

Getting It Done Right:

***FROM THE BUDGET
TO THE LEVY***

...AND BEYOND...

October 22 & 23, 2014

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Today's Goal

For you to be able to:

- ▶ **Understand and accurately prepare your district's Revenue Limit**
- ▶ **Determine your final Fall, 2014 levy**
- ▶ **Finalize your 2014-15 budget**
- ▶ **Learn a few other things about school finance**

Agenda

- ▶ **Introduction/Preparation/Handouts**
- ▶ **Membership**
- ▶ **Revenue Limit to Line 32 (Steps 1 & 2)**
- ▶ **Work break**
- ▶ **Revenue Limit from Line 38-51 (Steps 3 & 4)**
- ▶ **Work break**
- ▶ **Lunch**
- ▶ **Levy Process**
- ▶ **Should I Underlevy?, Equalization Aid & Categorical Aids, Other Odds and Ends**

Handouts

- ▶ District-Specific September 2014 Pupil Count
- ▶ District-Specific 2014-15 Revenue Limit Worksheet
- ▶ District-Specific Aid Longitudinal
- ▶ Blank Tax Levy Worksheet
- ▶ Sample Aid Longitudinal Data

Membership

(Kid count drives the Revenue Limit,
so it's THAT important.)

Let's Talk a Bit About Membership...

Membership is used in both the Revenue Limit and Equalization Aid computations.

3 Questions for Guidance

- ▶ **Who can you count for membership?**
- ▶ **Who is a resident?**
- ▶ **Who is incurring the cost for the education?**

Membership

Who can you count for membership?

Generally, residents for which you are financially responsible - i.e. you are incurring the cost for the student's education.

- Start with who is in your seats on the count date.
- **Subtract** non-residents being educated in your seats.
- **Subtract residents** that may not be counted for aid purposes.
- **Add** in your residents who are elsewhere (and for which you are financially responsible).
- Watch for the “before and after” rule:
 - ✓ (Count the student if he/she was present for instruction during the school year, at least one day before the count date and at least one day after, and didn't change residency during the period of absence.)

Membership

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?

2.) What about other situations?

– there is case law - i.e. - Thayer Ruling

A minor may have, for school purposes, a residence other than that of his parents. In this specific case, the school district was incidental to the child's reason for living in the district.

Use common sense...WHY are they there?

Membership

Who is incurring the cost for the education?

- ◆ Pupil is in your seats, taught by your teachers.
- ◆ Full-time resident pupils in attendance elsewhere, but your district is paying for their education.
 - Open Enrollment (your residents going elsewhere)
 - Tuition Agreements
 - CESA Programs
 - Tuition Waivers (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 that they have moved out of your district....and, sometimes you can't count a new kid that has recently moved into your district. *Please call us if you have a student in this situation.*)

Revenue Limit Membership

SAFR Membership Report

Whitewater (6461)

- [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](#) 
- [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

Pupil Count (NOT used for much!)

Need to convert to FTE!

Whitewater (6461)

FY 2014-2015 Pupil Count - September

Summary of All Steps

Final Summary					
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	19	0	0	1	20
4 YK - 437 Hours	0	0	0	0	0
4 YK - 524.5 Hours	119	10	0	9	118
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	140	4	0	6	142
5 YK - Blended	0	0	0	0	0
Grades 1 - 12	1,652	67	0	104	1,689
Totals:	1,930	81	0	120	1,969

Back

Next

Don't use these numbers!

SAFR/Non-Financial Data Home/
Membership Report/Final Summary

Revenue Limit Membership

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Pupil FTE Conversion with Youth Challenge Students (used in the Revenue Limit!)

Summer of 2014					
Summer of 2014 Resident FTE					45
September of 2014					
Student Category	Resident Student Count	FTE Factor	Prorated Student Count	Sum, & Round Within Age	Totals
Preschool Special Education	20.00	0.50	10.00	10	
4 YK - 437 hours	0.00	0.50	0.00		
4 YK - 524.5 hours	118.00	0.60	70.80	71	
5 YK - half day	0.00	0.50	0.00		
5 YK - 3 full days	0.00	0.60	0.00		
5 YK - 4 full days	0.00	0.80	0.00		
5 YK - 5 full days	142.00	1.00	142.00		
5 YK - blended	0.00	0.00	0.00	142	
Grades 1-12	1,689.00	1.00	1,689.00	1,689	
September of 2014 Total Resident FTE				1,912	1,912
PY - Youth Challenge Academy Added for 14-15					1
					1,913

SAFR/FTE Reports/ FY 2014-2015 FTE Conversion for Revenue Limit Calculation

Calculating Your FTE Before the Report is Open

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

Excel File: “Converting Count to FTE”

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

**The web address
for everything “Membership.”**

Revenue Limits

Revenue Limits

We'll walk through a SAMPLE 2014-15 revenue limit calculation worksheet line-by-line, giving you some time to work on your district's numbers....



Revenue Limit – What is Controlled

- The Revenue Limit controls the following revenues:
 - General Aid (Equalization Aid, for most districts)
 - High Poverty Aid (a “general” type aid)
 - Computer Aid (received from DOR)
 - General Fund (Fund 10), Non-Referendum Debt (Fund 38) & Capital Projects (Fund 41) Levies

Revenue Limit – What is Not Controlled

- The Revenue Limit does not control the following revenues:
 - Categorical Aids (Library Aid, Transportation Aid, High Cost Transportation Aid, etc.)
 - State and Federal Grants
 - School Fees, Gate Receipts
 - Donations
 - Referendum Debt (Fund 39)
 - Community Service Fund (Fund 80) Levies

Revenue Limit

- **Step 1:** Build the Base Revenue Per Member. (Worksheet lines 1-3)
- **Step 2:** Calculate a New Revenue Per Member. (prior to exemptions) (Worksheet lines 4-7)
- **Step 3:** Determine Allowable Exemptions. (Worksheet lines 8-11)

A 4-Step Process

Revenue Limit

- **Step 4:** Determine Levy and Computer Aid Amounts.

Controlled Amounts

Levies for Funds 10, 38, 41 &
DOR Computer Aid (an offset to Fund 10 levy)
(Worksheet lines 12-14, 16, 17 & 18)

Non-Controlled Amounts

Levies for Funds 39 & 80
and Prior-Year Chargeback.
(Worksheet line 15)

Revenue Limit Worksheet

CELL COLOR KEY:	Auto-Calc	DPI Data	District Enters
------------------------	-----------	----------	-----------------

(Located in at the bottom of the left page)

- ▶ **Green** cells are formula cells and will auto calculate the amount for that cell based on the values entered in other cells.
- ▶ **Yellow** cells pull data on file with DPI and loaded on the “Data” tab of the worksheet.
- ▶ **Pink** cells require district entry.
 - **Note:** some of the pink cells will become yellow cells as additional data become available, such as property values and 2014 enrollment data.

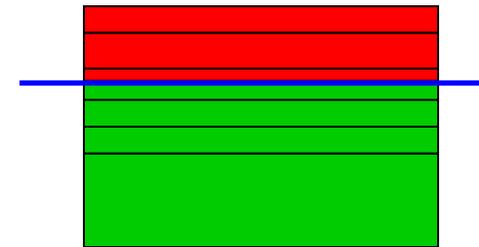
Step 1: Build the Base Revenue Line 1

Prior-Year Data (2013-14)

2014-15 Base



- + October 15 Aid (Line 12A)
- + Computer Aid Received (Src 691)
- + High Poverty Aid Received (Line 12B)
- + 10R 211 Levy (Line 18)
- + 38R 211 Levy (Line 14B)
- + 41R 211 Levy (Line 14C)
- Levy for Non-Recurring Exemptions
- Penalty for Unspent Energy Exemption
- Revenue Limit Penalty



Prior-Year Data (2013-14) is Used to Build the New-Year (2014-15) Base

Step 1: Build the Base Revenue

Line 1

	A	B	C	D	E	F
1	DISTRICT:	Whitewater		6461		
2	DATA AS OF 10/15/2014 1:30 PM					
3	Line 1 Amount May Not Exceed Line 11 minus Line 7B of Final 13-14 Revenue Limit					
4	2013-14 General Aid Certification (13-14 Line 12A, src 621)				+	6,628,852
5	2013-14 Computer Aid Received (13-14 Line 17, Src 691)				+	15,418
6	2013-14 Hi Pov Aid (13-14 Line 12B, src 628)				+	0
7	2013-14 Fnd 10 Levy Cert (13-14 Line 18, Src 211)				+	12,751,869
8	2013-14 Fnd 38 Levy Cert (13-14 Line 14B, Src 210)				+	0
9	2013-14 Fnd 41 Levy Cert (13-14 Line 14C, Src 210)				+	160,000
10	2013-14 Aid Penalty for Over Levy (13-14 <u>FINAL</u> Rev Limit Worksheet)				-	9,357
11	2013-14 Penalty for Unspent Energy Exemption				-	0
12	2013-14 Total Levy for All <u>Levied</u> Non-Recurring Exemptions*				-	1,110,746
13	Line 1 NET 2013-14 Base Revenue				=	18,436,036
14						
15	*For 2013-14 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied ; (7B Hold Harmless,					
16	Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year					
17	Uncounted Open-Enroll. Pupils)					

Step 1: Build the Base Revenue

Line 2

	A	B	C	D	E	F
1	DISTRICT:	Whitewater		6461		
20	Line 2: Base Avg: $(11+.4ss)+(12+.4ss)+(13+.4ss) / 3 =$					1,964
21		2011	2012	2013		
22	Summer fte:	39	42	37		
23	% (40,40,40)	16	17	15		
24	Sept fte:	2,007	1,935	1,901		
25	Total fte	2,023	1,952	1,916		

Add the 3 previous year's FTEs and divide by 3. This shows up in Line 2 on the right hand side of the worksheet

Step 1: Summary

Lines 1-3

G	H	I	J
2014-2015 Revenue Limit Worksheet			
1.	2013-14 Base Revenue (Funds 10, 38, 41)	(from left)	18,436,036
2.	Base Sept Membership Avg (11+.4ss, 12+.4ss, 13+.4ss/3)	(from left)	1,964
3.	2013-14 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,386.98

**Base Revenue Per Member
(right side of worksheet)**

Step 2:* Calculate a New Revenue per Member *Line 4A

In the past years, districts were usually allowed to add in a per-pupil inflationary increase at this point in the computation, originally using the March to March CPI-U.

In 2011, the Legislature set in law a percentage decrease for 2011-12 and a \$50 increase for 2012-13.

In 2013 Wisconsin Act 20, the legislature set the per pupil increase at \$75 for 2013-2014 and \$75 for 2014-2015.

Step 2: Calculate a New Revenue per Member Lines 4B & C

AFTER Lines 3 and 4A are summed, under current law, districts having low revenue (less than a State-determined per-pupil amount) are allowed to increase their per-pupil revenue limit amount to reach this specified amount. For the 2014-15 school year, the amount is \$9,100.

***Line 4B, Low Revenue Increase, will automatically pre-fill if your district has low revenue. You don't need to enter anything in the spreadsheet to get this extra amount, if you qualify.**

If your district participates in a CCDEB, please call the Finance Team to discuss ** Line 4C.** (DPI will populate this data field).**

Step 2: Calculate a New Revenue per Member Line 5

Line 5 is the sum of Lines 3 and 4 (auto-calculates).

G	H	I	J
2014-2015 Revenue Limit Worksheet			
3.	2013-14 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,386.98
4.	2014-15 Per Member Change (A+B)		75.00
	A. Allowed Per Pupil Change (+\$0.00/Member)	75.00	
	B. Low Rev Incr ((9,100 - (3 + 4A))-4C) Not < 0 *	0	
	C. Low Rev Dist in CCDEB (Enter DPI Adjustment) **	0.00	
5.	2014-15 Maximum Revenue / Memb (Ln 3 + Ln 4)		9,461.98

Step 2: Calculate a New Revenue per Member Line 6

	A	B	C	D	E	F
1	DISTRICT:	Whitewater		6461		
2	DATA AS OF 10/15/2014 1:30 PM					
27	Line 6:	Curr Avg: $(12+.4ss)+(13+.4ss)+(14+.4ss) / 3 =$				1,933
28		2012	2013	2014		
29	Summer fte:	42	37	45		
30	% (40,40,40)	17	15	18		
31	Sept fte:	1,935	1,901	1,913		
32	Total fte	1,952	1,916	1,931		

- ✓ Remember to use the most up-to-date numbers you have for the Summer, 2014 and Fall, 2014 **FTEs**.
- ✓ The date on the Revenue Limit worksheet is very important (**in Red**). The SFS Team will update on a daily basis from now until November 1, 2014.

