

WESTSIDE COMMUNITY SCHOOLS



**Budget Update:
2026–2027 Budget
August 24, 2026**

FY27 Budget Funds

Non–Levy Funds:

- School Nutrition Fund
 - Nutrition Services
 - Access 66
- Activities Fund
- Student Fee Fund

Levy Funds:

- Special Building Fund
 - District Construction
 - Phase II Construction
- Bond Fund
- Employee Benefit Fund
- General Fund

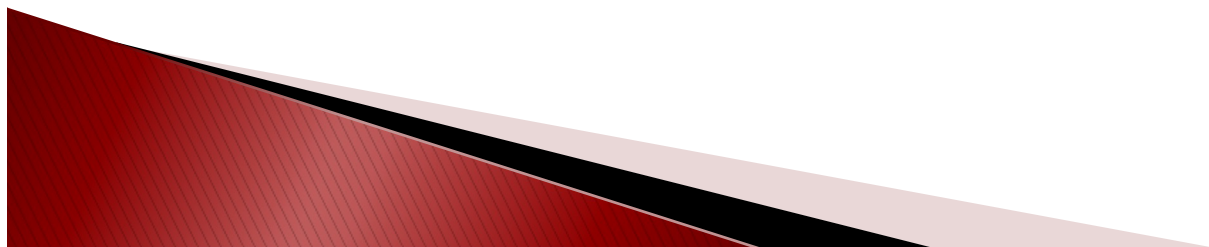


School Nutrition Fund

Fund		FY25 Actual	FY26 Projected	FY27 Budget
Nutrition Services	Revenue	\$6,955,940	\$8,045,187	\$8,165,640
	Expense	\$7,529,632	\$8,043,399	\$8,165,640
Access 66	Revenue	\$415,000	\$292,225	\$330,194
	Expense	\$582,599	\$336,884	\$330,194
School Nutrition Fund	Revenue	\$7,370,941	\$8,337,413	\$8,495,835
	Expense	\$8,112,231	\$8,380,283	\$8,495,835

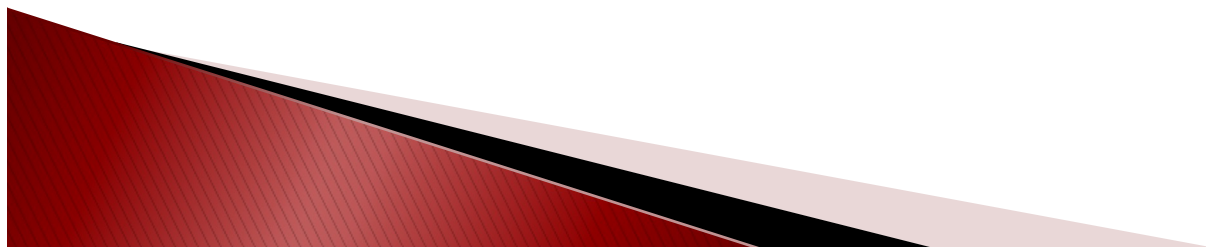
Activities Fund

Fund		FY25 Actual	FY26 Projected	FY27 Budget
Activities Fund	Revenue	\$1,711,812	\$1,354,069	\$2,000,000
	Expense	\$1,641,564	\$1,291,130	\$2,000,000



Student Fee Fund

Fund		FY25 Actual	FY26 Projected	FY27 Budget
Student Fee Fund	Revenue	\$116,116	\$121,046	\$300,000
	Expense	\$116,116	\$121,046	\$300,000



Special Building Fund

FY27 Expense Budget Items:

- | | |
|------------------------------------|--------------|
| • Long Range Facility Plan Expense | \$ 810,000 |
| • WMS Track and Field Project | \$ 8,000,000 |
| • WMS PAC Project | \$ 1,650,000 |
| • Westside Foundation Life Complex | \$ 1,233,019 |
| • Contingency & Cash Reserve | \$ 2,137,298 |

