

KEWASKUM SCHOOL DISTRICT 2025-26 ORIGINAL BUDGET APPROVAL

October 27, 2025



**SERVING THE PEOPLE OF THE VILLAGE OF KEWASKUM AND
THE TOWNS OF ASHFORD, AUBURN, BARTON, FARMINGTON, KEWASKUM,
MITCHELL, SCOTT AND WAYNE**

**DISTRICT MISSION STATEMENT:
THE KEWASKUM COMMUNITY SCHOOLS IGNITE A PASSION FOR LEARNING.**

2025-26 Budget Adjustments as of 10/15/25 (v. 10/24/25)

General Fund (Fund 10)

	<u>10/7/2025</u>	<u>10/15/2025</u>
Total Revenue - Preliminary Budget	\$ 26,179,502	\$ 26,179,502
Tax Levy*	\$ -	\$ 434,516
Equalization Aid	\$ -	\$ (480,668)
Interest Earnings	\$ -	\$ 59,967
Per-Pupil Categorical Aid	\$ -	\$ (10,635)
OE-In	\$ 125,645	\$ 125,645
State Revenue/Grants	\$ -	\$ 54,875
Federal Revenue	\$ -	\$ 9,047
Adjusted Net Revenue	\$ 26,305,147	\$ 26,372,249

*Includes voucher school impact, increase of 3.8% over preliminary budget

	<u>10/7/2025</u>	<u>10/15/2025</u>
Total Expenditures - Preliminary Budget	\$ 26,179,502	\$ 26,179,502
OE-Out	\$ (123,937)	\$ (123,937)
AD Sub Costs	\$ 5,200	\$ 5,200
Tuition Reimbursements	\$ 6,000	\$ 6,000
Retirement TSA Adjustment	\$ 7,612	\$ 7,612
Athletic Trainer Adjustment	\$ 2,500	\$ 2,500
Water Filtering at DO	\$ 1,080	\$ 1,080
Gallup Strengths Assess/Training	\$ 12,000	\$ 12,000
Salary Adjustments	\$ -	\$ 75,489
Benefit Adjustments	\$ -	\$ 31,684
Para \$1 Hourly Increase	\$ 45,000	\$ 48,000
Special Education Costs	\$ 25,000	\$ 25,000
Addl. Transfer to Fund 46	\$ 145,190	\$ 158,695
Addl. Transfer to Fund 27	\$ -	\$ (52,356)
Other, Misc.	\$ -	\$ (4,220)
Adjusted Net Expenditures	\$ 26,305,147	\$ 26,372,249
Surplus/Deficit	\$ -	\$ -

Capital Projects Fund (Fund 46)

	<u>10/7/2025</u>	<u>10/15/2025</u>
Transfer in Preliminary Budget	\$ 238,909	\$ 238,909
Additional Transfer	\$ 145,190	\$ 158,695
Total Budgeted Transfer	<u>\$ 384,099</u>	<u>\$ 397,604</u>

Tax Levy

	<u>2024-25</u>	<u>2025-26</u>
General Fund	\$ 10,491,380	\$ 11,879,614
Debt Service Fund	\$ 1,930,363	\$ 1,920,775
Community Service Fund	\$ 105,100	\$ 76,800
Total Tax Levy	<u>\$ 12,526,843</u>	<u>\$ 13,877,189</u>
Change in Total Levy		\$ 1,350,346
Percent Increase in Total Levy**		10.8%

**A tax levy increase of 7.3% was projected at the Annual Meeting

Tax Rate

	<u>2024-25</u>	<u>2025-26</u>
Total Property Valuation	\$ 2,220,599,240	\$ 2,379,643,054
Property Valuation Increase		7.2%
Tax Rate***	\$ 5.64	\$ 5.83

***A tax rate of **\$5.93** was projected at the Annual Meeting

**KEWASKUM SCHOOL DISTRICT
2025-2026 ORIGINAL BUDGET**

GENERAL FUND	Audited 2023-24	Audited 2024-25	Revised Budget 2024-25	Budget 2025-26	Change	% Change
REVENUES						
Local Sources (Source 200)	9,395,230	10,885,199	10,790,719	12,243,285	1,452,566	13.46%
Inter-district Payments (Source 300 + 400)	1,709,507	1,915,768	1,821,774	2,133,769	311,995	17.13%
Intermediate Sources (Source 500)	20,241	8,397	8,559	8,559	0	0.00%
State Sources (Source 600)	11,579,046	12,475,263	12,454,818	11,776,713	(678,105)	-5.44%
Federal Sources (Source 700)	971,028	237,202	170,826	169,923	(903)	-0.53%
All Other Sources (Source 800 + 900)	516,228	318,104	93,683	40,000	(53,683)	-57.30%
TOTAL REVENUES	24,191,280	25,839,933	25,340,379	26,372,249	1,031,870	4.07%
EXPENDITURES						
Undifferentiated Curriculum (110 000)	3,135,014	3,260,736	3,310,502	3,272,535	(37,967)	-1.15%
Regular Curriculum (120 000)	4,440,283	4,696,303	4,867,348	4,938,150	70,802	1.45%
Vocational Curriculum (130 000)	834,244	859,902	874,107	893,861	19,754	2.26%
Physical Curriculum (140 000)	667,930	687,985	702,238	736,958	34,720	4.94%
Co-Curricular Activities (160 000)	462,221	557,822	679,729	741,195	61,466	9.04%
Other Special Needs Curriculum (170 000)	103,490	108,096	131,883	165,464	33,581	25.46%
TOTAL INSTRUCTIONAL SERVICES	9,643,182	10,170,844	10,565,807	10,748,163	182,356	1.73%
Pupil Services (210 000)	593,064	705,409	699,539	754,363	54,824	7.84%
Instructional Staff Services (220 000)	1,831,279	2,081,588	1,942,628	2,014,117	71,489	3.68%
General Administration (230 000)	491,120	504,554	535,471	502,453	(33,018)	-6.17%
School Building Administration (240 000)	1,116,175	1,231,257	1,227,253	1,334,785	107,532	8.76%
Business Administration (250 000)	4,446,260	4,688,109	4,679,247	5,087,877	408,630	8.73%
Central Services (260 000)	135,040	139,324	184,349	189,549	5,200	2.82%
Insurance (270 000)	197,495	216,577	221,542	228,834	7,292	3.29%
Debt Service (280 000)	170,471	241,397	164,541	163,219	(1,322)	-0.80%
Other Support Services (290 000)	79,319	107,071	133,400	133,400	0	0.00%
TOTAL SUPPORT SERVICES	9,060,223	9,915,286	9,787,970	10,408,597	620,627	6.34%
Operating Transfers (410 000)	1,792,614	2,134,787	2,251,472	2,200,921	(50,551)	-2.25%
Payments for Instructional Programs (430 000)	2,759,984	2,675,818	2,734,130	3,013,568	279,438	10.22%
Non-Program Transactions (490 000)	6,011	26,362	1,000	1,000	0	0.00%
TOTAL NON-PROGRAM TRANSACTIONS	4,558,609	4,836,967	4,986,602	5,215,489	228,887	4.59%
TOTAL EXPENDITURES	23,262,014	24,923,097	25,340,379	26,372,249	1,031,870	4.07%