Step 2: Calculate a New Revenue per Member Line 7

Line 7A is Line 5 multiplied by Line 6.

$$\$9,461.98 \times 1,933 = \$18,436,036$$

G	H	I	J
2014-2015 Revenue Limit Worksheet			
5.	2014-15 Maximum Revenue / Memb (Ln 3 + Ln 4)		9,461.98
6.	Current Membership Avg (12+.4ss, 13+.4ss, 14+.4ss/3)	(from left)	1,933
7.	2014-15 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	18,436,036
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	18,290,007	
B.	Hold Harm Non-Recurr Exemption	146,029	

“But Line 7 cannot be less than Line 1.”

G	H	I	J
2014-2015 Revenue Limit Worksheet			
1.	2013-14 Base Revenue (Funds 10, 38, 41)	(from left)	18,436,036



Step 2: Summary

Lines 4-7

G	H	I	J
2014-2015 Revenue Limit Worksheet			
1.	2013-14 Base Revenue (Funds 10, 38, 41)	(from left)	18,436,036
2.	Base Sept Membership Avg (11+.4ss, 12+.4ss, 13+.4ss/3)	(from left)	1,964
3.	2013-14 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,386.98
4.	2014-15 Per Member Change (A+B)		75.00
	A. Allowed Per Pupil Change (+\$0.00/Member)	75.00	
	B. Low Rev Incr ((9,100 - (3 + 4A))-4C) Not < 0	0	
	C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5.	2014-15 Maximum Revenue / Memb (Ln 3 + Ln 4)		9,461.98
6.	Current Membership Avg (12+.4ss, 13+.4ss, 14+.4ss/3)	(from left)	1,933
7.	2014-15 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	18,436,036
	A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	18,290,007	
	B. Hold Harm Non-Recurr Exemption	146,029	

Steps 1 and 2 - slides 21 through 32

Step 3: Determine Allowable Exemptions ***Lines 8-11***

Exemptions to the Revenue Limit allow districts to levy additional amounts up and above the amount generated by the computation up to this point.

Line 8 tracks Recurring Exemptions.

Line 10 tracks Non-Recurring Exemptions.

It's important to understand the distinction between the two.

Step 3: Determine Allowable Exemptions

Line 8

Recurring Exemptions (Lines 8A-F) are *base-building* – that is, if the district taxes for any of this additional authority, the levy amount is automatically included in the succeeding year’s base.

G	H	I	J
2014-2015 Revenue Limit Worksheet			
8.	Total Recurring Exemptions (A+B+C+D+E)	(rounded)	63,481
A.	Prior Year Carryover	0	
B.	Transfer of Service (if negative, include sign)	63,481	
C.	Transfer of Territory (if negative, include sign)	0	
D.	Federal Impact Aid Loss (2012-13 to 2013-14)	0	
E.	Recurring Referenda to Exceed (If 2014-15 is first year)	0	<<Enter if not pre-filled

Line 8A. “Prior Year Carryover” is pre-populated by on October 15th Revenue Limit worksheet.

Step 3: Determine Allowable Exemptions

Line 10

Non-Recurring Exemptions (Lines 10A-E) are **not** base-building – that is, if a district taxes for any of these exemptions, the amount is not included in the succeeding year's base.

Line 10E, is a change per **2013 Wisconsin Act 20**, “Prior Year Open Enrollment (uncounted pupils)” has been moved from Recurring to a Non-Recurring Exemption. *

Remember, any unused Non-Recurring authority is not eligible for carryover in the next year – districts have one, and only one, opportunity to use Non-Recurring exemptions.

Step 3: Determine Allowable Exemptions

Line 10

Left side

	A	B	C	D	E	F
1	DISTRICT:	Whitewater		6461		
34	Line 10B: Declining Enrollment Exemption =					293,321
35	Average FTE Loss (Line 2 - Line 6, if > 0)					31
36			X 1.00	=		31
37	X (Line 5, Maximum 2014-2015 Revenue per Memb) =					9,461.98
38	Non-Recurring Exemption Amount:					293,321

G	H	I	J
2014-2015 Revenue Limit Worksheet			
10.	Total 2014-15 Non-Recurring Exemptions (A+B+C+D+E)		936,592
A.	Non-Recurring Referenda to Exceed 2014-15 Limit	600,000	<<Enter if not pre-filled
B.	Declining Enrollment Exemption for 2014-15 (from left)	293,321	
C.	Energy Efficiency Exemption for 2014-15	0	<<Enter if not pre-filled
D.	Adjustment for Refunded or Rescinded Taxes for 2014-15	0	
E.	Prior Year Open Enrollment (uncounted pupils)	43,271	

Line 10 B (right side), Declining Enrollment Exemption, will auto-fill based on the Summer and September membership numbers entered on the left side of the worksheet.

Step 3: Determine Allowable Exemptions

Lines 8-11

Line 11 is the final “Revenue Limit With All Exemptions” for your district.

This is the total revenue your district can receive from the combination of property tax from Funds 10, 38, and 41, State General Aid (Equalization, Special Adjustment, and Integration Aids), High Poverty Aid, and State Computer Aid.

G	H	I	J
2014-2015 Revenue Limit Worksheet			
11.	2014-15 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		19,436,109

Step 3 – slides 33 through 38

“Fly-Over Review of Lines 1 – 11”

G	H	I	J
2014-2015 Revenue Limit Worksheet			
1.	2013-14 Base Revenue (Funds 10, 38, 41)	(from left)	18,436,036
2.	Base Sept Membership Avg (11+.4ss, 12+.4ss, 13+.4ss/3)	(from left)	1,964
3.	2013-14 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,386.98
4.	2014-15 Per Member Change (A+B)		75.00
	A. Allowed Per Pupil Change (+\$0.00/Member)	75.00	
	B. Low Rev Incr ((9,100 - (3 + 4A))-4C) Not < 0	0	
	C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5.	2014-15 Maximum Revenue / Memb (Ln 3 + Ln 4)		9,461.98
6.	Current Membership Avg (12+.4ss, 13+.4ss, 14+.4ss/3)	(from left)	1,933
7.	2014-15 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	18,436,036
	A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	18,290,007	
	B. Hold Harm Non-Recurr Exemption	146,029	
8.	Total Recurring Exemptions (A+B+C+D+E)	(rounded)	63,481
	A. Prior Year Carryover	0	
	B. Transfer of Service (if negative, include sign)	63,481	
	C. Transfer of Territory (if negative, include sign)	0	
	D. Federal Impact Aid Loss (2012-13 to 2013-14)	0	
	E. Recurring Referenda to Exceed (If 2014-15 is first year)	0	<<Enter if not pre-filled
9.	2014-15 Limit with Recurring Exemptions (Ln 7 + Ln 8)		18,499,517
10.	Total 2014-15 Non-Recurring Exemptions (A+B+C+D+E)		936,592
	A. Non-Recurring Referenda to Exceed 2014-15 Limit	600,000	<<Enter if not pre-filled
	B. Declining Enrollment Exemption for 2014-15 (from left)	293,321	
	C. Energy Efficiency Exemption for 2014-15	0	<<Enter if not pre-filled
	D. Adjustment for Refunded or Rescinded Taxes for 2014-15	0	
	E. Prior Year Open Enrollment (uncounted pupils)	43,271	
11.	2014-15 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		19,436,109

Step 4: Determine Levy and Computer Aid Amounts

- ▶ **Controlled Amounts - Lines 12-14, 17, 18**
 - General State Aid (12A)**
 - High Poverty Aid (12B)**
 - Fund 10, General Fund Levy (18)**
 - Fund 38, Non-Referendum Debt Levy (14B)**
 - Fund 41, Capital Projects Levy (14C)**
 - Computer Aid (17)**

- ▶ **Non-Controlled Amounts - Line 15**
 - Fund 39 [non-Fund 38], Referendum Debt Levy (15A)**
 - Fund 80, Community Service Fund (15B)**
 - Fund 10, Src 212, Property Tax Chargebacks (15C)**

Aid Certification

Line 12

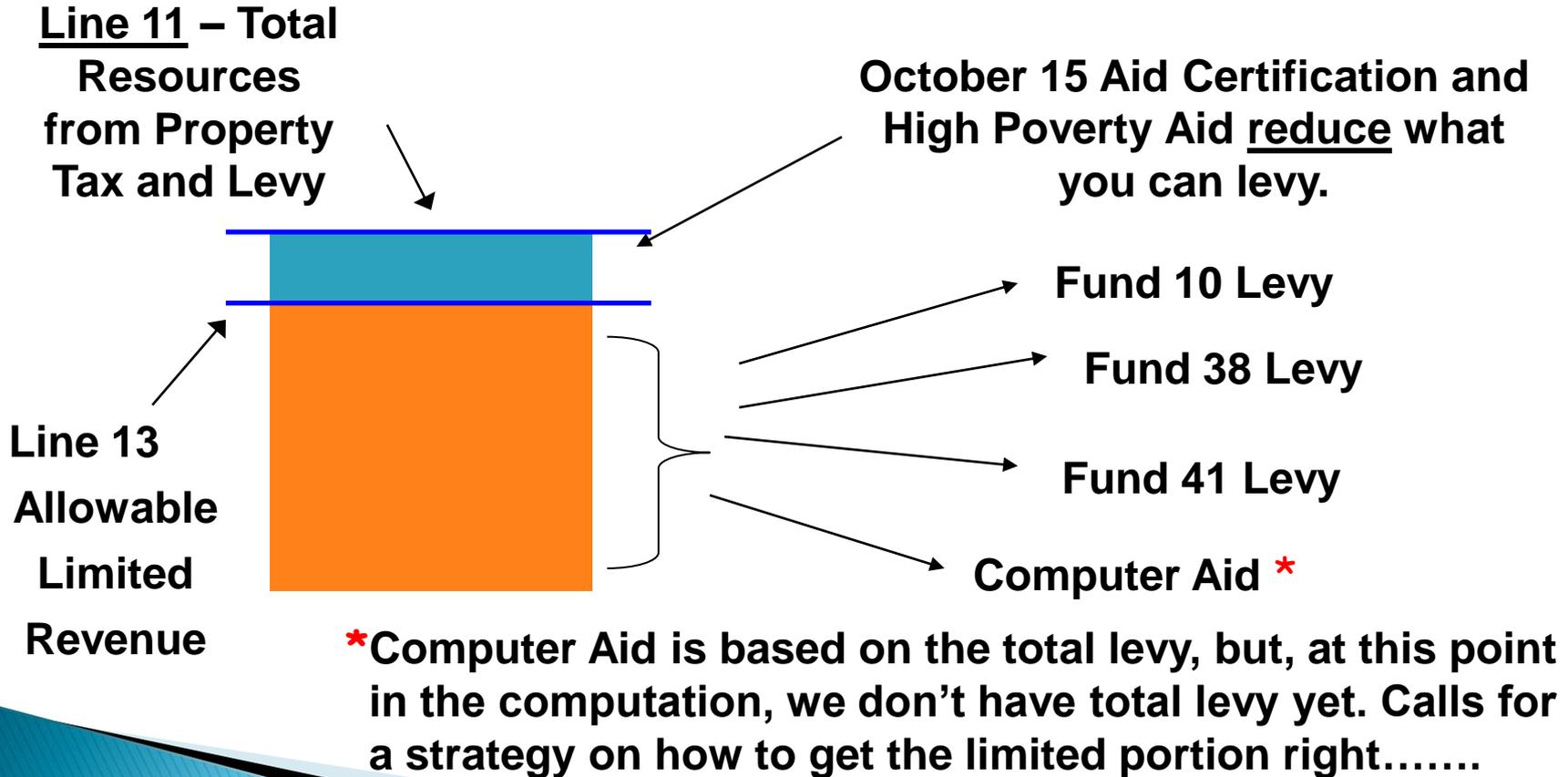
- **12. A General Aid (October 15 Cert.)**
- **12. B State Aid to High Poverty Districts (not all districts)**

G	H	I	J
2014-2015 Revenue Limit Worksheet			
11.	2014-15 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		19,436,109
12.	Total Aid to be Used in Computation (12A + 12B)		6,138,563
A.	2014-15 October 15 Certification of General Aid	6,138,563	
B.	State Aid to High Poverty Districts (not all dists)	0	
REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE LEVY.			
13.	Allowable Limited Revenue: (Line 11 - Line 12)		13,297,546

Line 13 must now be divided between the Fund 10 levy, the Fund 38 levy, the Fund 41 levy, and Computer Aid

Controlled Amounts

Line 14



Strategy - *Line 14*

- First, type in the amounts you intend to levy for Funds 38 and 41 (lines **14B** & **14C**, respectively).

