

WASBO New School Administrator & Support Staff Conference
6 September 2023

Tax Levy Adoption

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WISCONSIN DEPARTMENT OF
Public Instruction
Jill K. Underly, PhD, State Superintendent

Recap

Revenue
Limit

-

State Aid
(General +
~~High Poverty~~ +
Computer +
Exempt
Personal
Property)

=

Property
Tax Levy

Recap

The amounts on Line 15 are added to Line 14 to determine the gross total levy on Line 16.

13. Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)		6,196,098
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	6,196,098
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	5,143,384	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	1,052,714	(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)		10,227
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	0	
B. Community Services (Fund 80 Src 211)	10,000	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	227	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Fall, 2022 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		6,206,325
<i>Line 16 is the total levy to be apportioned in the PI-401.</i>	Levy Rate =	0.01019165

Discussion

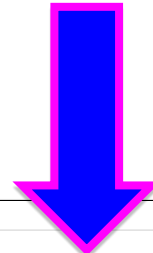
Discuss at your table:

What does 'levy to the max' mean to you?

Why might your school board not levy to the max?

Recap

Divided by this



This



Fall 2022 Property Values				C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	227	(to Budget)	
2022 TIF-Out Tax Apportionment Equalized Valuation				608,961,541	D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget)
CELL COLOR KEY: Auto-Calc DPI Data District-Entered				16. Total Fall, 2022 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)			6,206,325
Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue				<i>Line 16 is the total levy to be apportioned in the PI-401.</i>			Levy Rate = 0.01019165
Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.				Districts are responsible for the integrity of <u>their</u> revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.			

Yields your
levy rate

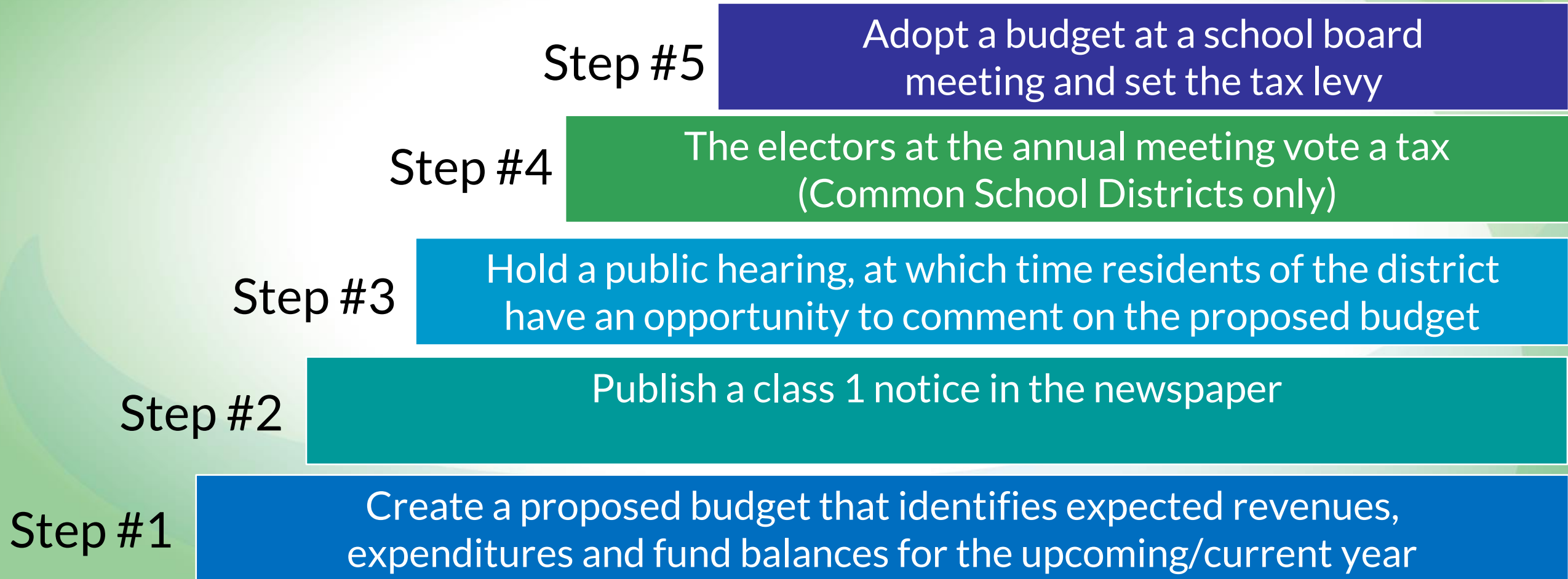
Discussion

Discuss at your table:

Does your school board care more about mill rate or total levy?

