

WASDA SPRING NEW
SUPERINTENDENTS
WORKSHOP
APRIL 24, 2013



SCHOOL FINANCE ESSENTIALS

School Financial Services Reporting

Erin Fath and Bruce Anderson
School Finance Consultants
School Finance Services, DPI

April 2013 Agenda

- ▣ Review of previous DPI-SFS Presentations
- ▣ DPI-SFS Team and What We Do
- ▣ School Finance Services (SFS) Homepage and beyond
- ▣ SFS (24) Reports Timeline
- ▣ Revenue Limit Basics
- ▣ Equalization Aid Review
- ▣ Overall Budget & Property Tax Levy
- ▣ Miscellaneous items

Previous Agendas

▣ September 2012 Agenda

- ▣ PI 1500 District Contacts Report
- ▣ Counting Kids
- ▣ Short Term Borrowing
- ▣ Revenue Limit Basics
- ▣ Overall Budget & Property Tax Levy

• November 2012 Agenda

- Equalization Aid/General Aid
- Revenue Limits
- Explaining the Tax Levy
- Referenda
- Community Service Fund
- WUFAR
- Getting Started on Your Budget

Previous Agendas

- ▣ February 2013 Agenda
- ▣ Communication
- ▣ Budget Development and Enrollment projections.
 - Estimate Revenues
 - Estimate Expenditures
 - Putting It All Together
- ▣ Miscellaneous



DPI School Finance Team....What We Do

- ◆ Collect **and analyze** data reports from districts in order to distribute over **\$5.2** billion in State Aid and Credits in 2011-12, including **\$4.4** billion in General and Categorical Aids (**down about 10%**)
- ◆ Provide data to individuals, organizations, state and federal agencies
- ◆ Provide consultation services as needed
- ◆ Provide a website and training opportunities to help people help themselves
- ◆ **Provide assistance to school officials as needed so they may fulfill their responsibilities to the state**



DPI Finance Team... How We Can Help You

(See February 2013 PowerPoint for additional information)

- ◆ Web Page Publications & Tutorials (February 2013)
 - ❖ School Finance Learning Center
http://sfs.dpi.wi.gov/sfs_learning
- ◆ Provide information via our listserv
 - ❖ Subscribe at
http://sfs.dpi.wi.gov/sfs_listservsubscribe
- ◆ RSS feeds that push new information out to you on
 - ❖ http://eis.dpi.wi.gov/eis_newsfeeds
- ◆ Phone calls & e-mail
 - ◆ http://sfs.dpi.wi.gov/sfs_staffdir



DPI Finance Team....How We Can Help You

- ◆ Become familiar with our website at:
www.dpi.wi.gov/sfs
- ❖ We will be navigating to this website throughout our presentation today to introduce you to what is out there.....but.....
- ❖ Don't hesitate to call one of us for questions or guidance! See "Staff Program Assignments"
- http://sfs.dpi.wi.gov/sfs_program



WASDA Networking

Don't ever underestimate the willingness of your counterparts in the field to provide assistance...

...and make connections at events like this workshop and share information with your colleagues!



A Review of the Handouts...

- ◆ District-Specific 12-13 Revenue Limit Worksheet
- ◆ District-Specific 13-14 Revenue Limit Worksheet
- ◆ District-Specific Revenue Limit Longitudinal Analysis



School Financial Services (SFS) Homepage

www.dpi.wi.gov/sfs

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION

Home Parents & Students Schools & Educators Libraries Data & Media Site Index Search

School Financial Services

General Information

- [Late Breaking Information - 3-28-2013](#)
- [Fair Funding for Our Future](#)
- [October 15 Aid Certification Summary](#)
- [Education Jobs Fund \(Ed Jobs\)](#)
- [State Fiscal Stabilization Funds \(SFSF\)](#)
- [Webcast Presentations](#)
- [PI 1600 District Contacts Report](#)
- [School Finance Data Warehouse](#)
- [School Finance Reporting Portal](#)
- [Calendars, Important Dates to Remember](#)
- [District Budget Development and Planning](#)
- [SFS Learning Center](#)
- [School Finance RSS News Feeds](#)

School Financial Services Team

Mission Statement Team Directory / Staff Assignments

The School Finance Team provides information and support to district administrators and fiscal staff, CESA/CCDEB administrators, legislators, public interest groups, taxpayers, researchers and media. Suggestions assist in continually improving the usefulness of our site.

Email: dpifin@dpi.wi.gov

Phone: (608) 267-9114 Fax: (608) 266-2840

There's a lot of info on our website, but let's talk about some critical links that might be useful right away.

[Make this link a bookmark!](#)



School Finance Reporting Portal Security

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION

Home Parents & Students Schools & Educators Libraries Data & Media

School Financial Services

General Information

- Late Breaking Information - 3-26-2013
- Fair Funding for Our Future
- October 15 Aid Certification Summary
- Education Jobs Fund (Ed Jobs)
- State Fiscal Stabilization Funds (SFSF)
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- PI 1500 District Contacts Report
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School Finance Reporting Portal

- Finance Home
- SFS Team Contacts
- Aid Information
- Aid Payment Information
- Aids Register
- Audit/Auditor Info
- Bank Change Form
- Basic Facts
- Benefit Trust Fund
- Budget Hearing & Adoption
- CESA / CCDEB

Log In to View or Submit Data
District staff will use the ID and Password created for them by the PI 1500 District Contacts report to view or to enter and submit data to the department. After entering the new ID and Password, district staff can proceed to the reports for which they have been authorized to file data. Navigation to the district reports is the same as before. Just click Continue. As a note, the 2008-09 ID and Password will no longer allow district staff to enter data.

Public View Submitted District Data
This link will allow the user to view any district data that has been officially submitted to the department. It looks very much like the current portal screen except that the user cannot access areas which require a password.

Auditors Log In to Submit Data
District auditors will use their previously assigned SAFR ID and Password to enter and submit data to the department.

CESA & CCDEB Log In to Submit Data
CESA and CCDEB will use their previously assigned SAFR ID and Password to enter and submit data to the department.

DPI
Internal use only.

For questions about this information, contact dpifin@dpi.wi.gov (608) 267-9114

Metatag Publisher: School Financial Services

Be advised - you **MUST** go into the School Finance Reporting Portal (SAFR) from the main SFS Homepage.

A bookmark beyond this point will NOT work.



District Homepage



Abbotsford (0007)

Go To

- [District Home](#)
- [Status & Deadlines](#)
- [Financial Data](#)
- [Non-Financial Data](#)

- [Change District](#)

People

- [District Contacts](#)
- [Auditor](#)
- [SFS Consultants](#)
- [Program Contacts](#)

Related Links

- [SPED Licensure](#)
- [All-District Reports](#)
- [Activity Reports](#)
- [SFS Data Warehouse](#)

- [Introduction](#)

A note from the Director

- [Status & Due Dates](#)

Information on district data entry and upcoming deadlines

- [Financial Data Home](#)

Includes the PI-1505 Full Financial Report

- [Non-Financial Data Home](#)

Pupil Count (Summer, September, January), Pupil Transportation, School Calendar, Sch

- [FTE Reports](#)

- [District Contacts](#)

Information on people DPI should contact at the district

- [Auditor](#)

Information on the auditor and audit firm of the district
Special Education Licensure information for auditors



Status & Due Dates



WISCONSIN DEPARTMENT OF
PUBLIC INSTRUCTION



Abbotsford (0007)

Status & Due Dates

This page summarizes the reports collected by the School Financial Services team. The team collects data to fulfill its responsibility to pay state aids or it collects data required by statute. Forms specific to district **auditors** are listed in [Auditor Due Dates](#).

Go To

- [District Home](#)
- [Financial Data](#)
- [Non-Financial Data](#)
- [Change District](#)

Explanations of the columns below can be found at [Column Explanations](#).

[See this page in Excel](#)

People

- [PI-1500 Contacts](#)
- [Contact History](#)
- [Auditor](#)
- [SFS Consultants](#)
- [Program Contacts](#)

Related Links

- [SPED Licensure](#)
- [All District Reports](#)

Reports and Due Dates

Status	Due Date ▼	FY	Data Collected	Form	Initial Submission	Last Changed
<i>optional</i>	Jun 22 '12	2012	Foster Group Home	1589	<i>Not submitted</i>	
✓	Jul 27 '12	2012	School Calendar	1505-Calendar	Jul 11 '12	Jul 11 '12
✓	Aug 20 '12	2012	School Census / CSF	1505-Census	Aug 15 '12	Aug 15 '12
✓	Aug 31 '12	2012	Transfer of Service - Part C Summary	5000	Aug 23 '12	

Timeline for the Financial Reports

Report	Due Date
PI-7206 SAGE – K to 3 programs	5/15/2013
Transportation PI-1547 – aid data	6/28/2013
PI-1505 Cal – school calendar	7/26/2013
PI-1505 Census – Common School Funds	8/19/2013
Transfer of Service – impacts Rev. limit	8/30/2013
PI-1505 AC – Aid Certification	8/31/2013

Timeline for the Financial Reports

Report	Due Date
PI-1505 Annual Report	9/20/2013
Special Ed Clam PI-1505 SE	9/20/2013
PI-1524 Tuition – State payments to district	9/27/2013
Transportation PI-1547SS Summer School	10/4/2013
Pupil Count Summer PI-1804/1805	10/4/2013
September PI-1563 – Pupil count	10/4/2013
Interdistrict PI-1541 – Milwaukee area only	10/15/2013
Intradistrict PI-1542 – 4 large urban district	10/15/2013
PI-1588 Supplemental Aid – limited dist.	10/18/2013
PI-1161 Adjustment – Indirect Cost Rate	10/31/2013

Timeline for the Financial Reports

Report	Due Date
Tax Levies PC-401	11/8/2013
PI-1570 High Cost SPED	12/1/2013
Budget Report PI-1504	12/2/2013
Special Ed Budget PI-1505 SE	12/2/2013
January Pupil Count PI-1563	1/24/2014
Youth Challenge Academy PI- 1563	3/14/2014
Debt Schedules PI-1505 Debt	Anytime
Referenda PI-1572	Within 10 days



Financial Data Home



Abbotsford (0007)

Financial Data Home

Financial data, such as **revenues, expenses, account balances, or taxes**, are collected in the following categories. Please see [Status & Deadlines](#) for exact due dates. All reports are Internet-based.

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Related Links

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- [All-District Reports](#)
- [Activity Reports](#)
- [SFS Data Warehouse](#)



- [Aid Certification](#) (PI-1505-AC)
- [Annual Report](#) (PI-1505)
- [Budget Report](#) (PI-1504)
- [Tax Levies](#) (PI-401)
- [Debt Schedules](#) (PI-1505-Debt)
- [Referenda](#) (PI-1572)
- [Special Education Budget Report - PI-1504-SE \(2010\)](#)
- [Special Education Annual Report - PI-1505-SE \(2009\)](#)

The following data may not need to be submitted. Please contact a [School Finance Consultant](#) if you are unsure.

- [High Cost SPED Aid](#) (PI-1570, Excel disk file)
- [Indirect Cost Rate Adjustment](#) (PI-1161, paper)
- [SAGE Classroom Expansion Claim](#) (PI-7206, paper)
- [State Tuition Claim Forms](#) (PI-1524, Excel disk file)
- [Supplemental Aid](#) (PI-1588, paper)
- [Transfer of Service](#) (PI-5001, Internet application and Excel disk file)
- [WRS Shared Cost Modification](#) (PI-1505-WRS)

Non-Financial Reports



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Non-Financial Data Home

Non-financial data, such as **headcounts** or the **number of students**, are collected in the following categories:

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- [Change District](#)

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- [Pupil Count - Summer](#) (PI-1804 / PI-1805)
- [Pupil Count - September](#) (PI-1563)
- [Pupil Count - January](#) (PI-1563)
- [Pupil Transportation](#) (PI-1547)
- [School Calendar](#) (PI-1505-Calendar)
- [School Census](#) (PI-1505-Census)
- [Hurricane Impact Aid](#) (PI-7506)
- [Youth Challenge Academy - September](#) (PI-1563-YCA)
- [Youth Challenge Academy - January](#) (PI-1563-YCA)
- [Youth Challenge Academy \(to FY05-06\)](#) (PI-1563-YCA)
- [Foster Group Home](#) (PI-1589)



Counting Kids

(See September 2012 PowerPoint for additional information)

It's one of the most important things you will do

- Used to determine revenue limits
- Used to establish state equalization aids

It's also not as simple as it sounds.





Counting Kids

Headcount vs. Membership

- ▣ Fulltime Equivalent (FTE)
 - Two half-day kindergarteners = 1.0 FTE
 - **Almost everything in School Finance uses FTE.**
- ▣ Residency Issues
 - Open Enrollment & Tuition Waiver
 - Tuitions
 - Other Programs



General Counting Guidelines

PI 1563 Sept./Jan

- After the adjustments are made, you will get to count the student for aid and revenue limit membership if:
 - The student is a district resident or, in some cases, has recently moved away.
 - The District is financially responsible for the student's educational program.
 - The student is present for instruction on the count date or is absent but meets the "before and after" rule.



Who is a Resident?

Not defined by statute –
residency is determined by the local district.

1.) Is the child living in the district with his/her parents?

Determining what is “in the district”:

Counties/Municipalities will not define the district boundaries. They do, however, collect property taxes on each parcel and forward those dollars to a specific school district. But sometimes the tax records are wrong.

Use common sense... **WHERE** do the property taxes go? **Check your county's database records.**
Communicate with other district.



Who is a Resident?

Not defined by statute –
residency is determined by the local district.

2.) *What about other situations? - there is case law*

Thayer Ruling: A minor may have, for school purposes, a residence other than that of his parents if the school district was incidental to the child's reason for living in the district.

*Use common sense...WHY are they there?
Communicate with other district.*



Who is a Resident?

- ▣ It is important for Districts to keep up to date address information on file for students.
 - This is particularly important for Open Enrollment students, as this will impact your membership numbers for revenue limit and equalization aid purposes.



Who is Paying for the Education?

- ◆ Resident pupils in your seats, taught by your teachers.
- ◆ Full-time resident pupils in attendance elsewhere, but your district is paying for their education.
 - ◆ Open Enrollment
 - ◆ Tuition Agreements
 - ◆ CESA Programs
 - ◆ Tuition Waivers B
 - ◆ Be careful with this one. These situations involve kids moving out/in of a district mid-year. Sometimes, you still can count a kid in the year they have moved out of your district....and, sometimes you can't count a new kid that recently moved in. ***Please call us*** if you have a student in this situation.
- ◆ Full-time non-resident pupils attending your schools, but another district is paying for their education.



Basic Membership Count Rule

(See February 2013 PowerPoint for additional information)

Count those students in attendance
for *instruction* on the count date.

