

WASBO Winter Conference
13 December 2022

Revenue Limits and the Budget Cycle

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

Overview

- Prepare for Budget Cycle decisions
- Understand how to use FY23 Revenue Limit Worksheet for budget planning
- Review key sections/data
- Explore additional DPI resources on website: Revenue Limit worksheets, longitudinal data, etc.
- Open for questions throughout the presentation!

Let's Jump to the Revenue Limit Worksheets

- Link to Revenue Limit Worksheets:
<https://dpi.wi.gov/sfs/limits/worksheets/revenue>
- Find both the FY23 Revenue Limit Worksheet AND the FY24 Blank Executable Worksheet

Polling Questions

1. Compared to 2021-22, did your student enrollment increase or decrease in 2022-23?
2. Does your district have a base Hold Harmless non-recurring exemption?
If yes, what is the amount on Line 7B?
3. Does your district have a Declining Enrollment non-recurring exemption?
If yes, what is the amount on Line 10B?

Using 2022-23 to Help Plan for 2023-24

- Membership trends... impacts of summer/fall 2022
- Recurring vs Non-Recurring Exemptions, e.g., referenda, energy efficiency, vouchers, etc.
- Over/underlevy impacts
- Lines 12 and 14 connection to FY24 base revenue

Build the Base Revenue Line 1

2021-2022 Revenue Limit Worksheet			
1.	2021-22 Base Revenue (Funds 10, 38, 41)	(from left)	354,548,496
2.	Base Sept Membership Avg (2018+.4ss, 2019+.4ss, 2020+.4ss)/3	(from left)	27,149
3.	2021-22 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	13,059.36
4.	2021-22 Per Member Change (A+B)		0.00
	2021-22 Low Revenue Ceiling per s.121.905(1):	10,000.00	
A.	Allowed Per-Member Change for 21-22	0.00	
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT <0	0.00	
C.	Value of the CCDEB (21-22 DPI Computed-CCDEB Dists only)	0.00	
5.	2021-22 Maximum Revenue / Member (Ln 3 + Ln 4)		13,059.36
6.	Current Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	26,732
7.	2021-22 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	354,548,496
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	349,102,812	
B.	Hold Harmless Non-Recurring Exemption	5,445,684	
8.	Total 2021-22 Recurring Exemptions (A+B+C+D+E)	(rounded)	8,000,000
A.	Prior Year Carryover	0	
B.	Transfer of Service	0	
C.	Transfer of Territory/Other Reorg (if negative, include sign)	0	
D.	Federal Impact Aid Loss (2019-20 to 2020-21)	0	
E.	Recurring Referenda to Exceed (If 2021-22 is first year)	8,000,000	
9.	2021-22 Limit with Recurring Exemptions (Ln 7 + Ln 8)		362,548,496
10.	Total 2021-22 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		9,627,108
A.	Non-Recurring Referenda to Exceed 2021-22 Limit	0	
B.	Declining Enrollment Exemption for 2021-22 (from left)	5,445,753	
C.	Energy Efficiency Net Exemption for 2021-22 (see pg 4 for details)	967,958	
D.	Adjustment for Refunded or Rescinded Taxes, 2021-22	123,805	
E.	Prior Year Open Enrollment (uncounted pupil[s])	139,752	
F.	Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G.	Other Adjustments (Fund 39 Bal Transfer)	0	
H.	WPCP and RPCP Private School Voucher Aid Deduction	2,618,253	
I.	SNSP Private School Voucher Aid Deduction	331,587	
11.	2021-22 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		372,175,604
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		44,781,361
A.	2021-22 OCTOBER 15 CERT OF GENERAL AID	40,256,461	
B.	State Aid to High Poverty Districts (not all districts)	1,443,569	
C.	State Aid for Exempt Computers (Source 691)	1,754,226	
D.	State Aid for Exempt Personal Property (Source 691)	1,327,105	
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
13.	Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)		327,394,243
14.	Total Limited Revenue To Be Used (A+B+C)	Not >line 13	324,661,046
Entries Required Below: Enter amnts needed by purpose and fund:			
A.	Gen Operations: Fnd 10 Src 211	315,993,263	(Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fund 38 Src 211	3,667,783	(to Budget Rpt)
C.	Capital Exp, Annual Meeting Approved: Fund 41 Src 211	5,000,000	(to Budget Rpt)
15.	Total Revenue from Other Levies (A+B+C+D)		32,242,049
A.	Referendum Apprvd Debt (Fund 39 Debt-Src 211)	18,622,856	
B.	Community Services (Fund 80 Src 211)	13,440,741	(to Budget Rpt)
C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	178,452	(to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16.	Total Fall, 2021 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		356,903,095
Line 16 is the total levy to be apportioned in the PI-401.			Levy Rate = 0.01139594

