

**Crosslake Community School - Combined
Budget Projection Model**

5/15/2026

	(585,967)	(670,902)	108,421	44,340	298,529	179,847
	<i>Original</i>	<i>Working</i>	<i>Projection</i>			
ADM	600	553	636	650	690	690
	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Enrollment Projections						
Number Students Grade K	36	23	10	34	40	40
Number Students Grade 1	51	25	23	34	40	40
Number Students Grade 2	18	32	28	34	40	40
Number Students Grade 3	26	22	31	34	40	40
Number Students Grade 4	35	22	23	34	40	40
Number Students Grade 5	24	29	40	34	40	40
Number Students Grade 6	23	37	43	44	40	40
Number Students Grade 7	81	27	45	39	40	40
Number Students Grade 8	32	31	40	39	40	40
Number Students Grade 9	84	48	83	54	60	60
Number Students Grade 10	50	69	84	75	75	75
Number Students Grade 11	70	89	88	95	95	95
Number Students Grade 12	70	99	98	100	100	100
Enrollment Totals by State Pupil Unit Weighting Category						
Total Number of Students Grade K	36	23	10	34	40	40
Total Number of Students Grade 1-3	95	79	82	102	120	120
Total Number of Students Grade 4-6	82	88	106	112	120	120
Total Number of Students Grade 7-12	387	363	438	402	410	410
Total Number of Students/ADM	600	553	636	650	690	690
Total Number of Pupil Units	677.40	625.60	724	730	772	772

Notes

State Revenue Assumptions and Calculations

General Education Aid

	\$7,479	\$7,479	\$7,680	\$7,834	\$7,991	\$8,151
State Averages Per Pupil Unit						
Inflation Rate Assumption-Basic only	2.7%	2.7%	2.7%	2.0%	2.0%	2.0%
Basic Excluding Transportation	\$7,130.25	\$7,130.48	\$7,322.11	\$7,468.94	\$7,618.62	\$7,771.16
Charter Additional Revenue	\$0.00	\$132.00	\$132.00	\$132.00	\$132.00	\$132.00
Sparsity	34.35	36.05	36.05	36.05	36.05	36.05
Operating Capital	227.10	227.56	227.56	227.56	227.56	227.56
Menstrual Prod/Opiate Antag	2.00	2.00	2.00	2.00	2.00	2.00
Gifted and Talented	13.00	13.00	13.00	13.00	13.00	13.00
Equity	113.63	112.10	112.10	112.10	112.10	112.10
Extended Time	0.00	0.00	0.00	0.00	0.00	0.00
Transition Revenue	27.40	27.40	27.40	27.40	27.40	27.40
Referendum	18.03	19.07	19.07	19.07	19.07	19.07
Transportation Sparsity	156.41	160.70	160.70	160.70	160.70	160.70
Transportation	348.52	348.61	348.61	348.61	348.61	348.61
Total Per Pupil Unit State Aid	\$8,070.69	\$8,208.97	\$8,400.60	\$8,547.43	\$8,697.11	\$8,849.65
Total General Education State Aid	5,467,536	5,135,531	6,078,676	6,243,040	6,714,168	6,831,932

Pension Adjustment Revenue - begin FY19

Initial Pension Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Member Salaries Prior Year	2,908,603	3,080,752	3,080,752	3,080,752	3,080,752	3,080,752
Pension Adjust Rate	0.0125	0.0231	0.0231	0.0231	0.0231	0.0231
Prorated Pension Adjustment	36,358	71,165	71,165	71,165	71,165	71,165
Pension Adjustment Revenue	36,358	71,165	71,165	71,165	71,165	71,165