* * *

....OR, if they were absent on the count date,
put in the absent column in the report only
if the “Before and After” rule is true:

Count the student if he/she was present for instruction at
least one day before the count date and at least one day
after and *didn't change residency* during the period of
absence.



SFS Reports Using Student Counts

- ◆ 3rd Friday in September Pupil Count
 - ◆ October 4, 2013
- ◆ 2nd Friday in January Pupil Count
 - ◆ January 24, 2014
- ◆ Summer School Report – 2013 Summer School is for 2013-2014 school year
 - ◆ October 4, 2013
- ◆ Youth Challenge Academy Pupil Count
- ◆ Census Report
 - ◆ August 18, 2013



PI-1563 Pupil Count Report

- ◆ Two Count Dates:
 - ◆ 3rd Friday in September PI 1563 Pupil Count Report
 - ◆ 2nd Friday in January PI 1563 Pupil Count Report

Districts may request a change to these dates as a result of school not being in session. “New” count date is usually the Thursday before or Monday after.

Send an e-mail to Debbie Brown at:

Debra.brown@dpi.wi.gov



PI-1563 Pupil Count Process

Head Count - Non-Resident Reductions - Resident Reductions + Resident Additions = Adjusted Head Count *

Identify all students, regardless of residency, being directly served by the district.

Subtract all non-resident students being served by the district.

Subtract all resident students being served by the district that don't meet the count guidelines. (less than full time, outside age eligibility)

Add all resident students who are receiving educational services from other districts or programs and for which your district is paying the cost of full-time tuition.

Result is the students that are residents for which you are financially responsible for.

* Needs to be converted to fulltime equivalency to use in computations.



PI-1563 Pupil Count Process

Abbotsford (0007)

FY 2011-2012 Pupil Count - September

Summary of All Steps

Category	Step 1: Starting Count	Step 2: Less Non-Resident Reductions	Step 3: Less Resident Reductions	Step 4: Plus Resident Additions	Total
Preschool Special Education	3	0	0	0	3
4 YK - 437 hours	0	0	0	0	0
4 YK - 524.5 hours	43	2	0	4	45
5 YK - half day	0	0	0	0	0
5 YK - 3 full days	0	0	0	0	0
5 YK - 4 full days	0	0	0	0	0
5 YK - 5 full days	60	7	0	3	56
5 YK - blended	0	0	0	0	0
Grades 1-12	602	55	0	26	573
Totals:	708	64	0	33	677

[Back](#)[Next](#)

Needs to be converted to fulltime equivalency.



PI-1563 Pupil Count Process

Adjusted September 2011 FTE

September 2011 Base FTE

taken from the PI-1563-September report

Student Category	Resident Student Count	FTE Factor	Prorated Student Count	Sum, & Round Within Age
+ Preschool Special Education	3	0.5	1.50	2
+ 4 YK - 437 hours	0	0.5	0.00	
+ 4 YK - 524.5 hours	45	0.6	27.00	27
+ 5 YK - half day	0	0.5	0.00	
+ 5 YK - 3 full days	0	0.6	0.00	
+ 5 YK - 4 full days	0	0.8	0.00	
+ 5 YK - 5 full days	56	1.0	56.00	
+ 5 YK - blended	0	0.0	0.00	56
+ Grades 1-12	573	1.0	573.00	573
=	Total September 2011 FTE			658

- "full-day" means the length of the school day for pupils in the first grade of the school district operating the 5-year-old kindergarten program. 121.004(7)(c)2



Online FTE Reports



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- [All-District Reports](#)
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- [Introduction](#)
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- [Status & Due Dates](#)
Information on district data entry and upcoming deadlines
- [Financial Data Home](#)
Includes the PI-1505 Full Financial Report
- [Non-Financial Data Home](#)
Pupil Count (Summer, September, January), Pupil Transportation, School Calendar, School Census, Youth Challenge Academy
- [FTE Reports](#)
- [PI-1500 Contacts Report](#)
Identify specific district staff for report submission authorization
- [District Contact History](#)
Report Submission History
- [Auditor](#)
Information on the auditor and audit firm of the district
Special Education Licensure information for auditors



Online FTE Reports



Abbotsford (0007)

[Go to District home page](#) | [Go to All-District Eq Aid Calc FTE Report](#)

FY 2011-2012 FTE Conversion for FY 2012-2013 Equalization Aid Calculation

This web page is designed to assist school district staff with their calculation of the school district's FY 2012-2013 equalization aid calculation.

District data sources for this report:

- [Pupil Count - Summer](#), FY 2011-2012 (PI-1804/1805)
- [Pupil Count - September](#), FY 2011-2012 (PI-1563) - Includes part-time attendance by private/home school students
- [Pupil Count - January](#), FY 2011-2012 (PI-1563)
- [Youth Challenge Academy - September](#), FY 2011-2012 (PI-1563-YCA)
- [Youth Challenge Academy - January](#), FY 2011-2012 (PI-1563-YCA)
- Foster Group Home Adjustment, FY 2011-2012 (PI-1589) - Districts receive adjustments in a mailing
- Chapter 220 Integration Pupil Count collected on the membership pupil count report

Information & Help

- [SFS Consultants](#)
- [Program Contacts](#)

Related Links

- [SPED Licensure](#)
- [All-District Reports](#)
- [Activity Reports](#)
- [SFS Data Warehouse](#)



Note that this data is currently **audited** and is **subject to change**. The department will close the pupil count reports when all data has been collected and audited. Please contact a [School Finance Consultant](#) should you have questions.

This is the summary table of all pupil count data. The number in **yellow** will be used in the calculation of equalization aid.

Computed Membership		District Numbers
Adjusted September 2011 FTE	658	
Adjusted January 2012 FTE	657	
Total	1,315	
Average (total divided by 2)		657.500
Rounded		658
+ Summer 2011 FTE		26
+ Foster Group Home Count		0
+ Part-Time Attendance by Private/Home School Students FTE (rounded)		0
= FTE for Aid Calculation		684



What about 4K or Preschool?

- Must be operating an approved 4K program:
 - Pupil must be 4 years old by Sept. 1
 - 4K must be **universal and open to all age-eligible** children in the district.
 - If pupils in both 4K and Preschool Special Education, count in 4K. **Do not count in more than one program.**

- Preschool?
 - Only pupils enrolled as preschool special education are eligible to be counted – Pupil must be at least 3 years old by the count date, **the district must be fulfilling needs identified in IEP**, no maximum or minimum time requirement **(0.5 FTE regardless of hours of instruction)**



Trouble-Shooting a Trouble-Some Error

The dreaded edit.....if you have a 4K program, you might get this error.....if you don't have 4K, you won't get this edit.....



Test District 1 (9991)

[Review Your Answers](#)

FY 2009-2010 Pupil Count - January

Edit Results

Errors exist in the data!

These **errors listed below** must be corrected before you can complete the submission.

1. Step 2 is trying to reduce more pupils in 4 YK (437 hours) receiving Special Education services than were specified in the Step 1 breakout. See [Summary of 4YK \(437 hours\)](#) to determine where the pupil co Go to one of the [pages in question](#).

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People



Who to Count? – 20 and 21 year olds

20 vs. 21 – Is there a difference? ... YES!

Special Education: if a special education student is 20 prior to the first day of classes according to the school calendar, the student can enroll any time during the year, even after turning 21, **and the district must provide services and can count the student.**

Regular Education:

- If a regular education student is 20 when he/she enrolls and receives instruction, **the district must** provide services and can count the student.
- If a student turns 21 prior to enrolling and receiving instruction, **the district is not required** to provide services and cannot count the student.
- If a student enrolls prior to turning 21, but turns 21 before attending classes, **the district is not required** to provide services and the student cannot be counted.



Incarcerated or Hospitalized Non-Resident Students

Districts providing education services to non-resident students...

❖ May Claim State Tuition

- ❖ A district that provides education services to a child placed in a children's home such as a jail, detention, or hospital within the district and **who has been or could have been counted** as a resident pupil by a different district in the pupil count report under sec. 121.05, may request state tuition under WI Stats. §121.79(1)(a).

❖ Should Not Count the Non-Resident Students

- ❖ These children should not be counted on the PI-1563 Pupil Count Report by the district claiming state tuition as a resident pupil under WI Stats. §121.05.



Incarcerated or Hospitalized Resident Students

A district that provides education services to a pupil placed in a children's home in the district in which he/she has been or could have been counted as a resident pupil may request state tuition **as well as count** the pupil as a resident pupil under sec. 121.05 on the PI 1563 Pupil Count Report.

- ▣ **The state equalization aid paid to the district will be deducted from the state tuition claim.**



A Note About State Tuition

- ❑ State tuition under WI Stats. §121.79(1)(a) is paid based on actual costs.
- ❑ If the statewide amount of state tuition claims made during the fiscal year exceeds the legislature's appropriation, all claims are prorated.



Youth Challenge Academy (YCA)

- ◆ Wisconsin National Guard Challenge Academy is a residential program committed to improving the quality of life for 16 to 18 year old at-risk teens.
- ◆ School districts must contribute a portion of the costs of students enrolled in the Academy from their district. In 2011-12, that cost was \$4,782.
- ◆ The Academy provides the cost number based on actual cost and **is responsible for determining district of residence.**
- ◆ All YCA students are reported in the Non-Financial Data Portal (slide #18).
- ◆ Resources: http://sfs.dpi.wi.gov/sfs_youthchall



What About Homebound?

- ▣ Pupils receiving appropriate homebound instruction will be included in the final adjusted count.
 - Depending on the program, they may or may not require an IEP.
 - Most often, they will be on a “homebound” teacher’s log which will verify that they received instruction directly by the district. In this case, the pupil would be on the initial headcount.

- Use the basic membership “count” rules.



What About Day Treatment?

- Like Homebound – Pupils receiving appropriate instruction will be included in the final adjusted count.
 - Depending on the program, they may be getting instruction at the treatment facility.
 - If the district is sending a teacher to the facility and providing the educational component of the program, treat like a homebound pupil.
 - If the facility is providing all or some of the education, treat like you would a private school pupil.
 - **In this case, if they would meet the before/after rule, the pupil could be added when/if they return.**

Use the basic membership “count” rules.



Internet Resources

http://sfs.dpi.wi.gov/sfs_membrpt2

- ◆ General Count Instructions for the PI 1563 Workbook
- ◆ PI 1563 Pupil Count Workbook Form for Draft Use
- ◆ Reconciliation Worksheet



Reconciliation Worksheet

REQUIRED to have on file in event of a membership audit. Do it each year.

RECONCILIATION OF SEPTEMBER COUNT TO JANUARY COUNT						
Fiscal Year 2011-12						
	IMPORTANT: If you have Office 2007, you will see a Security Warning above the worksheet and just under the toolbar. Click on the Options button and then "Enable this content". This will refresh your data pulling in the most recent pupil counts.					
	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6
	Pupil Count				Pupil Count	
	September			Adjusted	January	
	Total	Additions	Subtractions	Total	Total	Difference
Preschool Special Education	3	0	0	3	4	1
4YK - 437 hours	0	0	0	0	0	0
4YK - 524.5 hours	45	0	0	45	44	(1)
5YK - half day	0	0	0	0	0	0
5YK - 3 full days	0	0	0	0	0	0
5YK - 4 full days	0	0	0	0	0	0
5YK - 5 full days	56	0	0	56	53	(3)
5YK - blended	0	0	0	0	0	0
Grades 1-12	573	0	0	573	576	3
Totals	677	0	0	677	677	0

Columns 2 and 3 should include ALL the students in and out between Sept and Jan, and not just the net change.



Summer School FTE

- ◆ Summer School starts the school year
 - ◆ EVEN if the program starts in June
- ◆ An Excel worksheet (PI-1804/PI-1805) is available to calculate your Summer School FTE.

<http://dpi.wi.gov/files/sfs/xls/SS1804.xls>

(You will receive a warning when you open this link.)

- ◆ PI-1805 is for use to report non-resident students attending your summer school program under the “Chapter 220 program.”



Summer School

- ◆ The data on the front page of the Excel worksheet is reported to DPI on-line at the conclusion of summer school and is due in September.
- ◆ **The summer school report is one of the few reports that asks you to calculate the FTE count as opposed to a head count.**
- ◆ Keep the Excel spreadsheet, as your auditor may need to review the information used to calculate your summer school FTE. (Auditor will check fees. See link on gray side bar of our website for more information.)

FULL TIME EQUIVALENCY COMPUTATION (FTE)						
	Residents			Nonresidents		
	Number of Participants	a. Total Pupil Minutes From PI-1804-w2 (Worksheet), Col. 8b	b. Full Time Equivalent (FTE) Column a ÷ 48,600 (Nearest whole)	Number of Participants	a. Total Pupil Minutes From PI-1804-w2 (Worksheet), Col. 9b	b. Full Time Equivalent (FTE) Column a ÷ 48,600 (Nearest whole)
Grades K - 12			Resident FTE =			Nonresident FTE =



Summer School

Resident Data	
<p>The summer school membership is obtained by: calculating the district's total summer school resident pupil membership minutes dividing that total by 48,600 and rounding to the nearest whole number</p>	
Did you have Summer School?	Yes
Were resident pupils required to pay a fee for registration or participation in any summer school classes reported on this report?	No
<p>If Yes, See the administrative rules/guidelines and the letters to the district administrator regarding fees. These can be found at the following site: http://dpi.wi.gov/sfs/summ_sch.html</p>	
Were any of the summer school classes being claimed for summer school membership offered on-line?	No
<p>If Yes, See the administrative rules/guidelines and the letters to the district administrator regarding on-line or virtual classes. These can be found at the following site: http://dpi.wi.gov/sfs/summ_sch.html</p>	
Date of first summer school instructional activity (mm/dd/yy): The first day must be after the last day of the regular school year.	06/06/11
Date of last summer school instructional activity provided during the summer term (mm/dd/yy): The last day must be before the first day of the next regular school year.	08/12/11
Number of days the district held classes during the summer term:	46
Number of Resident participants:	326
Total Resident Pupil Minutes (from PI-1804-W, column 8b):	1259220

Divide Total Resident Minutes by 48,600 to convert to FTE
1,259,220 / 48,600 = 25.909, rounded to whole number = 26



Online FTE Reports



Abbotsford (0007)

[Go to District home page](#) | [Go to All-District Eq Aid Calc FTE Report](#)

FY 2011-2012 FTE Conversion for FY 2012-2013 Equalization Aid Calculation

This web page is designed to assist school district staff with their calculation of the school district's FY 2012-2013 equalization aid calculation.

