

Boyceville Community School District

Leading Today...Developing Excellence for Tomorrow!

SUMMARY OF FUNDS BUDGET APPROVAL 2026-2027

Wednesday, October 21, 2026



FUND 10-GENERAL FUND

Total Revenues	\$	10,709,171.00
Total Expenses	\$	10,887,789.00

FUND 21-ACTIVITY FUND

Total Revenues	\$	200,000.00
Total Expenses	\$	200,000.00

FUND 27-SPECIAL EDUCATION FUND

Total Revenues	\$	2,118,287.00
Total Expenses	\$	2,118,287.00

FUND 38-NON-REFERENDUM DEBT SERVICE

Total Revenues	\$	46,477.00
Total Expenses	\$	46,477.00

FUND 39-REFERENDUM APPROVED DEBT***

Total Revenues	\$	1,433,475.00
Total Expenses	\$	1,448,600.00

Fund 49-CAPITAL PROJECTS

Total Revenues	\$	150,000.00
Total Expenses	\$	6,500,000.00

FUND 50-FOOD SERVICE

Total Revenues	\$	514,541.00
Total Expenses	\$	514,541.00

FUND 80-COMMUNITY SERVICE

Total Revenues	\$	80,000.00
Total Expenses	\$	67,333.00

***Fund 39 Revenues and Expenses will not be the same because we budget for fiscal year, and levy for calendar year.

ACCOUNT NUMBER	LOCATION	2026-27 Original Budget	2026-27 YTD Activity	Unexpended Balance - YTD Act
10 R --- 50----	DISTRICT WIDE	10,709,171.00	1,151,973.38	9,557,197.62
10 R --- -----	Revenue	10,709,171.00	1,151,973.38	9,557,197.62
		=====	=====	=====
10 E --- 11----	UNDIFFERENTIATED CURRICULUM	2,058,347.00	288,342.79	1,770,004.21
10 E --- 12----	REGULAR CURRICULUM	1,533,511.00	243,040.62	1,290,470.38
10 E --- 13----	VOCATIONAL CURRICULUM	357,795.00	59,119.91	298,675.09
10 E --- 14----	PHYSICAL CURRICULUM	313,639.00	42,032.68	271,606.32
10 E --- 16----	CO-CURRICULAR	359,326.00	90,502.69	268,823.31
10 E --- 17----	OTHER INSTRUCTION	2,500.00		2,500.00
10 E --- 21----	PUPIL SERVICES	304,014.00	48,570.48	255,443.52
10 E --- 22----	INSTRUCTIONAL STAFF SERVICES	473,353.00	103,334.80	370,018.20
10 E --- 23----	GENERAL ADMINISTRATION	427,951.00	125,116.79	302,834.21
10 E --- 24----	BUILDING ADMINISTRATION	570,010.00	149,748.86	420,261.14
10 E --- 25----	BUSINESS ADMINISTRATION	1,863,400.00	568,448.39	1,294,951.61
10 E --- 26----	CENTRAL SERVICES	58,000.00	15,020.31	42,979.69
10 E --- 27----	INSURANCE	173,500.00	164,428.00	9,072.00
10 E --- 28----	DEBT SERVICE CURRENT	18,000.00	17,121.47	878.53
10 E --- 29----	OTHER SUPPORT SERVICES	136,271.00	64,389.21	71,881.79
10 E --- 41----	INTERFUND OPERATING TRANSFER	1,208,972.00		1,208,972.00
10 E --- 43----	GENERAL TUITION PAYMENTS	1,027,700.00	35,528.66	992,171.34
10 E --- 49----	OTHER NON PROG TRANSACTIONS	1,500.00		1,500.00
10 E --- -----	Expense	10,887,789.00	2,014,745.66	8,873,043.34
		=====	=====	=====
10 - --- -----	GENERAL FUND	-178,618.00	-862,772.28	684,154.28

