

DEPARTMENT OF PUBLIC INSTRUCTION

2024-25 REVENUE LIMIT WORKSHEET - SUCCESSFUL REFERENDUM

| | | | |
|--|-------------|-------------|----------------------|
| DISTRICT: | Jefferson | 2702 | |
| DATA AS OF 10/15/24 8:00 AM | | | |
| Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 23-24 Revenue Limit | | | |
| 2023-24 General Aid Certification (23-24 Line 12A, src 621) | + | | 12,237,787 |
| 2023-24 Hi Pov Aid (23-24 Line 12B, Src 628) | + | | 0 |
| 2023-24 Computer Aid Received (23-24 Line 12C, Src 691) | + | | 16,391 |
| 2023-24 Aid for Exempt Personal Property (23-24 Line 12D, Src 691) | + | | 41,098 |
| 2023-24 Fnd 10 Levy Cert (23-24 Line 14A, Levy 10 Src 211) | + | | 9,115,974 |
| 2023-24 Fnd 38 Levy Cert (23-24 Line 14B, Levy 38 Src 211) | + | | 496,612 |
| 2023-24 Fnd 41 Levy Cert (23-24 Line 14C, Levy 41 Src 211) | + | | 0 |
| 2023-24 Aid Penalty for Over Levy (23-24 FINAL Rev Lim, June 2024) | - | | 0 |
| 2023-24 Total Levy for All Levied Non-Recurring Exemptions* | - | | 1,603,777 |
| NET 2024-25 Base Revenue Built from 2023-24 Data (Line 1) | = | | 20,304,085 |
| <p>*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levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expenditures, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)</p> | | | |
| <u>September & Summer FTE Membership Averages</u> | | | |
| Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%. | | | |
| Line 2: Base Avg:((21+.4ss)+(22+.4ss)+(23+.4ss)) / 3 = | | | 1,646 |
| | 2021 | 2022 | 2023 |
| Summer FTE: | 64 | 80 | 78 |
| % (40,40,40) | 26 | 32 | 31 |
| Sept FTE: | 1,646 | 1,613 | 1,576 |
| New ICS - Independent Charter Schools FTE | 4.0 | 7.6 | 2.0 |
| Total FTE | 1,676 | 1,653 | 1,609 |
| Line 6: Curr Avg:((22+.4ss)+(23+.4ss)+(24+.4ss)) / 3 = | | | 1,601 |
| | 2022 | 2023 | 2024 |
| Summer FTE: | 80 | 78 | 80 |
| % (40,40,40) | 32 | 31 | 32 |
| Sept FTE: | 1,613 | 1,576 | 1,508 |
| New ICS - Independent Charter Schools FTE | 7.6 | 2.0 | 2.0 |
| Total FTE | 1,653 | 1,609 | 1,542 |
| <p>The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2024:</p> | | | |
| | | | 1,597 |
| Line 10B: Declining Enrollment Exemption = | | | 569,718 |
| Average FTE Loss (Line 2 - Line 6, if > 0) | | | 45 |
| X 1.00 | = | | 45 |
| X (Line 5, Maximum 2024-25 Revenue per Memb) = | | | 12,660.41 |
| Non-Recurring Exemption Amount: | | | 569,718 |
| <u>Fall 2024 Property Values</u> | | | |
| 2024 TIF-Out Tax Apportionment Equalized Valuation | | | 1,662,260,329 |
| CELL COLOR KEY: Auto-Calc DPI Data District-Entered | | | |
| Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue | | | |

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2024-25 Revenue Limit Worksheet

| | | | |
|---|---|------------------------|--------------------|
| 1. | 2024-25 Base Revenue (Funds 10, 38, 41) | (from left) | 20,304,085 |
| 2. | Base Sept Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3 | (from left) | 1,646 |
| 3. | 2024-25 Base Revenue Per Member (Ln 1 / Ln2) | (with cents) | 12,335.41 |
| 4. | 2024-25 Per Member Change (A+B) | | 325.00 |
| | 2024-25 Low Revenue Ceiling per s.121.905(1): | 11,000.00 | |
| A. | Allowed Per-Member Change for 2024-25 | 325.00 | |
| B. | Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0 | 0.00 | |
| C. | Value of the CCDEB (2024-25 DPI Computed-CCDEB Dists only) | 0.00 | |
| 5. | 2024-25 Maximum Revenue / Member (Ln 3 + Ln 4) | | 12,660.41 |
| 6. | Current Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3 | (from left) | 1,601 |
| 7. | 2024-25 Rev Limit, No Exemptions (Ln7A + Ln 7B) | (rounded) | 20,304,085 |
| A. | Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6) | 20,269,316 | |
| B. | Hold Harmless Non-Recurring Exemption | 34,769 | |
| 8. | Total 2024-25 Recurring Exemptions (A+B+C+D+E) | (rounded) | 148,280 |
| A. | Prior Year Carryover | 0 | |
| B. | Transfer of Service | 148,280 | |
| C. | Transfer of Territory/Other Reorg (if negative, include sign) | 0 | |
| D. | Federal Impact Aid Loss (2022-23 to 2023-24) | 0 | |
| E. | Recurring Referenda to Exceed (If 2024-25 is first year) | 0 | |
| 9. | 2024-25 Limit with Recurring Exemptions (Ln 7 + Ln 8) | | 20,452,365 |
| 10. | Total 2024-25 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I) | | 3,071,458 |
| A. | Non-Recurring Referenda to Exceed 2024-25 Limit | 1,400,000 | |
| B. | Declining Enrollment Exemption for 2024-25 (from left) | 569,718 | |
| C. | Energy Efficiency Net Exemption for 2024-25 (see pg 4 for details) | 185,960 | |
| D. | Adjustment for Refunded or Rescinded Taxes, 2024-25 | 1,745 | |
| E. | Prior Year Open Enrollment (uncounted pupil[s]) | 19,104 | |
| F. | Reduction for Ineligible Fund 80 Expenditures (<u>enter as negative</u>) | 0 | |
| G. | Other Adjustments (Fund 39 Bal Transfer) | 0 | |
| H. | WPCP and RPCP Private School Voucher Aid Deduction | 864,113 | |
| I. | SNSP Private School Voucher Aid Deduction | 30,818 | |
| 11. | 2024-25 Revenue Limit With All Exemptions (Ln 9 + Ln 10) | | 23,523,823 |
| 12. | Total Aid to be Used in Computation (12A + 12B + 12C + 12D) | | 12,960,014 |
| A. | 2024-25 OCTOBER 15 CERTIFICATION OF GENERAL AID | 12,902,340 | |
| B. | State Aid to High Poverty Districts (\$0 per 2023 Act 19) | 0 | |
| C. | State Aid for Exempt Computers (Source 691) | 16,413 | |
| D. | State Aid for Exempt Personal Property (Source 691) | 41,261 | |
| 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) | | 10,563,809 |
| 14. | Total Limited Revenue To Be Used (A+B+C) | Not >line 13 | 10,563,809 |
| | Entries Required Below: Enter amnts needed by purpose and fund: | | |
| A. | Gen Operations: Fnd 10 Src 211 | 10,065,293 | (Proposed Fund 10) |
| B. | Non-Referendum Debt (inside limit) Fund 38 Src 211 | 498,516 | (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) | | 4,273,268 |
| A. | Referendum Approved Debt (Fund 39 Debt-Src 211) | 4,215,926 | |
| B. | Community Services (Fund 80 Src 211) | 57,342 | (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 Fall 2024 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15) | | 14,837,077 |
| | Line 16 is the total levy to be apportioned in the PI-401. | Levy Rate = | 0.00892584 |

