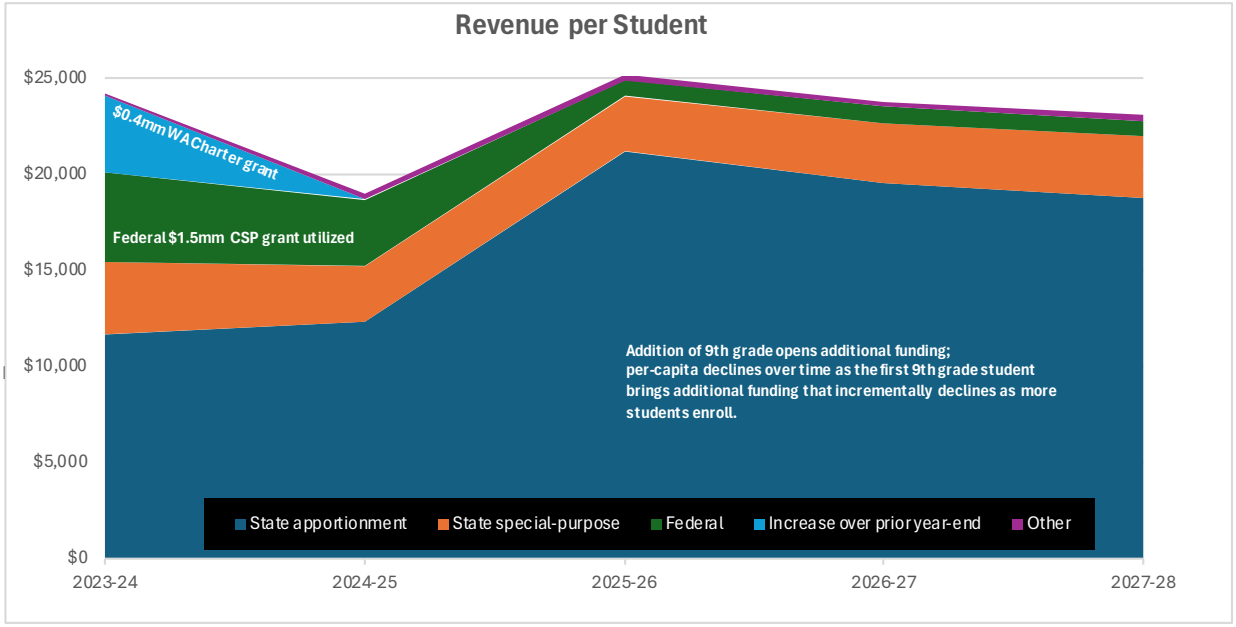
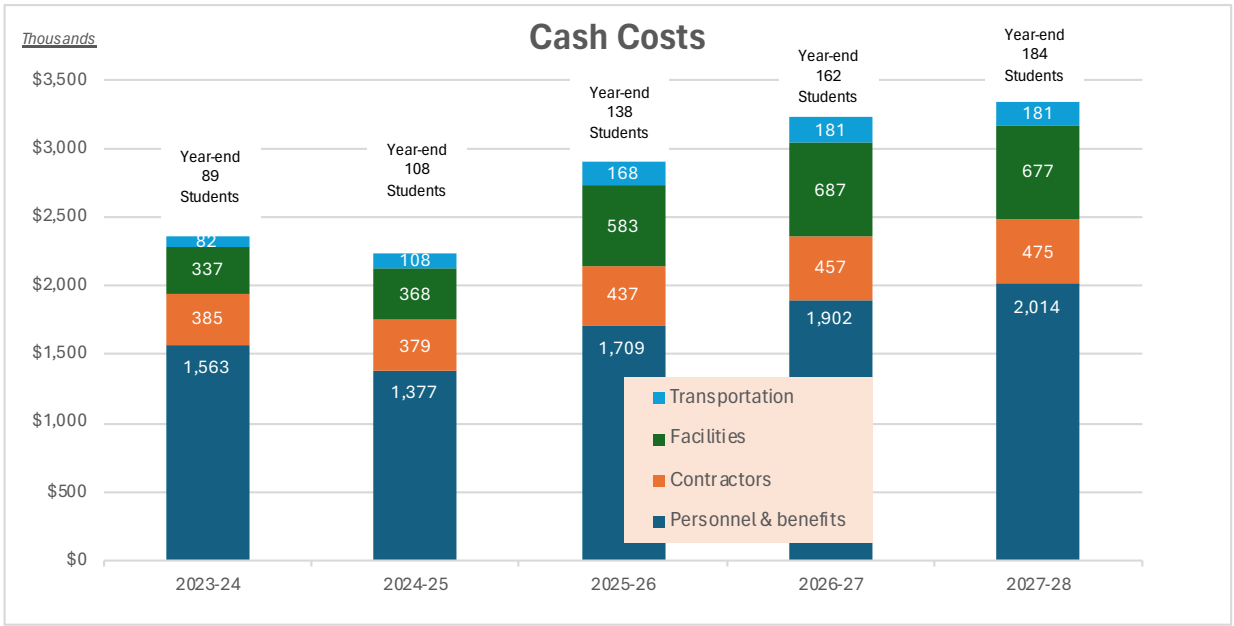
*macphee 04/15/24*

