

SCHOOL FINANCIAL SERVICES TEAM  
**SFS Finance Newsletter**

A Newsletter from the Wisconsin Department of Public Instruction, Division for Finance and Management



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[Print PDF Format](#)

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### 2009-10 General Aid Certification

The General Aid Worksheet calculates the October 15 certification of your district's 2009-10 general equalization aid eligibility. General equalization aid is defined as equalization aid, special transfer (chapter 220, integration) and special adjustment aid. This information is posted to the team's website under "Late Breaking Information," "Worksheets" located on the left-hand scan bar or directly at [http://dpi.wi.gov/sfs/aid\\_worksheets.html](http://dpi.wi.gov/sfs/aid_worksheets.html). The data used to generate this estimate was derived from the following sources:

1. 2008-09 Membership Reports (2008 summer school FTE, September 2008 – Third Friday, January 2009 - Second Friday, 2008-09 group and foster home adjustment, Youth Challenge Academy (YCA) adjustment, and students attending part time under s. 118.145 (4), Wis. Stats.
2. 2008-09 PI 1506 AC (Aid Certification) reports.
3. 2008 Equalized Property Valuations, School Aid TIF-OUT certification with exempt computer values. Districts received these values in May 2009.
4. General Aid Appropriation of \$4,652,500,000. Also reflected in this certification is the change in calculating aid for consolidated districts [121.07(6)(e)1 and 121.07(7)(e)1], aid payment adjustments per non-statutory provision Act 28 (June 29, 2009), Section 9139 on worksheet line I5 B, and the Milwaukee Parental Choice Program reduction on worksheet line H2 A that affects only Milwaukee Public Schools [121.08(4)(b)]. Information about these changes is available at <http://www.legis.wisconsin.gov/2009/data/acts/09enAB0075-veto2.pdf>

Actual 2009-10 aid eligibility using final audited 2008-09 data will be computed after all desk audits of 2008-09 PI 1505 Annual Reports are completed (Winter 2009). Any resulting 2009-10 aid eligibility adjustment will be made in the September aid payment of the 2010-11 school fiscal year.

The following link contains an explanation of Sections H and I on the "October 15 certification" of the General Aid Certification Workbook and is located at: [http://dpi.wi.gov/sfs/doc/explain\\_h\\_i.doc](http://dpi.wi.gov/sfs/doc/explain_h_i.doc).

**New This Year:** Districts that receive Intra-District, Inter-District, and Special Adjustment General Aids will find a new feature now included in the Excel aid workbook. On a separate tab titled "Breakdown of Line I1," the computational details for each of these aid programs are displayed. Color-coding on both worksheets will

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### SFS Finance Newsletter

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assist districts in identifying which amounts from the breakdown page were summed to arrive at the numbers on the main page. If you have questions about your aid eligibility, please contact a school finance consultant.

[dpi.wi.gov/sfs/index.html](http://dpi.wi.gov/sfs/index.html)

Your district's 2008-09 aid membership (FTE) can be found on your district's home page under "FTE Reports" within the "School Finance Reporting Portal" or directly at <https://www2.dpi.state.wi.us/safr/>. The report entitled, "FY 2008-09 Aid Calc FTE," calculates your district's aid membership based upon the various pupil count reports submitted by the district. These reports are: PI 1563 Third Friday September 2008 Pupil Count report, PI 1563 September 2008 (YCA) Youth Challenge Academy report, PI 1804/1805 2008 Summer School report, PI 1563 January 2009 Second Friday Pupil Count report, PI 1563 January 2009 (YCA) Youth Challenge Academy report, PI 1589 Foster Group Home Adjustment, and the Chapter 220 Integration Pupil Count/Part-Time Attendance FTE submitted on the PI 1563 reports. Please contact a finance consultant should you have questions about your district's aid membership.

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### 2009-10 General Aid Payment Schedule Information

Beginning with the 1997-98 school fiscal year and again in the 2009-10 school fiscal year, \$75,000,000 from the general aid distribution will be withheld and paid on the fourth Monday of July following the close of the fiscal year. As a result, each actual 2009-10 aid payment received by districts (September 21, 2009; December 7, 2009; March 22, 2010; and June 21, 2010) will be reduced by approximately **1.70** percent. The aid withheld will be paid on July 26, 2010. Per statute, districts are to record this payment as actual revenue for the 2009-10 fiscal year.

