



MEMO

TO: WSD Board of Education
FROM: Elizabeth Channel, Interim Assistant Superintendent of Operations
DATE: February 23, 2026
RE: Five Year Fiscal Forecast

The Board will be presented with a five-year fiscal forecast model for the District. The model is created using a forecasting tool called the Frontline budget project tool. During the past several months, administration has entered historical fiscal, staffing, and enrollment data as well as future assumptions, previously presented to the Board, that together make up the fiscal forecast model. The projection model will continue to be applied during the next few months to aid in constructing the 2026-2027 budget reconciliation plan and ultimately the 2026-27 budget.

It is critical to understand that the projections are the result of many variables that the projections are the result of many variables that independently change periodically. As significant changes to the projections occur, administration will bring them to the attention of the Committee.

Attached to this memo you will find several of the more significant revenue and expense reports including historical as well as projected data. There are also reports reviewing key assumptions that were initially presented to the Board in January 2026. It is important to note that the model becomes less accurate with each subsequent year.



MEMO

TO: WSD Board of Education
 FROM: Elizabeth Channel, Interim Assistant Superintendent of Operations
 DATE: January 26, 2026
 RE: Financial Projection Model Assumptions

Shared in this document are many of the key variables that contribute to the Frontline multi-year projection model. This is done in an effort to create a baseline using information representative of the current state, to which adjustments are subsequently made. The Frontline model primarily uses budget amounts from the 2025-2026 WSD budget with percentages cast forward and adjustments made to create this baseline model. The supporting documents summarize these assumptions.

Updated for 2.23.2026

Salary Assumptions

Projected % Salary Increases		FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
<input checked="" type="checkbox"/>	Teachers	2.63%	2.63%	2.63%	2.63%	2.63%
<input checked="" type="checkbox"/>	Teachers - Non-Salary Sched. (e.g. Appx. B)	2.63%	2.63%	2.63%	2.63%	2.63%
<input checked="" type="checkbox"/>	Administrators	2.63%	2.63%	2.63%	2.63%	2.63%
<input checked="" type="checkbox"/>	Clerical	2.63%	2.63%	2.63%	2.63%	2.63%
<input checked="" type="checkbox"/>	Custodial	2.63%	2.63%	2.63%	2.63%	2.63%
<input checked="" type="checkbox"/>	Municipal	2.63%	2.63%	2.63%	2.63%	2.63%
<input checked="" type="checkbox"/>	Food Service	2.63%	2.63%	2.63%	2.63%	2.63%

Teachers:		FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
<input checked="" type="checkbox"/>	Retirement FTE's per Year	11.0	20.0	20.0	20.0	20.0
<input checked="" type="checkbox"/>	Retiree Salary or Salary Schedule Placement	\$78,279	\$80,071	\$81,882	\$83,711	\$85,558
<input checked="" type="checkbox"/>	Attrition FTE's per Year	45.0	45.0	45.0	45.0	45.0
<input checked="" type="checkbox"/>	Attrition Salary or Salary Schedule Placement	\$55,068	\$56,517	\$57,977	\$59,448	\$60,932
<input checked="" type="checkbox"/>	New Hire Salary or Salary Schedule Placement	\$52,069	\$53,494	\$54,930	\$56,377	\$57,836

Benefit Assumptions

Percent of Payroll Benefits		FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
<input checked="" type="checkbox"/>	FICA/Medicare	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
<input checked="" type="checkbox"/>	WRS - Board	7.10%	7.20%	7.20%	7.20%	7.20%	7.20%
<input checked="" type="checkbox"/>	Life Ins. Obj 230	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
<input checked="" type="checkbox"/>	Disability Ins. Obj 251	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%

	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
<input checked="" type="checkbox"/> Health Ins. - Percent Increase	10.00%	8.00%	6.00%	4.00%	4.00%
<input checked="" type="checkbox"/> Dental Ins. - Percent Increase	2.00%	2.00%	2.00%	2.00%	2.00%

Non-Salary & Benefit Expenditure Assumptions

General Fund 10 Assumptions (% change)		FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
<input checked="" type="checkbox"/>	300 Purchased Services	0.00%	0.00%	0.00%	0.00%	0.00%
	400 Non-Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	500 Capital Objects	0.00%	0.00%	0.00%	0.00%	0.00%
	600 Debt Service	0.00%	0.00%	0.00%	0.00%	0.00%
	900 Other Expenditures	0.00%	0.00%	0.00%	0.00%	0.00%