Information & Help

- [SFS Consultants](#)
- [Program Contacts](#)

Related Links

- [SPED Licensure](#)
- [All-District Reports](#)
- [Activity Reports](#)
- [SFS Data Warehouse](#)



District data sources for this report:

- [Pupil Count - Summer](#), FY 2011-2012 (PI-1804/1805)
- [Pupil Count - September](#), FY 2011-2012 (PI-1563) - Includes part-time attendance by private/home school students
- [Pupil Count - January](#), FY 2011-2012 (PI-1563)
- [Youth Challenge Academy - September](#), FY 2011-2012 (PI-1563-YCA)
- [Youth Challenge Academy - January](#), FY 2011-2012 (PI-1563-YCA)
- Foster Group Home Adjustment, FY 2011-2012 (PI-1589) - Districts receive adjustments in a mailing
- Chapter 220 Integration Pupil Count collected on the membership pupil count report

Note that this data is currently **audited** and is **subject to change**. The department will close the pupil count reports when all data has been collected and audited. Please contact a [School Finance Consultant](#) should you have questions.

This is the summary table of all pupil count data. The number in **yellow** will be used in the calculation of equalization aid.

Computed Membership		District Numbers
Adjusted September 2011 FTE	658	
Adjusted January 2012 FTE	657	
Total	1,315	
Average (total divided by 2)		657.500
Rounded		658
Summer 2011 FTE		26
+ Foster Group Home Count		0
+ Part-Time Attendance by Private/Home School Students FTE (rounded)		0
= FTE for Aid Calculation		684



Membership Audits

- ◆ A district may be selected to have a membership audit. Criteria:
 - ◆ **Random Selection 25%**
 - ◆ District audited in the prior year having a net error rate in excess of 1% from the reported membership, for either count date.
 - ◆ **Pupil Count report was not received on time.**
- ◆ During a membership audit, the district auditor will review the accuracy of the September, January, Summer, and Youth Challenge Count Reports.



FTE for Equalization Aid Purposes

- ◆ Average FTE generated from the PI-1563 pupil count report from **September & January** pupil count reports.
- ◆ FTE generated from the **September & January** Youth Challenge Academy Reports
- ◆ 100% of the FTE identified in the **Summer School FTE** report
- ◆ Adjustment for Part-time Private or Home-based Students
- ◆ Adjustment for certain foster/group home students.



FTE for Revenue Limit Purposes

- ◆ FTE generated from the **September PI-1563** pupil count
- ◆ FTE generated from the **September Youth Challenge Academy** Report
- ◆ **40%** of FTE identified in the **Summer School** FTE report



Enrollment Projections

(See the February 2103 PowerPoint for additional information)

Enrollment drives everything!

- Know and understand your district's trends.
- Find a reliable method to project your district's enrollment. There are many smaller companies that will do 5 years of projections.
- You'll need estimates of Summer 2012 and 3rd Friday in September 2012 before you begin the 2012-13 budget development process.



Enrollment Quiz

We are providing speech/language services to a pre-school age district resident in their home with one of our teachers.

Can we count?

Yes

Student is in residential treatment center placed there by the county. We are not footing the bill for that treatment, but we are still responsible for keeping the IEP up to date. Can we

count?

No

Student attends up to (and on) the 2nd Friday count date and then withdraws on the next Monday. Can we count?

Yes



School Finance Essentials

Moving on to Revenue Limits ...
the *other* most important thing you will do!



Revenue Limit Worksheet

Why is this worksheet so important?

Because it tells you how much revenue you are permitted to raise between General State Aids/Computer Aid and *Controlled* Local Levies

For most districts, the revenue limit represents:

- 75-90% of a district's total resources
- 85-95% of General Fund revenues



Revenue Limit Worksheet

Today's Presentation:

- Overview of the Revenue Limit Calculation, including ...
- The Governor's 2013-15 State Budget Proposal
- We did an extensive walk-through of the worksheet at the February 13 workshop in Madison; the Revenue Limit portion of that presentation can be found here:

http://sfs.dpi.wi.gov/sfs_revlimworksheet

See "[PowerPoint Presentation - Revenue Limit Computation](#) (WASDA New Administrators Workshop IV, February 13, 2013)"

This is also where you will find the pre-populated 2013-14 Revenue Limit Worksheet – see “2013-2014 Revenue Limit Worksheets”



Revenue Limit Calculation

The Revenue Limit is a control on the amount of revenue a school district may raise from :

1. **General State Aid** (includes Equalization, Integration, Special Adjustment Aids) and High Poverty Aid
2. **State Computer Aid** received from DOR (reduces Fund 10 levy)
3. **Local Controlled Levies:** General Fund (10), Non-Referendum Debt Service Fund (38) and Capital Expansion Fund (41)



Revenue Limit Calculation

The Revenue Limit does *not* control revenue from:

- State Categorical Aids (e.g., state Special Education, Transportation, Library Aids, Nutrition programs, SAGE)
- Federal or State Grants
- School Fees / Gate Receipts
- Donations
- Referendum-Approved Debt Service Levies (Fund 39)
- Community Service Fund Levies (Fund 80)

*The above revenue sources are often referred to as
“outside the cap [revenue limit]”*



Revenue Limit and General Aid *(simplified)*



+

Non-Controlled Revenues:

**Other State/Federal Aid, Local Resources,
Referendum Debt & Community Service Levies**



Revenue Limit - Timeline

Winter/Spring/Summer: develop an estimate of the coming year's revenue limit; continue to develop/modify budget

NOTE: this requires a district to have an idea of the coming fall's enrollments.

Fall:

- ✓ 3rd Friday in September pupil count (FTE) drives the district's revenue limit calculation
- ✓ October 15th General Aid Certification determines general aid vs. allowable controlled levy; at this point:
 - districts can set the levy (certify to municipality)
 - report levies to DPI (PI-401)
 - begin the current-year budget report process (to DPI)





Revenue Limit - Timeline

Along the way ...

- This spring, the JCF and then the full Legislature will work on the 2013-15 State Budget (finish by June, possibly July)
 - ✓ JCF/Legislature may modify the Gov's proposal
 - ✓ DPI will update the pre-populated 2013-14 revenue limit worksheet to reflect changes proposes by the Legislature and what ultimately becomes law when the State Budget is finalized.
- ✓ Watch the website & list-serves for updates





Revenue Limit - Timeline

Along the way ...

- **July 1st**: DPI will release the 2013-14 General Aid Estimate and High Poverty Aid amounts
- **Oct 15th**: DPI will release 2013-14 Aid Certification and up-to-date, pre-populated Revenue Limit worksheet

*****REMEMBER*****

Wait for the Oct 15th updated Revenue Limit Worksheet, which will be populated with the Oct 15th Aid Certification to determine your district's levy!!!



Revenue Limit Calculation

Overview of General Steps

Step 1: Build the Base Revenue Per Member
(Worksheet lines 1-3) – *need enrollment estimates*

Step 2: Calculate a New Revenue Per Member
(Worksheet lines 4-7)

Step 3: Determine Allowable Exemptions
(Worksheet lines 8-11) – *we'll review exemptions*

Step 4: Determine Levy & Computer Aid Amounts
(After October 15th Aid Certification & Property Values are available)
(Worksheet lines 12 and below)



Revenue Limit Calculation

Left side of worksheet is used to calculate the amount for specific lines on the right side of the sheet.

DISTRICT: DCEverettArea 4970				PRELIMINARY 2013-2014 Revenue Limit Worksheet			
DATA AS OF 2/22/13, 10:15 A.M.							
Line 1 Amount May Not Exceed Line 9 minus Line 1B of Final 12-13 Revenue L							
2012-13 General Aid Certification (12-13 Line 12A, src 621)	+	35,853,368		1. 2012-13 Base Revenue (Funds 10, 38, 41)	(from left)	55,656,712	
2012-13 Computer Aid Received (12-13 Line 17, Src 631)	+	141,171		2. Base Sept Membership Avg (10+4ss, 11+4ss, 12+4ss/3)	(from left)	5,708	
2012-13 Hi Pov Aid (12-13 Line 12B, src 628)	+	0		3. 2012-13 Base Revenue Per Member (Ln 1 / Ln 2)	(with carry)	9,750.65	
2012-13 Fnd 10 Levy Cert (12-13 Line 18, Src 211)	+	19,328,362		A. Allowed Per Pupil Change (+\$0.00/Member)		0.00	
2012-13 Fnd 38 Levy Cert (12-13 Line 14B, Src 210)	+	333,810		B. Low Rev Incr ((9,100 - (3 + 4A)) - 4C) Not < 0		0	
2012-13 Fnd 41 Levy Cert (12-13 Line 14C, Src 210)	+	0		C. Low Rev Dist in CCDEB (Ente DPI Adjustment)		0.00	
2012-13 Aid Penalty for Over Levy (12-13 FINAL Rev Limit Worksheet)	-	0		4. 2013-14 Maximum Revenue per Memb (Ln 3 + Ln 4)		9,750.65	
2012-13 Penalty for Unspent Energy Exemption (12-13 FINAL Rev Limit Wo	-	0		A. Current Membership Avg (11+4ss, 12+4ss, 13+4ss/3)	(from left)	5,707	
2012-13 Total Levy for All Levied Non-Recurring Exemptions*	-	0		2013-14 Rev Limit, No Exemptions (Ln 7 + Ln 7B)	(rounded)	55,656,712	
NET 2012-13 Base Revenue (LINE 1)	=	55,656,712		A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		55,646,960	
*For 12-13 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harm/Levy, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes)				B. Hold Harm Non-Recurr Exemption			
September & Summer FTE Membership Averages				8. Total Recurring Exemptions (A+B+C+D+E+F)			
Line 2: Base Avg((10+4ss)+(11+4ss)+(12+4ss))/3 = 5,708				A. Prior Year Carryover			
	2010	2011	2012	B. Transfer of Service (if negative, include sign)			
Summer fte:	129	127	138	C. Transfer of Territory (if negative, include sign)			
% (40,40,40)	52	51	55	D. Federal Impact Aid Loss (2011-12 to 2012-13)			
Sept fte:	5,652	5,661	5,653	E. Recurring Referenda to Exceed (if 2013-14 is first year)			
Total fte:	5,704	5,712	5,702	F. Prior Year Open Enrollment (uncounted pupils)			
Line 6: Curr Avg((11+4ss)+(12+4ss)+(13+4ss))/3 = 5,707				9. 2013-14 Limit with Recurring Exemptions (Ln 7 + Ln 8)			
	2011	2012	2013	10. Total 2013-14 Non-Recurring Exemptions (A+B+C+D)			
Summer fte:	127	138	138	A. Non-Recurring Referenda to Exceed 2013-14 Limit			
% (40,40,40)	51	55	55	B. Declining Enrollment Exemption for 2013-14 (from left)			
Sept fte:	5,661	5,653	5,647	C. Energy Efficiency Exemption for 2013-14			
Total fte:	5,712	5,708	5,702	D. Adjustment for Refunded or Rescinded Taxes for 2013-14			
Line 10B: Declining Enrollment Exemption = 9,751				11. 2013-14 Revenue Limit With All Exemptions (Ln 9 + Ln 10)			
Average FTE Loss (Line 2 - Line 6, if > 0)				12. Total Aid to be Used in Computation (12A + 12B)			
X (Line 5, Maximum 2013-2014 Revenue per Memb) = 9,750.65				A. 2013-14 General Aid (starting from DPI on July 1, 2013)			
Non-Recurring Exemption Amount: 9,751				B. State Aid to High Poverty Districts (not all dists)			
Line 17: State Aid for Exempt Computers = #DIV/0!				REMEMBER TO WAIT FOR THE OCT 15, 2013 AID CERT BEFORE SETTING THE 2013-14 LEVY.			
Line 17 = A X (Line 16 / C)				13. Allowable Limited Revenue: (Line 11 - Line 12)			
2013 Property Value forecasts until Oct '13 val				14. Total Limited Revenue To Be Used (A+B+C) Not > line 13			
A. 2013 Exempt Computer Property Valuation Required + 0				Entries Required Below: Amnts Needed by Purpose and Fund:			
B. 2013 TIF-Out Tax Apportionment Equalized Valuation = 0				A. Gen Operations: Fnd 10 including Src 211 & Src 631			
C. 2013 TIF-Out Value plus Exempt Computers (A + B) = 0				B. Non-Referendum Debt (inside limit) Fnd 38 Src 210			
Computer aid replaces a portion of proposed Fund 10 Levy				C. Capital Exp. Annual Meeting Approved: Fnd 41 Src 210			
				15. Total Revenue from Other Levies (A+B+C+D): 0			
				D. Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)			
				E. Community Services (Fnd 80 Src 210)			
				F. Prior Year Levy Chargeback (Src 210)			
				G. Other Levy Revenue - Milwaukee & Kenosha Only			
				6. Total Levy + Src 631, "Proposed Levy" (Ln 14 + Ln 15)			
				7. Est Src 631 (Comp Aid) Based on Ln 16 & Values Entered			
				18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2013-14 Budget			
				Line 18 (not MA) is the Fund 10 Levy certified by the Board.			
				19. Total Fall, 2014 All Fund Tax Levy (14B + 14C + 15 + 18)			
				Line 19 is the total levy to be apportioned in the PI-401			
				20. Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)			

Districts are responsible for the integrity of the revenue limit data & computation. Data appearing here reflects information submitted to DPI and



Revenue Limit - Timeline

What's in the Governor's Proposal?

- **Per Pupil Adjustment (Line 4A) = \$0**
(for 2013-14 and 2014-15)
- **Low-Revenue Ceiling increases from \$9,000 to \$9,100**
(for 2013-14 and 2014-15)
- **Restores the Base Revenue Hold Harmless exemption**
beginning in 2013-14
- **No changes to Exemptions**

Yes, the Legislature could change any or all of these provision as part of the 2013-15 State Budget



Base Revenue Hold Harmless

What is the Base Revenue Hold Harmless?

- It is a non-recurring exemption in the calculation, intended to ensure that a district's current year revenues, prior to other recurring and/or non-recurring exemptions, is not less than its "base".



Base Revenue Hold Harmless

How does it work?

The calculation (Line 7B) is embedded in the revenue limit worksheet:

Line 7A = 2013-14 base revenue prior to any other exemptions (e.g., = Line 5 x Line 6)

If: Line 7A < Line 1, then: Line 7B = Line 1 - Line 7A

If: Line 7A => Line 1, then: Line 7B = 0

Because this is a non-recurring exemption, it will come out of your district's base revenue the following year.