Note that public school open enrollment payments, revenue limit penalties, Youth Challenge Academy payments, and Second Chance payments will be adjusted on the June 21, 2010 equalization aid payment.

To assist districts with their planning, the School Financial Services Team will again be providing each district with a 2009-10 equalization aid payment schedule. This information will be posted to the team's website by October 29 under "Late Breaking Information" and on the left-hand scan bar "Aid Information" link or directly at [http://dpi.wi.gov/sfs/pay\\_aid\\_info.html](http://dpi.wi.gov/sfs/pay_aid_info.html). Note that districts eligible for special adjustment aid will receive prorated payments beginning with the December 7, 2009 aid payment (40%), then March 22, 2010 (25%), and finally June 21, 2010 (35%).

The schedule of payment dates for various general and categorical aids is located on the finance team's website under "Aid Information" on the left hand scan bar or directly at [http://www.dpi.wi.gov/sfs/pay\\_aid\\_info.html](http://www.dpi.wi.gov/sfs/pay_aid_info.html).












Please contact a School Finance consultant if you have questions.

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### 2009-10 ARRA Fiscal Stabilization Aid Payment

The equalization aid payment schedule discussed in the previous section has one new major addition. State Fiscal Stabilization Funds will again be used to pay a portion of the district's general aid eligibility for the 2009-10 school fiscal year. The federal money will be paid to districts on June 21, 2010. Therefore, the payment schedule referenced above will provide districts with the proper accounting treatment for both the state and federal pieces of the October 15 certification of aid paid on June 21, 2010. Please make note of this federal payment as the district will be required to report how the district used this money. More guidance details will be forthcoming in future listserv messages and Newsletters

October 2009						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
27	28	29	30	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31
1	2	3	4	5	6	7
Oct 2		PI 1505 Annual Report Due				
Oct 2		PI 1563 Pupil Count Report Due				
Oct 2		PI 1804-1805 Summer School Report Due				
Oct 2		PI 1524 State Tuition Report Due				
Oct 12		Department Closed With the Exception of Finance Team				
Oct 15		SFS Team Newsletter				
Oct 15		PI 401 Tax Levy Report Opens				
Oct 16		PI 1588 Supplemental Aid Request Due, s. 115.435, Wis. Stats				
Oct 19		PI 1504 Budget and PI 1504 SPED Budgets Reports Open				
Oct 22		Equalization Aid Certification Posted to Internet				
Oct 30		School Financial Services Team Furlough Day				

November 2009						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
25	26	27	28	29	30	31
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	1	2	3	4	5
Nov 6		Indirect Cost Report Due				
Nov 6		Last Day to Certify Levies to Municipalities				
Nov 13		PI 401 Tax Levy Report Due				
Nov 16		SPED Aid Payment				
Nov 16		SAGE Payment				

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Nov 27		School Financial Services Team Furlough Day
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## 2009-10 Revenue Limit Calculation Estimate

The 2009-10 Excel Revenue Limit Worksheet is available for districts to use in the calculation of their revenue limit. The worksheet is located under "Late Breaking Information" or "Budget Development and Planning" on the team's home webpage or directly at <http://dpi.wi.gov/sfs/revlimworksheet.html>. The pre-populated version of the worksheet has been updated to include the Fall 2009 Certification of Values – Tax Apportionment, revenue limit membership submitted on the PI 1563 Third Friday Pupil Count report, PI 1563 Youth Challenge Academy report and PI 1804/1805 Summer School report, and the October 15 certification of aid eligibility. The Excel worksheet will be updated on November 9 and again on November 16 after districts have reported their tax levies on the PI 401 Tax Levies report.

