



WEST ALLIS–WEST MILWAUKEE  
SCHOOL DISTRICT

# PUBLIC HEARING **2025-2026 BUDGET**

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# Introduction

## Mission Statement

Every day, the West Allis-West Milwaukee School District focuses on equity through deeper learning, fosters a sense of belonging, and educates the whole child so that every learner achieves success.

## Strategic Plan\*\*

The West Allis-West Milwaukee School District Board of Education, administration, and staff are committed to a strategic plan based on four important building blocks:

	<b>Success in Life through College &amp; Career Readiness</b>	<b>Employee Engagement &amp; Culture</b>	<b>Communication &amp; Community Relations</b>	<b>Financial Stability &amp; Efficiency</b>
Goal	Our learners are empowered to demonstrate evidence of the deeper learning competencies across multiple measures so they are college, career, and life ready.	Our employees are engaged in our schools and our District as active learners and leaders; we develop positive school cultures through clear, timely, and transparent communication and effective relationships.	Our learners, families, staff, and community work together to achieve our shared vision and are proud to be part of an innovative, highly engaging school district.	Our school district maintains financial stability while equitably aligning resources to support our District's mission and vision.

## College, Career, and Life Readiness

The West Allis-West Milwaukee School District works to ensure that students demonstrate personal excellence in college, career, and life readiness across multiple measures and pathways. This means teaching using high standards, a curriculum that provides a consistent foundation, differentiated/personalized learning and timely feedback for growth.

Key elements supported in the budget are:

- A focus on equity in funding schools with varying needs.
- A Learning Management System to equip parents and students with a streamlined means of connection to educational tools and curriculum.
- Integration of academic and career exploration opportunities for all students in which we empower learners so they can live life on their own terms.
- Professional development and support of new English Language Arts, Science, and Social studies curricula.
- Electronic devices, supplies, and equipment necessary to support student learning through a refreshed Technology Plan.
- Embedding the Deeper Learning competencies at every grade level so students are better able to collaborate with others and contribute to the greater school community.
- Embedding creativity education at every grade level with strategies to increase student imagination and inventiveness so students are better able to innovate and problem-solve.
- Participation in community-wide collective projects in order to provide community connections to support authentic, inclusive learning experiences.
- Development of a consistent model for coaching, mentoring, and evaluating staff that is focused on student outcomes.
- Incorporation of Social-Emotional Learning Curriculum across content areas so students develop skills to become self-directed learners and have an academic mindset.

## Employee Engagement & Culture

The West Allis-West Milwaukee School District works to build and support its team through clear, timely, and transparent communication, and effective relationships. We want to attract, develop, and retain educators who are dedicated and highly skilled. This means providing a workplace for professional educators that is supportive and responsive. Key elements supported in the budget are:

- Fully funding all components of the new Professional Educator Compensation Model adopted in June 2021.
- Providing strategic, meaningful, job-embedded professional development opportunities.
- Growing our next leaders by providing leadership development opportunities.

# Introduction

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## Communication and Community Relations

The West Allis-West Milwaukee School District is working to engage its students, parents, staff, and community in a shared vision of excellence by implementing multiple methods of transparent and consistent communication for all stakeholders. Key elements supported in the budget are:

- Providing multiple methods of communication to ensure the community is informed of District news and events.
- Implementation of a new District brand and look that communicates a positive, consistent image.
- Review and implementation of updated Board policies and administrative guidelines.

## Financial Stability & Efficiency

The West Allis-West Milwaukee School District is working to maintain fiscal stability while equitably aligning resources to its mission and vision. Key elements supported in this budget are:

- Ongoing efforts of transparency and feedback, including a community survey and community informational sessions, regarding a 20-year facilities master plan to reduce operating costs, extend the service lives of facilities, and provide staff and students with safe, modern spaces for hands-on learning.
- Ongoing efforts of transparency and feedback regarding the implementation of Elementary and Secondary School Emergency Relief (ESSER) funds to support student and staff safety and address the academic, social, and emotional needs of students.
- Ensuring accurate, transparent, and frequent communication about staffing, funding, programming, compensation, and allocated resources.
- Utilizing a weighted student funding formula for resource allocation.
- Increase equity by analyzing student needs and allocating resources to close equity gaps.

*\*\*2025-2030 NEW Strategic Plan being developed and will be approved by the Board of Education in Fall 2025*

## The 2025-2026 Budget Timeline

In the State of Wisconsin, school district budgets are subject to local and state mandated rules and regulations. Districts must comply with all State of Wisconsin statutory rules and regulations as well as all local School Board policies.

The West Allis-West Milwaukee School District budget process is conducted by the Director of Finance and Operations under the supervision of the Superintendent. A timeline is as follows:

- December 9, 2024 Preliminary Budget Calendar is adopted by Board of Education
- February 24, 2025 Budget Workshop on Projected Enrollment, Revenue Limit, & Prelim Budget Projections
- April 14, 2025 Preliminary Budget #1 presented to Board of Education
- June 9, 2025 Preliminary Budget #2 presented to Board of Education
- June 23, 2025 Preliminary Budget #2 approved by Board of Education
- September 8, 2025 Public Hearing with Tax Levy Projection before Final State Revenue Limit Adjustments
- September 19, 2025 Official "Third Friday" Student Count taken of student membership
- October 27, 2025 Official Budget and Tax Levy Approved with Final Revenue Limit Adjustments
- November 10, 2025 Due Date for Certification of Tax Levy to Municipalities

## Budget Hearings

The West Allis-West Milwaukee School District is a unified school district and is statutorily required to hold a public hearing regarding the District budget. The public has been invited to share their input and make comments regarding the budget at the budget hearing. The Board of Education encourages the public's attendance and comments.

## Certifying the Levy and Final Budget

The West Allis-West Milwaukee School District will finalize its student membership, general aid certification, equalized property values, and final staffing needs prior to final budget adoption and tax levy adoption scheduled for October 27, 2025. The School District must then certify the levy needed to meet the operational needs of the District prior to November 10, 2025.

# Budget Overview

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## Budget Process

Informally, the budgeting process begins in November, just after certifying the Tax Levy. Projections begin for preliminary expenses and revenues for the following year. These early projections include estimates regarding state funding, enrollment, negotiations, and staff turnover. As each of these variables become more conclusive, we are able to better project our budget.

The formal budgeting process begins with the School Board's presentation of the budget calendar. Our budget calendar was presented December 9, 2024 at the Board meeting. In general, the District administration budgets for salaries, benefits, outside contracts, and debt payments while schools and departments budget for their supplies, materials, professional development, and equipment.

## Overview

The budget is presented in the Department of Public Instruction's format and illustrates the District's all-fund budget.

The 2025-26 budget was prepared under current revenue limits and state law. Revenue limits were implemented prior to the 1993-94 school year to control the increase in property taxes. The 2025-26 fiscal year is the first year of the 2025-27 State biennial budget, which included another \$325 revenue limit per-pupil increase in 2025-26 and a \$0 increase in the per pupil categorical aid, maintaining the categorical aid of \$742 per student.

## Total Estimated Revenues

*Estimated Total Revenue -All Funds* for the 2025-26 fiscal year is \$165,304,730.21. This is a 1.28% budget increase over unaudited 2024-25 revenues for all funds.