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

DISTRICT:		Madison Metropolitan	3269
DATA AS OF 10/13/2022 9:00 AM			
Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 21-22 Revenue Limit			
2021-22 General Aid Certification (21-22 Line 12A, src 621)	+		40,256,461
2021-22 Hi Pov Aid (21-22 Line 12B, Src 628)	+		1,443,569
2021-22 Computer Aid Received (21-22 Line 12C, Src 691)	+		1,754,226
2021-22 Aid for Exempt Personal Property (21-22 Line 12D, Src 691)	+		1,327,105
2021-22 Fnd 10 Levy Cert (21-22 Line 14A, Levy 10 Src 211)	+		315,993,263
2021-22 Fnd 38 Levy Cert (21-22 Line 14B, Levy 38 Src 211)	+		3,667,783
2021-22 Fnd 41 Levy Cert (21-22 Line 14C, Levy 41 Src 211)	+		5,000,000
2021-22 Aid Penalty for Over Levy (21-22 FINAL Rev Lim June 2022)	-		0
2021-22 Total Levy for All Levied Non-Recurring Exemptions*	-		12,339,595
NET 2022-23 Base Revenue Built from 2021-22 Data (Line 1)	=		357,102,812
*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded or Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expenditures, Other Adjustments, Private School Special Needs Voucher Aid Deduction)			
September & Summer FTE Membership Average			
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.			
Line 2: Base Avg:((19+.4ss)+(20+.4ss)+(21+.4ss)) / 3 =			26,732
	2019	2020	2021
Summer FTE:	559	208	412
% (40,40,40)	224	83	165
Sept FTE:	26,979	26,188	25,678
New ICS - Independent	236.10	299.20	345.40
Charter Schools FTE			
Total FTE	27,439	26,570	26,188
Line 5: Curr Avg:((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 =			
Summer FTE:			
% (40,40,40)			
Sept FTE:			
New ICS - Independent			
Charter Schools FTE			
Total FTE			
Line 10B: Declining Enrollment Average FTE Loss (Line 2 - Line 5)			
X (Line 5, Maximum 2022)			
Fall 2022 Property Values			
2022 TIF-Out Tax Apportionment			
Revenue Limit Summary			
Category		Amount	
Allowable Limited Revenue		327,394,243.00	
	Fund 10, PI-401	315,993,263.00	
	Fund 38, PI-401	3,667,783.00	
	Fund 41, PI-401	5,000,000.00	
Line 14 Total (Revenue Limit Levies)		324,661,046.00	
Over Levy		0.00	
Under Levy		2,733,197.00	
Carryover to FY22, if applicable		0.00	
21-22 Base-Building Information		Amount	
Total non-recurring exemptions (10 + 7B)		15,072,792.42	
Levied total non-recurring exemptions*		12,339,595.42	
*to be removed from next year's base			

Aid Penalty comes from page 3 RLW

Total levied NRE comes from page 3 RLW

Using 2022-23 to Help Plan for 2023-24

Membership trends and projections

- Lasting pandemic impact on 2022
- 2022-23 (FY23) Declining Enrollment exemptions (non-recurring)
 - 2020-21: 79.3%
 - 2021-22: 73.6%
 - 2022-23: 74.8%
- Projecting for 2023-24... case by case basis

Unknowns for 2023-24 (FY24)

2023-25 state biennial budget deliberations begin in Spring 2023 and could impact Line 4 of the Revenue Limit Worksheet:

- 2023-24 Per Membership Change **TBD**
- 2023-24 Low Revenue Ceiling **TBD**

Model various **MEMBERSHIP** scenarios for planning

- e.g., Best Case, Worst Case, No Change

Line 4A Effects @ \$10,040/Member, DE

2022-2023 Revenue Limit Worksheet			
1.	2022-23 Base Revenue (Funds 10, 38, 41)	(from left)	23,543,870
2.	Base Sept Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	2,345
3.	2022-23 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,040.03
4.	2022-23 Per Member Change (A+B)		0.00
	2022-23 Low Revenue Ceiling per s.121.905(1):	10,000.00	
A.	Allowed Per-Member Change for 22-23	0.00	
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C.	Value of the CCDEB (22-23 DPI Computed-CCDEB Dists only)	0.00	
5.	2022-23 Maximum Revenue / Member (Ln 3 + Ln 4)		10,040.03
6.	Current Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	2,305
7.	2022-23 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	23,543,870
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	23,142,269	
B.	Hold Harmless Non-Recurring Exemption	401,601	
8.	Total 2022-23 Recurring Exemptions (A+B+C+D+E)	(rounded)	88,725
9.	2022-23 Limit with Recurring Exemptions (Ln 7 + Ln 8)		23,632,595
10.	Total 2022-23 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		643,143
B.	Declining Enrollment Exemption for 2022-23 (from left)	401,601	
11.	2022-23 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		24,275,738
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		14,676,713
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
13.	Allowable Limited Revenue: (Line 11 - Line 12)		9,599,025
	(10, 38, 41 Levies)		
14.	Total Limited Revenue To Be Used (A+B+C)	Not >line 13	9,599,025

Mount Horeb Area

Line 4A Effects @ \$10,040/Member, DE

2022-2023 Revenue Limit Worksheet			
1.	2022-23 Base Revenue (Funds 10, 38, 41)	(from left)	23,543,870
2.	Base Sept Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	2,345
3.	2022-23 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,040.03
4.	2022-23 Per Member Change (A+B)		-40.03
	2022-23 Low Revenue Ceiling per s.121.905(1):	10,000.00	
A.	Allowed Per-Member Change for 22-23	-200.00	
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	159.97	
C.	Value of the CCDEB (22-23 DPI Computed-CCDEB Dists only)	0.00	
5.	2022-23 Maximum Revenue / Member (Ln 3 + Ln 4)		10,000.00
6.	Current Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	2,305
7.	2022-23 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	23,543,870
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	23,050,000	
B.	Hold Harmless Non-Recurring Exemption	493,870	
8.	Total 2022-23 Recurring Exemptions (A+B+C+D+E)	(rounded)	88,725
9.	2022-23 Limit with Recurring Exemptions (Ln 7 + Ln 8)		23,632,595
10.	Total 2022-23 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		641,542
B.	Declining Enrollment Exemption for 2022-23 (from left)	400,000	
11.	2022-23 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		24,274,137
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		14,676,713
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
13.	owable Limited Revenue: (Line 11 - Line 12)		9,597,424
	(10, 38, 41 Levies)	EXCEEDS LIMIT !!	
14.	ntal Limited Revenue To Be Used (A+B+C)	Not >line 13	9,599,025

Mount Horeb Area

-\$200 PP

Overlevy

\$1,601

Line 4A Effects @ \$10,040/Member, DE

2022-2023 Revenue Limit Worksheet			
1.	2022-23 Base Revenue (Funds 10, 38, 41)	(from left)	23,543,870
2.	Base Sept Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	2,345
3.	2022-23 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,040.03
4.	2022-23 Per Member Change (A+B)		200.00
	2022-23 Low Revenue Ceiling per s.121.905(1):	10,000.00	
A.	Allowed Per-Member Change for 22-23	200.00	
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C.	Value of the CCDEB (22-23 DPI Computed-CCDEB Dists only)	0.00	
5.	2022-23 Maximum Revenue / Member (Ln 3 + Ln 4)		10,240.03
6.	Current Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	2,305
7.	2022-23 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	23,603,269
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	23,603,269	
B.	Hold Harmless Non-Recurring Exemption	0	
8.	Total 2022-23 Recurring Exemptions (A+B+C+D+E)	(rounded)	88,725
9.	2022-23 Limit with Recurring Exemptions (Ln 7 + Ln 8)		23,691,994
10.	Total 2022-23 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		651,143
B.	Declining Enrollment Exemption for 2022-23 (from left)	409,601	
11.	2022-23 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		24,343,137
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		14,676,713
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
13.	owable Limited Revenue: (Line 11 - Line 12)		9,666,424
	(10, 38, 41 Levies)		
14.	ntal Limited Revenue To Be Used (A+B+C)	Not >line 13	9,599,025

