

**FY26- FY29 Fund Balance Estimates**  
**\$100,000 Adjustments for FY27-FY29, Assigning \$500,000 in FY26**  
**Data as of 3.24.26**

Starting Fund Balance - FY26 Actual	6,520,684.4
Estimated Revenue	28,270,855.9
Estimated Expenditures	28,574,145.0
Transfers to Restricted Funds	(300,000.0)
Ending Fund Balance - FY26 Estimate	5,917,395.4
Unassigned General Fund Expenditures	28,574,145.0
Unassigned General Fund Expenditures/Day	78,285.3
Unassigned General Fund Balance - Ending	5,917,395.4
Estimated Days of Operation	75.6

FY26 Adj.	
Revenue Adj.	
Expense Adj.	
Transfer Adj.	

FY26	
Rev over Exp	(303,289.0)
Transfers	(300,000.0)
Inc/(Dec) of FB	(603,289.0)

Starting Fund Balance - FY27 Estimate	5,917,395.4
Estimated Revenue	28,843,813.2
Estimated Expenditures	29,551,402.6
Transfers to Restricted Funds	-
Ending Fund Balance - FY27 Estimate	5,209,805.9
Unassigned General Fund Expenditures	29,551,402.6
Unassigned General Fund Expenditures/Day	80,962.7
Unassigned General Fund Balance - Ending	5,209,805.9
Estimated Days of Operation	64.3

FY26 Adj.	
FY27 Adj.	
Revenue Adj.	
Expense Adj.	(100,000.0)
Transfer Adj.	

FY27	
Rev over Exp	(607,589.5)
Transfers	-
Inc/(Dec) of FB	(607,589.5)

Starting Fund Balance - FY28 Estimate	5,209,805.9
Estimated Revenue	29,023,222.0
Estimated Expenditures	30,632,278.6
Transfers to Restricted Funds	-
Ending Fund Balance - FY28 Estimate	3,600,749.3
Unassigned General Fund Expenditures	30,632,278.6
Unassigned General Fund Expenditures/Day	83,924.1
Unassigned General Fund Balance - Ending	3,600,749.3
Estimated Days of Operation	42.9

FY26 Adj.	
FY27 Adj.	
FY28 Adj.	
Revenue Adj.	
Expense Adj.	(100,000.0)
Transfer Adj.	

FY28	
Rev over Exp	(1,409,056.6)
Transfers	-
Inc/(Dec) of FB	(1,409,056.6)

Starting Fund Balance - FY29 Estimate	3,600,749.3
Estimated Revenue	29,555,370.4
Estimated Expenditures	31,728,684.6
Transfers to Restricted Funds	-
Ending Fund Balance - FY29 Estimate	1,427,435.1
Unassigned General Fund Expenditures	31,728,684.6
Unassigned General Fund Expenditures/Day	86,927.9
Unassigned General Fund Balance - Ending	1,427,435.1
Estimated Days of Operation	16.4

FY26 Adj.	
FY27 Adj.	
FY28 Adj.	
FY29 Adj.	
Revenue Adj.	
Expense Adj.	(100,000.0)
Transfer Adj.	(100,000.0)

FY29	
Rev over Exp	(1,873,314.2)
Transfers	-
Inc/(Dec) of FB	(1,873,314.2)

**Adjustments:**

- FY27 - \$100,000 in Budget Adjustments
- FY28 - \$100,000 in Budget Adjustments
- FY29 - \$100,000 in Budget Adjustments

\*\*\*\$300,000 Annual Adjustment for Fund 04 Built into Rev/Exp\*\*\*

## FY27 (2026-2027) Estimates

	FY26 Estimated Revenue (General Fund, Unassigned)	28,270,856
Revenue	FY27 Estimated Changes to Revenue (General Fund, Unassigned)	
	Basic Aid Adjustment Adjustment (2.69% Basic Formula or \$202 x 2,256 APU)	455,712
	Less Aid for 26 Students	(260,000)
	Compensatory (without Hold Harmless)	(148,616)
	SPED Aid (50% Cross Subsidy in FY27)	562,261
	EL Cross Subsidy (25% Cross Subsidy starts in FY27)	19,734
	Levy Increases (or Decreases) Related to Unassigned General Fund	(56,134)
	FY27 Estimated Revenue (General Fund, Unassigned)	28,843,813

	FY26 Estimated Expenses (General Fund, Unassigned)	28,574,145
Expenses	FY27 Estimated Changes to Expenses (General Fund, Unassigned)	
	Staff Salary/Fringe Expense Increases, Decreases, Shifts	842,600
	Consulting Fees/Contracted Services	4,484
	MVED Expense Estimates (4% Increase)	22,282
	Electricity, Water, Sewer, Garbage, Fuels (3% Increase)	18,601
	Property Insurance	14,627
	Transportation Costs (3% Increase)	51,293
	Interfund Transfer	23,371
	FY27 Estimated Expenses (General Fund, Unassigned)	29,551,403