## Total Estimated Expenditures

*Estimated Total Expenditures -All Funds* for the 2025-26 fiscal year is \$168,291,037.21. This is a 4.70% budget increase over unaudited 2024-25 expenditures for all funds.

*\*\*Revenue expense changes do not include Fund 49 Referendum Projects for an accurate comparison*

## General Operations

The general operations of the District are conducted almost exclusively through the General Fund (10) and Special Education Fund (27).

## General Operations, Debt Service, and Community Services: Funds that Affect the Tax Levy

### Revenues

*Total Net Revenue in the General, Special Education, Debt Service, and Community Service Funds*, which are the funds that affect the tax levy, amounts to \$135,108,530.21. This figure is determined by subtracting the interfund transfer of \$12,400,000 for Fund 27 from the total revenue in these funds of \$147,508,530.21. The two major revenue sources in these funds are property taxes and state/federal aid.

### Expenditures

*Total Net Expenditures in the General, Special Education, Debt Service, and Community Service Funds*, which are the funds that affect the tax levy, amounts to \$135,108,530.21. This figure is determined by subtracting the interfund transfer of \$12,400,000 for Fund 27, from the total expenditures in these funds of \$147,508,530.21. Besides salaries and benefits, the remaining portion of the expenditure budget is comprised of:

**Purchased Services:** Educational Services purchased from other Districts or Cooperatives, legal and auditing fees, professional development, utilities, transportation, and maintenance costs.

**Supplies:** Textbooks, resource materials, workbooks, paper, and other general supplies and consumables

**Equipment:** Purchased and rented capital equipment, furnishing, and vehicles

**Debt Retirement:** Interest and paying agent fees on short-term debt

**Insurance/Other:** Liability and property insurance, dues, fees, and other miscellaneous expenses.

Additional funds included in this budget are the Special Revenue Trust Fund, Capital Projects Fund, Food Service Fund, OPEB Trust Fund, and the Scholarship Trust Funds.



## 2025-26 Budget Calendar

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**MONDAY, DECEMBER 9, 2024** - Preliminary 2025-2026 Budget Calendar adopted by Board of Education

**January 13, 2025** - FSE Enrollment Projections and Open Enrolment Seats for 2025-26

**FEBRUARY AND MARCH 2025** - Working with Steve Eichman and Building Principals to begin addressing Five Year Capital Improvement Plan/Staffing Requirements with Aaron Norris, Alyssa Burrage, and Janet Delikat/Technology Plan with Kevin Clark

**FEBRUARY 24, 2025** - Board Workshop on:

- Second Friday in January 2025 Pupil Count
- 2025-26 Enrollment Projections
- 2025-26 Estimated Revenue Limit Calculation
- 2025-26 Preliminary Budget Projections

**MARCH AND APRIL 2025** - Ongoing efforts in pursuit of changes to state school funding and continued analysis of the impact of any legislation affecting school finance

**LATE MARCH TO EARLY APRIL 2025** - Distribute 2025-2026 Budget Materials to Schools and Departments

**MONDAY, APRIL 14, 2025** - Board Workshop on Proposed 2025-2026 Budget and Preliminary Tax Levy #1

**FRIDAY, MAY 16, 2025** - Due Date for School/Department Budgets to be completed and returned

**MAY AND JUNE 2025** - Budget Entry and Budget Review by Business Office

**MONDAY, JUNE 9, 2025** - Board Workshop on Proposed 2025-2026 Budget and Preliminary Tax Levy #2

**MONDAY, JUNE 23, 2025** - Approval of Proposed 2025-2026 Budget and Preliminary Tax Levy at Regular Board Meeting

**JULY 1, 2025** - DPI estimates General State Aid for 2025-2026

**WEDNESDAY, AUGUST 20, 2025** - Publication Document for Public Hearing appears in Local Newspaper (MJS-South NOW)  
(Must be submitted to paper by August 12<sup>th</sup>)

**MONDAY, SEPTEMBER 8, 2025** - Public Hearing on 2025-2026 Budget, Approval of Preliminary Budget and Levy before Final Revenue Limit Adjustments at Regular Meeting

**FRIDAY, SEPTEMBER 19, 2025** - Official Third Friday in September Pupil Count

**OCTOBER 1, 2025** - Equalized Property Values due from Department of Revenue

**OCTOBER 15, 2025** - Aid Certification due from DPI and finalized Revenue Limit Worksheet

**MONDAY, OCTOBER 27, 2025** - Approve and Adopt the Final 2025-2026 Budget with Final Revenue Limit Adjustments and set Final 2025-2026 Tax Levy

**BY NOVEMBER 1, 2025** - Certify Tax Levy to Municipalities

## 2025-26 Budget Summary of Major Funds

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	BUDGET 2024-25	UNAUDITED 2024-25	BUDGET 2025-26	% BUDGET INCREASED / (DECREASED)
<b>REVENUE</b>				
General	\$117,574,383.00	\$120,509,701.34	\$125,473,012.00	6.72%
Special Education	\$ 19,844,407.13	\$ 20,453,693.58	\$ 22,035,518.21	11.04%
Debt Service	\$ 1,701,600.00	\$ 1,703,352.03	\$ 5,952,500.00	249.82%
Community Service	\$ 9,050,000.00	\$ 9,310,230.92	\$ 5,443,700.00	(39.85%)
TOTAL	\$148,170,390.13	\$151,976,977.87	\$158,904,730.21	7.24%
<b>EXPENDITURES</b>				
General	\$118,274,383.00	\$120,726,369.71	\$125,473,012.00	6.09%
Special Education	\$ 19,844,407.13	\$ 20,453,693.58	\$ 22,035,518.21	11.04%
Debt Service	\$ 1,701,600.00	\$ 1,733,626.53	\$ 5,393,210.00	216.95%
Community Service	\$ 11,100,000.00	\$ 10,812,565.56	\$ 9,189,297.00	(17.21%)
TOTAL	\$150,920,390.13	\$153,726,255.38	\$162,091,037.21	7.40%