G	H	I	J
2014-2015 Revenue Limit Worksheet			
13.	Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		13,297,546
14.	Total Limited Revenue To Be Used (A+B+C)	Not > line 13	13,297,546
Entries Required Below: Amnts Needed by Purpose and Fund:			
A.	Gen Operations: Fnd 10 including Src 211 & Src 691	13,137,546	(Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fnd 38 Src 210		(to Budget Rpt)
C.	Capital Exp, Annual Meeting Approved: Fnd 41 Src 210	160,000	(to Budget Rpt)

- Then, enter into line 14A, the difference between line 13 and the sum of lines 14B & C.
- By doing this, you have levied to your maximum. Note that districts may choose to levy less than the maximum.
- Remember: Line 14 cannot exceed Line 13 ! If it does, you must reduce something in Line 14 (or, remain in a penalty situation).
- You will receive a notice in red that you have exceeded the limit, and we will contact you to insure that you intended to over levy.

EXCEEDS LIMIT!!!

Non-Controlled Amounts

Line 15

Enter anticipated levy amounts
into Lines 15 A, B, & C.

G	H	I	J
2014-2015 Revenue Limit Worksheet			
15.	Total Revenue from Other Levies	(A+B+C+D):	2,161,490
A.	Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)	1,900,000	
B.	Community Services (Fnd 80 Src 210)	261,490	(to Budget Rpt)
C.	Prior Year Levy Chargeback (Src 212)		(to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only		(to Budget Rpt)

Computer Aid

Line 17

- ▶ **Since 1999-00, business computers have been exempt from property taxes.**
- ▶ **Instead of receiving property taxes for this property, districts receive an aid payment (Computer Aid) from the Department of Revenue [DOR] to make up the loss in value. (Source 691)**
- ▶ **DOR certifies to districts the equalized value of exempt computers, and districts calculate computer aid based on that value.**

Property Tax Exemption for Business Computers

- **Definition of computers:**
 - **alarm/security systems; automotive diagnostic equipment; ATM's; cash register/checkout systems; grocery store scanners; hotel reservations systems; lottery ticket terminals; computer controlled optical, medical, printing systems; etc.**
 - **“Computer Aid” must be considered in the context of revenue limit calculation because it replaces a portion of a district's allowable tax levy.**

Computer Aid - *Line 17 (right side)*

Once you have entered all of the levy amounts on Lines 14 & 15, the spreadsheet automatically calculates Computer Aid on **Line 17**, however value is not correct until . . .

You enter property values in Line 17 “A” and “B” on left side for the calculation to work properly.

Computer Aid is based on property values and total levy. The Department of Revenue certifies the 2014 Property Values on October 1, 2014.

Left side of worksheet →

40	Line 17: State Aid for Exempt Computers =			12,584
41	Line 17 = A X (Line 16 / C) (to 8 decimals)			(Rounds to Dollar)
42	2014 Property Values (October 1, 2014 Values from DOR)			
43	A. 2014 Exempt Computer Property Valuation	Required	+	
44	B. 2014 TIF-Out Tax Apportionment Equalized Valuation		+	
45	C. 2014 TIF-Out Value plus Exempt Computers (A + B)		=	1,316,393,782
46	<i>Computer aid replaces a portion of proposed Fund 10 Levy</i>			

2014-2015 Revenue Limit Worksheet			
17.	Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	(to Budget Rpt)	12,584
18.	Fnd 10 Src 211 (Ln 14A-Ln 17), 2014-15 Budget		13,124,962
	<i>Line 18 (not 14A) is the Fund 10 Levy certified by the Board.</i>		
19.	Total Fall, 2014 All Fund Tax Levy (14B + 14C + 15 + 18)		15,446,452
	<i>Line 19 is the total levy to be apportioned in the PI-401.</i>		Levy Rate = 0.01174347
20.	Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)		1,900,000

Fund 10 Levy - *Line 18*

Once all of your numbers are entered into the spreadsheet, Line 18 will be the amount of your Fund 10 Levy.

G	H	I	J
2014-2015 Revenue Limit Worksheet			
18.	Fnd 10 Src 211 (Ln 14A-Ln 17), 2014-15 Budget		13,124,962

Total All Fund Levy - *Line 19*

- ▶ Line 19 is the sum of all levies from all funds (line 14B & C, line 15, and line 18). Computer aid should not be included here.
- ▶ Line 19 is the levy to be apportioned to municipalities and must equal the total amounts on the PI-401.

G	H	I	J
2014-2015 Revenue Limit Worksheet			
17.	Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	(to Budget Rpt)	12,584
18.	Fnd 10 Src 211 (Ln 14A-Ln 17), 2014-15 Budget		13,124,962
	<i>Line 18 (not 14A) is the Fund 10 Levy certified by the Board.</i>		
19.	Total Fall, 2014 All Fund Tax Levy (14B + 14C + 15 + 18)		15,446,452
	<i>Line 19 is the total levy to be apportioned in the PI-401.</i>	Levy Rate =	0.01174347
20.	Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)		1,900,000

Total Debt Service - *Line 20*

- ▶ Line 20 is a total sum of your debt-related levies. It has been included here as a convenience.

G	H	I	J
2014-2015 Revenue Limit Worksheet			
17.	Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	(to Budget Rpt)	12,584
18.	Fnd 10 Src 211 (Ln 14A-Ln 17), 2014-15 Budget		13,124,962
	<i>Line 18 (<u>not</u> 14A) is the Fund 10 Levy certified by the Board.</i>		
19.	Total Fall, 2014 All Fund Tax Levy (14B + 14C + 15 + 18)		15,446,452
	<i>Line 19 is the total levy to be apportioned in the PI-401.</i>		
		Levy Rate =	0.01174347
20.	Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)		1,900,000

Step 4, slides 40 to 50

Just a Reminder!

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

- ✓ **The Revenue Limit worksheets posted to the DPI Website are pre-populated with the most recent data available to DPI from district reports (e.g., membership, referenda results).**
- ✓ **In other words ... the worksheets are not “real time” – watch for the “Revised on” date at the top of the worksheet.**

(Located at the bottom of the Revenue Limit worksheet.)

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**

Levy Certification

Fund 10 = \$13,124,962

Fund 41 = \$ 160,000

Fund 38 = \$ 1,900,000

Fund 80 = \$ 261,490

Total Fall 2014 Levy = \$15,446,452

G	H	I	J
2014-2015 Revenue Limit Worksheet			
19.	Total Fall, 2014 All Fund Tax Levy (14B + 14C + 15 + 18)		15,446,452
	<i>Line 19 is the total levy to be apportioned in the PI-401.</i>	Levy Rate =	0.01174347

Levy Certification

- ▶ **On or before November 1, 2014, your school board needs to vote on the district property tax levy for 2014-15. After the levies have been set, district staff will use an internet-based report (PI-401) to certify the district's levy to municipalities and to report the data to both DPI and the Department of Revenue.**

Levy Certification (PI-401)



Go To

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

- [Change District](#)

People

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

Related Links

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



Whitewater (6461)

- [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](#) 
- [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

SAFR/Financial Data Home/Tax Levies/2014-15

Levy Certification (PI-401)



Go To

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

- [Change District](#)

People

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

Related Links

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



Whitewater (6461)

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.

- [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) and Energy Efficiency Resolution Reporting
- [Fraud Reporting Form](#) (PI-1999)

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)

Reports that Auditors must submit:

- [Auditor Aid Certification](#) (PI-1506-AC, Internet)
- [Audited Ending Fund Balances](#) (PI-1506-FB, Internet)
- [Financial Audit Statement: Aid Certification Data](#) (PI-1506-LEA, Internet)
- [Audited Financial Statements](#)

Reports of interest to Auditors:

- [FY 13-14 Educator License Information](#) (used in PI-1506-AC process)

For DPI Use Only:

- [Auditor's Desk Review Checklist \(District\)](#)
- [Auditor's Desk Review Checklist \(CESA\)](#)

Levy Certification

Whitewater (6461)

[Review Your Answers](#)

FY 2014-2015 Tax Levies

Section 1: Certified Tax Levies by Purpose

	Account	Rev Limit Worksheet Line	Amount (include cents)
Revenue Limit Levies:			
General Fund Operating Levy	10 R 000 000 211	Line 18	13,124,962.00
Non-Referendum Debt Levy	38 R 000 000 211	Line 14B	0.00
Capital Expansion Fund Levy	41 R 000 000 211	Line 14C	160,000.00
Other Certified Levies:			
Referendum Approved Debt Levy	39 R 000 000 211	Line 15A	1,900,000.00
Community Service Fund Operating Levy	80 R 000 000 211	Line 15B	261,490.00
Property Tax Chargebacks	10 R 000 000 212	Line 15C	0.00

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

15,446,452

Hand-add these before you submit!

Does this match Line 19 on your revenue limit worksheet???????

It should.

Levy Certification

[Review Your Answers](#)

Whitewater (6461)

FY 2014-2015 Tax Levies

Ready to Submit to DPI?

Clicking on the "Submit to DPI" button below will signal DPI that they may start reviewing the data. We'll make one last check on the data to ensure its accuracy before the submission is final.

PI-401			
Account	Description	Rev Limit Worksheet Line	Amount
10R-000000-211	General Fund Operating Levy	Line 18	13,124,962.00
38R-000000-211	Non-Referendum Debt Levy	Line 14B	0.00
41R-000000-211	Capital Expansion Fund Levy	Line 14C	160,000.00
Total Revenue Limit Levies:			13,284,962.00
10R-000000-212	Property Tax Chargebacks	Line 15C	0.00
39R-000000-211	Referendum Approved Debt Levy	Line 15A	1,900,000.00
80R-000000-211	Community Service Fund Operating Levy	Line 15B	261,490.00
Total Certified Tax Levies:			15,446,452.00

PI-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
Jefferson	28 292	C. Whitewater	49,640,300.00	3.774003106	15,446,452.00	582,950.00
Jefferson	28 004	T. Cold Spring	60,344,095.00	4.587780532	15,446,452.00	708,649.00
Jefferson	28 016	T. Koshkonong	10,020,693.00	0.761843223	15,446,452.00	117,678.00
County Totals			120,005,088.00	9.123627		1,409,277.00
Rock	53 018	T. Johnstown	17,954,768.00	1.365047153	15,446,452.00	210,851.00
Rock	53 022	T. Lima	70,793,409.00	5.382210531	15,446,452.00	831,361.00
County Totals			88,748,177.00	6.747258		1,042,212.00
Walworth	64 291	C. Whitewater	495,780,200.00	37.692681442	15,446,452.00	5,822,181.00
Walworth	64 014	T. La Grange	99,167,061.00	7.539374182	15,446,452.00	1,164,566.00
Walworth	64 020	T. Richmond	191,611,266.00	14.567629789	15,446,452.00	2,250,182.00
Walworth	64 026	T. Sugar Creek	17,313,090.00	1.3162623	15,446,452.00	203,316.00
Walworth	64 032	T. Whitewater	302,697,300.00	23.013167735	15,446,452.00	3,554,718.00
County Totals			1,106,568,917.00	84.129115		12,994,963.00
District Totals			1,315,322,182.00	100.000000	15,446,452.00	15,446,452.00

Levy Certification

Whitewater (6461)

[Review Your Answers](#)

FY 2014-2015 Tax Levies

Data Entry Complete

If you need to amend this data, you may return at any time. However, after your amendments are done, you must return to the [Submit to DPI](#) page to let DPI know you have made changes.

