

# Projection Summary

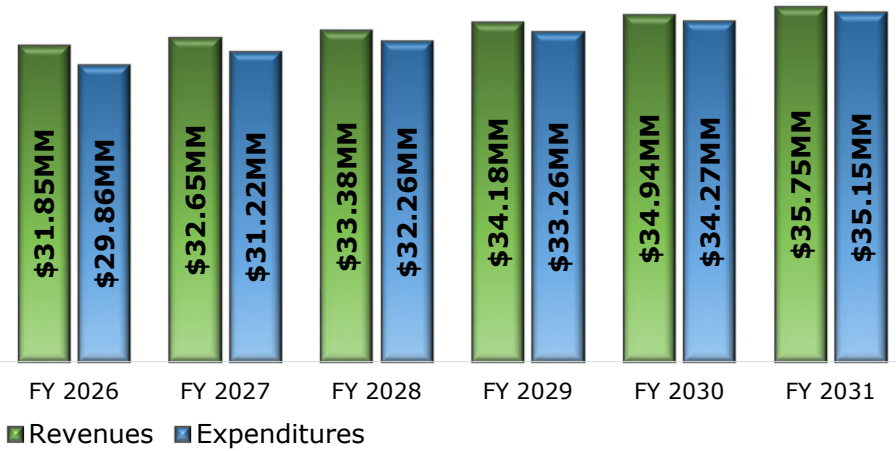
Educational | O & M | Transportation | IMRF / SS | Working Cash | Tort  
 River Trails SD 26 | Base Scenario 5-21-26 - FY27 Tentative

	BUDGET FY 2026	PROJECTED FY 2027	PROJECTED FY 2028	PROJECTED FY 2029	PROJECTED FY 2030	PROJECTED FY 2031					
<b>REVENUE</b>											
Local	\$29,133,718	\$29,884,172	2.6%	\$30,606,800	2.4%	\$31,409,165	2.6%	\$32,168,114	2.4%	\$32,977,725	2.5%
State	\$1,677,105	\$1,728,105	3.0%	\$1,729,205	0.1%	\$1,730,305	0.1%	\$1,731,405	0.1%	\$1,732,505	0.1%
Federal	\$1,042,115	\$1,042,115	0.0%	\$1,042,115	0.0%	\$1,042,115	0.0%	\$1,042,115	0.0%	\$1,042,115	0.0%
Other	\$0	\$0		\$0		\$0		\$0		\$0	
<b>TOTAL REVENUE</b>	<b>\$31,852,938</b>	<b>\$32,654,392</b>	<b>2.5%</b>	<b>\$33,378,120</b>	<b>2.2%</b>	<b>\$34,181,585</b>	<b>2.4%</b>	<b>\$34,941,634</b>	<b>2.2%</b>	<b>\$35,752,345</b>	<b>2.3%</b>
<b>EXPENDITURES</b>											
Salaries	\$18,674,601	\$19,296,014	3.3%	\$19,861,662	2.9%	\$20,405,939	2.7%	\$20,854,116	2.2%	\$21,311,924	2.2%
Benefits	\$4,035,599	\$4,488,678	11.2%	\$4,789,539	6.7%	\$5,061,280	5.7%	\$5,447,891	7.6%	\$5,676,364	4.2%
Purchased Services	\$3,143,791	\$3,146,461	0.1%	\$3,203,685	1.8%	\$3,262,626	1.8%	\$3,323,335	1.9%	\$3,385,865	1.9%
Supplies And Materials	\$1,930,460	\$1,958,076	1.4%	\$2,016,819	3.0%	\$2,077,323	3.0%	\$2,139,643	3.0%	\$2,203,832	3.0%
Capital Outlay	\$142,200	\$142,200	0.0%	\$142,200	0.0%	\$142,200	0.0%	\$142,200	0.0%	\$142,200	0.0%
All Other Objects	\$1,934,209	\$2,190,293	13.2%	\$2,247,759	2.6%	\$2,306,900	2.6%	\$2,367,765	2.6%	\$2,430,406	2.6%
<b>TOTAL EXPENDITURES</b>	<b>\$29,860,860</b>	<b>\$31,221,723</b>	<b>4.6%</b>	<b>\$32,261,665</b>	<b>3.3%</b>	<b>\$33,256,269</b>	<b>3.1%</b>	<b>\$34,274,949</b>	<b>3.1%</b>	<b>\$35,150,591</b>	<b>2.6%</b>
<b>SURPLUS / DEFICIT</b>	<b>\$1,992,078</b>	<b>\$1,432,669</b>		<b>\$1,116,455</b>		<b>\$925,316</b>		<b>\$666,685</b>		<b>\$601,754</b>	
<b>OTHER FINANCING SOURCES / USES</b>											
Other Financing Sources	\$8,000,000	\$0		\$0		\$0		\$0		\$0	
Other Financing Uses	(\$18,003,927)	(\$2,003,927)		(\$2,003,927)		(\$2,003,927)		(\$2,003,927)		(\$2,003,927)	
<b>TOTAL OTHER FIN. SOURCES / USES</b>	<b>(\$10,003,927)</b>	<b>(\$2,003,927)</b>		<b>(\$2,003,927)</b>		<b>(\$2,003,927)</b>		<b>(\$2,003,927)</b>		<b>(\$2,003,927)</b>	
<b>SURPLUS/DEFICIT INCL. OTHER FIN. SOURCES</b>	<b>(\$8,011,849)</b>	<b>(\$571,257)</b>		<b>(\$887,472)</b>		<b>(\$1,078,610)</b>		<b>(\$1,337,242)</b>		<b>(\$1,402,172)</b>	
<b>BEGINNING FUND BALANCE</b>	<b>\$33,105,085</b>	<b>\$25,093,236</b>		<b>\$24,521,979</b>		<b>\$23,634,507</b>		<b>\$22,555,897</b>		<b>\$21,218,655</b>	
AUDIT ADJUSTMENTS TO FUND BALANCE	\$0	\$0		\$0		\$0		\$0		\$0	
<b>PROJECTED YEAR END BALANCE</b>	<b>\$25,093,236</b>	<b>\$24,521,979</b>		<b>\$23,634,507</b>		<b>\$22,555,897</b>		<b>\$21,218,655</b>		<b>\$19,816,483</b>	
FUND BALANCE AS % OF EXPENDITURES	<b>84%</b>	<b>79%</b>		<b>73%</b>		<b>68%</b>		<b>62%</b>		<b>56%</b>	
FUND BALANCE AS # OF MONTHS OF EXPEND.	<b>10.08</b>	<b>9.42</b>		<b>8.79</b>		<b>8.14</b>		<b>7.43</b>		<b>6.77</b>	