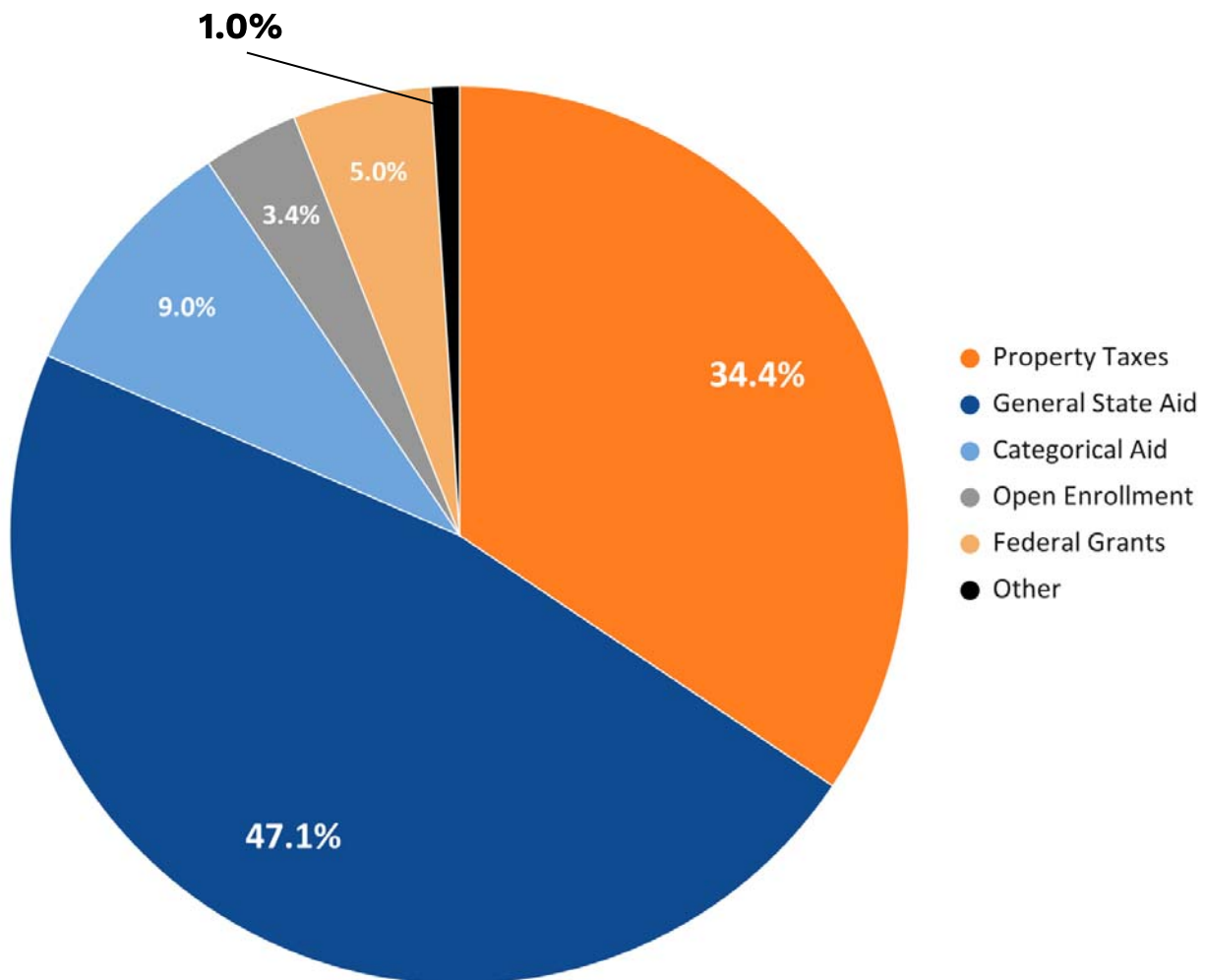
\* Total 2024-25 Major Fund Expenses are expected to exceed Total 24-25 Major Fund Revenues as we continued the AFC project at the former Lane site and transferred additional funds to Fund 46 for future district construction projects.

\*In 2024-25, our credit rating increased to the AA High Grade with S&P Rating Agency, allowing us to earn a lower debt rate on Capital Referendum Bonds.

## 2025-26 Revenues

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### Fund 10 and Fund 27 (General Fund and Special Education Fund)

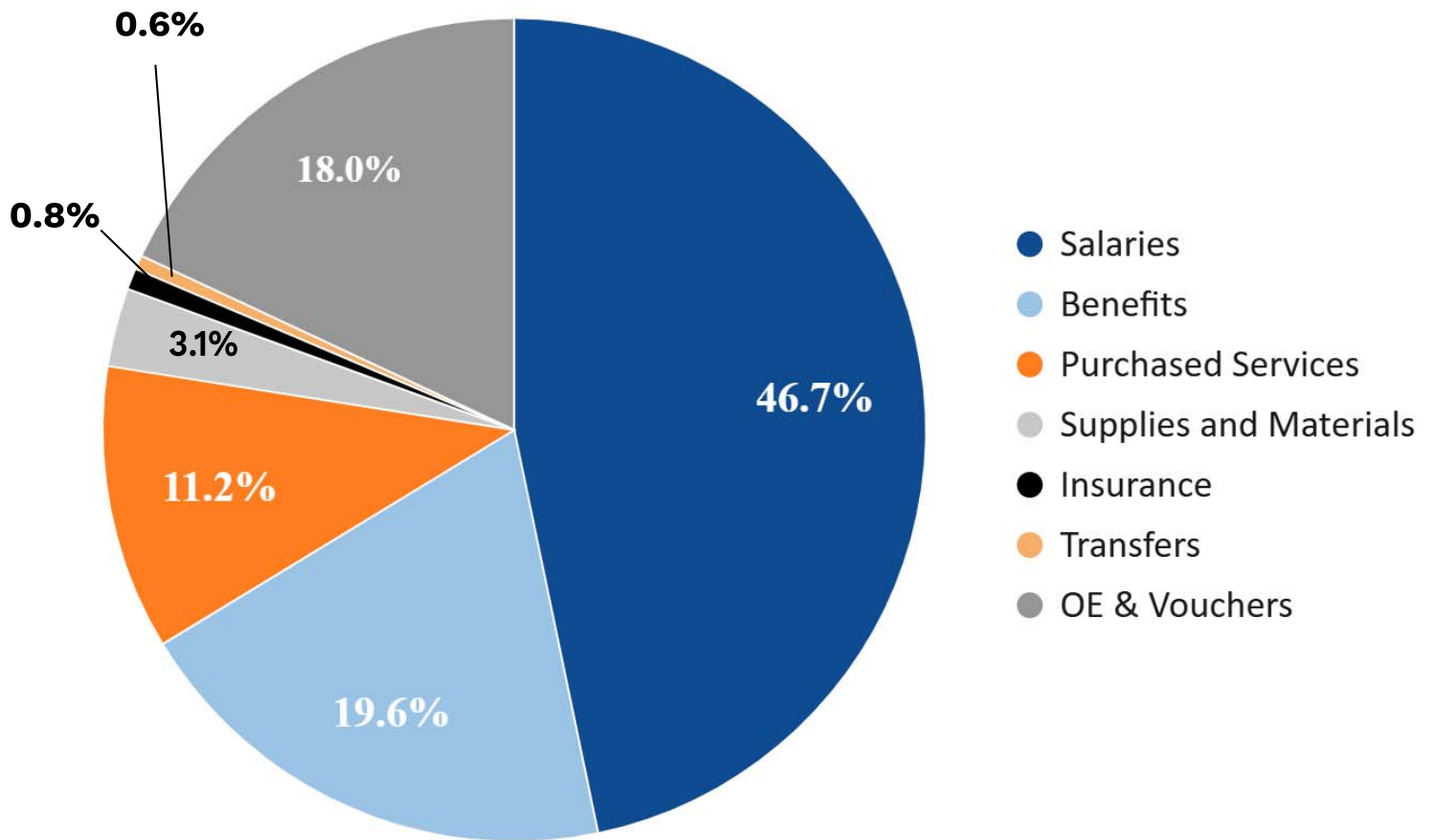




## 2025-26 Expenditures

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### Fund 10 and Fund 27 (General Fund and Special Education Fund)



# 25-26 Debt Service Funds

## Debt Service Funds- Fund 38 and Fund 39

The District's Debt Service funds represent the long-term debt obligations of the District. These funds are used for recording transactions related to the repayment of general obligation debt, refinancing debt issues, and other District obligations as specified by the DPI. The resources in these funds may not be used for any other purpose as long as a related debt remains.

