Whitewater Unified School District 2025-26 School Tax Information

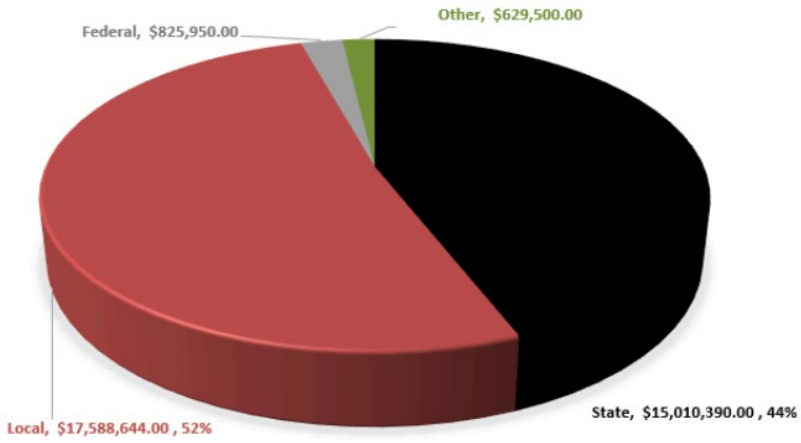
Key Points for the 2025-2026 School Tax Levy

1. Due to State school funding legislation, WUSD's 2025-26 General **State Aid decreased 11%** from 2024-25, which directly resulted in **7.8% increase** ($1,406,879.00) to the **local tax** levy.
2. The voter-approved WUSD Capital **Referendum** **maximum impact** on ANY tax bill is **$0.47 per $1,000.00** ($47.00 per $100,00.00) of property valuation.
3. Increases and decreases in the school tax portion of individual tax bills are the result of the **valuation** of the **individual tax parcel** in **relation** to the total valuation of **property** within the individual **municipality** and the percentage of the municipality's share in the total tax levy.

How is the WUSD School District Funded

The main sources of revenue for school districts in Wisconsin are from the State (in the form of State Aid payments during and throughout the school year) and from local taxpayers (in the form of tax levy payments from municipalities once taxes have been received) and finally other federal sources (typically in the form of grants). **Figure 1** represents the breakdown of the Whitewater Unified District's funding sources: Local (taxes) = $17,588,644.00 or 52%, State (aid) = $15,010,390.00 or 44%, and Other/Federal = $1,455,450.00 or 5% of the District's total revenue. Historically, WUSD has had a greater percentage of revenue coming from the State rather than local tax payers; however, **the most recent State budget has shifted** the **burden to local tax payers** through the **lowered State aid** amount.

Figure 1: 2026 WUSD Funding Sources



How the School District Tax Levy is Determined

The State of Wisconsin requires public school districts to work within specific constraints in order to determine school tax levies (taxes collected for schools). These constraints (called Revenue Limits) are included in a Revenue Limit Worksheet which all School Districts are required to complete. Due to State funding legislation regarding school funding, WUSD's 2025-26 General **State Aid decreased 7.34%,** $1,271,578.00, from the 2024-25 amount, which directly resulted in an **increase to the local tax** levy. The total levy amount difference from 2024-25 ($17,324,264) to 2025-26 ($19,367,429) is $2,043,165, an 11.8% increase, of which 7.34% is due to the loss of general aid dollars; therefore, the actual increase of total levy amount had general aid remained the same, is a 4.36% increase.