Utilities Assumptions (Function 2530) (% change)		FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
<input checked="" type="checkbox"/>	331 Gas for Heat	1.00%	1.00%	1.00%	1.00%	1.00%
	336 Electricity Other Than Heat	1.00%	1.00%	1.00%	1.00%	1.00%
	337 Water	1.00%	1.00%	1.00%	1.00%	1.00%
	338 Sewerage	1.00%	1.00%	1.00%	1.00%	1.00%
	339 Other Utilities	1.00%	1.00%	1.00%	1.00%	1.00%

Transportation Assumptions (Function 2560) (% change)

- 341 Contracted Pupil Transportation
- 348 Vehicle Fuel

FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
4.00%	4.00%	4.00%	4.00%	4.00%
2.50%	2.50%	2.50%	2.50%	2.50%

District Insurance (% change)

- 711 District Liability
- 712 District Property
- 713 Workers Compensation
- 730 Unemployment Compensation
- 790 Insurance & Judgements

FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
2.00%	2.00%	2.00%	2.00%	2.00%
10.00%	5.00%	5.00%	5.00%	5.00%
5.00%	2.00%	2.00%	2.00%	2.00%
0.00%	0.00%	0.00%	0.00%	0.00%

Fund 27 Assumptions (% change)

- 300 Purchased Services
- 400 Non-Capital Objects
- 500 Capital Objects
- 600 Debt Service
- 900 Other Expenditures

FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%

Fund 50 Assumptions (% change)

- 300 Purchased Services
- 400 Non-Capital Objects
- 500 Capital Objects
- 600 Debt Service
- 900 Other Expenditures

FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
0.00%	0.00%	0.00%	0.00%	0.00%
2.00%	2.00%	2.00%	2.00%	2.00%
0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%

Fund 80 Assumptions (% change)

- 300 Purchased Services
- 400 Non-Capital Objects
- 500 Capital Objects
- 600 Debt Service
- 900 Other Expenditures

FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%
0.00%	0.00%	0.00%	0.00%	0.00%

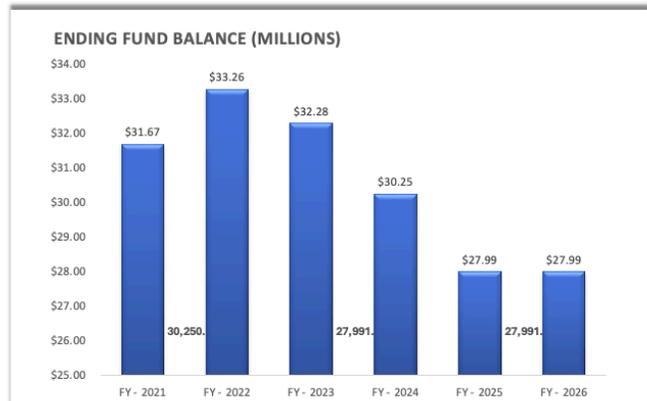
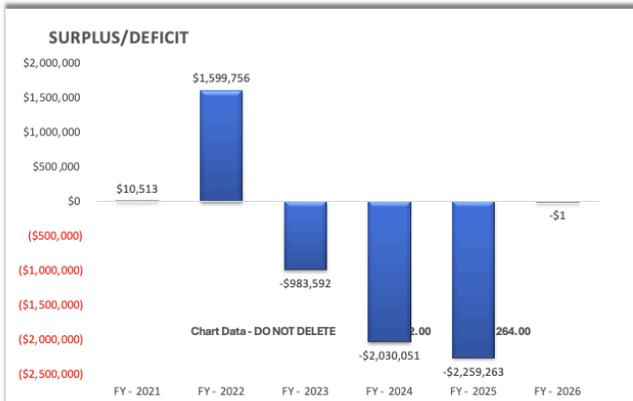
Manual Adjustments - Ongoing

Fund	Object	Function	Description	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
10			Open Enrollment Tuition (net expense increase)	2.00%	2.00%	2.00%	2.00%	2.00%
10			Wisc Parental Choice Program Vouchers	5%	5%	5%	5%	5%

Fund 10 - General Fund - History Summary

School District | Base Budget with Assumptions NT 10% Ins.

