



D.C. EVEREST AREA School District Preliminary Budget 26-27

**Presented by: Dr. Kelley Strike
June 17, 2026**

Year End Estimates 2025-2026

- Estimated year end surplus of \$1,500,000-\$2,000,000
 - Exact amount will be finalized after final payrolls, final fiscal year payments, audit
 - Surplus due to: salary/fringe balance, interest revenue, unused budget

Final Special Ed Aid Payments:

- General: 38.39% (Budget of 42% sum certain)
- High Cost: 31.02% (Budget of 50% sum certain)

Preliminary Budget

Revenue:

- \$325 per pupil increase
 - No increases to general state aid, Low Rev ceiling
- Adjustments based on enrollment/estimates

Expenses:

- Wage Increases
- Health Insurance - 22% (11% in 26-27)
- Known/reasonable estimates applied to:
 - Transportation
 - Insurance/Judgements
 - Utilities
 - Other benefits (Life Insurance, LTD, taxes, etc)

Rev Limit Worksheet/Aid

Projected 26-27:

(as of 6.9.26)

- Assuming \$325 per pupil increase
- Approximately \$957,000 million increase in rev limit authority

DISTRICT: D C Everest Area				2026-27 Revenue Limit Worksheet			
DATA AS OF 3/11/26							
Line 11 - (Line 7B+Line 10) of Final 25-26 Revenue Limit							
2025-26 General Aid Certification (25-26 Line 12A, src 621)	+	54,512,231		1. 2026-27 Base Revenue (Funds 10, 38, 41)	(from left)	66,915,347	
2025-26 Hi Pov Aid (25-26 Line 12B, Src 628)	+	0		2. Base Sept Membership Avg (2023+4ss, 2024+Ass, 2025+4ss)/3	(from left)	5,682	
2025-26 Computer Aid Received (25-26 Line 12C, Src 691)	+	129,009		3. 2026-27 Base Revenue Per Member (Ln 1 / Ln 2)	(with cents)	11,776.72	
2025-26 Aid for Exempt Personal Property (25-26 Line 12D, Src 691)	+	486,950		4. 2026-27 Per Member Change (A+B)		325.00	
2025-26 Fnd 10 Levy Cert (25-26 Line 14A, Levy 38 Src 211)	+	14,415,033		2026-27 Low Revenue Ceiling per s.121.905(1):		11,000.00	
2025-26 Fnd 38 Levy Cert (25-26 Line 14B, Levy 38 Src 211)	+	2,023,878		A. Allowed Per Member Change for 2026-27		325.00	
2025-26 Fnd 41 Levy Cert (25-26 Line 14C, Levy 41 Src 211)	+	0		B. Low Rev Incr (Low Rev Ceiling-(3+4A)+C) NOT<0		0.00	
2025-26 Aid Penalty for Over Levy (25-26 FINAL Rev Lim, June 2025)	-	0		C. Value of the CCDEB (2026-27 DPI Computed-CCDEB Dists only)		0.00	
2025-26 Total Levy for All Levied Non-Recurring Exemptions*	-	4,711,751		5. 2026-27 Maximum Revenue Per Member (Ln 3 + Ln 4)		12,101.72	
NET 2026-27 Base Revenue Built from 2025-26 Data (Line 1)	=	66,915,347		6. Current Membership Avg (2024+4ss, 2025+Ass, 2026+4ss)/3	(from left)	5,597	
				7. 2026-27 Rev Limit, No Exemptions (Ln 7A + Ln 7B)	(rounded)	67,733,327	
				A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		67,733,327	
				B. Hold Harmless Non-Recurring Exemption		0	
				9. Total 2026-27 Recurring Exemptions (A+B+C+D+E)	(rounded)	0	
				A. Prior Year Carryover		0	
				B. Transfer of Service		0	
				C. Transfer of Territory/Other Reg (if negative, include sign)		0	
				D. Federal Impact Aid Loss (2024-25 to 2025-26)		0	
				E. Recurring Referenda to Exceed (If 2026-27 is first year)		0	
				9. 2026-27 Limit with Recurring Exemptions (Ln 7 + Ln 8)		67,733,327	
				10. Total 2026-27 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		4,850,771	
				A. Non-Recurring Referenda to Exceed 2026-27 Limit		0	
				B. Declining Enrollment Exemption for 2026-27 (from left)		1,028,646	
				C. Energy Efficiency Net Exemption for 2026-27 (see pg 4 for details)		1,861,750	
				D. Adjustment for Refunded or Rescinded Taxes, 2026-27		0	
				E. Prior Year Open Enrollment (unaccounted pupil(s))		0	
				F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)		0	
				G. Other Adjustments Fund 39 Bal Transfer, enter as negative		0	
				H. WPCP and RPCP Private School Voucher Aid Deduction		1,697,886	
				I. SNSP Private School Voucher Aid Deduction		262,480	
				11. 2026-27 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		72,584,098	
				12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		55,128,190	
				A. 2026-27 OCTOBER 15 CERTIFICATION OF GENERAL AID		54,512,231	
				B. State Aid to High Poverty Districts (\$0 per 2023 Act 19)		0	
				C. State Aid for Exempt Computers (Source 691)		129,009	
				D. State Aid for Exempt Personal Property (Source 691)		486,950	
				DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
				13. Allowable Limited Revenue: (Line 11 - Line 12)		17,455,908	
				(10, 38, 41 Levies)			
				14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	17,455,908	
				Entries Required Below: Enter amnts needed by purpose and fund:			
				A. Gen Operations: Fnd 10 Src 211		15,451,533	(Proposed Fund 10)
				B. Non-Referendum Debt (inside limit) Fund 38 Src 211		2,004,375	(to Budget Rpt)
				C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211		0	(to Budget Rpt)
				15. Total Revenue from Other Levies (A+B+C+D)		8,479,636	
				A. Referendum Approved Debt (Fund 39 Debt-Src 211)		8,029,636	
				B. Community Services (Fund 80 Src 211)		450,000	(to Budget Rpt)
				C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)		0	(to Budget Rpt)
				D. Other Levy Revenue - Milwaukee & Kenosha Only		0	(to Budget Rpt)
				16. Total FY 2026 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		25,935,544	
				Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00586928	
				Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.			

