

# DEPARTMENT OF PUBLIC INSTRUCTION

## 2026-27 REVENUE LIMIT WORKSHEET

|                                                                                                                                                                                                                                                                                                                                                                     |           |       |                   |   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------|-------------------|---|
| <b>DISTRICT:</b>                                                                                                                                                                                                                                                                                                                                                    | Jefferson | ▼     | 2702              | ▼ |
| <b>DATA AS OF 10/22/26 8:45 PM</b>                                                                                                                                                                                                                                                                                                                                  |           |       |                   |   |
| <b>Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 25-26 Revenue Limit</b>                                                                                                                                                                                                                                                                      |           |       |                   |   |
| 2025-26 General Aid Certification (25-26 Line 12A, src 621)                                                                                                                                                                                                                                                                                                         | +         |       | 11,653,872        |   |
| 2025-26 Hi Pov Aid (25-26 Line 12B, Src 628)                                                                                                                                                                                                                                                                                                                        | +         |       | 0                 |   |
| 2025-26 Computer Aid Received (25-26 Line 12C, Src 691)                                                                                                                                                                                                                                                                                                             | +         |       | 16,413            |   |
| 2025-26 Aid for Exempt Personal Property (25-26 Line 12D, Src 691)                                                                                                                                                                                                                                                                                                  | +         |       | 141,889           |   |
| 2025-26 Fnd 10 Levy Cert (25-26 Line 14A, Levy 10 Src 211)                                                                                                                                                                                                                                                                                                          | +         |       | 11,977,027        |   |
| 2025-26 Fnd 38 Levy Cert (25-26 Line 14B, Levy 38 Src 211)                                                                                                                                                                                                                                                                                                          | +         |       | 261,957           |   |
| 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*                                                                                                                                                                                                                                                                                                         | -         |       | 3,910,640         |   |
| <b>NET 2026-27 Base Revenue Built from 2025-26 Data (Line 1)</b>                                                                                                                                                                                                                                                                                                    | <b>=</b>  |       | <b>20,140,518</b> |   |
| <p>*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,</p> |           |       |                   |   |
| <b>September &amp; Summer FTE Membership Averages</b>                                                                                                                                                                                                                                                                                                               |           |       |                   |   |
| Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.                                                                                                                                                                                                                                                                                                        |           |       |                   |   |
| <b>Line 2: Base Avg:((23+.4ss)+(24+.4ss)+(25+.4ss)) / 3 =</b>                                                                                                                                                                                                                                                                                                       |           |       | 1,540             |   |
|                                                                                                                                                                                                                                                                                                                                                                     | 2023      | 2024  | 2025              |   |
| Summer FTE:                                                                                                                                                                                                                                                                                                                                                         | 78        | 80    | 75                |   |
| % (40,40,40)                                                                                                                                                                                                                                                                                                                                                        | 31        | 32    | 30                |   |
| Sept FTE:                                                                                                                                                                                                                                                                                                                                                           | 1,576     | 1,509 | 1,436             |   |
| New ICS - Independent                                                                                                                                                                                                                                                                                                                                               | 2.0       | 2.0   | 0.6               |   |
| Charter Schools FTE                                                                                                                                                                                                                                                                                                                                                 |           |       |                   |   |
| Total FTE                                                                                                                                                                                                                                                                                                                                                           | 1,609     | 1,543 | 1,467             |   |
| <b>Line 6: Curr Avg:((24+.4ss)+(25+.4ss)+(26+.4ss)) / 3 =</b>                                                                                                                                                                                                                                                                                                       |           |       | 1,472             |   |
|                                                                                                                                                                                                                                                                                                                                                                     | 2024      | 2025  | 2026              |   |
| Summer FTE:                                                                                                                                                                                                                                                                                                                                                         | 80        | 75    | 70                |   |
| % (40,40,40)                                                                                                                                                                                                                                                                                                                                                        | 32        | 30    | 28                |   |
| Sept FTE:                                                                                                                                                                                                                                                                                                                                                           | 1,509     | 1,436 | 1,369             |   |
| New ICS - Independent                                                                                                                                                                                                                                                                                                                                               | 2.0       | 0.6   | 8.6               |   |
| Charter Schools FTE                                                                                                                                                                                                                                                                                                                                                 |           |       |                   |   |
| Total FTE                                                                                                                                                                                                                                                                                                                                                           | 1,543     | 1,467 | 1,406             |   |
| <p>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:</p>                                                                                                                                         |           |       |                   |   |
|                                                                                                                                                                                                                                                                                                                                                                     |           |       | 1,468             |   |
| <b>Line 10B: Declining Enrollment Exemption =</b>                                                                                                                                                                                                                                                                                                                   |           |       | 911,422           |   |
| Average FTE Loss (Line 2 - Line 6, if > 0)                                                                                                                                                                                                                                                                                                                          |           |       | 68                |   |
|                                                                                                                                                                                                                                                                                                                                                                     | X 1.00    | =     | 68                |   |
| <b>X (Line 5, Maximum 2026-27 Revenue per Memb) =</b>                                                                                                                                                                                                                                                                                                               |           |       | 13,403.26         |   |
| <b>Non-Recurring Exemption Amount:</b>                                                                                                                                                                                                                                                                                                                              |           |       | 911,422           |   |
| <b>Fall 2026 Property Values</b>                                                                                                                                                                                                                                                                                                                                    |           |       |                   |   |
| 2026 TIF-Out Tax Apportionment Equalized Valuation                                                                                                                                                                                                                                                                                                                  |           |       | 1,982,308,190     |   |
| <b>CELL COLOR KEY:    Auto-Calc    DPI Data    District-Entered</b>                                                                                                                                                                                                                                                                                                 |           |       |                   |   |
| Worksheet is available at: <a href="http://dpi.wi.gov/sfs/limits/worksheets/revenue">http://dpi.wi.gov/sfs/limits/worksheets/revenue</a>                                                                                                                                                                                                                            |           |       |                   |   |