Mount Horeb Area

+\$200 PP

Underlevy

\$67,399

Line 4A Effects @ \$10,040/Member, DE

2022-2023 Revenue Limit Worksheet			Sheet		
1.	2022-23 Base Revenue (Funds 10, 38, 41)	(from left)	23,543,870	(from left)	23,543,870
2.	Base Sept Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	2,345	(from left)	2,345
3.	2022-23 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,040.03	(with cents)	10,040.03
4.	2022-23 Per Member Change (A+B)		-40.03		200.00
	2022-23 Low Revenue Ceiling per s.121.905(1):	10,000.00		10,000.00	
A.	Allowed Per-Member Change for 22-23	-200.00		200.00	
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	159.97		0.00	
C.	Value of the CCDEB (22-23 DPI Computed-CCDEB Dists only)	0.00		0.00	
5.	2022-23 Maximum Revenue / Member (Ln 3 + Ln 4)		10,000.00		10,240.03
6.	Current Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	2,305	(from left)	2,305
7.	2022-23 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	23,543,870	(rounded)	23,603,269
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	23,050,000		23,603,269	
B.	Hold Harmless Non-Recurring Exemption	493,870		0	
8.	Total 2022-23 Recurring Exemptions (A+B+C+D+E)	(rounded)	88,725	(rounded)	88,725
9.	2022-23 Limit with Recurring Exemptions (Ln 7 + Ln 8)		23,632,595		23,691,994
10.	Total 2022-23 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		641,542		651,143
B.	Declining Enrollment Exemption for 2022-23 (from left)	400,000		409,601	
11.	2022-23 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		24,274,137		24,343,137
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		14,676,713		14,676,713
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.				THE DISTRICT LEVY.	
13.	owable Limited Revenue: (Line 11 - Line 12)		9,597,424		9,666,424
	(10, 38, 41 Levies)	EXCEEDS LIMIT !!			
14.	ntal Limited Revenue To Be Used (A+B+C)	Not >line 13	9,599,025	Not >line 13	9,599,025

Line 4A Effects @ \$10,190/Member, No DE

Wisconsin Dells

2022-2023 Revenue Limit Worksheet			
1.	2022-23 Base Revenue (Funds 10, 38, 41)	(from left)	18,076,787
2.	Base Sept Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	1,774
3.	2022-23 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,189.85
4.	2022-23 Per Member Change (A+B)		0.00
	2022-23 Low Revenue Ceiling per s.121.905(1):	10,000.00	
A.	Allowed Per-Member Change for 22-23	0.00	
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C.	Value of the CCDEB (22-23 DPI Computed-CCDEB Dists only)	0.00	
5.	2022-23 Maximum Revenue / Member (Ln 3 + Ln 4)		10,189.85
6.	Current Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	1,782
7.	2022-23 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	18,158,313
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	18,158,313	
B.	Hold Harmless Non-Recurring Exemption	0	
8.	Total 2022-23 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
9.	2022-23 Limit with Recurring Exemptions (Ln 7 + Ln 8)		18,158,313
10.	Total 2022-23 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		1,404,334
B.	Declining Enrollment Exemption for 2022-23 (from left)		
11.	2022-23 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		19,562,647
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		3,802,761
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
13.	Available Limited Revenue: (Line 11 - Line 12)		15,759,886
	(10, 38, 41 Levies)		
14.	Limited Revenue To Be Used (A+B+C)	Not >line 13	15,759,886