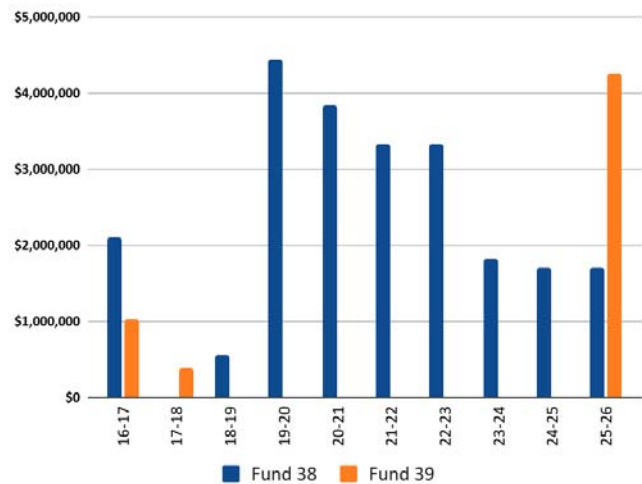
With the passing of the 2024 referendum for Capital Improvements we have added \$70M in principal Fund 39 debt for the first time since the previous debt was paid off in Spring of 2018. With the new 39 debt we will now begin making payments in 2025-26 (only to interest). Moving forward the payments will increase as the Fund 38 debt falls off in the Spring of 2027. The yearly payment will be around \$6.8M with the final payment in Spring of 2040.

At the beginning of 2025-26 the District has only ONE remaining source of debt in Fund 38, the \$8.595M Energy Efficiency debt that was refinanced from \$12.8M in 2021.

During the summer of 2017, the District moved forward with an Act 32 energy efficiency project for which \$12,800,000 was borrowed. These energy efficiency projects were completed in Fall 2019 and came in under budget, leaving room for additional projects that met the original resolution the Board passed in 2017. Upon an increase in credit rating in Fall of 2021 and historic low interest rates, the District refinanced the outstanding debt from this project, saving over \$800,000 in reduced interest payments. The EE debt has 4 remaining payments and will be fully paid of in Spring 2027.

Since 2016-17, the District has not borrowed any additional funds to pay for capital improvement projects, instead allocating money within operating funds so as not to incur additional interest costs associated with borrowing. The District has also worked diligently to have a positive financial situation, and during the 22-23 Fiscal Year decided to pay-off 2 bonds using a defeasance strategy.

Debt Service Levy History



## Debt Service Revenues

The 2025-26 budgeted Debt Service Revenues total \$5,952,500.00 from the property tax levy. Revenue is budgeted based on debt payments that are due within the calendar year of 2026.

## Debt Service Expenditures

Total 2025-26 budgeted Debt Service Expenditures total \$5,393,210.00. Expenditures are budgeted based on debt payments that are due within the 2025-26 fiscal year

## Fund 38 vs Fund 39- What's the Difference?

**Fund 38** is non-referendum debt. This is debt that is paid for or expensed *within* the revenue limit. The Fund 38 revenue from the tax levy, which is based on the debt payments for the coming calendar year, reduces the amount of revenue available for the General Fund, or Fund 10.

**Fund 39** is referendum-approved debt. This is debt that can only be incurred with the successful passing of a referendum. Unlike Fund 38 debt, this debt does not reduce the amount of revenue available for the General Fund. Rather, these are funds the District receives above and beyond the revenue limit funds via an increase to the total tax levy.

The district has new Fund 39 debt from the passing of the November 2024 \$70M Referendum.

# Debt Service Funds and Credit Ratings

## Significant Financial Improvements Lead to Credit Rating Increases

In December of 2024, the District received a new bond rating with S&P Global Ratings for our Referendum debt. A review of our financial position, budget management strategies, and long-term planning resulted in an increased credit rating within the High Grade from the agency. The District now has the third highest investment grade rating through S&P which reflect our strong and stable financial position:

S&P:            AA        High Grade

In their Credit Rating Opinion summary published in December 2024, S&P referenced the District’s **“high level of financial performance and management practices.”**

S&P goes on to explain the following in their analysis of the District’s financial picture:

**“Financial management framework that includes realistic budget assumptions informed by closely working with the board throughout the budgeting process, monthly budget-to-actual comparisons provided to the board following budget adoption, and routine budget amendments. Capital planning is mostly based on a standard multiyear plan identifying project cost estimates. The district adheres to formal investment policy, debt, and reserve policies.”**  
“The 'AA' rating reflects the district's record of balanced operating results, with healthy operating surpluses reported in each of the past four years leading to a nominally high level of reserves, supported by management's above-average budgeting practices and financial policies.”

## Why Does a Credit Rating Matter?

A credit rating is an important aspect of a District's financial picture. It represents a third-party’s analysis of an organization’s financial management policies, practices, and status, among a number of other variables.

A strong credit rating results in lower interest rates when an organization seeks to borrow funds or refinance debt.

## Impacts of Improved Credit Rating and Financial Picture:

### Debt Refinancing & Defeasance

Following the new S&P rating of AA- in the Fall of 2020, the District refinanced existing Energy Efficiency Debt, which is outside the revenue limit, saving taxpayers over \$800,000 by reducing interest paid over the life of the remaining debt.