SPECIAL REVENUE TRUST FUND	Audited 2023-24	Audited 2024-25	Revised Budget 2024-25	Budget 2025-26	Change	% Change
REVENUES						
Local Sources (Source 200)	419,643	582,080	300,000	300,000	0	0.00%
TOTAL REVENUES	419,643	582,080	300,000	300,000	0	0.00%
EXPENDITURES						
Total Instructional Services	410,290	494,414	300,000	300,000	0	0.00%
TOTAL EXPENDITURES	410,290	494,414	300,000	300,000	0	0.00%

**KEWASKUM SCHOOL DISTRICT
2025-2026 ORIGINAL BUDGET**

SPECIAL EDUCATION FUND	Audited 2023-24	Audited 2024-25	Revised Budget 2024-25	Budget 2025-26	Change	% Change
REVENUES						
Operating Transfer-In (Source 100)	1,789,228	2,134,787	2,087,116	1,803,317	(283,799)	-13.60%
Local Sources (Source 200)	0	0	0	0	0	0.00%
Inter-district Payments (Source 300 + 400)	0	0	0	0	0	0.00%
Intermediate Sources (Source 500)	12,419	26,512	12,000	12,000	0	0.00%
State Sources (Source 600)	737,440	800,644	849,564	1,284,545	434,981	51.20%
Federal Sources (Source 700)	668,348	601,319	598,866	572,404	(26,462)	-4.42%
Other Sources (Source 900)	0	0	0	0	0	0.00%
TOTAL REVENUES	3,207,435	3,563,262	3,547,546	3,672,266	124,720	3.52%
EXPENDITURES						
Regular Curriculum (120 000)	0	0	0	0	0	0.00%
Vocational Curriculum (130 000)	0	0	0	0	0	0.00%
Special Curriculum (150 000)	2,443,944	2,479,113	2,617,209	2,964,491	347,282	13.27%
TOTAL INSTRUCTIONAL SERVICES	2,443,944	2,479,113	2,617,209	2,964,491	347,282	13.27%
Pupil Services (210 000)	338,670	366,041	370,038	385,785	15,747	4.26%
Instructional Staff Services (220 000)	208,941	186,195	199,768	207,895	8,127	4.07%
Business Administration (250 000)	103,283	148,206	62,095	74,095	12,000	19.33%
Insurance (270 000)	0	0	0	0	0	0.00%
TOTAL SUPPORT SERVICES	650,894	700,442	631,901	667,775	35,874	5.68%
Payments for Instructional Programs (430 000)	112,598	383,707	298,436	40,000	(258,436)	-86.60%
TOTAL NON-PROGRAM TRANSACTIONS	112,598	383,707	298,436	40,000	(258,436)	-86.60%
TOTAL EXPENDITURES	3,207,436	3,563,262	3,547,546	3,672,266	124,720	3.52%

DEBT FUND - NON REFERENDUM APPROVED	Audited 2023-24	Audited 2024-25	Revised Budget 2024-25	Budget 2025-26	Change	% Change
REVENUES						
Local Sources (Source 200)	1,437,931	0	0	0	0	#DIV/0!
Other Financing Sources (Source 800)	0	0	0	0	0	0.00%
TOTAL REVENUES	1,437,931	0	0	0	0	#DIV/0!
EXPENDITURES						
Debt Service (280 000)	1,437,931	0	0	0	0	#DIV/0!
TOTAL EXPENDITURES	1,437,931	0	0	0	0	#DIV/0!

DEBT FUND - REFERENDUM APPROVED	Audited 2023-24	Audited 2024-25	Revised Budget 2024-25	Budget 2025-26	Change	% Change
REVENUES						
Local Sources (Source 200)	1,611,289	1,935,898	1,930,363	1,920,775	(9,588)	-0.50%
Other Financing Sources (Sources 800,900)	0	0	0	0	0	0.00%
TOTAL REVENUES	1,611,289	1,935,898	1,930,363	1,920,775	(9,588)	-0.50%
EXPENDITURES						
Debt Service (280 000)	1,945,750	1,948,700	1,948,700	1,937,025	(11,675)	-0.60%
TOTAL EXPENDITURES	1,945,750	1,948,700	1,948,700	1,937,025	(11,675)	-0.60%

**KEWASKUM SCHOOL DISTRICT
2025-2026 ORIGINAL BUDGET**

CAPITAL PROJECTS (Funds 46/49)	Audited 2023-24	Audited 2024-25	Revised Budget 2024-25	Budget 2025-26	Change	% Change
REVENUES						
Operating Transfers (Source 100)	0	0	164,356	397,604	233,248	0.00%
Local Sources (Source 200)	85,929	68,599	0	27,000	0	0.00%
Other Financing Sources (Source 800)	1,095	0	0	0	0	0.00%
TOTAL REVENUES	87,024	68,599	164,356	424,604	233,248	0.00%
EXPENDITURES						
Support Services (250 000)	735,577	179,735	391,359	346,513	(44,846)	-11.46%
TOTAL EXPENDITURES	735,577	179,735	391,359	346,513	(44,846)	-11.46%

FOOD SERVICE FUND	Audited 2023-24	Audited 2024-25	Revised Budget 2024-25	Budget 2025-26	Change	% Change
REVENUES						
Local Sources (Source 200)	629,465	695,078	640,185	709,400	69,215	10.81%
State Sources (Source 600)	13,361	13,247	16,800	23,000	6,200	36.90%
Federal Sources (Source 700)	524,593	492,004	520,103	514,000	(6,103)	-1.17%
Other Sources (Source 900)	7,160	8,531	7,000	7,000	0	0.00%
TOTAL REVENUES	1,174,579	1,208,860	1,184,088	1,253,400	69,312	5.85%
EXPENDITURES						
Business Administration (250 000)	1,225,087	1,275,097	1,211,588	1,272,264	60,676	5.01%
Insurance (270 000)	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	1,225,087	1,275,097	1,211,588	1,272,264	60,676	5.01%

SCHOLARSHIP FUND	Audited 2023-24	Audited 2024-25	Revised Budget 2024-25	Budget 2025-26	Change	% Change
REVENUES						
Local Sources (Source 200)	583	538	0	0	0	0.00%
TOTAL REVENUES	583	538	0	0	0	0.00%
EXPENDITURES						
Trust Fund Disbursements (420 000)	200	200	0	0	0	0.00%
TOTAL EXPENDITURES	200	200	0	0	0	0.00%

COMMUNITY SERVICES FUND	Audited 2023-24	Audited 2024-25	Revised Budget 2024-25	Budget 2025-26	Change	% Change
REVENUES						
Local Sources (Source 200)	134,368	140,079	107,100	76,800	(30,300)	-28.29%
TOTAL REVENUES	134,368	140,079	107,100	76,800	(30,300)	-28.29%
EXPENDITURES						
Business Administration (250 000)	71,220	68,558	73,808	76,800	2,992	4.05%
Community Services (390 000)	56,180	57,209	38,292	0	(38,292)	-100.00%
TOTAL EXPENDITURES	127,400	125,767	112,100	76,800	(35,300)	-31.49%

**KEWASKUM SCHOOL DISTRICT
2025-2026 ORIGINAL BUDGET**

COOPERATIVE PROGRAMS	Audited 2023-24	Audited 2024-25	Revised Budget 2024-25	Budget 2025-26	Change	% Change
REVENUES						
Operating Transfers (Source 100)	3,386	0	0	0	0	#DIV/0!
Interdistrict Sources (Source 300)	2,846	0	0	0	0	#DIV/0!
TOTAL REVENUES	6,232	0	0	0	0	#DIV/0!
EXPENDITURES						
Total Instructional Services	6,232	0	0	0	0	#DIV/0!
TOTAL EXPENDITURES	6,232	0	0	0	0	#DIV/0!

