

# BOYCEVILLE COMMUNITY SCHOOL DISTRICT

## KEY POINTS & HISTORY – BUDGET ADOPTION 25-26

### Tax Levy:

- ✚ Total tax levy (all funds): increase \$199,874 (approximately 5%) from 24-25 to 25-26
- ✚ Three-year average total tax levy increase: 5.88%

**Revenue Limit Authority:** The total amount of money we are allowed to raise as a district. Current annual increase of \$325/member each year

Calculation: FTE/membership average of 3 years x Revenue per member + Exemptions

### 24-25 vs 25-26

- ✚ \$20,725 increase in Base Revenue calculation + \$243,075 Exemptions = \$263,800 total increase to Revenue Limit Authority

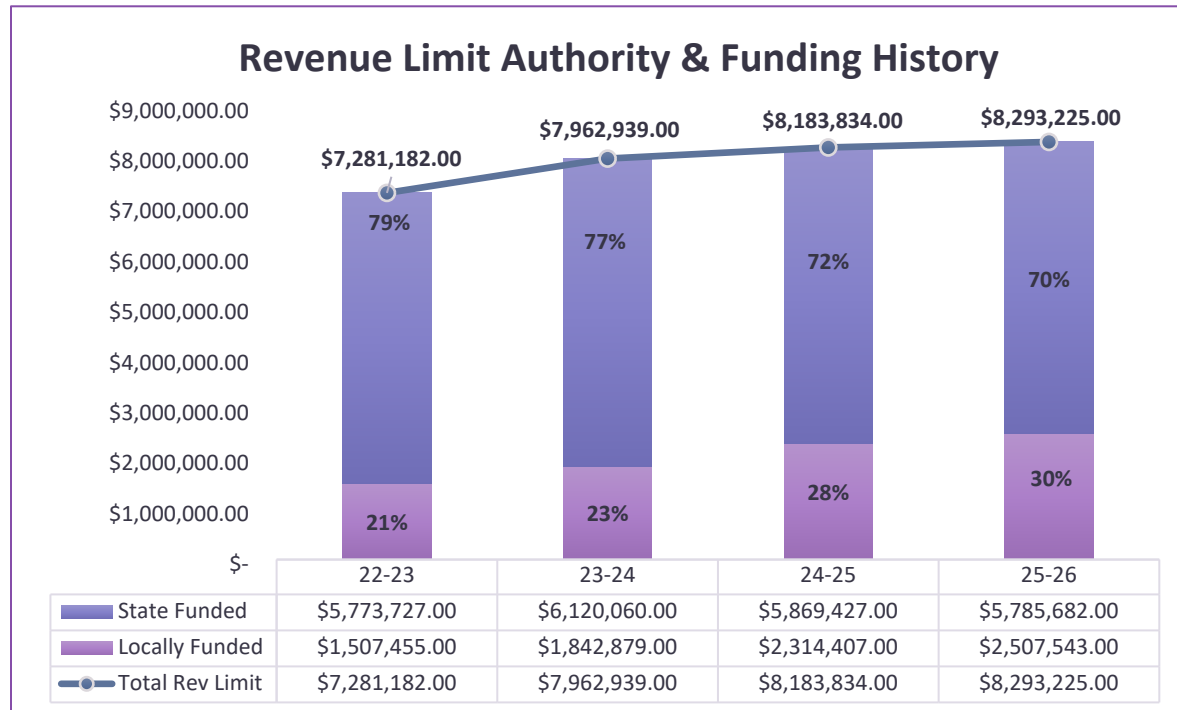
School Year	Base membership (3-yr av)	Revenue/Member	Base Revenue Limit	Exemptions	Total Revenue Limit
23-24	718	\$11,000	7,898,000	64,939	7,962,939
24-25	716	\$11,325	8,029,425	154,409	8,183,834
25-26	691	\$11,650	8,050,150	243,075	8,293,225

Exemptions: Declining Enrollment, Prior Year Open Enrollment, Private School Vouchers – they help raise your Revenue Limit, but are funded by Local Sources

### Funding Sources:

- ✚ \$128,024 decrease in State General Equalization Aid

**State General Equalization Aid & Local taxes** are the two main funding sources for Wisconsin Public Schools. **When one decreases, the other increases.**



**We are not alone!** 10/15/25 Equalization Aid Allocations: Of the 421 Schools in Wisconsin, 72% had a decrease, 2% had no change and 26% had an increase. (There were no additional funds allocated to General Aid in the Biennial Budget)