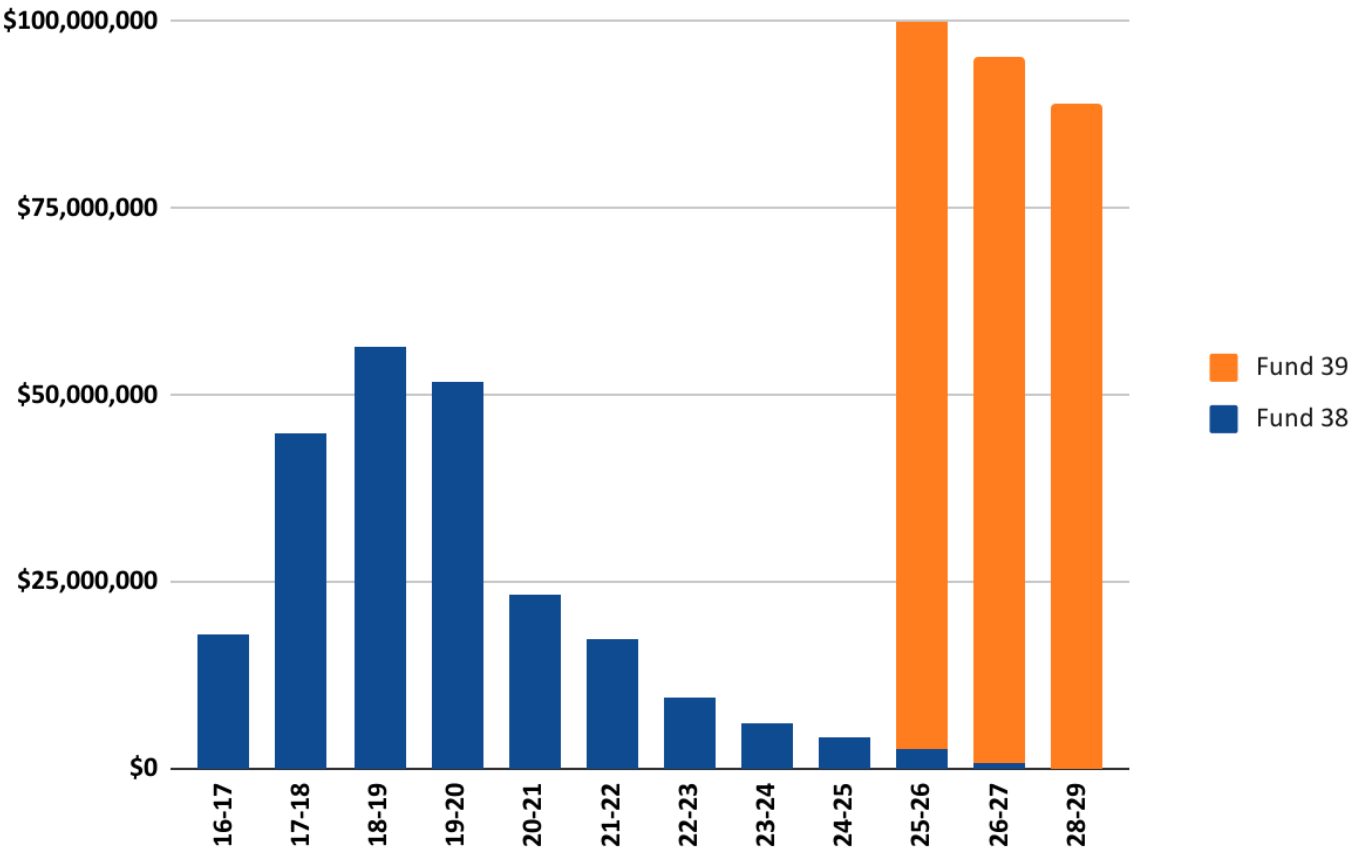
In addition, the District received the 2024 bond rating of AA for our \$70M Referendum debt. Again this increase in rating will save taxpayers in interest, with the increase saving nearly 1% (3.78% from 4.75%) in interest from the planned interest rate during the Referendum vote.

### Incurring Debt

Borrowing is very common across Wisconsin school districts and districts borrow funds for a variety of reasons. Once funds are borrowed, the principal and interest payments are then considered debt. The graph below shows the total indebtedness, or total amount of debt payments remaining, for the District each year. The District has new Referendum debt that will take the place of the Energy Efficiency debt that is falling off in the Spring of 2027.

25-26 Debt Payments Remaining by Year (by Fund)

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# 25-26 Community Service Fund

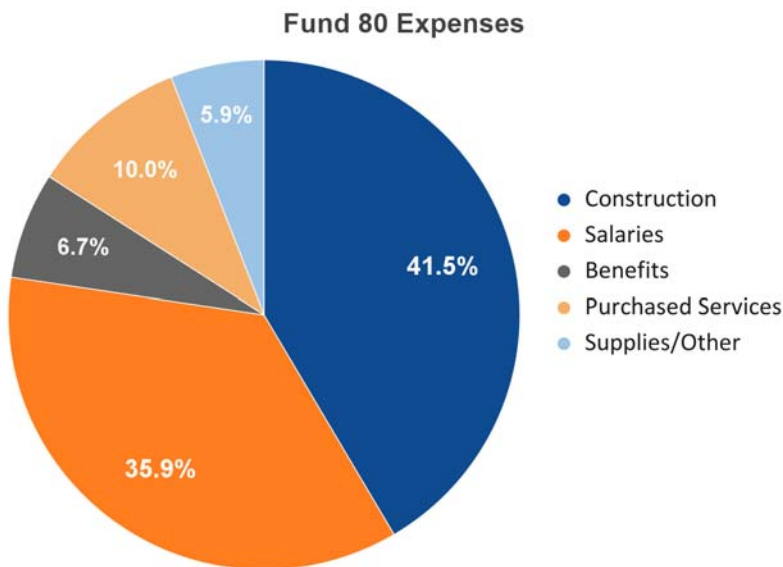
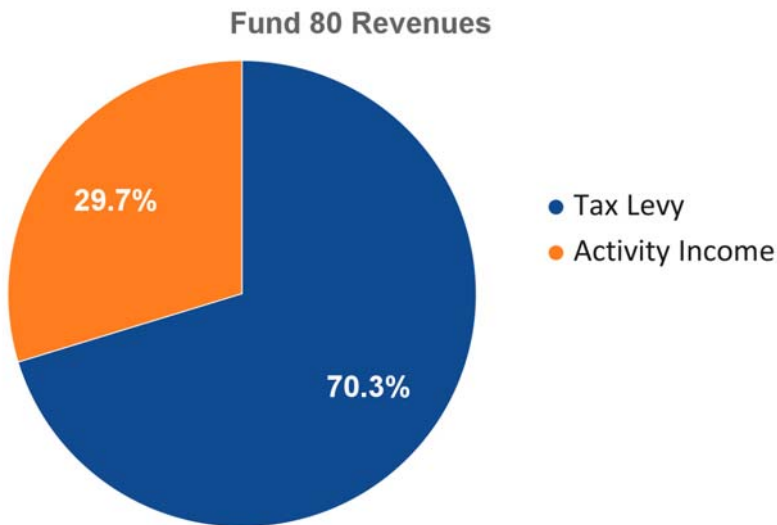
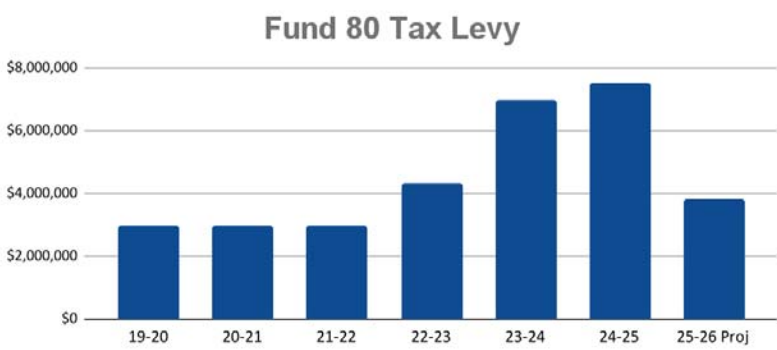
## Community Service Fund- Fund 80

The District is proud of its Community Service Fund. This fund is used to account for activities such as adult education, community recreation, after-school programs, and other programs which are not elementary and secondary educational programs, but have the primary function of serving the community. The District has a rich history of providing many exciting recreational activities for our community.

Per Wisconsin Law, “a School Board may establish and maintain community education, training, recreational, cultural, or athletic programs and services, outside of regular curricular and extracurricular programs for pupils, under such terms and conditions as the School Board prescribes.” Access to the Community Service Fund activities is open to everyone (age appropriate) in the community.