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	Original	Working	Projection			
ADM	600	553	636	650	690	690
	<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>	<u>2029-2030</u>
	43%	87%	80%	80%	80%	80%
	Actual	Actual	Estimate	Estimate	Estimate	Estimate
Compensatory Revenue						
Calculated Compensatory State Revenue	530,752	524,585	631,009	631,009	631,009	631,009
EL (English Learners) State Aid	0%	0%	0%	0%	0%	0%
Prior Year EL Eligible ADM	1	1	1	1	1	1
Current Year EL Eligible ADM	1	1	0	0	0	0
ADM Served	600	553	636	650	690	690
Adjusted EL ADM	20	20	20	20	20	20
EL Revenue	24,560	24,560	35,500	35,500	35,500	35,500
Concentration Portion	0.00	0.00	0.00	0.00	0.00	0.00
Concentration Factor	0.01	0	0	0	0	0
EL Pupil Units	0.03	0	0	0	0	0
EL Concentration Revenue	13	26	38	38	38	38
Rounding Adjustment						
Total EL Aid	24,571	24,586	35,538	35,538	35,538	35,538
Building Lease Aid						
ADM	600	553	636	650	690	690
WADM	677.40	625.60	723.60	730.40	772.00	772.00
Lease Cost	989,004	812,490	853,115	895,770	940,559	987,587
Aid at 90% of Lease	890,104	731,241	767,803	806,193	846,503	888,828
Aid at \$1,314, per WADM as per state cap	890,104	822,038	950,810	959,746	1,014,408	1,014,408
90% of lease payment-per pupil unit	<u>1,314</u>	<u>1,169</u>	<u>1,061</u>	<u>1,104</u>	<u>1,097</u>	<u>1,151</u>
Lesser of WADM cap of \$1,314 or 90% of lease payment	890,104	731,241	767,803	806,193	846,503	888,828
Estimated Proration of Lease Aid Revenue	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Total Prorated Building Lease Aid Revenue	890,104	731,241	767,803	806,193	846,503	888,828
Lease Aid Revenue per WADM (before proration)	1,314	1,169	1,061	1,104	1,097	1,151
Lease Aid per WADM needed to cover expense @ 90% (max \$1,314)	1,314	1,169	1,061	1,104	1,097	1,151
How many more WADM would we need to maximize lease aid?	0	0	0	0	0	0
Gen Ed Portion of Lease Cost	98,900	81,249	85,312	89,577	94,056	98,759

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ADM	600	553	636	650	690	690
	<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>	<u>2029-2030</u>
Percent of Gen Ed to cover Lease Aid	10%	10%	10%	10%	10%	10%
<u>Special Education Revenue</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>	<u>Estimate</u>
	92%	94%	94%	93%	93%	93%
State Sped Expenses	1,088,962	1,174,626	1,518,796	1,565,165	1,609,045	1,658,179
State SpEd Revenues	1,001,845	1,137,398	1,460,113	1,488,280	1,530,068	1,576,773
State Homeless Transp. Revenues	0	0	0	0	0	0
Total State Special Education Aid	1,001,845	1,137,398	1,460,113	1,488,280	1,530,068	1,576,773
Gen Ed portion of Sped	104,459	85,507	94,733	114,017	117,223	120,800
Percent of Gen ed to cover Sped	9%	7%	6%	7%	7%	7%

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ADM	600	553	636	650	690	690
	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030

Notes

Revenue Summary and Projections

State Aids

General Education Aid	5,467,536	5,135,531	6,078,676	6,243,040	6,714,168	6,831,932
Pension Adjustment Revenue	36,358	71,165	71,165	71,165	71,165	71,165
Compensatory Revenue	530,752	524,585	631,009	631,009	631,009	631,009
Declining Enrollment Revenue	0	0	0	0	0	0
EL Revenue	24,732	24,586	35,538	35,538	35,538	35,538
Subtotal, General Education Aid	6,059,378	5,755,868	6,816,388	6,980,752	7,451,880	7,569,644
Q Comp	114,290	126,696	126,696	126,696	126,696	126,696
Extended Time Revenue	7,036	6,966	6,966	6,966	6,966	6,966
Land Endowment Aid	31,589	36,607	36,607	36,607	36,607	36,607
Literacy Aid	13,770	17,310	17,310	17,310	17,310	17,310
Long Term Facilities Maintenance Aid	89,417	0	0	0	0	0
Building Lease Aid	890,104	731,241	767,803	806,193	846,503	888,828
Special Education Aid	1,022,016	1,137,398	1,460,113	1,488,280	1,530,068	1,576,773
Literacy Incentive Aid	0	0	0	0	0	0
Library Support Aid	20,000	9,903	9,903	9,903	9,903	9,903
Student Support Aid	20,000	20,356	20,000	20,000	20,000	20,000
Supplemental On-Line Learning Revenue	2,000	2,000	2,000	2,000	2,000	2,000
Bldg & Cybersecurity	0	15,000	0	0	0	0
Hrly Unemployment Aid	0	34,490	17,766	17,943	18,123	18,304
<i>Prior Year Adjustments</i>	0	0	0	0	0	0
Total State Aids	8,269,600	7,893,835	9,281,552	9,512,650	10,066,055	10,273,031