*Based on JGP model PCM 23-24 Budget Workbook 20240411 (New Model 108)*

# Five Year Forecast: 2023-24 - 2027-28

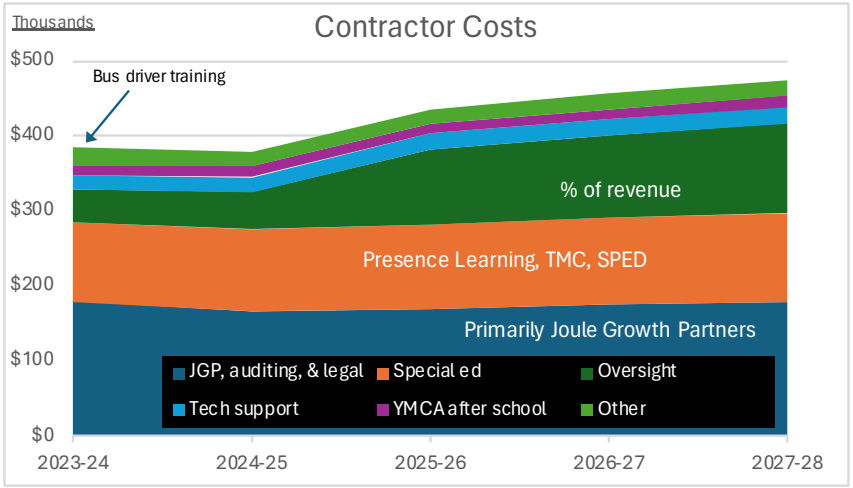


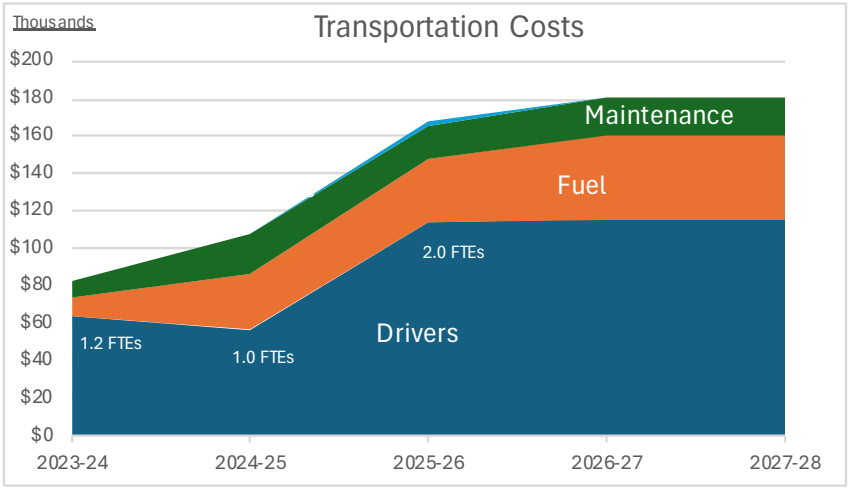



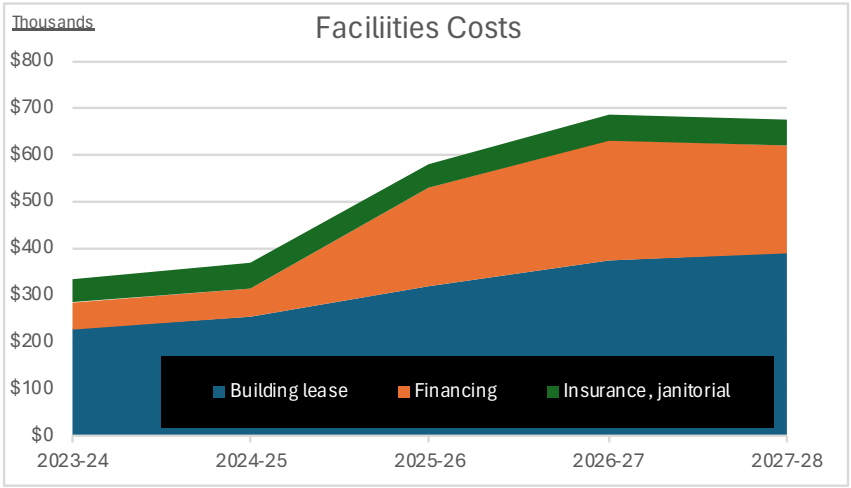
*macphee 04/15/24*

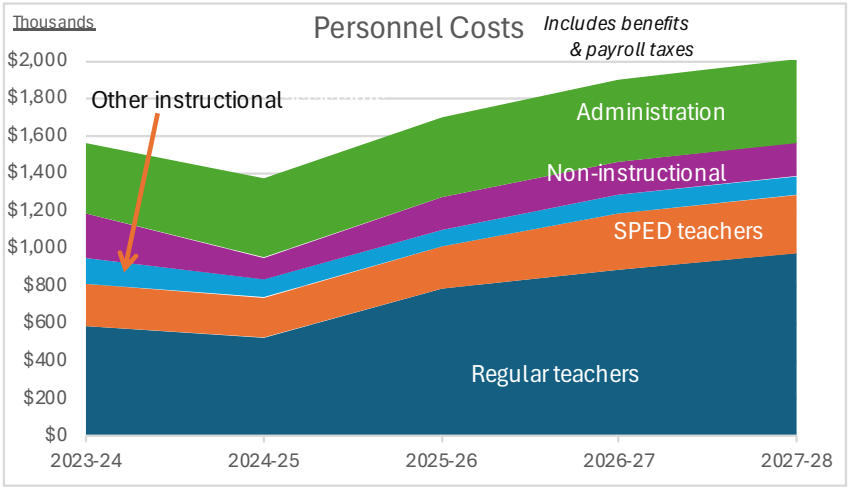
*Based on JGP model PCM 23-24 Budget Workbook 20240411 (New Model 108)*

# Five Year Forecast: 2023-24 - 2027-28



*macphee 04/15/24*

*Based on JGP model PCM 23-24 Budget Workbook 20240411 (New Model 108)*

# Five Year Forecast: 2023-24 - 2027-28

| | 2023-24 | 2024-25 | 2025-26 | 2026-27 | 2027-28 |
|---|---|---|---|---|---|
| **Cash balance at year-end** | $ 98,000 | $ (236,000) | $ 35,000 | $ 406,000 | $ 988,000 |
| Days' cash on hand at year-end | **14** | **(36)** | **4** | **43** | **99** |
| Cash required for 60 days' on hand | 429,000 | 400,000 | 527,000 | 572,000 | 601,000 |
| **Cash shortfall vs covenant** | (331,000) | (636,000) | (492,000) | (166,000) | **0** |
| | | | | | |
| **Enrollment** | | | | | |
| Average | 104 | 108 | 138 | 162 | 184 |
| **At year-end** | **89** | **108** | **138** | **162** | **184** |
| *Of which is K-6* | *83* | *94* | *122* | *147* | *172* |
| *7-9* | *6* | *14* | *16* | *15* | *12* |
| Increase over prior year-end | | 21% | 28% | 17% | 14% |
| | | | | | |
| **Personnel FTEs*** | **20.5** | **16.5** | **21.0** | **23.0** | **24.0** |
| *Of whom are teachers & assistants* | *8.7* | *6.5* | *9.0* | *10.0* | *11.0* |
| *SPED, nurse, PE, social worker* | *5.4* | *4.0* | *5.0* | *6.0* | *6.0* |