What actions did district staff take in the past to implement the wishes of the school board?

Overview: Budget Adoption and Tax Levy



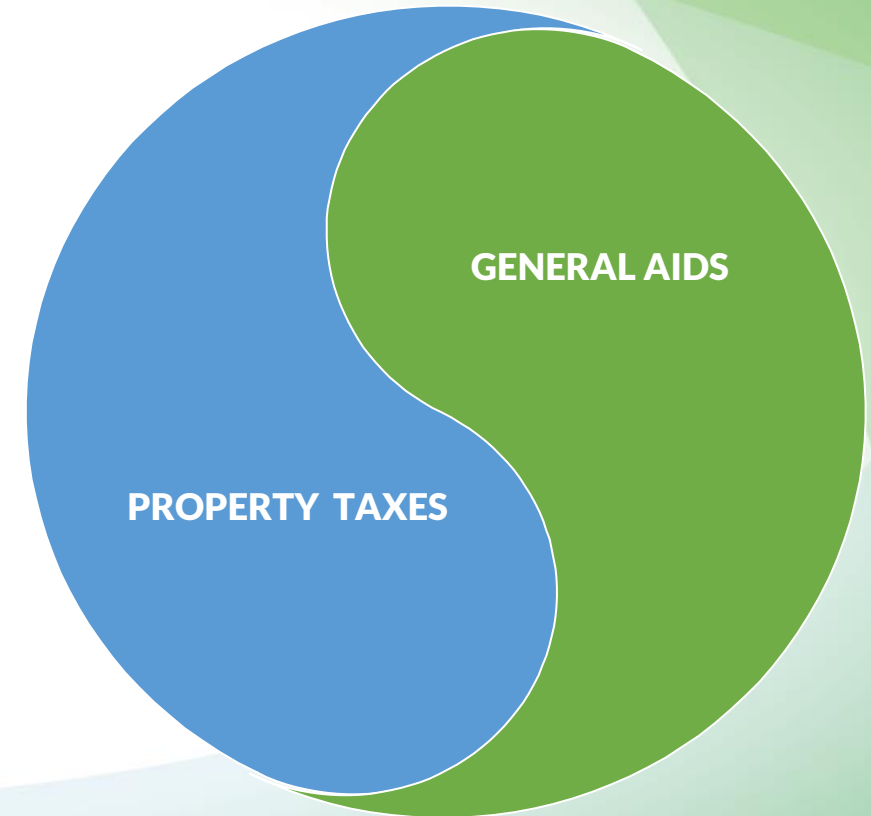
2023-24 Budget

Prepare for Hearing and Adoption

Update revenue estimates

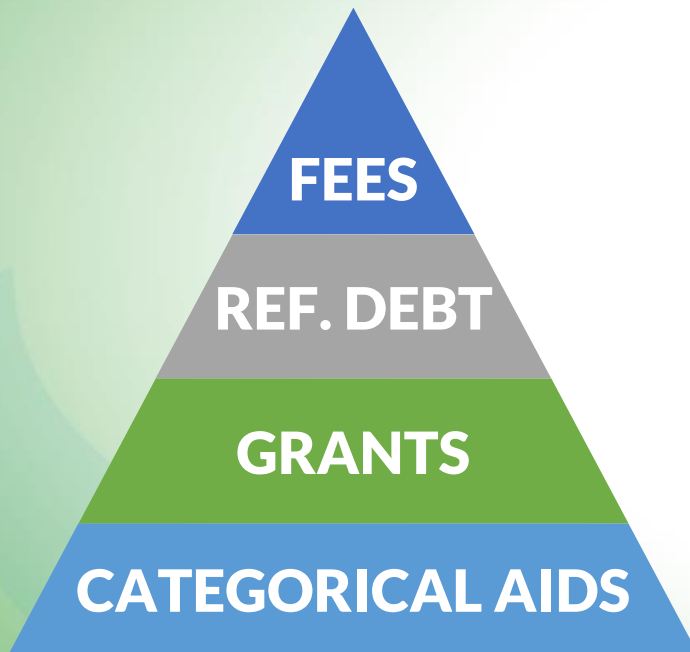
Revenue Limit (“controlled”) revenues/levy