Federal Revenue

Federal Special Ed, 419	93,971	73,134	89,005	91,676	94,426	97,259
Federal Special Ed, 420	0	0	0	0	0	0
Federal Special Ed, 425	17,342	13,279	0	0	0	0
Federal Title I, 401	106,156	155,359	165,000	175,000	185,000	185,000
Federal Title II, 414	14,503	0	0	0	0	0
Federal Title III, 417	0	0	0	0	0	0
Federal Title IV, 433	11,633	0	0	0	0	0
REAP Grant	10,711	10,604	10,604	10,604	10,604	10,604
Total Federal Revenue	254,316	252,376	264,609	277,280	290,030	292,863

Other Revenue

E-rate	28,364	28,364	15,000	15,000	15,000	15,000
Medical Assistance	4,000	4,000	4,000	4,000	4,000	4,000
Fundraising	(100)	(100)	(100)	(100)	(100)	(100)
Rent	3,800	3,800	3,800	3,800	3,800	3,800
Interest Revenue	500	8,000	7,925	7,925	7,925	7,925
Contributions and Gifts, Grants	0	0	0	0	0	0
Misc other receipts	2,449	2,449	2,693	3,097	3,237	3,240
Total Other Revenue	39,013	46,513	33,318	33,722	33,862	33,865

Total General Fund Revenue

8,562,929	8,192,724	9,579,479	9,823,651	10,389,947	10,599,758
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ADM	600	553	636	650	690	690
	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Inflation Calculations						
Other costs	2.0%	2.0%	3.0%	3.0%	3.0%	3.0%
Salaries & Benefits			3.0%	3.0%	3.0%	3.0%

Notes

Expenditure Calculations

General Fund - 01

Admin & Support Services (Pro 000 - 199)

	42%	45%	46%	46%	46%	46%
100s Salaries	545,671	575,671	807,726	831,958	856,917	882,624
200s Employee Benefits	230,763	260,763	367,707	380,632	394,011	407,861
305,315 Contracted Services	179,740	221,181	227,816	234,651	241,690	248,941
320 Communications Services	0	0	0	0	0	0
329 Postage	3,500	6,000	7,000	7,165	7,335	7,510
366 Staff Training & Travel	7,500	1,000	1,030	1,061	1,093	1,126
401 Non-instructional Supplies	28,390	15,000	15,450	15,914	16,391	16,883
405 Software	30,090	34,000	35,020	36,071	37,153	38,267
455-465 Technology Supplies	9,000	13,500	13,905	14,322	14,752	15,194
490 Food	842	392	404	416	428	441
530 Furniture & Equipment	0	0	0	0	0	0
555 Technology Equipment	3,500	25,500	26,265	27,053	27,865	28,700
820 Dues and Memberships	50,950	44,000	45,320	46,680	48,080	49,522
Total Admin & Support Services	1,089,946	1,197,007	1,547,643	1,595,921	1,645,714	1,697,070

Regular Instruction Services (Pro 200 - 299)

	31%	29%	29%	29%	29%	29%
100s Salaries	3,193,699	3,089,384	3,088,877	3,181,543	3,276,990	3,375,299
200s Employee Benefits	999,278	894,209	894,910	926,366	958,928	992,635
401-433 Federal Title Programs	132,292	156,858	88,702	91,363	94,104	96,927
300-399 Contracted Services	22,280	12,700	13,081	13,473	13,878	14,294
366 Staff Training & Travel	2,800	7,200	7,416	7,638	7,868	8,104
401 Non-instructional Supplies	5,985	36,500	37,595	38,723	39,885	41,081
406 Instructional Software License Agreements	170,450	177,500	182,825	188,310	193,959	199,778
430 Instructional Supplies	83,122	20,500	21,115	21,748	22,401	23,073
456-466 Instructional Technology	29,300	45,000	46,350	47,741	49,173	50,648
460 Textbooks & Workbooks	0	0	0	0	0	0
461 Testing Materials	0	0	0	0	0	0
490 Food	250	1,100	1,133	1,167	1,202	1,238
530 Furniture & Equipment	0	0	0	0	0	0
555 Technology Equipment	87,700	42,000	43,260	44,558	45,895	47,271
820 Dues and Memberships	0	1,000	1,030	1,061	1,093	1,126
	4,727,156	4,483,951	4,426,294	4,563,692	4,705,374	4,851,473