TOTAL REVENUES						
FUND	Audited 2023-24	Audited 2024-25	Revised Budget 2024-25	Budget 2025-26	Change	% Change
General Fund (Fund 10)	24,191,280	25,839,933	25,340,379	26,372,249	1,031,870	4.07%
Special Revenue Trust Fund (Fund 21)	419,643	582,080	300,000	300,000	0	0.00%
Special Education Fund (Fund 27)	3,207,435	3,563,262	3,547,546	3,672,266	124,720	3.52%
Debt Fund - Non Ref. Approved (Fund 38)	1,437,931	0	0	0	0	#DIV/0!
Debt Fund - Referendum Approvd (Fund 39)	1,611,289	1,935,898	1,930,363	1,920,775	(9,588)	-0.50%
Capital Projects Fund (Fund 40)	87,024	68,599	164,356	424,604	260,248	0.00%
Food Service Fund (Fund 50)	1,174,579	1,208,860	1,184,088	1,253,400	69,312	5.85%
Scholarship Fund (Fund 72)	583	538	0	0	0	0.00%
Community Services Fund (Fund 80)	134,368	140,079	107,100	76,800	(30,300)	-28.29%
Cooperative Programs (Fund 99)	6,232	0	0	0	0	#DIV/0!
TOTAL REVENUES -- ALL FUNDS	32,270,364	33,339,249	32,573,832	34,020,094	1,446,262	4.44%

TOTAL EXPENDITURES						
FUND	Audited 2023-24	Audited 2024-25	Revised Budget 2024-25	Budget 2025-26	Change	% Change
General Fund (Fund 10)	23,262,014	24,923,097	25,340,379	26,372,249	1,031,870	4.07%
Special Revenue Trust Fund (Fund 21)	410,290	494,414	300,000	300,000	0	0.00%
Special Education Fund (Fund 27)	3,207,436	3,563,262	3,547,546	3,672,266	124,720	3.52%
Debt Fund - Non Ref. Approved (Fund 38)	1,437,931	0	0	0	0	#DIV/0!
Debt Fund - Referendum Approvd (Fund 39)	1,945,750	1,948,700	1,948,700	1,937,025	(11,675)	-0.60%
Capital Projects Fund (Fund 40)	735,577	179,735	391,359	346,513	(44,846)	0.00%
Food Service Fund (Fund 50)	1,225,087	1,275,097	1,211,588	1,272,264	60,676	5.01%
Scholarship Fund (Fund 72)	200	200	0	0	0	0.00%
Community Services Fund (Fund 80)	127,400	125,767	112,100	76,800	(35,300)	-31.49%
Cooperative Programs (Fund 99)	6,232	0	0	0	0	#DIV/0!
TOTAL EXPENDITURES -- ALL FUNDS	32,357,917	32,510,272	32,851,672	33,977,117	1,125,445	3.43%

**KEWASKUM SCHOOL DISTRICT
2025-2026 ORIGINAL BUDGET**

PROPOSED PROPERTY TAX LEVY			
FUND	Actual 2023-24	Actual 2024-25	Proposed 2025-26
General Fund	8,941,553	10,491,380	11,879,614
Debt Service Fund - Non Referendum Approved	1,437,931	0	0
Debt Service Fund - Referendum Approved	1,577,225	1,930,363	1,920,775
Community Service Fund	105,100	105,100	76,800
Prior Year Tax Chargeback	0	0	0
TOTAL SCHOOL TAX LEVY	12,061,809	12,526,843	13,877,189
DOLLAR CHANGE -- TOTAL TAX LEVY FROM PRIOR YEAR	762,046	465,034.00	1,350,346
PERCENTAGE CHANGE -- TOTAL TAX LEVY FROM PRIOR YEAR	-3.50%	3.86%	10.78%

PROPERTY VALUES			
EQUALIZED PROPERTY VALUES	2,093,361,035	2,220,599,240	2,379,643,054

PROPOSED PROPERTY TAX RATE			
FUND	Actual 2023-24	Actual 2024-25	Proposed 2025-26
General Fund	4.27	4.72	4.99
Debt Service Fund - Non Referendum Approved	0.69	-	-
Debt Service Fund - Referendum Approved	0.75	0.87	0.81
Community Service Fund	0.05	0.05	0.03
Prior Year Tax Chargeback	-	-	-
TOTAL SCHOOL TAX RATE	5.76	5.64	5.83
DOLLAR CHANGE -- TOTAL TAX RATE FROM PRIOR YEAR		(0.12)	0.19
PERCENTAGE CHANGE -- TOTAL TAX RATE FROM PRIOR YEAR		-2.10%	3.38%

**NOTICE OF CHANGE IN ADOPTED BUDGET
SCHOOL DISTRICT OF KEWASKUM**

Notice is hereby given, in accordance with the provisions of Wisconsin Statute 65.90(5)(a), that the School Board of Kewaskum School District, on October 27, 2025, adopted the following changes to previously approved budgeted 2025-26 amounts. The following presents only adopted budget line items with changes. Unchanged line items are not presented.

GENERAL FUND			
LINE ITEM	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
Anticipated Revenue:			
Local Sources (Source 200)	11,748,802.00	12,243,285.00	494,483.00
Interdistrict Sources (Source 300)	2,008,124.00	2,133,769.00	125,645.00
State Sources (Source 600)	12,213,141.00	11,776,713.00	(436,428.00)
Federal Sources (Source 700)	160,876.00	169,923.00	9,047.00
Total Revenue Adjustments	26,130,943.00	26,323,690.00	192,747.00
Expenditure Appropriations:			
Instruction (Function 100 000)	10,845,930.00	10,748,163.00	(97,767.00)
Support Services (Function 200 000)	10,100,485.00	10,408,597.00	308,112.00
Non-Program Transactions (Function 400 000)	5,233,087.00	5,215,489.00	(17,598.00)
Total Expenditure Adjustments	26,179,502.00	26,372,249.00	192,747.00