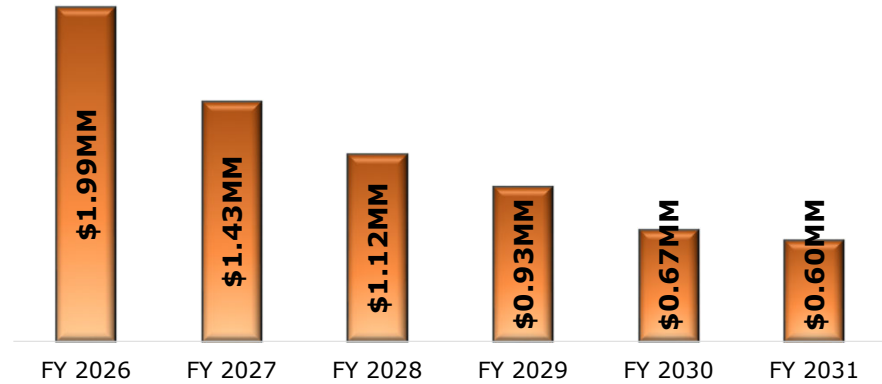
# Projection Summary

Educational | O & M | Transportation | IMRF / SS | Working Cash | Tort  
 River Trails SD 26 | Base Scenario 5-21-26 - FY27 Tentative