Base Revenue Hold Harmless

Relationship between the Base Revenue Hold Harmless and the Per Pupil Adjustment

- If the per pupil adjustment on Line 4A = \$0 (per Gov's proposal), the hold harmless exemption on Line 7B would pick up the full amount by which Line 1 exceeds Line 7A
- If the per pupil adjustment amount $>$ \$0, the hold-harmless amount on Line 7B would be less [possibly zero, depending on the district's revenue base and enrollment trends]



Base Revenue Hold Harmless

Relationship between the Base Revenue Hold Harmless and the Per Pupil Adjustment

KEY DIFFERENCE:

- The amount received as a base hold harmless exemption on Line 7B will be removed from the following year's base
- The amount generated by a per pupil adjustment amount $> \$0$ would remain in the district's base for the following year



Exemptions to the Revenue Limit

Exemptions to the revenue limit allow your district to levy additional amounts *above* the amount generated by membership changes and the per pupil adjustment.

There are two types:

1. Recurring
2. Non-Recurring



Exemptions to the Revenue Limit

Recurring Exemptions (Line 8 of the Revenue Limit Worksheet)

- **Permanently** in your base after the first year in which the exemption is taken – that is, they build the base for subsequent years.

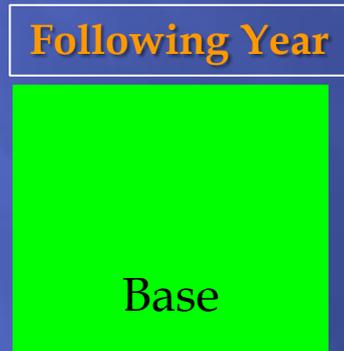
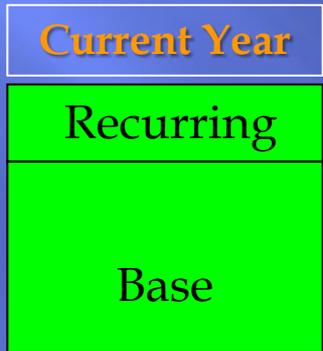
Non-Recurring Exemptions (Lines 7B & 10 of the Revenue Limit Worksheet)

- Authority is available on a **one time basis** – that is, they do not build the base for subsequent years.

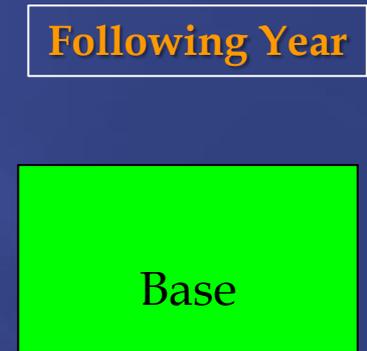


Recurring vs. Non-Recurring: Know the Difference!

**Recurring Exemptions –
Permanently in Your Base**



**Non-Recurring Exemptions –
One Year Only**





Recurring Exemptions

8A. PRIOR YEAR CARRYOVER [§121.91(4)(i)]

- Unused levy authority from the prior year – but only the amount that is greater than non-recurring exemptions claimed in prior year

8B. TRANSFER OF SERVICE (TOS) [§121.91(4)(a)]

- Helps the district cover the cost of new operational expenses that were once provided by another taxing authority – *for example*:
- Cover costs for Special Ed/ESL pupils transferring into the district
- **Can be negative** (if services had been provided in your district)
- TOS is not a payment from the state/other district/municipality
- Districts are encouraged to start gathering information on qualifying students right now in preparation to claim in 2013-14
- Current contact at DPI: Brad Adams
- Forms and instructions can be found at: <http://sfs.dpi.wi.gov/transfer-service>



Recurring Exemptions

8C. TRANSFER OF TERRITORY [§121.91(4)(b)]

- Applicable if district gains/loses territory due to a boundary change

8D. FEDERAL IMPACT AID LOSS [§121.91(4)(e)]

- Applicable if a district's Federal Impact Aid decreases
- The following year, the decrease in that aid can be claimed

8E. RECURRING REFERENDA [§121.91(3)]

- Authority to exceed the district revenue limit on a **permanent** basis
- May be single-year or multi-year (cumulative effect)*

8F. UNCOUNTED OPEN ENROLLMENT PUPILS [§121.91(4)(p)]

- Equal to the \$ amount of state aid reduction related to the Open Enrollment (OE) program, for resident pupils who open-enrolled out of the district, but who had NOT been counted by the district in the pupil count for revenue limit purposes



Non-Recurring Exemptions

10A. NON-RECURRING REFERENDA [§121.91(3)]

- Authority to exceed the district revenue limit on a one-time basis
- May be single-year or multi-year *

10B. DECLINING ENROLLMENT [§121.91(f)1.]

- Additional authority = the decline in enrollment from the prior year to the current year (3-yr averages) x current year revenue per pupil

10C. ENERGY EFFICIENCY [§121.91(o)]**

- Additional authority to pay for an energy efficiency project
- May be use to pay the full cost (one-year) or for debt service

10D. ADJUSTMENT FOR REFUNDED/RESCINDED TAXES [§121.91(q)]

- Related to a redetermination of the school district's equalized value by the Department of Revenue
- Different than the "Prior Year Levy Chargeback" (line 15C.)



Referenda: Single or Multiple Years

Recurring Referenda

Single-Year: amount is reflected in the worksheet, Line 8E, for the first year only; thereafter, in the base

	<u>Line 8E</u>	<u>Goes Into following year's Base</u>	<u>Cumul. Total Add'l Base Authority</u>
Year 1	300,000	300,000	300,000
Year 2	0	0	300,000
Year 3	0	0	300,000

Multi-Year: amounts are reflected in each year in the worksheet, Line 8E, and accumulate in the subsequent years' base

	<u>Line 8E</u>	<u>Goes Into following year's Base</u>	<u>Cumul. Total Add'l Base Authority</u>
Year 1	100,000	100,000	100,000
Year 2	100,000	100,000	200,000
Year 3	100,000	100,000	300,000



Referenda: Single or Multiple Years

Non-Recurring Referenda

Single-Year: amount is reflected in the worksheet, Line 10A, for that year; thereafter, NOT in the base

	<u>Line 10A</u>	<u>Goes Into following year's Base</u>	<u>Cumul. Total Add'l Base Authority</u>
Year 1	300,000	0	0
Year 2	0	0	0
Year 3	0	0	0

Multi-Year: amounts are reflected in each year in the worksheet, Line 10A; thereafter, NOT in the base

	<u>Line 10A</u>	<u>Goes Into following year's Base</u>	<u>Cumul. Total Add'l Base Authority</u>
Year 1	100,000	0	0
Year 2	100,000	0	0
Year 3	100,000	0	0



Referenda

For more information about what is required of your district if your board chooses to go to referenda:

➤ See the SFS Website:

http://sfs.dpi.wi.gov/sfs_referendum

- ✓ “Referendum Procedures & Reporting Requirements”
- ✓ You can view your (and other districts’) Referenda History (types, amounts, dates, pass/fail)
- ✓ DPI *strongly encourages* districts to involve district legal council in the drafting of the referenda language to ensure that it accurately captures the board’s intent (e.g., recurring versus non-recurring, purpose)



Energy Efficiency Exemption

Wis. Stats. §121.91(4)(o)1

If a school board adopts a resolution to do so, the limit otherwise applicable to a school district under sub. [\(2m\)](#) in any school year is increased by the amount spent by the school district in that school year on a project to implement energy efficiency measures or to purchase energy efficiency products, **including the payment of debt service on bonds or notes issued to finance the project**, if the project results in the avoidance of, or reduction in, energy costs or operational costs, **the project is governed by a performance contract entered into under s. [66.0133](#)**, and the bonds or notes issued to finance the project, if any, are issued for periods *not exceeding 20 years*.



Energy Efficiency Exemption

May be used for debt service payments

- ✓ Debt (bonds or notes) may be issued up to 20 years
- ✓ Does *not* change the requirements -- statutes related to the \$1M limit on non-referendum debt:
 - Limit may be exceeded if district allows for a petition period to take the issue to referendum
- ✓ Requires *annual* resolutions by the district board of education to exceed the revenue limit by the amount of the payments in any year the district is going to utilize the revenue limit exemption to make the debt payment.
- ✓ Resolutions must be filed with DPI through the referendum reporting portal.



Energy Efficiency Exemption

Debt Service Payments

- Setting the levy:
 - The exemption will equal the debt service payments being made based on the fiscal year
 - Debt service levy will continue to be calculated on a calendar year basis
- There for, the exemption may not equal Fund 38 levy because levy amount is based on calendar year; also, Fund 38 could include other non-referendum debt



Energy Efficiency Exemption

Other considerations

- Statute requires that any revenues generated through this exemption be expended *within the fiscal year*
- Any unexpended amounts as of June 30th (as determined by the district's auditor) will result in a *penalty* in that amount for the following year
- More information is available at:
<http://dpi.wi.gov/sfs/enrgyrevlim.html>



Revenue Limit with all Exemptions

Line 11 = Revenue Limit w/ All Exemptions

This is the total revenue your district can collect from the combination of:

- ✓ Property tax from Funds 10, 38 and 41
- ✓ State General Aid and High Poverty Aid
- ✓ State Computer Aid (from DOR)

11. 2013-14 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		58,008,579
12. Total Aid to be Used in Computation (12A + 12B)		0
A. 2013-14 General Aid [estimate from DPI on July 1, 2013]	0	
B. State Aid to High Poverty Districts (not all dists)	0	
REMEMBER TO WAIT FOR THE OCT 15, 2013 AID CERT BEFORE SETTING THE 2013-14 LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		58,008,579
(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)	#DIV/0!	



Revenue Limit with all Exemptions

2012-13	<i>Line 11 Amounts</i>	2013-14
\$3,091,713		\$3,065,909

For budgeting purposes, it's very important to compare Line 11 with the previous year's Line 11. Major decreases in Line 11 from year to year can have serious implications for your budget.

Decrease probably means budget cuts

The earlier in your budget process you discover this, the more time you have to prepare ...



Revenue Limit with all Exemptions

If my district under-levied in 2012-13, can we carry over that authority to 2013-14?

The answer depends ...

- NR exemptions reduce the amount of under-levy that is eligible for carryover into the subsequent year
- If total NR exemptions \geq under-levy \rightarrow No Carryover

\$ Under-Levy minus \$ Non-Recurring Exemptions =

\$ carryover

(not less than zero)



Revenue Limit with all Exemptions

What about non-recurring exemptions – do we lose it in 2013-14 year even if we under-levied in 2012-13?

Yes, but...

- Under-levy reduces the \$ amount of NR exemptions removed from the base
- If total Under-levy \geq NR Exemptions \rightarrow \$0 removed
- *Only the NR Exemptions for which the district actually levied will be removed from the base*

\$ Non-Recurring Exemptions minus \$ Underlevy =

\$ removed from following year's base

(not less than zero)



Revenue Limit with all Exemptions

Examples: interaction between Under-Levy and Non-Recurring Exemptions

	Total NR Exemptions		Under-Levy	NR Exemptions: \$ Amount Removed	Carryover into following year (Line 8A)
1	\$0	<	\$500,000	\$0	\$500,000
2	\$250,000	<	\$500,000	\$0	\$250,000
3	\$500,000	=	\$500,000	\$0	\$0
4	\$750,000	>	\$500,000	\$250,000	\$0
5	\$500,000	>	\$0	\$500,000	\$0

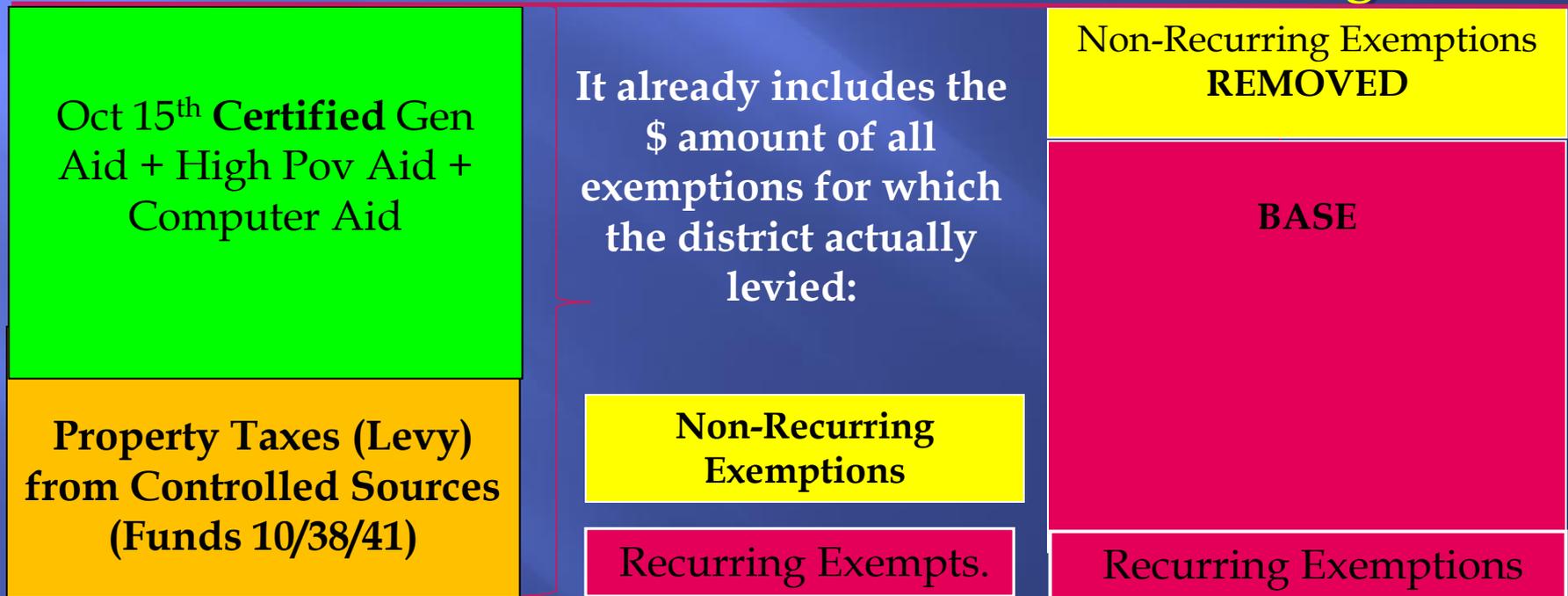


How the Base is Built

Aid + Levy = Starting point for following year's base.

Current Year

Following Year



*Eligible Prior Year carryover comes into the calculation as a new recurring exemption on Line 8A – it is not automatically part of the base.



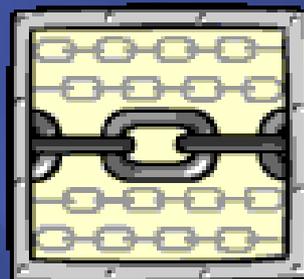
Revenue Limit

Budget Development and Planning on the SFS website:

Revenue Limit Worksheets

Longitudinal Revenue Limit Data

http://sfs.dpi.wi.gov/sfs_revlimworksheet





Does any one need a break?