SPECIAL EDUCATION FUND			
LINE ITEM	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
Anticipated Revenue:			
Operating Transfers (Source 110)	1,855,673.00	1,803,317.00	(52,356.00)
State Sources (Source 600)	1,204,545.00	1,284,545.00	80,000.00
Federal Sources (Source 700)	598,866.00	572,404.00	(26,462.00)
Total Revenue Adjustments	3,659,084.00	3,660,266.00	1,182.00
Expenditure Appropriations:			
Instruction (Function 100 000)	2,704,974.00	2,964,491.00	259,517.00
Support Services (Function 200 000)	653,732.00	667,775.00	14,043.00
Non-Program Transactions (Function 400 000)	312,378.00	40,000.00	(272,378.00)
Total Expenditure Adjustments	3,671,084.00	3,672,266.00	1,182.00

CAPITAL PROJECTS FUND			
LINE ITEM	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
Anticipated Revenue:			
Operating Transfers (Source 100)	238,909.00	397,604.00	158,695.00
Expenditure Appropriations:			
Purchased Services (Object 300)	320,000.00	346,513.00	26,513.00

FOOD SERVICES FUND			
LINE ITEM	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
Expenditure Appropriations:			
Support Services (Function 200 000)	1,278,322.00	1,272,264.00	(6,058.00)
Total Expenditure Appropriations	1,278,322.00	1,272,264.00	(6,058.00)

**DEPARTMENT OF PUBLIC INSTRUCTION
2025-26 REVENUE LIMIT WORKSHEET**

DISTRICT:	Kewaskum	▼	2800	▼
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DATA AS OF 10/24/25 2:15 PM

Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 24-25 Revenue Limit

2024-25 General Aid Certification (24-25 Line 12A, src 621)	+	10,615,140
2024-25 Hi Pov Aid (24-25 Line 12B, Src 628)	+	0
2024-25 Computer Aid Received (24-25 Line 12C, Src 691)	+	13,108
2024-25 Aid for Exempt Personal Property (24-25 Line 12D, Src 691)	+	53,864
2024-25 Fnd 10 Levy Cert (24-25 Line 14A, Levy 10 Src 211)	+	10,491,380
2024-25 Fnd 38 Levy Cert (24-25 Line 14B, Levy 38 Src 211)	+	0
2024-25 Fnd 41 Levy Cert (24-25 Line 14C, Levy 41 Src 211)	+	0
2024-25 Aid Penalty for Over Levy (24-25 FINAL Rev Lim, June 2025)	-	0
2024-25 Total Levy for All Levied Non-Recurring Exemptions*	-	565,284
NET 2025-26 Base Revenue Built from 2024-25 Data (Line 1)	=	20,608,208

*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expend, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

September & Summer FTE Membership Averages

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

Line 2: Base Avg:((22+.4ss)+(23+.4ss)+(24+.4ss)) / 3 = **1,809**

	2022	2023	2024
Summer FTE:	22	27	30
% (40,40,40)	9	11	12
Sept FTE:	1,799	1,814	1,783
New ICS - Independent	0.0	0.0	0.0
Charter Schools FTE			
Total FTE	1,808	1,825	1,795

Line 6: Curr Avg:((23+.4ss)+(24+.4ss)+(25+.4ss)) / 3 = **1,795**

	2023	2024	2025
Summer FTE:	27	30	29
% (40,40,40)	11	12	12
Sept FTE:	1,814	1,783	1,753
New ICS - Independent	0.0	0.0	0.0
Charter Schools FTE			
Total FTE	1,825	1,795	1,765

The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2025:

1,795

Line 10B: Declining Enrollment Exemption = **164,039**

Average FTE Loss (Line 2 - Line 6, if > 0) | 14
X 1.00 = 14
X (Line 5, Maximum 2025-26 Revenue per Memb) = 11,717.04
Non-Recurring Exemption Amount: **164,039**

Fall 2025 Property Values

2025 TIF-Out Tax Apportionment Equalized Valuation **2,379,643,054**

CELL COLOR KEY: Auto-Calc DPI Data District-Entered

Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>

**DEPARTMENT OF PUBLIC INSTRUCTION
2025-26 REVENUE LIMIT WORKSHEET**

2025-26 Revenue Limit Worksheet

1.	2025-26 Base Revenue (Funds 10, 38, 41)	(from left)	20,608,208
2.	Base Sept Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3	(from left)	1,809
3.	2025-26 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	11,392.04
4.	2025-26 Per Member Change (A+B)		325.00
	2025-26 Low Revenue Ceiling per s.121.905(1):		11,000.00
A.	Allowed Per Member Change for 2025-26		325.00
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0		0.00
C.	Value of the CCDEB (2025-26 DPI Computed-CCDEB Dists only)		0.00
5.	2025-26 Maximum Revenue Per Member (Ln 3 + Ln 4)		11,717.04
6.	Current Membership Avg (2023+.4ss, 2024+.4ss, 2025+.4ss)/3	(from left)	1,795
7.	2025-26 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	21,032,087
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		21,032,087
B.	Hold Harmless Non-Recurring Exemption		0
8.	Total 2025-26 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
A.	Prior Year Carryover		0
B.	Transfer of Service		0
C.	Transfer of Territory/Other Reorg (if negative, include sign)		0
D.	Federal Impact Aid Loss (2023-24 to 2024-25)		0
E.	Recurring Referenda to Exceed (If 2025-26 is first year)		0
9.	2025-26 Limit with Recurring Exemptions (Ln 7 + Ln 8)		21,032,087
10.	Total 2025-26 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		843,612
A.	Non-Recurring Referenda to Exceed 2025-26 Limit		0
B.	Declining Enrollment Exemption for 2025-26 (from left)		164,039
C.	Energy Efficiency Net Exemption for 2025-26 (see pg 4 for details)		0
D.	Adjustment for Refunded or Rescinded Taxes, 2025-26		0
E.	Prior Year Open Enrollment (uncounted pupil[s])		0
F.	Reduction for Ineligible Fund 80 Expenditures (enter as negative)		0
G.	Other Adjustments (Fund 39 Bal Transfer, enter as negative)		0
H.	WPCP and RPCP Private School Voucher Aid Deduction		631,426
I.	SNSP Private School Voucher Aid Deduction		48,147
11.	2025-26 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		21,875,699
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		9,996,085
A.	2025-26 OCTOBER 15 CERTIFICATION OF GENERAL AID		9,891,064
B.	State Aid to High Poverty Districts (\$0 per 2023 Act 19)		0
C.	State Aid for Exempt Computers (Source 691)		13,108
D.	State Aid for Exempt Personal Property (Source 691)		91,913
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
13.	Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)		11,879,614
14.	Total Limited Revenue To Be Used (A+B+C)	Not >line 13	11,879,614
Entries Required Below: Enter amnts needed by purpose and fund:			
A.	Gen Operations: Fnd 10 Src 211		11,879,614 (Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fund 38 Src 211		0 (to Budget Rpt)
C.	Capital Exp, Annual Meeting Approved: Fund 41 Src 211		0 (to Budget Rpt)
15.	Total Revenue from Other Levies (A+B+C+D)		1,997,575
A.	Referendum Approved Debt (Fund 39 Debt-Src 211)		1,920,775
B.	Community Services (Fund 80 Src 211)		76,800 (to Budget Rpt)
C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)		0 (to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only		0 (to Budget Rpt)
16.	Total Fall 2025 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		13,877,189
	<i>Line 16 is the total levy to be apportioned in the PI-401.</i>	Levy Rate =	0.00583163

In 2025-26 does NOT students. Per-Pupil computat OUTSIDE informati

**Districts are responsible for the integrity of their revenue limit data & computation.
Data appearing here reflects information submitted to DPI and is unaudited.**



Instructions: This form must be signed in the presence of a notary public, and delivered to the clerk of each municipality having territory within the school district on or before **November 10** (Ref Wisconsin Statute s.120.12(3))

2025-2026 School Year

① Municipal Clerk:

**T
O**

TRACY FLASCH
 N2091 CHIHUAHUA LN
 CAMPBELLSPORT, WI 53010-2037

② Municipality:

Town of Ashford

③ County:

Fond du Lac

The levy is distributed using the same percentage as the equalized valuation.