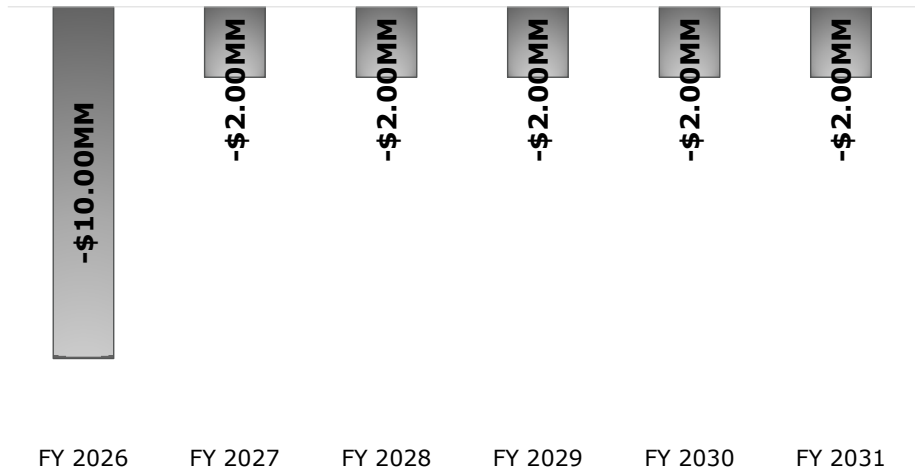
### Projected Revenues and Expenditures



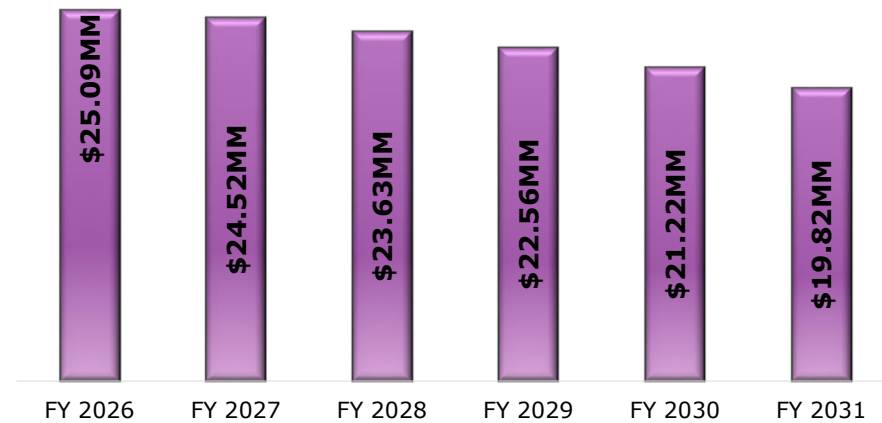
### Fiscal Year Surplus / Deficit



### Other Financing Sources & Uses

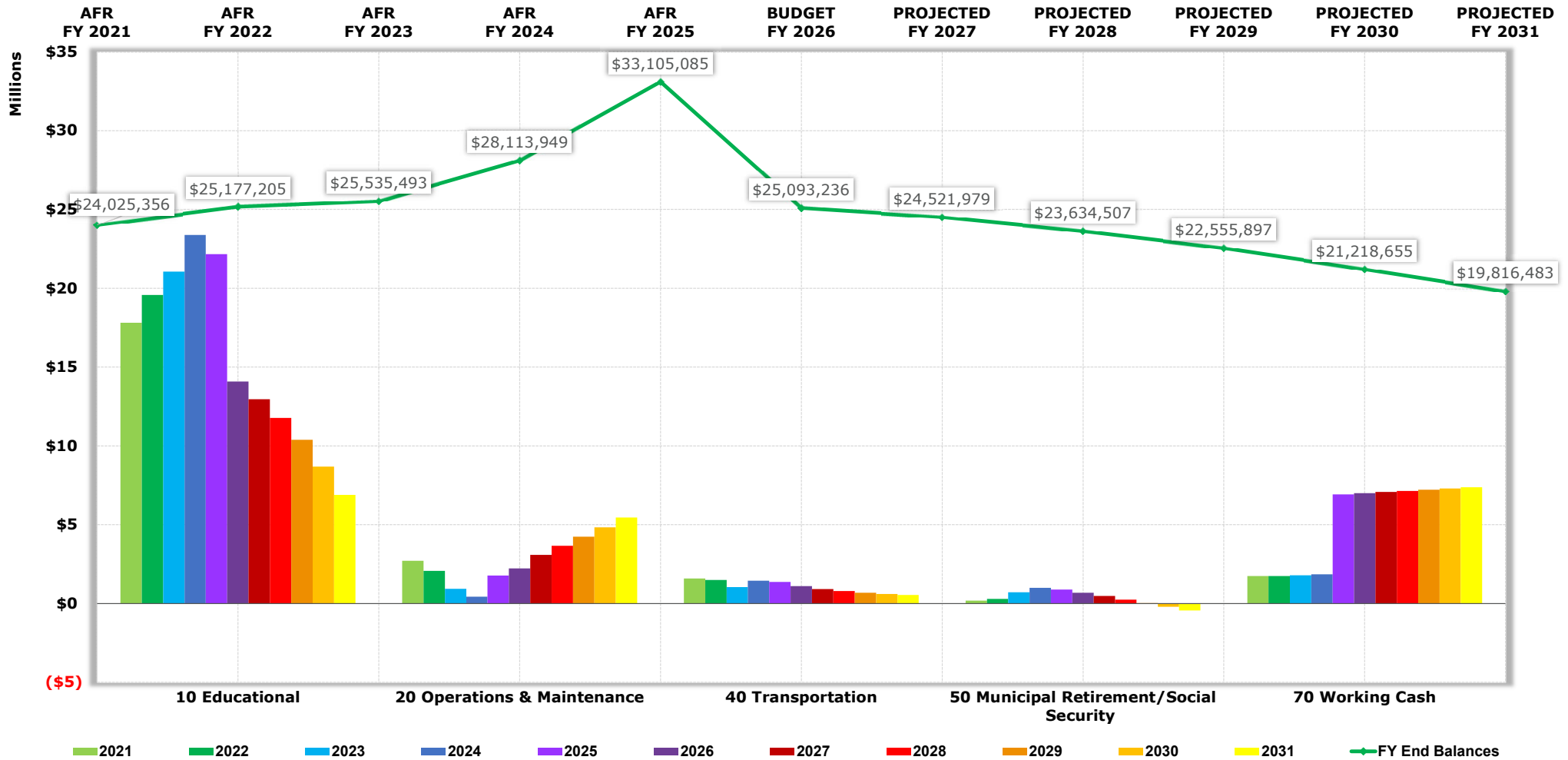


### Year End Fund Balances



# Fund Balances - Historical and Projected

Educational | O & M | Transportation | IMRF / SS | Working Cash | Tort  