Revenue Limit Data Transfer into Budget

<u>Rev Lim</u>	<u>Fund 10</u>
Line 18	Src 211
Line 15C	Src 212
Line 12A	Src 621
Line 12B	Src 628
Line 17	Src 691

Transfer Fund 10 revenue numbers from the Revenue Limit computation into your budget planning papers.

FUND 10 - SAMPLE BUDGET

REVENUES (not exhaustive)

Fund 10 Property Tax (Src 211)*	1,905,211
Property Tax Chargeback (Src 212)	2,300
Mobile Home Fees	0
General Tuition Individual-Paid	5,000
Athletic Admissions	35,000
Extra-Curricular	12,000
Earnings - Investments	56,000
Student Fees	24,000
Student Fines	200
Supply Resales	1,800
Building Permits	100
Building Rental	7,000
Open Enrollment Revenue	124,000
State Revenue-Non General Aid	
Bilingual Aid	0
Transportation Aid	25,000
Library Aid	11,810
Common School Fund Aid	25,000
SAGE Aid	0
State AODA	0
Other State Grants	5,000
State Revenue-General Aid*	4,933,450
Equalization Aid (Src 621)	
Special Adjustment Aid (Src 623)	
Intra/Inter Aid (Src 615/616)	
Computer Aid (Src 691)*	1,429
Federal Revenue (Grants)	0
Title I	175,000
Title II	2,000
Title III	
Title V	15,000
Title VI	6,700
Perkins (Voc Ed)	5,000
Title X	
Other Federal Grants	
Other Financing Sources	0
Capital Leases, etc.	
Other Revenues	
Medicaid Reimbursement	35,000
Misc	2,000
	7,415,000



Revenue Limit Data Transfer into Budget

<u>Rev Lim</u>	<u>Budget</u>
Line 14B	Fund 38, Src 211
Line 14C	Fund 41, Src 212
Line 15A	Fund 39, Src 211
Line 15B	Fund 80, Src 211

Transfer the rest of the revenue numbers from the Revenue Limit computation into your budget planning papers for the remaining funds.



FUND 10 - SAMPLE BUDGET

<u>REVENUES</u> <small>(not exhaustive)</small>		<u>EXPENDITURES</u> <small>(not exhaustive)</small>	
Fund 10 Property Tax (Src 211)*	1,905,211	300-999 Classroom Budgets	289,000
Property Tax Chargeback (Src 212)	2,300	CE SA Contracts	200,000
Mobile Home Fees	0	Utilities (Heat, Water, Sewer, Electricity)	250,000
General Tuition Individual-Paid	5,000	Operation Supplies	250,000
Athletic Admissions	35,000	Maintenance	50,000
Extra-Curricular	12,000	Transportation	250,000
Earnings - Investments	56,000	Insurance Expenses	57,000
Student Fees	24,000	Salaries/Benefits (QEO-Driven)	3,879,000
Student Fines	200	Salaries/Benefits (Support Staff)	600,000
Supply Resales	1,800	Salaries/Benefits (Administration)	400,000
Building Permits	100	Election Expenses	2,000
Building Rental	7,000	Legal Expenses	17,000
Open Enrollment Revenue	124,000	Audit Expense	4,000
State Revenue-Non General Aid		Substitutes	50,000
Bilingual Aid	0	Phone Expenses/Copier Leases	45,000
Transportation Aid	25,000	Data Processing Expenses	57,000
Library Aid	11,810	Open Enrollment Expense	115,000
Common School Fund Aid	25,000	Transfer to Spec Ed Fund	900,000
SAGE Aid	0		
State AODA	0		
Other State Grants	5,000		
State Revenue-General Aid*	4,933,450		
Equalization Aid (Src 621)			
Special Adjustment Aid (Src 623)			
Intra/Inter Aid (Src 615/616)			
Computer Aid (Src 691)*	1,429		
Federal Revenue (Grants)	0		
Title I	175,000		
Title II	2,000		
Title III			
Title V	15,000		
Title VI	6,700		
Perkins (Voc Ed)	5,000		
Title X			
Other Federal Grants			
Other Financing Sources	0		
Capital Leases, etc.			
Other Revenues			
Medicaid Reimbursement	35,000		
Misc	2,000		
	7,415,000		7,415,000

* These 3 fields in Fund 10 plus the levies in Funds 38 & 41 cannot exceed Line 11 on your Revenue Limit calculation.



Final Budget Development

- ◆ The district's budget is a roadmap based on the district's best estimations.
- ◆ Funding options to cover any deficit: fund balance (should only be for one-time expenditures); increase fees, donations, grants; increase membership; or pass operating referendum
- ◆ Remember: The two major revenues remain an estimate until after the Third Friday count. Even then, it isn't until mid-October when the district knows the split between the two:
 - ◆ Equalization Aid
 - ◆ Tax Levy



Get Everything into the Ledger

Then into your Budget and Annual Report

- ✓ Short-Term Borrowing
- ✓ Capital Leases
- ✓ Long-Term Debt
- ✓ Referenda
- ✓ Etc.



Reporting District Long-Term Debt

- ◆ WI Stats. §120.115 Requires districts to notify DPI of any changes in their long-term debt repayment schedules within 10 days of adopting a resolution or revising the schedules.
- ◆ Via the School Finance Reporting Portal “Financial Data Home - Debt Schedules.”
- ◆ New loans, prepayments of principal, and refinancing will require an update by district. Updating the debt schedules can be done at any time during the year.
- ◆ Debt amortization schedules must be entered as part of Annual Report submission process if not updated previously.



Equalization Aid

(another crystal ball at this point...)





What about Equalization Aid?

Remember: Line 11 of your Revenue Limit Worksheet provides you with the estimate of total controlled revenues – property taxes and General (Equalization) Aid

- **DPI will provide a General Aid Estimate on July 1st**
- **We recognize that with emphasis on property taxes, boards are eager to know the General Aid amount in order to estimate the controlled Levy.**
- **We will review the concepts of Equalization Aid**
- **Recall that we did an extensive walk-through of Equalization Aid in November 2012 than another review in February 2013:**

http://sfs.dpi.wi.gov/sfs_equalaid



School Funding

Article 10 of WI State Constitution says that public school districts shall be:

“as uniform as practicable ... ”

“free and without charge to tuition to all children”

and ...

A student should not be unfairly disadvantaged as a result of where he or she lives



School Funding

- Local property taxes are a key source of funding for Public K-12 education in Wisconsin.
- Property values vary greatly across the state, which means resources that districts can raise from just their property tax also vary.
- The greater the property values, the more resources available locally.



School Funding

- How, then, to establish funding for schools that provides “equal opportunity,” and is “uniform as practicable”?
- The fundamental purpose of the Equalization Aid formula is to “**level the playing field**” by providing assistance (distributing aid) to poorer districts to make up for what they can’t get from their property tax base.



School Funding – Why Equalization Aid?

Because property values vary so greatly across the state, the resources districts can raise from just their tax base also vary.

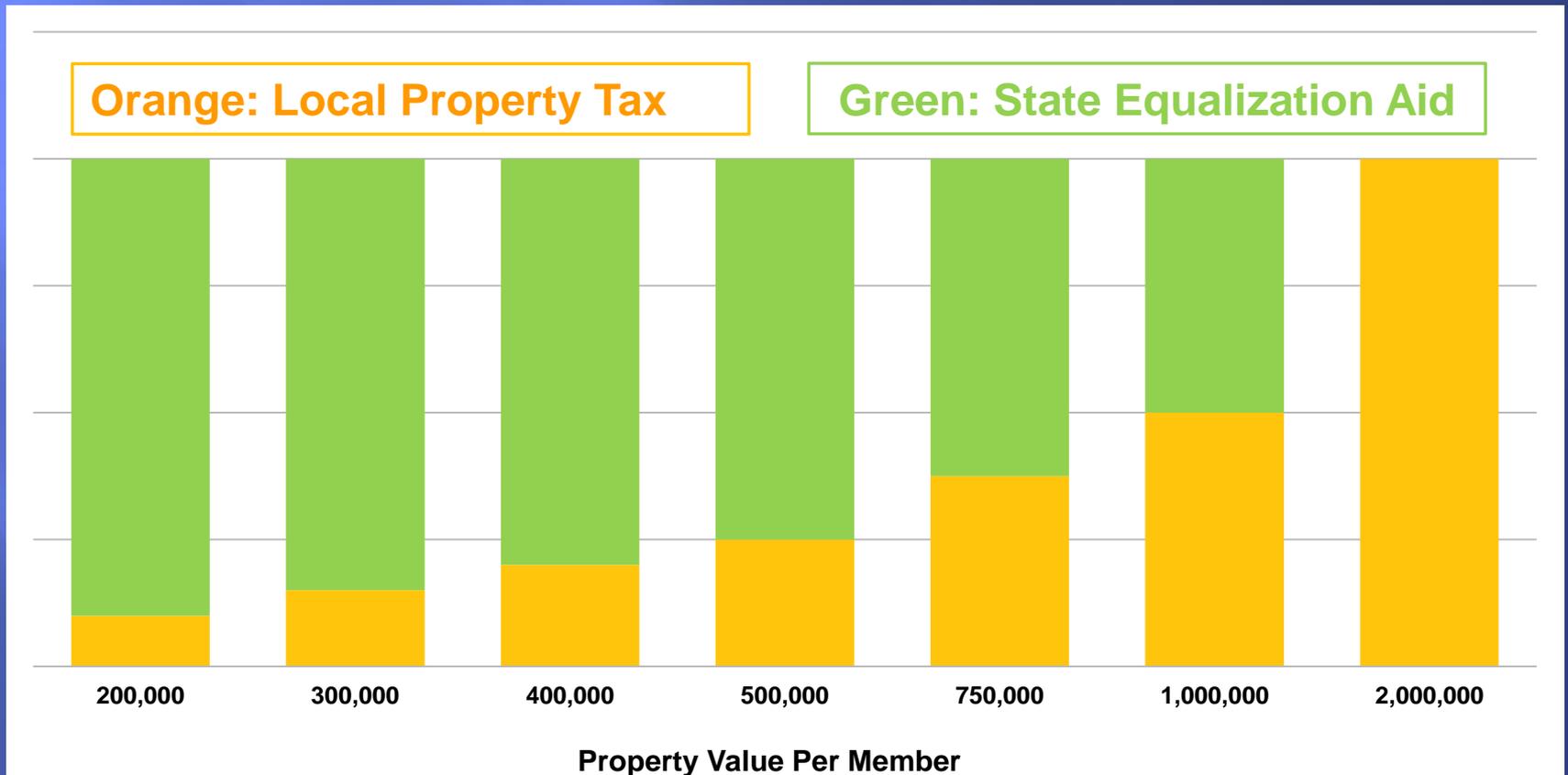
Orange: Local Property Tax





School Funding – Why Equalization Aid?

Districts with less property value per member are aided at a higher proportion than districts with higher values per member.





Equalization Aid

EQUALIZATION AID

- Is a cost sharing formula
- Is a reimbursement type formula – all prior year data, including expenditures
- Aid is based on a district's “ability to pay” as measured by property wealth (*per member*)
- The formula operates under the principle of equal tax rate for equal per member expenditures
- Is intended to make up the difference between a district's actual tax base and the state guaranteed tax base (*per member* [pupil] basis).



Equalization Aid

EQUALIZATION AID

Calculated at three levels, based on “Shared Costs”:

- ✓ Primary: shared costs up to \$1,000 per member
- ✓ Secondary: shared costs between the primary level (\$1,000) and the secondary cost ceiling, which is set at 90% of the statewide average shared cost per member (statutory formula)

For 2012-13: \$9,005 per member

- ✓ Tertiary: shared costs above the secondary cost ceiling

For 2012-13, costs > \$9,005 per member



Equalization Aid

What is Shared Cost per Member?

- It's a measure of a district's "aidable costs" and is calculated by taking the state aid and property tax expenditures in Funds 10, 38 & 39 and dividing by "aid membership"
- Recall that "aid membership" is equal to the average of a district's September and January pupil counts (FTE) + summer school FTE
- It's usually a smaller cost measure than others because it excludes other revenue sources (i.e., no categorical aids, federal funds, fees, etc.)



Equalization Aid

EQUALIZATION AID

“Ability to pay” is calculated at three levels, based on the comparison of each districts’ property wealth per member to the guarantee values at each level:

- ✓ Primary: \$1,930,000 (set in statute)
- ✓ Secondary: “floats” to fully expend the appropriation for general aid:
For 2012-13: \$1,105,090
- ✓ Tertiary: equals the statewide average property value per member (statutory formula):
For 2012-13: \$555,356



Equalization Aid

What happens when a district's value/member exceeds the guaranteed value per member?

NEGATIVE AID

- 166 districts are negatively tertiary aided in 2012-13 because their property value/member is greater than the tertiary guarantee.
- 41 of these receive just Primary Aid, including 20 that receive no Primary Aid (i.e., completely out of the formula).



Equalization Aid

TOTAL EQUALIZATION AID

Equals the sum of aid at all three levels:

- Negative Tertiary Aid can reduce a district's Secondary Aid amount, BUT
- Negative Aid cannot reduce a district's aid to an amount below the primary aid level – i.e., “Primary Guarantee”
- A district with a property value/member that is greater than the primary guarantee is not eligible for equalization aid (but would receive special adjustment aid if it had received aid in the prior year)



Equalization Aid

It is important to know where your district is in the formula to understand how the formula impacts your district, vis-à-vis changes in shared costs:

- Negative Tertiary districts that increase shared cost see a decrease in state aid
- Positive Tertiary districts that increase shared cost see an increase in state aid

[That is, all other things being equal]



Equalization / General Aid

SPECIAL ADJUSTMENT AID (aka, “hold harmless aid”)

- Part of the General Aid Allocation
- Equal to 85% of the gross general aid (equalization + special adjustment + Inter/Intra District Integration Aids) for which the district was eligible in the previous year*
- Deductions for the 2r Independent Charter School program are applied after Special Adjustment Aid is calculated
- Acts as a parachute for districts with declining aid (often result of rapidly declining enrollment &/or increasing value/member)
- Very property wealthy districts may be “out of the aid formula” but continue to receive Special Adjustment Aid for years.

* Less any prior year Revenue Limit Penalty (because that amount was deducted from the district's prior year general aid payment).



Equalization Aid

Total Funding for General Aid: *the Governor's Budget includes a 1% annual increase in the General Aids appropriation*

The change in the State's appropriation for General Aid does NOT = the change in *your* district's general aid payment; rather, aid amounts will depend on:

- ✓ Your district's shared cost/member and how it compares to the cost ceilings
- ✓ Your district's equalized value/member and how it compares to the state guarantee values
- ✓ Your district's membership impacts the above two



Equalization Aid

How can I determine where I my district is in the
Equalization Aid formula?