The revenue limit full-time equivalency (FTE) report has also been added to each district's home page under "FTE Reports" within the reporting portal on the finance team's website. The new report entitled, "FY 2009-10 FTE Conversion for Revenue Limit Calculation," calculates the district's revenue limit membership based upon the various pupil count reports submitted by the district. These reports are: PI 1563 Third Friday September 2009 Pupil Count report, PI 1563 September 2009 Youth Challenge Academy report and the PI 1804/1805 2008 Summer School report. The FTE report is intended to help districts correctly calculate their revenue limit memberships. Please contact a finance consultant should you have questions.

Districts intending to use the new energy revenue limit exemption must follow the procedures previously communicated to districts via the team's listserve. Information about this exemption is available on the team's home web page left hand scan bar link entitled, "R.L. Energy Exemption" or by going directly to <http://www2.dpi.state.wi.us/sfsdash/enrgyrevlim.aspx>.

Note to districts receiving high poverty aid under s. 121.136, Wis. Stats, again for the 2009-10 school year this aid must be used to reduce the district's allowable tax levy per s. 121.90(2), Wis. Stats. The aid is recorded on line 12B of the 2009-10 Excel pre-populated revenue limit worksheet.

Reminder: This worksheet is provided as a service of the School Financial Services Team. Districts are responsible for the calculation of their revenue limit. The department will calculate your district's final 2009-10 revenue limit calculation for compliance with s. 121.92, Wis. Stats., in May 2010.

Please contact a School Finance Team consultant listed below if you have questions.

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## Fall School District Certification of 2009 Values - Tax Apportionment

Please share this information with the district's administrator and school board clerk.

DISREGARD THE OCTOBER 1 COMPUTER VALUES LETTER FROM THE DEPARTMENT OF REVENUE. The values for some districts have been changed by DOR.

The Wisconsin Department of Revenue (DOR) certifies two versions of equalized property values to the Wisconsin Department of Public Instruction (DPI) for each calendar year. The property values are provided to the DPI for distribution to school districts. In the fall, DOR certifies values to be used for the tax apportionment of school levy. In the spring, DOR certifies equalized property values for the purpose

December 2009						
Sun	Mon	Tue	Wed	Thu	Fri	Sat
29	30	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2
3	4	5	6	7	8	9
Dec 1		Audited Financial Statements Due				
Dec 4		PI 1504 Budget and PI 1504 SPED Budgets Due				
Dec 7		General Equalization Aid Payment				
Dec 7		Special Adjustment Aid Payment				
Dec 21		SPED Aid Payment				
Dec 24		Holiday-Department Closed				
Dec 25		Holiday-Department Closed				
Dec 31		Holiday-Department Closed				

of school aid computation.

The Fall School District Certification of 2009 Values - Tax Apportionment for each district are located on the team's website under "Property Valuation" on the left hand scan bar or directly at <http://dpi.wi.gov/sfs/pdf/fallcert2009.pdf> (SELECT PRINT PAGE). They will be used by school district clerks to certify the 2009-10 school district tax levies to municipal clerks. Districts will use the values with TID excluded (TID-Out) for apportionment of the school levy.

The DOR also certifies an additional property value in the fall. This value, TID Out Exempt Computer Value, is the value of computers within your district that is exempt from the school district property tax. Districts will use this value to calculate a state aid payment that is intended to replace the tax money that has been lost due to the property tax exempt status of computers. It is important for districts to calculate the amount of this aid payment because it does affect your district's maximum fund 10 levy under revenue limits. In essence, the exempt computer aid replaces a portion of your district's maximum allowable fund 10 levy. The 2009-10 Excel pre-populated revenue limit worksheet located at <http://www.dpi.wi.gov/sfs/revlimworksheet.html> calculates the computer aid payment districts will receive on July 26, 2010 per s. 79.095(4), Wis. Stats.

It is important to note that districts should not attempt to calculate their computer exemption aid until they have calculated what they believe will be their final revenue limit computation which includes the department's October 15 certification of the district's 2009-10 general aid payment and all proposed tax levies.

Note: the finance team no longer communicates value information via paper mailings. It is sent to district designated staff who receives the finance team's e-mail listserve and electronic Newsletters. This information will also be included in the October 15 Newsletter to School Districts.

Please contact a school finance consultant should you have questions.

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## 2009-10 Estimated Categorical Aid Prorations

The following list of 2009-10 estimated aid prorations are based upon unaudited 2008-09 report data.