Your data has been submitted!

You are required to print and sign the [certification page](#) and keep it in your records. If this was an amendment, you will need to print and sign a **new** [certification page](#).

You are also required to [print PI-1508 forms](#) and send them to your municipalities.

Go to the [Certification page](#)

Go [print PI-1508 forms \(PDF\)](#) for your municipalities

After printing the PI-1508 forms and the certification page, please close this browser window.



Whitewater School District
 Tax Levies FY 2014-2015
 generated on 10/18/2014 12:45:48 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.

Whitewater (6461)
 419 S Elizabeth St
 Whitewater WI 53190-1632
 Cesa #02
 Walworth County (64)

Officially submitted by user ID kuchaka
 on Saturday, October 18, 2014 at 12:44:22 PM

Last data amendment was made by user ID kuchaka
 on Saturday, October 18, 2014 at 12:44:22 PM

PI-401

Account	Description	Revenue Limit Worksheet Line	Amount
10R-000000-211	General Fund Operating Levy	Line 18	13,124,962.00
38R-000000-211	Non-Referendum Debt Levy	Line 14B	0.00
41R-000000-211	Capital Expansion Fund Levy	Line 14C	160,000.00
Total Revenue Limit Levies:			13,284,962.00
10R-000000-212	Property Tax Chargebacks	Line 15C	0.00
39R-000000-211	Referendum Approved Debt Levy	Line 15A	1,900,000.00
80R-000000-211	Community Service Fund Operating Levy	Line 15B	261,490.00
Total Certified Tax Levies:			15,446,452.00

Levy Certification

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 Eric Runez	Telephone 262-472-8700
Administrator's Signature	Date Signed
Clerk	
Clerk's Name Steven Ryan	Telephone
Clerk's Signature	Date Signed
Person Completing this Report	
Contact's Name and Title Nathan Jaeger, Director of Business Services	Telephone 262-472-8705
Contact's Signature	Date Signed

Levy Certification

DynamicPDF Generator evaluation version. DynamicPDF.com



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))

2014-2015 School Year

generated on 10/18/2014 12:48:50 PM

T 1. Municipal Clerk: MICHELE R SMITH
O PO BOX 178
 WHITEWATER WI 53190-0178

2. Municipality: City of Whitewater
 3. County: Jefferson County

The levy is distributed using the same percentage as the equalized valuation.

	Entire School District Column 1	Portion of School District Lying Within Municipality Column 2
4. Equalized Valuation (TID Out) Tax Apportionment (October Certification)	\$1,315,322,182.00	\$49,640,300.00
5. Percent of Entire School District	100.000000 %	3.774003 %
6. Total Levy	\$15,446,452.00	\$582,950.00

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 Whitewater (6461)	Steven Ryan
	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
 Whitewater School District
 419 S Elizabeth St
 Whitewater WI 53190-1632

Levy Certification

- ▶ **Congratulations! You're done! Quick and painless!**
- ▶ **The information you have provided will be submitted to the Wisconsin Department of Revenue (DOR) by the Department of Public Instruction on your behalf. Your district no longer needs to send a paper report to DOR.**
- ▶ **Gather the appropriate signatures on the tax bills and certification page, mail your tax bills, and take the afternoon off!**



DPI Reconciliation

DPI Reconciliation	
Fund 10, PI-401	13,124,962
Fund 38, PI-401	0
Fund 41, PI-401	160,000
	13,284,962
Chargeback, PI-401	0
Fund 39, PI-401	1,900,000
Fund 80, PI-401	261,490
Fund 48/Other, PI-401	0
Total, PI-401	15,446,452
Computer Aid	12,584 ← don't change
Results	
	0
You have levied to your maximum.	0
Total Non-Recurring Exemptions:	1,082,621
LEVIED Total Non-Recurring Exemptions:	1,082,621
(to be removed from subsequent year's base)	
Eligible carryover into subsequent year:	0

- ▶ DPI will run programs in the background and manually populated the tax amounts from the district's PI-401, once it is submitted. If a district underlevies or over-levies, it will be indicated on the bottom half. In this case, the district levied to its maximum.

Practice transferring levy amounts from your revenue limit worksheet to your PI-401.

Tie It All Together

What's tied together? The levies on the following should all be the same:

- Revenue Limit Worksheet
- DPI PI-401
- PI-1508 (Tax Bills)
- 2014-15 DPI Budget Report

The "Big Picture"

Certify Levies via
PI-401 & PC-401
 (in portal)

Revenue Limit Calculation

**3rd Friday Count,
 Oct 1 Tax Values,
 October 15 Aid**

DISTRICT	2004-2005	2005-2006	2006-2007	2007-2008
Line 1: 2004-2005 Base Revenue				
Line 2: 2004-2005 Base Revenue (Line 1 x 1.042)				
Line 3: 2005-2006 Per Member Increase (A * B * C)				
Line 4: 2005-2006 Per Member Increase (A * B * C)				
Line 5: 2005-2006 Base Revenue (Line 2 + Line 3)				
Line 6: 2005-2006 Base Revenue (Line 5 * 1.04)				
Line 7: 2005-2006 Base Revenue (Line 6 * 1.04)				
Line 8: 2005-2006 Base Revenue (Line 7 * 1.04)				
Line 9: 2005-2006 Base Revenue (Line 8 * 1.04)				
Line 10: 2005-2006 Base Revenue (Line 9 * 1.04)				
Line 11: 2005-2006 Base Revenue (Line 10 * 1.04)				
Line 12: 2005-2006 Base Revenue (Line 11 * 1.04)				
Line 13: 2005-2006 Base Revenue (Line 12 * 1.04)				
Line 14: 2005-2006 Base Revenue (Line 13 * 1.04)				
Line 15: 2005-2006 Base Revenue (Line 14 * 1.04)				
Line 16: 2005-2006 Base Revenue (Line 15 * 1.04)				
Line 17: 2005-2006 Base Revenue (Line 16 * 1.04)				
Line 18: 2005-2006 Base Revenue (Line 17 * 1.04)				
Line 19: 2005-2006 Base Revenue (Line 18 * 1.04)				
Line 20: 2005-2006 Base Revenue (Line 19 * 1.04)				
Line 21: 2005-2006 Base Revenue (Line 20 * 1.04)				
Line 22: 2005-2006 Base Revenue (Line 21 * 1.04)				
Line 23: 2005-2006 Base Revenue (Line 22 * 1.04)				
Line 24: 2005-2006 Base Revenue (Line 23 * 1.04)				
Line 25: 2005-2006 Base Revenue (Line 24 * 1.04)				
Line 26: 2005-2006 Base Revenue (Line 25 * 1.04)				
Line 27: 2005-2006 Base Revenue (Line 26 * 1.04)				
Line 28: 2005-2006 Base Revenue (Line 27 * 1.04)				
Line 29: 2005-2006 Base Revenue (Line 28 * 1.04)				
Line 30: 2005-2006 Base Revenue (Line 29 * 1.04)				
Line 31: 2005-2006 Base Revenue (Line 30 * 1.04)				
Line 32: 2005-2006 Base Revenue (Line 31 * 1.04)				
Line 33: 2005-2006 Base Revenue (Line 32 * 1.04)				
Line 34: 2005-2006 Base Revenue (Line 33 * 1.04)				
Line 35: 2005-2006 Base Revenue (Line 34 * 1.04)				
Line 36: 2005-2006 Base Revenue (Line 35 * 1.04)				
Line 37: 2005-2006 Base Revenue (Line 36 * 1.04)				
Line 38: 2005-2006 Base Revenue (Line 37 * 1.04)				
Line 39: 2005-2006 Base Revenue (Line 38 * 1.04)				
Line 40: 2005-2006 Base Revenue (Line 39 * 1.04)				
Line 41: 2005-2006 Base Revenue (Line 40 * 1.04)				
Line 42: 2005-2006 Base Revenue (Line 41 * 1.04)				
Line 43: 2005-2006 Base Revenue (Line 42 * 1.04)				
Line 44: 2005-2006 Base Revenue (Line 43 * 1.04)				
Line 45: 2005-2006 Base Revenue (Line 44 * 1.04)				
Line 46: 2005-2006 Base Revenue (Line 45 * 1.04)				
Line 47: 2005-2006 Base Revenue (Line 46 * 1.04)				
Line 48: 2005-2006 Base Revenue (Line 47 * 1.04)				
Line 49: 2005-2006 Base Revenue (Line 48 * 1.04)				
Line 50: 2005-2006 Base Revenue (Line 49 * 1.04)				
Line 51: 2005-2006 Base Revenue (Line 50 * 1.04)				
Line 52: 2005-2006 Base Revenue (Line 51 * 1.04)				
Line 53: 2005-2006 Base Revenue (Line 52 * 1.04)				
Line 54: 2005-2006 Base Revenue (Line 53 * 1.04)				
Line 55: 2005-2006 Base Revenue (Line 54 * 1.04)				
Line 56: 2005-2006 Base Revenue (Line 55 * 1.04)				
Line 57: 2005-2006 Base Revenue (Line 56 * 1.04)				
Line 58: 2005-2006 Base Revenue (Line 57 * 1.04)				
Line 59: 2005-2006 Base Revenue (Line 58 * 1.04)				
Line 60: 2005-2006 Base Revenue (Line 59 * 1.04)				
Line 61: 2005-2006 Base Revenue (Line 60 * 1.04)				
Line 62: 2005-2006 Base Revenue (Line 61 * 1.04)				
Line 63: 2005-2006 Base Revenue (Line 62 * 1.04)				
Line 64: 2005-2006 Base Revenue (Line 63 * 1.04)				
Line 65: 2005-2006 Base Revenue (Line 64 * 1.04)				
Line 66: 2005-2006 Base Revenue (Line 65 * 1.04)				
Line 67: 2005-2006 Base Revenue (Line 66 * 1.04)				
Line 68: 2005-2006 Base Revenue (Line 67 * 1.04)				
Line 69: 2005-2006 Base Revenue (Line 68 * 1.04)				
Line 70: 2005-2006 Base Revenue (Line 69 * 1.04)				
Line 71: 2005-2006 Base Revenue (Line 70 * 1.04)				
Line 72: 2005-2006 Base Revenue (Line 71 * 1.04)				
Line 73: 2005-2006 Base Revenue (Line 72 * 1.04)				
Line 74: 2005-2006 Base Revenue (Line 73 * 1.04)				
Line 75: 2005-2006 Base Revenue (Line 74 * 1.04)				
Line 76: 2005-2006 Base Revenue (Line 75 * 1.04)				
Line 77: 2005-2006 Base Revenue (Line 76 * 1.04)				
Line 78: 2005-2006 Base Revenue (Line 77 * 1.04)				
Line 79: 2005-2006 Base Revenue (Line 78 * 1.04)				
Line 80: 2005-2006 Base Revenue (Line 79 * 1.04)				
Line 81: 2005-2006 Base Revenue (Line 80 * 1.04)				
Line 82: 2005-2006 Base Revenue (Line 81 * 1.04)				
Line 83: 2005-2006 Base Revenue (Line 82 * 1.04)				
Line 84: 2005-2006 Base Revenue (Line 83 * 1.04)				
Line 85: 2005-2006 Base Revenue (Line 84 * 1.04)				
Line 86: 2005-2006 Base Revenue (Line 85 * 1.04)				
Line 87: 2005-2006 Base Revenue (Line 86 * 1.04)				
Line 88: 2005-2006 Base Revenue (Line 87 * 1.04)				
Line 89: 2005-2006 Base Revenue (Line 88 * 1.04)				
Line 90: 2005-2006 Base Revenue (Line 89 * 1.04)				
Line 91: 2005-2006 Base Revenue (Line 90 * 1.04)				
Line 92: 2005-2006 Base Revenue (Line 91 * 1.04)				
Line 93: 2005-2006 Base Revenue (Line 92 * 1.04)				
Line 94: 2005-2006 Base Revenue (Line 93 * 1.04)				
Line 95: 2005-2006 Base Revenue (Line 94 * 1.04)				
Line 96: 2005-2006 Base Revenue (Line 95 * 1.04)				
Line 97: 2005-2006 Base Revenue (Line 96 * 1.04)				
Line 98: 2005-2006 Base Revenue (Line 97 * 1.04)				
Line 99: 2005-2006 Base Revenue (Line 98 * 1.04)				
Line 100: 2005-2006 Base Revenue (Line 99 * 1.04)				

