

WASBO New School Administrator & Support Staff Conference  
7 September 2022

# Tax Levy Adoption

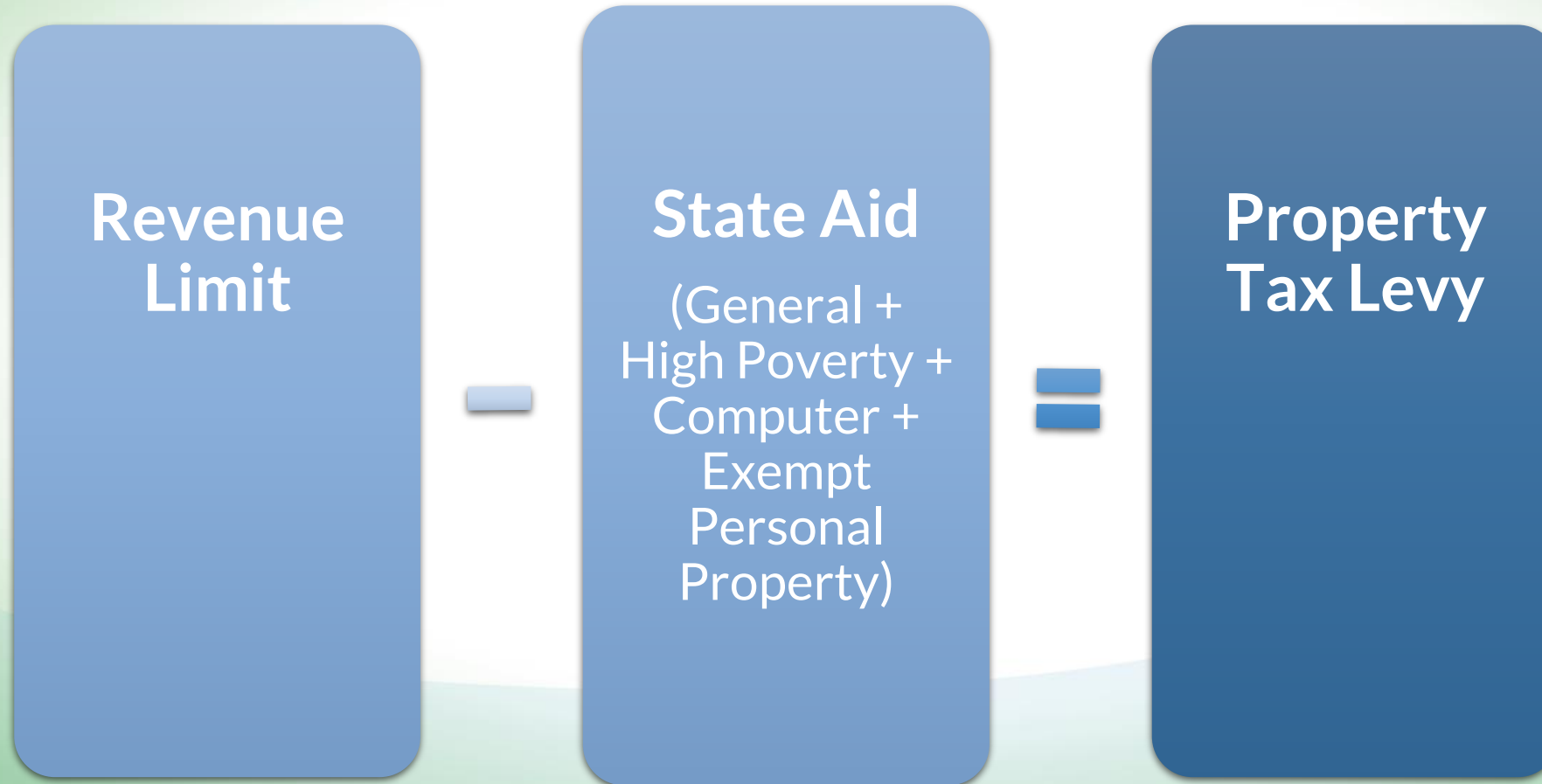
Bob Soldner, Assistant Director  
School Financial Services Team

