



Budget process 2017-18

OCTOBER 2017

2016-17 Review

The majority of our revenue comes from Equalized State Aid (line 12) and Property Tax levy (lines 13-19)

The WGSD levy mainly consists of Funds 10 (general) 39 (debt service).

Last year, the board had the ability to levy \$8,594,280 for fund 10, but levied \$8,507,619 minus \$8,828 in Computer Aid. The board levied \$2,008,558 for debt service. The difference between lines 13 & 14 is the amount the board underlevied (about \$86,000).

Adding the levied amount and the state aid, gives the majority of our revenue which was \$10,516,518 + \$6,396,669 = \$16,904,269

DEPARTMENT OF PUBLIC INSTRUCTION 2016-17 REVENUE LIMIT WORKSHEET

2016-2017 Revenue Limit Worksheet		
1. 2015-16 Base Revenue (Funds 10, 38, 41)	(from eft)	14,398,707
2. Base Membership Avg (13+.4ss, 14+.4ss, 15+.4ss/3)	(from eft)	1,432
3. 2015-16 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,054.96
4. 2016-17 Per Member Change (A+B+C)		0.00
A. Allowed Per-Member Change		0.00
B. Low Rev Incr ((9,100 - (3 + 4A)) - 4C) Not < 0		0
C. Low Rev Dist in CCDFR (Enter DPI Adjustment)		0.00
5. 2016-17 Maximum Revenue / Member (Ln 3 + Ln 4)		10,054.96
6. Current Membership Avg (14+.4ss, 15+.4ss, 16+.4ss/3)	(from eft)	1,416
7. 2016-17 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	14,398,707
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 8)		14,237,823
B. Hold Harmless Non-Recurring Exemption		160,884
8. Total 2016-17 Recurring Exemptions (A+B+C+D+E)	(rounded)	424,040
A. Prior Year Carryover		345,205
B. Transfer of Service		78,835
C. Transfer of Territory/Other Reorg (if negative, include sign)		0
D. Federal Impact Aid Loss (2014-15 to 2015-16)		0
E. Recurring Referenda to Exceed (If 2016-17 is first year)		0
9. 2016-17 Limit with Recurring Exemptions (Ln 7 + Ln 8)		14,822,747
10. Total 2016-17 Non-Recurring Exemptions (A+B+C+D+E+F+G+H)		168,202
A. Non-Recurring Referenda to Exceed 2016-17 Limit		0
B. Declining Enrollment Exemption for 2016-17 (from left)		160,879
C. Energy Efficiency Net Exemption for 2016-17 (see pg 4 for details)		0
D. Adjustment for Refunded or Rescinded Taxes, 2016-17		0
E. Prior Year Open Enrollment (uncounted pupils)		0
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)		0
G. Environmental Remediation Exemption		0
H. Private School Voucher Aid Deduction per 2015 Act 288		7,323 ← Cell is locked.
11. 2016-17 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		14,990,949
12. Total Aid to be Used in Computation (12A + 12B)		6,396,669
A. 2016-17 October 15 General Aid Certification > Cell is locked.		6,396,669
B. State Aid to High Poverty Districts (not all districts)		0
PRIOR TO SETTING LEVY, DOUBLE CHECK THAT YOU ARE USING THE OCT 15 CERT. IN LINE 12A.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		8,594,280
(10, 38, 41 Levies + Src 891 Src 891 is DOR Computer Aid.)		
14. Total Limited Revenue To Be Used (A+B+C)	Not > line 13	8,507,619
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 including Src 211 & Src 891		8,507,619 (Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fnd 38 Src 211		0 (to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 211		0 (to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C-D)		2,008,899
A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 211)		2,008,558
B. Community Services (Fnd 80 Src 211)		0 (to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)		341 (to Budget Rpt)
D. Other Levy Revenue: Milwaukee & Kenosha Only		0 (to Budget Rpt)
16. Total Levy + Src 891, "Proposed Levy" (Ln 14 + Ln 15)		10,516,518
17. Est Src 891 (Comp Aid) Based on Ln 16 & Values Entered		8,828
18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2016-17 Budget		8,498,791
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
19. Total Fall, 2016 All Fund Tax Levy (14B + 14C + 15 + 18)		10,607,690
Line 19 is the total levy to be apportioned in the PI-401.		Levy Rate = 0.00773216

2017-18 Review

Revenues

- ▶ Equalization Aid- The amount of aid through the Equalization formula dropped \$592,642.
- ▶ Aid for program implementation(4K) dropped off (\$133,500).
- ▶ Categorical aid(per pupil aid from the state that is applied outside of the equalization formula) increased \$264,300.
- ▶ This is a net loss in revenue of \$461,842.

2017-18 Review

Expenses

- ▶ 10 percent reduction in building principal and technology budgets.
- ▶ Energy Efficiency projections would be near target.
- ▶ Curriculum purchase not included for this fiscal year.
- ▶ Staff redistributed and added to reduce and equalize class sizes.
- ▶ A gap remained of approximately \$480,000 between revenues and expenses.