Tax Levy Page - Microsoft Internet Explorer

**Abbotsford (0007)
 FY 2005-2006 Tax Levies**

Amount	Levy Limit Worksheet Line	Amount (Include zeros)
Revenue Limit Levies		
General Fund Operating Levy	Line 16	1,200.00
Non-Ratification Debt Levy	Line 14B	41,294.00
Capital Expense Fund Levy	Line 14C	1,000.00
Other Certified Levies		
Referendum-Approved Debt Levy	Line 15A	127,446.00
Community Service Fund Operating Levy	Line 15B	10.00
Property Tax Chargebacks	Line 15C	14.00

Budget Planning Papers

FUND 10 - SAMPLE BUDGET

REVENUES (not available)	EXPENDITURES (not available)
Fund 10 Property Tax (BOE 01) 3,268,000	300-000 Classroom Budgets 150,000
Property Tax Chargeback (Srs 212) 400	CEBA Contracts 200,000
Interest 100	Utilities (Heat, Water, Sewer, Electricity) 195,000
General Tuition Individual-Paid 15,000	Operation Supplies 250,000
Interest-Administrative 50,000	Maintenance 60,000
Extra-Curricular 12,000	Transportation 200,000
Insurance-Investments 82,000	Insurance Expenses 82,000
Gifts 1,500	Salaries&Benefits (CEO-Drivers) 2,576,800
Student Fees 24,500	Salaries&Benefits (Support Staff) 500,000
Student Fees 100	Legal Expenses 17,000
Building Permits 200	Audit Expenses 4,000
Transportation 34,000	Printing Expenses 45,000
Library Aid 15,000	Private Expenses/Capital Leases 45,000
Grants-Ed-Aid 15,000	Data Processing Expenses 57,000
Common School Fund Aid 0	Open Enrollment Expense 45,000
State AID 0	Transfer to Spec. Ed Fund 835,000
State AID 0	
State Revenue-General Aid 1,300,000	
Examination Aid (Srs 621)	
Special Aid-Subsidy Aid (Srs 622)	
Transfer Aid (Srs 615-619)	
Computer Aid (Srs 601) 20,400	
Federal Revenue (Grants) 175,000	
Title I 175,000	
Title II 2,000	
Title III 250,000	
Title IV 19,000	
Title V 8,000	
Persons (Voc Ed) 5,000	
Title VI 5,000	
Other Federal Grants 0	
Other Financing Sources 0	
Capital Leases, etc. 0	
Other Revenues 26,000	
Medicaid Reimbursement 2,000	
Misc 2,000	
6,538,800	6,538,800

Wisconsin Department of Public Instruction

TAX LEVY CERTIFICATION
 Ss. 24.71, 199.17 (B)
 PI-1508 (Rev. 04-05)

2005-2006 School Year
 (effective on 8/22/05 to 7/31/06)

T 1: Municipal Clerk: Jennifer Lopez
 P O Box 590
 Abbotsford WI 54405-0590

2: Municipality: City of Abbotsford

3: County: Clark County

The levy is distributed (within the same percentage) as the Apportioned Levies:

Entire School District	Portion of School District Lying Within Municipality
Column 1	Column 2
Equivalent Valuation (TED Out) Tax Apportionment (October Certification)	\$57,949,100.00
5 Percent of Entire School District	41,001,954.00
6. Total Levy	\$70,992.03

CERTIFICATION

I HEREBY CERTIFY that 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 is obligated to the persons for the school year specified in Article III, s. 199.17 (B), and that I am certified to use the equivalent valuations shown on Line 4.

F Name of School District: **School District Clerk**
H (Municipality) (County): **Abbotsford (Clark)**
O Signature of School District Clerk: **Thomas Antkowiak**
M Signature of Notary Public: _____

Signed before me this _____ day of _____, 2005.

NOTARY SEAL _____ My Commission Expires _____

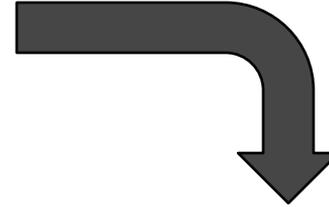
Wisconsin Notary Public Reference:
 s 120.17(3)
 s 120.14
 s 120.06(2)

Mail tax settlement to: District Administrator
 Abbotsford School District
 P O Box 10
 Abbotsford WI 54405-0070

Send tax bills.
PI-1508

**Budget Adjustments to BOE
 Budget Report PI-1504**

Levy Certification and the Budget Report



3	11. 2014-15 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		19,436,109
	12. Total Aid to be Used in Computation (12A + 12B)		6,138,563
	A. 2014-15 October 15 Certification of General Aid	6,138,563	
	B. State Aid to High Poverty Districts (not all dists)	0	
	REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE LEVY.		
	13. Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		13,297,546
1	14. Total Limited Revenue To Be Used (A+B+C)	Not > line 13	13,297,546
	Entries Required Below: Amnts Needed by Purpose and Fund:		
1	A. Gen Operations: Fnd 10 including Src 211 & Src 691	13,137,546	(Proposed Fund 10)
8	B. Non-Referendum Debt (inside limit) Fnd 38 Src 210		(to Budget Rpt)
1	C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 210	160,000	(to Budget Rpt)
	15. Total Revenue from Other Levies	(A+B+C+D):	2,161,490
4	A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)	1,900,000	
	B. Community Services (Fnd 80 Src 210)	261,490	(to Budget Rpt)
	C. Prior Year Levy Chargeback (Src 212)		(to Budget Rpt)
0	D. Other Levy Revenue - Milwaukee & Kenosha Only		(to Budget Rpt)
2	16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)	13,284,962	15,459,036
2	17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	(to Budget Rpt)	12,584
	18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2014-15 Budget		13,124,962
	Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
	19. Total Fall, 2014 All Fund Tax Levy (14B + 14C + 15 + 18)		15,446,452
	Line 19 is the total levy to be apportioned in the PI-401. Levy Rate =		0.01174347
	20. Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)		1,900,000
putation. Data appearing here reflects information submitted to DPI and is unaudited.			

Whitewater		10R
FY 2014-2015 Budget Report (PI-1504)		
Fund 10 General Fund - Revenue Accounts		
Account	Description	Amount
200 Revenue From Local Sources		
10R-000000-211	Current Property Tax Levy	13,124,962.00
	Total Taxes (210)	13,124,962.00
	Total Revenue From Local Sources (200)	13,124,962.00
600 Revenue From State Sources		
10R-000000-621	State Equalization Aid	6,138,563.00
	Total State Aid - General (620)	6,138,563.00
10R-000000-691	State Tax Exempt Computer Aid	12,584.00
	Total Other Revenue From State Sources (690)	12,584.00
	Total Revenue From State Sources (600)	6,151,147.00
Total Revenue Accounts for Fund 10		
	Total for 10R (000000)	19,276,109.00

Tie It All Together

- ▶ **Once you submit the levy reports to DOR and DPI, and the budget report to DPI, the process is completed**

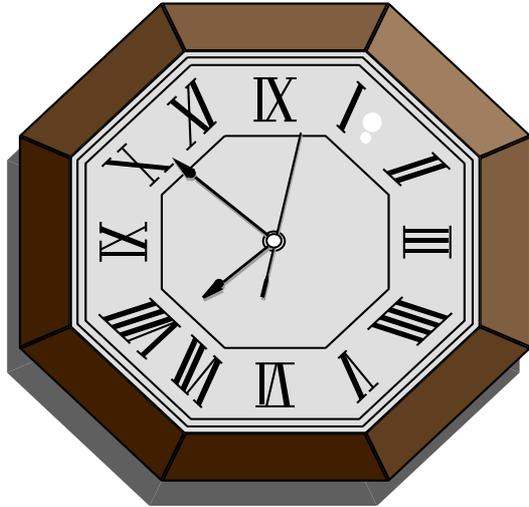
.....until next year.....

Board Responsibilities

- ▶ **Adopt the Budget**
- ▶ **Approve An Appropriate Tax Levy**



Important Dates



- ▶ On or before **Nov. 1** - Last Day For Board To Approve Tax Levy
- ▶ On or before **Nov. 10** - Last Day to Certify Levy to Municipalities
 - **The PI-401 Report is due to DPI on Nov 7th (so we can have time to remind districts of Nov 10th Certification deadline)**
- ▶ **Dec. 1** - Special Ed Budget Due to DPI (PI-1504 SE)
- ▶ **Dec. 1** - PI 1504 Budget Report due

Should I Underlevy?

Revenue Limit Exemptions

Recurring Exemptions

Prior-Year Carryover

Transfer of Service

Transfer of Territory

Federal Impact Aid Loss

Recurring Referenda to Exceed

(if year 1 of authority)

Non-Recurring Exemptions

Non-Recurring Referenda
to Exceed

Declining Enrollment

Line 7 Hold Harmless

Energy Efficiency Exemption

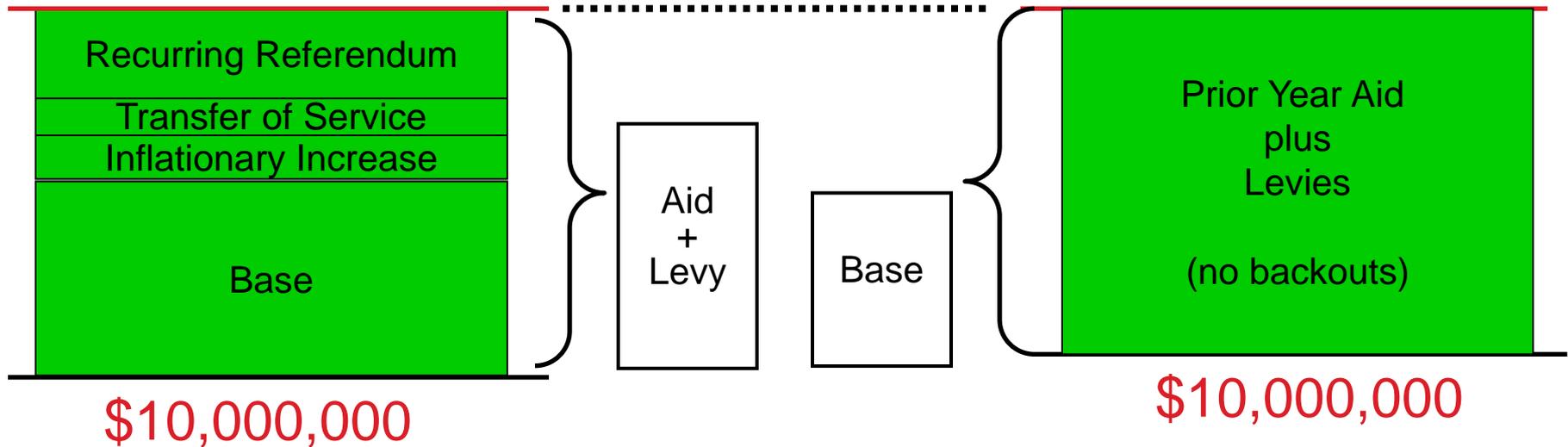
Adjustment for
Refunded/Rescinded Taxes

Prior Year Open Enrollment

#1 - Recurring Exemptions, Levied to Max

2013-14

2014-15



This district used all of its authority and has no carryover authority in 13-14, Line 8A.

#2 - Recurring Exemptions, Underlevy

2013-14

\$10,000,000

~~Recurring Referendum~~

Transfer of Service
Per Pupil Adj.