Total FY27 Expense Budget	\$ 13,830,317
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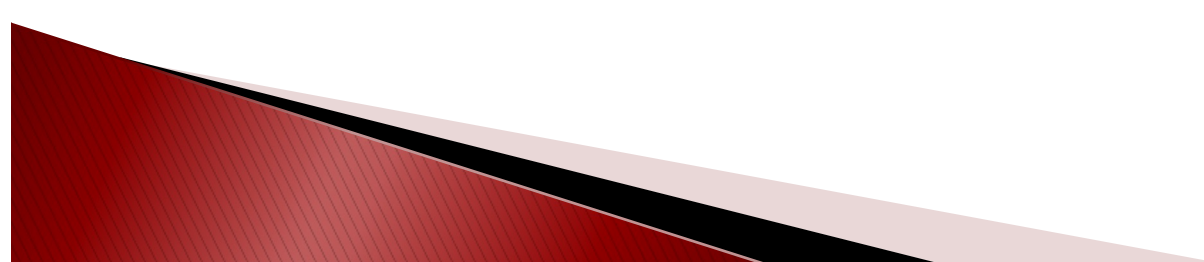


Special Building Fund

FY27 Revenue Budget Items:

• Carryover Funds	\$ 1,390,133
• Levy Funds	\$ 3,815,567
• Capital Lease Funds	\$ 8,000,000
• Other Miscellaneous Receipts	\$ 624,617

Total FY27 Resources	\$ 13,830,317
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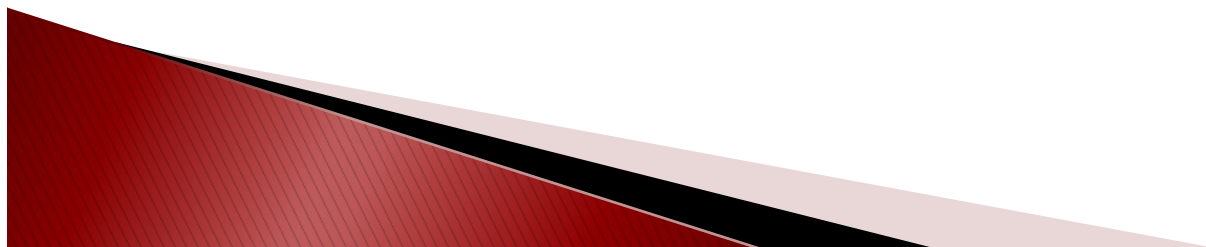
Special Building Fund

Phase II Construction

FY27 Expense Budget Items:

- Expenses per Project Advocates cash flow model \$ 21,600,000
- Contingency & Cash Reserve \$ 15,818,478

Total FY27 Expense Budget \$ 37,418,478



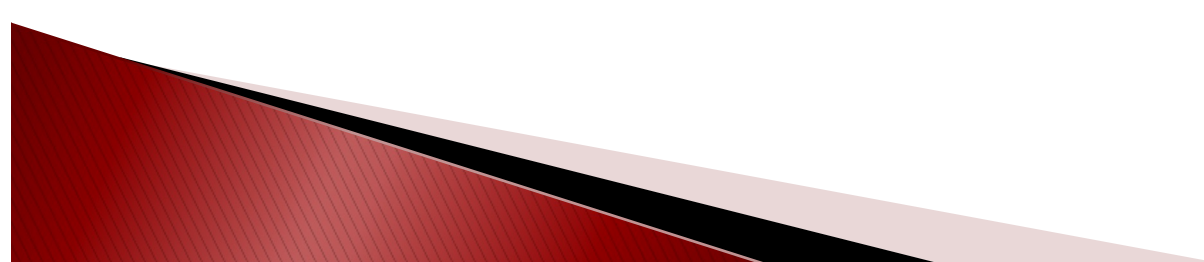
Special Building Fund

Phase II Construction

FY27 Revenue Budget Items:

- Carryover Balance \$ 27,588,478
- Interest Revenue \$ 600,000
- New Bond Issuance \$ 9,230,000

