



D.C. EVEREST AREA SCHOOL DISTRICT Draft Budget 25-26

**Presented by: Dr. Kelley Strike
August 20, 2025**

Year End Highlights: 2024-2025

- Fund 46 Transfer - \$2,329,958.93

Savings:			
Fund 10 Wage	\$716,996		
Fund 10 Benefits	\$650,015		
Fund 27 Transfer	\$451,263	*largely due to sal/fr savings	
4K Payments	\$103,067		
Transportation	\$157,527		
Curriculum/Assessment	\$146,602		
Additional Interest Revenue	\$231,031		
Subtotal	\$2,456,502		
Other:	-\$126,543.86		
Notable Deficits in Budget:			
Capital Projects 833 - pipes	\$413,344		
Open Enrollment - Rev/Exp	\$300,000		

*24-25 audit is not finalized so minor adjustments could be made

2025-2027 State Biennial Budget Highlights

- 25-26 is the First Year of State Budget
 - School District Revenue Limits:
 - The revenue limit adjustment will be \$325 per pupil in FY26 & FY27.
 - The low revenue ceiling will remain at \$11,000 for FY26 & FY27.
 - No changes to current law for Equalization Aid
 - Special Education Categorical Aid
 - The appropriation is estimated to reimburse local education agencies (LEAs) for eligible special education expenditures at 42 percent in FY26 and to 45 percent in FY27. (sum certain)
 - High Cost Special Education Aid
 - The appropriation is estimated to reimburse local education agencies (LEAs) for eligible special education expenditures at 50 percent in FY26 and to 90 percent in FY27.
 - School Based Mental Health Services
 - Provide \$40,000,000 GPR in FY26 and \$10,000,000 GPR in FY27.

Rev Limit Worksheet/Aid

25-26:

- Estimated increased revenue of \$1.5 million in revenue limit authority
- With no increases to aid, the increase falls to tax levy

DISTRICT:				2025-26 Revenue Limit Worksheet			
<div> <div>Excel for the web does not</div> <div>DATA AS OF 7/23/25</div> </div>							
Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 24-25 Revenue Limit							
2024-25 General Aid Certification (24-25 Line 12A, Src 621)	+	54,471,638		1. 2025-26 Base Revenue (Funds 10, 38, 41)	(from left)	65,629,777	
2024-25 HI Pov Aid (24-25 Line 12B, Src 628)	+	0		2. Base Sept Membership Avg (2022+ 4ss, 2023+ 4ss, 2024+ 4ss)/3	(from left)	5,751	
2024-25 Computer Aid Received (24-25 Line 12C, Src 691)	+	129,009		3. 2025-26 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	11,411.89	
2024-25 Aid for Exempt Personal Property (24-25 Line 12D, Src 691)	+	179,598		4. 2025-26 Per Member Change (A+B)		325.00	
2024-25 Fnd 10 Levy Cert (24-25 Line 14A, Levy 10 Src 211)	+	12,967,948		2025-26 Low Revenue Ceiling per s.121.905(1):			
2024-25 Fnd 38 Levy Cert (24-25 Line 14B, Levy 38 Src 211)	+	2,035,750		A. Allowed Per Member Change for 2025-26		11,000.00	
2024-25 Fnd 41 Levy Cert (24-25 Line 14C, Levy 41 Src 211)	+	0		B. Low Rev Incr (Low Rev Ceiling-(3+4A))-4C) NOT<0		0.00	
2024-25 Aid Penalty for Over Levy (24-25 FINAL Rev Lim, June 2025)	-	0		C. Value of the CCDEB (2025-26 DPI Computed-CCDEB Dists only)		0.00	
2024-25 Total Levy for All Levied Non-Recurring Exemptions*	-	4,154,160		5. 2025-26 Maximum Revenue Per Member (Ln 3 + Ln 4)		11,736.89	
NET 2025-26 Base Revenue Built from 2024-25 Data (Line 1)	=	65,629,777		6. Current Membership Avg (2023+ 4ss, 2024+ 4ss, 2025+ 4ss)/3	(from left)	5,691	
*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expendts, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)				7. 2025-26 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	66,794,641	
				A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		66,794,641	
				B. Hold Harmless Non-Recurring Exemption		0	
				8. Total 2025-26 Recurring Exemptions (A+B+C+D+E)	(rounded)	221,792	
				A. Prior Year Carryover		0	
				B. Transfer of Service		221,792	
				C. Transfer of Territory/Other Reorg (if negative, include sign)		0	
				D. Federal Impact Aid Loss (2023-24 to 2024-25)		0	
				E. Recurring Referenda to Exceed (If 2025-26 is first year)		0	
				9. 2025-26 Limit with Recurring Exemptions (Ln 7 + Ln 8)		67,016,433	
				10. Total 2025-26 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		4,304,428	
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.				A. Non-Recurring Referenda to Exceed 2025-26 Limit		0	
Line 2: Base Avg:((22+ 4ss)+(23+ 4ss)+(24+ 4ss)) / 3 =				B. Declining Enrollment Exemption for 2025-26 (from left)		704,213	
				C. Energy Efficiency Net Exemption for 2025-26 (see pg 4 for details)		1,852,126	
Summer FTE:	146	154	143	D. Adjustment for Refunded or Rescinded Taxes, 2025-26		1,144	
% (40,40,40)	58	62	57	E. Prior Year Open Enrollment (unaccounted pupil[s])		29,961	
Sept FTE:	5,752	5,693	5,632	F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)		0	
New ICS - Independent	0.0	0.0	0.0	G. Other Adjustments (Fund 39 Bal Transfer)		0	
Charter Schools FTE				H. WPCP and RPP Private School Voucher Aid Deduction		1,491,019	
Total FTE	5,810	5,755	5,689	I. SNBP Private School Voucher Aid Deduction		225,983	
				11. 2025-26 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		71,320,859	
Line 6: Curr Avg:((23+ 4ss)+(24+ 4ss)+(25+ 4ss)) / 3 =				12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		55,231,781	
				A. 2025-26 JULY 1 ESTIMATE OF GENERAL AID		54,616,176	
Summer FTE:	154	143	143	B. State Aid to High Poverty Districts (\$0 per 2023 Act 19)		0	
% (40,40,40)	62	57	57	C. State Aid for Exempt Computers (Source 691)		129,009	
Sept FTE:	5,693	5,632	5,572	D. State Aid for Exempt Personal Property (Source 691)		486,596	
New ICS - Independent	0.0	0.0	0.0	DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY:			
Charter Schools FTE				(10, 38, 41 Levies)			
Total FTE	5,755	5,689	5,629	13. Allowable Limited Revenue: (Line 11 - Line 12)		16,089,078	
				14. Total Limited Revenue To Be Used (A+B+C)			
				Not line 13			
				Entries Required Below: Enter amnts needed by purpose and fund:			
				A. Gen Operations: Fnd 10 Src 211		14,065,203	(Proposed Fund 10)
				B. Non-Referendum Debt (inside limit) Fund 38 Src 211		2,023,875	(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)		9,846,466	
				A. Referendum Approved Debt (Fund 39 Debt-Src 211)		9,395,170	
				B. Community Services (Fund 80 Src 211)		450,000	(to Budget Rpt)
				C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)		1,296	(to Budget Rpt)
				D. Other Levy Revenue - Milwaukee & Kenosha Only		0	(to Budget Rpt)
Fall 2025 Property Values				16. Total Fall 2025 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		25,935,544	
2025 TIF-Out Tax Apportionment Equalized Valuation				Line 16 is the total levy to be apportioned in the PI-401. Levy Rate = 0.00586411			
CELL COLOR KEY: Auto-Calc DPI Data District-Entered				Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.			
Worksheet is available at: http://dpi.wi.gov/efs/limits/worksheets/revenue							