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

In 2024-25
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students.
Per-Pupil
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OUTSIDE
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| Revenue Limit Summary | | |
|--|-----------------|----------------------|
| Category | | Amount |
| Allowable Limited Revenue | | 10,563,809.00 |
| | Fund 10, PI-401 | 10,065,293.00 |
| | Fund 38, PI-401 | 498,516.00 |
| | Fund 41, PI-401 | 0.00 |
| Line 14 Total (Revenue Limit Levies) | | 10,563,809.00 |
| Over Levy | | 0.00 |
| Under Levy | | 0.00 |
| Carryover to FY26, if applicable | | 0.00 |
| 25-26 Base-Building Information | | Amount |
| Total non-recurring exemptions (10 + 7B) | | 3,106,226.53 |
| Levied total non-recurring exemptions* | | 3,106,226.53 |
| *to be removed from next year's base | | |
| 2024-25 Per-Pupil Categorical Aid | | |
| <p>2025, the Per-Pupil aid amount is \$742 multiplied by the Current 3-Year Average which Total include Special Needs Voucher students, new charter students, or 2x charter</p> | | |
| <p>revenue is coded to Source 695 (note new source code). The Per-Pupil Aid portion uses information from the district's Revenue Limit Computation, but is paid 50% of the Revenue Limit. See http://dpi.wi.gov/sfs/aid/categorical/per-pupil-aid for more information.</p> | | |

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Jefferson ▼

2024-25 ENERGY EFFICIENCY EXEMPTION NET TOTAL - LINE 10C.

(Carry bright yellow box amount to Line 10C. on page 1. See detail computation boxes below.)

ENTER ALL NUMBERS AS POSITIVE EXCEPT WHERE INDICATED. FORMULAS WILL AUTO-CALC.

| | |
|--|-----------|
| 1.) 2022-23 Adjustment for Unspent Energy Exemption (see box below) | -57,371 |
| 2.) 2023-24 Adjustment for Unspent Energy Exemption (see box below) | 0 |
| 3.) 2024-25 EE Expenses for Non-Debt (1-Year Project) per Board Resolution | 0 |
| 4.) 2024-25 EE Expenses for Debt per Board Resolution | 274,450 |
| 5.) Measured Utility Savings Applied in 2024-25 (entered as a negative) | -31,119 |
| 6. Total 2024-25 Energy Efficiency Exemption (carry to Line 10 C. on page 2) | \$185,960 |

(Amount can be < 0.)

The 2024-25 Net EE exemption will include adjustments for unspent Fall 2022 Levy (DEBT) and Fall 2023 Levy (NON-DEBT) BOE resolutions. Actual expenditures will be reported to DPI by your auditor in September 2024 via the Auditor AC (formerly PI-1506-AC). Until then, districts are to enter their estimates of expenditures made related to the respective EE BOE resolutions.

If, after you enter your anticipated expenditures, negative numbers appear in Line 1 (cells X40 and X49) in either or both the 2021-22 or 2022-23 tables below, this indicates the estimated expenditures entered are less than the amount of the exemption that year. Call a finance consultant if you have questions.

2022-23 Energy Efficiency Reconciliation - Debt

| | |
|--|----------|
| 1.) 2022-23 Adjustment for Unspent Energy Exemption (-A+B+C, can be < 0) | -57,371 |
| A. 2022-23 EE Debt Amount Levied (per 22-23 Auditor AC, entered as a negative) | -275,550 |
| B. Jan-Jun 2023 Debt Service Payment (per 22-23 Auditor AC) | 182,700 |
| C. Jul-Dec 2023 Debt Service Payment (per 23-24 Auditor AC, Aug 2024) | 35,479 |

(If Line 1 in this box is < 0, see 2022-23 Adjustment in "2024-25 Net Energy Efficiency Exemption" box above.)

2023-24 Energy Efficiency Reconciliation - Non-Debt

| | |
|--|---|
| 1.) 2023-24 Adjustment for Unspent Energy Exemption (-A+B, can be < 0) | 0 |
| A. 2023-24 EE Non-Debt Amount Levied (per 23-24 Auditor AC, entered as a negative) | 0 |
| B. 2023-24 Actual EE Expenses (per 23-24 Auditor AC, Aug 2024) | 0 |

(If Line 1 in this box is < 0, see 2023-24 Adjustment in "2024-25 Net Energy Efficiency Exemption" box above.)