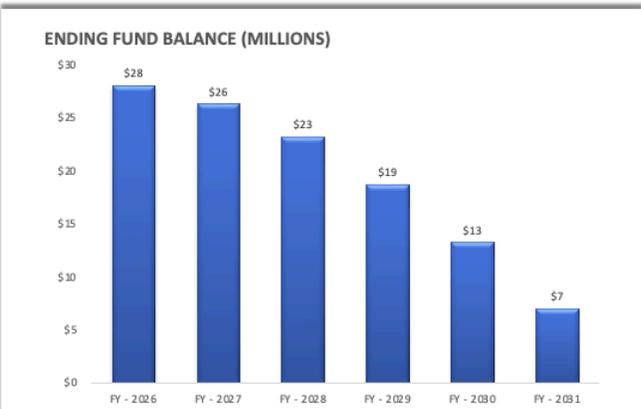
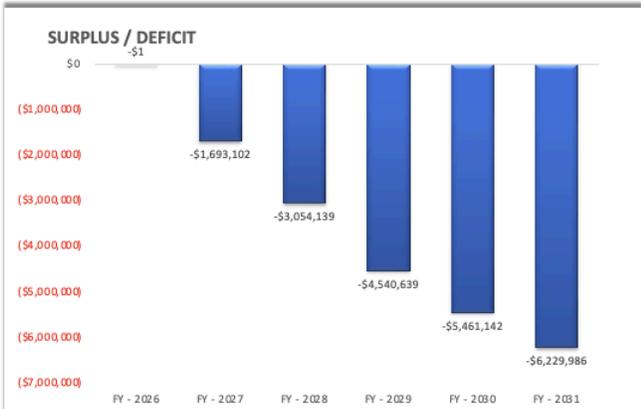
	ACTUAL REVENUES & EXPENDITURES						BUDGET				
	FY-2021	FY-2022	% A	FY-2023	% A	FY-2024	% A	FY-2025	% A	FY-2026	% A
REVENUE											
Local Sources	\$31,322,906	\$34,134,762	8.98%	\$29,185,515	-14.50%	\$25,515,111	-12.58%	\$20,051,684	-21.41%	\$23,970,150	19.54%
State Sources	\$68,760,858	\$69,466,626	1.03%	\$73,560,135	5.89%	\$79,756,593	8.42%	\$88,928,963	11.50%	\$86,327,878	-2.92%
Federal Sources	\$3,535,631	\$6,646,488	87.99%	\$8,640,979	30.01%	\$7,857,601	-9.07%	\$5,147,298	-34.49%	\$4,321,193	-16.05%
Other	\$2,899,436	\$4,787,482	65.12%	\$3,455,758	-27.82%	\$3,070,766	-11.14%	\$2,994,860	-2.47%	\$2,958,714	-1.21%
TOTAL REVENUE	\$106,518,831	\$115,035,357	8.00%	\$114,842,387	-0.17%	\$116,200,071	1.18%	\$117,122,804	0.79%	\$117,577,935	0.39%
EXPENDITURES											
Salary and Benefits	\$71,020,803	\$74,057,035	4.28%	\$77,841,213	5.11%	\$79,330,184	1.91%	\$78,556,312	-0.98%	\$79,992,130	1.83%
Other Objects	\$35,487,515	\$39,378,566	10.96%	\$37,984,765	-3.54%	\$38,899,938	2.41%	\$40,825,756	4.95%	\$37,585,805	-7.94%
TOTAL EXPENDITURES	\$106,508,318	\$113,435,601	6.50%	\$115,825,978	2.11%	\$118,230,122	2.08%	\$119,382,067	0.97%	\$117,577,936	-1.51%
SURPLUS / DEFICIT	\$10,513	\$1,599,756		(\$983,592)		(\$2,030,051)		(\$2,259,263)		(\$1)	
BEGINNING FUND BALANCE	\$31,661,959	\$31,672,472		\$33,263,864		\$32,280,189		\$30,250,139		\$27,990,876	
ENDING FUND BALANCE	\$31,672,472	\$33,263,864		\$32,280,189		\$30,250,139		\$27,990,876		\$27,990,876	
FUND BALANCE AS % OF EXPENDITURES	29.74%	29.32%		27.87%		25.59%		23.45%		23.81%	



Fund 10 - General Fund - Projection Summary

School District | Base Budget with Assumptions NT 10% Ins.

