

BUDGET PROJECTION WORKSHEET

Cells colored with this green shading are intended to be cells where data is input/changed.		Projected 2026-2027	
ASSUMPTIONS - DRIVE CERTAIN FORMULAS, AND CAN BE REFERENCED IN YOUR OWN FORMULAS:			
This is a formula that can be copied to multiply amounts by the percentage in row 10 - Inflation Rate	\$	-	(inflation)
This is a formula that can be copied to multiply amounts by the percentage in row 77 - the increase in students (usually use this for bussing, food service, etc.)	\$	-	(Enrl Chg)
This is a formula that can be copied to multiply amounts by the percentages in rows 10 and 77 together - this is student growth + Inflation	\$	-	(Enrl Chng + Inflat)
Enter Expected ADA or enrollment variance for funding:		93.0%	
Inflation Rate to Use for Expenses:		3.0%	
Entitlement Funding Growth Expected from Prior Year, %:		0.0%	
Resulting Entitlement "State Distribution Factor Per Support Unit:	\$	47,746.00	
Admin Index x entitlement growth %:		0.0%	
Resulting Administrative Index for Salary Apportionment Formula	\$	46,668.00	
Noncertified index x entitlement growth %:		0.0%	
Resulting Noncertified Index for Salary Apportionment Formula	\$	41,964.00	
PERSI EMPLOYER CONTRIBUTION RATES - SCHOOL EE		13.48%	
PERSI EMPLOYER CONTRIBUTION RATES - GEN MEMBER		11.96%	
BUDGET STRESS TEST ENTER % REDUCTION OF REVENUE FROM P/Y:		0.0%	
Calculated Support Units		17.99	
Calculated Entitlement	\$	858,951	
Calculated Salary Based Apportionment	\$	1,649,270	
Calculated benefit Apportionment	\$	374,219	

**Projected
2026-2027**

SUMMARY FINANCIAL STATEMENTS			
Enrollment:		294	
Revenues			
Total Revenues Per Current Formulas	\$	3,215,046	
Reduce State Revenues by Stress Test %	\$	-	
Net Revenues	\$	3,215,046	
Operating Expenses	\$	2,756,367	88%
Facility Debt Service / Facility Lease Expense	\$	378,006	12%
Total Expenses	\$	3,134,373	
Net Income	\$	80,673	
Beginning Cash:	\$	860,100	
Net Income:	\$	80,673	
Ending Cash:	\$	940,773	
Days Cash (Goal: > 60 days end of Year 5)		106.80	
Debt / Lease Coverage Ratio (Goal: 1.2)		1.21	

ENROLLMENT PLAN - ENTER ENROLLMENT DATA HERE, DRIVES MANY FORMULAS		Projected 2026-2027	
		25	
		25	
		24	
		24	
		20	
		25	
		26	
		28	
		28	
		26	
		21	
		12	
		10	
Total Enrollment		294	
Enrollment as % of Prior Year		114%	
Total Enrollment per computation sheets (check figure).	-	294	
ADA or average enrollment rate:	-	273	
(Check)		-	

BUDGET PROJECTION WORKSHEET

STAFFING PLAN - ENTER STAFF DATA HERE, DRIVES MANY FORMULAS

ADMINISTRATORS				
Name	Years of experience current yr.	Education Current Year pull down the code	Rate After Current Year Increases by Inflation Rate (row 7), or type in an amount	Projected 2026-2027 Amount
Child, Heidi	2	MA+36 / ES/DR		\$ 118,450.00
Browning, Michael	13	MA+36 / ES/DR		\$ 97,000.00
Subtotal - Administrators				\$ 215,450.00

