

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION

2026-27 JULY 1 ESTIMATE

USING 2025-26 BUDGET REPORT DATA, 2025-26 AUDITED MEMBERSHIP
2025 TIFOUT SCHOOL AID VALUE (CERT MAY 2028) & 2016 COMPUTER VALUE (CERT MAY 2017)

Stanley-Boyd Area 5593

PART A: 2025-26 AUDITED MEMBERSHIP

A1	3RD FRI SEPT 2025 MEMBERSHIP* (include Challenge Academy)	
A2	2ND FRI JAN 2026 MEMBERSHIP* (include Challenge Academy)	
A3	TOTAL (A1 + A2)	
A4	AVERAGE (A3/2) (ROUNDED)	
A5	SUMMER 2025 FTE EQUIVALENT* (ROUNDED)	
A6A	FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	
A6B	PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	
A6C	STATEWIDE CHOICE & RAGINE PUPILS STARTING IN FALL 2015 & AFTER	
A6D	STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS	
A6E	INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS	
A7	AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)	

* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2025-26 GENERAL FUND DEDUCTIBLE RECEIPTS (BUDGET REPORT)

B1	TOTAL REVENUE & TRNSF IN	10R 000000 000	+	16,539,108.67
B2	PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	3,835,088.00
B3	GENERAL STATE AID	10R 000000 620	-	8,903,161.00
B4	IMPACT AID DIST: NON-DED IMPACT AID	(DPI AMOUNT)	-	0.00
B5	REORG SETTLEMENT	10R 000000 850	-	0.00
B6	LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7	LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8	PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00
B9	DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	3,800,859.67

PART C: 2025-26 NET COST OF GENERAL FUND (BUDGET REPORT)

C1	TOTAL EXPENDITURES	10E 000000 000	+	17,144,394.88
C2	DEBT SRVC TRANSFER	10E 411000 838+839	-	0.00
C3	REORG SETTLEMENT	10E 491000 950	-	0.00
C4	REFUND PRIOR YEAR REV	10E 492000 972	-	0.00
C5	GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	17,144,394.88
C6	DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	3,800,859.67
C7	OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8	NET COST GENERAL FUND	(NOT LESS THAN 0)	=	13,343,535.21

PART D: 2025-26 NET COST OF DEBT SERVICE FUNDS (BUDGET REPORT)

D1	TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	0.00
D2	TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00
D3	PROPERTY TAXES	38R + 39R 210	-	0.00
D4	PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5	NON-REV RECEIPTS	38R + 39R 800	-	0.00
D6	DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	0.00
D7	TOTAL EXPENDITURES	38E + 39E 000	+	0.00
D8	AIDABLE FUND 41 EXP	(DPI AMOUNT)	+	0.00
D9	REFINANCING	38E + 39E 282000	-	0.00
D10	OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11	NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	=	0.00

PART E: 2025-26 SHARED COST (AUDITOR AC REPORT)

E1	NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	13,343,535.21
E2	TRANSF OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		-	0.00
E3	IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE REMOVED		-	0.00
E4	TOTAL SHARED COST FOR EQUALIZATION AID		=	13,343,535.21

FTE	1,007.00
	992.00
	1,999.00
	1,000.00
	34.00
	0.08
	0.00
	23.00
	2.00
	1.00
	1,060

PART F: EQUALIZED PROPERTY VALUE

F1	2025 TIFOUT VALUE (CERT MAY 26) + EXEMPT COMPUTER VALUE (CERT MAY 17)	759,585,881
	VALUE PER MEMBER =	716,590

PART G: 2026-27 EQUAL AID BY TIER - JULY 1 ESTIMATE

G1	PRIMARY GUARANTEED VALUE PER MEMBER	1,930,000
G2	PRIMARY GUARANTEED VALUATION (A7 * G1)	2,045,800,000
G3	PRIMARY REQUIRED RATE (E8 / G2)	0.00051813
G4	PRIMARY NET GUARANTEED VALUE (G2 - F1)	1,286,214,119
G5	PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)	666,426.12

G6 SECONDARY GUARANTEED VALUE PER MEMB

G6	SECONDARY GUARANTEED VALUATION (A7 * G6)	2,261,839
G7	SECONDARY REQUIRED RATE (E11 / G7)	2,397,549,340
G8	SECONDARY NET GUARANTEED VALUE (G7 - F1)	0.00512337
G9	SECONDARY EQUALIZATION AID (G8 * G9)	1,637,963,459
G10	SECONDARY EQUALIZATION AID (G8 * G9)	8,391,892.85

G11 TERTIARY GUARANTEED VALUE PER MEMB

G11	TERTIARY GUARANTEED VALUATION (A7 * G11)	1,157,523
G12	TERTIARY REQUIRED RATE (E12 / G12)	1,226,974,380
G13	TERTIARY NET GUARANTEED VALUE (G12 - F1)	0.00000000
G14	TERTIARY EQUALIZATION AID (G13 * G14)	467,388,499
G15	TERTIARY EQUALIZATION AID (G13 * G14)	0.00

PART H: 2026-267 EQUALIZATION AID - JULY 1 ESTIMATE

H1	2026-27 EQUALIZATION AID - JULY 1 ESTIMATE (G5+G10+G15) NOT< 0	9,058,318.97
H2	PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)	0.00
H2A	PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE	0.00
H4A	2025-26 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID	-5,284.00
H4B	2025-26 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)	0.00
H5	PRIOR YEAR (2025-26) DATA ERROR ADJ./OR FEE PENALTY	0.00
H6	2026-27 EQUALIZATION AID - JULY 1 ESTIMATE (ROUND) (H1+H2+H2A+H4A+H4B+H5)	9,053,035.00

*** PART I: 2026-27 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - JULY 1 ESTIMATE***

I1	2026-27 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - JULY 1 ESTIMATE	0.00
I2C	2025-26 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID	0.00
I3	2026-27 SPEC ADJ AID and/or CHAP 220 - JULY 1 ESTIMATE (ROUND) (I1+I2C)	0.00

*I5 2026-27 JULY 1 ESTIMATE OF GENERAL AID (H6+I3)

9,053,035

Select a District

Stanley-Boyd Area

COMPARISON OF 2025-26 AID TO 2026-27 AID ESTIMATE

	Total Aid 2025-26	Estimated Aid 2026-27	Estimated Change	Percent Change
Total Aid	8,903,161	8,624,600	(278,561)	-3.1%
Membership	1,123	1,060	(63)	-5.6%
Shared Cost	12,394,346	12,639,732	245,385	2.0%
Prop Value	678,066,777	759,585,881	81,519,104	12.0%
District Shared Cost/Member	11,037	11,924	887	8.0%
State-Wide Shared Cost/Member	14,086	14,827	740	5.3%
District Prop Value/Member	603,799	716,590	112,791	18.7%
State-Wide Prop Value/Member	1,126,624	1,235,111	108,486	9.6%