- General Aid (Equalization, Ch. 220, Special Adjustment)
- Computer and High Poverty Aid
- Tax Levies (for Funds 10, 38 [CY], and 41)



2023-24 Budget

Prepare for Hearing and Adoption



Update revenue estimates

- Non-controlled tax levies—Referendum Debt Service Fund 39 & Community Service Fund 80
- State Categorical Aids (review prior year reports and aids register)
- Open Enrollment revenue (monitor net gain/loss)
- Grants (federal, state, or other)
- Local Revenues (interest, fees, gate receipts)

Discussion

Discuss at your table:

What were your district's biggest changes in revenue from last year to this year?

How will these changes impact your levy?

Budget Adoption

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

This is sometimes referred to as the “original” budget.

Deadline November 1st

Step #5

Adopt a budget at a school board meeting and set the tax levy

Tax Levies

On or before November 1, every public school board must approve the levy amounts necessary to:

- Operate and maintain district schools (§120.12(3))
- Meet any irrepealable tax obligations (§120.12(4))
- Tax Levy Certification (to Municipalities) by November 10th (§120.12(3))

Step #5

Adopt a budget at a school board meeting and set the tax levy

Tax Levies

Common School Districts: The school board is not required to adopt the same levy as the Annual Meeting, but they should be able to explain any differences.

Unified Districts: The board sets the levy following the Budget Hearing.

Step #5

Adopt a budget at a school board meeting and set the tax levy

Tax Levies by Fund

INSIDE THE LIMIT	OUTSIDE THE LIMIT
Fund 10 – General Fund	Fund 39 – Referendum Debt Service Fund
Fund 38 – Non-Referendum Debt Service Fund	Fund 80 – Community Service Fund
Fund 41 – Capital Expansion Fund	Tax Chargebacks (Fund 10)

Discussion

Discuss at your table:

What funds does your school board use today?

Why? Could others also be used?

Reporting of Tax Levies

Wisconsin School Finance Portal (WiSFiP)

Welcome!

This collection of related Department of Public Instruction (DPI) School Financial Services (SFS) application modules is intended for use by school districts, other local education agencies and DPI personnel. *Click an appropriate role-based category below and then a desired module button to get started (WAMS login credentials required).*

Financial Data Reporting

Annual Report

Displays annual finance data submitted via WISEdata Finance and the legacy SAFR PI-1505

Budget Report

Displays budget finance data submitted via WISEdata Finance and the legacy SAFR PI-1504

Debt Schedules

Add, update and manage all district-based debt schedules

Referenda

Add, update and manage all district-based referendum

Tax Levy Report

Submit tax levy amounts, compare against past two years and generate tax invoice PDFs

Portal Announcements

Home screen

(from Wednesday, August 23, 2023)

The Annual Report module is open. This module contains both the District Aid Certification (formerly the PI-1505-AC) as well as the Annual Report (formerly the PI-1505). The District Aid Certification is completed and certified separately, within the Aid Certification menu. All applicable validations (specific to Fund 10, 38, 39, and 41) will need to be resolved prior to certifying. The aid certification accounts can be viewed and verified on the Aid Certification > Accounts screen. Please note, this screen is experiencing heavy load times, which we are in the process of addressing.