The revenue in Fund 80 is made up of tax levy revenue and activity income. The tax levy for the Community Service Fund will decrease from \$7,500,000 in 2024-2025 to \$3,825,000 in 2025-2026. The total 2025-26 revenue in Fund 80 is projected to be \$5,443,700. The reason for the decrease in tax levy is due to reduced need of funds to complete the Activity and Fitness Center project. This levy should now stabilize and the positive impact on the district and the WAWM community as a whole can be realized when the AFC opens sometime during the 2025-26 fiscal year. The graph to the right depicts the breakdown of this revenue.

Total 2025-26 expenditures of \$9,189,297 are projected to exceed this years revenues. This is due to the completion of Phase 2 of the Activity Fitness Center Construction projects.



## 2025-26 Budget Summary

\*\*estimates have updated since the posting in South NOW due to additional information

GENERAL FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	35,919,804.73	41,133,487.72	41,272,934.24
Ending Fund Balance	41,133,487.72	41,272,934.24	41,272,934.24
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	37,414,324.79	40,896,088.08	47,508,617.00
Inter-district Payments (Source 300 + 400)	4,993,607.72	4,486,718.35	4,616,614.00
Intermediate Sources (Source 500)	97,813.95	0.00	0.00
State Sources (Source 600)	69,013,302.46	69,568,047.74	69,322,299.00
Federal Sources (Source 700)	8,545,462.05	4,035,893.91	3,675,482.00
All Other Sources (Source 800 + 900)	673,033.68	1,299,625.84	350,000.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>120,737,544.65</b>	<b>120,286,373.92</b>	<b>125,473,012.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	59,077,412.00	62,230,581.18	70,874,187.15
Support Services (Function 200 000)	44,546,548.66	42,491,346.22	41,247,884.11
Non-Program Transactions (Function 400 000)	11,899,901.00	15,425,000.00	13,350,940.74
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>115,523,861.66</b>	<b>120,146,927.40</b>	<b>125,473,012.00</b>

SPECIAL PROJECTS FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	1,822,520.64	1,808,191.61	2,439,880.36
Ending Fund Balance	1,808,191.61	2,439,880.36	2,339,880.36
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>19,382,103.70</b>	<b>22,016,180.55</b>	<b>22,035,518.21</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>19,396,432.73</b>	<b>21,384,491.80</b>	<b>22,135,518.21</b>

DEBT SERVICE FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	199,879.00	281,973.70	2,700,276.78
Ending Fund Balance	281,973.70	2,700,276.78	3,259,566.78
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,982,392.26</b>	<b>4,352,350.61</b>	<b>5,952,500.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,900,297.56</b>	<b>1,934,047.53</b>	<b>5,393,210.00</b>

CAPITAL PROJECTS FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	19,852,838.70	13,848,018.78	84,307,253.78
Ending Fund Balance	13,848,018.78	84,307,253.78	64,001,211.78
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,411,659.66</b>	<b>73,272,662.74</b>	<b>1,700,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>7,416,479.58</b>	<b>2,813,427.74</b>	<b>22,006,042.00</b>



## 2025-26 Budget Summary

<b>FOOD SERVICE FUND</b>	<b>Audited 2023-24</b>	<b>Unaudited 2024-25</b>	<b>Budget 2025-26</b>
Beginning Fund Balance	2,904,864.40	2,278,462.14	2,728,974.76
Ending Fund Balance	2,278,462.14	2,728,974.76	2,628,974.76
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,133,152.45</b>	<b>4,137,276.91</b>	<b>3,700,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>4,759,554.71</b>	<b>3,686,764.29</b>	<b>3,800,000.00</b>

<b>OPEB TRUST FUND 73</b>	<b>Audited 2023-24</b>	<b>Unaudited 2024-25</b>	<b>Budget 2025-26</b>
Beginning Fund Balance	3,580,442.21	2,786,426.79	2,176,523.32
Ending Fund Balance	2,786,426.79	2,176,523.32	2,126,523.32
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>396,443.13</b>	<b>562,391.67</b>	<b>1,000,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,190,458.55</b>	<b>1,172,295.14</b>	<b>1,050,000.00</b>

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2023-24</b>	<b>Unaudited 2024-25</b>	<b>Budget 2025-26</b>
Beginning Fund Balance	5,782,775.99	7,164,483.77	5,711,920.57
Ending Fund Balance	7,164,483.77	5,711,920.57	1,966,323.57
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>8,908,291.30</b>	<b>9,312,159.57</b>	<b>5,443,700.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>7,526,583.52</b>	<b>10,764,722.77</b>	<b>9,189,297.00</b>

### Total Expenditures and Other Financing Uses

<b>ALL FUNDS</b>	<b>Audited 2023-24</b>	<b>Unaudited 2024-25</b>	<b>Budget 2025-26</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>156,523,209.76</b>	<b>160,730,381.53</b>	<b>189,047,079.21</b>
Interfund Transfers (Source 100) - ALL FUNDS	11,899,900.59	15,425,000.00	13,150,000.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>144,623,309.17</b>	<b>145,305,381.53</b>	<b>175,897,079.21</b>
<b>PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>	<b>0.12%</b>	<b>0.47%</b>	<b>21.05%</b>

### PROPOSED PROPERTY TAX LEVY

<b>FUND</b>	<b>Audited 2023-24</b>	<b>Unaudited 2024-25</b>	<b>Budget 2025-26</b>
General Fund	35,230,280.00	38,153,050.00	46,493,617.00
Referendum Debt Service Fund	0.00	0.00	4,250,000.00
Non-Referendum Debt Service Fund	1,812,374.00	1,701,600.00	1,702,500.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	6,975,000.00	7,500,000.00	3,825,000.00
<b>TOTAL SCHOOL LEVY</b>	<b>44,017,654.00</b>	<b>47,354,650.00</b>	<b>56,271,117.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>	<b>-0.04%</b>	<b>7.58%</b>	<b>18.83%</b>