ACCOUNT NUMBER	LOCATION	2026-27 Original Budget	2026-27 YTD Activity	Unexpended Balance - YTD Act
27 R --- --- 41----- ---	INTERFUND OPERATING TRANSFER	1,183,972.00		1,183,972.00
27 R --- --- 50----- ---	DISTRICT WIDE	934,315.00		934,315.00
27 R --- --- ----- ---	Revenue	2,118,287.00 =====		2,118,287.00 =====
27 E --- --- 15----- ---	SPECIAL CURRICULUM	1,668,461.00	215,226.47	1,453,234.53
27 E --- --- 21----- ---	PUPIL SERVICES	211,722.00	44,940.62	166,781.38
27 E --- --- 22----- ---	INSTRUCTIONAL STAFF SERVICES	205,734.00	52,898.66	152,835.34
27 E --- --- 25----- ---	BUSINESS ADMINISTRATION	26,570.00	3,813.65	22,756.35
27 E --- --- 28----- ---	DEBT SERVICE CURRENT	5,800.00	5,707.16	92.84
27 E --- --- ----- ---	Expense	2,118,287.00 =====	322,586.56 =====	1,795,700.44 =====
27 - --- --- ----- ---	SPECIAL EDUCATION FUND		-322,586.56	322,586.56

ACCOUNT NUMBER	LOCATION	2026-27 Original Budget	2026-27 YTD Activity	Unexpended Balance - YTD Act
38 R --- --- 50-----	DISTRICT WIDE	46,477.00		46,477.00
38 R --- --- -----	Revenue	46,477.00 =====		46,477.00 =====
38 E --- --- 28-----	DEBT SERVICE CURRENT	46,477.00		46,477.00
38 E --- --- -----	Expense	46,477.00 =====		46,477.00 =====
38 - --- --- -----	NON REFERENDUM DEBT SERVICE			

ACCOUNT NUMBER	LOCATION	2026-27 Original Budget	2026-27 YTD Activity	Unexpended Balance - YTD Act
39 R --- --- 50----	DISTRICT WIDE	1,433,475.00	1,021.53	1,432,453.47
39 R --- --- -----	Revenue	1,433,475.00	1,021.53	1,432,453.47
		=====	=====	=====
39 E --- --- 28----	DEBT SERVICE CURRENT	1,448,600.00	396,800.00	1,051,800.00
39 E --- --- -----	Expense	1,448,600.00	396,800.00	1,051,800.00
		=====	=====	=====
39 - --- --- -----	REFERENDUM DEBT SERVICE	-15,125.00	-395,778.47	380,653.47

ACCOUNT NUMBER	LOCATION	2026-27 <u>Original Budget</u>	2026-27 <u>YTD Activity</u>	Unexpended <u>Balance - YTD Act</u>
46 R --- --- 41----- ---	INTERFUND OPERATING TRANSFER	25,000.00		25,000.00
46 R --- --- 50----- ---	DISTRICT WIDE	3,500.00	1,027.96	2,472.04
46 R --- --- ----- ---	Revenue	<u>28,500.00</u>	<u>1,027.96</u>	<u>27,472.04</u>
		=====	=====	=====
46 - --- --- ----- ---	LONG TERM CAPITAL IMPR TRUST	28,500.00	1,027.96	27,472.04

ACCOUNT NUMBER	LOCATION	2026-27 Original Budget	2026-27 YTD Activity	Unexpended Balance - YTD Act
49 R --- --- 50----- ---	DISTRICT WIDE	150,000.00	50,532.95	99,467.05
49 R --- --- ----- ---	Revenue	150,000.00	50,532.95	99,467.05
		=====	=====	=====
49 E --- --- 11----- ---	UNDIFFERENTIATED CURRICULUM	475,000.00	8,322.00	466,678.00
49 E --- --- 12----- ---	REGULAR CURRICULUM	675,000.00	189,278.62	485,721.38
49 E --- --- 13----- ---	VOCATIONAL CURRICULUM		117,106.89	-117,106.89
49 E --- --- 16----- ---	CO-CURRICULAR		1,896.40	-1,896.40
49 E --- --- 23----- ---	GENERAL ADMINISTRATION		3,588.00	-3,588.00
49 E --- --- 24----- ---	BUILDING ADMINISTRATION		38,246.50	-38,246.50
49 E --- --- 25----- ---	BUSINESS ADMINISTRATION	5,500,000.00	1,389,627.93	4,110,372.07
49 E --- --- ----- ---	Expense	6,650,000.00	1,748,066.34	4,901,933.66
		=====	=====	=====
49 - --- --- ----- ---	OTHER CAPITAL PROJECT FUNDS	-6,500,000.00	-1,697,533.39	-4,802,466.61