<https://sfs.dpi.wi.gov/WiSFiP/>

Reporting of Tax Levies

--- Tax Levy Report Home Page ---

Note: This report opens on **Friday, October 13, 2023** and will be due on **Friday, November 03, 2023**

Welcome to the WiSFiP Tax Levy Report!

This online report collects levy amounts by fund from each school district, automatically apportions the total levy across the underlying municipalities, and generates individual municipal tax invoices as PDFs. The school district clerk then signs and delivers the tax invoices to the municipal clerks.

On behalf of the school districts, DPI reports levy amounts to the Wisconsin Department of Revenue. Districts may return and amend their data after the original submission, but after the second Monday in November districts must first contact an [SFS Consultant](#) to re-open this application.

Note: To enter data, you must already be assigned as a Finance Data Administrator within the WiSFiP portal. Contact [School Financial Services](#) for further information.

To Get Started

Click the blue button below to begin!

Begin!

Module Announcements

Tax Levy Report Welcome

(from Monday, October 31, 2022)

Welcome to the new WiSFiP Tax Levy Report module, which replaces the PI-401 Tax Levy Report in SAFR. While the module is now available to WiSFiP Finance Data Administrators, please discuss its use with the SFS Fiscal Data Coordinator [Matt Baier](#) first before adding or updating any data.

Tax Levies by Fund

--- Tax Levy Data Page ---

Review the following levy accounts and enter your exact amounts. Click the SUBMIT button below to continue.

Section 1: Certified Tax Levies by Purpose

Revenue Limit Levies	Account	Worksheet Line	Amount (include cents)
General Fund Operating Levy	10 R 000000 211	Line 14A	\$321,896,486.00
Non-Referendum Debt Levy	38 R 000000 211	Line 14B	\$0.00
Capital Expansion Fund Levy	41 R 000000 211	Line 14C	\$5,000,000.00
Other Certified Levies			
Referendum Approved Debt Levy	39 R 000000 211	Line 15A	\$19,926,000.00
Community Service Fund Operating Levy	80 R 000000 211	Line 15B	\$15,470,204.00
Property Tax Chargebacks	10 R 000000 212	Line 15C	\$243,509.00

Tax Levies by Fund

--- Levy Referendum Page ---

Referendum Approved Non-Permanent Basis Levy

The system generates the Levy Referendum automatically from the Referenda data. Please update the Referenda and schedule accordingly if needed, see the help page

Total of All Debt, Nonrecurring Operating Referendums and Remaining Levy: \$362,536,199.00

Referenda ID	Vote Date	Brief Description	Referendum Type	Total Referendum Amount	Referendum Status	Expiration Year	Levy Amount	
Referendum Type: Recurring Referendum							Current sum = \$9,000,000.00	
RF-1764	11/03/2020	Referendum to exceed the revenue limit on a recurring basis for operation and maintenance expenditures.	Recurring Referendum	\$6,000,000.00	Active	2023	\$9,000,000.00	Edit

Remaining Levy Amount (total levy minus all non-permanent referendum approved after December 31, 2014): \$353,536,199

Tax Levy Reasonability Check

--- Reasonability Check Page ---

Proposed Fund 39 Tax Levy Mismatch!

Your proposed Fund 39 tax levy varies from your project Fund 39 debt service payments as reported in the Debt Schedule. Please ensure that your proposed tax levy is sufficient to cover your district's calendar year debt service payments. Variances may reflect the following:

- The district plans to use accumulated Fund 39 fund balance for debt service payments.
- The online debt schedules have not been updated for changes due to new debt issuance or refinancing. The debt schedules should be modified as soon as possible.
- The district plans to levy currently for the purpose of speeding the payment of future debt service obligations.

Review the data below and ensure that everything looks appropriate and reasonable. If you do note an issue, contact the [School Financial Services team](#) and we'll help you investigate the issue promptly! Click the CONTINUE button below to continue.

