

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
OCTOBER 15 CERTIFICATION OF 2025-26 GENERAL AID

USING 2024-25 AUDITOR AC DATA, 2024-25 AUDITED MEMBERSHIP

2024 TIFOUT SCHOOL AID VALUE (CERT MAY 2025) & 2016 COMPUTER VALUE (CERT MAY 2017)

D C Everest Area 4970

PART A: 2024-25 AUDITED MEMBERSHIP

	FTE
A1 3RD FRI SEPT 2024 MEMBERSHIP* (include Challenge Academy)	5,632.00
A2 2ND FRI JAN 2025 MEMBERSHIP* (include Challenge Academy)	5,643.00
A3 TOTAL (A1 + A2)	11,275.00
A4 AVERAGE (A3/2) (ROUNDED)	5,638.00
A5 SUMMER 2024 FTE EQUIVALENT* (ROUNDED)	143.00
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	1.68
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.00
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 2015 & AFTER	135.00
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS	15.00
A6E INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS	0.00
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)	5,933

* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2024-25 GENERAL FUND DEDUCTIBLE RECEIPTS (AUDITOR AC REPORT)

B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	81,878,710.13
B2 PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	13,636,470.27
B3 GENERAL STATE AID	10R 000000 620	-	54,471,636.00
B4 IMPACT AID DIST: NON-DED IMPACT AID	(DPI AMOUNT)	-	0.00
B5 REORG SETTLEMENT	10R 000000 850	-	0.00
B6 LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7 LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	13,770,603.86

PART C: 2024-25 NET COST OF GENERAL FUND (AUDITOR AC REPORT)

C1 TOTAL GF EXPENDITURES	10E 000000 000	+	81,878,710.13
C2 DEBT SRVC TRANSFER	10E 411000 838+839	-	0.00
C3 REORG SETTLEMENT	10E 491000 950	-	0.00
C4 REFUND PRIOR YEAR REV	10E 492000 972	-	2,439.97
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	81,876,270.16
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	13,770,603.86
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=	68,105,666.30

PART D: 2024-25 NET COST OF DEBT SERVICE FUNDS (AUDITOR AC REPORT)

D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	12,659,625.72
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00
D3 PROPERTY TAXES	38R + 39R 210	-	12,512,644.00
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5 NON-REV RECEIPTS	38R + 39R 800	-	0.00
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	146,981.72
D7 TOTAL EXPENDITURES	38E + 39E 000	+	12,702,045.69
D8 AIDABLE FUND 41 EXP	(DPI AMOUNT)	+	0.00
D9 REFINANCING	38E + 39E 282000	-	0.00
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11 NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	=	12,555,063.97

PART E: 2024-25 SHARED COST (AUDITOR AC REPORT)

E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	80,660,730.27
E2 TRANSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		-	0.00
E3 IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE REMOVED		-	0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		=	80,660,730.27

GUARANTEES FOR OCTOBER 15 CERTIFICATION	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	2,176,722	6,530,166	3,265,083
TERTIARY (G11)	1,055,783	3,167,349	1,583,674

2025-26 OCTOBER 15 CERTIFICATION

PART E: 2024-25 SHARED COST - CONTINUED

E4 =	80,660,730.27
E6 PRIMARY COST CEILING PER MEMBER	1,000
E7 PRIMARY CEILING (A7 * E6)	5,933,000.00
E8 PRIMARY SHARED COST (LESSER OF E4 OR E7)	5,933,000.00
E9 SECONDARY COST CEILING PER MEMBER	12,678
E10 SECONDARY CEILING (A7 * E9)	75,218,574.00
E11 SECONDARY SHARED COST	69,285,574.00
((LESSER OF E4 OR E10) - E8)	
E12 TERTIARY SHARED COST	5,442,156.27
(GREATER OF (E4 - E8 - E11) OR 0)	
SHARED COST PER MEMBER =	\$13,595

PART F: EQUALIZED PROPERTY VALUE

F1 2024 TIFOUT VALUE (CERT MAY 25) + EXEMPT COMPUTER VALUE (CERT MAY 17)	3,866,615,468
VALUE PER MEMBER =	651,713

PART G: 2025-26 EQUAL AID BY TIER - OCTOBER 15 CERTIFICATION

G1 PRIMARY GUARANTEED VALUE PER MEMBER	1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)	11,450,690,000
G3 PRIMARY REQUIRED RATE (E8 / G2)	0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)	7,584,074,532
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)	3,929,536.54
G6 SECONDARY GUARANTEED VALUE PER MEMB	2,176,722
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)	12,914,491,626
G8 SECONDARY REQUIRED RATE (E11 / G7)	0.00536495
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	9,047,876,158
G10 SECONDARY EQUALIZATION AID (G8 * G9)	48,541,403.19
G11 TERTIARY GUARANTEED VALUE PER MEMB	1,055,783
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	6,263,960,539
G13 TERTIARY REQUIRED RATE (E12 / G12)	0.00086880
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	2,397,345,071
G15 TERTIARY EQUALIZATION AID (G13 * G14)	2,082,813.40

PART H: 2025-26 EQUALIZATION AID - OCTOBER 15 CERTIFICATION

H1 2025-26 EQUALIZATION AID - OCTOBER 15 CERT (G5+G10+G15) NOT< 0	54,553,753.13
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)	0.00
H2A PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE	0.00
H4A 2024-25 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID	-41,522.00
H4B 2024-25 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)	0.00
H5 PRIOR YEAR (2024-25) DATA ERROR ADJ/OR FEE PENALTY	0.00
H6 2025-26 EQUALIZATION AID - OCTOBER 15 CERT (ROUND) (H1+H2+H2A+H4A+H4B+H5)	54,512,231.00

*** PART I: 2025-26 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - OCTOBER 15 CERT***

I1 2025-26 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - OCTOBER 15 CERT	0.00
I2C 2024-25 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID	0.00
I3 2025-26 SPEC ADJ AID and/or CHAP 220 - OCTOBER 15 CERT (ROUND) (I1+I2C)	0.00

*I5 2025-26 OCTOBER 15 CERTIFICATION OF GENERAL AID (H6+I3)	54,512,231
---	------------

THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE I1 CAN BE FOUND IN THE "BREAKDOWN OF LINE 1" TAB IN THIS EXCEL WORKBOOK.
COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.