	Entire School District	Portion of School District Lying Within Municipality
	Column 1	Column 2
④ Equalized Valuation (TID Out) Tax Apportionment (October Certification)	\$2,379,643,054.00	\$570,856.00
⑤ Percent of Entire School District	100.000000%	0.023989%
⑥ Total Levy	\$13,877,189.00	\$3,329.02

CERTIFICATION

I HEREBY CERTIFY the amount shown on Line 6, Column 2, above, to be assessed against the taxable property of that portion of the school district lying within the municipality, as required by s. 120.17(8). The state superintendent, pursuant to s. 120.06, has certified to me the equalized valuations shown on Line 4, which I have used to determine the portion of the school district levy to be paid by the municipality.

F R O M	Name of School District	School District Clerk
	Kewaskum School District (2800)	Stephanie Bird
	Signature of School District Clerk	
	Signature of Notary Public	
NOTARY SEAL	Signed before me this date	My Commision Expires

Wisconsin Statutory References:
 s. 120.17(8)
 s. 120.44
 s. 121.06(2)^{10/24}

Mail tax settlement to:

District Administrator
 Kewaskum School District
 1455 School St
 Kewaskum, WI 53040



Per §74.09(3)(db) a school board is required to separately report any tax levies that exceed its annual revenue limit as a result of a successful referendum to exceed the limit on a non-permanent basis. State law requires the levies associated with all debt and non-recurring operation referendums passed after December 31, 2014 to be listed separately. The property tax bill must also include the year in which the non-permanent referendum to exceed the revenue limit no longer applies.

2025-2026 School Year

List of approved 2025-2026 debt and non-recurring operating referenda which will allow the district to exceed its revenue limit on a non-permanent basis.

Municipal Clerk: TRACY FLASCH N2091 CHIHUAHUA LN CAMPBELLSPORT, WI 53010-2037	Municipality: Town of Ashford County: Fond du Lac	School District: Kewaskum School District (2800) School District Clerk: Stephanie Bird
--	--	---

Referenda ID	Vote Date	Type	Year Expires	Total Referendum Amount	2025-2026 Levy Amount due to Referendum	Percent of Entire School District	2025-2026 Amount due to Referendum for Taxation District
RF-3982	11/08/2016	Issue Debt	2038	\$28,420,000.00	\$1,920,775.00	0.023989%	\$460.78



Instructions: This form must be signed in the presence of a notary public, and delivered to the clerk of each municipality having territory within the school district on or before **November 10**
 (Ref Wisconsin Statute s.120.12(3))

2025-2026 School Year

① Municipal Clerk:

**T
O**

BONNIE BERG
 W1728 SUNSET DR
 CAMPBELLSPORT, WI 53010

② Municipality:

Town of Auburn

③ County:

Fond du Lac

The levy is distributed using the same percentage as the equalized valuation.

	Entire School District	Portion of School District Lying Within Municipality
	Column 1	Column 2
④ Equalized Valuation (TID Out) Tax Apportionment (October Certification)	\$2,379,643,054.00	\$184,208,038.00
⑤ Percent of Entire School District	100.000000%	7.740995%
⑥ Total Levy	\$13,877,189.00	\$1,074,232.44

CERTIFICATION

I HEREBY CERTIFY the amount shown on Line 6, Column 2, above, to be assessed against the taxable property of that portion of the school district lying within the municipality, as required by s. 120.17(8). The state superintendent, pursuant to s. 120.06, has certified to me the equalized valuations shown on Line 4, which I have used to determine the portion of the school district levy to be paid by the municipality.

	F	Name of School District	School District Clerk
	R	Kewaskum School District (2800)	Stephanie Bird
	O	Signature of School District Clerk	
	M	Signature of Notary Public	
NOTARY SEAL	Signed before me this date		My Commission Expires

Wisconsin Statutory References:
 s. 120.17(8)
 s. 120.44
 s. 121.06(2)/24

Mail tax settlement to:

District Administrator
 Kewaskum School District
 1455 School St
 Kewaskum, WI 53040



Per §74.09(3)(db) a school board is required to separately report any tax levies that exceed its annual revenue limit as a result of a successful referendum to exceed the limit on a non-permanent basis. State law requires the levies associated with all debt and non-recurring operation referendums passed after December 31, 2014 to be listed separately. The property tax bill must also include the year in which the non-permanent referendum to exceed the revenue limit no longer applies.

2025-2026 School Year

List of approved 2025-2026 debt and non-recurring operating referenda which will allow the district to exceed its revenue limit on a non-permanent basis.

Municipal Clerk: **BONNIE BERG**
 W1728 SUNSET DR
 CAMPBELLSPORT, WI 53010

Municipality: Town of Auburn
 County: Fond du Lac

School District: Kewaskum School District (2800)
 School District Clerk: Stephanie Bird

Referenda ID	Vote Date	Type	Year Expires	Total Referendum Amount	2025-2026 Levy Amount due to Referendum	Percent of Entire School District	2025-2026 Amount due to Referendum for Taxation District
RF-3982	11/08/2016	Issue Debt	2038	\$28,420,000.00	\$1,920,775.00	7.740995%	\$148,687.09



Instructions: This form must be signed in the presence of a notary public, and delivered to the clerk of each municipality having territory within the school district on or before **November 10** (Ref Wisconsin Statute s.120.12(3))

2025-2026 School Year

T O	① Municipal Clerk: TAMMY BUTZ PO BOX 38 KEWASKUM, WI 53040-0038	② Municipality: Village of Kewaskum	
		③ County: Fond du Lac	

The levy is distributed using the same percentage as the equalized valuation.	Entire School District	Portion of School District Lying Within Municipality
	Column 1	Column 2
④ Equalized Valuation (TID Out) Tax Apportionment (October Certification)	\$2,379,643,054.00	\$0.00
⑤ Percent of Entire School District	100.000000%	0.000000%
⑥ Total Levy	\$13,877,189.00	\$0.00

CERTIFICATION

I HEREBY CERTIFY the amount shown on Line 6, Column 2, above, to be assessed against the taxable property of that portion of the school district lying within the municipality, as required by s. 120.17(8). The state superintendent, pursuant to s. 120.06, has certified to me the equalized valuations shown on Line 4, which I have used to determine the portion of the school district levy to be paid by the municipality.