Line 4A Effects @ \$10,190/Member, No DE

2022-2023 Revenue Limit Worksheet			
1.	2022-23 Base Revenue (Funds 10, 38, 41)	(from left)	18,076,787
2.	Base Sept Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	1,774
3.	2022-23 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,189.85
4.	2022-23 Per Member Change (A+B)		-189.85
	2022-23 Low Revenue Ceiling per s.121.905(1):	10,000.00	
A.	Allowed Per-Member Change for 22-23	-200.00	
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	10.15	
C.	Value of the CCDEB (22-23 DPI Computed-CCDEB Dists only)	0.00	
5.	2022-23 Maximum Revenue / Member (Ln 3 + Ln 4)		10,000.00
6.	Current Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	1,782
7.	2022-23 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	18,076,787
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	17,820,000	
B.	Hold Harmless Non-Recurring Exemption	256,787	
8.	Total 2022-23 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
9.	2022-23 Limit with Recurring Exemptions (Ln 7 + Ln 8)		18,076,787
10.	Total 2022-23 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		1,404,334
B.	Declining Enrollment Exemption for 2022-23 (from left)		
11.	2022-23 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		19,481,121
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		3,802,761
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
13.	Available Limited Revenue: (Line 11 - Line 12)		15,678,360
	(10, 38, 41 Levies)	EXCEEDS LIMIT !!	
14.	Limited Revenue To Be Used (A+B+C)	Not >line 13	15,759,886

Wisconsin Dells

-\$200 PP

Overlevy

\$81,526

Line 4A Effects @ \$10,190/Member, No DE

2022-2023 Revenue Limit Worksheet			
1.	2022-23 Base Revenue (Funds 10, 38, 41)	(from left)	18,076,787
2.	Base Sept Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	1,774
3.	2022-23 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,189.85
4.	2022-23 Per Member Change (A+B)		200.00
	2022-23 Low Revenue Ceiling per s.121.905(1):	10,000.00	
A.	Allowed Per-Member Change for 22-23	200.00	
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C.	Value of the CCDEB (22-23 DPI Computed-CCDEB Dists only)	0.00	
5.	2022-23 Maximum Revenue / Member (Ln 3 + Ln 4)		10,389.85
6.	Current Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	1,782
7.	2022-23 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	18,514,713
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	18,514,713	
B.	Hold Harmless Non-Recurring Exemption	0	
8.	Total 2022-23 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
9.	2022-23 Limit with Recurring Exemptions (Ln 7 + Ln 8)		18,514,713
10.	Total 2022-23 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		1,404,334
B.	Declining Enrollment Exemption for 2022-23 (from left)		
11.	2022-23 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		19,919,047
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		3,802,761
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
13.	Available Limited Revenue: (Line 11 - Line 12)		16,116,286
	(10, 38, 41 Levies)		
14.	Limited Revenue To Be Used (A+B+C)	Not >line 13	15,759,886

Wisconsin Dells

+\$200 PP

Underlevy

\$356,400

=

1,782 * \$200

Line 4A Effects @ \$10,190/Member, No DE

2022-2023 Revenue Limit Worksheet			Worksheet		
1.	2022-23 Base Revenue (Funds 10, 38, 41)	(from left)	18,076,787	(from left)	18,076,787
2.	Base Sept Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	1,774	(from left)	1,774
3.	2022-23 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,189.85	(with cents)	10,189.85
4.	2022-23 Per Member Change (A+B)		-189.85		200.00
	2022-23 Low Revenue Ceiling per s.121.905(1):		10,000.00		10,000.00
A.	Allowed Per-Member Change for 22-23		-200.00		200.00
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0		10.15		0.00
C.	Value of the CCDEB (22-23 DPI Computed-CCDEB Dists only)		0.00		0.00
5.	2022-23 Maximum Revenue / Member (Ln 3 + Ln 4)		10,000.00		10,389.85
6.	Current Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	1,782	(from left)	1,782
7.	2022-23 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	18,076,787	(rounded)	18,514,713
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		17,820,000		18,514,713
B.	Hold Harmless Non-Recurring Exemption		256,787		0
8.	Total 2022-23 Recurring Exemptions (A+B+C+D+E)	(rounded)	0	(rounded)	0
9.	2022-23 Limit with Recurring Exemptions (Ln 7 + Ln 8)		18,076,787		18,514,713
10.	Total 2022-23 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		1,404,334		1,404,334
B.	Declining Enrollment Exemption for 2022-23 (from left)				
11.	2022-23 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		19,481,121		19,919,047
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		3,802,761		3,802,761
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.				THE DISTRICT LEVY.	
13.	Available Limited Revenue: (Line 11 - Line 12)		15,678,360		16,116,286
	(10, 38, 41 Levies)	EXCEEDS LIMIT !!			
14.	Limited Revenue To Be Used (A+B+C)	Not >line 13	15,759,886	Not >line 13	15,759,886