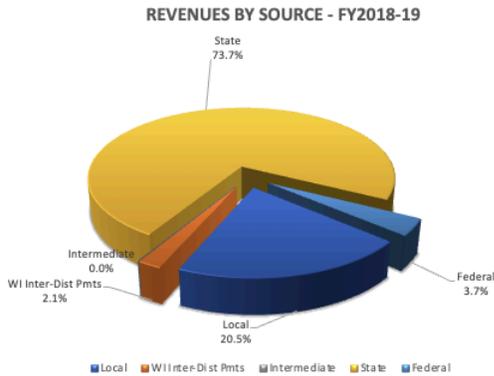
	BUDGET			REVENUE & EXPENDITURE PROJECTIONS							
	FY - 2026	FY - 2027	% A	FY - 2028	% A	FY - 2029	% A	FY - 2030	% A	FY - 2031	% A
REVENUE											
Local Sources	\$23,970,150	\$26,355,863	9.95%	\$26,116,623	-0.91%	\$25,698,167	-1.60%	\$25,816,152	0.46%	\$26,560,231	2.88%
State Sources	\$86,327,878	\$85,807,850	-0.60%	\$87,512,314	1.99%	\$89,364,332	2.12%	\$91,338,573	2.21%	\$93,089,863	1.92%
Federal Sources	\$4,321,193	\$4,321,193	0.00%	\$4,321,193	0.00%	\$4,321,193	0.00%	\$4,321,193	0.00%	\$4,321,193	0.00%
Other	\$2,958,714	\$3,139,400	6.11%	\$3,224,000	2.69%	\$3,308,600	2.62%	\$3,365,000	1.70%	\$3,449,600	2.51%
TOTAL REVENUE	\$117,577,935	\$119,624,306	1.74%	\$121,174,130	1.30%	\$122,692,292	1.25%	\$124,840,918	1.75%	\$127,420,887	2.07%
EXPENDITURES											
Salary and Benefits	\$79,992,130	\$82,750,841	3.45%	\$85,043,173	2.77%	\$87,390,837	2.76%	\$89,813,134	2.77%	\$92,457,401	2.94%
Other Objects	\$37,585,805	\$38,566,567	2.61%	\$39,185,096	1.60%	\$39,842,095	1.68%	\$40,488,926	1.62%	\$41,193,473	1.74%
TOTAL EXPENDITURES	\$117,577,936	\$121,317,408	3.18%	\$124,228,269	2.40%	\$127,232,931	2.42%	\$130,302,060	2.41%	\$133,650,873	2.57%
SURPLUS / DEFICIT	(\$1)	(\$1,693,102)		(\$3,054,139)		(\$4,540,639)		(\$5,461,142)		(\$6,229,986)	
Change over Previous Year		(\$1,693,101)		(\$1,361,037)		(\$1,486,500)		(\$920,503)		(\$768,844)	
BEGINNING FUND BALANCE	\$27,990,877	\$27,990,876		\$26,297,774		\$23,243,635		\$18,702,996		\$13,241,854	
ENDING FUND BALANCE	\$27,990,876	\$26,297,774		\$23,243,635		\$18,702,996		\$13,241,854		\$7,011,868	
FUND BALANCE AS % OF EXPENDITURES	23.81%	21.68%		18.71%		14.70%		10.16%		5.25%	



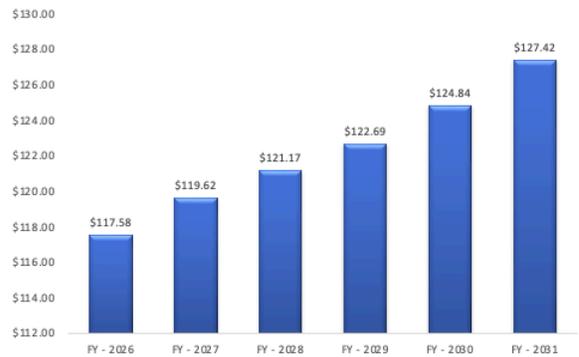
Fund 10 - General Fund - Revenue Analysis

School District | Base Budget with Assumptions NT 10% Ins.