 River Trails SD 26 | Base Scenario 5-21-26 - FY27 Tentative

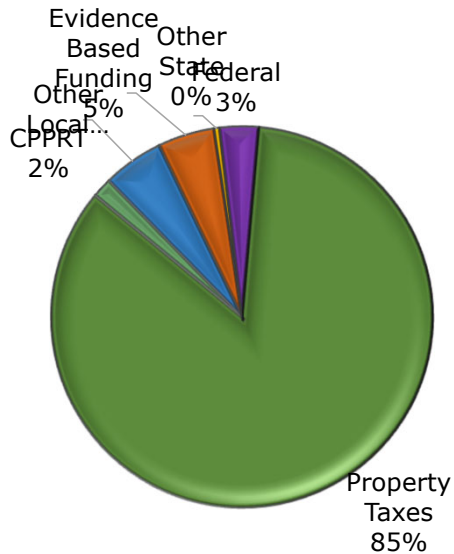


# Revenue Summary

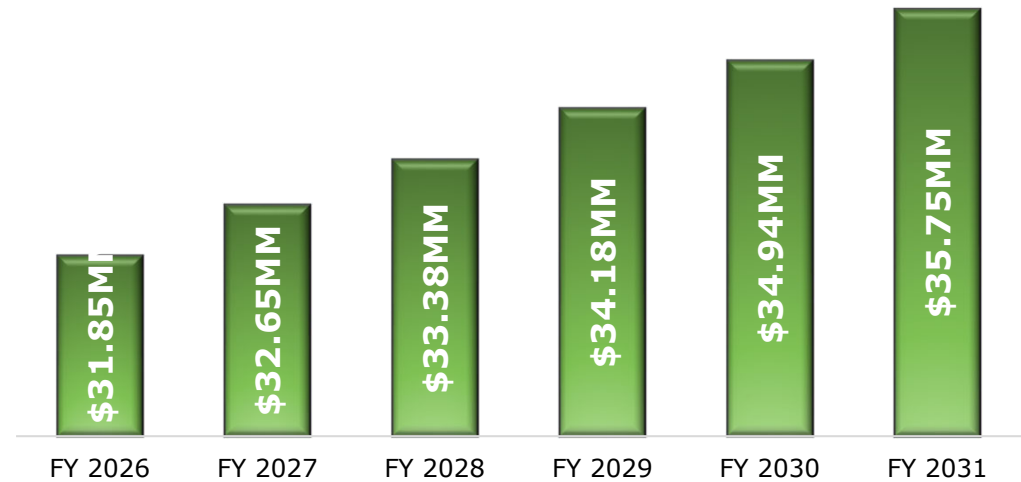
Educational | O & M | Transportation | IMRF / SS | Working Cash | Tort  
 River Trails SD 26 | Base Scenario 5-21-26 - FY27 Tentative