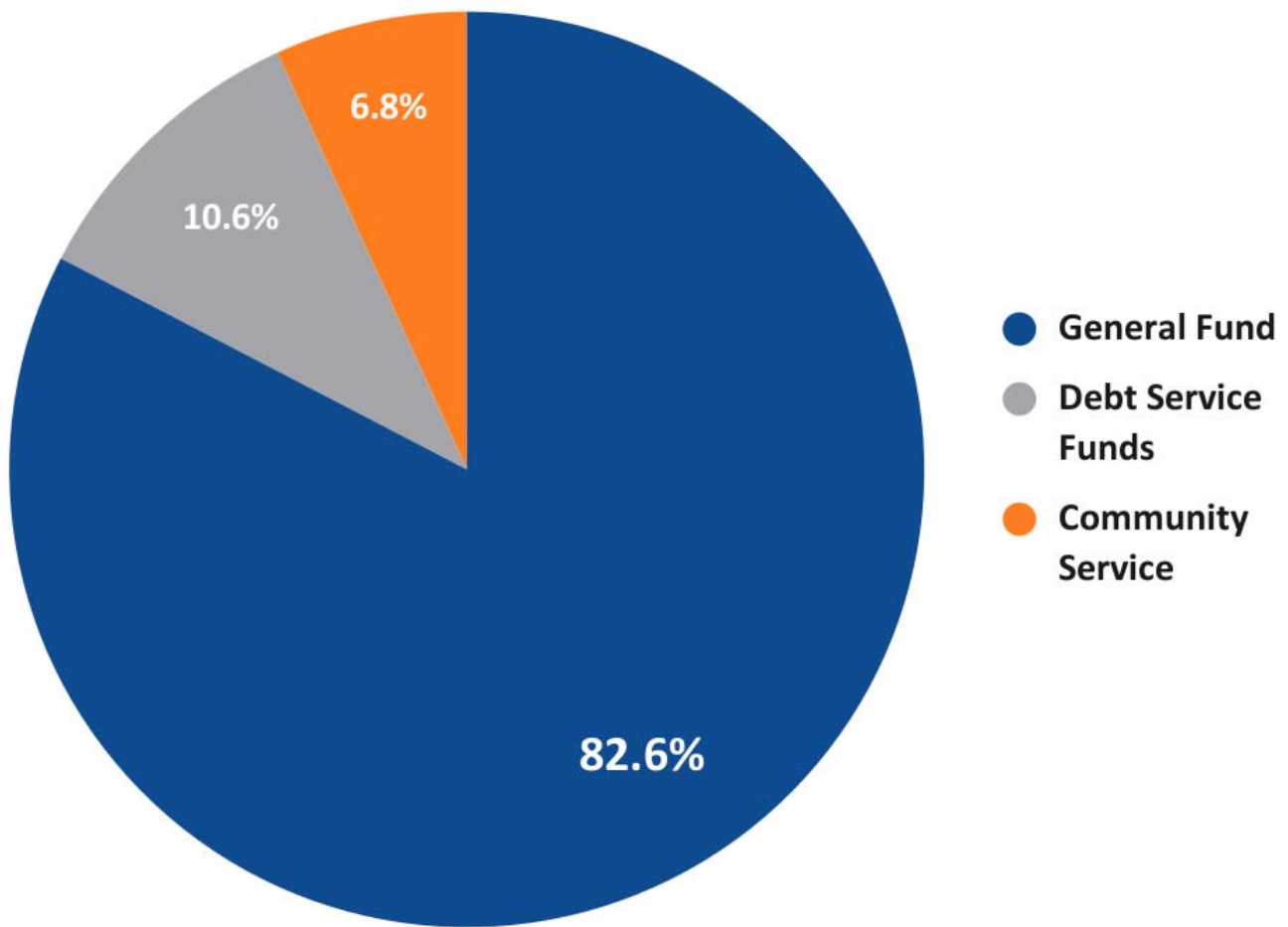
## Budget Summary- Energy Efficiency Report 2025-26

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	McKinstry		
Performance Contract Length (years)	10 years		
Total Project Cost (including financing)	\$	15,354,840	
Total Project Payback Period	10 years		
Years of Debt Payments	2018-2027		
Remaining Useful Life of the Facility	30 years		
Prior Year Resolution Expense Amount	Fiscal Year	2025	\$ 1,706,561.00
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2025	\$ 1,521,561.00
Utility Savings applied in Prior Year to Debt	Fiscal Year	2025	\$ 185,000.00
Sum of reported Utility Savings to be applied to Debt			\$ 185,000.00
Savings Reported			
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Boiler Plant Upgrades	\$ 2,399,194	\$ 2,935	\$ 134,565
HVAC System Upgrades	\$ 3,496,825	\$ 10,550	\$ 195,840
Lighting Upgrades	\$ 6,967,258	\$ 164,906	\$ 386,623
Roofing Upgrades	\$ 2,399,194	\$ 527	\$ 131,972
Steam Trap Repairs	\$ 92,369	\$ 6,082	\$ -
<b>Entire Energy Efficiency Project Totals</b>	<b>\$ 15,354,840</b>	<b>\$ 185,000</b>	<b>\$ 849,000</b>

## 2025-26 Tax Levy Breakdown

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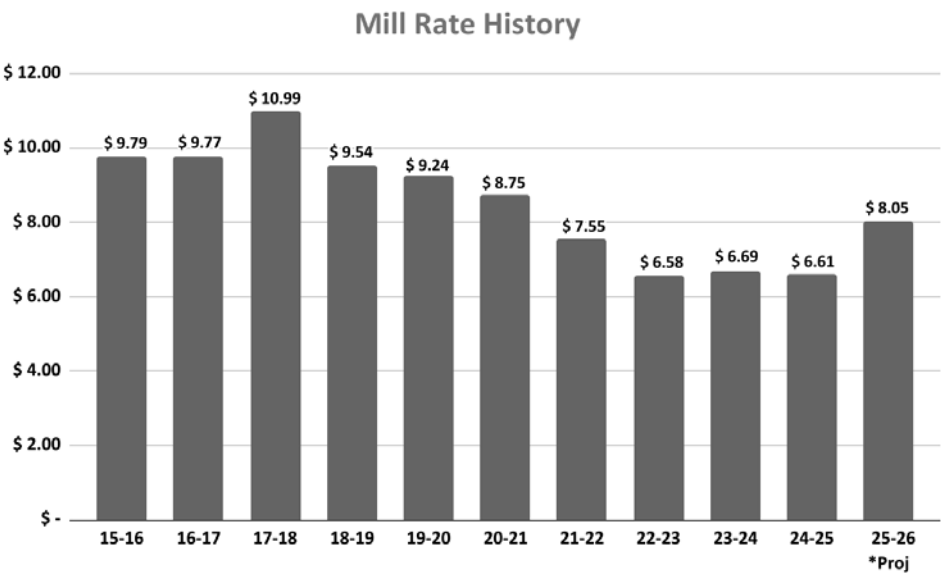
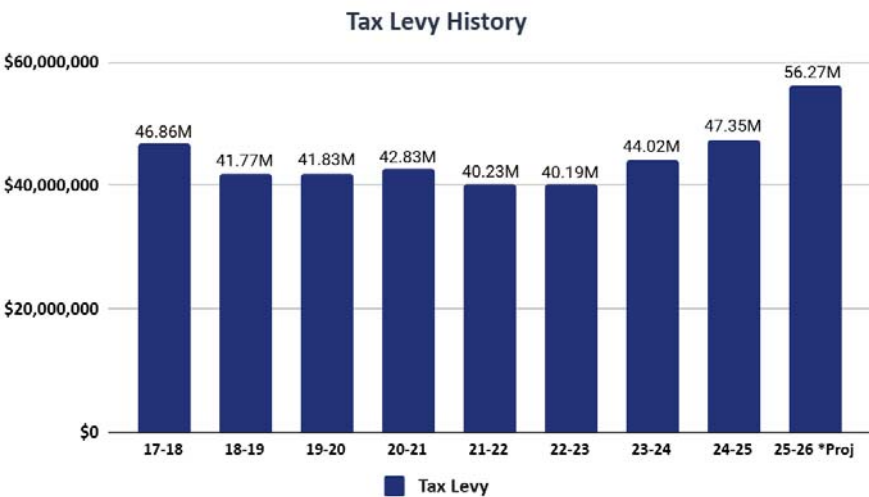
2025-26 Tax Levy Breakdown  
(All Funds)



# 2025-26 Tax Levy and Mill (Tax) Rate

## Property Tax Levy

The tax levy for the 2025-26 fiscal year is projected to be \$56,271,117. This represents an increase of 18.83% from last year's levy. There are a number of factors that affect the tax levy, including the total revenue limit, which is a formula based on Wisconsin State Statute, and the total equalization aid received. A levy for Recreation and Community Services, Referendum and Energy Efficiency Debt are also added in to get to the overall total school-based tax levy. Illustrated below is the history of the District's tax levy.



