2026-2027 BUDGET FORECAST - GOVERNOR BUDGET

REVENUE ASSUMPTIONS

LOCAL TAXES-$2.5 Million AV New Construction	$ 80,000	
LOCAL TAXES-AV Growth-Non-Reassessment Year	$ -	
NET COST FUNDING REFUND (One Time Revenue) WHAT CODE?	$ -	
STATE AID- $6,740 SAT - 1,515 WADA/WAM (1.035 DVM)	$ (250,000)	
TRANSPORTATION AID-Reduction from State Appropriation	$ (75,000)	
CAREER LADDER-No Change		
PROP C - $1,418/FY26 80% WADA/20% WAM	$ (125,000)	
IDEA		
Title I-Allocation Reduction		
INTEREST INCOME		
GRAND TOTAL CHANGE IN REVENUE		$ (370,000)

EXPENDITURE ASSUMPTIONS

STAFF	TOTAL $		
TEACHERS RAISES-$500 + Step (2.1%)	$ 125,500		
HOURLY STAFF/TRANS RAISES-$.35 Support/$1.50 Bus Route	$ 95,000		
ADMIN/12 MONTH SUPPORT +2.1%	$ 27,246		
STUDENT ACTIVITY +2.1%	$ 4,368		
STAFF RETIREMENTS/RESIGNATIONS/FTE REDUCTIONS	$ -		
TOTAL SALARY	$ 252,114		
BENEFITS ASSOCIATED W/ WAGE CHANGES/HEALTH INSURANCE	$ 43,863		
TOTAL COST OF SALARY INCREASE		$ 295,977	
HEALTH INSURANCE RATE INCREASE +2.9% (Include PSRS/PEERS)		$ 49,062	
PSRS RATE INCREASE-Increases End FY13		$ -	
PEERS RATE INCREASE-Increases End FY13		$ -	
FTE CHANGE-2.5 FTE Support - .5 Maintenance/2 Custodians		$ (105,119)	
FTE CHANGE-6 FTE Certified - 2 Primary/2 Elem/1 MS/1 HS		$ (409,685)	
CAREER LADDER-No Change		$ -	
ACTIVITIES OFFICIALS		$ -	
iREADY ONE-TIME EXPENSE		$ -	
KELLY SERVICES-Reduce for 2 Full Time Subs		$ (100,000)	
MUSIC WORK COMP 10% INCREASE		$ 6,395	
MUSIC PROPERTY & LIABILITY 10% INCREASE		$ 29,816	
OTHER PURCHASE SERVICE		$ -	
OTHER SUPPLY		$ (100,000)	
ENERGY= (Electricity, Natural Gas, & Diesel Fuel) +5%		$ 21,100	
CHANGE FUND 4 TRANSFER-Paid of COP		$ (90,000)	
GRAND TOTAL CHANGE IN EXPENSES			$ (402,453)
NEW REVENUES minus NEW EXPENDITURES			$ 32,453
2025-26 CHANGE IN OPERATING BALANCE		39.83%	$ (866,481)
2026-27 CHANGE IN OPERATING BALANCE		36.03%	$ (834,028)

