



# 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	
	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%
	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%
	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%
	2.63%	2.63%	2.63%	2.63%	2.63%	2.63%
	2.63%	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	
	7.65%	7.65%	7.65%	7.65%	7.65%	7.65%
	7.10%	7.20%	7.20%	7.20%	7.20%	7.20%
	0.25%	0.25%	0.25%	0.25%	0.25%	0.25%
Health Ins. - Percent Increase						
	8.00%	6.00%	4.00%	4.00%	4.00%	4.00%
Dental Ins. - Percent Increase						
	2.00%	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	
	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%
Utilities Assumptions (Function 2530) (% change)						
	FY26-27		FY27-28		FY28-29	
	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%
	1.00%	1.00%	1.00%	1.00%	1.00%	1.00%

<input checked="" type="checkbox"/>	<b>Transportation Assumptions (Function 2560) (% change)</b>	<b>FY26-27</b>	<b>FY27-28</b>	<b>FY28-29</b>	<b>FY29-30</b>	<b>FY30-31</b>
	341 Contracted Pupil Transportation	2.50%	2.50%	2.50%	2.50%	5.00%
	348 Vehicle Fuel	2.50%	2.50%	2.50%	2.50%	2.50%
<input checked="" type="checkbox"/>	<b>District Insurance (% change)</b>	<b>FY26-27</b>	<b>FY27-28</b>	<b>FY28-29</b>	<b>FY29-30</b>	<b>FY30-31</b>
	711 District Liability	2.00%	2.00%	2.00%	2.00%	2.00%
	712 District Property	10.00%	5.00%	5.00%	5.00%	5.00%
	713 Workers Compensation	5.00%	2.00%	2.00%	2.00%	2.00%
	730 Unemployment Compensation	0.00%	0.00%	0.00%	0.00%	0.00%
	790 Insurance & Judgements					
<input checked="" type="checkbox"/>	<b>Fund 27 Assumptions (% change)</b>	<b>FY26-27</b>	<b>FY27-28</b>	<b>FY28-29</b>	<b>FY29-30</b>	<b>FY30-31</b>
	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%
<input checked="" type="checkbox"/>	<b>Fund 50 Assumptions (% change)</b>	<b>FY26-27</b>	<b>FY27-28</b>	<b>FY28-29</b>	<b>FY29-30</b>	<b>FY30-31</b>
	300 Purchased Services	0.00%	0.00%	0.00%	0.00%	0.00%
	400 Non-Capital Objects	2.00%	2.00%	2.00%	2.00%	2.00%
	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%
<input checked="" type="checkbox"/>	<b>Fund 80 Assumptions (% change)</b>	<b>FY26-27</b>	<b>FY27-28</b>	<b>FY28-29</b>	<b>FY29-30</b>	<b>FY30-31</b>
	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%

#### 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

<input checked="" type="checkbox"/>	<b>Equalized Value/General State Aid/Revenue Limit</b>	<b>FY26-27</b>	<b>FY27-28</b>	<b>FY28-29</b>	<b>FY29-30</b>	<b>FY30-31</b>
X	Oct 15 Equalized Valuation (% change)	2.00%	2.00%	2.00%	2.00%	2.00%
X	Oct 15 Exempt Computer (% change)	0.00%	0.00%	0.00%	0.00%	0.00%
X	Per Pupil Revenue Limit Increase	\$325	\$325	\$325	\$325	\$325
X	Transfer of Service (\$ amount)	\$0	\$0	\$0	\$0	\$0
X	Per Pupil Categorical Aid Amount Increase	\$0	\$0	\$0	\$0	\$0
<input checked="" type="checkbox"/>	<b>Other Revenue Assumptions</b>	<b>FY26-27</b>	<b>FY27-28</b>	<b>FY28-29</b>	<b>FY29-30</b>	<b>FY30-31</b>
X	Investment Income (% change)	-5.00%	-5.00%	-5.00%	0.00%	0.00%
<input checked="" type="checkbox"/>	<b>Revenue Limit Exemptions</b>	<b>FY26-27</b>	<b>FY27-28</b>	<b>FY28-29</b>	<b>FY29-30</b>	<b>FY30-31</b>
X	Energy Efficiency, Debt Service (\$ amount)	\$1,133,018	\$0	\$0	\$0	\$0
X	Energy Efficiency, Utility Savings (\$ amount)	\$31,322	\$0	\$0	\$0	\$0
<input checked="" type="checkbox"/>	<b>Levy Assumptions</b>	<b>FY26-27</b>	<b>FY27-28</b>	<b>FY28-29</b>	<b>FY29-30</b>	<b>FY30-31</b>
X	Fund 80 Levy (\$ amount)	\$1,092,000	\$1,092,000	\$1,092,000	\$1,092,000	\$1,092,000
<input checked="" type="checkbox"/>	<b>SPED Aid Reimbursement Percent</b>	<b>FY25-26</b>	<b>FY26-27</b>	<b>FY27-28</b>	<b>FY28-29</b>	<b>FY29-30</b>
	SPED Aidable Cost Reimbursement % (DPI Req.)	37.00%	40.00%	40.00%	40.00%	40.00%