Base

Underlevied by \$200,000

2014-15

\$9,800,000

Prior Year Aid
plus
Levies

(no backouts)

Aid
+
Levy

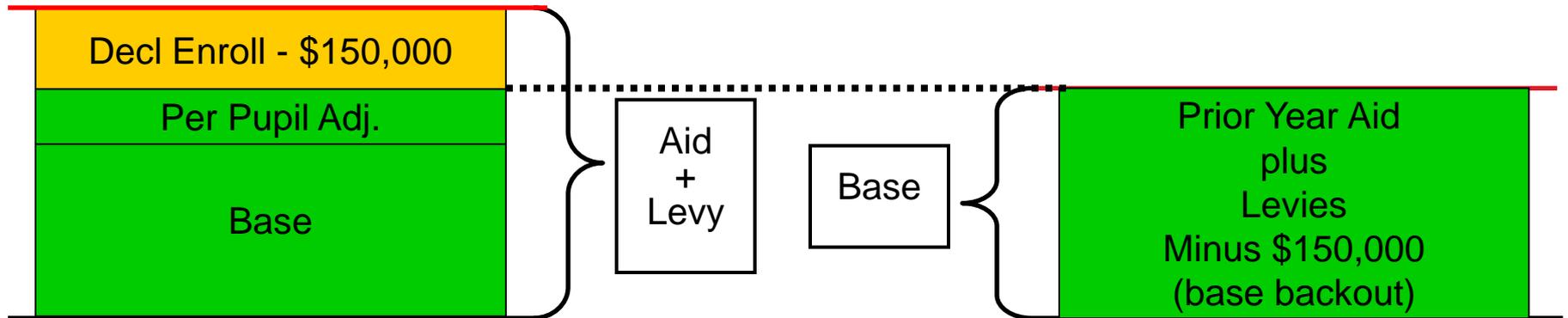
Base

**This district will have \$200,000 of carryover authority
in 2014-15 in Line 8A.**

#3 - Non-Recurring Exemptions, Levied to Max

2013-14

2014-15

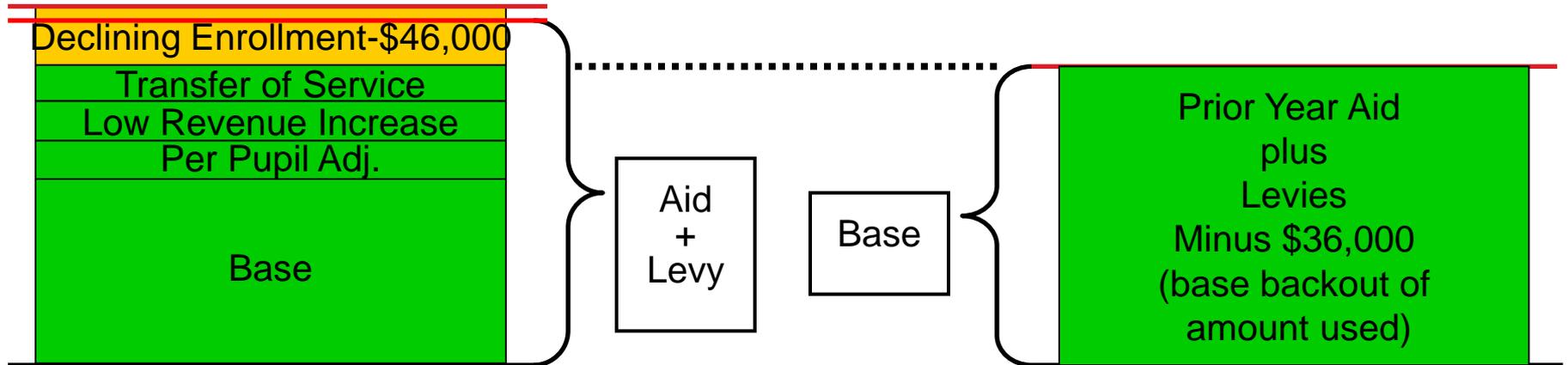


This district will have no carryover authority in 2014-15 in Line 8A.

#4 – Non-recurring Exemption, Recurring, and Underlevy

2013-14

2014-15



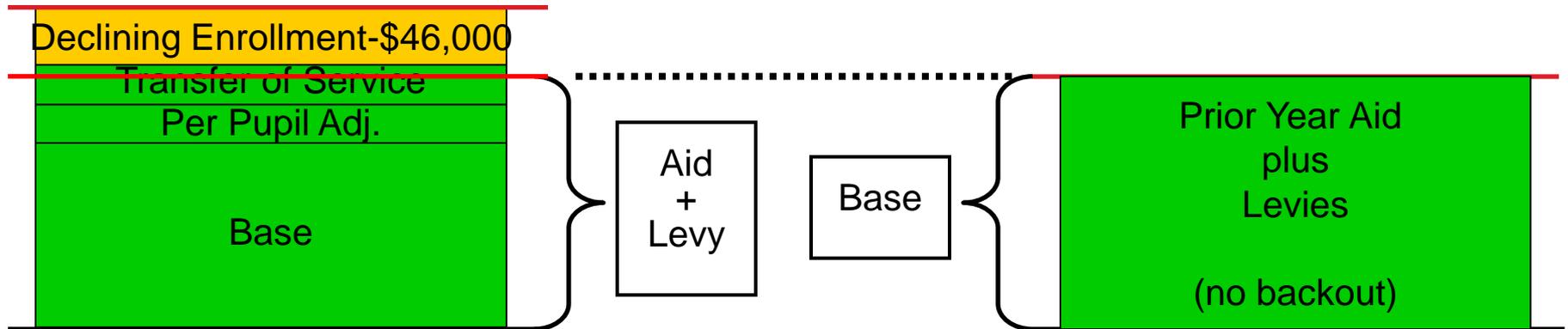
Underlevied by \$10,000

This district will have no carryover authority in 2014-15 in Line 8A. (non-recurring exemption amount exceeds under-levy)

#5 - Non-recurring Exemption, Other Recurring, Underlevy

2013-14

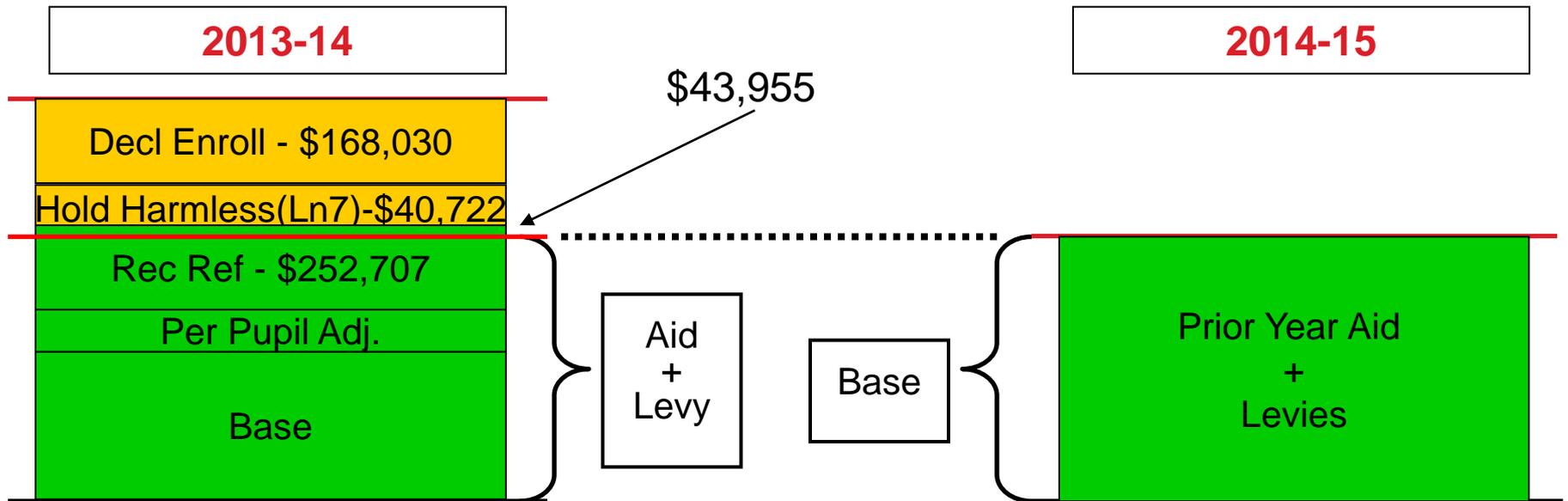
2014-15



Underlevied by \$56,000

**This district will have \$10,000 in carryover authority
in 2014-15 in Line 8A.**

#6 –Hold Harmless (non-recurring), Nonrecurring Exemption, Recurring, & Underlevy



This district will have \$43,955 of carryover authority in 2014-15 in Line 8A.

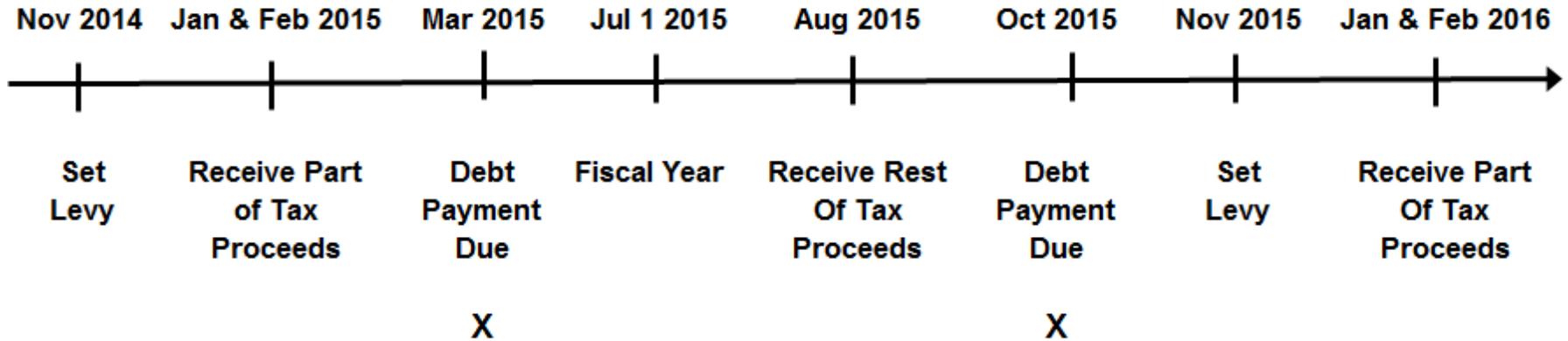
Takeaway:
Be aware of the exemptions in
your computation and the effect of
under levying.

Other Odds & Ends

Referenda & Debt

- ▶ Remember to follow referendum guidelines on our website (<http://dpi.wi.gov/sfs/referendum.html>) and consult with district's bond counsel to insure compliance with all statutory requirements.
- ▶ Debt – Debt schedules must be updated (new or refinancing) so that the SAFR reports will tie out.

A Special Note About the Long Term Debt Levies



The **Fall 2014 levies** (Funds 38 & 39) should be enough to cover your debt payments due in the Spring of 2015 and Fall of 2015. (**calendar year**)

The **2014-15 Budget Report** should reflect the fiscal year transactions - total amount of the levy, but only the payments you will make in the Fall of 2014 and Spring of 2015. (**fiscal year**)

Energy Efficiency Exemption

- ▶ Wisconsin 2011 Act 32 modified the exemption to allow a district to adopt a resolution to increase its revenue limit for energy efficiency 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

- ▶ Wisconsin 2013 Act 20 further modified the exemption to allow:
 - Borrowing from the State Trust Fund Loan;
 - If borrowing for the Energy Efficiency project, district enters the Calendar Year debt service payment amount onto Line 10.C. (exemption); and
 - Specifies that if district borrows for an Energy Efficiency project, any “measurable savings resulting from the project must be used to reduce the district’s debt service for the project.”
 - DPI currently reviewing Administrative Rules – will be modified to reflect changes in state law. (Acts 32 & 20)

Energy Efficiency Exemption

Debt issued pursuant to the energy efficiency exemption is subject to the \$1,000,000 limit on non-referendum approved debt. Consult bond counsel for procedures to exceed the limit.

Energy Efficiency Exemption

- ▶ The DPI requirements for this exemption are available on our website at http://sfs.dpi.wi.gov/sfs_energylevelim
- ▶ DPI does not have information related to the performance contracting requirement. Districts should consult their legal counsel to insure they are in compliance and will certify to DPI such compliance. The performance contract requirement applies to **all** projects whether one year or borrowing.

Equalization Aid - Explaining the Changes from Year to Year

Equalization Aid

What determines how much aid a district gets?

District Factors

- membership
- shared costs
- equalized value per member

State Factors

- cost ceilings
- guaranteed valuations
- state appropriation for General Aid

Equalization Aid Across Time

See “[Longitudinal Data](#)” on the SFS Homepage.