Line 4A Effects @ \$10,496/Member

Germantown

2022-2023 Revenue Limit Worksheet			
1.	2022-23 Base Revenue (Funds 10, 38, 41)	(from left)	40,482,299
2.	Base Sept Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	3,857
3.	2022-23 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,495.80
4.	2022-23 Per Member Change (A+B)		0.00
	2022-23 Low Revenue Ceiling per s.121.905(1):	10,000.00	
A.	Allowed Per-Member Change for 22-23	0.00	
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C.	Value of the CCDEB (22-23 DPI Computed-CCDEB Dists only)	0.00	
5.	2022-23 Maximum Revenue / Member (Ln 3 + Ln 4)		10,495.80
6.	Current Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	3,857
7.	2022-23 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	40,482,301
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	40,482,301	
B.	Hold Harmless Non-Recurring Exemption	0	
8.	Total 2022-23 Recurring Exemptions (A+B+C+D+E)	(rounded)	10,076
9.	2022-23 Limit with Recurring Exemptions (Ln 7 + Ln 8)		40,492,377
10.	Total 2022-23 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		2,217,688
B.	Declining Enrollment Exemption for 2022-23 (from left)		
11.	2022-23 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		42,710,065
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		15,057,561
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
13.	Available Limited Revenue: (Line 11 - Line 12)		27,652,504
	(10, 38, 41 Levies)		
14.	Limited Revenue To Be Used (A+B+C)	Not >line 13	27,652,504

Line 4A Effects @ \$10,496/Member

2022-2023 Revenue Limit Worksheet			
1.	2022-23 Base Revenue (Funds 10, 38, 41)	(from left)	40,482,299
2.	Base Sept Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	3,857
3.	2022-23 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,495.80
4.	2022-23 Per Member Change (A+B)		-200.00
	2022-23 Low Revenue Ceiling per s.121.905(1):	10,000.00	
A.	Allowed Per-Member Change for 22-23	-200.00	
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C.	Value of the CCDEB (22-23 DPI Computed-CCDEB Dists only)	0.00	
5.	2022-23 Maximum Revenue / Member (Ln 3 + Ln 4)		10,295.80
6.	Current Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	3,857
7.	2022-23 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	40,482,299
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	39,710,901	
B.	Hold Harmless Non-Recurring Exemption	771,398	
8.	Total 2022-23 Recurring Exemptions (A+B+C+D+E)	(rounded)	10,076
9.	2022-23 Limit with Recurring Exemptions (Ln 7 + Ln 8)		40,492,375
10.	Total 2022-23 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		2,217,688
B.	Declining Enrollment Exemption for 2022-23 (from left)		
11.	2022-23 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		42,710,063
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		15,057,561
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
13.	Available Limited Revenue: (Line 11 - Line 12)		27,652,502
	(10, 38, 41 Levies)	EXCEEDS LIMIT !!	
14.	Limited Revenue To Be Used (A+B+C)	Not >line 13	27,652,504