Operating Budget-Preliminary 2026-2027 Budget-GOV RECOMMENDATION												
4/12/2026	ACTUAL		ACTUAL		ACTUAL		Projection-Re		Projection-Non Re		Projection-Re	
Revenue	**2022-23**		**2023-24**		**2024-25**		**2025-26**		**2026-27**		**2027-28**	
Current & Del Prop Tax	$ 4,244,211	9.6%	$ 4,628,054	9.0%	$ 4,839,125	4.6%	$ 5,050,224	4.4%	$ 5,130,224	1.6%	$ 5,294,391	3.2%
Prop C	$ 1,815,173	7.4%	$ 2,110,188	16.3%	$ 2,191,618	3.9%	$ 2,200,000	0.4%	$ 2,075,000	-5.7%	$ 2,075,000	0.0%
Other Local	$ 1,125,482	123.0%	$ 1,188,123	5.6%	$ 1,062,868	-10.5%	$ 1,121,490	5.5%	$ 1,121,490	0.0%	$ 1,121,490	0.0%
County	$ 132,361	8.6%	$ 141,842	7.2%	$ 135,190	-4.7%	$ 143,891	6.4%	$ 143,891	0.0%	$ 143,891	0.0%
State Revenue	$ 7,647,854	10.5%	$ 7,887,421	3.1%	$ 8,935,276	13.3%	$ 9,080,553	1.6%	$ 8,755,553	-3.6%	$ 8,755,553	0.0%
Federal Revenue	$ 1,918,540	-10%	$ 1,865,405	-3%	$ 985,113	-47%	$ 964,423	-2.1%	$ 964,423	0%	$ 964,423	0.0%
Other	$ 34,766	68.6%	$ 4,014	-88.5%	$ 11,541	187.5%	$ 34,866	202.1%	$ 34,866	0.0%	$ 34,866	0.0%
Total Revenues	$ 16,918,386	10.9%	$ 17,825,048	5.4%	$ 18,160,732	1.9%	$ 18,595,447	2.4%	$ 18,225,447	-2.0%	$ 18,389,614	0.9%
% Change	10.9%		5.4%		1.9%		2.4%		-2.0%		0.9%	
Expenditures												
Salaries	$ 8,636,218	8.0%	$ 9,289,785	7.6%	$ 10,055,006	8.2%	$ 10,834,718	7.8%	$ 10,711,832	-1.1%	$ 10,979,628	2.5%
Health Insurance	$ 1,125,985	10.3%	$ 1,249,082	10.9%	$ 1,400,324	12.1%	$ 1,513,307	8%	$ 1,490,364	-1.5%	$ 1,609,593	8%
Other Benefits	$ 1,512,032	8.7%	$ 1,651,195	9.2%	$ 1,766,692	7.0%	$ 1,890,280	7.0%	$ 1,872,741	-0.9%	$ 1,947,650	4.0%
Purchased Services *	$ 2,100,733	6.1%	$ 2,138,070	1.8%	$ 2,420,787	13.2%	$ 2,652,538	9.6%	$ 2,582,354	-2.6%	$ 2,608,177	1.0%
Supplies	$ 1,205,395	-27.6%	$ 1,512,355	25.5%	$ 1,512,239	0.0%	$ 1,663,180	10.0%	$ 1,563,180	-6.0%	$ 1,563,180	0.0%
Utilities	$ 393,444	13%	$ 344,997	-12%	$ 412,053	19%	$ 422,000	2%	$ 443,100	5%	$ 465,255	5%
Total Expenditures	$ 14,973,807	4.0%	$ 16,185,484	8.1%	$ 17,567,101	8.5%	$ 18,976,023	8.0%	$ 18,663,570	-1.6%	$ 19,173,483	2.7%
% Change	4.0%		8.1%		8.5%		8.0%		-1.6%		2.7%	
Transfer Out to Fund 4	$ 735,905		$ 693,332		$ 764,903		$ 485,905		$ 395,905		$ 395,905	
Ending Bal Oper Fund	**$ 7,650,098**		**$ 8,596,330**		**$ 8,425,058**		**$ 7,558,577**		**$ 6,724,549**		**$ 5,544,774**	
	51.09%		53.11%		47.96%		39.83%		36.03%		28.92%	
Chg in Ending Oper Bal	**$ 1,208,674**		**$ 946,232**		**$ (171,272)**		**$ (866,481)**		**$ (834,028)**		**$ (1,179,774)**	
25% Fund Balance	**$ 3,927,428**		**$ 4,219,704**		**$ 4,583,001**		**$ 4,865,482**		**$ 4,764,869**		**$ 4,892,347**	
FUND 4 BALANCE	**$ 2,793,255**		**$ 3,469,144**		**$ 1,317,417**		**$ 1,312,704**		**$ 1,312,704**		**$ 1,312,704**	