	BUDGET FY 2026	PROJECTED FY 2027		PROJECTED FY 2028		PROJECTED FY 2029		PROJECTED FY 2030		PROJECTED FY 2031	
<b>LOCAL</b>											
Property Taxes	\$26,957,718	\$27,855,172	3.3%	\$28,577,800	2.6%	\$29,380,165	2.8%	\$30,139,114	2.6%	\$30,948,725	2.7%
CPPRT	\$530,000	\$530,000	0.0%	\$530,000	0.0%	\$530,000	0.0%	\$530,000	0.0%	\$530,000	0.0%
Other Local	\$1,646,000	\$1,499,000	-8.9%	\$1,499,000	0.0%	\$1,499,000	0.0%	\$1,499,000	0.0%	\$1,499,000	0.0%
<b>TOTAL LOCAL REVENUE</b>	<b>\$29,133,718</b>	<b>\$29,884,172</b>	<b>2.6%</b>	<b>\$30,606,800</b>	<b>2.4%</b>	<b>\$31,409,165</b>	<b>2.6%</b>	<b>\$32,168,114</b>	<b>2.4%</b>	<b>\$32,977,725</b>	<b>2.5%</b>
<b>STATE</b>											
Evidence Based Funding	\$1,527,105	\$1,528,105	0.1%	\$1,529,205	0.1%	\$1,530,305	0.1%	\$1,531,405	0.1%	\$1,532,505	0.1%
Other State	\$150,000	\$200,000	33.3%	\$200,000	0.0%	\$200,000	0.0%	\$200,000	0.0%	\$200,000	0.0%
<b>TOTAL STATE REVENUE</b>	<b>\$1,677,105</b>	<b>\$1,728,105</b>	<b>3.0%</b>	<b>\$1,729,205</b>	<b>0.1%</b>	<b>\$1,730,305</b>	<b>0.1%</b>	<b>\$1,731,405</b>	<b>0.1%</b>	<b>\$1,732,505</b>	<b>0.1%</b>
<b>TOTAL FEDERAL REVENUE</b>	<b>\$1,042,115</b>	<b>\$1,042,115</b>	<b>0.0%</b>	<b>\$1,042,115</b>	<b>0.0%</b>	<b>\$1,042,115</b>	<b>0.0%</b>	<b>\$1,042,115</b>	<b>0.0%</b>	<b>\$1,042,115</b>	<b>0.0%</b>
FLOW-THROUGH REVENUE	\$0	\$0		\$0		\$0		\$0		\$0	
<b>TOTAL REVENUE</b>	<b>\$31,852,938</b>	<b>\$32,654,392</b>	<b>2.5%</b>	<b>\$33,378,120</b>	<b>2.2%</b>	<b>\$34,181,585</b>	<b>2.4%</b>	<b>\$34,941,634</b>	<b>2.2%</b>	<b>\$35,752,345</b>	<b>2.3%</b>

Budgeted Revenue Allocation by Source



Revenue Projection (in millions)