## Mill (Tax) Rate

The mill rate for the 2025-26 fiscal year is projected to be \$8.05 per thousand based on a 2.4% decrease in equalized property values. Last year's mill rate was \$6.61. This represents an increase of 21.77% in the mill rate. Illustrated to the left is the history of the District's mill (tax) rate.

## Impact on Property Owners: School-Based Portion of Property Tax Based on Equalized Home Value

	\$100,000 Equalized Home Value	\$200,000 Equalized Home Value	\$300,000 Equalized Home Value
2020-21:	\$875.00	\$1,750.00	\$2,625.00
2021-22:	\$755.00	\$1,510.00	\$2,265.00
2022-23:	\$658.00	\$1,316.00	\$1,974.00
2023-24:	\$669.00	\$1,338.00	\$2,007.00
2024-25:	\$661.00	\$1,322.00	\$1,983.00
2025-26*proj.	\$805.00	\$1,610.00	\$2,415.00

## 2025-26 Understanding the Revenue Cap

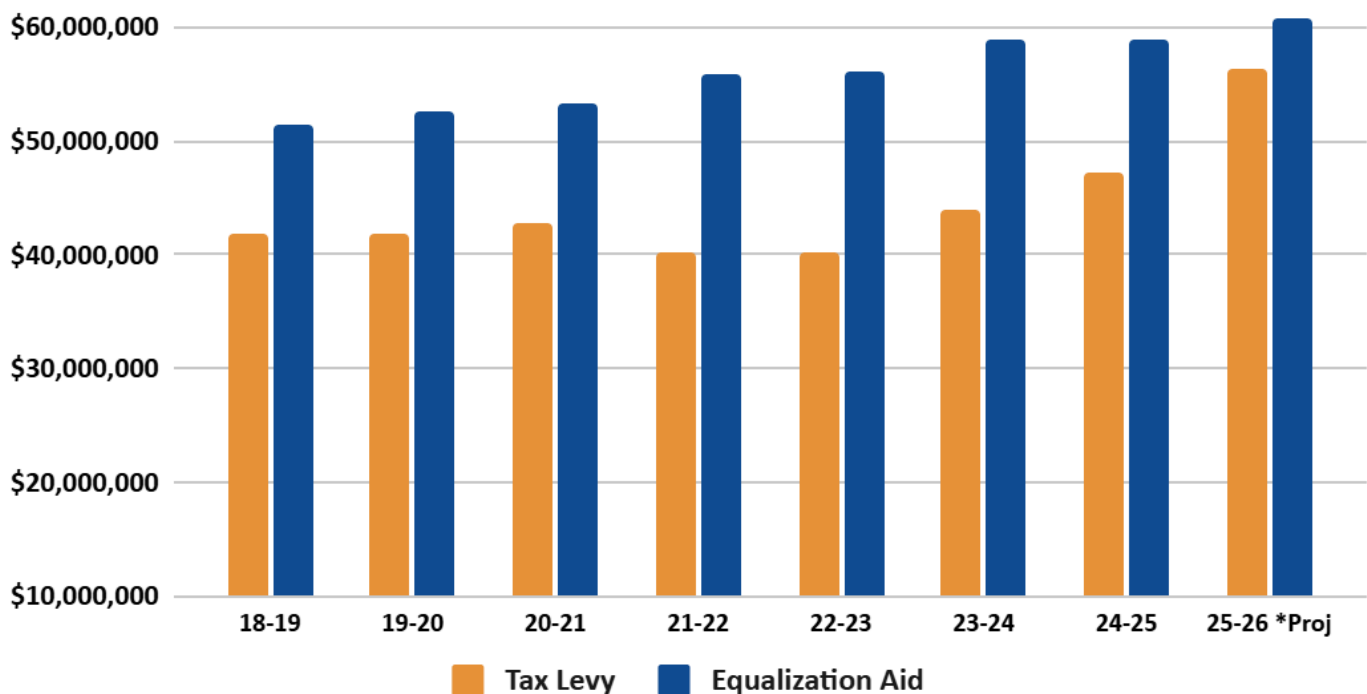
Wis. Act 16 implemented *revenue limits* beginning with the 1993-94 school year. A district's revenue limit is the maximum amount of revenue it may raise through state general aid and property tax for the General, Non-Referendum Debt (authorized after August 1993), and Capital Expansion Funds, also referred to as Funds 10, 38, and 41 respectively.

The maximum limit is based upon enrollment changes, the Consumer Price Index, and each district's prior year controlled revenue. Upon application by the Department, a district may increase its maximum limit by the amount of specific exemptions. A district then determines the maximum allowable levy for Funds 10, 38, and 41 by subtracting the October 15 general aid certification provided by the Department from the revenue limit.

Overall, for a school district with stable enrollment, the amount of increased revenue from one year to the next is tied to the consumer price index (inflation rate). The inflation rate since 1993-94 has averaged around 3.6% per year. Therefore, the school district should be able to increase their budget by 3.6% each year. However, for the 2010-11 school year the State did not increase the per pupil revenue limit and the State actually decreased the per-pupil revenue limit by \$559.36. For the 2012-13 school year, the per-pupil revenue limit increased by \$50 and for the 2013-14 and 2014-15 school years, it increased by \$75 per-pupil. For the 2019-20 school year, the per-pupil value increased by \$175, and in 2020-21, the per-pupil value is increased by another \$179. For the 2021-22 and 2022-23 school years, the State implemented a \$0 increase in the per-pupil value within the revenue limit. During the 2023-25 budget Gov. Evers implemented a \$325 per pupil increase, and that agreement has continued in this year's biennial budget (2025-2027). That same \$325 per pupil increase in FY26 and FY27 is planned in our district budgeting process.

It is imperative to remember that the revenue limit is made up of general state aid and property taxes. As one of these factors goes up, the other must go down. It works like a balancing scale.

### Equalization Aid & Tax Levy History



## 2025-26 Board of Education and Administration Contacts

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### Board of Education

Brendan Burns, President	(414) 501-3702
Amy Deal, Vice President	(414) 517-6519
Kristen Keyser, Treasurer	(860) 543-0829
Jane Carr, Clerk	(414) 477-1191
Rebecca Lee, Member	(414) 254-7100
Joe Becker, Member	(414) 305-6035
Noah Leigh, Member	(414) 460-5267
Brian Keller, Member	(414) 587-0278
John Verbos, Member	(414) 861-0644

### Administration

Dr. Tarrynce Robinson, Superintendent	(414) 604-3005
Aaron Norris, Assistant Superintendent	(414) 604-3034
Deirdre Garcia , Director of Talent & Employee Engagement	(414) 604-3055
Laura Sage, Director of Student Services	(414) 604-4905
Connie Bergmann, Director of Enrollment & School Services	(414) 604-3031
Alyssa Burrage, Director of Teaching and Learning	(414) 604-3010
Carolyn Hahn, Director of Communications and Engagement	(414) 604-3065
Shelly Strasser, Director of Community Recreation	(414) 604-4937