Aid Formula Position on the Website:

http://sfs.dpi.wi.gov/sfs_buddev_eq

(scroll to bottom of the page as see
“2012-13 Equalization Aid Formula Position”)



Budget Hearing and Adoption Annual Meeting

(bringing everything and everyone together)





Budget Hearing & Adoption

- ◆ The Budget Hearing and Adoption process is outlined in WI Stats. §65.90.
- ◆ **All** districts are required to have a budget hearing.
- ◆ Only Common and Unified High School Districts are required to hold the budget hearing at the same time and place as the annual meeting.



Budget Hearing and Adoption

- ◆ School boards are required to approve a “proposed” budget for presentation at the budget hearing.
- ◆ A pre-populated excel file is available to assist with the recommended format for budget presentation and publication.

http://sfs.dpi.wi.gov/sfs_budhear



Budget Hearing and Adoption

§65.90 Budget

BUDGET ADOPTION 2011-12			
GENERAL FUND (FUND 10)	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
Beginning Fund Balance (Account 930 000)	2,083,456.26	2,230,557.46	2,230,557.46
Ending Fund Balance, Nonspendable (Acct. 935 000)		0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)		0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)		0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)		0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)		0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	2,230,557.46	2,230,557.46	2,230,557.46
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	1,017,243.09	0.00	0.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	15,411.51	0.00	0.00
270 School Activity Income	20,966.00	0.00	0.00
280 Interest on Investments	61,493.31	0.00	0.00
290 Other Revenue, Local Sources	24,512.83	0.00	0.00
Subtotal Local Sources	1,139,626.74	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	233,428.55	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	233,428.55	0.00	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	54,436.99	0.00	0.00
530 Payments for Services from CCDEB	2,392.37	0.00	0.00



Budget Publication

- ◆ In accordance with WI Stats. §65.09(4), School Districts must publish notice of the budget hearing as well as the proposed budget summary.
 - ◆ **Common S.D.** – at least 10 days prior
 - ◆ **Unified and UHS S.D.** – at least 15 days prior

“In school districts holding an annual meeting the time and place of the budget hearing shall be the time and place of the annual meeting.”



Budget Hearing Notice

Sample Notices

Notice of Budget Hearing (Section 65.90(4))

Notice is hereby given to the qualified electors of the (Indicate legal name of district) that the budget hearing will be held at the (Indicate place and building), on the __ day of _____, _____, at _____ o'clock. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District's office at (location).
Dated this __ day of _____, _____.

(Signed)

_____ District Clerk

Budget Hearing Notice



BUDGET PUBLICATION, 2011-2012 Required Published Budget Summary Format

A budget summary, notice of the place where the budget in detail may be examined, the time and place for a public hearing on the budget must be published or distributed under s. 65.90. The required minimum detail for the published summary is as follows:

GENERAL FUND	Audited 2009-2010	Unaudited 2010-2011	Budget 2011-2012
Beginning Fund Balance	2,083,456.26	2,230,557.46	2,230,557.46
Ending Fund Balance	2,230,557.46	2,230,557.46	2,230,557.46
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	1,139,626.74	0.00	0.00
Inter-district Payments (Source 300 + 400)	233,428.55	0.00	0.00
Intermediate Sources (Source 500)	56,829.36	0.00	0.00
State Sources (Source 600)	5,171,658.16	0.00	0.00
Federal Sources (Source 700)	418,050.24	0.00	0.00
All Other Sources (Source 800 + 900)	107,603.14	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	7,127,196.19	0.00	0.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	3,159,056.61	0.00	0.00
Support Services (Function 200 000)	2,531,985.91	0.00	0.00
Non-Program Transactions (Function 400 000)	1,289,052.47	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	6,980,094.99	0.00	0.00
SPECIAL PROJECTS FUND			
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	692,034.16	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	692,034.16	0.00	0.00



Annual Meeting

- ◆ WI Stats. §120.08 (1) identifies the date and time of the annual meeting.
- ◆ Common S.D. – 4th Monday in July – 8:00pm
- ◆ UHS S.D. – 3rd Monday in July – 8:00pm

Unless.....



Annual Meeting

- ◆ The electors at one annual meeting vote to hold the following annual meeting at a different date or hour or authorize the school board to establish a different date or hour.
- ◆ No annual meeting may be held before May 15th or after October 31st.



Annual Meeting

- ◆ School district must publish a class 2 notice for the annual meeting. The 2nd notice shall not be more than 8 days or less than 1 day prior to the meeting (WI Stats. §120.08(1)(c)).
 - ◆ First notice may be published with the Budget Hearing notice at least 10 days prior to the meeting.

If you are faced with a choice, err on the side of the earlier publication date.



Annual Meeting

Notice for Annual District Meeting (Section 120.08(1))

Notice is hereby given to qualified electors of the (Indicate legal name of district), that the annual meeting of said district for the transaction of business, will be held in (Indicate place and building), on the ___ day of _____, _____, at _____ o'clock.

_____ District Clerk



Powers of the Annual Meeting

WI Stats. §120.10

- ✓ **Vote the salaries /reimbursement expenses of School Board members.**
- ✓ **Designate sites for school district buildings.**
- ✓ **Authorize School Board to acquire real estate necessary for school district purposes.**
- ✓ **Vote a tax for sites, buildings and maintenance; a tax to purchase, operate and maintain transportation vehicles and liability insurance; a tax for operation; a tax to retire bonded indebtedness for capital expenditures; a tax to create a School Capital Expansion fund (Fund 41); a tax for Community Service programs (Fund 80).**
- ✓ **Authorize the sale of property.**
- ✓ **Authorize school board to furnish textbooks under conditions prescribed by the annual meeting.**



Setting and Reporting the Levy





You Are Ready to Set the Levy When...

You've finished your revenue limit calculation,
which incorporates:

- Third Friday Count
- October 1 Tax Values
- October 15 General Aid Certification



Under-Levying

The decision by a school district to certify a tax levy amount less than what is allowable by statute and formula is known as “under-levy”

Considerations of under levying:

- ▣ Local political considerations
- ▣ Impact on programming
- ▣ Impact on fund balance
- ▣ Long-term funding impact - Carryover provisions of revenue limits



Levy Certification

- On or before November 1, your school board needs to vote on the district property tax levy.
- After the levies have been set, district staff will use an internet-based program to report the data in form PI-401 to both DPI and the Department of Revenue.
- This program will also allow you to print out (PI-1508) reports to send to municipalities to certify the district's levy to them.
- Must certify levies to municipality by November 10



Levy Certification

Somerset (5432)

- [Introduction](#)
A note from the Director
- [Status & Due Dates](#)
Information on district data entry and upcoming deadlines
- [Financial Data Home](#)
Includes the PI-1505 Full Financial Report
- [Non-Financial Data Home](#)
Pupil Count (Summer, September, January), Pupil Transportation, School Calendar, School Census, Youth Challenge Academy
- [FTE Reports](#) **NEW**
- [PI-1500 Contacts Report](#)
Identify specific district staff for report submission authorization
- [District Contact History](#)
Report Submission History
- [Auditor](#)
Information on the auditor and audit firm of the district
Special Education Licensure information for auditors



Levy Certification

Somerset (5432)

Financial Data Home

Financial data, such as **revenues, expenses, account balances, or taxes**, are collected in the following categories. Please see [Status & Deadlines](#) for exact due dates. All reports are Internet-based, unless noted otherwise.

- [Aid Certification](#) (PI-1505-AC)
- [Annual Report](#) (PI-1505)
- [Special Education Annual](#) (PI-1505-SE)

- [Budget Report](#) (PI-1504)
- [Special Education Budget](#) (PI-1504-SE)
- [Tax Levies](#) (PI-401)

- [Debt Schedules](#) (PI-1505-Debt)
- [Referenda](#) (PI-1572)

The following data may not need to be submitted. Please contact a [School Finance Consultant](#) if you are unsure.

- [High Cost SPED Aid](#) (PI-1570, Excel disk file)
- [Indirect Cost Rate Adjustment](#) (PI-1161, paper)
- [SAGE Classroom Expansion Claim](#) (PI-7206, paper)
- [State Tuition Claim Forms](#) (PI-1524, Excel disk file)
- [Supplemental Aid](#) (PI-1588, paper)
- [Transfer of Service](#) (PI-5001, Internet application and Excel disk file)
- [WRS Shared Cost Modification](#) (PI-1505-WRS)



Levy Certification

- [Auditor](#)
- [SFS Consultants](#)
- [Program Contacts](#)

Related Links

- [SPED Licensure](#)
- [All-District Reports](#)
- [Activity Reports](#)
- [SFS Data Warehouse](#)



On behalf of the school district, DPI will transmit to the Department of Revenue the reported levy amounts.

Report opens on **Monday, October 15, 2012** and is due on **Friday, November 09, 2012**.

Districts may return and amend their data after the original submission. However, after the 2nd Monday in November, districts will first need to contact a [School Finance consultant](#) to open the PI-401 program.

Data on File at DPI

Click on a year to **enter, edit, or view the data**.

Fiscal Year	Data Entry Status
2012-2013	Closed
2011-2012	Closed
2010-2011	Closed
2009-2010	Closed
2008-2009	Closed
2007-2008	Closed
2006-2007	Closed
2005-2006	Closed



Levy Certification

PI-401			
Account	Description	Rev Limit Worksheet Line	Amount
10R-000000-211	General Fund Operating Levy	Line 18	4,463,898.00
38R-000000-211	Non-Referendum Debt Levy	Line 14B	111,111.00
41R-000000-211	Capital Expansion Fund Levy	Line 14C	0.00
Total Revenue Limit Levies:			4,575,009.00
10R-000000-212	Property Tax Chargebacks	Line 15C	5,877.00
39R-000000-211	Referendum Approved Debt Levy	Line 15A	2,130,443.00
80R-000000-211	Community Service Fund Operating Levy	Line 15B	0.00
Total Certified Tax Levies:			6,711,329.00

The information in the following table will be submitted to the Wisconsin Department of Revenue (DOR) by the Department of Public Instruction on your behalf.

PC-401 Data						
County	Co-Mun Code	Taxation District	Tax Apportionment Equalized Value	Percent of School District in Taxation District	Total Certified Tax Levies From PI-401	Amount of Tax Levy for Taxation District
Saint Croix	55 026	T. Richmond	1,673,584.00	0.3061235	6,711,329.00	20,545.00
Saint Croix	55 030	T. Saint Joseph	68,473,843.00	12.524888183	6,711,329.00	840,586.00
Saint Croix	55 032	T. Somerset	232,895,907.00	42.60013847	6,711,329.00	2,859,036.00
Saint Croix	55 038	T. Star Prairie	92,272,596.00	16.878035416	6,711,329.00	1,132,740.00
Saint Croix	55 181	V. Somerset	151,386,300.00	27.690814431	6,711,329.00	1,858,422.00
County Totals			546,702,230.00	100.000000		6,711,329.00
District Totals			546,702,230.00	100.000000	6,711,329.00	6,711,329.00

[Go to Top](#)



Levy Certification



Somerset School District
Tax Levies FY 2012-2013
generated on 4/22/2013 3:28:24 PM

Per Wisconsin Statute s.121.05, the district is required to maintain this signature page on file at the district. Do not send to the Department.

Somerset (5432)
PO Box 100
Somerset WI 54025-0100
Cesa #11
Saint Croix County (55)

Officially submitted by user ID 5432
on Monday, October 29, 2012 at 11:54:54 AM

Last data amendment was made by user ID 5432
on Monday, October 29, 2012 at 11:54:54 AM

PI-401

Account	Description	Revenue Limit Worksheet Line	Amount
10R-000000-211	General Fund Operating Levy	Line 18	4,463,898.00
38R-000000-211	Non-Referendum Debt Levy	Line 14B	111,111.00
41R-000000-211	Capital Expansion Fund Levy	Line 14C	0.00
Total Revenue Limit Levies:			4,575,009.00
10R-000000-212	Property Tax Chargebacks	Line 15C	5,877.00
39R-000000-211	Referendum Approved Debt Levy	Line 15A	2,130,443.00
80R-000000-211	Community Service Fund Operating Levy	Line 15B	0.00
Total Certified Tax Levies:			6,711,329.00



Somerset School District
Tax Levies FY 2012-2013
generated on 4/22/2013 3:28:24 PM

The information in the following table will be submitted to the Wisconsin Department of Revenue (DOR) by the Department of Public Instruction on your behalf.

PC-401

County	Co-Mun Code	Taxation District	Tax Apportionment Equalized Value	Percent of School District in Taxation District	Total Certified Tax Levies From PI-401	Amount of Tax Levy for Taxation District
Saint Croix	55 026	T. Richmond	1,673,584.00	0.3061235	6,711,329.00	20,545.00
Saint Croix	55 030	T. Saint Joseph	68,473,843.00	12.524888183	6,711,329.00	840,586.00
Saint Croix	55 032	T. Somerset	232,895,907.00	42.60013847	6,711,329.00	2,859,036.00
Saint Croix	55 038	T. Star Prairie	92,272,596.00	16.878035416	6,711,329.00	1,132,740.00
Saint Croix	55 181	V. Somerset	151,386,300.00	27.690814431	6,711,329.00	1,858,422.00
County Totals			546,702,230.00	100.0000000		6,711,329.00
District Totals			546,702,230.00	100.0000000	6,711,329.00	6,711,329.00

District Officials in Office on Date Submitted

We, the undersigned, do hereby certify that the above stated levies will be assessed against the taxable property of that portion of the school district lying within each municipality as required by s. 120.17(8) Wis. Stats. We further certify that the levies reported by fund are correct.

Administrator	
Administrator's Name Randal Rosburg	Telephone 715-247-3313
Administrator's Signature	Date Signed
Clerk	
Clerk's Name Marie Colbeth	Telephone
Clerk's Signature	Date Signed
Person Completing this Report	
Contact's Name and Title Dave Gerberding, Business Manager	Telephone 715-247-3313 extension 505
Contact's Signature	Date Signed



Levy Certification



Wisconsin Department of Public Instruction
TAX LEVY CERTIFICATION
 ss. 24.71, 120.17 (8)
 PI-1508 (Rev. 09-05)

Instructions: This form must be signed in the presence of a notary public, and delivered to the clerk of each municipality having territory within the school district on or before **November 10**.
 (Ref Wisconsin Statute s.120.12(3))

2012-2013 School Year

generated on 4/22/2013 3:33:11 PM

T 1. Municipal Clerk: DONNA PREECE
O 1753 MARGARET ST
 NEW RICHMOND WI 54017

2. Municipality: Town of Richmond
 3. County: Saint Croix County

<i>The levy is distributed using the same percentage as the equalized valuation.</i>	Entire School District	Portion of School District Lying Within Municipality
	Column 1	Column 2
4. Equalized Valuation (TID Out) Tax Apportionment (October Certification)	\$546,702,230.00	\$1,673,584.00
5. Percent of Entire School District	100.000000 %	0.308124 %
6. Total Levy	\$6,711,329.00	\$20,545.00

CERTIFICATION

I HEREBY CERTIFY the amount shown on Line 6, Column 2, above, to be assessed against the taxable property of that portion of the school district lying within the municipality, as required by s. 120.17 (8). The state superintendent, pursuant to s. 121.06, has certified to me the equalized valuations shown on Line 4, which I have used to determine the portion of the school district levy to be paid by the municipality.