September & Summer FTE Membership Averages			
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.			
Line 2: Base Avg: ((23+4ss)+(24+4ss)+(25+4ss)) / 3 =			5,682
	2023	2024	2025
Summer FTE:	154	143	152
% (40,40,40)	62	57	61
Sept FTE:	5,693	5,632	5,540
New ICS - Independent	0.0	0.0	0.0
Charter Schools FTE			
Total FTE	5,755	5,689	5,601
Line 6: Curr Avg: ((24+4ss)+(25+4ss)+(26+4ss)) / 3 =			5,597
	2024	2025	2026
Summer FTE:	143	152	152
% (40,40,40)	67	61	61
Sept FTE:	5,632	5,540	5,440
New ICS - Independent	0.0	0.0	0.0
Charter Schools FTE			
Total FTE	5,689	5,601	5,501
Line 6 "Current Average" is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data are entered for 2025:			
			5,597
Line 10B: Declining Enrollment Exemption =			1,028,646
Average FTE Loss (Line 2 - Line 6, if > 0)			85
X 1.00			85
X (Line 5, Maximum 2026-27 Revenue per Memb) =			12,101.72
Non-Recurring Exemption Amount:			1,028,646
Fall 2026 Property Values			
2026 TIF-Out Tax Apportionment Equalized Valuation			4,418,866,628
CELL COLOR KEY:	Auto-Calc	DPI Data	District-Entered
Worksheet is available at: http://dpi.wi.gov/sfa/limits/worksheets/revenue			

Preliminary Budget - Operational Budget (Fund 10/27)

PRELIMINARY BUDGET 26-27		
	Revised Budget 25-26	Preliminary Budget 26-27
GENERAL FUND (FUND 10)		
TOTAL REVENUES & OTHER FINANCING SOURCES	82,463,756.52	82,742,210.00
TOTAL EXPENDITURES & OTHER FINANCING USES	82,463,756.52	82,742,210.00
GENERAL FUND (FUND 27)		
TOTAL REVENUES & OTHER FINANCING SOURCES	15,169,617.11	15,350,404.00
TOTAL EXPENDITURES & OTHER FINANCING USES	15,169,617.11	15,350,404.00

Next Steps and Timelines

- Update when state bi-ennial budget is finalized
- Update revenue when final revenue limit is determined (Oct 15th)
 - August 15th - Equalized Values Posted by DOR
 - 3rd Friday Count (late Sep)
 - October 15th - Final Equalized Aid Released
- Continue to Refine budget
 - Staffing/hiring
 - Health insurance - Renewal decision in July
 - Grants
- Present a balanced budget in October - Annual Meeting/Budget Hearing

Summer Project Update

High School

- Gym floor year two sealing.
- Carpet in rooms 315, 316, 341, Youth Apprentice Area, 210, and 300A.
- Fence and gate in courtyard between HS and GTCC.
- Overhead door opener replacement in Autos.
- Painting

GTCC

- Conference room expansion.
- Auto door openers into the arena.
- Overhead door installation on the North Side of the arena
- Softball field concession building roof replacement.
- Chiller/cooling installation for arena.
- Portable bathroom installation.

Middle School

- Salt storage facility (repurpose Quonset hut).
- Painting student services

Jr High School

- No work

Evergreen

- Concrete stoop at back playground door.

Rothschild

- Gym door replacement.
- 4K cubicle office furniture.
- Painting.

Idea/Odyssey

- No work.

Weston

- No work.

Mountain Bay

- Paint classroom accent walls.
- Move shelter building.

Riverside

- Storm damage final repairs.
 - Carpet in six classrooms.
 - Carpet in IMC.
 - New storefront doors and windows on South side.
 - New roof.
 - Repair exterior elevations.
 - New gutters.
 - Playground repairs.
 - West classroom repairs.
 - Gym door replacement
- DCE Storm Damage associated repairs and projects.
 - Drainage for new gutters.
 - Alternate staff parking development.
 - Asphalt repairs.

Hatley

- Kindergarten playground equipment replacement.

Twin Oaks

- Roofing replacements (3) buildings

***Funded via Fund 46 and
Fund 10 Capital Project Budget (833)**

Other Funds

PRELIMINARY BUDGET 25-26		
	Revised Budget 25-26	Preliminary Budget 26-27
GENERAL FUND (FUND 50)		
TOTAL REVENUES & OTHER FINANCING SOURCES	3,829,611.00	3,651,170.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,980,147.17	3,942,752.00
GENERAL FUND (FUND 80)		
TOTAL REVENUES & OTHER FINANCING SOURCES	5,909,922.00	3,445,516.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,909,787.14	3,465,439.00

*Funds 21, 38, 39, 46, 73 will be updated over the summer



Thank you!
Any Questions?