Ben Kopitzke, Finance Consultant  
School Financial Services Team



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

# Recap



# Recap

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

<b>13. Allowable Limited Revenue:</b> (Line 11 - Line 12) (10, 38, 41 Levies)		<b>18,980,406</b>
<b>14. Total Limited Revenue To Be Used (A+B+C)</b>	<b>Not &gt;line 13</b>	<b>18,980,406</b>
<b>Entries Required Below:</b> Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	18,660,626	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	319,780	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
<b>15. Total Revenue from Other Levies (A+B+C+D)</b>		<b>2,188,500</b>
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	1,930,000	
B. Community Services (Fund 80 Src 211)	258,500	(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)
<b>16. Total Fall, 2021 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)</b>		<b>21,168,906</b>
<i>Line 16 is the total levy to be apportioned in the PI-401.</i>	Levy Rate =	0.00890247

# 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



<b>Fall 2021 Property Values</b>				C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget)
2021 TIF-Out Tax Apportionment Equalized Valuation				2,377,867,787	0	(to Budget)
CELL COLOR KEY: Auto-Calc DPI Data District-Entered				<b>16. Total Fall, 2021 REPORTED All Fund Tax Levy</b> (14A + 14B + 14C + 15)		
Worksheet is available at: <a href="http://dpi.wi.gov/sfs/limits/worksheets/revenue">http://dpi.wi.gov/sfs/limits/worksheets/revenue</a>				Line 16 is the total levy to be apportioned in the PI-401.		
Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.				Levy Rate = 0.00890247		
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