Levy Scenarios

- ▶ In order to fund the \$480,000 gap, we have created 4 scenarios for the Board to review and discuss.
- ▶ The scenarios revolve around whether and how to use an increase in the property tax levy and existing fund balance to fill that gap.

Current Fund Balance

- ▶ Fund 39: \$231,614.11
- ▶ Fund 10: \$7,833,945.55

Levy History



	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Levy	10,192,425.26	10,193,572.95	10,399,151.00	10,607,295.37	10,507,426.00	10,507,991.00	10,507,690.00
Mil Rate	7.71	7.72	8.11	8.47	8.18	7.93	7.73

Tax Impact:
 $7.88790 - 7.73216 =$
 \$0.156 per \$1000
 (+15.60 per \$100,000)

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Tax Impact:
 $7.80934 - 7.73216 =$
 \$0.0772 per \$1000
 (+\$7.60 per \$100,000)

DPI Revenue Limit Reconciliation	
Fund 10, PI-401	8,978,661.00
Fund 38, PI-401	0.00
Fund 41, PI-401	0.00
	8,978,661.00
Chargeback, PI-401	0.00
Fund 39, PI-401	1,899,129.65
Fund 80, PI-401	0.00
Fund 48/Other, PI-401	0.00
Total, PI-401	10,877,790.65
Computer Aid	8,958.00 <----- don't change
Carryover Computation Based on Levy Information in the PI-401	
0	0
You have underlevied by:	76,650
0	
0	
0	
0	
	0
0	
Because your underlevy is less than your non-recurring exemptions, there is no carryover.	
18-19 Base-Building Information	
Total Non-Recurring Exemptions:	231,940
LEVIED Total Non-Recurring Exemptions:	155,290
(to be removed from subsequent year's base)	

Option C: Fund 39 Transfer/ Fund 10 Split Levy & Transfer

Use part of existing Fund 39
balance to reduce total levy
Use \$240,000 from Fund 10
Balance.

Total Levy: \$10,637,791
Mil Rate: 7.63704

Tax Impact:
7.63704-7.73216=
-\$0.095 per \$1000
(-\$9.50 per \$100,000)

DEPARTMENT OF PUBLIC INSTRUCTION 2017-18 REVENUE LIMIT WORKSHEET

2017-2018 Revenue Limit Worksheet		
1. 2016-17 Base Revenue (Funds 10, 38, 41)	(from left)	14,661,863
2. Base Sept Membership Avg (14+.4ss, 15+.4ss, 16+.4ss/3)	(from left)	1,416
3. 2016-17 Base Revenue Per Member (Ln 1 / Ln 2)	(with cents)	10,354.42
4. 2017-18 Per Member Change (A+B+C)		0.00
A. Allowed Per-Member Change		0.00
B. Low Rev Incr ((9,100 - (3 + 4A))-4C) Not < 0		0.00
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)		0.00
5. 2017-18 Maximum Revenue / Member (Ln 3 + Ln 4)		10,354.42
6. Current Membership Avg (15+.4ss, 16+.4ss, 17+.4ss/3)	(from left)	1,405
7. 2017-18 Rev Limit, No Exemptions (Ln 5 + Ln 6)	(rounded)	14,661,863
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		14,547,960
B. Hold Harmless Non-Recurring Exemption		113,903
8. Total 2017-18 Recurring Exemptions (A+B+C+D+E)	(rounded)	88,396
A. Prior Year Carryover		0
B. Transfer of Service		88,396
C. Transfer of Territory/Other Reorg (if negative, include sign)		0
D. Federal Impact Aid Loss (2015-16 to 2016-17)		0
E. Recurring Referenda to Exceed (If 2017-18 is first year)		0
9. 2017-18 Limit with Recurring Exemptions (Ln 7 + Ln 8)		14,750,259
10. Total 2017-18 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		118,037
A. Non-Recurring Referenda to Exceed 2017-18 Limit		0
B. Declining Enrollment Exemption for 2017-18 (from left)		113,899
C. Energy Efficiency Net Exemption for 2017-18 (see pg 4 for details)		0
D. Adjustment for Refunded or Rescinded Taxes, 2017-18		4,138
E. Prior Year Open Enrollment (uncounted pupil[s])		0
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)		0
G. Environmental Remediation Exemption		0
H. Private School Voucher Aid Deduction		0
I. Private School Special Needs Voucher Aid Deduction		0
11. 2017-18 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		14,868,296
12. Total Aid to be Used in Computation (12A + 12B)		5,804,027
A. October 15 Aid Certification		5,804,027
B. State Aid to High Poverty Districts (not all districts)		0
REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		9,064,269
(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		
14. Total Limited Revenue To Be Used (A+B+C)	Not > line 13	8,747,619
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fund 10 including Src 211 & Src 691	8,747,619	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		1,899,130
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	1,899,130	
B. Community Services (Fund 80 Src 211)	0	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (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)		10,646,749
17. Src 691 (Comp Aid) Based on 2017 Wisconsin Act 59		8,958
18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2017-18 Budget		8,738,661
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
19. Total Fall, 2017 All Fund Tax Levy (14B + 14C + 15 + 18)		10,637,791
Line 19 is the total levy to be apportioned in the PI-401.		
Levy Rate = 0.00763704		
Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.		