TEACHERS											
Teacher Name	Position	Notes	Ins	PERSI	BA+24	MA	OS	Actual Comp	Per Law	Fund	Place
Wiesmore, Kristina	Grade K	Instructor	No	Yes	Yes	No	No	\$ 77,072.00	74,827	100	AP5
Wiesmore, Kristina		Insurance Stipend						\$ 8,000.00			
Erickson, Jessica	Grade 1	Instructor	No	Yes	No	Yes	No	\$ 72,127.00	72,127	100	AP3
Erickson, Jessica		Insurance Stipend						\$ 8,000.00			
Kelley, Gail	Grade 2	Instructor	Yes	Yes	Yes	No	No	\$ 77,072.00	74,827	100	AP5
Rieth, Briana	Grade 3	Instructor	Yes	Yes	Yes	No	No	\$ 74,909.00	74,827	100	AP5
Browning, Gail	Grade 4	Instructor	Yes	Yes	Yes	No	No	\$ 77,072.00	74,827	100	AP5
Belliston, Michelle	Grades 4-12 Music	Instructor	No	No	No	No	No	\$ 30,376.00	30,376	100	P5
Belliston, Michelle		Insurance Stipend						\$ 4,000.00			
Newland, Rachel	Grade 5	Instructor	Yes	Yes	No	Yes	No	\$ 77,072.00	76,327	100	AP5
Clifton, Kerena	Grades 6-8 Math	Instructor	Yes	Yes	Yes	No	No	\$ 57,239.00	57,239	100	P2
Rasmussen, Lily	Grades 6-8 Science	Instructor	Yes	Yes	No	No	No	\$ 58,914.00	58,914	100	P4
Becker, Nicole	Grades 6-9 Lang Arts	Instructor	Yes	Yes	No	No	No	\$ 51,760.00	51,302	100	R2
Leishman, Joseph	Grades 6-8 Lang Arts	Instructor	Yes	Yes	No	No	No	\$ 53,923.00	53,402	100	P1
Frandsen, Bryce	Grades 9-12 History	Instructor	Yes	Yes	No	Yes	No	\$ 67,927.00	67,927	100	AP1
Searle, Stacey	6-8 History	Instructor	No	No	No	No	No	\$ 25,880.00	25,651	100	R2
Riley, Kevin	Grades 9-12 Math	Instructor	Yes	Yes	No	Yes	No	\$ 56,446.00	55,852	100	R3
Otto, Rebecca	Grades 9-12 Science	Instructor	Yes	Yes	No	No	No	\$ 52,841.00	52,352	100	R3
Kjar, Anita	SPED / ELL Migrant	Instructor	Yes	Yes	Yes	No	No	\$ 72,727.00	72,727	100	AP4
Walters, Bethany	Spanish	Instructor	Yes	Yes	Yes	No	No	\$ 62,742.00	62,752	100	P5
Howell, Jennifer	K-8 Art/Music	Instructor	Yes	Yes	No	No	No	\$ 52,841.00	52,352	100	R3
Haskell, Angie	Intervention K-12	Instructor	Yes	Yes	Yes	No	No	\$ 77,072.00	74,827	100	AP5
Ulrich, Braeden	Physical Education	Instructor	No	No	No	No	No	\$ 12,563.00	12,563	100	R1
Hufstetler, Mary Ann	Physical Education	Instructor	Yes	Yes	Yes	No	No	\$ 38,536.00	37,414	100	AP5
Hufstetler, Mary Ann		Insurance Stipend						\$ 4,000.00			
Kelsey, Heather	CTE - Part-Time	Instructor	No	No	Yes	No	Yes	\$ 30,457.00	30,457	100	P4
Eyring, Janelle	CTE - Part-Time	Instructor	No	No	No	No	Yes	\$ 5,320.00	5,025	100	R1
Teacher Name - TBD Stipend	MS After School Fun Clubs							\$ 1,000.00			
Teacher Name - TBD Stipend	MS After School Homework Club							\$ 1,000.00			
Teacher Name - TBD Stipend	HS Student Council Advisor							\$ 1,000.00			
Additional Stipends - TBD								\$ 5,000.00			
Subtotal - Teachers								\$ 1,294,888.00			
Check figure against computation sheets									32,000.0		

PUPIL SERVICE STAFF											
Staff Name	Position	Notes	Ins	PERSI	BA+24	MA	OS	Actual Comp	Per Law	Fund	Place
Williams (Okelberry), Angela	Counselor		Yes	Yes	No	Yes	No	\$ 59,932.00	56,432	100	R2
Subtotal - Pupil Services								\$ 59,932.00			
Check figure against computation sheets											

CLASSIFIED STAFF											
Name	Position	Notes	Ins	PERSI	Days	Total Hours	Rate	Actual Comp	Per Law	Fund	Place
Richards, Brianna	Office Staff	Admin Assistant	Yes	Yes	180	1440	\$ 23.00	33,120.00		100	
Slagel, Hanna	Office Staff - Powerschool	Admin Assistant	Yes	Yes	190	1520	\$ 23.00	34,960.00		100	
Mollerup, Haylee	Office Staff	Board Clerk	No	Yes	180	720	\$ 23.00	16,560.00		100	
O'Connell, Lynn	Paraprofessionals	Aide	Yes	Yes	170	1275	\$ 20.00	25,500.00		100	
Moore, Lucy	Paraprofessionals	Aide	Yes	Yes	170	1275	\$ 19.00	24,225.00		100	
Mulberry, Ashley	Paraprofessionals	Aide	Yes	Yes	170	1275	\$ 19.00	24,225.00		100	
Wall, Heather	Paraprofessionals	Aide	Yes	Yes	170	1275	\$ 20.00	25,500.00		100	
Wolf, Sierra	Paraprofessionals	Aide	Yes	Yes	170	1275	\$ 19.00	24,225.00		100	
Barrett, Laura	Paraprofessionals - SPED	Aide	Yes	Yes	132	990	\$ 20.00	19,800.00		100	
Holland (Wagner), Mindy	Paraprofessionals - SPED	Aide	Yes	Yes	170	1275	\$ 20.00	25,500.00		100	
Christensen, Zora	Paraprofessionals - SPED	Aide - Half Days	No	No	132	528	\$ 20.00	10,560.00		100	
Subtotal - Noncertified								\$ 264,175.00			
Total Salaries Budgeted								\$ 1,834,445.00			