Germantown

-\$200 PP

No Change

~\$0

Due to Hold

Harmless

Line 4A Effects @ \$10,496/Member

2022-2023 Revenue Limit Worksheet			
1.	2022-23 Base Revenue (Funds 10, 38, 41)	(from left)	40,482,299
2.	Base Sept Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	3,857
3.	2022-23 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,495.80
4.	2022-23 Per Member Change (A+B)		200.00
	2022-23 Low Revenue Ceiling per s.121.905(1):	10,000.00	
A.	Allowed Per-Member Change for 22-23	200.00	
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C.	Value of the CCDEB (22-23 DPI Computed-CCDEB Dists only)	0.00	
5.	2022-23 Maximum Revenue / Member (Ln 3 + Ln 4)		10,695.80
6.	Current Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	3,857
7.	2022-23 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	41,253,701
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	41,253,701	
B.	Hold Harmless Non-Recurring Exemption	0	
8.	Total 2022-23 Recurring Exemptions (A+B+C+D+E)	(rounded)	10,076
9.	2022-23 Limit with Recurring Exemptions (Ln 7 + Ln 8)		41,263,777
10.	Total 2022-23 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		2,217,688
B.	Declining Enrollment Exemption for 2022-23 (from left)		
11.	2022-23 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		43,481,465
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		15,057,561
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
13.	Available Limited Revenue: (Line 11 - Line 12)		28,423,904
	(10, 38, 41 Levies)		
14.	Limited Revenue To Be Used (A+B+C)	Not >line 13	27,652,504

Germantown

+\$200 PP

Underlevy

\$771,400

=

3,857 * \$200

Line 4A Effects @ \$10,496/Member

2022-2023 Revenue Limit Worksheet				Worksheet	
1.	2022-23 Base Revenue (Funds 10, 38, 41)	(from left)	40,482,299	(from left)	40,482,299
2.	Base Sept Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	3,857	(from left)	3,857
3.	2022-23 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,495.80	(with cents)	10,495.80
4.	2022-23 Per Member Change (A+B)		-200.00		200.00
	2022-23 Low Revenue Ceiling per s.121.905(1):		10,000.00		10,000.00
A.	Allowed Per-Member Change for 22-23		-200.00		200.00
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0		0.00		0.00
C.	Value of the CCDEB (22-23 DPI Computed-CCDEB Dists only)		0.00		0.00
5.	2022-23 Maximum Revenue / Member (Ln 3 + Ln 4)		10,295.80		10,695.80
6.	Current Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	3,857	(from left)	3,857
7.	2022-23 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	40,482,299	(rounded)	41,253,701
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		39,710,901		41,253,701
B.	Hold Harmless Non-Recurring Exemption		771,398		0
8.	Total 2022-23 Recurring Exemptions (A+B+C+D+E)	(rounded)	10,076	(rounded)	10,076
9.	2022-23 Limit with Recurring Exemptions (Ln 7 + Ln 8)		40,492,375		41,263,777
10.	Total 2022-23 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		2,217,688		2,217,688
B.	Declining Enrollment Exemption for 2022-23 (from left)				
11.	2022-23 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		42,710,063		43,481,465
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		15,057,561		15,057,561
	DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			THE DISTRICT LEVY.	
13.	Available Limited Revenue: (Line 11 - Line 12)		27,652,502		28,423,904
	(10, 38, 41 Levies)	EXCEEDS LIMIT !!			
14.	Limited Revenue To Be Used (A+B+C)	Not >line 13	27,652,504	Not >line 13	27,652,504

Breakout Discussion

How would a +\$200 per member change impact your district?

How would a -\$200 per member change impact your district?

Per Member Change Takeaways

- Line 5: Maximum Revenue/Member
- Line 7B: Hold Harmless Non-Recurring Exemption
- Line 10B: Declining Enrollment vs Not
- Line 13: Allowable Limited Revenue
- **Effect on next year's base**

General Aid Projections?

**General Aid (Equalization Aid) is a key component,
BUT it will be covered in greater detail in Spring...
too early in the budget cycle.**

Additional DPI Resources

Revenue Limit Longitudinal Worksheet:

<https://dpi.wi.gov/sfs/statistical/longitudinal-data/revenue-limit>

- Key for Membership, Base Revenue, Exemptions
- Provides context/historical perspective

Questions?

DPI School Financial Services Team Website:
<https://dpi.wi.gov/sfs>

DPIfin	dpifin@dpi.wi.gov	608-267-9114
---------------	--------------------------	---------------------

Bob Soldner	robert.soldner@dpi.wi.gov	608-267-9124
--------------------	----------------------------------	---------------------

Ben Kopitzke	ben.kopitzke@dpi.wi.gov	608-267-9279
---------------------	--------------------------------	---------------------