

# Boyceville Community School District

*Leading Today...Developing Excellence for Tomorrow!*

## SUMMARY OF FUNDS BUDGET APPROVAL 2025-2026

Wednesday, October 22, 2025



### FUND 10-GENERAL FUND

Total Revenues	\$	10,510,024.00
Total Expenses	\$	10,510,024.00

### FUND 21-ACTIVITY FUND

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

### FUND 27-SPECIAL EDUCATION FUND

Total Revenues	\$	1,991,198.00
Total Expenses	\$	1,991,198.00

### FUND 38-NON-REFERENDUM DEBT SERVICE

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

### FUND 39-REFERENDUM APPROVED DEBT\*\*\*

Total Revenues	\$	1,411,738.00
Total Expenses	\$	1,431,100.00

### Fund 49-CAPITAL PROJECTS

Total Revenues	\$	500,000.00
Total Expenses	\$	4,250,000.00

### FUND 50-FOOD SERVICE

Total Revenues	\$	517,100.00
Total Expenses	\$	517,100.00

### FUND 80-COMMUNITY SERVICE

Total Revenues	\$	82,350.00
Total Expenses	\$	43,612.00

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

ACCOUNT NUMBER	LOCATION	2025-26 Original Budget	2025-26 YTD Activity	Unexpended Balance - YTD Act
10 R --- --- 50----	DISTRICT WIDE	10,510,024.00	1,200,356.97	9,309,667.03
10 R --- --- -----	Revenue	10,510,024.00	1,200,356.97	9,309,667.03
		=====	=====	=====
10 E --- --- 11----	UNDIFFERENTIATED CURRICULUM	2,096,092.00	311,038.14	1,785,053.86
10 E --- --- 12----	REGULAR CURRICULUM	1,445,215.00	222,109.33	1,223,105.67
10 E --- --- 13----	VOCATIONAL CURRICULUM	346,074.00	50,546.39	295,527.61
10 E --- --- 14----	PHYSICAL CURRICULUM	303,400.00	39,698.96	263,701.04
10 E --- --- 16----	CO-CURRICULAR	333,009.00	68,980.07	264,028.93
10 E --- --- 17----	OTHER INSTRUCTION	5,906.00		5,906.00
10 E --- --- 21----	PUPIL SERVICES	293,205.00	40,966.22	252,238.78
10 E --- --- 22----	INSTRUCTIONAL STAFF SERVICES	376,541.00	88,125.43	288,415.57
10 E --- --- 23----	GENERAL ADMINISTRATION	426,418.00	125,289.97	301,128.03
10 E --- --- 24----	BUILDING ADMINISTRATION	524,942.00	132,668.04	392,273.96
10 E --- --- 25----	BUSINESS ADMINISTRATION	1,833,788.00	466,086.55	1,367,701.45
10 E --- --- 26----	CENTRAL SERVICES	70,500.00	17,214.07	53,285.93
10 E --- --- 27----	INSURANCE	148,920.00	136,111.00	12,809.00
10 E --- --- 28----	DEBT SERVICE CURRENT	18,000.00	17,882.53	117.47
10 E --- --- 29----	OTHER SUPPORT SERVICES	147,894.00	63,031.50	84,862.50
10 E --- --- 41----	INTERFUND OPERATING TRANSFER	1,120,120.00		1,120,120.00
10 E --- --- 43----	GENERAL TUITION PAYMENTS	1,011,000.00	2,380.00	1,008,620.00
10 E --- --- 49----	OTHER NON PROG TRANSACTIONS	9,000.00		9,000.00
10 E --- --- -----	Expense	10,510,024.00	1,782,128.20	8,727,895.80
		=====	=====	=====
Grand Revenue Totals		10,510,024.00	1,200,356.97	9,309,667.03
Grand Expense Totals		10,510,024.00	1,782,128.20	8,727,895.80
Grand Totals			581,771.23	581,771.23
			Loss	Profit