	BUDGET			REVENUE PROJECTIONS							
	FY - 2026	FY - 2027	% A	FY - 2028	% A	FY - 2029	% A	FY - 2030	% A	FY - 2031	% A
TRANSFERS	\$0	\$0		\$0		\$0		\$0		\$0	
LOCAL											
Taxes	\$23,246,150	\$25,640,863	10.30%	\$25,420,373	-0.86%	\$25,001,917	-1.65%	\$25,119,902	0.47%	\$25,863,981	2.96%
Other Local Revenue	\$724,000	\$715,000	-1.24%	\$696,250	-2.62%	\$696,250	0.00%	\$696,250	0.00%	\$696,250	0.00%
TOTAL LOCAL REVENUE	\$23,970,150	\$26,355,863	9.95%	\$26,116,623	-0.91%	\$25,698,167	-1.60%	\$25,816,152	0.46%	\$26,560,231	2.88%
WI INTER-DIST PMTS	\$2,418,714	\$2,599,400	7.47%	\$2,684,000	3.25%	\$2,768,600	3.15%	\$2,825,000	2.04%	\$2,909,600	2.99%
OUTSIDE/WI INTER-DIST PMTS	\$0	\$0		\$0		\$0		\$0		\$0	
INTERMEDIATE SOURCES	\$35,000	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%
STATE											
Categorical Aid	\$987,028	\$987,028	0.00%	\$987,028	0.00%	\$987,028	0.00%	\$987,028	0.00%	\$987,028	0.00%
Equalization Aid	\$75,312,316	\$74,886,271	-0.57%	\$76,649,847	2.36%	\$78,559,989	2.49%	\$80,555,995	2.54%	\$82,307,285	2.17%
Other State Revenue	\$10,028,534	\$9,934,551	-0.94%	\$9,875,439	-0.60%	\$9,817,315	-0.59%	\$9,795,550	-0.22%	\$9,795,550	0.00%
TOTAL STATE REVENUE	\$86,327,878	\$85,807,850	-0.60%	\$87,512,314	1.99%	\$89,364,332	2.12%	\$91,338,573	2.21%	\$93,089,863	1.92%
TOTAL FEDERAL REVENUE	\$4,321,193	\$4,321,193	0.00%	\$4,321,193	0.00%	\$4,321,193	0.00%	\$4,321,193	0.00%	\$4,321,193	0.00%
OTHER REVENUE	\$505,000	\$505,000	0.00%	\$505,000	0.00%	\$505,000	0.00%	\$505,000	0.00%	\$505,000	0.00%
TOTAL REVENUE	\$117,577,935	\$119,624,306	1.74%	\$121,174,130	1.30%	\$122,692,292	1.25%	\$124,840,918	1.75%	\$127,420,887	2.07%



TOTAL REVENUE PROJECTIONS (MILLIONS)

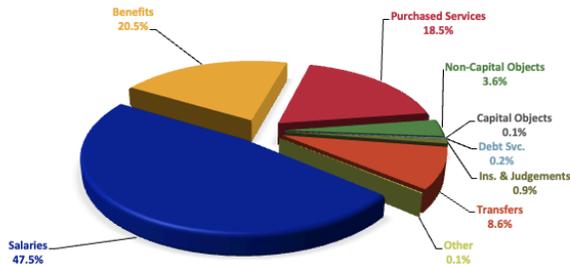


Fund 10 - General Fund - Expenditures Analysis (by Object)

School District | Base Budget with Assumptions NT 10% Ins.

	BUDGET			EXPENDITURE PROJECTIONS							
	FY-2026	FY-2027	% A	FY-2028	% A	FY-2029	% A	FY-2030	% A	FY-2031	% A
SALARY & BENEFIT COSTS											
Salaries	\$55,851,387	\$56,846,930	1.78%	\$58,058,587	2.13%	\$59,544,154	2.56%	\$61,072,645	2.57%	\$62,642,152	2.57%
Benefits	\$24,140,743	\$25,903,911	7.30%	\$26,984,586	4.17%	\$27,846,682	3.19%	\$28,740,489	3.21%	\$29,815,248	3.74%
SALARIES & BENEFITS TOTAL	\$79,992,130	\$82,750,841	3.45%	\$85,043,173	2.77%	\$87,390,837	2.76%	\$89,813,134	2.77%	\$92,457,401	2.94%
OTHERCOSTS											
Purchased Services	\$21,734,466	\$21,874,418	0.64%	\$22,185,533	1.42%	\$22,493,528	1.39%	\$22,753,374	1.16%	\$23,071,691	1.40%
Non-Capital Objects	\$4,273,789	\$4,273,789	0.00%	\$4,273,789	0.00%	\$4,273,789	0.00%	\$4,273,789	0.00%	\$4,273,789	0.00%
Capital Objects	\$72,578	\$72,578	0.00%	\$72,578	0.00%	\$72,578	0.00%	\$72,578	0.00%	\$72,578	0.00%
Debt Service	\$213,531	\$213,531	0.00%	\$213,531	0.00%	\$213,531	0.00%	\$213,531	0.00%	\$213,531	0.00%
Insurance & Judgement	\$1,071,473	\$1,071,473	0.00%	\$1,071,473	0.00%	\$1,071,473	0.00%	\$1,071,473	0.00%	\$1,071,473	0.00%
Transfers	\$10,072,623	\$10,913,433	8.35%	\$11,220,847	2.82%	\$11,569,850	3.11%	\$11,956,836	3.34%	\$12,343,065	3.23%
Other Expenditures	\$147,345	\$147,345	0.00%	\$147,345	0.00%	\$147,345	0.00%	\$147,345	0.00%	\$147,345	0.00%
OTHERCOSTS TOTAL	\$37,585,805	\$38,566,567	2.61%	\$39,185,096	1.60%	\$39,842,095	1.68%	\$40,488,926	1.62%	\$41,193,473	1.74%
TOTAL COSTS	\$117,577,936	\$121,317,408	3.18%	\$124,228,269	2.40%	\$127,232,931	2.42%	\$130,302,060	2.41%	\$133,650,873	2.57%