# DEPARTMENT OF PUBLIC INSTRUCTION

## 2026-27 REVENUE LIMIT WORKSHEET

| 2026-27 Revenue Limit Worksheet                                                                                                                                                                |              |                    |            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------|------------|
| 1. 2026-27 Base Revenue (Funds 10, 38, 41)                                                                                                                                                     | (from left)  | 20,140,518         |            |
| 2. Base Sept Membership Avg (2023+.4ss, 2024+.4ss, 2025+.4ss)/3                                                                                                                                | (from left)  | 1,540              |            |
| 3. 2026-27 Base Revenue Per Member (Ln 1 / Ln 2)                                                                                                                                               | (with cents) | 13,078.26          |            |
| 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)                                                                                                                                            |              | 13,403.26          |            |
| 6. Current Membership Avg (2024+.4ss, 2025+.4ss, 2026+.4ss)/3                                                                                                                                  | (from left)  | 1,472              |            |
| 7. 2026-27 Rev Limit, No Exemptions (Ln 7A + Ln 7B)                                                                                                                                            | (rounded)    | 20,140,518         |            |
| A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)                                                                                                                                                   |              | 19,729,599         |            |
| B. Hold Harmless Non-Recurring Exemption                                                                                                                                                       |              | 410,919            |            |
| 8. Total 2026-27 Recurring Exemptions (A+B+C+D+E)                                                                                                                                              | (rounded)    | 153,134            |            |
| A. Prior Year Carryover                                                                                                                                                                        |              | 0                  |            |
| B. Transfer of Service                                                                                                                                                                         |              | 153,134            |            |
| 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)                                                                                                                                    |              | 0                  |            |
| 9. 2026-27 Limit with Recurring Exemptions (Ln 7 + Ln 8)                                                                                                                                       |              | 20,293,652         |            |
| 10. Total 2026-27 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)                                                                                                                                 |              | 3,827,228          |            |
| A. Non-Recurring Referenda to Exceed 2026-27 Limit                                                                                                                                             |              | 1,400,000          |            |
| B. Declining Enrollment Exemption for 2026-27 (from left)                                                                                                                                      |              | 911,422            |            |
| C. Energy Efficiency Net Exemption for 2026-27 (see pg 4 for details)                                                                                                                          |              | 228,019            |            |
| D. Adjustment for Refunded or Rescinded Taxes, 2026-27                                                                                                                                         |              | 0                  |            |
| E. Prior Year Open Enrollment (uncounted pupil[s])                                                                                                                                             |              | 0                  |            |
| F. Reduction for Ineligible Fund 80 Expenditures ( <span style="color: red;">enter as negative</span> )                                                                                        |              | 0                  |            |
| G. Other Adjustments (Fund 39 Bal Transfer, <span style="color: red;">enter as negative</span> )                                                                                               |              | 0                  |            |
| H. WPCP and RPCP Private School Voucher Aid Deduction                                                                                                                                          |              | 1,207,279          |            |
| I. SNSP Private School Voucher Aid Deduction                                                                                                                                                   |              | 80,508             |            |