BUDGET PROJECTION WORKSHEET

STATE REVENUE FORMULA RESULTS		
Projected "Entitlement" Funding		\$ 858,951.00
Administration		\$ 105,633.10
Instructional		\$ 1,182,651.88
Pupil Service		\$ 77,885.15
Noncertified		\$ 283,099.64
Projected Salary Apportionment		\$ 1,649,270.00
Projected Benefit Apportionment		\$ 374,219.00
Projected Transportation Reimbursement (calc as 75% of cost based on IACS 80%, HCCS is 86%)		\$ 50.00
SPECIAL DISTRIBUTION COMPUTATION SECTION (SEE SDE GUIDANCE)		
Charter School Facilities	FY27 \$400 per ADA	\$ 101,712.00
College & Career Advisors & Student Mentors	FY27	\$ 18,000.00
Continuous Improvement / Strategic Planning	Up to \$6,600, reimbursement only	\$ 6,600.00
English Language learners	FY27 \$340 per identified EL student	\$ -
Literacy Intervention	FY27 \$410 per K enrolled + \$403 per remaining + increasing + \$302.25 per Econ Dis	\$ 46,225.00
	# students remaining proficient + # students moving 1 full tier	\$ 12.00
	# of economically disadvantaged	\$ 4.00
Math and Science Requirement	FY27 See Formula	\$ 5,500.00
Professional Development	FY27 \$8,000 + \$459 per FTE instructional & pupil svcs	\$ 17,650.00
Professional Development - Dyslexia	FY27 \$1,500 + \$128 per FTE	\$ 4,233.00
Remediation	FY27 Budget \$21 per student for each section in which the student does not meet proficiency on the ISAT.	\$
Safe & Drug Free	FY27 \$2,000 + 13.25 x prior year ADA	\$ 5,098.00
Technology	See Formula	\$ 62,522.00
Total Special Distributions		\$ 267,556.00
TOTAL EXPECTED STATE REVENUES:		\$ 3,150,046.00
PER PUPIL FUNDING:		\$ 10,714.44
	FUND	
MEDICAID FUNDS	260	\$ 50,000.00
TOTAL FEDERAL FUNDS		\$ 50,000.00
LGIP INTEREST REVENUE	100	\$ 15,000.00
TOTAL LOCAL REVENUES		\$ 15,000.00
TOTAL EXPECTED REVENUES:		\$ 3,215,046.00
PER PUPIL FUNDING:		\$ 10,935.53
PER PUPIL FACILITIES FUNDING:		\$ 345.96
TOTAL BUDGETED EXPENDITURES:		\$ 3,134,373.18
NET INCOME		\$ 80,672.82
EXPENDITURES PER STUDENT:		\$ 10,661.13

BUDGET PROJECTION WORKSHEET

EXPENDITURES

STATE FUNDS - GENERAL, TECH, S&DF, & FED FOOD SERVICE

GENERAL FUND

100-512110-000-000-0	K-6 SALARIES - CERTIFIED	\$ 485,700.00
100-512115-000-000-0	K-6 SALARIES - CLASSIFIED	\$ 73,950.00
100-512115-100-000-0	K-6 STIPENDS	\$ 32,000.00
100-512160-000-000-0	K-6 SUBSTITUTE PAY	\$ 15,000.00
100-512210-000-000-0	K-6 EMPLOYEE BENEFITS - PERSI	\$ 78,630.00
100-512220-000-000-0	K-6 EMPLOYEE BENEFITS - TAXES	\$ 46,409.00
100-512240-000-000-0	K-6 EMPLOYEE BENEFITS - INSURANCE	\$ 72,198.84
100-512400-000-000-0	K-6 SUPPLIES	\$ 15,000.00
100-512450-000-000-0	K-6 CURRICULUM	\$ 20,600.00
100-512305-000-000-0	LITERACY PURCHASED SERVICE	\$ 3,182.70
100-512304-000-000-0	PURCHASED SERV-PROF DEVELOPMENT	\$ 10,609.00
	**TOTAL ELEMENTARY SCHOOL PROGRAM	\$ 853,279.54

