	D.C. Everest Area School District **6100 Alderson Street** **Weston, WI 54476** **Phone 715-359-4221** **www.dce.k12.wi.us** **Dr. Kelley Strike** Assistant Superintendent of Operations	**MISSION STATEMENT** D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

TO: Dr. Casey Nye, Superintendent
FROM: Dr. Kelley Strike, Assistant Superintendent of Operations
DATE: October 22, 2025
SUBJECT: 2025-2026 Budget Adoption and Tax Levy Approval

Details of the 25-26 budget was presented at the annual budget hearing. Included with this memo is supporting documentation for approval.

Attachment #1 - Resolution for approval of D.C. Everest Budget and Tax Levy for the 2025-2026 school year. This is the resolution approving the budget as well as the tax levy. This resolution is supported by Attachments 2-6 herein.

Attachment #2 - School District Tax Apportionment Equalized Values. This document is received on or about October 1st of each year. It comes from the Wisconsin Department of Revenue. The district does not set these values. For 2025-2026 our district's valuation increased by $564,166,586 (14.64%) from $3,854,700,042 to $4,418,866,628.

Attachment #3 - October 15 Certification of the 2025-2026 General School Aid. The Department of Public Instruction calculates and produces this document for all districts. The calculation of aid is determined from numerous pieces of information including, but not limited to, prior year district spending, property values per student, statewide school spending information, shared cost, and multiple other pieces of state-wide school financial data. These amounts are not determined by the district. The final aid determination amount is received on October 15th. The general aid for the 2025-2026 fiscal year is $54,512,231. It is an increase of $40,595 (.07%). The 2025-27 WI State Biennial Budget did not include a general aid increase for K-12 public schools.

Attachment #4 - Revenue Limit Worksheet. The Revenue Limit determines how much money a Wisconsin school district can receive from a combination of state general aid and local property taxes. It's calculated using the district's student membership (a three-year average), its prior-year revenue per student, and any per-pupil or low revenue ceiling adjustments set by the state. The worksheet also includes specific adjustments or exemptions for things like referendums or declining enrollment. Once the state aid amount is known, the remaining portion of the revenue limit is raised through local property taxes. These all factor into the mill rate calculation.
Important information includes:

1) The legal maximum amount of money the school district can receive in state aid and local property tax collections combined (Revenue Limits or Revenue Caps).
2) The total levy amount for local property taxpayers (Fund 10, Fund 38, Fund 39, Fund 80, Prior year chargebacks).
3) The annual levy for the community approved referendum dollars is in the amount of $8,985,340. This amount includes a planned defeasance for 2025-2026 of $4,776,427. This will result in interest savings for the district.

4) The final 2025-2026 mill rate calculates to $5.87 (rounded) which is a reduction of $.86 (rounded) or 12.77%.

Attachment #5 – 2025-2026 Budget (all funds). The 2025-2026 Expenditure for all funds is in the amount of $112,142,485 (net expenses for all funds less fund transfers).

Attachment #6 - Distribution of Levy Amounts to Municipalities and Mill Rate. This The document is a summary of the 2025-2026 tax levies in the amount of $25,935,544. This represents the same total levy amount as 2024-2025.