Total FY27 Resources \$ 37,418,478

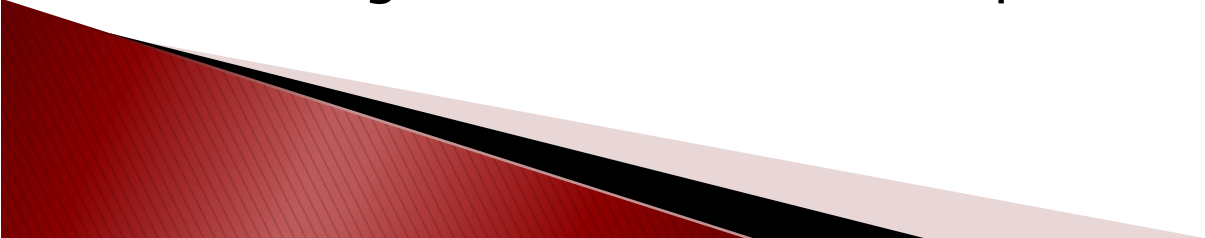


Bond Fund

The primary source of revenue for the Bond Fund are property tax collections.

Proposed FY27 Bond Fund Levy Rate	\$0.219 (same rate as FY26)
Total FY27 Levy Revenue	\$11,624,981

The commitment to our residents was an impact to our bond levy would not raise our Bond Fund levy higher than \$0.219. Given the uncertainty around interest rates and valuation growth, it is the recommendation to maintain that rate for FY27 to ensure the district is positioned to finance the most advantageous bond issuances possible.

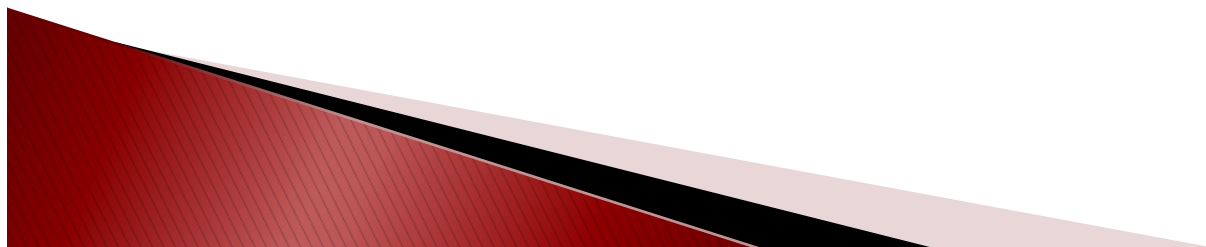


Bond Fund

Currently Scheduled FY27 Obligations:

- Principal Payments \$ 5,280,000
- Interest Payments \$ 6,510,489
- Miscellaneous Debt Service \$ 5,000

Total FY27 Expense Budget \$ 11,795,489



Bond Fund

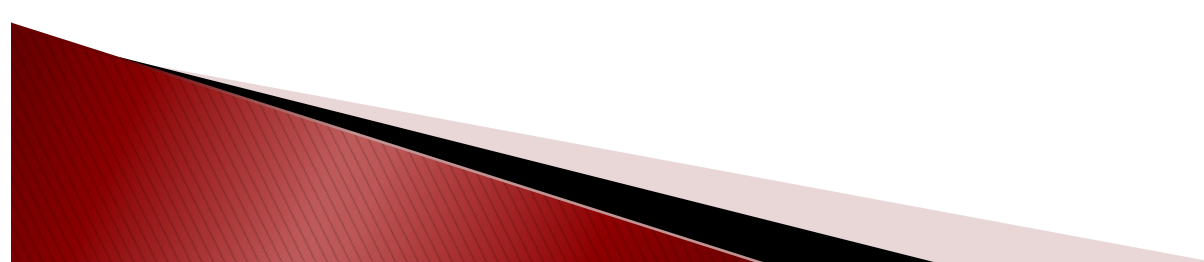
FY27 Revenue Budget Items:

• Carryover Balance	\$ 11,581,599
• Levy Funds	\$ 11,624,981
• Other Miscellaneous Receipts	\$ 1,783,953

Total FY27 Bond Resources	\$ 24,990,533
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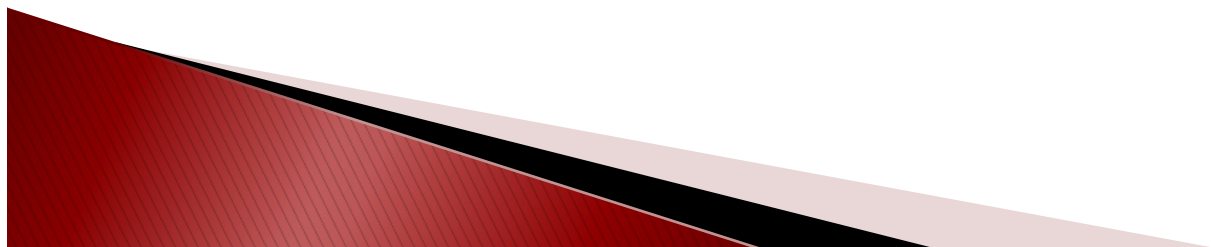
Total FY27 Bond Expenses	\$ 11,795,489
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FY27 Bond Fund Ending Cash Reserve	\$ 13,195,043
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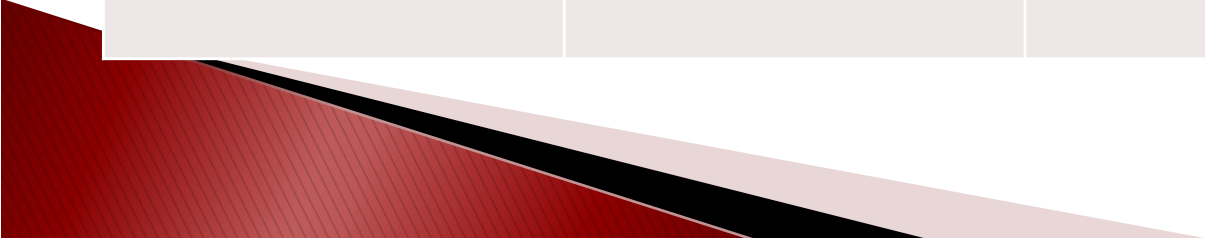
Employee Benefit Fund

- ▶ FY 27 Expense Budget:
 - Estimated Retiree Ins Exp: \$ 30,000
- ▶ Total FY 27 Expense Budget: \$ 30,000
- ▶ Revenue for the Employee Benefit Fund is a transfer from the General Fund



General Fund Expense

	FY26 Budget	FY26 Projected	FY27 Budget
Salary Expense	\$58,220,027	\$58,138,897	\$60,180,614
Benefit Expense	\$22,452,097	\$21,720,348	\$22,919,033
Non-Payroll Expense	\$19,151,830	\$20,826,327	\$20,332,763
Total Expense	\$99,823,955	\$100,685,572	\$103,432,411



General Fund

Salary Expense

	FY26 Budget	FY26 Projected	FY27 Budget
Teachers	\$37,324,030	\$37,328,422	\$38,815,666
Substitutes	\$1,841,064	\$1,913,572	\$1,824,361
Ed Assistants	\$3,989,622	\$3,557,744	\$3,632,689
Administrators	\$5,342,252	\$5,456,280	\$5,628,727
Clerical & Other	\$4,738,223	\$4,821,100	\$4,983,794
Building Services	\$4,984,836	\$5,061,778	\$5,295,378
Total Expense	\$58,220,027	\$58,138,897	\$60,180,614