F R O M	Name of School District	School District Clerk
	Kewaskum School District (2800)	Stephanie Bird
	Signature of School District Clerk	
	Signature of Notary Public	
NOTARY SEAL	Signed before me this date	My Commission Expires

Wisconsin Statutory References:
 s. 120.17(8)
 s. 120.44
 s. 121.06(2)/24

Mail tax settlement to:
 District Administrator
 Kewaskum School District
 1455 School St
 Kewaskum, WI 53040



Per §74.09(3)(db) a school board is required to separately report any tax levies that exceed its annual revenue limit as a result of a successful referendum to exceed the limit on a non-permanent basis. State law requires the levies associated with all debt and non-recurring operation referendums passed after December 31, 2014 to be listed separately. The property tax bill must also include the year in which the non-permanent referendum to exceed the revenue limit no longer applies.

2025-2026 School Year

List of approved 2025-2026 debt and non-recurring operating referenda which will allow the district to exceed its revenue limit on a non-permanent basis.

Municipal Clerk: TAMMY BUTZ PO BOX 38 KEWASKUM, WI 53040-0038	Municipality: Village of Kewaskum County: Fond du Lac	School District: Kewaskum School District (2800) School District Clerk: Stephanie Bird
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Referenda ID	Vote Date	Type	Year Expires	Total Referendum Amount	2025-2026 Levy Amount due to Referendum	Percent of Entire School District	2025-2026 Amount due to Referendum for Taxation District
RF-3982	11/08/2016	Issue Debt	2038	\$28,420,000.00	\$1,920,775.00	0.000000%	\$0.00



Instructions: This form must be signed in the presence of a notary public, and delivered to the clerk of each municipality having territory within the school district on or before **November 10** (Ref Wisconsin Statute s.120.12(3))

2025-2026 School Year

① Municipal Clerk:

**T
O**

LUANNE RADY
 N1306 BOLTONVILLE RD
 ADELL, WI 53001-1426

② Municipality: Town of Scott

③ County: Sheboygan

The levy is distributed using the same percentage as the equalized valuation.

	Entire School District	Portion of School District Lying Within Municipality
	Column 1	Column 2
④ Equalized Valuation (TID Out) Tax Apportionment (October Certification)	\$2,379,643,054.00	\$146,183,362.00
⑤ Percent of Entire School District	100.000000%	6.143079%
⑥ Total Levy	\$13,877,189.00	\$852,486.73

CERTIFICATION

I HEREBY CERTIFY the amount shown on Line 6, Column 2, above, to be assessed against the taxable property of that portion of the school district lying within the municipality, as required by s. 120.17(8). The state superintendent, pursuant to s. 120.06, has certified to me the equalized valuations shown on Line 4, which I have used to determine the portion of the school district levy to be paid by the municipality.

	Name of School District	School District Clerk
	Kewaskum School District (2800)	Stephanie Bird
	Signature of School District Clerk	
	Signature of Notary Public	
NOTARY SEAL	Signed before me this date	My Commission Expires

Wisconsin Statutory References:
 s. 120.17(8)
 s. 120.44
 s. 121.06(2)/24

Mail tax settlement to:

District Administrator
 Kewaskum School District
 1455 School St
 Kewaskum, WI 53040



Per §74.09(3)(db) a school board is required to separately report any tax levies that exceed its annual revenue limit as a result of a successful referendum to exceed the limit on a non-permanent basis. State law requires the levies associated with all debt and non-recurring operation referendums passed after December 31, 2014 to be listed separately. The property tax bill must also include the year in which the non-permanent referendum to exceed the revenue limit no longer applies.

2025-2026 School Year

List of approved 2025-2026 debt and non-recurring operating referenda which will allow the district to exceed its revenue limit on a non-permanent basis.

Municipal Clerk: LUANNE RADY N1306 BOLTONVILLE RD ADELL, WI 53001-1426	Municipality: Town of Scott County: Sheboygan	School District: Kewaskum School District (2800) School District Clerk: Stephanie Bird
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Referenda ID	Vote Date	Type	Year Expires	Total Referendum Amount	2025-2026 Levy Amount due to Referendum	Percent of Entire School District	2025-2026 Amount due to Referendum for Taxation District
RF-3982	11/08/2016	Issue Debt	2038	\$28,420,000.00	\$1,920,775.00	6.143079%	\$117,994.73



Instructions: This form must be signed in the presence of a notary public, and delivered to the clerk of each municipality having territory within the school district on or before **November 10**
 (Ref Wisconsin Statute s.120.12(3))

2025-2026 School Year

① Municipal Clerk:

**T
O**

KRISTIN BECKFORD
 W8095 PARNELL RD
 CASCADE, WI 53011-1250

② Municipality: Town of Mitchell

③ County: Sheboygan

The levy is distributed using the same percentage as the equalized valuation.

	Entire School District	Portion of School District Lying Within Municipality
	Column 1	Column 2
④ Equalized Valuation (TID Out) Tax Apportionment (October Certification)	\$2,379,643,054.00	\$2,947,580.00
⑤ Percent of Entire School District	100.000000%	0.123866%
⑥ Total Levy	\$13,877,189.00	\$17,189.19

CERTIFICATION

I HEREBY CERTIFY the amount shown on Line 6, Column 2, above, to be assessed against the taxable property of that portion of the school district lying within the municipality, as required by s. 120.17(8). The state superintendent, pursuant to s. 120.06, has certified to me the equalized valuations shown on Line 4, which I have used to determine the portion of the school district levy to be paid by the municipality.

F R O M	Name of School District	School District Clerk
	Kewaskum School District (2800)	Stephanie Bird
	Signature of School District Clerk	
	Signature of Notary Public	
NOTARY SEAL	Signed before me this date	My Commission Expires

Wisconsin Statutory References:
 s. 120.17(8)
 s. 120.44
 s. 121.06(2)(p)/24

Mail tax settlement to:

District Administrator
 Kewaskum School District
 1455 School St
 Kewaskum, WI 53040



Per §74.09(3)(db) a school board is required to separately report any tax levies that exceed its annual revenue limit as a result of a successful referendum to exceed the limit on a non-permanent basis. State law requires the levies associated with all debt and non-recurring operation referendums passed after December 31, 2014 to be listed separately. The property tax bill must also include the year in which the non-permanent referendum to exceed the revenue limit no longer applies.

2025-2026 School Year

List of approved 2025-2026 debt and non-recurring operating referenda which will allow the district to exceed its revenue limit on a non-permanent basis.