| *Administrators* | *3.7* | *4.0* | *4.0* | *4.0* | *4.0* |
| *Food service, bus drivers* | *2.8* | *2.0* | *3.0* | *3.0* | *3.0* |
| *Adults per student* | | | | | |
| | | | | | |
| **Per student** (average) | | | | | |
| **Revenue** | **24,229** | **19,032** | **25,179** | **23,777** | **23,039** |
| *Of which is state general purpose* | *11,669* | *12,276* | *21,174* | *19,514* | *18,767* |
| *State special purpose* | *3,734* | *2,956* | *2,863* | *3,144* | *3,166* |
| *Federal* | *4,684* | *3,471* | *863* | *865* | *872* |
| *Other* | *4,142* | *330* | *279* | *253* | *234* |
| | | | | | |
| **Cash expenses** | **24,490** | **22,507** | **23,213** | **21,488** | **19,875** |
| *Of which are for personnel* | *15,015* | *12,752* | *12,382* | *11,737* | *10,942* |
| *Contractors* | *3,685* | *3,513* | *3,170* | *2,815* | *2,583* |
| *Operations* | *2,551* | *2,278* | *2,696* | *1,996* | *1,994* |
| *Facilities* | *3,240* | *3,409* | *4,224* | *4,242* | *3,680* |
| *Contingency* | *0* | *556* | *741* | *699* | *677* |
| | | | | | |
| **Net cash inflows (outflows)** | | | | | |
| Net income (loss) before depreciation | $ (27,000) | $ (375,000) | $ 271,000 | $ 371,000 | $ 582,000 |
| Fiscal year timing differences | (544,000) | 0 | 0 | 0 | 0 |
| Net loan receipts (payments) | 239,000 | 0 | 0 | 0 | 0 |
| Rent deferral (repayment) | 64,000 | 41,000 | 0 | 0 | 0 |
| | | | | | |
| **Total cash inflow (outflow)** | **($268,000)** | **($334,000)** | **$271,000** | **$371,000** | **$582,000** |