Changes to Revenue (General Fund, Unassigned)	
	Basic Aid Adjustment Adjustment (2% Basic Formula or \$157 x 2,295 APU)	360,315
	Plus Aid for 17 Students	170,000
	SPED Aid (50% Cross Subsidy started in FY27)	221,899
	FY29 Estimated Revenue (General Fund, Unassigned)	30,681,116

Expenses	FY28 Estimated Expenses (General Fund, Unassigned)	31,214,239
	FY29 Estimated Changes to Expenses (General Fund, Unassigned)	
	Staff Salary/Fringe Expense Increases, Decreases, Shifts	938,843
	Consulting Fees/Contracted Services/Miscellaneous	16,742
	MVED Expense Estimates (4% increase)	21,098
	Electricity, Water, Sewer, Garbage, Fuels (3% increase)	19,540
	Property Insurance	16,153
	Transportation Costs (3.85% increase)	69,140
	Interfund Transfer	23,196
	FY29 Estimated Expenses (General Fund, Unassigned)	32,318,951

FY29 Beginning General Fund, Unassigned Balance	3,534,099
FY29 Estimated Revenue	30,681,116
FY29 Estimated Expenses	32,318,951
FY29 Estimated Transfers	-
FY29 Ending General Fund, Unassigned Balance	1,896,264
Unassigned General Fund Expenditures	32,318,951.1
Unassigned General Fund Expenses/Day	88,545.1
Unassigned General Fund Balance	1,896,264.1
30 Day Expenditure Target	2,656,352.1
Estimated Days of Operation	21.4

FY29 (2028-2029) Estimates

Revenue	FY29 Estimated Revenue (General Fund, Unassigned)	30,681,116
	FY30 Estimated Changes to Revenue (General Fund, Unassigned)	
	Basic Aid Adjustment Adjustment (2% Basic Formula or \$160 x 2,298 APU)	360,786
	Plus Aid for 2 Students	20,000
	SPED Aid (50% Cross Subsidy started in FY27)	233,019
	FY30 Estimated Revenue (General Fund, Unassigned)	31,294,921

Expenses	FY29 Estimated Expenses (General Fund, Unassigned)	31,214,239
	FY30 Estimated Changes to Expenses (General Fund, Unassigned)	
	Staff Salary/Fringe Expense Increases, Decreases, Shifts	988,807
	Consulting Fees/Contracted Services/Miscellaneous	17,245
	MVED Expense Estimates (4% increase)	21,942
	Electricity, Water, Sewer, Garbage, Fuels (3% increase)	20,127
	Property Insurance	16,961
	Transportation Costs (3.85% increase)	71,801
	Interfund Transfer	24,239
	FY30 Estimated Expenses (General Fund, Unassigned)	32,375,360

FY30 Beginning General Fund, Unassigned Balance	1,896,264
FY30 Estimated Revenue	31,294,921
FY30 Estimated Expenses	32,375,360
FY30 Estimated Transfers	-
FY30 Ending General Fund, Unassigned Balance	815,826
Unassigned General Fund Expenditures	32,375,360.0
Unassigned General Fund Expenses/Day	88,699.6
Unassigned General Fund Balance	815,825.7
30 Day Expenditure Target	2,660,988.5
Estimated Days of Operation	9.2