2025-2026 WUSD School District Tax Levies

ID		County	Municipality	Tax Apportionment Equalized Value	Percent of School District in Taxation District	Total Certified Tax Levy	Amount of Tax Levy for Taxation District
28292	C	Jefferson	Whitewater	$131,733,100.00	5.2854724%	$19,367,429.00	$1,023,660.11
28004	T	Jefferson	Cold Spring	$115,725,932.00	4.6432235%	$19,367,429.00	$899,273.01
28016	C	Jefferson	Koshkonong	$20,809,237.00	0.8349204%	$19,367,429.00	$161,702.61
53018	T	Rock	Johnstown	$33,189,528.00	1.3316496%	$19,367,429.00	$257,906.30
53022	T	Rock	Lima	$116,303,564.00	4.6663996%	$19,367,429.00	$903,761.62
64291	C	Walworth	Whitewater	$906,748,700.00	36.3811012%	$19,367,429.00	$7,046,083.94
64014	T	Walworth	La Grange	$198,213,767.00	7.9528486%	$19,367,429.00	$1,540,262.30
64020	T	Walworth	Richmond	$390,380,256.00	15.6630647%	$19,367,429.00	$3,033,532.94
64026	T	Walworth	Sugar Creek	$35,665,104.00	1.4309761%	$19,367,429.00	$277,143.29
64032	T	Walworth	Whitewater	$543,592,700.00	21.8103439%	$19,367,429.00	$4,224,102.88
				$2.492.361.888.00			**$19.367.429.00**

Figure 2: 2026 Municipal Equalized Values and Taxation Percentages

After calculating the total tax levy, the State calculates for how much each municipality (town, city, village, etc.) is responsible. This is determined based upon the total worth of the land of each of the municipalities served by the school District, called the "Tax Apportionment Equalized Value" (**Figure 2**). Land values are determined by local assessments, not School Districts or Boards. Each municipality's share of the total levy is determined by calculating the

"Percent of School District in Taxation District." The percentage is the municipal Equalized Value divided by the Total Equalized Value of all municipalities served by the school district. This yields a percentage of the Total Tax Levy for which the taxpayers of the municipality are responsible. The full breakdown of WUSD's revenues, expenses, and tax levy information is available in the **2025-26 Annual Budget Hearing Document**.

Figure 3: 2025-26 to 2024-25 School District Taxation Comparison

2025-2026 WUSD School District Tax Levies											
				Tax Apportionment Equalized Value		Percent of School District in Taxation District		Total Certified Tax Levy		Amount of Tax Levy for Taxation District	
ID		County	Municipality	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25	2025-26	2024-25
28292	C	Jefferson	Whitewater	$131,733,100.00	$ 122,927,000.00	5.2854724%	5.1282120%	$19,367,429.00	$17,324,264.00	$1,023,660.11	$ 888,424.99
28004	T	Jefferson	Cold Spring	$115,725,932.00	$ 99,173,455.00	4.6432235%	4.1372726%	$19,367,429.00	$17,324,264.00	$899,273.01	$ 716,752.03
28016	C	Jefferson	Koshkonong	$20,809,237.00	$ 18,457,477.00	0.8349204%	0.7700005%	$19,367,429.00	$17,324,264.00	$161,702.61	$ 133,396.92
53018	T	Rock	Johnstown	$33,189,528.00	$ 30,734,288.00	1.3316496%	1.2821589%	$19,367,429.00	$17,324,264.00	$257,906.30	$ 222,124.59
53022	T	Rock	Lima	$116,303,564.00	$ 111,943,396.00	4.6663996%	4.6700031%	$19,367,429.00	$17,324,264.00	$903,761.62	$ 809,043.67
64291	C	Walworth	Whitewater	$906,748,700.00	$ 896,192,600.00	36.3811012%	37.3869507%	$19,367,429.00	$17,324,264.00	$7,046,083.94	$ 6,477,014.04
64014	T	Walworth	La Grange	$198,213,767.00	$ 193,933,562.00	7.9528486%	8.0904311%	$19,367,429.00	$17,324,264.00	$1,540,262.30	$ 1,401,607.65
64020	T	Walworth	Richmond	$390,380,256.00	$ 376,598,887.00	15.6630647%	15.7107792%	$19,367,429.00	$17,324,264.00	$3,033,532.94	$ 2,721,776.86
64026	T	Walworth	Sugar Creek	$35,665,104.00	$ 33,216,402.00	1.4309761%	1.3857066%	$19,367,429.00	$17,324,264.00	$277,143.29	$ 240,063.46
64032	T	Walworth	Whitewater	$543,592,700.00	$ 513,896,200.00	21.8103439%	21.4384853%	$19,367,429.00	$17,324,264.00	$4,224,102.88	$ 3,714,059.79
District Totals				$2,492,361,888.00	$2,397,073,267.00					$19,367,429.00	$17,324,264.00