What districts do individually and collectively (cost, value, and kids) in the 14-15 fiscal year will determine how everything shakes out.

Equalization Aid Across Time

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

“Multi-Year Longitudinal Analysis of General and Equalization Aid Formula Components”



Longitudinal Data

Location: SFS Homepage > Longitudinal Data > Equalization Aid

Equalization Aid Across Time

3 Things to Watch

- ▶ Your district's changes in membership.
- ▶ How your district's value per member changes in relation to the state average.
- ▶ How your district's spending per member changes in relation to the state average.

Focus on how your district has changed in relation to the rest of the districts in the state.



**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
ANALYSIS OF GENERAL AID AND EQUALIZATION AID FORMULA COMPONENTS* ****

Belmont Community

Belmont Community

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	2004-05 FINAL AID (2003-04 DATA)	2005-06 FINAL AID (2004-05 DATA)	2006-07 FINAL AID (2005-06 DATA)	2007-08 FINAL AID (2006-07 DATA)	2008-09 FINAL AID (2007-08 DATA)	2009-10 FINAL AID (2008-09 DATA)	2010-11 FINAL AID (2009-10 DATA)	2011-12 FINAL AID (2010-11 DATA)	2012-13 FINAL AID (2011-12 DATA)	2013-14 FINAL AID (2012-13 DATA)	2014-15 FINAL AID (2013-14 PI-1506AC)	2014-15 OCT 15 CERT
GENERAL AID APPROPRIATION	4,317,545,900	4,613,945,900	4,722,745,900	4,722,745,900	4,799,501,900	4,652,500,000	4,652,500,000	4,261,954,000	4,293,658,000	4,381,594,600	4,475,960,500	
YEAR OVER YEAR APPRO CHANGE		296,400,000	108,800,000	0	76,756,000	-147,001,900	0	-390,546,000	31,704,000	87,936,600	94,365,900	
STATE PRIMARY GUARANTEE	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000
STATE SECONDARY GUARANTEE	1,033,025	1,211,379	1,292,558	1,328,428	1,375,991	1,255,691	1,243,710	968,209	1,105,049	1,091,500	1,096,593	1,096,593
STATE TERTIARY GUARANTEE	407,269	442,181	483,015	528,306	563,373	582,588	581,087	564,023	555,356	536,523	531,883	531,883
PRIMARY COST CEILING	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
SECONDARY COST CEILING	7,674	7,971	8,251	8,525	8,868	9,206	9,299	9,498	9,005	9,087	9,225	9,225
DISTRICT MEMBERSHIP	343	349	312	322	338	320	318	322	343	341	364	364
% CHANGE IN MEMBERSHIP										-0.6%	6.7%	6.7%
DISTRICT INTER MEMBERS										0	0	0
DISTRICT INTRA MEMBERS										0	0	0
DISTRICT PRIMARY COST										341,000	364,000	364,000
DISTRICT SECONDARY COST										2,757,667	2,993,900	2,993,900
DISTRICT TERTIARY COST										272,061	264,594	264,594
DISTRICT TOTAL SHARED COST										3,370,728	3,622,494	3,622,494
% CHANGE IN SHARED COST										4.9%	7.5%	7.5%
DISTRICT SHARED COST/MEMBER										9,885	9,952	9,952
SECONDARY CEILING										9,087	9,225	9,225
DISTRICT SHARED COST/MEMBER AS % OF SECONDARY CEILING										108.8%	107.9%	107.9%
DISTRICT EQUALIZED VALUE										149,690,173	146,306,424	146,306,424
DISTRICT EQ VALUE/MEMBER										438,374	401,941	401,941
AVERAGE VALUE PER MEMBER	407,269	442,181	483,015	528,306	563,373	582,588	581,087	564,023	555,356	536,523	531,883	531,883
DISTRICT EQUALIZED VALUE/MEM AS % OF STATE AVERAGE	63.2%	61.9%	70.7%	65.8%	65.4%	76.0%	80.1%	81.3%	79.3%	81.8%	75.6%	75.6%
DISTRICT PRIMARY AID	297,241	299,466	256,830	263,978	273,506	246,582	241,305	245,523	264,705	263,438	288,191	288,191
DISTRICT SECONDARY AID	1,718,646	1,882,768	1,665,021	1,788,737	1,947,662	1,699,956	1,651,402	1,440,891	1,651,105	1,648,602	1,896,527	1,896,527
DISTRICT TERTIARY AID	105,286	151,357	179,379	175,151	179,373	155,852	148,379	157,168	155,356	151,183	151,183	151,183
DISTRICT TOTAL EQUALIZATION AID	2,199,093	2,313,930	2,095,826	2,202,209	2,275,515	2,067,230	1,967,564	1,773,820	1,941,847	1,961,505	2,249,360	2,249,360
PRIMARY TIER AID/COST RATIO	86.7%	85.8%	82.3%	82.0%	80.3%	77.1%	75.9%	76.2%	77.2%	77.3%	79.2%	79.2%
SECOND TIER AID/COST RATIO	75.1%	77.4%	73.6%	73.8%	73.2%	64.7%	62.6%	52.7%	60.1%	59.8%	63.3%	63.3%
TERTIARY TIER AID/COST RATIO	36.8%	38.1%	29.3%	34.2%	34.6%	24.0%	19.9%	18.7%	20.7%	18.2%	24.4%	24.4%
TOTAL AID/COST RATIO	70.3%	74.0%	66.2%	69.2%	72.1%	59.9%	59.0%	52.9%	60.4%	58.2%	62.1%	62.1%
DISTRICT SPECIAL ADJUSTMENT AID	0	0	0	0	0	0	0	46,988	0	0	0	0
DISTRICT INTER AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0	0	0
DISTRICT INTRA AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0	0	0
DISTRICT SPEC ADJ-CHAP 220 AID	0	0	0	0	0	0	0	46,988	0	0	0	0
DISTRICT GENERAL AID TOTAL	2,199,093	2,313,930	2,095,826	2,202,209	2,275,515	2,067,230	1,967,564	1,770,807	1,941,847	1,961,505	2,249,360	2,249,360
% CHANGE IN GROSS GENERAL AID		5.2%	-9.4%	5.1%	3.3%	-9.2%	-4.8%	-10.0%	9.7%	1.0%	14.7%	14.7%

2014-15 estimate indicates:

- Large increase in pupil count
- Decrease in property value/member as % of state average

This district's significant decrease over LY in property value/member as % of state average was the greatest factor in this district's double-digit increase in aid.

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
ANALYSIS OF GENERAL AID AND EQUALIZATION AID FORMULA COMPONENTS* ****

Bayfield

Bayfield

315

	2004-05 FINAL AID (2003-04 DATA)	2005-06 FINAL AID (2004-05 DATA)	2006-07 FINAL AID (2005-06 DATA)	2007-08 FINAL AID (2006-07 DATA)	2008-09 FINAL AID (2007-08 DATA)	2009-10 FINAL AID (2008-09 DATA)	2010-11 FINAL AID (2009-10 DATA)	2011-12 FINAL AID (2010-11 DATA)	2012-13 FINAL AID (2011-12 DATA)	2013-14 FINAL AID (2012-13 DATA)	2014-15 FINAL AID (2013-14 PI-1506AC) OCT 15 CERT
GENERAL AID APPROPRIATION	4,317,545,900	4,613,945,900	4,722,745,900	4,722,745,900	4,799,501,900	4,652,500,000	4,652,500,000	4,261,954,000	4,293,658,000	4,381,594,600	4,475,960,500
YEAR OVER YEAR APPRO CHANGE		296,400,000	108,800,000	0	76,756,000	-147,001,900	0	-390,546,000	31,704,000	87,936,600	94,365,900
STATE PRIMARY GUARANTEE	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000
STATE SECONDARY GUARANTEE	1,033,025	1,211,379	1,292,558	1,328,428	1,375,991	1,255,691	1,243,710	968,209	1,105,049	1,091,500	1,096,593
STATE TERTIARY GUARANTEE	407,269	442,181	483,015	528,306	563,373	582,588	581,087	564,023	555,356	536,523	531,883
PRIMARY COST CEILING	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
SECONDARY COST CEILING	7,674	7,971	8,251	8,525	8,868	9,206	9,299	9,498	9,005	9,087	9,225
DISTRICT MEMBERSHIP										457	437
% CHANGE IN MEMBERSH										1.8%	-4.4%
DISTRICT INTER MEMBER										0	0
DISTRICT INTRA MEMBEF										0	0
DISTRICT PRIMARY COST										457,000	437,000
DISTRICT SECONDARY CC										3,695,759	3,594,325
DISTRICT TERTIARY COST										1,324,192	2,534,236
DISTRICT TOTAL SHARED										5,476,951	6,565,561
% CHANGE IN SHARED CO										-0.5%	19.3%
DISTRICT SHARED COST#										11,985	15,024
SECONDARY CEILING										9,087	9,225
DISTRICT SHARED COST#										131.3%	162.9%
AS % OF SECONDARY											
DISTRICT EQUALIZED VAL										597,479,000	595,998,600
DISTRICT EQ VALUE/MEMBER	847,070	993,243	1,104,485	1,336,395	1,540,093	1,550,474	1,534,113	1,444,949	1,347,060	1,307,394	1,363,841
AVERAGE VALUE PER MEMBER	407,269	442,181	483,015	528,306	563,373	582,588	581,087	564,023	555,356	536,523	531,883
DISTRICT EQUALIZED VALUE/MEM	208.0%	224.6%	228.7%	253.0%	273.4%	266.1%	264.0%	256.2%	242.6%	243.7%	256.4%
AS % OF STATE AVERAGE											
DISTRICT PRIMARY AID	284,477	244,622	210,440	142,095	91,516	83,574	88,407	109,575	135,615	147,424	128,191
DISTRICT SECONDARY AID	609,103	632,684	519,085	-20,851	-425,071	-818,728	-835,190	-1,824,380	-787,158	-731,005	-875,964
DISTRICT TERTIARY AID	-1,288,819	-686,730	-1,333,143	-1,006,344	-2,333,332	-2,333,334	-2,343,102	-3,127,710	-2,019,220	-1,302,304	-3,363,390
DISTRICT TOTAL EQUALIZATION AID	284,477	310,556	210,440	142,095	91,516	83,574	88,407	109,575	135,615	147,424	128,191
PRIMARY TIER AID/COST RATIO	56.1%	48.5%	42.8%	30.8%	20.2%	19.7%	20.5%	25.1%	30.2%	32.3%	29.3%
SECOND TIER AID/COST RATIO	18.0%	18.0%	14.6%	-0.6%	-11.9%	-23.5%	-23.3%	-49.2%	-21.9%	-24.4%	-24.4%
TERTIARY TIER AID/COST RATIO	-108.0%	-124.6%	-128.7%	-153.0%	-173.4%	-166.1%	-164.0%	-156.2%	-142.6%	-143.7%	-156.4%
TOTAL AID/COST RATIO	5.6%	6.9%	4.0%	2.9%	1.6%	1.6%	1.5%	1.8%	2.5%	2.7%	2.0%
DISTRICT SPECIAL ADJUSTMENT AID	903,286	699,018	647,698	587,322	528,488	443,430	359,546	293,583	207,069	143,858	119,398
DISTRICT INTER AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0	0
DISTRICT INTRA AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0	0
DISTRICT SPEC ADJ+CHAP 220 AID	903,286	699,018	647,698	587,322	528,488	443,430	359,546	293,583	207,069	143,858	119,398
DISTRICT GENERAL AID TOTAL	1,187,763	1,009,574	858,138	729,417	620,005	527,004	447,953	403,158	342,684	291,282	247,589
% CHANGE IN GROSS GENERAL AID		-15.0%	-15.0%	-15.0%	-15.0%	-15.0%	-15.0%	-10.0%	-15.0%	-15.0%	-15.0%

2014-15 estimate indicates:

- Decrease in pupil count
- Increase in property value per member as % of state average

This district's significant increase over LY in property value/member as % of state average was the greatest factor in this district's double-digit decrease in aid.