FY27 Beginning General Fund, Unassigned Balance	5,917,395
FY27 Estimated Revenue	28,843,813
FY27 Estimated Expenses	29,551,403
FY27 Estimated Transfers	-
FY27 Ending General Fund, Unassigned Balance	5,209,806
<b>Unassigned General Fund Expenditures</b>	29,551,402.6
<b>Unassigned General Fund Expenses/Day</b>	80,962.7
<b>Unassigned General Fund Balance</b>	5,209,805.9
<b>30 Day Expenditure Target</b>	2,428,882.4
<b>Estimated Days of Operation</b>	64.3

## FY28 (2027-2028) Estimates

Revenue	FY27 Estimated Revenue (General Fund, Unassigned)	28,843,813
	FY28 Estimated Changes to Revenue (General Fund, Unassigned)	
	Basic Aid Adjustment Adjustment (2.0% Basic Formula or \$154 x 2,227 APU)	342,958
	Less Aid for 29 Students	(290,000)
	Unemployment Aid Potentially Runs Out	(76,000)
	Student Support Personnel Aid (Increase from \$30.05/APU to \$34.32/APU)	9,509
	SPED Aid (50% Cross Subsidy started in FY27)	192,942
	FY28 Estimated Revenue (General Fund, Unassigned)	29,023,222

Expenses	FY27 Estimated Expenses (General Fund, Unassigned)	29,551,403
	FY28 Estimated Changes to Expenses (General Fund, Unassigned)	
	Staff Salary/Fringe Expense Increases, Decreases, Shifts	887,818
	Consulting Fees/Contracted Services	4,619
	MVED Expense Estimates (4% Increase)	23,173
	Electricity, Water, Sewer, Garbage, Fuels (3% Increase)	19,159
	Shift in Employee Time - Bond/Construction Funds Depleted	38,526
	Property Insurance	15,359
	Transportation Costs (3.85% Increase)	67,800
	Interfund Transfer	24,422
	FY28 Estimated Expenses (General Fund, Unassigned)	30,632,279

FY28 Beginning General Fund, Unassigned Balance	5,209,806
FY28 Estimated Revenue	29,023,222
FY28 Estimated Expenses	30,632,279
FY28 Estimated Transfers	-
FY28 Ending General Fund, Unassigned Balance	3,600,749
<b>Unassigned General Fund Expenditures</b>	30,632,278.6
<b>Unassigned General Fund Expenses/Day</b>	83,924.1
<b>Unassigned General Fund Balance</b>	3,600,749.3
<b>30 Day Expenditure Target</b>	2,517,721.5
<b>Estimated Days of Operation</b>	42.9

## FY29 (2028-2029) Estimates

Revenue	FY28 Estimated Revenue (General Fund, Unassigned)	29,023,222
	FY29 Estimated Changes to Revenue (General Fund, Unassigned)	
	Basic Aid Adjustment Adjustment (2% Basic Formula or \$157 x 2,226 APU)	349,482
	Less Aid for 2 Students	(20,000)
	SPED Aid (50% Cross Subsidy started in FY27)	202,666
	FY29 Estimated Revenue (General Fund, Unassigned)	29,555,370

Expenses	FY28 Estimated Expenses (General Fund, Unassigned)	30,632,279
	FY29 Estimated Changes to Expenses (General Fund, Unassigned)	
	Staff Salary/Fringe Expense Increases, Decreases, Shifts	935,757
	Consulting Fees/Contracted Services/Miscellaneous	4,757
	MVED Expense Estimates (4% increase)	24,100
	Electricity, Water, Sewer, Garbage, Fuels (3% increase)	19,734
	Property Insurance	16,126
	Transportation Costs (3.85% increase)	70,411
	Interfund Transfer	25,521
	FY29 Estimated Expenses (General Fund, Unassigned)	31,728,685

FY29 Beginning General Fund, Unassigned Balance	3,600,749
FY29 Estimated Revenue	29,555,370
FY29 Estimated Expenses	31,728,685
FY29 Estimated Transfers	-
FY29 Ending General Fund, Unassigned Balance	1,427,435
<b>Unassigned General Fund Expenditures</b>	31,728,684.6
<b>Unassigned General Fund Expenses/Day</b>	86,927.9
<b>Unassigned General Fund Balance</b>	1,427,435.1
<b>30 Day Expenditure Target</b>	2,607,837.1
<b>Estimated Days of Operation</b>	16.4