DEPARTMENT OF PUBLIC INSTRUCTION
2025-26 REVENUE LIMIT WORKSHEET

DISTRICT: Tomahawk 5754

DATA AS OF 10/15/25 8:00 AM

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)	+	2,001,350
2024-25 Hi Pov Aid (24-25 Line 12B, Src 628)	+	0
2024-25 Computer Aid Received (24-25 Line 12C, Src 691)	+	5,338
2024-25 Aid for Exempt Personal Property (24-25 Line 12D, Src 691)	+	22,921
2024-25 Fnd 10 Levy Cert (24-25 Line 14A, Levy 10 Src 211)	+	13,776,044
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*	-	3,110,328
NET 2025-26 Base Revenue Built from 2024-25 Data (Line 1)	=	**12,695,325**

*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levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expends, Other Adjustments, Private School Voucher Aid Deduction, Private School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:((22+.4ss)+(23+.4ss)+(24+.4ss)) / 3 = **1,121**

	2022	2023	2024
Summer FTE:	7	16	20
% (40,40,40)	3	6	8
Sept FTE:	1,151	1,095	1,101
New ICS - Independent Charter Schools FTE	0.0	0.0	0.0
Total FTE	1,154	1,101	1,109

Line 6: Curr Avg:((23+.4ss)+(24+.4ss)+(25+.4ss)) / 3 = **1,096**

	2023	2024	2025
Summer FTE:	16	20	19
% (40,40,40)	6	8	8
Sept FTE:	1,095	1,101	1,069
New ICS - Independent Charter Schools FTE	0.0	0.0	0.0
Total FTE	1,101	1,109	1,077

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:

1,096

Line 10B: Declining Enrollment Exemption =		**291,250**
Average FTE Loss (Line 2 - Line 6, if > 0)		25
X 1.00	=	25
X (Line 5, Maximum 2025-26 Revenue per Memb) =		11,650.00
Non-Recurring Exemption Amount:		291,250

Fall 2025 Property Values

2025 TIF-Out Tax Apportionment Equalized Valuation 2,741,802,299

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

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

2025-26 Revenue Limit Worksheet

1. 2025-26 Base Revenue (Funds 10, 38, 41)	(from left)		12,695,325
2. Base Sept Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3	(from left)		1,121
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):		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)			11,650.00
6. Current Membership Avg (2023+.4ss, 2024+.4ss, 2025+.4ss)/3	(from left)		1,096
7. 2025-26 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)		12,768,400
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		12,768,400	
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)			12,768,400
10. Total 2025-26 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)			3,790,571
A. Non-Recurring Referenda to Exceed 2025-26 Limit		3,250,000	
B. Declining Enrollment Exemption for 2025-26 (from left)		291,250	
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])		5,676	
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		243,645	
I. SNSP Private School Voucher Aid Deduction		0	
11. 2025-26 Revenue Limit With All Exemptions (Ln 9 + Ln 10)			16,558,971
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)			1,693,596
A. 2025-26 **OCTOBER 15 CERTIFICATION OF GENERAL AID**		1,507,047	
B. State Aid to High Poverty Districts ($0 per 2023 Act 19)		0	
C. State Aid for Exempt Computers (Source 691)		13,206	
D. State Aid for Exempt Personal Property (Source 691)		173,343	
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)			**14,865,375**
14. Total Limited Revenue To Be Used (A+B+C)		Not >line 13	**14,365,375**
Entries Required Below: Enter amnts needed by purpose and fund:			
A. Gen Operations: Fnd 10 Src 211		14,365,375	(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)			310,000
A. Referendum Approved Debt (Fund 39 Debt-Src 211)		0	
B. Community Services (Fund 80 Src 211)		310,000	(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 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)			**14,675,375**
Line 16 is the total levy to be apportioned in the PI-401.		Levy Rate =	0.00535246

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

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Tomahawk

Revenue Limit Summary

Category		Amount
Allowable Limited Revenue		**14,865,375.00**
	Fund 10, PI-401	14,365,375.00
	Fund 38, PI-401	0.00
	Fund 41, PI-401	0.00
Line 14 Total (Revenue Limit Levies)		**14,365,375.00**
Over Levy		0.00
Under Levy		500,000.00
Carryover to FY26, if applicable		0.00

26-27 Base-Building Information	Amount
Total non-recurring exemptions (10 + 7B)	3,790,571.00
Levied total non-recurring exemptions*	3,290,571.00

***to be removed from next year's base**

2025-26 Per-Pupil Categorical Aid

In 2025-26, the Per-Pupil aid amount is **$742** 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 http://dpi.wi.gov/sfs/aid/categorical/per-pupil-aid for more information.

2025-26 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.) 2023-24 Adjustment for Unspent Energy Exemption (see box below)	0
2.) 2024-25 Adjustment for Unspent Energy Exemption (see box below)	0
3.) 2025-26 EE Expenses for Non-Debt (1-Year Project) per Board Resolution	0
4.) 2025-26 EE Expenses for Debt per Board Resolution	0
5.) Measured Utility Savings Applied in 2025-26 (**entered as a negative**)	0
6. Total 2025-26 Energy Efficiency Exemption (carry to Line 10 C. on page 2)	$0
	(Amount can be < 0.)

The 2025-26 Net EE exemption will include adjustments for unspent Fall 2023 Levy (DEBT) and Fall 2024 Levy (NON-DEBT) BOE resolutions. Actual expenditures will be reported to DPI by your auditor in September 2025 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 2022-23 or 2023-24 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.

2023-24 Energy Efficiency Reconciliation - Debt

1.) 2023-24 Adjustment for Unspent Energy Exemption (-A+B+C, can be < 0)		0
A. 2023-24 EE Debt Amount Levied (per 23-24 Auditor AC, entered as a negative)	0	
B. Jan-Jun 2024 Debt Service Payment (per 23-24 Auditor AC)	0	
C. Jul-Dec 2024 Debt Service Payment (per 24-25 Auditor AC, Aug 2025)	0	

(If Line 1 in this box is < 0, see 2023-24 Adjustment in "2024-25 Net Energy Efficiency Exemption" box above.)

2024-25 Energy Efficiency Reconciliation - Non-Debt

1.) 2024-25 Adjustment for Unspent Energy Exemption (-A+B, can be < 0)		0
A. 2024-25 EE Non-Debt Amount Levied (per 24-25 Auditor AC, entered as a negative	0	
B. 2024-25 Actual EE Expenses (per 24-25 Auditor AC, Aug 2025)	0	

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