| 11. 2026-27 Revenue Limit With All Exemptions (Ln 9 + Ln 10)                                                                                                                                   |              | 24,120,880         |            |
| 12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)                                                                                                                                |              | 11,665,090         |            |
| A. 2026-27 <span style="color: red;">OCTOBER 15 CERTIFICATION OF GENERAL AID</span>                                                                                                            |              | 11,506,788         |            |
| B. State Aid to High Poverty Districts (\$0 per 2023 Act 19)                                                                                                                                   |              | 0                  |            |
| C. State Aid for Exempt Computers (Source 691)                                                                                                                                                 |              | 16,413             |            |
| D. State Aid for Exempt Personal Property (Source 691)                                                                                                                                         |              | 141,889            |            |
| DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.                                                                                                                         |              |                    |            |
| 13. Allowable Limited Revenue: (Line 11 - Line 12)                                                                                                                                             |              | 12,455,790         |            |
| (10, 38, 41 Levies)                                                                                                                                                                            |              |                    |            |
| 14. Total Limited Revenue To Be Used (A+B+C)                                                                                                                                                   | Not >line 13 | 12,455,790         |            |
| Entries Required Below: Enter amnts needed by purpose and fund:                                                                                                                                |              |                    |            |
| A. Gen Operations: Fnd 10 Src 211                                                                                                                                                              | 12,196,283   | (Proposed Fund 10) |            |
| B. Non-Referendum Debt (inside limit) Fund 38 Src 211                                                                                                                                          | 259,507      | (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)                                                                                                                                                  |              | 4,017,963          |            |
| A. Referendum Approved Debt (Fund 39 Debt-Src 211)                                                                                                                                             | 3,955,963    |                    |            |
| B. Community Services (Fund 80 Src 211)                                                                                                                                                        | 62,000       | (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 2026 <span style="color: red;">REPORTED</span> All Fund Tax Levy (14A + 14B + 14C + 15)                                                                                         |              | 16,473,753         |            |
| Line 16 is the total levy to be apportioned in the PI-401.                                                                                                                                     |              | Levy Rate =        | 0.00831039 |
| <b>Districts are responsible for the integrity of <u>their</u> revenue limit data &amp; computation.</b><br><b>Data appearing here reflects information submitted to DPI and is unaudited.</b> |              |                    |            |

| <b>Revenue Limit Summary</b>             |               |
|------------------------------------------|---------------|
| <b>Category</b>                          | <b>Amount</b> |
| Allowable Limited Revenue                | 12,455,790.00 |
| Fund 10, PI-401                          | 12,196,283.00 |
| Fund 38, PI-401                          | 259,507.00    |
| Fund 41, PI-401                          | 0.00          |
| Line 14 Total (Revenue Limit Levies)     | 12,455,790.00 |
| Over Levy                                | 0.00          |
| Under Levy                               | 0.00          |
| Carryover to FY28, if applicable         | 0.00          |
| <b>2027-28 Base-Building Information</b> | <b>Amount</b> |
| Total non-recurring exemptions (10 + 7B) | 4,238,146.65  |
| Levied total non-recurring exemptions*   | 4,238,146.65  |

\*to be removed from next year's base

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### 2026-27 Per-Pupil Categorical Aid

In FY27, the Per-Pupil aid amount is \$742 multiplied by the Current 3-Year Average which is 1,000 students. This calculation does NOT include Special Needs Voucher students, new charter students, or 2x charter students.