Municipal Clerk: KRISTIN BECKFORD W8095 PARNELL RD CASCADE, WI 53011-1250	Municipality: Town of Mitchell County: Sheboygan	School District: Kewaskum School District (2800) School District Clerk: Stephanie Bird
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Referenda ID	Vote Date	Type	Year Expires	Total Referendum Amount	2025-2026 Levy Amount due to Referendum	Percent of Entire School District	2025-2026 Amount due to Referendum for Taxation District
RF-3982	11/08/2016	Issue Debt	2038	\$28,420,000.00	\$1,920,775.00	0.123866%	\$2,379.20



Instructions: This form must be signed in the presence of a notary public, and delivered to the clerk of each municipality having territory within the school district on or before **November 10** (Ref Wisconsin Statute s.120.12(3))

2025-2026 School Year

① Municipal Clerk:

**T
O**

SHERRY ECKERT
 3482 TOWN HALL RD
 KEWASKUM, WI 53040-9469

② Municipality:

Town of Barton

③ County:

Washington

The levy is distributed using the same percentage as the equalized valuation.

	Entire School District	Portion of School District Lying Within Municipality
	Column 1	Column 2
④ Equalized Valuation (TID Out) Tax Apportionment (October Certification)	\$2,379,643,054.00	\$113,510,842.00
⑤ Percent of Entire School District	100.000000%	4.770079%
⑥ Total Levy	\$13,877,189.00	\$661,952.81

CERTIFICATION

I HEREBY CERTIFY the amount shown on Line 6, Column 2, above, to be assessed against the taxable property of that portion of the school district lying within the municipality, as required by s. 120.17(8). The state superintendent, pursuant to s. 120.06, has certified to me the equalized valuations shown on Line 4, which I have used to determine the portion of the school district levy to be paid by the municipality.

	F	Name of School District	School District Clerk
	R	Kewaskum School District (2800)	Stephanie Bird
	O	Signature of School District Clerk	
	M	Signature of Notary Public	
NOTARY SEAL	Signed before me this date		My Commision Expires

Wisconsin Statutory References:
 s. 120.17(8)
 s. 120.44
 s. 121.06(2)/24

Mail tax settlement to:

District Administrator
 Kewaskum School District
 1455 School St
 Kewaskum, WI 53040



Per §74.09(3)(db) a school board is required to separately report any tax levies that exceed its annual revenue limit as a result of a successful referendum to exceed the limit on a non-permanent basis. State law requires the levies associated with all debt and non-recurring operation referendums passed after December 31, 2014 to be listed separately. The property tax bill must also include the year in which the non-permanent referendum to exceed the revenue limit no longer applies.

2025-2026 School Year

List of approved 2025-2026 debt and non-recurring operating referenda which will allow the district to exceed its revenue limit on a non-permanent basis.

Municipal Clerk: **SHERRY ECKERT**
 3482 TOWN HALL RD
 KEWASKUM, WI 53040-9469

Municipality: Town of Barton
 County: Washington

School District: Kewaskum School District (2800)
 School District Clerk: Stephanie Bird

Referenda ID	Vote Date	Type	Year Expires	Total Referendum Amount	2025-2026 Levy Amount due to Referendum	Percent of Entire School District	2025-2026 Amount due to Referendum for Taxation District
RF-3982	11/08/2016	Issue Debt	2038	\$28,420,000.00	\$1,920,775.00	4.770079%	\$91,622.48



Instructions: This form must be signed in the presence of a notary public, and delivered to the clerk of each municipality having territory within the school district on or before **November 10** (Ref Wisconsin Statute s.120.12(3))

2025-2026 School Year

① Municipal Clerk:

**T
O**

PATTY HOERIG
 1807 COUNTY RD A
 WEST BEND, WI 53090

② Municipality: Town of Farmington

③ County: Washington

The levy is distributed using the same percentage as the equalized valuation.

	Entire School District	Portion of School District Lying Within Municipality
	Column 1	Column 2
④ Equalized Valuation (TID Out) Tax Apportionment (October Certification)	\$2,379,643,054.00	\$697,341,400.00
⑤ Percent of Entire School District	100.000000%	29.304454%
⑥ Total Levy	\$13,877,189.00	\$4,066,634.44

CERTIFICATION

I HEREBY CERTIFY the amount shown on Line 6, Column 2, above, to be assessed against the taxable property of that portion of the school district lying within the municipality, as required by s. 120.17(8). The state superintendent, pursuant to s. 120.06, has certified to me the equalized valuations shown on Line 4, which I have used to determine the portion of the school district levy to be paid by the municipality.

F R O M	Name of School District	School District Clerk
	Kewaskum School District (2800)	Stephanie Bird
	Signature of School District Clerk	
	Signature of Notary Public	
NOTARY SEAL	Signed before me this date	My Commission Expires

Wisconsin Statutory References:
 s. 120.17(8)
 s. 120.44
 s. 121.06(2)/24

Mail tax settlement to:
 District Administrator
 Kewaskum School District
 1455 School St
 Kewaskum, WI 53040



Per §74.09(3)(db) a school board is required to separately report any tax levies that exceed its annual revenue limit as a result of a successful referendum to exceed the limit on a non-permanent basis. State law requires the levies associated with all debt and non-recurring operation referendums passed after December 31, 2014 to be listed separately. The property tax bill must also include the year in which the non-permanent referendum to exceed the revenue limit no longer applies.

2025-2026 School Year

List of approved 2025-2026 debt and non-recurring operating referenda which will allow the district to exceed its revenue limit on a non-permanent basis.

Municipal Clerk: PATTY HOERIG 1807 COUNTY RD A WEST BEND, WI 53090	Municipality: Town of Farmington County: Washington	School District: Kewaskum School District (2800) School District Clerk: Stephanie Bird
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Referenda ID	Vote Date	Type	Year Expires	Total Referendum Amount	2025-2026 Levy Amount due to Referendum	Percent of Entire School District	2025-2026 Amount due to Referendum for Taxation District
RF-3982	11/08/2016	Issue Debt	2038	\$28,420,000.00	\$1,920,775.00	29.304454%	\$562,872.62



Instructions: This form must be signed in the presence of a notary public, and delivered to the clerk of each municipality having territory within the school district on or before **November 10**
 (Ref Wisconsin Statute s.120.12(3))

2025-2026 School Year

① Municipal Clerk:

T
O **ANNE TRAUTNER**
 P.O. BOX 484
 KEWASKUM, WI 53040

② Municipality: Town of Kewaskum

③ County: Washington

The levy is distributed using the same percentage as the equalized valuation.

	Entire School District	Portion of School District Lying Within Municipality
	Column 1	Column 2
④ Equalized Valuation (TID Out) Tax Apportionment (October Certification)	\$2,379,643,054.00	\$226,330,700.00
⑤ Percent of Entire School District	100.000000%	9.511120%
⑥ Total Levy	\$13,877,189.00	\$1,319,876.06

CERTIFICATION

I HEREBY CERTIFY the amount shown on Line 6, Column 2, above, to be assessed against the taxable property of that portion of the school district lying within the municipality, as required by s. 120.17(8). The state superintendent, pursuant to s. 120.06, has certified to me the equalized valuations shown on Line 4, which I have used to determine the portion of the school district levy to be paid by the municipality.

