2026-27 Revenue Limit Worksheet Passing

DATA AS OF 10/21/26 8:30 AM

Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 25-26 Revenue Limit

2025-26 General Aid Certification (25-26 Line 12A, src 621)	+	2,088,160
2025-26 Hi Pov Aid (25-26 Line 12B, Src 628)	+	0
2025-26 Computer Aid Received (25-26 Line 12C, Src 691)	+	37,614
2025-26 Aid for Exempt Personal Property (25-26 Line 12D, Src 691)	+	512,756
2025-26 Fnd 10 Levy Cert (25-26 Line 14A, Levy 10 Src 211)	+	20,006,006
2025-26 Fnd 38 Levy Cert (25-26 Line 14B, Levy 38 Src 211)	+	0
2025-26 Fnd 41 Levy Cert (25-26 Line 14C, Levy 41 Src 211)	+	0
2025-26 Aid Penalty for Over Levy (25-26 FINAL Rev Lim, June 2025)	-	0
2025-26 Total Levy for All Levied Non-Recurring Exemptions*	-	2,175,486
NET 2026-27 Base Revenue Built from 2025-26 Data (Line 1)	=	**20,469,050**

*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levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expends, Other Adjustments, Private School Voucher Aid Deduction, Private School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:((23+.4ss)+(24+.4ss)+(25+.4ss)) / 3 = **1,757**

	2023	2024	2025
Summer FTE:	21	16	16
% (40,40,40)	8	6	6
Sept FTE:	1,793	1,752	1,707
New ICS - Independent Charter Schools FTE	0.0	0.0	0.0
Total FTE	1,801	1,758	1,713

Line 6: Curr Avg:((24+.4ss)+(25+.4ss)+(26+.4ss)) / 3 = **1,730**

	2024	2025	2026
Summer FTE:	16	16	18
% (40,40,40)	6	6	7
Sept FTE:	1,752	1,707	1,711
New ICS - Independent Charter Schools FTE	0.0	0.0	0.0
Total FTE	1,758	1,713	1,718

Line 6 "Current Average" 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 are entered for 2025:

1,730

Line 10B: Declining Enrollment Exemption =		**323,325**
Average FTE Loss (Line 2 - Line 6, if > 0)		27
	X 1.00 =	27
X (Line 5, Maximum 2026-27 Revenue per Memb) =		11,975.00
Non-Recurring Exemption Amount:		323,325

Fall 2026 Property Values

2026 TIF-Out Tax Apportionment Equalized Valuation	4,070,567,745

DEPARTMENT OF PUBLIC INSTRUCTION 2026-27 REVENUE LIMIT WORKSHEET

2026-27 Revenue Limit Worksheet Passing			
1.	2026-27 Base Revenue (Funds 10, 38, 41)	(from left)	20,469,050
2.	Base Sept Membership Avg (2023+.4ss, 2024+.4ss, 2025+.4ss)/3	(from left)	1,757
3.	2026-27 Base Revenue Per Member (Ln 1 / Ln 2)	(with cents)	11,650.00
4.	2026-27 Per Member Change (A+B)		325.00
	2026-27 Low Revenue Ceiling per s.121.905(1):	11,000.00	
A.	Allowed Per Member Change for 2026-27	325.00	
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C.	Value of the CCDEB (2026-27 DPI Computed-CCDEB Dists only)	0.00	
5.	2026-27 Maximum Revenue Per Member (Ln 3 + Ln 4)		11,975.00
6.	Current Membership Avg (2024+.4ss, 2025+.4ss, 2026+.4ss)/3	(from left)	1,730
7.	2026-27 Rev Limit, No Exemptions (Ln 7A + Ln 7B)	(rounded)	20,716,750
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	20,716,750	
B.	Hold Harmless Non-Recurring Exemption	0	
8.	Total 2026-27 Recurring Exemptions (A+B+C+D+E)	(rounded)	1,855,448
A.	Prior Year Carryover	0	
B.	Transfer of Service	55,448	
C.	Transfer of Territory/Other Reorg (if negative, include sign)	0	
D.	Federal Impact Aid Loss (2024-25 to 2025-26)	0	
E.	Recurring Referenda to Exceed (If 2026-27 is first year)	**1,800,000**	
9.	2026-27 Limit with Recurring Exemptions (Ln 7 + Ln 8)		22,572,198
10.	Total 2026-27 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		928,216
A.	Non-Recurring Referenda to Exceed 2026-27 Limit	0	
B.	Declining Enrollment Exemption for 2026-27 (from left)	323,325	
C.	Energy Efficiency Net Exemption for 2026-27 (see pg 4 for details)	0	
D.	Adjustment for Refunded or Rescinded Taxes, 2026-27	621	
E.	Prior Year Open Enrollment (uncounted pupil[s])	47,860	
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	523,456	
I.	SNSP Private School Voucher Aid Deduction	32,954	
11.	2026-27 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		23,500,414
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		2,224,215
A.	2026-27 OCTOBER 15 CERTIFICATION OF GENERAL AID	1,673,845	
B.	State Aid to High Poverty Districts ($0 per 2023 Act 19)	0	
C.	State Aid for Exempt Computers (Source 691)	37,614	
D.	State Aid for Exempt Personal Property (Source 691)	512,756	
	DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.		
13.	**Allowable Limited Revenue: (Line 11 - Line 12)**		**21,276,199**
	(10, 38, 41 Levies)		
14.	**Total Limited Revenue To Be Used** (A+B+C)	**Not >line 13**	**21,276,199**
	Entries Required Below: Enter amnts needed by purpose and fund:		
A.	Gen Operations: Fnd 10 Src 211	21,276,199	(Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fund 38 Src 211		(to Budget Rpt)
C.	Capital Exp, Annual Meeting Approved: Fund 41 Src 211		(to Budget Rpt)
15.	**Total Revenue from Other Levies (A+B+C+D)**		**2,511,969**
A.	Referendum Approved Debt (Fund 39 Debt-Src 211)	**2,429,469**	
B.	Community Services (Fund 80 Src 211)	82,500	(to Budget Rpt)
C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)		(to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only		(to Budget Rpt)
16.	**Total Fall 2026 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)**		**23,788,168**
	Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00584394

DEPARTMENT OF PUBLIC INSTRUCTION 2026-27 REVENUE LIMIT WORKSHEET

2026-27 Revenue Limit Worksheet Not Passing

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2025-26 Aid Penalty for Over Levy (25-26 FINAL Rev Lim, June 2025)	-	0
2025-26 Total Levy for All Levied Non-Recurring Exemptions*	-	2,175,486
NET 2026-27 Base Revenue Built from 2025-26 Data (Line 1)	=	**20,469,050**

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X (Line 5, Maximum 2026-27 Revenue per Memb) =		11,975.00
Non-Recurring Exemption Amount:		323,325

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