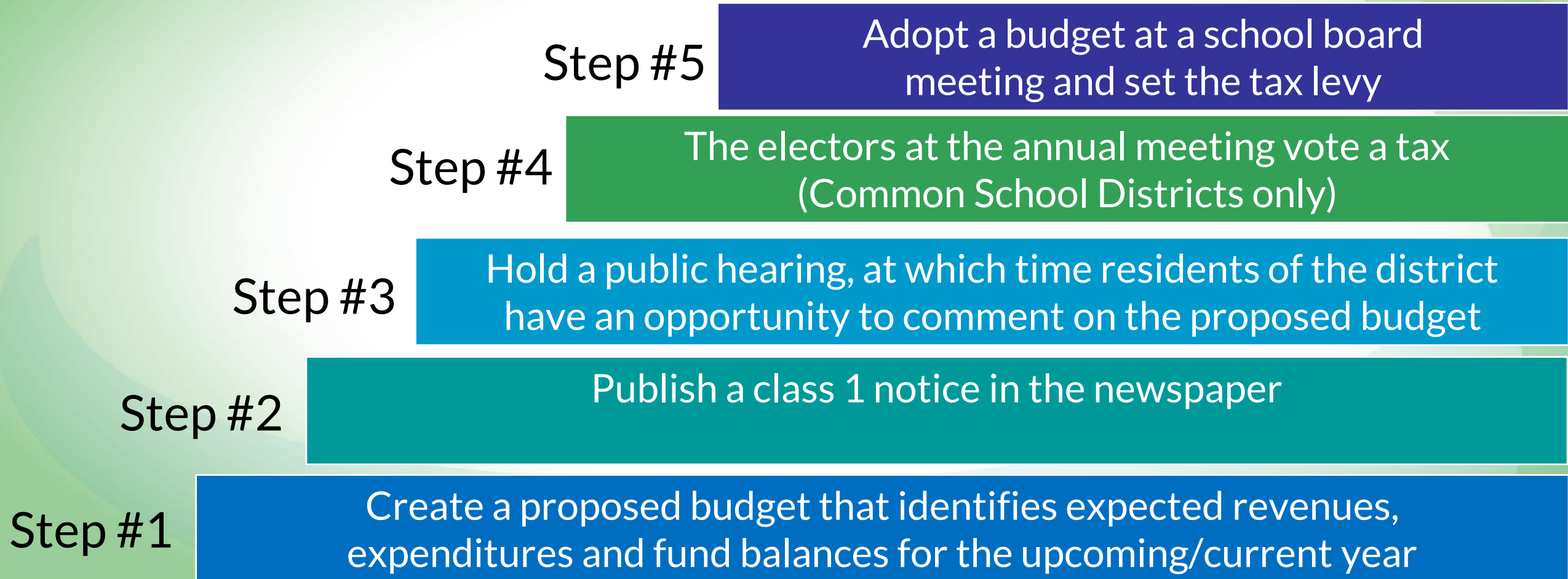
# Discussion

**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



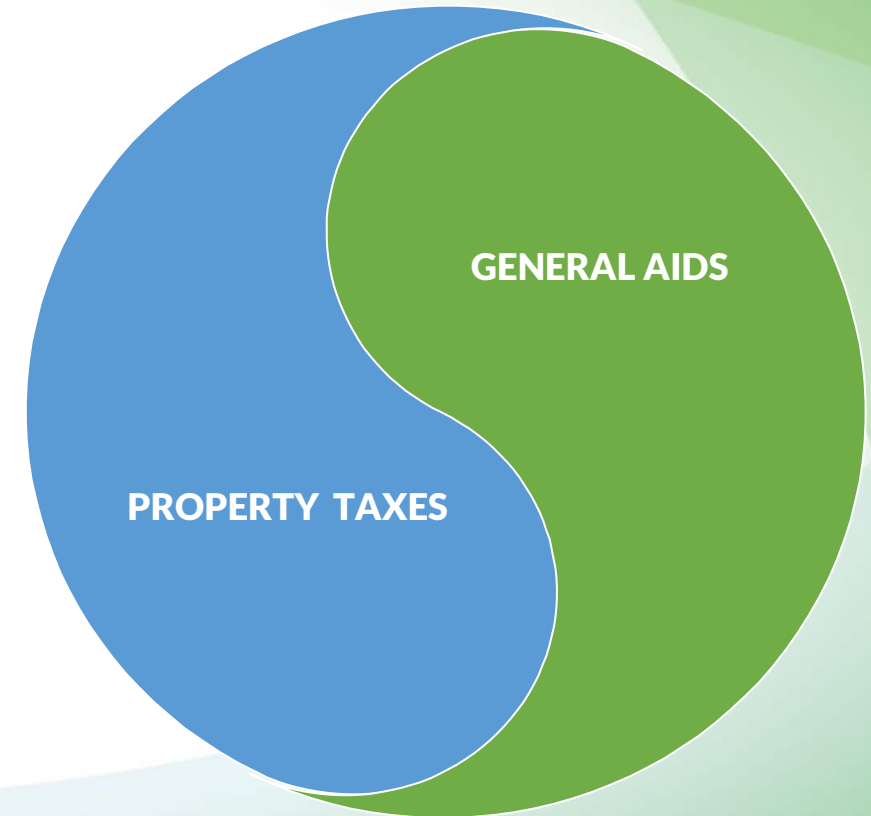
# 2022-23 Budget

## Prepare for Hearing and Adoption

### Update revenue estimates

Revenue Limit (“controlled”) revenues/levy

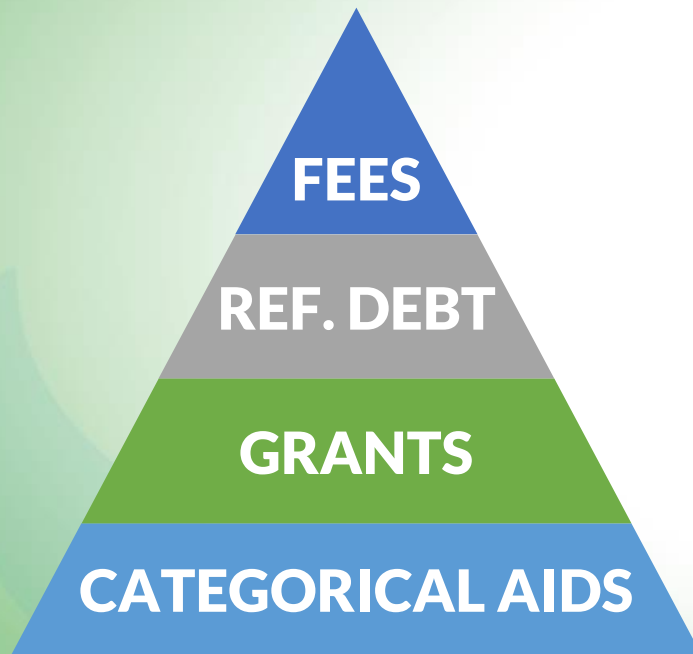
- General Aid (Equalization, Ch. 220, Special Adjustment
- Computer and High Poverty Aid
- Tax Levies (for Funds 10, 38 [CY], and 41)





# 2022-23 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 1<sup>st</sup>**

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 10<sup>th</sup> (§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

SCHOOL FINANCIAL SERVICES / REPORTING TO SFS / SCHOOL FINANCE REPORTING PORTALS / ANNUAL REPORTS  
/ PI-401 TAX LEVIES REPORTING INSTRUCTIONS

## PI-401 Tax Levies Reporting Instructions

<https://dpi.wi.gov/sfs/reporting/safr/annual/pi-401-instructions>



# Reporting of Tax Levies

## Accessing the PI-401 Tax Levies Report

The PI-401 Tax Levies Report can be accessed through the [School Financial Services Reporting Portal](#). District personnel can go to the "Status and Deadlines" link or the "Financial Data Home" link and select the PI-401 Tax Levies Report. You must enter your user id and password to log into the program. Instructions for Completing the PI-401 are also available.

The district should not enter data into this application unless their revenue limit computation has been updated with their third Friday FTE student enrollment, October 1 Tax Apportionment values and their Aid Certification amounts (thus completing all the information required to ensure the district levies within their revenue limit). Additionally, the school board must have officially voted on levy amounts for that year.