EXPENDITURES BY OBJECT - FY2018-19



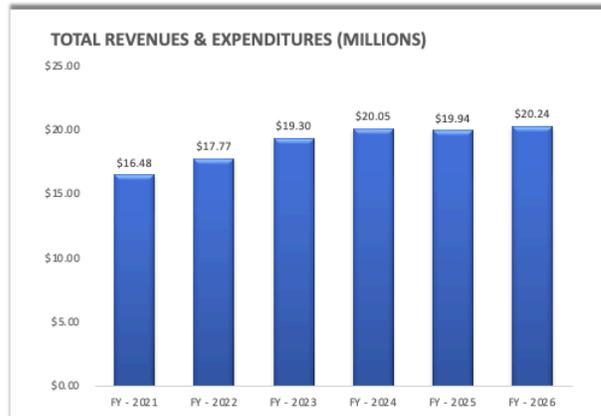
TOTAL EXPENDITURE PROJECTIONS (MILLIONS)



Fund 27 - Special Education Fund - History Summary

School District | Base Budget with Assumptions NT 10% Ins.

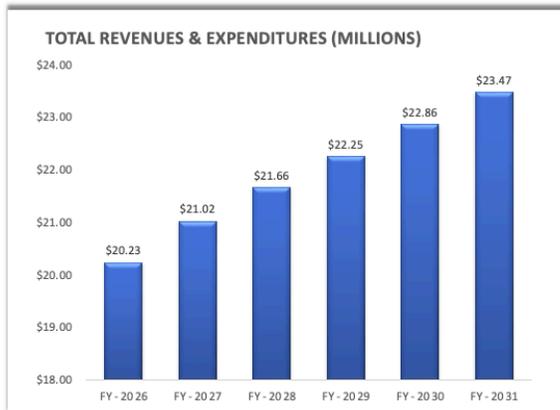
	ACTUAL REVENUES & EXPENDITURES								BUDGET		
	FY - 2021	FY - 2022	% A	FY - 2023	% A	FY - 2024	% A	FY - 2025	% A	FY - 2026	% A
REVENUE											
Operating Transfers-In	\$9,854,823	\$10,339,843	✓ 4.92%	\$10,883,132	✓ 5.25%	\$11,407,536	✓ 4.82%	\$12,459,906	✓ 9.23%	\$10,041,301	-19.41%
Inter-District Sources	\$93,657	\$34,879	✗ -62.76%	\$32,462	✗ -6.93%	\$8,959	✗ -72.40%	\$0	✗ -100.00%	\$35,000	
Intermediate Sources	\$0	\$0		\$0		\$0		\$6,400		\$0	-100.00%
State Sources	\$4,180,839	\$4,287,166	✓ 2.54%	\$4,808,630	✓ 12.16%	\$5,342,952	✓ 11.11%	\$5,387,442	✓ 0.83%	\$7,323,758	35.94%
Federal Sources	\$2,351,255	\$3,106,600	✓ 32.13%	\$3,545,108	✓ 14.12%	\$3,287,924	✗ -7.25%	\$2,060,457	✗ -37.33%	\$2,834,786	37.58%
Other Sources	\$0	\$452		\$26,121	✗ 5681.71%	\$0	✗ -100.00%	\$21,598		\$0	-100.00%
TOTAL REVENUE	\$16,480,574	\$17,768,940	✓ 7.82%	\$19,295,453	✓ 8.59%	\$20,047,371	✓ 3.90%	\$19,935,803	✗ -0.56%	\$20,234,845	1.50%
EXPENDITURES											
Salary and Benefits	\$15,046,871	\$15,838,296	✓ 5.26%	\$17,413,299	✓ 9.94%	\$17,875,800	✓ 2.66%	\$17,605,316	✗ -1.51%	\$18,161,581	3.16%
Other Objects	\$1,433,703	\$1,930,193	✓ 34.63%	\$1,882,153	✗ -2.49%	\$2,171,572	✓ 15.38%	\$2,330,488	✓ 7.32%	\$2,073,264	-11.04%
TOTAL EXPENDITURES	\$16,480,573	\$17,768,489	✓ 7.81%	\$19,295,453	✓ 8.59%	\$20,047,371	✓ 3.90%	\$19,935,803	✗ -0.56%	\$20,234,845	1.50%
SURPLUS / DEFICIT	\$0	\$451		\$0		\$0		\$0		\$0	
BEGINNING FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
ENDING FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	



