



**WAUNAKEE**  
COMMUNITY SCHOOL DISTRICT

**State Budget 2025-27**



<b>Spendable Revenues</b>	<b>Funding Source</b>
\$325 per student	Property taxes 100%
42/45% SPED Categorical Aid (Actually 40/43%)	State 100%
50/90% SPED High Cost Aid	State 100%
Open Enrollment	Other Districts 100%
Operational Referendum	Property Taxes 100%



	<b>2nd Draft</b>	<b>3rd Draft</b>	<b>Difference</b>
Revenue Limit	\$61,428,584	\$61,683,584	+255,000
State Equalization Aid	\$25,555,840 (Assumed \$200 million statewide increase)	\$23,591,989 (\$0 statewide increase)	-1,963,851
Tax Levy	\$35,564,279	\$37,516,957	+1,952,678
Act 12 - Personal Property Tax Credit	\$266,173 (Outside Rev Limit)	\$266,173 (Inside Rev Limit)	-266,173



	<b>2nd Draft</b>	<b>3rd Draft</b>	<b>Difference</b>
Fund 27 Transfer	\$7,796,229	\$7,092,565	-703,664
Open Enrollment Revenues	\$2,738,190	\$3,086,792	+348,602
High Cost Aid	\$375,000	\$775,000	+400,000
SPED Categorical Aid	\$3,561,336	\$4,225,000	+663,664



	<b>2nd Draft</b>	<b>3rd Draft</b>	<b>Difference</b>
Contingency	\$100,000	\$200,000	+100,000
OPEB Contribution	\$0	\$600,000	+600,000
Termination Benefits	\$0	\$100,000	+100,000
Legal	\$40,000	\$87,000	+47,000
Transportation	\$1,624,075	\$1,724,075	+100,000