

| <b>WHRSD FY19-FY28 REVENUE/EXPENDITURE ASSUMPTIONS AS OF 4/13/22</b> |   |
|--|---|
| <b>Revenue Description</b>   | <b>Assumptions</b>  |
| Whitman Operating Assessments  | 5% Increase from FY24-FY28                                |
| Whitman Non-Mandated Busing Assessments                              | 6% Increase from FY24-FY28                                |
| Whitman Capital Assessments  | As per hypothetical debt payment sheets                   |
| <b>Total Whitman Assessments</b>                                     |   |
| Hanson Operating Assessments   | 5% Increase from FY24-FY28                                |
| Hanson Non-Mandated Busing Assessments                               | 6% Increase from FY24-FY28                                |
| Hanson Capital Assessments   | As per hypothetical debt payment sheets                   |
| <b>Total Hanson Assessments</b>                                      |   |
| Medicaid Reimbursements  | 3% Increase from FY24-FY28                                |
| <b>Total Federal thru State Revenue</b>                              |   |
| Ch. 70   | 0.50% Increase from FY24-FY28                             |
| Charter School Reimbursements  | 0.50% Increase from FY24-FY28                             |
| Chapter 71 Transportation  | 0.50% Increase from FY24-FY28                             |
| Homeless Transportation Reimbursement                                | 0.50% Increase from FY24-FY28                             |
| <b>Total State Aid Revenue</b>                                       |   |
| Investment Income  | 3% Increase from FY24-FY28                                |
| Miscellaneous  | No Misc. Income from FY24-FY28                            |
| <b>Total Other Revenue</b>   |   |
| Transfer from Circuit Breaker  | Circuit Breaker not a Gen. Fund revenue source as per DOR |
| Transfer from School Choice  | School Choice not a Gen. Fund revenue source as per DOR   |
| Transfer from Reserve for BAN/Bond Premiums                          | FY23-FY27 Amortization                                    |
| Transfer from E&D  | full amt in Budget FY24-FY28                              |
| <b>Total Transfers</b>   |   |
| <b>Total Revenues</b>  |   |
| <b>Expenditure Function</b>  |   |
| Administration   | 3% Increase from FY24-FY28                                |
| Instruction  | 3% Increase from FY24-FY28                                |
| Pupil Services   | 3% Increase from FY24-FY28                                |
| Operations & Maintenance   | 3% Increase from FY24-FY28                                |
| Benefits & Fixed Charges   | 5% Increase from FY24-FY28                                |
| Community Services   | No Community Services Budgets FY24-FY28                   |
| Fixed Asset Acquisition, Improve. & Replace                          | 3% Increase from FY24-FY28                                |
| Debt Retirement & Service  | As per hypothetical debt payment sheets                   |
| Programs with other Districts  | 5% Increase from FY24-FY28                                |
| Miscellaneous & Other  | No Miscellaneous & Other Costs FY24-FY28                  |
| <b>Total Expenditures</b>  |   |
| <b>New FY23 Initiatives</b>  |   |
| New Programs - Full Day Kindergarten                                 | Included in Instruction Function Budget                   |
| 1 Post Grad Teacher  | Included in Instruction Function Budget                   |
| 1 Middle School ASD  | Included in Instruction Function Budget                   |
| New Programs - 1 to 1 Initiative                                     | Included in Fixed Asset Function Acquisition Budget       |
| <b>Excess &amp; Deficiency Calculation</b>                           |   |
| <b>Beginning Undesignated Fund Balance</b>                           |   |
| Encumbrance Net  | Net Zero for FY24-FY28                                    |
| Revenue/Expenditure Net  | Budget Surplus (Deficit) for FY24-FY28                    |
| Reserve for E&D Usage in Next Year's Budget Net                      | E&D Usage in Budget FY24-FY28 for 1 to 1 Chromebooks      |
| Reserve for Compensated Absences Net                                 | None Reserved FY24-FY28                                   |
| <b>Ending Undesignated Fund Balance</b>                              |   |
| Deficits all Funds   | No Deficits in any fund FY24-FY28                         |
| <b>Excess &amp; Deficiency Balance</b>                               |   |