Number of Accounts: 1357

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	LOCATION	2025-26 Original Budget	2025-26 YTD Activity	Unexpended Balance - YTD Act
27 R --- 41----	INTERFUND OPERATING TRANSFER	1,020,120.00		1,020,120.00
27 R --- 50----	DISTRICT WIDE	971,078.00	1,090.18	969,987.82
27 R --- -----	Revenue	1,991,198.00	1,090.18	1,990,107.82
		=====	=====	=====
27 E --- 15----	SPECIAL CURRICULUM	1,547,684.00	211,716.07	1,335,967.93
27 E --- 21----	PUPIL SERVICES	225,035.00	36,806.07	188,228.93
27 E --- 22----	INSTRUCTIONAL STAFF SERVICES	194,547.00	51,691.08	142,855.92
27 E --- 25----	BUSINESS ADMINISTRATION	18,267.00	4,839.79	13,427.21
27 E --- 28----	DEBT SERVICE CURRENT	5,665.00	5,960.85	-295.85
27 E --- 49----	OTHER NON PROG TRANSACTIONS		251.15	-251.15
27 E --- -----	Expense	1,991,198.00	311,265.01	1,679,932.99
		=====	=====	=====
Grand Revenue Totals		1,991,198.00	1,090.18	1,990,107.82
Grand Expense Totals		1,991,198.00	311,265.01	1,679,932.99
Grand Totals			310,174.83	310,174.83
			Loss	Profit

Number of Accounts: 382

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	LOCATION	2025-26 Original Budget	2025-26 YTD Activity	Unexpended Balance - YTD Act
50 R --- --- 25----- ---	BUSINESS ADMINISTRATION	517,100.00	33,197.88	483,902.12
50 R --- --- ----- ---	Revenue	517,100.00	33,197.88	483,902.12
		=====	=====	=====
50 E --- --- 25----- ---	BUSINESS ADMINISTRATION	517,100.00	100,826.00	416,274.00
50 E --- --- ----- ---	Expense	517,100.00	100,826.00	416,274.00
		=====	=====	=====
<hr/>				
Grand Revenue Totals		517,100.00	33,197.88	483,902.12
Grand Expense Totals		517,100.00	100,826.00	416,274.00
Grand Totals			67,628.12	67,628.12
			Loss	Profit

Number of Accounts: 94

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	LOCATION	2025-26 Original Budget	2025-26 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
		=====		=====
39 R --- --- 50----	DISTRICT WIDE	1,411,738.00	952.88	1,410,785.12
39 R --- --- -----	Revenue	1,411,738.00	952.88	1,410,785.12
		=====	=====	=====
39 E --- --- 28----	DEBT SERVICE CURRENT	1,431,100.00	410,550.00	1,020,550.00
39 E --- --- -----	Expense	1,431,100.00	410,550.00	1,020,550.00
		=====	=====	=====
Grand Revenue Totals		1,458,215.00	952.88	1,457,262.12
Grand Expense Totals		1,477,577.00	410,550.00	1,067,027.00
Grand Totals		19,362.00	409,597.12	390,235.12
		Loss	Loss	Profit

Number of Accounts: 9

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	LOCATION	2025-26 Original Budget	2025-26 YTD Activity	Unexpended Balance - YTD Act
49 R --- --- 50----	DISTRICT WIDE	500,000.00	310,508.79	189,491.21
49 R --- --- -----	Revenue	500,000.00	310,508.79	189,491.21
		=====	=====	=====
49 E --- --- 11----	UNDIFFERENTIATED CURRICULUM	100,000.00	10,199.25	89,800.75
49 E --- --- 12----	REGULAR CURRICULUM		162,211.03	-162,211.03
49 E --- --- 13----	VOCATIONAL CURRICULUM	500,000.00	3,621.18	496,378.82
49 E --- --- 14----	PHYSICAL CURRICULUM		8,618.00	-8,618.00
49 E --- --- 16----	CO-CURRICULAR		12,150.00	-12,150.00
49 E --- --- 21----	PUPIL SERVICES		3,692.34	-3,692.34
49 E --- --- 22----	INSTRUCTIONAL STAFF SERVICES		38,898.10	-38,898.10
49 E --- --- 23----	GENERAL ADMINISTRATION		4,404.70	-4,404.70
49 E --- --- 24----	BUILDING ADMINISTRATION		8,834.25	-8,834.25
49 E --- --- 25----	BUSINESS ADMINISTRATION	3,650,000.00	5,554,649.39	-1,904,649.39
49 E --- --- -----	Expense	4,250,000.00	5,807,278.24	-1,557,278.24
		=====	=====	=====
Grand Revenue Totals		500,000.00	310,508.79	189,491.21
Grand Expense Totals		4,250,000.00	5,807,278.24	-1,557,278.24
Grand Totals		3,750,000.00	5,496,769.45	1,746,769.45
		Loss	Loss	Profit