F R O M	Name of School District	School District Clerk
	Kewaskum School District (2800)	Stephanie Bird
	Signature of School District Clerk	
	Signature of Notary Public	
NOTARY SEAL	Signed before me this date	My Commission Expires

Wisconsin Statutory References:
 s. 120.17(8)
 s. 120.44
 s. 121.06(2)/24

Mail tax settlement to: District Administrator
 Kewaskum School District
 1455 School St
 Kewaskum, WI 53040



Per §74.09(3)(db) a school board is required to separately report any tax levies that exceed its annual revenue limit as a result of a successful referendum to exceed the limit on a non-permanent basis. State law requires the levies associated with all debt and non-recurring operation referendums passed after December 31, 2014 to be listed separately. The property tax bill must also include the year in which the non-permanent referendum to exceed the revenue limit no longer applies.

2025-2026 School Year

List of approved 2025-2026 debt and non-recurring operating referenda which will allow the district to exceed its revenue limit on a non-permanent basis.

Municipal Clerk: ANNE TRAUTNER P.O. BOX 484 KEWASKUM, WI 53040	Municipality: Town of Kewaskum	School District: Kewaskum School District (2800)
	County: Washington	School District Clerk: Stephanie Bird

Referenda ID	Vote Date	Type	Year Expires	Total Referendum Amount	2025-2026 Levy Amount due to Referendum	Percent of Entire School District	2025-2026 Amount due to Referendum for Taxation District
RF-3982	11/08/2016	Issue Debt	2038	\$28,420,000.00	\$1,920,775.00	9.511120%	\$182,687.21



Instructions: This form must be signed in the presence of a notary public, and delivered to the clerk of each municipality having territory within the school district on or before **November 10**
 (Ref Wisconsin Statute s.120.12(3))

2025-2026 School Year

① Municipal Clerk:

**T
O**

CAROL GONWA
 6030 MOHAWK RD
 CAMPBELLSPORT, WI 53010-2813

② Municipality: Town of Wayne

③ County: Washington

The levy is distributed using the same percentage as the equalized valuation.

	Entire School District	Portion of School District Lying Within Municipality
	Column 1	Column 2
④ Equalized Valuation (TID Out) Tax Apportionment (October Certification)	\$2,379,643,054.00	\$448,286,876.00
⑤ Percent of Entire School District	100.000000%	18.838408%
⑥ Total Levy	\$13,877,189.00	\$2,614,241.54

CERTIFICATION

I HEREBY CERTIFY the amount shown on Line 6, Column 2, above, to be assessed against the taxable property of that portion of the school district lying within the municipality, as required by s. 120.17(8). The state superintendent, pursuant to s. 120.06, has certified to me the equalized valuations shown on Line 4, which I have used to determine the portion of the school district levy to be paid by the municipality.

	Name of School District	School District Clerk	
	F		
	R	Kewaskum School District (2800)	Stephanie Bird
	O		
	M Signature of School District Clerk		
	Signature of Notary Public		
NOTARY SEAL	Signed before me this date	My Commission Expires	

Wisconsin Statutory References:
 s. 120.17(8)
 s. 120.44
 s. 121.06(2)^{p/24}

Mail tax settlement to:
 District Administrator
 Kewaskum School District
 1455 School St
 Kewaskum, WI 53040



Per §74.09(3)(db) a school board is required to separately report any tax levies that exceed its annual revenue limit as a result of a successful referendum to exceed the limit on a non-permanent basis. State law requires the levies associated with all debt and non-recurring operation referendums passed after December 31, 2014 to be listed separately. The property tax bill must also include the year in which the non-permanent referendum to exceed the revenue limit no longer applies.

2025-2026 School Year

List of approved 2025-2026 debt and non-recurring operating referenda which will allow the district to exceed its revenue limit on a non-permanent basis.

Municipal Clerk: **CAROL GONWA** Municipality: Town of Wayne School District: Kewaskum School District
 6030 MOHAWK RD (2800)
 CAMPBELLSPORT, WI 53010-2813 County: Washington School District Clerk: Stephanie Bird

Referenda ID	Vote Date	Type	Year Expires	Total Referendum Amount	2025-2026 Levy Amount due to Referendum	Percent of Entire School District	2025-2026 Amount due to Referendum for Taxation District
RF-3982	11/08/2016	Issue Debt	2038	\$28,420,000.00	\$1,920,775.00	18.838408%	\$361,843.44



Instructions: This form must be signed in the presence of a notary public, and delivered to the clerk of each municipality having territory within the school district on or before **November 10**
 (Ref Wisconsin Statute s.120.12(3))

2025-2026 School Year

① Municipal Clerk:

T
O

TAMMY BUTZ
 PO BOX 38
 KEWASKUM, WI 53040-0038

② Municipality: Village of Kewaskum

③ County: Washington

The levy is distributed using the same percentage as the equalized valuation.

	Entire School District	Portion of School District Lying Within Municipality
	Column 1	Column 2
④ Equalized Valuation (TID Out) Tax Apportionment (October Certification)	\$2,379,643,054.00	\$560,263,400.00
⑤ Percent of Entire School District	100.000000%	23.544010%
⑥ Total Levy	\$13,877,189.00	\$3,267,246.77

CERTIFICATION

I HEREBY CERTIFY the amount shown on Line 6, Column 2, above, to be assessed against the taxable property of that portion of the school district lying within the municipality, as required by s. 120.17(8). The state superintendent, pursuant to s. 120.06, has certified to me the equalized valuations shown on Line 4, which I have used to determine the portion of the school district levy to be paid by the municipality.

	F	Name of School District	School District Clerk
	R	Kewaskum School District (2800)	Stephanie Bird
	O	Signature of School District Clerk	
	M	Signature of Notary Public	
NOTARY SEAL	Signed before me this date		My Commision Expires

Wisconsin Statutory References:
 s. 120.17(8)
 s. 120.44
 s. 121.06(2)/24

Mail tax settlement to: District Administrator
 Kewaskum School District
 1455 School St
 Kewaskum, WI 53040



Per §74.09(3)(db) a school board is required to separately report any tax levies that exceed its annual revenue limit as a result of a successful referendum to exceed the limit on a non-permanent basis. State law requires the levies associated with all debt and non-recurring operation referendums passed after December 31, 2014 to be listed separately. The property tax bill must also include the year in which the non-permanent referendum to exceed the revenue limit no longer applies.

2025-2026 School Year

List of approved 2025-2026 debt and non-recurring operating referenda which will allow the district to exceed its revenue limit on a non-permanent basis.

Municipal Clerk: TAMMY BUTZ PO BOX 38 KEWASKUM, WI 53040-0038	Municipality: Village of Kewaskum County: Washington	School District: Kewaskum School District (2800) School District Clerk: Stephanie Bird
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Referenda ID	Vote Date	Type	Year Expires	Total Referendum Amount	2025-2026 Levy Amount due to Referendum	Percent of Entire School District	2025-2026 Amount due to Referendum for Taxation District
RF-3982	11/08/2016	Issue Debt	2038	\$28,420,000.00	\$1,920,775.00	23.544010%	\$452,227.46

Budget Approval – Recommended Motion

Motion to adopt the 2025-26 Original Budget, as presented, in the amount of \$33,977,117.

Tax Levy Certification – Recommended Motion

Motion to approve and certify the 2025-26 tax levy for all funds, as presented, in the amount of \$13,877,189.