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		Original	Working	Projection			
ADM		600	553	636	650	690	690
		<u>2025-2026</u>	<u>2025-2026</u>	<u>2026-2027</u>	<u>2027-2028</u>	<u>2028-2029</u>	<u>2029-2030</u>
Special Education Services (Pro 400 - 499)		33%	31%	31%	32%	32%	32%
100s	State SpEd - Salaries	777,820	846,623	1,101,883	1,134,940	1,166,092	1,201,074
200s	State SpEd - Employee Benefits	260,183	260,183	347,058	358,276	368,844	380,773
300-399	State SpEd - Contracted Services	45,409	60,020	61,821	63,675	65,585	67,553
401-499	State SpEd - Supplies and Materials	5,550	7,800	8,034	8,275	8,523	8,779
501-599	State SpEd - Capitalized Expenses	0	0	0	0	0	0
100s	Fed SpEd - Salaries	12,542	8,929	9,197	9,473	9,757	10,050
200s	Fed SpEd - Employee Benefits	4,800	4,350	4,481	4,615	4,753	4,896
300-399	Fed SpEd - Contracted Services	84,471	58,934	60,702	62,523	64,399	66,331
401-499	Fed SpEd - Supplies and Materials	9,500	14,200	14,626	15,065	15,517	15,982
501-599	Fed SpEd - Capitalized Expenses	0	0	0	0	0	0
723	State SpEd - Transportation	0	35,000	36,050	37,132	38,245	39,393
728	State - Homeless Transportation	0	0	0	0	0	0
		1,200,275	1,296,039	1,643,851	1,693,973	1,741,716	1,794,831
Instructional Support Services (Pro 600 - 699)		15%	25%	25%	25%	25%	25%
100s	Salaries	104,467	25,870	48,669	50,129	51,633	53,182
200s	Employee Benefits	16,012	6,479	12,250	12,617	12,996	13,386
300-399	Contracted Services	500	0	0	0	0	0
366	Staff Training & Travel	37,250	48,750	50,213	51,719	53,270	54,869
401-499	Supplies and Materials	40,335	33,500	34,505	35,540	36,606	37,705
470	Media Books & Resources	20,000	20,000	20,600	21,218	21,855	22,510
501-599	Capitalized Expenses	3,500	2,200	2,266	2,334	2,404	2,476
		222,064	136,799	168,502	173,557	178,764	184,127
Pupil Support Services (Pro 700 - 799)		46%	32%	19%	19%	19%	20%
100s	Salaries	191,389	201,114	149,698	154,189	158,814	163,579
200s	Employee Benefits	88,584	63,900	28,980	29,954	30,960	32,001
300-399	Contracted Services	0	11,000	11,330	11,670	12,020	12,381
720	Transportation	301,378	290,734	299,456	308,440	317,693	327,224
733	Field Trip Transportation	12,000	8,000	8,240	8,487	8,742	9,004
401-499	Supplies and Materials	9,760	2,100	2,163	2,228	2,295	2,364
501-599	Capitalized Expenses	0	0	0	0	0	0
820	Dues and Memberships	0	0	0	0	0	0
		603,111	576,848	499,867	514,967	530,524	546,552

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Original Working Projection

ADM 600 553 636 650 690 690

2025-2026 2025-2026 2026-2027 2027-2028 2028-2029 2029-2030

Notes

Sites and Buildings (Pro 800 - 899)

	50%	49%	30%	30%	31%	31%
100s Salaries	100,010	100,010	35,190	36,246	36,246	37,333
200s Employee Benefits	50,013	48,921	10,557	10,874	11,200	11,536
300-399 Contracted Services	27,400	40,000	41,200	42,436	43,709	45,020
330 Utilities	50,000	50,000	51,500	53,045	54,636	56,275
350 Repairs & Maintenance	15,000	7,500	7,725	7,957	8,195	8,441
348-570 Building Lease	989,004	812,490	853,115	895,770	940,559	987,587
401-499 Supplies and Materials	40,750	25,250	26,008	26,788	27,591	28,419
520 Leasehold Improvements	0	0	0	0	0	0
530 Furniture & Equipment	8,000	0	0	0	0	0
820 Dues and Membership	50	0	45,747	47,119	47,446	48,869
	1,280,227	1,084,171	1,071,041	1,120,235	1,169,582	1,223,481

Fiscal & Other Fixed Costs (Pro 900 - 999)

340 Property & Liability Insurance	36,800	33,000	33,330	33,663	34,000	34,340
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Total Expenditures

	9,160,795	8,863,625	9,471,116	9,779,371	10,091,480	10,419,974
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Net effect of Operations, General Fund

	(597,866)	(670,901)	108,363	44,281	298,468	179,784
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Transfer out to Food Service Fund