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
ANALYSIS OF GENERAL AID AND EQUALIZATION AID FORMULA COMPONENTS* ****

Slinger

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	2004-05 FINAL AID (2003-04 DATA)	2005-06 FINAL AID (2004-05 DATA)	2006-07 FINAL AID (2005-06 DATA)	2007-08 FINAL AID (2006-07 DATA)	2008-09 FINAL AID (2007-08 DATA)	2009-10 FINAL AID (2008-09 DATA)	2010-11 FINAL AID (2009-10 DATA)	2011-12 FINAL AID (2010-11 DATA)	2012-13 FINAL AID (2011-12 DATA)	2013-14 FINAL AID (2012-13 DATA)	2014-15 FINAL AID (2013-14 PI-1506AC)	2014-15 OCT 15 CERT
GENERAL AID APPROPRIATION	4,317,545,900	4,613,945,900	4,722,745,900	4,722,745,900	4,799,501,900	4,652,500,000	4,652,500,000	4,261,954,000	4,293,658,000	4,381,594,600	4,475,960,500	
YEAR OVER YEAR APPRO CHANGE		296,400,000	108,800,000	0	76,756,000	-147,001,900	0	-390,546,000	31,704,000	87,936,600	94,365,900	
STATE PRIMARY GUARANTEE	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000
STATE SECONDARY GUARANTEE	1,033,025	1,211,379	1,292,558	1,328,428	1,375,991	1,255,691	1,243,710	968,209	1,105,049	1,091,500	1,096,593	1,096,593
STATE TERTIARY GUARANTEE	407,269	442,181	483,015	528,306	563,373	582,588	581,087	564,023	555,356	536,523	531,883	531,883
PRIMARY COST CEILING	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
SECONDARY COST CEILING	7,674	7,971	8,251	8,525	8,868	9,206	9,299	9,498	9,005	9,087	9,225	9,225
DISTRICT MEMBERSHIP	2,770	2,779	2,782	2,795	2,788	2,766	2,746	2,725	2,731	2,712	2,726	2,726
% CHANGE IN MEMBERSHIP		0.3%	0.1%	0.5%	-0.3%	-0.8%	-0.7%	-0.8%	0.2%	-0.7%	0.5%	0.5%
DISTRICT INTER MEMBERS										0	0	0
DISTRICT INTRA MEMBERS										0	0	0
DISTRICT PRIMARY COST										30	2,726,000	2,726,000
DISTRICT SECONDARY COST										14	22,421,350	22,421,350
DISTRICT TERTIARY COST										14	953,651	953,651
DISTRICT TOTAL SHARED COST										58	26,101,001	26,101,001
% CHANGE IN SHARED COST										1%	-5.6%	-5.6%
DISTRICT SHARED COST/MEM										36	9,575	9,575
SECONDARY CEILING										37	9,225	9,225
DISTRICT SHARED COST/MEM										1%	103.8%	103.8%
AS % OF SECONDARY CEILING												
DISTRICT EQUALIZED VALUE											35	1,542,641,764
DISTRICT EQ VALUE/MEMBER	438,982	470,568	518,121	570,429	606,027	623,391	621,371	613,958	598,949	583,228	565,899	565,899
AVERAGE VALUE PER MEMBER	407,269	442,181	483,015	528,306	563,373	582,588	581,087	564,023	555,356	536,523	531,883	531,883
DISTRICT EQUALIZED VALUE/MEM	107.8%	106.4%	107.3%	108.0%	107.6%	107.0%	106.9%	108.9%	108.9%	107.8%	108.7%	106.4%
AS % OF STATE AVERAGE												
DISTRICT PRIMARY AID	2,139,939	2,101,412	2,035,136	1,968,895	1,912,540	1,872,564	1,861,897	1,858,125	1,883,454	1,892,442	1,926,686	1,926,686
DISTRICT SECONDARY AID	10,630,973	11,017,077	10,996,246	10,991,049	10,974,735	11,130,135	11,109,304	8,473,709	10,049,394	10,049,001	10,050,754	10,050,754
DISTRICT TERTIARY AID	-190,037	-142,515	-150,535	-199,532	-220,147	-244,008	-110,163	-54,611	-171,415	-261,798	-60,390	-60,390
DISTRICT TOTAL EQUALIZATION AID	12,580,873	13,805,974	13,970,846	13,770,413	13,967,118	13,057,981	13,155,129	10,276,282	11,724,423	11,843,576	12,716,450	12,716,450
PRIMARY TIER AID/COST RATIO	77.3%	75.6%	73.2%	70.4%	68.6%	67.7%	67.8%	68.2%	69.0%	69.8%	70.7%	70.7%
SECOND TIER AID/COST RATIO	57.5%	61.2%	59.9%	57.1%	56.0%	50.4%	50.0%	36.6%	45.8%	46.6%	48.4%	48.4%
TERTIARY TIER AID/COST RATIO	-7.8%	-6.4%	-7.3%	-8.0%	-7.6%	-7.0%	-6.9%	-8.9%	-7.8%	-8.7%	-6.4%	-6.4%
TOTAL AID/COST RATIO	53.1%	56.6%	55.8%	52.3%	50.5%	45.1%	48.5%	38.8%	43.8%	42.8%	48.7%	48.7%
DISTRICT SPECIAL ADJUSTMENT AID	0	0	0	0	0	0	0	1,563,334	0	0	0	0
DISTRICT INTRA AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0	0	0
DISTRICT INTRA AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0	0	0
DISTRICT SPEC ADJ+CHAP 220 AID	0	0	0	0	0	0	0	1,563,334	0	0	0	0
DISTRICT GENERAL AID TOTAL	12,580,873	13,805,974	13,970,846	13,770,413	13,967,118	13,057,981	13,155,129	11,839,616	11,724,423	11,843,576	12,716,450	12,716,450
% CHANGE IN GROSS GENERAL AID		9.7%	1.2%	-1.4%	1.4%	-6.5%	0.7%	-10.0%	-1.0%	1.0%	7.4%	7.4%

2014-15 estimate indicates:

- Slight increase in pupil count
- Slight decrease in property value/member as % of state average

This district generates less negative tertiary aid as a result of the above decreases.

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
ANALYSIS OF GENERAL AID AND EQUALIZATION AID FORMULA COMPONENTS* ****

Linn J6

Linn J6

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	2004-05 FINAL AID (2003-04 DATA)	2005-06 FINAL AID (2004-05 DATA)	2006-07 FINAL AID (2005-06 DATA)	2007-08 FINAL AID (2006-07 DATA)	2008-09 FINAL AID (2007-08 DATA)	2009-10 FINAL AID (2008-09 DATA)	2010-11 FINAL AID (2009-10 DATA)	2011-12 FINAL AID (2010-11 DATA)	2012-13 FINAL AID (2011-12 DATA)	2013-14 FINAL AID (2012-13 DATA)	2014-15 FINAL AID (2013-14 PI-1506AC)	OCT 15 CERT
GENERAL AID APPROPRIATION	4,317,545,900	4,613,945,900	4,722,745,900	4,722,745,900	4,799,501,900	4,652,500,000	4,652,500,000	4,261,954,000	4,293,658,000	4,381,594,600	4,475,960,500	
YEAR OVER YEAR APPRO CHANGE		296,400,000	108,800,000	0	76,756,000	-147,001,900	0	-390,546,000	31,704,000	87,936,600	94,365,900	
STATE PRIMARY GUARANTEE	2,895,000	2,895,000	2,895,000	2,895,000	2,895,000	2,895,000	2,895,000	2,895,000	2,895,000	2,895,000	2,895,000	2,895,000
STATE SECONDARY GUARANTEE	1,549,537	1,817,068	1,938,837	1,992,642	2,063,986	1,883,536	1,865,565	1,452,313	1,657,573	1,637,250	1,644,889	1,644,889
STATE TERTIARY GUARANTEE	610,903	663,271	724,522	792,459	845,059	873,882	871,630	846,034	833,034	804,784	797,824	797,824
PRIMARY COST CEILING	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
SECONDARY COST CEILING	7,674	7,971	8,251	8,525	8,868	9,206	9,299	9,498	9,005	9,087	9,225	9,225
DISTRICT MEMBERSHIP	105	115	108	100	104	100	112	116	100	103	100	
% CHANGE IN MEMBERSHIP		9.5%	-6.1%	-7.4%	4.0%	-3.8%	12.0%	3.6%	-13.8%	3.0%	-2.9%	

DISTRICT INTE												0
DISTRICT INTF												0
DISTRICT PRIM												100,000
DISTRICT SEC												822,500
DISTRICT TER												558,938
DISTRICT TOT.												1,481,438
% CHANGE IN :												6.3%
DISTRICT SHA												14,814
SECONDARY C												9,225
DISTRICT SHA												160.6%
AS % OF SI												
DISTRICT EQU.												36,923,913
DISTRICT EQ VALUE/MEMBER	4,045,031	4,093,252	5,060,393	6,716,333	6,651,032	7,698,726	7,622,627	7,153,392	7,958,566	7,158,480	6,969,239	
AVERAGE VALUE PER MEMBER	610,903	663,271	724,522	792,459	845,059	873,882	871,630	846,034	833,034	804,784	797,824	
DISTRICT EQUALIZED VALUE/MEM	662.1%	617.1%	698.4%	847.5%	787.0%	881.0%	874.5%	845.5%	955.4%	889.5%	873.5%	
AS % OF STATE AVERAGE												
DISTRICT PRIMARY AID	0	0	0	0	0	0	0	0	0	0	0	0
DISTRICT SECONDARY AID	-1,128,573	-1,004,221	-1,260,815	-1,783,850	-1,818,544	-2,533,504	-2,868,365	-3,869,652	-3,042,970	-2,808,959	-2,662,356	
DISTRICT TERTIARY AID	-3,190,200	-2,868,606	-3,542,175	-4,932,377	-3,351,202	-3,958,983	-2,837,997	-3,087,468	-4,458,666	-3,609,637	-4,323,558	
DISTRICT TOTAL EQUALIZATION AID	0	0	0	0	0	0	0	0	0	0	0	

PRIMARY TIER AID/COST RATIO	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
SECOND TIER AID/COST RATIO	-161.0%	-125.3%	-161.0%	-237.1%	-222.2%	-308.7%	-308.6%	-392.6%	-380.1%	-337.2%	-323.7%	
TERTIARY TIER AID/COST RATIO	-562.1%	-517.1%	-598.4%	-747.5%	-687.0%	-781.0%	-774.5%	-745.5%	-855.4%	-789.5%	-773.5%	
TOTAL AID/COST RATIO	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
DISTRICT SPECIAL ADJUSTMENT AID	8,719	7,411	6,299	5,354	4,551	3,869	3,288	2,959	2,516	2,138	1,817	
DISTRICT INTER AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0	0	
DISTRICT INTRA AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0	0	
DISTRICT SPEC ADJ-CHAP 220 AID	8,719	7,411	6,299	5,354	4,551	3,869	3,288	2,959	2,516	2,138	1,817	
DISTRICT GENERAL AID TOTAL	8,719	7,411	6,299	5,354	4,551	3,869	3,288	2,959	2,516	2,138	1,817	
% CHANGE IN GROSS GENERAL AID		-15.0%	-15.0%	-15.0%	-15.0%	-15.0%	-15.0%	-10.0%	-15.0%	-15.0%	-15.0%	

2014-15 estimate indicates:

- Decrease in pupil count
- Slight decrease in Property Value/pupil FTE compared to State Average

District continues to experience Hold Harmless provision in General Aid which guarantees 85% of the PY aid eligibility.

Takeaway:

Knowing where you are in the formula (positively-aided or negatively-aided) and watching where you are as a % of the state average for the critical variables of value-per-member and shared cost-per-member can tell you why your aid changed the way it did.

Questions?

Visit our web site:

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

- Or call:**
- ▶ **Robert Soldner, Director, 266-6968**
 - ▶ **Bruce Anderson, Consultant, 267-9707**
 - ▶ **Carey Bradley, Consultant, 267-3752**
 - ▶ **Dan Bush, Consultant (Spec Ed, State Tuition), 267-9212**
 - ▶ **Karen Kucharz, Consultant, 266-3464**
 - ▶ **Gene Fornecker, Auditor, 267-7882**
 - ▶ **Michele Gundrum, Auditor, 267-9218**
 - ▶ **Brian Kahl, Auditor, 266-3862**