Fund 27 - Special Education Fund - Projection Summary

School District | Base Budget with Assumptions NT 10% Ins.

	BUDGET		REVENUE & EXPENDITURE PROJECTIONS								
	FY - 2026	FY - 2027	% A	FY - 2028	% A	FY - 2029	% A	FY - 2030	% A	FY - 2031	% A
REVENUE											
Operating Transfers-In	\$10,041,301	\$10,882,111	8.37%	\$11,220,847	3.11%	\$11,569,850	3.11%	\$11,956,836	3.34%	\$12,343,065	3.23%
Inter-District Sources	\$35,000	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%
Intermediate Sources	\$0	\$0		\$0		\$0		\$0		\$0	
State Sources	\$7,323,758	\$7,273,024	-0.69%	\$7,571,509	4.10%	\$7,812,319	3.18%	\$8,033,160	2.83%	\$8,260,791	2.83%
Federal Sources	\$2,834,786	\$2,834,786	0.00%	\$2,834,786	0.00%	\$2,834,786	0.00%	\$2,834,786	0.00%	\$2,834,786	0.00%
Other Sources	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$20,234,845	\$21,024,921	3.90%	\$21,662,142	3.03%	\$22,251,955	2.72%	\$22,859,782	2.73%	\$23,473,642	2.69%
EXPENDITURES											
Salary and Benefits	\$18,161,581	\$18,910,555	4.12%	\$19,505,062	3.14%	\$20,050,483	2.80%	\$20,612,175	2.80%	\$21,178,088	2.75%
Other Objects	\$2,073,264	\$2,114,366	1.98%	\$2,157,081	2.02%	\$2,201,472	2.06%	\$2,247,607	2.10%	\$2,295,553	2.13%
TOTAL EXPENDITURES	\$20,234,845	\$21,024,921	3.90%	\$21,662,142	3.03%	\$22,251,955	2.72%	\$22,859,782	2.73%	\$23,473,642	2.69%
SURPLUS / DEFICIT	\$0	\$0		\$0		\$0		\$0		\$0	
BEGINNING FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
ENDING FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	

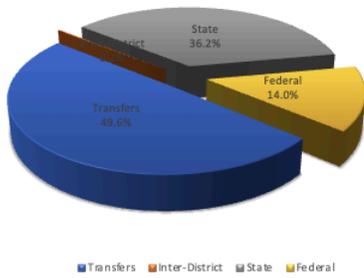


Fund 27 - Special Education Fund - Revenue Analysis

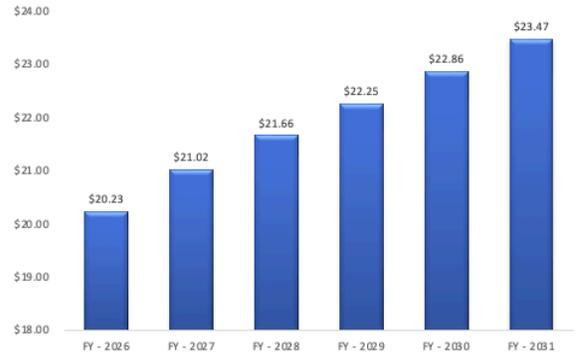
School District | Base Budget with Assumptions NT 10% Ins.