General Fund

Non-Payroll Expense

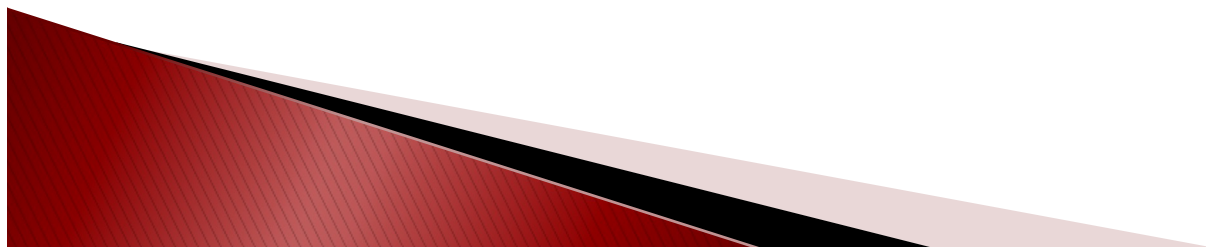
	FY26 Budget	FY26 Projected	FY27 Budget
Instruction	\$4,279,650	\$4,649,311	\$4,629,668
Facilities	\$4,605,623	\$5,128,323	\$5,000,195
Technology	\$3,185,000	\$3,021,779	\$3,010,000
Student Services	\$2,197,700	\$2,719,788	\$2,460,700
Special Education	\$2,355,450	\$2,694,473	\$2,812,500
Grant Funded	\$858,158	\$916,055	\$778,950
Administration	\$1,670,250	\$1,696,598	\$1,640,750
Total Expense	\$19,151,830	\$20,826,327	\$20,332,763

General Fund Revenue

	FY26 Budget	FY26 Projected	FY27 Budget
State Aid	\$29,201,514	\$29,201,514	\$30,293,764
Special Ed	\$13,750,000	\$13,146,544	\$14,293,000
Public Power	\$4,220,000	\$5,288,563	\$5,396,513
Motor Vehicle	\$3,400,000	\$3,496,781	\$3,584,200
Grants	\$3,784,600	\$3,461,653	\$3,912,556
Other	\$4,053,500	\$3,928,409	\$3,860,797
Total Expense	\$58,409,614	\$58,523,464	\$61,340,830

General Fund Revenue

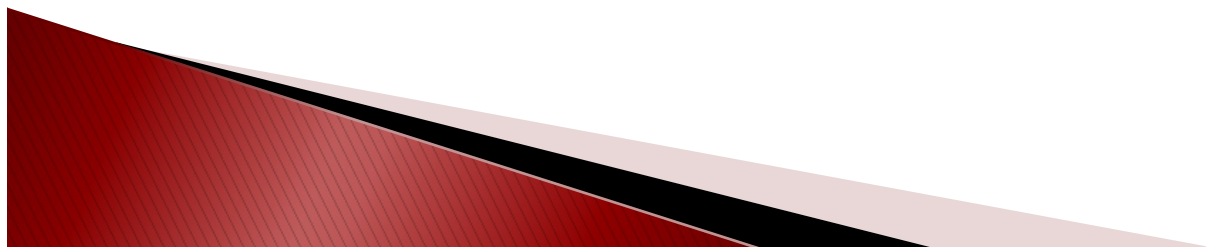
FY27 Budgeted Expense	\$ 103,432,411
FY27 End of Year Reserve Target.	<u>\$ 32,500,000</u>
FY27 Total Revenue Needed (a)	\$ 135,932,411
FY27 Beginning Cash Balance	\$ 33,252,436
FY27 Non-Levy Revenue	<u>\$ 60,180,614</u>
FY27 Resources w/o Levy Revenue (b)	\$ 94,593,266
FY27 Levy Revenue Required (a-b)	\$ 41,339,145



FY27 Levy Rates

(Valuation growth of 2.67%)

Fund	FY26 Rate	FY26 Yield	FY27 Rate	FY27 Yield
General	0.7928	\$41,401,789	0.7788	\$41,756,712
Special Building	0.0625	\$3,266,529	0.0719	\$3,854,108
Bond	0.2190	\$11,437,030	0.2190	\$11,742,405
Total	1.0743	\$56,105,348	1.0697	\$57,353,224



Questions?

