

MANKATO PUBLIC SCHOOL DISTRICT

5 Year Forecast with no Levy FY 29

	2026	2027	2028	2029	2030	2031
REVENUES						
Property Tax Items (001-020)	20,288,968	22,045,870	22,333,562	16,340,216	16,379,269	16,429,605
Other Local	3,905,747	4,305,747	4,305,747	4,305,747	4,305,747	4,305,747
State	101,629,201	102,832,757	104,061,222	105,772,222	107,976,064	110,300,960
Federal	4,175,747	4,175,747	4,175,747	4,175,747	4,175,747	4,175,747
Other Revenue	0	0	0	0	0	0
TOTAL REVENUES	\$129,999,663	\$133,360,121	\$134,876,278	\$130,593,932	\$132,836,827	\$135,212,059
% Revenue Change	-1.02%	2.58%	1.14%	-3.18%	1.72%	1.79%
EXPENDITURES						
Salaries & Wages	74,842,106	77,647,447	80,558,419	83,579,169	86,713,945	89,967,167
Benefits	29,946,275	31,431,364	32,807,356	34,245,537	35,748,787	37,320,123
All Other	25,716,716	27,359,085	27,980,885	28,621,339	29,281,007	29,960,465
TOTAL EXPENDITURES	\$130,505,097	\$136,437,896	\$141,346,660	\$146,446,045	\$151,743,740	\$157,247,755
% Expenditure Change	3.40%	4.55%	3.60%	3.61%	3.62%	3.63%
Spending Variance	(\$505,434)	(\$3,077,775)	(\$6,470,382)	(\$15,852,113)	(\$18,906,913)	(\$22,035,697)

	2026	2027	2028	2029	2030	2031
E.O.Y. APU's	8,585.60	8,541.00	8,442.20	8,439.80	8,466.80	8,501.60

	2026	2027	2028	2029	2030	2031
BEGINNING FUND BALANCE	\$25,709,438	\$26,104,009	\$23,026,229	\$16,555,847	\$703,734	(\$18,203,180)
Spending Variance	(505,434)	(3,077,775)	(6,470,382)	(15,852,113)	(18,906,913)	(22,035,697)
Non Spendable	165,730	165,730	165,730	165,730	165,730	165,730
Committed	0	0	0	0	0	0
Assigned	690,005	690,000	690,000	690,000	690,000	690,000
Restricted	6,933,607	7,260,749	7,572,297	7,326,412	6,898,440	6,782,781
Change in Restricted	(411,939)	327,142	311,548	(245,885)	(427,972)	(115,659)
Unassigned Fund Balance	18,314,668	14,909,750	8,127,820	(7,478,408)	(25,957,349)	(47,877,387)
Unassigned FB/APU	2,133.18	1,745.67	962.76	-886.09	-3,065.78	-5,631.57
S.O.D. Reserve Amount	-3,262,627.43	-3,410,947.39	-3,533,666.51	-3,661,151.12	-3,793,593.50	-3,931,193.88
Unassigned Fund Balance %	14.03%	10.93%	5.75%	-5.11%	-17.11%	-30.45%
-2.5% or less is S.O.D.	OK	OK	OK	S.O.D.	S.O.D.	S.O.D.
Goal Reserve Amount	\$10,440,408	\$10,915,032	\$11,307,733	\$11,715,684	\$12,139,499	\$12,579,820
Goal Achieved	YES	YES	NO	NO	NO	NO
Plan Change Needed	\$0	\$0	-\$3,179,913	-\$19,194,091	-\$38,096,848	-\$60,457,208

Resulting Assumptions in the Plan	2026	2027	2028	2029	2030	2031
Enrollment Change (EC-12)						
Change in APU's		(45)	(99)	(2)	27	35
Basic State Funding / P.U. % Change		2.69%	2.00%	2.00%	2.00%	2.00%
Total Revenues % Change	-1.02%	2.58%	1.14%	-3.18%	1.72%	1.79%
Total Expenditures % Change	3.40%	4.55%	3.60%	3.61%	3.62%	3.63%