ACCOUNT NUMBER	LOCATION	2026-27 Original Budget	2026-27 YTD Activity	Unexpended Balance - YTD Act
50 R --- --- 25----- ---	BUSINESS ADMINISTRATION	514,541.00	3,327.02	511,213.98
50 R --- --- ----- ---	Revenue	514,541.00	3,327.02	511,213.98
		=====	=====	=====
50 E --- --- 25----- ---	BUSINESS ADMINISTRATION	514,541.00	106,715.18	407,825.82
50 E --- --- ----- ---	Expense	514,541.00	106,715.18	407,825.82
		=====	=====	=====
50 - --- --- ----- ---	FOOD SERVICE FUND		-103,388.16	103,388.16

ACCOUNT NUMBER	LOCATION	2026-27 Original Budget	2026-27 YTD Activity	Unexpended Balance - YTD Act
80 R --- --- 50----- ---	DISTRICT WIDE	80,000.00	56.98	79,943.02
80 R --- --- ----- ---	Revenue	80,000.00	56.98	79,943.02
80 E --- --- 23----- ---	GENERAL ADMINISTRATION	40,484.00	6,741.99	33,742.01
80 E --- --- 25----- ---	BUSINESS ADMINISTRATION	1,967.00	1,615.70	351.30
80 E --- --- 31----- ---	ADULT EDUCATION-COMM SERVICE	9,446.00	1,198.72	8,247.28
80 E --- --- 39----- ---	OTHER COMMUNITY SERVICES	15,436.00	21,406.43	-5,970.43
80 E --- --- ----- ---	Expense	67,333.00	30,962.84	36,370.16
80 - --- --- ----- ---	COMMUNITY SERVICE FUND	12,667.00	-30,905.86	43,572.86

