

DEPARTMENT OF PUBLIC INSTRUCTION
2025-26 REVENUE LIMIT WORKSHEET

DISTRICT: Cameron		2025-26 Revenue Limit Worksheet	
Line 1 Amount May Not Exceed (Line 11 - (Line 7B*Line 10)) of Final 24-25 Revenue Limit		2025-26 Base Revenue (Funds 10, 38, 41)	
2024-25 General Aid Certification (24-25 Line 12A, Src 621)		Base Sept Membership Avg (2022+Ass, 2023+Ass, 2024+Ass)/3	
2024-25 Hi Pov Aid (24-25 Line 12B, Src 628)		2025-26 Base Revenue Per Member (Ln 1 / Ln2)	
2024-25 Computer Aid Received (24-25 Line 12C, Src 691)		2025-26 Per Member Change (A+B)	
2024-25 Aid for Exempt Personal Property (24-25 Line 12D, Src 691)		2025-26 Low Revenue Ceiling per s.121.905(1):	
2024-25 Fnd 10 Levy Cert (24-25 Line 14A, Levy 10 Src 211)		A. Allowed Per Member Change for 2025-26	
2024-25 Fnd 38 Levy Cert (24-25 Line 14B, Levy 38 Src 211)		B. Low Rev Incr (Low Rev Ceiling-(2+4A)-(C)-(D) NOT <0)	
2024-25 Fnd 41 Levy Cert (24-25 Line 14C, Levy 41 Src 211)		C. Value of the CCDEB (2025-26 DPI Computes-CCDEB Distis only)	
2024-25 Aid Penalty for Over Levy (24-25 FNDAL Rev Lim, June 2025)		D. 2025-26 Maximum Revenue Per Member (Ln 3 + Ln 4)	
2024-25 Total Levy for All Levied Non-Recurring Exemptions*		E. Current Membership Avg (2023+Ass, 2024+Ass, 2025+Ass)/3	
NET 2025-26 Base Revenue Built from 2024-25 Data (Line 1)		F. 2025-26 Rev Limit, No Exemptions (Ln7A + Ln 7B)	
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levied; (7B) Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expenditures, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)		G. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	
September & Summer FTE Membership Averages		H. Hold Harmless Non-Recurring Exemption	
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.		I. Total 2025-26 Recurring Exemptions (A+B+C+D+E)	
Line 2: Base Avg: ((22+Ass)+(23+Ass)+(24+Ass)) / 3 =		J. Prior Year Carryover	
Summer FTE:		K. Transfer of Service	
% (40,40,40)		L. Transfer of Territory/Other Reorg (if negative, include sign)	
Sept FTE:		M. Federal Impact Aid Loss (2023-24 to 2024-25)	
New ICS - Independent		N. Recurring Referenda to Exceed (if 2025-26 is first year)	
Charter Schools FTE		O. 2025-26 Limit with Recurring Exemptions (Ln 7 + Ln 8)	
Total FTE		P. Total 2025-26 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)	
Line 6: Curr Avg: ((23+Ass)+(24+Ass)+(25+Ass)) / 3 =		Q. Declining Enrollment Exemption for 2025-26 (from left)	
2023 2024 2025		R. Energy Efficiency Net Exemption for 2025-26 (see pg 4 for details)	
Summer FTE:		S. Adjustment for Refunded or Rescinded Taxes, 2025-26	
% (40,40,40)		T. Prior Year Open Enrollment (uncounted pupils)	
Sept FTE:		U. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	
New ICS - Independent		V. Other Adjustments (Fund 39 Bal Transfer, enter as negative)	
Charter Schools FTE		W. WPCP and RPCP Private School Voucher Aid Deduction	
Total FTE		X. SNSP Private School Voucher Aid Deduction	
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." This PPA average appears below after data is entered for 2025:		Y. 2025-26 Revenue Limit With All Exemptions (Ln 9 + Ln 10)	
Line 10B: Declining Enrollment Exemption =		Z. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)	
Average FTE Loss (Line 2 - Line 6, if > 0) X 1.00 =		A. 2025-26 OCTOBER 15 CERTIFICATION OF GENERAL AID	
X (Line 5, Maximum 2025-26 Revenue per Memb) =		B. State Aid to High Poverty Districts (\$0 per 2023 Act 19)	
Non-Recurring Exemption Amount:		C. State Aid for Exempt Computers (Source 691)	
Fall 2025 Property Values		D. State Aid for Exempt Personal Property (Source 691)	
2025 TIF-Out Tax Apportionment Equalized Valuation		DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.	
CELL COLOR KEY: Auto-Calc DPI Data District-Entered		13. Allowable Limited Revenue: (Line 11 - Line 12)	
Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue		(10, 38, 41 Levies)	
		14. Total Limited Revenue To Be Used (A+B+C)	
		Entries Required Below: Enter amounts needed by purpose and fund:	
		A. Gen Operations: Fnd 10 Src 211	
		B. Non-Referendum Debt (inside limit) Fund 38 Src 211	
		C. Capital Exp. Annual Meeting Approved: Fund 41 Src 211	
		D. Total Revenue from Other Levies (A+B+C+D)	
		A. Referendum Approved Debt (Fund 39 Debt-Src 211)	
		B. Community Services (Fund 80 Src 211)	
		C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	
		D. Other Levy Revenue - Milwaukee & Kenosha Only	
		16. Total Fall 2025 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)	
		Line 16 is the total levy to be apportioned in the PI-401.	
		Levy Rate =	
		Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.	

Revenue Limit Summary	
Category	Amount
Allowable Limited Revenue	1,948,405.00
Fund 10, PI-401	1,948,405.00
Fund 38, PI-401	0.00
Fund 41, PI-401	0.00
Line 14 Total (Revenue Limit Levies)	1,948,405.00
Under Levy	0.00
Carryover to FY26, if applicable	0.00
26-27 Base-Building Information	Amount
Total non-recurring exemptions (10 + 7B)	168,966.00
Levied total non-recurring exemptions*	168,966.00
*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 Acolled 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.)	