Number of Accounts: 44

\*\*\*\*\* End of report \*\*\*\*\*

ACCOUNT NUMBER	LOCATION	2025-26 Original Budget	2025-26 YTD Activity	Unexpended Balance - YTD Act
80 R --- --- 50----	DISTRICT WIDE	82,350.00	2,537.25	79,812.75
80 R --- --- -----	Revenue	82,350.00	2,537.25	79,812.75
		=====	=====	=====
80 E --- --- 23----	GENERAL ADMINISTRATION	24,339.00	3,756.00	20,583.00
80 E --- --- 25----	BUSINESS ADMINISTRATION	1,757.00	1,143.72	613.28
80 E --- --- 31----	ADULT EDUCATION-COMM SERVICE	9,274.00	1,142.01	8,131.99
80 E --- --- 39----	OTHER COMMUNITY SERVICES	8,242.00	31,065.09	-22,823.09
80 E --- --- -----	Expense	43,612.00	37,106.82	6,505.18
		=====	=====	=====
Grand Revenue Totals		82,350.00	2,537.25	79,812.75
Grand Expense Totals		43,612.00	37,106.82	6,505.18
Grand Totals		38,738.00	34,569.57	73,307.57
		Profit	Loss	Profit

Number of Accounts: 80

\*\*\*\*\* End of report \*\*\*\*\*

### 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%



# DEPARTMENT OF PUBLIC INSTRUCTION

## 2025-26 REVENUE LIMIT WORKSHEET

<b>DISTRICT:</b>	Boyceville Community	637	
<b>DATA AS OF 10/21/25 8:00 AM</b>			
<b>Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 24-25 Revenue Limit</b>			
2024-25 General Aid Certification (24-25 Line 12A, src 621)	+	5,857,524	
2024-25 Hi Pov Aid (24-25 Line 12B, Src 628)	+	0	
2024-25 Computer Aid Received (24-25 Line 12C, Src 691)	+	975	
2024-25 Aid for Exempt Personal Property (24-25 Line 12D, Src 691)	+	10,928	
2024-25 Fnd 10 Levy Cert (24-25 Line 14A, Levy 10 Src 211)	+	2,267,930	
2024-25 Fnd 38 Levy Cert (24-25 Line 14B, Levy 38 Src 211)	+	46,477	
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*	-	154,409	
<b>NET 2025-26 Base Revenue Built from 2024-25 Data (Line 1)</b>	<b>=</b>	<b>8,029,425</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, Private School Special Needs Voucher Aid Deduction)</p>			
<b><u>September &amp; Summer FTE Membership Averages</u></b>			
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.			
<b>Line 2: Base Avg:((22+.4ss)+(23+.4ss)+(24+.4ss)) / 3 =</b>			<b>709</b>
	<b>2022</b>	<b>2023</b>	<b>2024</b>
Summer FTE:	9	9	10
% (40,40,40)	4	4	4
Sept FTE:	718	695	701
New ICS - Independent	0.0	0.0	0.0
Charter Schools FTE			
Total FTE	722	699	705
<b>Line 6: Curr Avg:((23+.4ss)+(24+.4ss)+(25+.4ss)) / 3 =</b>			<b>691</b>
	<b>2023</b>	<b>2024</b>	<b>2025</b>
Summer FTE:	9	10	6
% (40,40,40)	4	4	2
Sept FTE:	695	701	667
New ICS - Independent	0.0	0.0	0.0
Charter Schools FTE			
Total FTE	699	705	669
<p>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:</p>			
			<b>691</b>
<b>Line 10B: Declining Enrollment Exemption =</b>			<b>209,700</b>
Average FTE Loss (Line 2 - Line 6, if > 0)			18
X 1.00			18
<b>X (Line 5, Maximum 2025-26 Revenue per Memb) =</b>			11,650.00
<b>Non-Recurring Exemption Amount:</b>			<b>209,700</b>
<b><u>Fall 2025 Property Values</u></b>			
2025 TIF-Out Tax Apportionment Equalized Valuation			611,859,189
<b>CELL COLOR KEY:</b> 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></b>			