	1,216	55,810	80,588	83,363	85,806	88,101
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Beginning Fund Balance

	1,251,694	2,721,389	2,050,488	2,158,850	2,203,131	2,501,599
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Ending Fund Balance

	652,612	2,050,488	2,158,850	2,203,131	2,501,599	2,681,383
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Fund Balance % of Expenditures

	7.1%	23.1%	22.8%	22.5%	24.8%	25.7%
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ADM		600	553	636	650	690	690
		2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Food Services Fund - 02							
Revenues							
	State Revenues	96,900	35,000	36,050	37,132	38,245	39,393
	Federal Revenues	72,928	111,592	114,940	118,388	121,940	125,598
	Sales of Lunches and Other Local Revenues	5,000	2,689	2,770	2,853	2,939	3,027
	Total Food Service Revenues	174,828	149,282	153,760	158,373	163,124	168,018
Expenditures							
	100s Salaries	84,783	75,000	77,192	79,508	81,893	84,350
	200s Employee Benefits	14,800	13,000	13,390	13,792	14,205	14,632
	300-399 Contracted Services	600	600	618	637	656	675
	400-499/820 Supplies and Materials/Memberships	90,645	60,682	62,502	64,378	66,309	68,298
	500-599 Capitalized Expenses	0	0	0	0	0	0
	Total Expenditures	190,828	149,282	153,702	158,314	163,063	167,955
	Net effect of Operations, Food Service	(16,000)	(0)	58	60	61	63
	Transfer In for Operations from General Fund	16,000	0	0	0	0	0
	Beginning Fund Balance	0	0	0	58	117	179
	Ending Fund Balance	0	(0)	58	117	179	242
Community Services Fund - 04							
Revenues							
	Before/After School Revenue	27,000	20,000	20,600	21,218	21,855	22,510
	Pre-K Program Revenue	68,277	(110)	0	0	0	0
	Clubs/Sports Revenue	13,600	10,000	10,300	10,609	10,927	11,255
	Transfer In		55,810	80,588	83,363	85,806	88,101
	Total Community Service Revenues	108,877	85,700	111,488	115,190	118,588	121,866
Expenditures							
	100-200s Salaries & Benefits - Before/After School	36,525	43,000	53,756	55,368	57,029	58,740
	300s Purchased Services - Before/After School	150	150	168	197	211	215
	400s Supplies - Before/After School	50	50	55	63	66	66
	100-200s Salaries & Benefits - Pre-K Program	50,010	38,000	49,159	50,634	52,153	53,717
	300s Purchased Services - Pre-K Program	50	0	0	0	0	0
	400s Supplies - Pre-K Program	50	0	0	0	0	0
	100-200s Salaries & Benefits - Clubs/Sports	8,194	0	2,200	2,530	2,645	2,645
	300s Purchased Services - Clubs/Sports	1,049	0	1,650	1,898	1,984	1,984
	400s Supplies - Clubs/Sports	900	4,500	4,500	4,500	4,500	4,500
	Total Expenditures	96,978	85,700	111,488	115,190	118,588	121,867
	Net effect of Operations, Community Service	11,899	0	0	(0)	0	(0)
	Transfer In for Operations from General Fund	0	0	(0)	0	(0)	0
	Beginning Fund Balance	0	0	0	0	0	0
	Ending Fund Balance	11,899	0	0	0	0	0

Notes

**Crosslake Community School - Combined
Budget Projection Model**

						5/15/2026
	(585,967)	(670,902)	108,421	44,340	298,529	179,847
	<i>Original</i>	<i>Working</i>	<i>Projection</i>			
ADM	600	553	636	650	690	690
	2025-2026	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
Total Revenues, all funds	8,862,634	8,427,705	9,844,727	10,097,215	10,671,659	10,889,642
Total Expenditures, all funds	9,448,601	9,098,607	9,736,307	10,052,874	10,373,130	10,709,795
Net effect of Operations, all funds	(585,967)	(670,902)	108,421	44,340	298,529	179,847
<i>Per Compliance Report</i>						
Beginning Fund Balance	1,251,694	2,721,389	2,050,488	2,158,908	2,203,248	2,501,777
Ending Fund Balance	665,727	2,050,487	2,158,908	2,203,248	2,501,777	2,681,624
<i>per audit</i>						
Fund Balance % (20% recommended)	7.0%	22.5%	22.2%	21.9%	24.1%	25.0%

Notes

like to keep \$1m

like to keep 15%