



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.

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	8.00%	6.00%	4.00%	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%

<input checked="" type="checkbox"/>	Transportation Assumptions (Function 2560) (% change)
	341 Contracted Pupil Transportation
	348 Vehicle Fuel

FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
2.50%	2.50%	2.50%	2.50%	5.00%
2.50%	2.50%	2.50%	2.50%	2.50%

<input checked="" type="checkbox"/>	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%

<input checked="" type="checkbox"/>	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%

<input checked="" type="checkbox"/>	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%

<input checked="" type="checkbox"/>	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%

REVENUE ASSUMPTIONS

Equalized Value/General State Aid/Revenue Limit

<input checked="" type="checkbox"/>	Oct 15 Equalized Valuation (% change)
<input checked="" type="checkbox"/>	Oct 15 Exempt Computer (% change)
<input checked="" type="checkbox"/>	Per Pupil Revenue Limit Increase
<input checked="" type="checkbox"/>	Transfer of Service (\$ amount)
<input checked="" type="checkbox"/>	Per Pupil Categorical Aid Amount Increase

FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
2.00%	2.00%	2.00%	2.00%	2.00%
0.00%	0.00%	0.00%	0.00%	0.00%
\$325	\$325	\$325	\$325	\$325
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0

Other Revenue Assumptions

<input checked="" type="checkbox"/>	Investment Income (% change)
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FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
-5.00%	-5.00%	-5.00%	0.00%	0.00%

Revenue Limit Exemptions

<input checked="" type="checkbox"/>	Energy Efficiency, Debt Service (\$ amount)
<input checked="" type="checkbox"/>	Energy Efficiency, Utility Savings (\$ amount)

FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
\$1,133,018	\$0	\$0	\$0	\$0
\$31,322	\$0	\$0	\$0	\$0

Levy Assumptions

<input checked="" type="checkbox"/>	Fund 80 Levy (\$ amount)
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FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
\$1,092,000	\$1,092,000	\$1,092,000	\$1,092,000	\$1,092,000

SPED Aid Reimbursement Percent

SPED Aidable Cost Reimbursement % (DPI Req.)

FY25-26	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
37.00%	40.00%	40.00%	40.00%	40.00%	40.00%