**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)		8,029,425
2. Base Sept Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3	(from left)		709
3. 2025-26 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)		11,325.00
4. 2025-26 Per Member Change (A+B)			325.00
2025-26 Low Revenue Ceiling per s.121.905(1):			
A. Allowed Per Member Change for 2025-26		11,000.00	
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0		325.00	
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)			11,650.00
6. Current Membership Avg (2023+.4ss, 2024+.4ss, 2025+.4ss)/3	(from left)		691
7. 2025-26 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)		8,050,150
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		8,050,150	
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)			8,050,150
10. Total 2025-26 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)			243,075
A. Non-Recurring Referenda to Exceed 2025-26 Limit		0	
B. Declining Enrollment Exemption for 2025-26 (from left)		209,700	
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])		11,621	
F. Reduction for Ineligible Fund 80 Expenditures ( <b>enter as negative</b> )		0	
G. Other Adjustments (Fund 39 Bal Transfer, <b>enter as negative</b> )		0	
H. WPCP and RPCP Private School Voucher Aid Deduction		21,754	
I. SNSP Private School Voucher Aid Deduction		0	
11. 2025-26 Revenue Limit With All Exemptions (Ln 9 + Ln 10)			8,293,225
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)			5,785,682
A. 2025-26 <b>OCTOBER 15 CERTIFICATION OF GENERAL AID</b>		5,729,500	
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)			2,507,543
(10, 38, 41 Levies)			
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13		2,507,543
<b>Entries Required Below: Enter amnts needed by purpose and fund:</b>			
A. Gen Operations: Fnd 10 Src 211		2,461,066	(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)			1,471,738
A. Referendum Approved Debt (Fund 39 Debt-Src 211)		1,411,738	
B. Community Services (Fund 80 Src 211)		60,000	(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 2025 <b>REPORTED</b> All Fund Tax Levy (14A + 14B + 14C + 15)			3,979,281
Line 16 is the total levy to be apportioned in the PI-401.		Levy Rate =	0.00650359
<b>Districts are responsible for the integrity of their revenue limit data &amp; computation. Data appearing here reflects information submitted to DPI and is unaudited.</b>			

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

Revenue Limit Summary		
Category		Amount
Allowable Limited Revenue		<b>2,507,543.00</b>
	Fund 10, PI-401	2,461,066.00
	Fund 38, PI-401	46,477.00
	Fund 41, PI-401	0.00
Line 14 Total (Revenue Limit Levies)		<b>2,507,543.00</b>
Over Levy		0.00
Under Levy		0.00
Carryover to FY26, if applicable		0.00
26-27 Base-Building Information		Amount
Total non-recurring exemptions (10 + 7B)		243,075.00
Levied total non-recurring exemptions*		243,075.00
*to be removed from next year's base		

2025-26 Per-Pupil Categorical Aid
In 2025-26, the Per-Pupil aid amount is <b>\$742</b> multiplied by the Current 3-Year Average which does NOT include Special Needs Voucher students, new charter students, or 2x charter students.
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 OUTSIDE of the Revenue Limit. See <a href="http://dpi.wi.gov/sfs/aid/categorical/per-pupil-aid">http://dpi.wi.gov/sfs/aid/categorical/per-pupil-aid</a> for more information.

# Boyceville Community School District

*Leading Today...Developing Excellence for Tomorrow!*

## BUDGET APPROVAL 2025-2026

Wednesday, October 22, 2025

### Approval of Expenses for the 2025-2026 Budget

<u>Fund</u>	<u>Description</u>	<u>Total</u>
10	General Fund	\$10,510,024
21	Activity Fund	\$200,000
27	Special Education	\$1,991,198
38	Non-Referendum Debt	\$46,477
39	Referendum Approved Debt	\$1,431,100
49	Capital Projects	\$4,250,000
50	Food Service	\$517,100
80	Community Service	\$43,612

**I move to approve the budget as outlined.**

(Roll call vote)



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## BUDGET APPROVAL 2025-2026

Wednesday, October 22, 2025

### **\*Setting the Levy**

I move to set the Fund 10 Levy at \$2,461,066;  
the Fund 38 levy at \$46,477;  
the Fund 39 levy at \$1,411,738;  
and the Fund 80 levy at \$60,000; with a mill rate of 6.504%

(Roll Call Vote)

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