Boyceville Community School District - Equalized Value and Tax Levy History

Year	Dept of Revenue Eq Value	Eq Value change	Operational Levy (Fund 10 & 80)	Percentage of total Levy	Debt Service Levy (Fund 38 & 39)	Total Levy	Yearly Mill Rate	Mill Rate change
1992	\$ 78,207,462		\$ 920,865	57%	\$ 698,508	\$ 1,619,373	20.7061188	
1993	\$ 79,800,680	2.0%	\$ 1,235,203	71%	\$ 497,510	\$ 1,732,713	21.7130105	4.9%
1994	\$ 81,396,694	2.0%	\$ 1,315,702	73%	\$ 495,150	\$ 1,810,852	22.2472426	2.5%
1995	\$ 87,025,888	6.9%	\$ 1,067,789	65%	\$ 587,236	\$ 1,655,025	19.0176169	-14.5%
1996	\$ 109,176,451	25.5%	\$ 743,495	55%	\$ 599,837	\$ 1,343,332	12.3042285	-35.3%
1997	\$ 118,271,735	8.3%	\$ 807,786	58%	\$ 594,884	\$ 1,402,670	11.8597229	-3.6%
1998	\$ 131,810,493	11.4%	\$ 893,901	60%	\$ 592,892	\$ 1,486,793	11.2797772	-4.9%
1999	\$ 144,045,944	9.3%	\$ 986,000	54%	\$ 838,225	\$ 1,824,225	12.6641886	12.3%
2000	\$ 157,422,247	9.3%	\$ 1,000,415	50%	\$ 1,012,910	\$ 2,013,325	12.7893296	1.0%
2001	\$ 172,396,212	9.5%	\$ 1,052,534	54%	\$ 904,673	\$ 1,957,207	11.3529576	-11.2%
2002	\$ 184,440,025	7.0%	\$ 1,006,336	51%	\$ 949,673	\$ 1,956,009	10.6051222	-6.6%
2003	\$ 206,500,279	12.0%	\$ 1,153,223	55%	\$ 960,000	\$ 2,113,223	10.2335138	-3.5%
2004	\$ 224,450,264	8.7%	\$ 1,435,782	59%	\$ 996,563	\$ 2,432,345	10.8368997	5.9%
2005	\$ 236,134,670	5.2%	\$ 1,300,860	56%	\$ 1,001,963	\$ 2,302,823	9.7521596	-10.0%
2006	\$ 256,334,989	8.6%	\$ 1,528,249	61%	\$ 987,713	\$ 2,515,962	9.8151330	0.6%
2007	\$ 277,730,956	8.3%	\$ 1,808,182	65%	\$ 989,963	\$ 2,798,145	10.0750202	2.6%
2008	\$ 285,999,115	3.0%	\$ 1,859,096	64%	\$ 1,064,983	\$ 2,924,079	10.2240841	1.5%
2009	\$ 283,063,731	-1.0%	\$ 2,134,813	66%	\$ 1,109,432	\$ 3,244,245	11.4611822	12.1%
2010	\$ 277,657,494	-1.9%	\$ 2,037,757	62%	\$ 1,243,775	\$ 3,281,532	11.8186329	3.1%
2011	\$ 263,464,265	-5.1%	\$ 1,911,388	58%	\$ 1,366,185	\$ 3,277,573	12.4402943	5.3%
2012	\$ 251,952,017	-4.4%	\$ 1,817,036	58%	\$ 1,320,695	\$ 3,137,731	12.4536848	0.1%
2013	\$ 255,442,199	1.4%	\$ 1,670,246	56%	\$ 1,319,279	\$ 2,989,525	11.7033325	-6.0%
2014	\$ 256,118,527	0.3%	\$ 1,926,283	59%	\$ 1,316,132	\$ 3,242,415	12.6598221	8.2%
2015	\$ 270,295,653	5.5%	\$ 1,883,511	64%	\$ 1,042,877	\$ 2,926,388	10.8266188	-14.5%
2016	\$ 284,335,850	5.2%	\$ 2,094,570	67%	\$ 1,042,973	\$ 3,137,543	11.0346374	1.9%
2017	\$ 292,709,058	2.9%	\$ 2,082,153	67%	\$ 1,041,829	\$ 3,123,982	10.6726511	-3.3%
2018	\$ 313,475,763	7.1%	\$ 1,800,623	64%	\$ 1,026,977	\$ 2,827,600	9.0201551	-15.5%
2019	\$ 321,089,677	2.4%	\$ 2,093,583	67%	\$ 1,026,102	\$ 3,119,685	9.7159305	7.7%
2020	\$ 339,743,671	5.8%	\$ 1,992,993	66%	\$ 1,026,127	\$ 3,019,120	8.8864643	-8.5%
2021	\$ 372,699,952	9.7%	\$ 1,814,043	60%	\$ 1,205,000	\$ 3,019,043	8.1004652	-8.8%
2022	\$ 416,112,626	11.6%	\$ 1,860,978	56%	\$ 1,446,477	\$ 3,307,455	7.9484610	-1.9%
2023	\$ 517,481,603	24.4%	\$ 1,896,402	57%	\$ 1,446,477	\$ 3,342,879	6.4598992	-18.7%
2024	\$ 561,735,498	8.6%	\$ 2,332,930	62%	\$ 1,446,477	\$ 3,779,407	6.7280900	4.2%
2025	\$ 611,859,189	8.9%	\$ 2,521,066	63%	\$ 1,458,215	\$ 3,979,281	6.5035895	-3.3%
2026	\$ 634,114,774	3.6%	\$ 2,735,670	65%	\$ 1,479,952	\$ 4,215,622	6.6480426	2.2%

DEPARTMENT OF PUBLIC INSTRUCTION

2026-27 REVENUE LIMIT WORKSHEET

DISTRICT:	Boyceville Community	637	
DATA AS OF 10/19/26 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)	+	5,729,500	
2025-26 Hi Pov Aid (25-26 Line 12B, Src 628)	+	0	
2025-26 Computer Aid Received (25-26 Line 12C, Src 691)	+	975	
2025-26 Aid for Exempt Personal Property (25-26 Line 12D, Src 691)	+	55,207	
2025-26 Fnd 10 Levy Cert (25-26 Line 14A, Levy 10 Src 211)	+	2,461,066	
2025-26 Fnd 38 Levy Cert (25-26 Line 14B, Levy 38 Src 211)	+	46,477	
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*	-	243,075	
NET 2026-27 Base Revenue Built from 2025-26 Data (Line 1)	=	8,050,150	
*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) <u>September & Summer FTE Membership Averages</u> Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.			
Line 2: Base Avg:((23+.4ss)+(24+.4ss)+(25+.4ss)) / 3 =		691	
	2023	2024	2025
Summer FTE:	9	10	6
% (40,40,40)	4	4	2
Sept FTE:	695	701	668
New ICS - Independent	0.0	0.0	0.0
Charter Schools FTE			
Total FTE	699	705	670
Line 6: Curr Avg:((24+.4ss)+(25+.4ss)+(26+.4ss)) / 3 =		677	
	2024	2025	2026
Summer FTE:	10	6	7
% (40,40,40)	4	2	3
Sept FTE:	701	668	653
New ICS - Independent	0.0	0.0	0.0
Charter Schools FTE			
Total FTE	705	670	656
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:			
		677	
Line 10B: Declining Enrollment Exemption =		167,650	
Average FTE Loss (Line 2 - Line 6, if > 0)		14	
X 1.00		14	
X (Line 5, Maximum 2026-27 Revenue per Memb) =		11,975.00	
Non-Recurring Exemption Amount:		167,650	
Fall 2026 Property Values			
2026 TIF-Out Tax Apportionment Equalized Valuation		634,114,774	
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
2026-27 REVENUE LIMIT WORKSHEET**