100-515110-000-000-0	SECONDARY SALARIES - CERTIFIED	\$ 781,188.00
100-515115-000-000-0	SECONDARY SALARIES - CLASSIFIED	\$ 105,585.00
	Less Paraprofessional Salaries Covered by Medicaid	\$ (50,000.00)
100-632115-000-000-0	PUPIL SERVICES SALARIES	\$ 59,932.00
100-515165-000-000-0	SECONDARY SUBSTITUTE PAY	\$ 7,500.00
100-515210-000-000-0	SECONDARY EE BENEFITS - PERSI	\$ 126,011.00
100-515220-000-000-0	SECONDARY EE BENEFITS - TAXES	\$ 72,997.00
100-515240-000-000-0	SECONDARY EE BENEFITS - INSURANCE	\$ 175,340.04
100-515400-000-000-0	SECONDARY SUPPLIES	\$ 10,000.00
100-515440-000-000-0	SECONDARY CURRICULUM	\$ 10,000.00
	**TOTAL SECONDARY PROGRAM	\$ 1,298,553.04

100-521300-000-000-0	TRAVEL/PURCH SERVICES-EXCEP CHILD	\$ 1,545.00
100-521400-000-000-0	SUPPLIES - EXCEPTIONAL CHILD PROG	\$ 1,545.00
	**TOTAL EXCEPTIONAL CHILD PROGRAM	\$ 3,090.00

100-621300-000-000-0	DUES FEES TRAVEL	\$ 7,957.00
100-631300-000-000-0	LEGAL SERVICES - BOARD EXPENSES	\$ 2,652.00
100-631325-000-000-0	BOARD TRAINING/CONTINUOUS IMP COST	\$ 7,002.00
100-631340-000-000-0	AUDIT FEES - BOARD EXPENSES	\$ 8,275.00
	**BOARD OF EDUCATION EXPENSE	\$ 17,929.00

100-632620-000-000-0	BANK SERVICE CHARGES	\$ 530.00
	**TOTAL DISTRICT ADMINISTRATION	\$ 530.00

100-632110-000-000-0	SALARIES - ADMINISTRATION	\$ 215,450.00
100-632115-000-000-0	OFFICE SALARIES	\$ 84,640.00
100-632210-000-000-0	ADMIN EE BENEFITS - PERSI	\$ 39,166.00
100-632220-000-000-0	ADMIN EE BENEFITS - TAXES	\$ 22,957.00
100-632240-000-000-0	ADMIN EE BENEFITS - INSURANCE	\$ 41,256.48
100-641300-200-000-0	SOFTWARE - 2M	\$ 1,167.00
100-641300-200-100-0	SOFTWARE - POWERSCHOOL	\$ 6,000.00
100-641300-300-000-0	NURSE SERVICES	\$ 3,816.12
100-641310-000-000-0	ADVERTISING/ENROLLMENT	\$ 530.00
100-641340-000-000-0	COPIER LEASE	\$ 7,957.00
100-641400-000-000-0	SUPPLIES - SCHOOL ADMINISTRATION	\$ 10,500.00
	**TOTAL SCHOOL ADMINISTRATION	\$ 433,439.60

100-661270-000-000-0	WORKER'S COMPENSATION INSURANCE	\$ 11,604.00
100-664700-000-000-0	PROPERTY/LIABILITY INSURANCE	\$ 7,517.00
100-664500-000-000-0	BUILDING MAINTENANCE	\$ 7,500.00
100-664321-000-000-0	BUILDING RENTAL	\$ 378,006.00
	**TOTAL BUILDINGS	\$ 404,627.00

100-681300-000-000-0	TRANSPORTATION - FIELD TRIPS	\$ 5,305.00
	**TOTAL TRANS PROGRAM	\$ 5,305.00

******TOTAL GENERAL FUND EXPENDITURES** **\$ 3,016,753.18**

TECHNOLOGY FUND

245-512300-000-000-0	PURCHASED SERVICE - TECH FUND	\$ 37,429.14
245-512400-000-000-0	SUPPLIES - TECH FUND	\$ 25,092.86
	****TOTAL EXPENDITURES	\$ 62,522.00

SAFE & DRUG FREE PROGRAM FUND

246-512300-000-000-0	PURCHASED SERVICES-SAFE& DRUG FREE	\$ 5,098.00
	****TOTAL EXPENDITURES	\$ 5,098.00

SPECIAL EDUCATION-RELATED FUNDS

MEDICAID

260-521115-000-000-0	SALARIES - MEDICAID - CLASSIFIED	\$ 50,000.00
	****TOTAL EXPENDITURES	\$ 50,000.00

TOTAL EXPENDITURES: **\$ 3,134,373.18**