DCE Projected Tax Levy (as of 8.18.25)

			Estimated
		2024-2025	2025-2026
Fund Number	Fund	Levy	Levy
Fund 10 (Src 211 & 212)	General Fund	\$ 12,972,900	\$ 14,066,499
Fund 38	Debt Service Fund	\$ 2,035,750	\$ 2,023,875
Fund 39	Referendum Debt Service	\$ 10,476,894	\$ 9,395,170
Fund 80	Community Service Fund	\$ 450,000	\$ 450,000
	Total	\$ 25,935,544	\$ 25,935,544
	Mill Rate	\$6.73	\$5.86

Preliminary Budget - Operational Budget (Fund 10/27)

PRELIMINARY BUDGET 25-26		
	Revised Budget 24-25	Preliminary Budget 25-26
GENERAL FUND (FUND 10)		
TOTAL REVENUES & OTHER FINANCING SOURCES	\$81,643,945	\$81,881,974
TOTAL EXPENDITURES & OTHER FINANCING USES	\$84,301,612	\$81,881,974
GENERAL FUND (FUND 27)		
TOTAL REVENUES & OTHER FINANCING SOURCES	\$14,157,451	\$15,026,323
TOTAL EXPENDITURES & OTHER FINANCING USES	\$14,157,451	\$15,026,323

Other Funds

PRELIMINARY BUDGET 25-26		
	Revised Budget 24-25	Preliminary Budget 25-26
GENERAL FUND (FUND 50)		
TOTAL REVENUES & OTHER FINANCING SOURCES	\$3,735,406	\$3,829,611
TOTAL EXPENDITURES & OTHER FINANCING USES	\$4,702,450	\$3,985,382
GENERAL FUND (FUND 80)		
TOTAL REVENUES & OTHER FINANCING SOURCES	\$2,793,291	\$3,240,880
TOTAL EXPENDITURES & OTHER FINANCING USES	\$2,794,222	\$3,240,880

Next Steps and Timelines

- Update revenue when final revenue limit is determined (Oct 15th)
 - August 15th - Equalized Values Posted by DOR, Finalized October 1 for School Districts
 - 3rd Friday Count (late Sep)
 - October 15th - Final Equalized Aid Released
- Continue Refine budget
- Present a balanced budget: Annual Meeting/Budget Hearing on October 22, 2025



Thank you!
Any Questions?