2026-27 Revenue Limit Worksheet			
1. 2026-27 Base Revenue (Funds 10, 38, 41)	(from left)		8,050,150
2. Base Sept Membership Avg (2023+.4ss, 2024+.4ss, 2025+.4ss)/3	(from left)		691
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)		677
7. 2026-27 Rev Limit, No Exemptions (Ln 7A + Ln 7B)	(rounded)		8,107,075
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		8,107,075	
B. Hold Harmless Non-Recurring Exemption		0	
8. Total 2026-27 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 (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)			8,107,075
10. Total 2026-27 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)			198,174
A. Non-Recurring Referenda to Exceed 2026-27 Limit		0	
B. Declining Enrollment Exemption for 2026-27 (from left)		167,650	
C. Energy Efficiency Net Exemption for 2026-27 (see pg 4 for details)		0	
D. Adjustment for Refunded or Rescinded Taxes, 2026-27		0	
E. Prior Year Open Enrollment (uncounted pupil[s])		7,914	
F. Reduction for Ineligible Fund 80 Expenditures (<u>enter as negative</u>)		0	
G. Other Adjustments (Fund 39 Bal Transfer, <u>enter as negative</u>)		0	
H. WPCP and RPCP Private School Voucher Aid Deduction		22,610	
I. SNSP Private School Voucher Aid Deduction		0	
11. 2026-27 Revenue Limit With All Exemptions (Ln 9 + Ln 10)			8,305,249
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)			5,588,102
A. 2026-27 OCTOBER 15 CERTIFICATION OF GENERAL AID		5,531,920	
B. State Aid to High Poverty Districts (\$0 per 2023 Act 19)		0	
C. State Aid for Exempt Computers (Source 691)		975	
D. State Aid for Exempt Personal Property (Source 691)		55,207	
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)			2,717,147
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13		2,717,147
Entries Required Below: Enter amnts needed by purpose and fund:			
A. Gen Operations: Fnd 10 Src 211		2,670,670	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211		46,477	(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)			1,498,475
A. Referendum Approved Debt (Fund 39 Debt-Src 211)		1,433,475	
B. Community Services (Fund 80 Src 211)		65,000	(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 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)			4,215,622
Line 16 is the total levy to be apportioned in the PI-401.		Levy Rate =	0.00664804
Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.			

**Proposed mill rate based on above Levy assumptions.

Boyceville Community School District

Leading Today...Developing Excellence for Tomorrow!

BUDGET APPROVAL 2026-2027

Wednesday, October 21, 2026

Approval of Expenses for the 2026-2027 Budget

<u>Fund</u>	<u>Description</u>	<u>Total</u>
10	General Fund	\$10,887,789
21	Activity Fund	\$200,000
27	Special Education	\$2,118,287
38	Non-Referendum Debt	\$46,477
39	Referendum Approved Debt	\$1,448,600
49	Capital Projects	\$6,650,000
50	Food Service	\$514,541
80	Community Service	\$67,333

I move to approve the budget as outlined.

(Roll call vote)



Boyceville Community School District

Leading Today...Developing Excellence for Tomorrow!

BUDGET APPROVAL 2026-2027

Wednesday, October 21, 2026

***Setting the Levy**

I move to set the Fund 10 Levy at \$2,670,670;
the Fund 38 levy at \$46,477;
the Fund 39 levy at \$1,433,475;
and the Fund 80 levy at \$65,000; with a mill rate of 6.65%

(Roll Call Vote)

***Levy numbers as reflected on attached Revenue Limit Sheet – subject to change based on Board Discussion & Approval**