NOTARY SEAL	F Name of School District	School District Clerk
	R Somerset (5432)	Marie Colbeth
	O Signature of School District Clerk	
	M Signature of Notary Public	
	Signed before me this date	My Commission Expires

Wisconsin Statutory References:
 s.120.17(8)
 s.120.44
 s.121.06(2)

Mail tax settlement to: District Administrator
 Somerset School District
 PO Box 100
 Somerset WI 54025-0100



Why Equalized Value is Used to Distribute Levy

School Levy is distributed based upon Equalized Value (as determined by DOR):

- Treats all municipalities as though they had been revalued during the year
- Offsets variances in assessment practices between municipalities
- *Municipality then distributes the levy within by using assessed value* (property owner's assessed value divided by total assessed value in municipality equals property owner's share of school district levy)



Tie It All Together

THE CHECK

The levies on the following should all be the same:

- Revenue Limit Worksheet
- DPI PI-401
- PI-1508 (Tax Bills)
- DPI Budget Report

Step 1: Build the Base Revenue

2010-11

Line 1

2011-12

(Current Year)

(Next year)

7.	2010-2011 Rev Limit, No Exemptions (Ln 5 x Ln 6)	(rounded)	15,783,112
A.	2010-11 Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		15,783,112
B.	Hold Harm Non-Recurr Exemptn (Ensures Line 7 Not < Line 1)		0
8.	Total Recurring Exemptions (A+B+C+D+E)	(rounded)	461,264
	Unused 2009-2010 Recurring Levy Authority		476,264
A.	Prior Year Carryover (100% of Amnt Entered Above)		476,264
B.	Transfer of Service (if negative, include sign)		-15,000
C.	Transfer of Territory (if negative, include sign)		0
D.	Federal Impact Aid Loss (2008-09 to 2009-10)		0
E.	Recurring Referenda to Exceed (If 10-11 is first year)		0
9.	2010-2011 Limit with Recurring Exemptions (Ln 7 + Ln 8)		16,244,376
10.	Total 2010-2011 Non-Recurring Exemptions (A+B+C+D)		0
A.	Non-Recurring Referenda, to Exceed 2010-11 Limit		0
B.	Declining Enrollment Exemptn for 10-11 (from left)		*
C.	Other Non-Recurr Exemption		0
D.	Energy Efficiency Exemption		0
11.	2010-11 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		16,244,376
12.	Total Aid to be Used in Computation (12A + 12B)		10,202,498
A.	October 15 Certification of 10-11 General Aid		10,202,498
B.	State Aid to High Poverty Districts (not all dists)		0
REMEMBER TO USE OCT 15 CERT WHEN SETTING THE LEVY.			
13.	Allowable Limited Revenue: (Line 11 - Line 12)		6,041,878
<small>(10, 38, 41 Levies + Src 691, Src 691 to DOR Computer Aid.)</small>			
14.	Total Limited Revenue To Be Used (A+B+C)	Not > line 13	5,950,791
Entries Required Below: Amnts Needed by Purpose and Fund:			
A.	Gen Operations: Fnd 10 including Src 211 & Src 691	5,950,791 (Prepared Fund 10)	
B.	Non-Referendum Debt (inside limit) Fnd 38 Src 210	0 (to Budget Rpt)	
C.	Capital Exp, Annual Meeting Approved: Fnd 41 Src 210	0 (to Budget Rpt)	
15.	Total Revenue from Other Levies (A+B+C+D):		2,138,215
A.	Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)		2,135,878
B.	Community Services (Fnd 80 Src 210)		0 (to Budget Rpt)
C.	Prior Year Levy Chargeback (Src 212)		2,337 (to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only		0 (to Budget Rpt)
16.	Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)		8,089,006
17.	Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered		14,446 (to Budget Rpt)
18.	Fnd 10 Src 211 (Ln 14A - Ln 17), 2010-11 Budget		5,936,345 (to Budget Rpt)
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.			
19.	Total Fall, 2010 All Fund Tax Levy (14B + 14C + 15 + 18)		8,074,560
Line 19 is the total levy to be apportioned in the PI-401. Levy Rate = 0.01250620			
20.	Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)		2,135,878 (to Budget Rpt)

DISTRICT:	Somerset	5432	
DATA AS OF 3/7/11, 1:18 PM			
Line 1: 2010-2011 Base Revenue	=	16,153,289	
Line 1 Amnt May Not Exceed Line 9-Line 7B of Final 10-11 Revenue Limit.			
2010-11 General Aid Certification (10-11 line 12A)	+	10,202,498	
2010-11 Computer Aid Received (Src 691)	+	14,446	
2010-11 Hi Pov Aid (10-11 line 12B)	+	0	
2010-11 Fnd 10 Levy Cert (10-11 Ln 18, levy 10 Src 211)	+	5,936,345	
2010-11 Fnd 38 Levy Cert (10-11 Ln 14B, Levy 38 Src 210)	+	0	
2010-11 Fnd 41 Levy Cert (10-11 Ln 14C, Levy 41 Src 210)	+	0	
2010-11 Aid Penalty for Over Levy (10-11 Results)	+	0	
2010-11 Penalty for Unspent Energy Exemption	-	0	
2010-11 Levy for 10-11 Non-Recurring Exemptions. Enter amnt used.			
2010-11 Total Levy for All Non-Recurring Exemptions (Non-Recurring Referenda, Declining Enrollment, Line 7B Hold Harmless, Energy Efficiency)		*	
September & Summer FTE Membership Averages			
Count On, 220 Int'l, District Resident Transfer Pupils @ 75%.			
Line 2: Base Avg: ((08+.4ss)+(09+.4ss)+(10+.4ss) / 3 =		1,583	
	2008	2009	2010
Summer FTE:	68	61	63
% (40,40,40)	27	24	25
Sept fte:	1,548	1,543	1,583
Total fte	1,575	1,567	1,608

* NOTE: Next Year levy for non-recurring exemptions = Line 10 - under-levy amount.

Levy Certification



12. Total Aid to be Used in Computation (12A + 12B)		5,493,218
A. October 15 Certification of 2009-10 General Aid	5,493,218	
B. State Aid to High Poverty Districts (not all dists)	0	
REMEMBER TO USE OCT 15 CERT WHEN SETTING THE LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		2,661,413
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	2,661,413
Entries Required Below: Amnts Needed by Purpose and Fund:		
A. Gen Operations: Fnd 10 including Src 211 & Src 691	2,661,413	(Prepare d Fund 10)
B. Non-Referendum Debt (inside limit) Fnd 38 Src 210	0	(to Budget Rpt)
C. Capital Exp., Annual Meeting Approved: Fnd 41 Src 210	0	(to Budget Rpt)
15. Total Revenue from Other Levies	(A+B+C+D):	534,046
A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)	488,007	
B. Community Services (Fnd 80 Src 210)	46,039	(to Budget Rpt)
C. Prior Year Levy Chargeback (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)		3,195,459
17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	2,554	(to Budget Rpt)
18. Fnd 10 Src 211 (Ln 14A - Ln 17), 2009-10 Budget	2,659,093	(to Budget Rpt)
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
19. Total Fall, 2009 All Fund Tax Levy (14B + 14C + 15 + 18)		3,193,139
Line 19 is the total levy to be apportioned in the PI-401.		Levy Rate = 0.01049472
20. Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)	488,007	(to Budget Rpt)





Darlington Community

FY 2009-2010 Budget Report (PI-1504)

10R-000000-621	State Equalization Aid	5,493,218.00
	Total State Aid - General (620)	5,493,218.00

200 Revenue From Local Sources		
39R-000000-211	Current Property Tax Levy	488,007.00
	Total Taxes (210)	488,007.00
	Total Revenue From Local Sources (200)	488,007.00

200 Revenue From Local Sources		
80R-000000-211	Current Property Tax Levy	46,039.00
	Total Taxes (210)	46,039.00

10R-000000-691	State Tax Exempt Computer Aid	2,554.00
	Total Other Revenue From State Sources (690)	2,554.00

200 Revenue From Local Sources		
10R-000000-211	Current Property Tax Levy	2,659,093.00



Original Budget Adoption

The school board shall adopt an “**original**” budget at a school board meeting after the public hearing and no later than the meeting in which the tax levy is set.

- ◆ November 1st – deadline for adopting the “original” budget and setting the levy amount
- ◆ November 10th – deadline for certifying the levy amount to the municipalities (previously deadline was Nov. 6)



Budget Amendments

As the current budget year progresses, you may find expenditure needs that differ from the budget that was originally approved.

- ◆ Changes in amount of appropriation and purposes (functions) must be approved by a two-thirds vote of the school board.
- ◆ Publish a class 1 notice of the budget change within 10 days of Board approval.
- ◆ Only necessary when changes are at the level of adoption.



Budget Amendments

NOTICE OF CHANGE IN ADOPTED BUDGET SCHOOL DISTRICT OF ANYPLACE

Notice is hereby given, in accordance with the provisions of Wisconsin Statute 65.90(5)(a), that the School Board of Anyplace, on date, adopted the following changes to previously approved budgeted 20XX - XX amounts. The following presents only adopted budget line items with changes. Unchanged line items are not presented.

GENERAL FUND				
LINE ITEM	ACCOUNT CODE	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
Anticipated Revenue:				
Taxes	Enter	0.00	0.00	0.00
State Aid -General	Enter	0.00	0.00	0.00
Total Anticipated Revenue		0.00	0.00	0.00
Expenditure Appropriations:				
Undifferentiated Curriculum	Enter	0.00	0.00	0.00
Regular Curriculum	Enter	0.00	0.00	0.00
Business Administration	Enter	0.00	0.00	0.00
Total Expenditure Appropriations		0.00	0.00	0.00
Projected Ending Fund Balance:				
Fund Balance - Designated	Enter	0.00	0.00	0.00
Projected Ending Fund Balance	Enter	0.00	0.00	0.00



WUFAR





WUFAR

What is the WUFAR?

- It is the “Wisconsin Uniform Financial Accounting Requirements”
- The required financial accounting system for DPI reporting – Budget and Annual Reports (Regular and Special Education)

See the Nov. 12, 2012 PowerPoint for additional information.



WUFAR

Why do we have WUFAR?

- Consistency among school districts
- Use this data in the calculation of state aids
- Calculation of Comparative Costs and Revenues
- For federal reporting
- For data requests

“Following WUFAR will make your life easier.”

See the Nov. 12, 2012 PowerPoint for additional information.



WUFAR

- Allowable Account Classifications Matrix
- Program/Project Dimension Summary
- Accounting Issues and Coding Examples

Can be found here:

http://sfs.dpi.wi.gov/sfs_wufar



Miscellaneous Reports

(last topic!)



June Census Report

- ◆ All districts must report the number of residents that are at least 4 years old but not yet 21 as of June 30th.
 - Ages 4-13 if in a K-8 district
 - Ages 14-20 if in a high school district
- ◆ HEAD COUNT – not an FTE
- ◆ **Used to calculate each districts' share of the Common School Fund (library aids).**
 - The money the district receives should be spent within the same fiscal year. An aid estimate is given in January and paid in April or May.



June Census Report

- ◆ Per WI Stats. §120.18(1)(a) - two methods available to calculate the census head count
 - Conduct a Physical Census on June 30th
 - OR
 - Generate a number based on a mathematical calculation

Report opens about July 1 and is due in late August



School Calendar Report – 1505

- ◆ This report collects data on days of instruction as well as hours of instruction.
- ◆ It opens around the middle of May and is due in late July.



Days of Instruction

115.01(10) School Day. (a) School days are days on which school is actually taught and the following days on which school is not taught:

- Days on which school is closed by order of the school district administrator because of inclement weather and days on which parent-teacher conferences are held, not to exceed 5 days...
- Days on which school is closed by order of a local health officer, as defined in s. 250.01(5).
- Days on which school is closed by order of the school district administrator because of a threat to the health or safety of pupils or school personnel, but not including inclement weather, unless the school board determines that the days will not count as school days

121.02(1)(f) Each school board shall:

- Schedule at least 180 school days annually



Hours of Instruction

- ◆ 121.02(1)(f) Each school board shall annually schedule at least:
 - 437 hours of direct pupil instruction in kindergarten (A school board operating a 4-year old kindergarten program may use up to 87.5 hours of the scheduled hours for outreach activities.)
 - 1,050 hours of direct pupil instruction in grades 1-6
 - 1,137 hours of direct pupil instruction in grades 7-12.

- ◆ A worksheet to calculate your district's annual hours of instruction is available at:

http://sfs.dpi.wi.gov/sfs_days_hours



Waiver for Days

- ◆ The school district may request a waiver to the days requirement. The request should be made to:
 - Beverly Kniess, Content and Learning
 - (608) 266-3706
 - beverly.kniess@dpi.wi.gov
- ◆ There is currently no waiver process for the hours of instruction.



Pupil Transportation Report – PI 1547

- Summer Transportation starts the year. The summer transportation report is completed by early October .
- The regular transportation part of the report for the school year is completed by late June.
- The reports are based on the number of students riding, the days ridden, and the miles ridden.
- The district needs to document its procedures verifying that pupils reported were actually transported.
- Unusually Hazardous Transportation (UHT) plan.
- Transportation aid is paid based on data submitted on this report.



Still With Us?

Many resources are on our web site:

<http://sfs.dpi.wi.gov/>



Or ...



Call us!