	BUDGET		REVENUE PROJECTIONS								
	FY - 2026	FY - 2027	% A	FY - 2028	% A	FY - 2029	% A	FY - 2030	% A	FY - 2031	% A
OPERATING TRANSFERS IN	\$10,041,301	\$10,882,111	8.37%	\$11,220,847	3.11%	\$11,569,850	3.11%	\$11,956,836	3.34%	\$12,343,065	3.23%
LOCAL SOURCES	\$0	\$0		\$0		\$0		\$0		\$0	
INTER-DISTRICT SOURCES	\$35,000	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%	\$35,000	0.00%
INTERMEDIATE SOURCES	\$0	\$0		\$0		\$0		\$0		\$0	
STATE											
Categorical Aid	\$7,208,758	\$7,158,024	-0.70%	\$7,456,509	4.17%	\$7,697,319	3.23%	\$7,918,160	2.87%	\$8,145,791	2.87%
Other State Revenue	\$115,000	\$115,000	0.00%	\$115,000	0.00%	\$115,000	0.00%	\$115,000	0.00%	\$115,000	0.00%
TOTAL STATE REVENUE	\$7,323,758	\$7,273,024	-0.69%	\$7,571,509	4.10%	\$7,812,319	3.18%	\$8,033,160	2.83%	\$8,260,791	2.83%
TOTAL FEDERAL REVENUE	\$2,834,786	\$2,834,786	0.00%	\$2,834,786	0.00%	\$2,834,786	0.00%	\$2,834,786	0.00%	\$2,834,786	0.00%
OTHER REVENUE	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$20,234,845	\$21,024,921	3.90%	\$21,662,142	3.03%	\$22,251,955	2.72%	\$22,859,782	2.73%	\$23,473,642	2.69%

REVENUES BY SOURCE - FY2018-19



TOTAL REVENUE PROJECTIONS (MILLIONS)

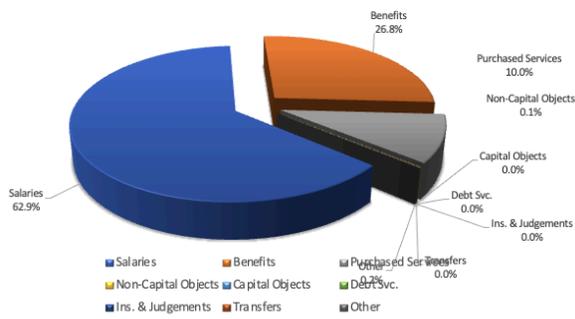


Fund 27 - Special Education Fund - Expenditures Analysis

School District | Base Budget with Assumptions NT 10% Ins.

	BUDGET			EXPENDITURE PROJECTIONS							
	FY-2026	FY-2027	% Δ	FY-2028	% Δ	FY-2029	% Δ	FY-2030	% Δ	FY-2031	% Δ
SALARY & BENEFIT COSTS											
Salaries	\$12,730,527	\$12,860,303	1.02%	\$13,398,753	4.19%	\$13,746,103	2.59%	\$14,102,590	2.59%	\$14,468,451	2.59%
Benefits	\$5,431,055	\$6,050,252	11.40%	\$6,106,309	0.93%	\$6,304,379	3.24%	\$6,509,586	3.25%	\$6,709,637	3.07%
SALARIES & BENEFITS TOTAL	\$18,161,581	\$18,910,555	4.12%	\$19,505,062	3.14%	\$20,050,483	2.80%	\$20,612,175	2.80%	\$21,178,088	2.75%
OTHERCOSTS											
Purchased Services	\$2,026,038	\$2,067,140	2.03%	\$2,109,855	2.07%	\$2,154,246	2.10%	\$2,200,381	2.14%	\$2,248,327	2.18%
Non-Capital Objects	\$11,874	\$11,874	0.00%	\$11,874	0.00%	\$11,874	0.00%	\$11,874	0.00%	\$11,874	0.00%
Capital Objects	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Debt Service	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Insurance & Judgement	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Transfers	\$0	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%	\$0	0.00%
Other Expenditures	\$35,352	\$35,352	0.00%	\$35,352	0.00%	\$35,352	0.00%	\$35,352	0.00%	\$35,352	0.00%
OTHERCOSTS TOTAL	\$2,073,264	\$2,114,366	1.98%	\$2,157,081	2.02%	\$2,201,472	2.06%	\$2,247,607	2.10%	\$2,295,553	2.13%
TOTAL COSTS	\$20,234,845	\$21,024,921	3.90%	\$21,662,142	3.03%	\$22,251,955	2.72%	\$22,859,782	2.73%	\$23,473,642	2.69%

EXPENDITURES BY OBJECT - FY2018-19



TOTAL EXPENDITURE PROJECTIONS (MILLIONS)