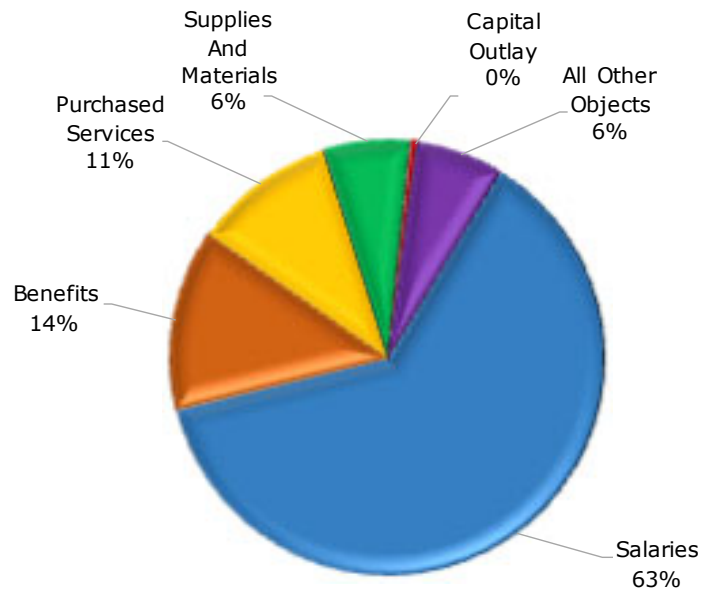


# Expenditure Summary

## Educational | O & M | Transportation | IMRF / SS | Working Cash | Tort River Trails SD 26 | Base Scenario 5-21-26 - FY27 Tentative

	BUDGET FY 2026	PROJECTED FY 2027		PROJECTED FY 2028		PROJECTED FY 2029		PROJECTED FY 2030		PROJECTED FY 2031	
Salaries	\$18,674,601	\$19,296,014	3.3%	\$19,861,662	2.9%	\$20,405,939	2.7%	\$20,854,116	2.2%	\$21,311,924	2.2%
Benefits	\$4,035,599	\$4,488,678	11.2%	\$4,789,539	6.7%	\$5,061,280	5.7%	\$5,447,891	7.6%	\$5,676,364	4.2%
<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>\$22,710,199</b>	<b>\$23,784,692</b>	<b>4.7%</b>	<b>\$24,651,202</b>	<b>3.6%</b>	<b>\$25,467,220</b>	<b>3.3%</b>	<b>\$26,302,006</b>	<b>3.3%</b>	<b>\$26,988,288</b>	<b>2.6%</b>
Purchased Services	\$3,143,791	\$3,146,461	0.1%	\$3,203,685	1.8%	\$3,262,626	1.8%	\$3,323,335	1.9%	\$3,385,865	1.9%
Supplies And Materials	\$1,930,460	\$1,958,076	1.4%	\$2,016,819	3.0%	\$2,077,323	3.0%	\$2,139,643	3.0%	\$2,203,832	3.0%
Capital Outlay	\$142,200	\$142,200	0.0%	\$142,200	0.0%	\$142,200	0.0%	\$142,200	0.0%	\$142,200	0.0%
Other Objects	\$1,357,485	\$1,753,069	29.1%	\$1,805,639	3.0%	\$1,859,785	3.0%	\$1,915,556	3.0%	\$1,973,000	3.0%
Non-Capitalized Equipment	\$432,224	\$292,724	-32.3%	\$297,620	1.7%	\$302,615	1.7%	\$307,709	1.7%	\$312,905	1.7%
Termination Benefits	\$144,500	\$144,500	0.0%	\$144,500	0.0%	\$144,500	0.0%	\$144,500	0.0%	\$144,500	0.0%
Provision For Contingencies	\$0	\$0		\$0		\$0		\$0		\$0	
<b>TOTAL ALL OTHER</b>	<b>\$7,150,661</b>	<b>\$7,437,031</b>	<b>4.0%</b>	<b>\$7,610,463</b>	<b>2.3%</b>	<b>\$7,789,049</b>	<b>2.3%</b>	<b>\$7,972,943</b>	<b>2.4%</b>	<b>\$8,162,303</b>	<b>2.4%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$29,860,860</b>	<b>\$31,221,723</b>	<b>4.6%</b>	<b>\$32,261,665</b>	<b>3.3%</b>	<b>\$33,256,269</b>	<b>3.1%</b>	<b>\$34,274,949</b>	<b>3.1%</b>	<b>\$35,150,591</b>	<b>2.6%</b>

**Budgeted Expenditure Allocation by Object**



**Expenditure Projection (in millions)**