Account	2021	2022	Change (\$)	Change (%)	2023	Change (\$)	Change (%)
10 R 000000 211	\$311,407,617.00	\$315,993,263.00	\$4,585,646.00	1.47 %	\$321,896,486.00	\$5,903,223.00	1.87 %
10 R 000000 212	\$65,621.00	\$178,452.00	\$112,831.00	171.94 %	\$243,509.00	\$65,057.00	36.46 %
38 R 000000 211	\$4,433,030.00	\$3,667,783.00	(\$765,247.00)	-17.26 %	\$0.00	(\$3,667,783.00)	-100.00 %
39 R 000000 211	\$18,494,475.00	\$18,622,856.00	\$128,381.00	0.69 %	\$19,926,000.00	\$1,303,144.00	7.00 %
41 R 000000 211	\$5,000,000.00	\$5,000,000.00	\$0.00	0.00 %	\$5,000,000.00	\$0.00	0.00 %

Tax Levy Helpful Hints

- **Figure out your Fund 38 and Fund 41 levies before Fund 10**
- **Levy non-referendum debt service directly into Fund 38**
- **Adopt separate Fund 38 and Fund 39 debt levies**

Tax Levy Helpful Hints

- Budget is **school year**, but debt service is **calendar year**

This year's levy is part of the 2023-24 budget

The levy pays for your March 2024 &
September 2024 debt service payments

Money for the September 2024 payment is
part of 2023-24 year-end fund balance

Tax Levy Helpful Hints

- **ASK FOR HELP**

Your first tax levy can be scary...

But there are resources for help

Your neighbors had their own first tax levies and most are glad to help if you reach out

Call the SFS Team if you still aren't sure about something...better to fix it on the front end!

Tax Levy Apportionment

- **The Tax Levy Report will divide (apportion) your levy among the local municipal levies based on equalized values from Department of Revenue**

Tax Levy Apportionment

PI-401 Data

Summary of Total Tax Appropriation Certification

County	County - Muni 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
▲ County: Dane			\$36,362,105,132.00	100.000000 %		\$362,536,199.01
Dane	13 225	C. Fitchburg	\$1,800,567,199.00	4.9517683110	\$362,536,199.00	\$17,951,952.62
Dane	13 251	C. Madison	\$32,623,407,490.00	89.7181485300	\$362,536,199.00	\$325,260,765.49
Dane	13 258	C. Monona	\$909,751.00	0.0025019210	\$362,536,199.00	\$9,070.37
Dane	13 008	T. Blooming Grove	\$134,491,804.00	0.3698680360	\$362,536,199.00	\$1,340,905.52
Dane	13 014	T. Burke	\$11,799,209.00	0.0324491910	\$362,536,199.00	\$117,640.06
Dane	13 032	T. Madison	\$553,082,100.00	1.5210398240	\$362,536,199.00	\$5,514,319.96
Dane	13 038	T. Middleton	\$780,579.00	0.0021466830	\$362,536,199.00	\$7,782.50
Dane	13 066	T. Westport	\$0.00	0.0000000000	\$362,536,199.00	\$0.00
Dane	13 151	V. Maple Bluff	\$570,921,500.00	1.5701002400	\$362,536,199.00	\$5,692,181.73
Dane	13 181	V. Shorewood Hills	\$666,145,500.00	1.8319772670	\$362,536,199.00	\$6,641,580.75
10			\$36,362,105,132.00			
District Totals = 10			\$36,362,105,132.00	100.000000 %		\$362,536,199.01

Tax Levy Apportionment

- **The application will create tax levy forms for you to certify levy amounts to municipalities**
- **Double-check your math!**

Tax Levy Apportionment

District Officials in Office on Date Submitted

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

Note: looking for the names and contact...

District Administrator		Contact
Greg Hartjes		(920) 832-6126
Clerk		Contact
Deborah Truymen		
Person Completing this Report		Contact

Official Information

Submitting Tax Levies

--- Completion Page ---

Finally, please review everything below and ensure that it is accurate and complete. When you are ready, check the certification box to acknowledge your official submittal of tax levy data and then click the FINALIZE button to complete your Tax Levy submission. Once that is done, you'll be provided access to the PI-1508 Tax Levy Certification PDF for download and distribution.

District Officials in Office on Date Submitted

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

Questions?

DPI School Financial Services Team

Website: <https://dpi.wi.gov/sfs>

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