<https://dpi.wi.gov/sfs/reporting/safr/annual/pi-401-instructions>

# Tax Levies by Fund

## FY 2021-2022 Tax Levies

### Helpful Links

- [Edit Results](#)
- [Reasonability Check](#)
- [Rounding](#)
- [Audit Trail](#)
- [Contact Page](#)
- [Referendum Approved](#)
- [How to Use this Wizard](#)
- [PI-1508 Forms](#) 
- [Certification Page](#)
- [How to Change Names on the Reports](#)

### Review Answers

<b>PI-401</b>			
Account	Description	Revenue Limit Worksheet Line	Amount
<a href="#">10R-000000-211</a>	General Fund Operating Levy	Line 14A	5,980,095.00
<a href="#">38R-000000-211</a>	Non-Referendum Debt Levy	Line 14B	176,997.00
<a href="#">41R-000000-211</a>	Capital Expansion Fund Levy	Line 14C	0.00
<b>Total Revenue Limit Levies:</b>			<b>6,157,092.00</b>
<a href="#">10R-000000-212</a>	Property Tax Chargebacks	Line 15C	0.00
<a href="#">39R-000000-211</a>	Referendum Approved Debt Levy	Line 15A	0.00
<a href="#">80R-000000-211</a>	Community Service Fund Operating Levy	Line 15B	0.00
<b>Total Certified Tax Levies:</b>			<b>6,157,092.00</b>

# 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 2022-23 budget

The levy pays for your March 2023 &  
September 2023 debt service payments

Money for the September 2023 payment is  
part of 2022-23 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 PI-401 will divide (apportion) your levy among the local municipal levies based on equalized values from Department of Revenue**

# Tax Levy Apportionment

The information on the PI-401 Data table will be submitted to the Wisconsin Department of Revenue (DOR) by the Department of Public Instruction (DPI) on your behalf.