The Per-Pupil revenue is coded to Source 695 (note new source code). The Per-Pupil Aid computation uses information from the district's Revenue Limit Computation, but is paid in excess of the Revenue Limit. See <http://dpi.wi.gov/sfs/aid/categorical/per-pupil-aid> for more information.

# DEPARTMENT OF PUBLIC INSTRUCTION

## 2026-27 REVENUE LIMIT WORKSHEET

Jefferson ▼

### 2026-27 ENERGY EFFICIENCY EXEMPTION NET TOTAL - LINE 10C

(Carry bright yellow box amount to Line 10C, on page 1. See detail computation boxes below.)

**ENTER ALL NUMBERS AS POSITIVE EXCEPT WHERE INDICATED. FORMULAS WILL AUTO-CALC.**

|                                                                             |           |
|-----------------------------------------------------------------------------|-----------|
| 1.) 2024-25 Adjustment for Unspent Energy Exemption (see box below)         | -17,362   |
| 2.) 2025-26 Adjustment for Unspent Energy Exemption (see box below)         | 0         |
| 3.) 2026-27 EE Expenses for Non-Debt (1-Year Project) per Board Resolution  | 0         |
| 4.) 2026-27 EE Expenses for Debt per Board Resolution                       | 276,500   |
| 5.) Measured Utility Savings Applied in 2026-27 (entered as a negative)     | -31,119   |
| 6. Total 2026-27 Energy Efficiency Exemption (carry to Line 10C, on page 2) | \$228,019 |

(Amount can be < 0.)

The 2026-27 Net EE exemption will include adjustments for unspent Fall 2024 Levy (DEBT) and Fall 2025 Levy (NON-DEBT) BOE resolutions. Actual expenditures will be reported to DPI by your auditor in September 2026 via the Auditor AC (formerly PI-1506-AC). Until then, districts are to enter their estimates of expenditures made related to the respective EE BOE resolutions.

If, after you enter your anticipated expenditures, negative numbers appear in Line 1 (cells X40 and X49) in either or both the 2023-24 or 2024-25 tables below, this indicates the estimated expenditures entered are less than the amount of the exemption that year. Call a finance consultant if you have questions.

### 2024-25 Energy Efficiency Reconciliation - Debt

|                                                                                |          |
|--------------------------------------------------------------------------------|----------|
| 1.) 2024-25 Adjustment for Unspent Energy Exemption (-A+B+C, can be < 0)       | -17,362  |
| A. 2024-25 EE Debt Amount Levied (per 24-25 Auditor AC, entered as a negative) | -243,331 |
| B. Jan-Jun 2025 Debt Service Payment (per 24-25 Auditor AC)                    | 211,424  |
| C. Jul-Dec 2025 Debt Service Payment (per 25-26 Auditor AC, Aug 2026)          | 14,545   |

(If Line 1 in this box is < 0, see 2024-25 Adjustment in "2025-26 Net Energy Efficiency Exemption" box above.)

### 2025-26 Energy Efficiency Reconciliation - Non-Debt

|                                                                                    |   |
|------------------------------------------------------------------------------------|---|
| 1.) 2025-26 Adjustment for Unspent Energy Exemption (-A+B, can be < 0)             | 0 |
| A. 2025-26 EE Non-Debt Amount Levied (per 25-26 Auditor AC, entered as a negative) | 0 |
| B. 2025-26 Actual EE Expenses (per 25-26 Auditor AC, Aug 2026)                     | 0 |

(If Line 1 in this box is < 0, see 2025-26 Adjustment in "2026-27 Net Energy Efficiency Exemption" box above.)