(All area code 608)

- Jerry Landmark, Director, 266-6968
- Debbie Brown, Asst. Dir., 267-9209
- Brad Adams, Consultant, 267-3752
- Bruce Anderson, Consultant, 267-9707
- Erin Fath, Consultant, 266-3464
- Dan Bush, Consultant, 267-9212
- Gene Fornecker, Auditor, 267-7882
- Brian Kahl, Auditor, 266-3862
- Michele Tessner, Auditor, 267-9218
- http://sfs.dpi.wi.gov/sfs_staffdir





APPENDIX



Equalization Aid

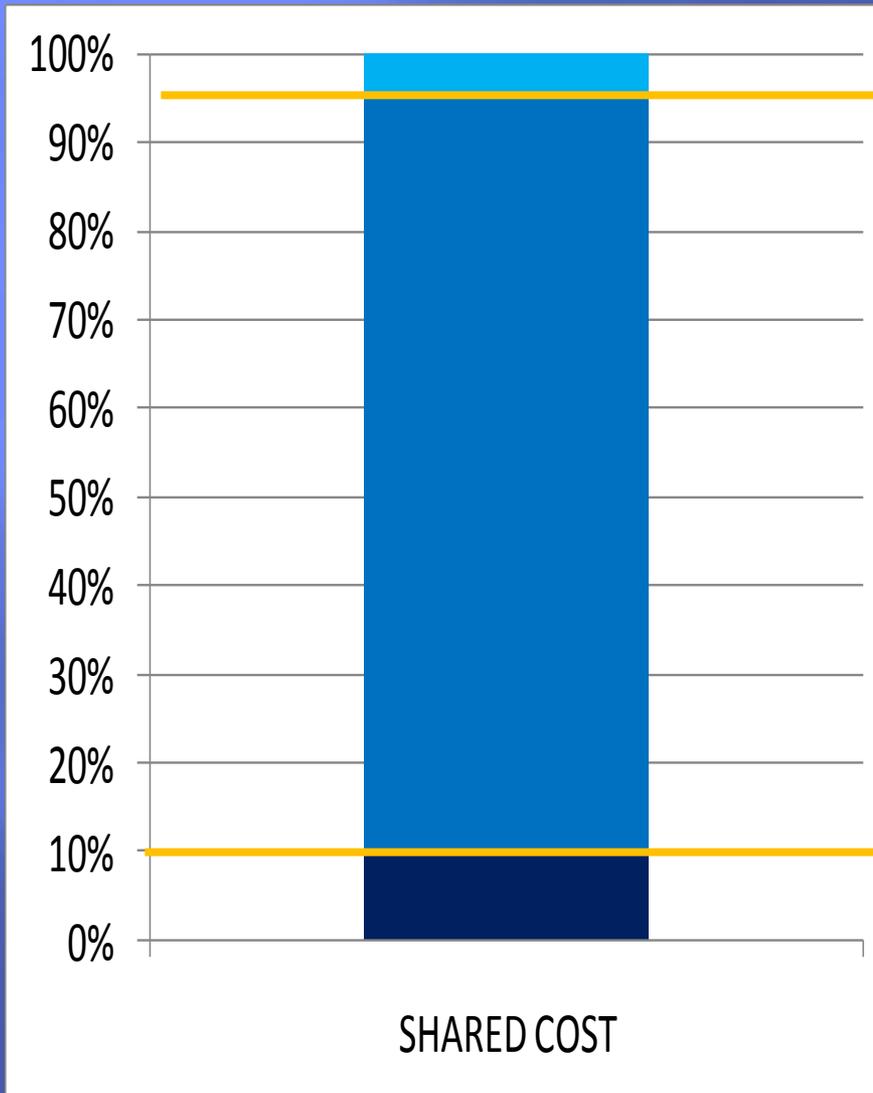
EXAMPLE: Fairly Normal School District:

- \$500,000 Property Value/Member
- \$10,000 Shared Cost/Member

	Prop Value	Guaranteed Value	Local Share	State Share	Shared Cost	State Aid / Member
Primary	\$500,000	\$1,930,000	25.9%	74.1%	\$1,000	\$741.00
Secondary	\$500,000	\$1,105,090	45.2%	54.8%	\$8,005	\$4,386.74
Tertiary	\$500,000	\$555,356	90.0%	10.0%	\$995	\$99.50
TOTAL			47.7%	52.3%		\$5,227.24



Equalization Aid



\$9,005 Secondary Cost Ceiling
(= 90% of State Average)

FNSD:

- **\$10,000 shared cost/member**
- **\$500,000 property value/member**

\$1,000 Primary Cost Ceiling
(Set in Statute)

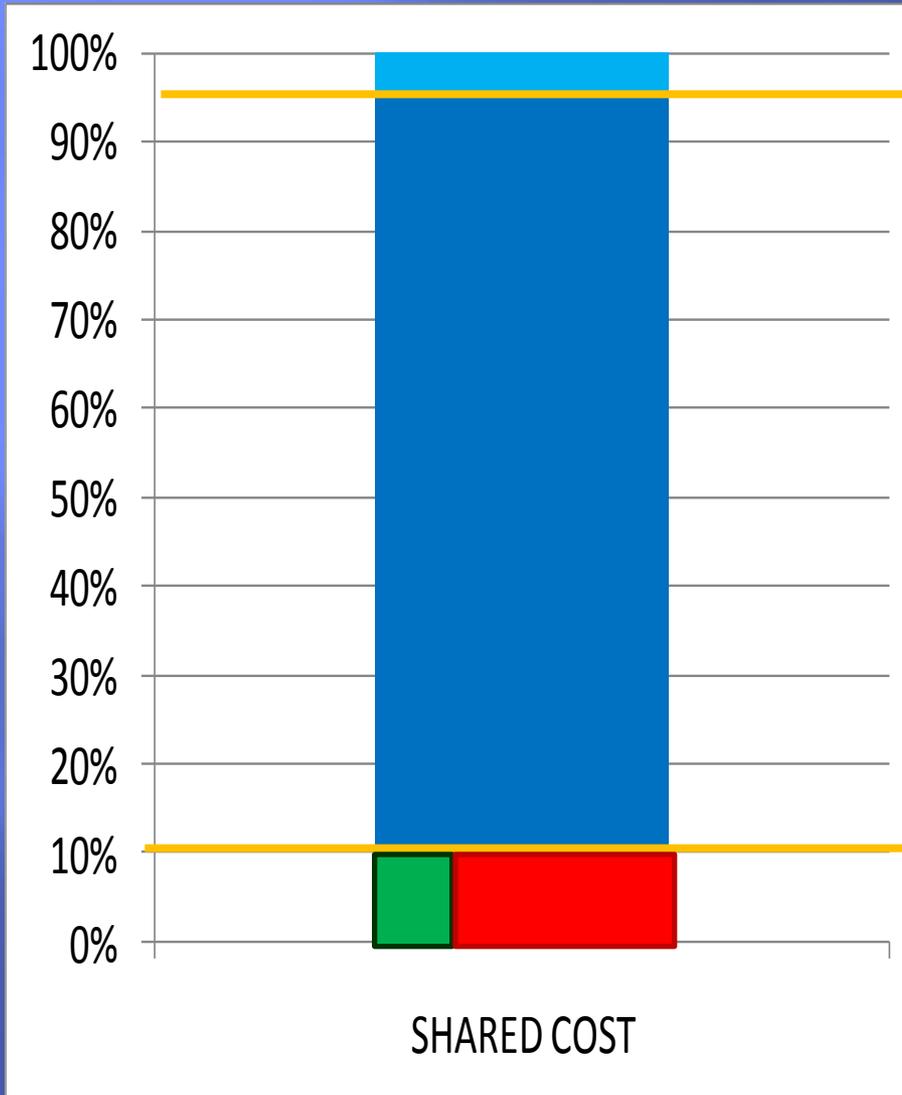


Equalization Aid

PRIMARY AID: Aid on first \$1,000 shared cost/member.

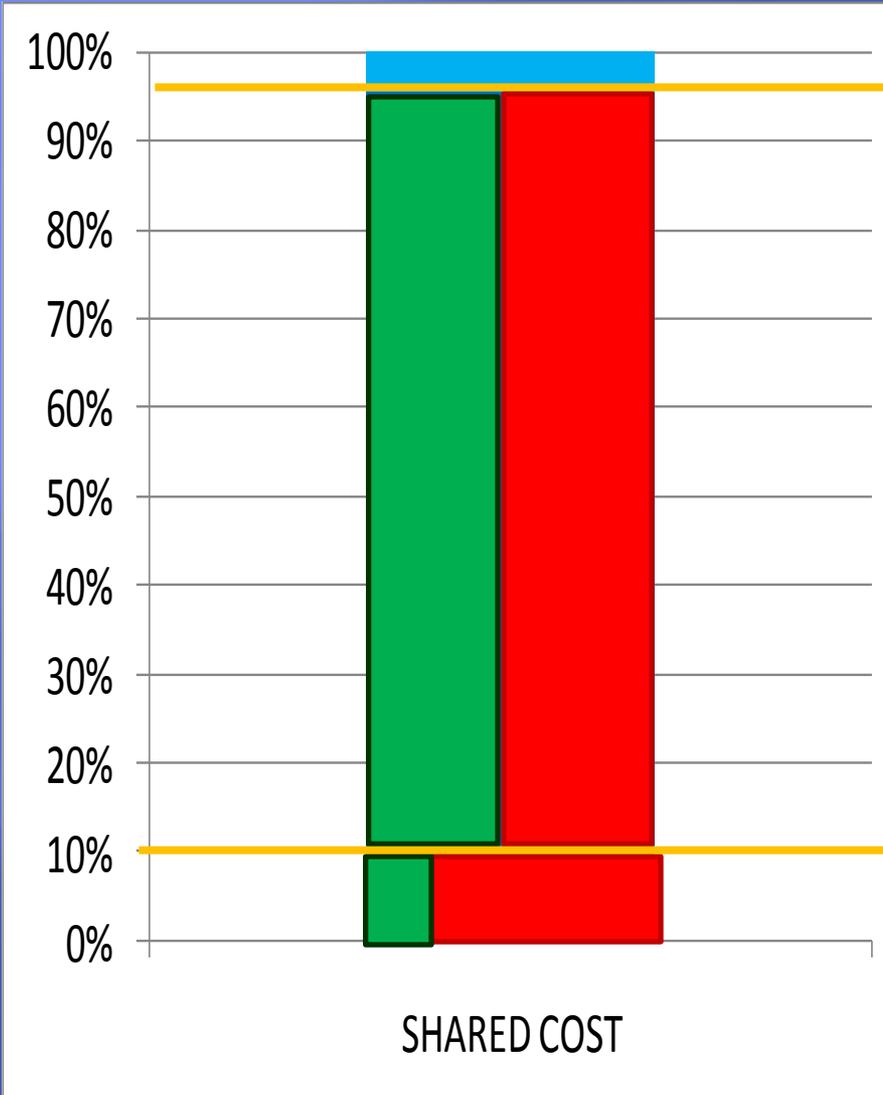
Local share (property taxes) = property value / member divided by guaranteed value per member:
 $\$500,000 / \$1,930,000 = 25.9\%$

State share is the balance:
 $100\% - 25.9\% = 74.1\%$





Equalization Aid



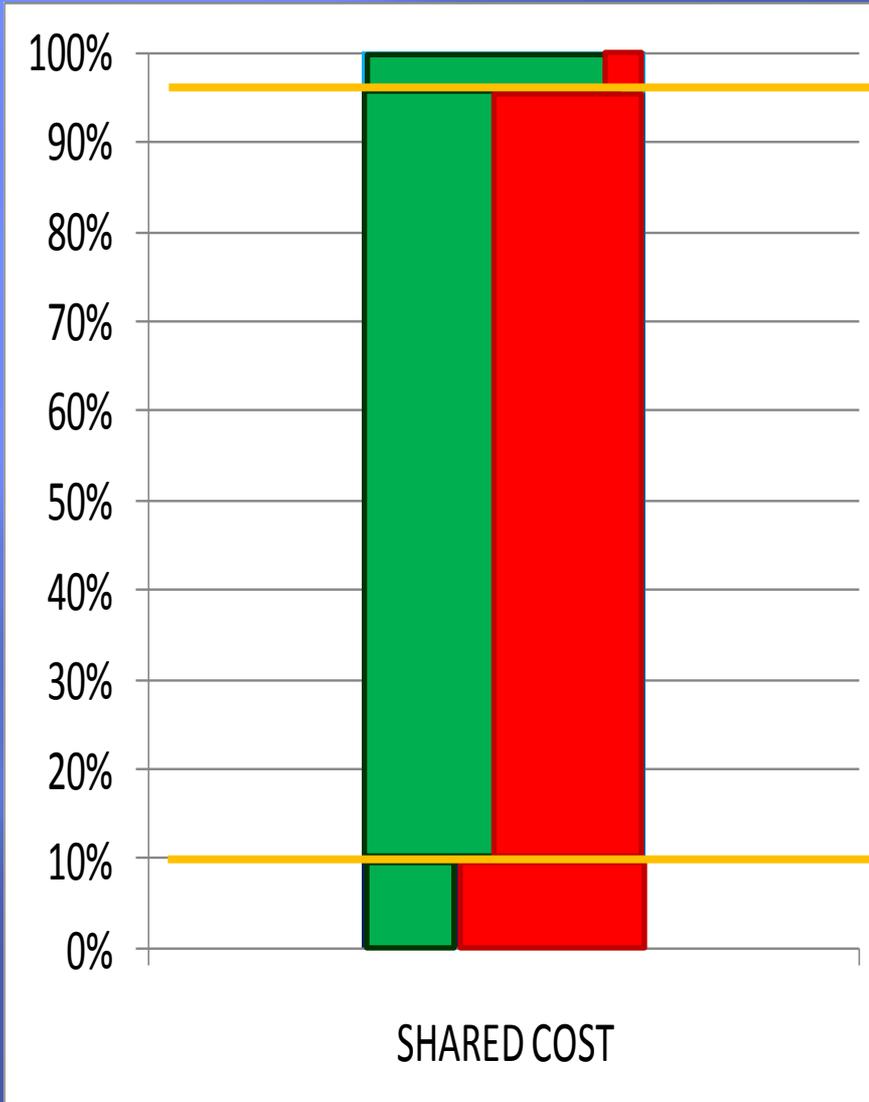
SECONDARY AID: Aid on shared cost/member between \$1000 & Secondary Ceiling.

Local share (property taxes) =
property value / member
divided by guaranteed value
per member:
 $\$500,000 / \$1,105,090 = 45.2\%$

State share is the balance:
 $100\% - 45.2\% = 54.8\%$



Equalization Aid



TERTIARY AID: Aid on shared cost/member above Secondary Ceiling.

Local share (property taxes) =
property value / member divided
by guaranteed value / member:
 $\$500,000 / \$555,356 = 90.0\%$

State share is the balance:
 $100\% - 88.6\% = 11.4\%$



Negative Tertiary Aid

EXAMPLE: Fairly Normal School District:

- \$600,000 Property Value/Member
- \$10,000 Shared Cost/Member

	Prop Value	Guaranteed Value	Local Share	State Share	Shared Cost	State Aid / Member
Primary	\$600,000	\$1,930,000	31.1%	68.9%	\$1,000	\$689.12
Secondary	\$600,000	\$1,105,090	54.3%	45.7%	\$8,005	\$3,658.29
Tertiary	\$600,000	\$555,356	108.0%	-8.0%	\$995	-\$79.60
TOTAL				42.7%		\$4,267.81



Negative Tertiary Aid