<b>PI-401 Data</b>						
<b>Summary of the Total Tax Appropriation Certification</b>						
<b>County</b>	<b>County - Muni Code</b>	<b>Taxation District</b>	<b>Tax Apportionment Equalized Value</b>	<b>Percent of School District in Taxation District</b>	<b>Total Certified Tax Levies From PI-401</b>	<b>Amount of Tax Levy for Taxation District</b>
Sheboygan	59 002	T. Greenbush	43,261,158.00	5.266476146	6,157,092.00	324,262.00
Sheboygan	59 004	T. Herman	3,055,474.00	0.371963712	6,157,092.00	22,902.00
Sheboygan	59 016	T. Plymouth	209,953.00	0.025559012	6,157,092.00	1,574.00
Sheboygan	59 018	T. Rhine	381,310,338.00	46.419510991	6,157,092.00	2,858,092.00
Sheboygan	59 020	T. Russell	19,658,585.00	2.393173779	6,157,092.00	147,350.00
Sheboygan	59 121	V. Elkhart Lake	337,267,400.00	41.057863428	6,157,092.00	2,527,970.00
Sheboygan	59 131	V. Glenbeulah	36,681,200.00	4.465452931	6,157,092.00	274,942.00
<b>Sheboygan County Totals</b>			<b>821,444,108.00</b>	<b>100.000000</b>		<b>6,157,092.00</b>
<b>District Totals</b>			<b>821,444,108.00</b>	<b>100.000000</b>	<b>6,157,092.00</b>	<b>6,157,092.00</b>

# Tax Levy Apportionment

- **The application will create PI-1508 forms for you to certify levy amounts to municipalities**
- **Double-check your math!**



# Tax Levy Apportionment



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

**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))

## 2021-2022 School Year

**T** 1. Municipal Clerk: JON J MILLER  
**O** N6644 SUGARBUSH RD  
 GLENBEULAH, WI 53023-1236

2. Municipality: Town of Greenbush

3. County: Sheboygan County

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

	Entire School District	Portion of School District Lying Within Municipality
	Column 1	Column 2
4. Equalized Valuation (TID Out) Tax Apportionment (October Certification)	\$821,444,108.00	\$43,261,158.00
5. Percent of Entire School District	100.000000%	5.266476%
<b>6. Total Levy</b>	\$6,157,092.00	<b>\$324,262.00</b>

### 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.

<b>NOTARY SEAL</b>	<b>F</b> Name of School District	School District Clerk
	<b>R</b> Elkhart Lake-Glenbeulah (1631)	Erica Spatz
	<b>O</b> Signature of School District Clerk	
	<b>M</b> 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  
 Elkhart Lake-Glenbeulah School District  
 PO Box 326  
 Elkhart Lake, WI 53020-0326

# Submitting Tax Levies

## Submitting the PI-401 to DPI Along with Printing the Certification Page and PI-1508 Forms

While submitting the PI-401 to the DPI, the user may have to click on "Review Your Answers" which will take the user to the FY 20XX-20XX Tax Levy summary. Please review this data for accuracy.

Once in that page, select the PI-1508 Forms link found in the Helpful Links section. After these forms are downloaded, print the PI-1508 and then the PI-401 tax levy certification page. The district is required to sign the forms and maintain these forms in the district records. The School District's Clerk--along with a Notary Public--must sign these forms. Once signed, the district must send these completed forms to their municipalities.

Note that the levy by municipality has already been calculated. This information will be electronically submitted by DPI to DOR on the district's behalf. There is no longer a paper form that is submitted to DOR.

# Questions?

## DPI School Financial Services Team

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

**Mark Elworthy, Director** 608-266-9534

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