DPI Revenue Limit Reconciliation	
Fund 10, PI-401	8,738,661.00
Fund 38, PI-401	0.00
Fund 41, PI-401	0.00
	8,738,661.00
Chargeback, PI-401	0.00
Fund 39, PI-401	1,899,129.65
Fund 80, PI-401	0.00
Fund 48/Other, PI-401	0.00
Total, PI-401	10,637,790.65
Computer Aid	8,958.00 <----- don't change
Carryover Computation Based on Levy Information in the PI-401	
0	0
You have underlevied by:	316,650
0	
0	
Because you had a non-recurring exemption this year, the eligible carryover would be the underlevy amount minus (Line 10+Line 7B):	
	84,710
0	
0	
18-19 Base-Building Information	
Total Non-Recurring Exemptions:	231,940
LEVIED Total Non-Recurring Exemptions:	0
(to be removed from subsequent year's base)	

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Option D: All Fund Balance

Use part of existing Fund 39
balance to reduce total levy.
Use \$480,000 from Fund 10
Balance.

Total Levy: \$10,397,791
Mil Rate: 7.46474

Tax Impact:
 $7.46474 - 7.73216 =$
 $-\$0.267$ per \$1000
 $(-\$26.70$ per \$100,000)

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4. 2017-18 Per Member Change (A+B+C)		0.00
A. Allowed Per-Member Change		0.00
B. Low Rev Incr ((9,100 - (3 + 4A))-4C) Not < 0		0.00
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)		0.00
5. 2017-18 Maximum Revenue / Member (Ln 3 + Ln 4)		10,354.42
6. Current Membership Avg (15+.4ss, 16+.4ss, 17+.4ss/3)	(from left)	1,405
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8. Total 2017-18 Recurring Exemptions (A+B+C+D+E)	(rounded)	88,396
A. Prior Year Carryover		0
B. Transfer of Service		88,396
C. Transfer of Territory/Other Reorg (if negative, include sign)		0
D. Federal Impact Aid Loss (2015-16 to 2016-17)		0
E. Recurring Referenda to Exceed (If 2017-18 is first year)		0
9. 2017-18 Limit with Recurring Exemptions (Ln 7 + Ln 8)		14,750,259
10. Total 2017-18 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		118,037
A. Non-Recurring Referenda to Exceed 2017-18 Limit		0
B. Declining Enrollment Exemption for 2017-18 (from left)		113,899
C. Energy Efficiency Net Exemption for 2017-18 (see pg 4 for details)		0
D. Adjustment for Refunded or Rescinded Taxes, 2017-18		4,138
E. Prior Year Open Enrollment (uncounted pupil[s])		0
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)		0
G. Environmental Remediation Exemption		0
H. Private School Voucher Aid Deduction		0
I. Private School Special Needs Voucher Aid Deduction		0
11. 2017-18 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		14,868,296
12. Total Aid to be Used in Computation (12A + 12B)		5,804,027
A. October 15 Aid Certification		5,804,027
B. State Aid to High Poverty Districts (not all districts)		0
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B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
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A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	1,899,130	
B. Community Services (Fund 80 Src 211)	0	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (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)		10,406,749
17. Src 691 (Comp Aid) Based on 2017 Wisconsin Act 59		8,958
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Line 19 is the total levy to be apportioned in the PI-401.		
	Levy Rate =	0.00746474

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DPI Revenue Limit Reconciliation	
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Fund 38, PI-401	0.00
Fund 41, PI-401	0.00
	8,498,661.00
Chargeback, PI-401	0.00
Fund 39, PI-401	1,899,129.65
Fund 80, PI-401	0.00
Fund 48/Other, PI-401	0.00
Total, PI-401	10,397,790.65
Computer Aid	8,958.00 <----- don't change
Carryover Computation Based on Levy Information in the PI-401	
0	0
You have underlevied by:	556,650
0	
0	
Because you had a non-recurring exemption this year, the eligible carryover would be the underlevy amount minus (Line 10+Line 7B):	
	324,710
0	
0	
18-19 Base-Building Information	
Total Non-Recurring Exemptions: 231,940	
LEVIED Total Non-Recurring Exemptions: 0	
(to be removed from subsequent year's base)	

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In Brief:

	16-17	Option A	Option B	Option C	Option D
Levy	10,507,690.00	10,987,219	10,877,791	10,637,791	10,397,791
Mil Rate	7.73	7.88790	7.80934	7.63704	7.46474
Under Levy	86,661	76,650	76,650	316,650	556,650