The following will use the Town of Cold Spring as an example to walk through this process. Cold Spring's total equalized value is $115,725,932.00 which is approximately 5.00% of the grand total of all land value of all municipalities served by the School District ($2,492,361,888.00). This means that the taxpayers of the Town of Cold Spring are responsible for 5.00% of the total School District Tax Levy ($2,492,361,888.00) which is $1,023,660.11. Based upon land parcels and land values, the Cold Spring Town Clerk issues tax statements which include each individual's responsibility, based on the value of owned land parcels, of Cold Spring's $1,023,660.11 for school funding. These calculations are ratios (percentages) of the valuations of each and every unique tax parcel in relation to the total District land valuation; therefore, individual taxpayers from one municipality may see increases in the amount paid for WUSD while those from another municipality serving the same school district may see reductions. This is NOT based on the school levy, but on the value of the land of the municipality in relation to the total valuation of all land served by the School District.

Figure 4: Differences from 2024-25 to 2025-26 Tax Levy Information

2024-2025 to 2025-2026 Comparison WUSD School District Tax Levies								
ID		County	Municipality	Tax Apportionment Equalized Value Difference	Equalized Value Difference	Percent of School District in Taxation District Difference	Total Certified Tax Levies	Amount of Tax Levy for Taxation District Difference
28292	C	Jefferson	Whitewater	$ 8,806,100.00	7.1637%	0.157260%	$ 2,043,165.00	$ 135,235.12
28004	T	Jefferson	Cold Spring	$ 16,552,477.00	16.6904%	0.505951%	$ 2,043,165.00	$ 182,520.98
28016	C	Jefferson	Koshkonong	$ 2,351,760.00	12.7415%	0.064920%	$ 2,043,165.00	$ 28,305.69
53018	T	Rock	Johnstown	$ 2,455,240.00	7.9886%	0.049491%	$ 2,043,165.00	$ 35,781.71
53022	T	Rock	Lima	$ 4,360,168.00	3.8950%	-0.003604%	$ 2,043,165.00	$ 94,717.95
64291	C	Walworth	Whitewater	$ 10,556,100.00	1.1779%	-1.005850%	$ 2,043,165.00	$ 569,069.90
64014	T	Walworth	La Grange	$ 4,280,205.00	2.2070%	-0.137583%	$ 2,043,165.00	$ 138,654.65
64020	T	Walworth	Richmond	$ 13,781,369.00	3.6594%	-0.047714%	$ 2,043,165.00	$ 311,756.08
64026	T	Walworth	Sugar Creek	$ 2,448,702.00	7.3720%	0.045270%	$ 2,043,165.00	$ 37,079.83
64032	T	Walworth	Whitewater	$ 29,696,500.00	5.7787%	0.371859%	$ 2,043,165.00	$ 510,043.09
				$ 95,288,621.00				$ 2,043,165.00

Figure 3 presents the total WUSD Tax Levies by municipality for the past two years. It is important to note the dollar amount in the last column. This total dollar amount is divided among the taxpayers within the municipality. Again, as equalized value and percentage go up in a community, the share of the tax responsibility may also increase.

Figure 4 presents the WUSD Tax Levy comparison, by municipality, from 2025 to 2026. Green values are increases, while red are decreases. As cited earlier, differences among communities vary widely. While ALL municipalities increased in Equalized Value and the School District Tax Levy increased, the percentage of the total tax levy for which each municipality is responsible varies greatly. Despite four municipalities decreasing in their shares of their percentages of school district in taxation district.