Special Education (includes special education transportation)	27.3%
Social Worker/Psychologist/Nurse/Counselor	27.3%
Special Education - Room and Board	27.3%
Special Education - Hospital	100%
Pupil Transportation	100%
Bilingual/Bicultural	10.0%
Common School Fund (Early Estimate)	\$28.69

Contact the School Financial Services Team with questions.

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## PI 401 Tax Levies Report – Opens October 15 - Due November 13

Districts will use the PI 401 Tax Levies report to certify the district's levy to

municipalities and to report levy data to both the DPI and Department of Revenue. The report is located on each district's "Financial Data Home" page link within the "School Finance Reporting Portal." Specific instructions for this report can be accessed by clicking on the "Tax Levies (PI 401)" link. Please note: The PI 401 Tax Levies Report allows districts to choose to apportion levies using cents or round to the nearest whole dollar. The tax levies reported in the Budget Report and subsequent Annual Report must reflect the choice the district has made on the PI 401 Tax Levies Report. This report will open Thursday, October 15 and is due Friday, November 13, but earlier submission is encouraged.

Please contact a School Finance Consultant listed below with questions.

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### PI 1504 Budget Report – Due December 4

The PI 1504 Budget Report program will open on Monday, October 19, and is due Friday, December 4. This report is located on each district's "Financial Data Home" page within the "School Finance Reporting Portal." Instructions completing for this report are located on the "Budget Report PI 1504" link. There is no paper mailing to the department associated with this report.

A list of the account changes new to 2009-2010 is located under the "WUFAR" link on the left hand scan bar of the SFS team's home page or directly at <http://dpi.wi.gov/sfs/wufar.html>. Select the "Appendix B: Summary of Changes to September 15, 2009 updated WUFAR – Revision #14" link to view the changes. These changes have also been added to the "Allowable Account Classification by Fund" links located on the same page.

The tax levies reported in the PI 1504 Budget Report are dependent upon the PI 401 Tax Levies Report. District must complete and submit the PI 401 Tax Levies Report prior to completing the PI 1504 Budget Report.

For district staff that has never completed a PI 1504 Budget Report or a PI 1505 Annual Report, it is recommended that they view the SAFR teaching tutorials. The tutorials are located in the "Tutorials" link on the left hand scan bar of the SFS team's home page or directly at <http://dpi.wi.gov/sfs/training.html>. A series of Excel spreadsheet exercises designed to help districts pass the edits of the budget report program have been created. They are called the "Workbook" and are located on the left hand scan bar within the Budget Report program or directly at <http://dpi.wi.gov/sfs/xls/workbook.xls>.

Please contact a School Finance Team consultant listed below if you have questions.

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### PI 1504 SE (Special Education) Budget Report – Due December 4

The **ONLINE** PI 1504 Special Education Budget Report program for reporting 2009-10 budgeted expenses will open on Monday, October 19 and is due Friday, December 4. This report is located on each district's "Financial Data Home" page

link within the "School Finance Reporting Portal." Specific instructions for this online report can be accessed by clicking on the "Help and Navigation" link within the special education budget report.

Questions regarding this report may be directed to Lori Ames at 608-266-3464 or by email at [lori.ames@dpi.wi.gov](mailto:lori.ames@dpi.wi.gov).



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## Common School Fund (Library) Aid Information

The actual amount of school library aid a district will receive will be posted to the team's website under "Late Breaking Information" and under "Aid Information" on the left scan bar no later than January 8, 2009. The payment date is Monday, April 25, 2010. Library aid is calculated from the data submitted on the PI 1505 Census report.

Most of a district's Common School Fund (CSF) expenditures will be recorded in Function 222 000 Object 430 series. Up to 25% of the current year CSF revenue may be used for library computers and should be coded to 222 000 Objects 550 and 560. Districts must appropriately expend all of its CSF revenues by the end of the fiscal year it is received. More information about CSF revenues and appropriate expenditures can be found on the web at: <http://dpi.wi.gov/sfs/comsch.html>.

Questions regarding this report may be directed to Brad Adams at 608-267-3752 or by email at [bradley.adams@dpi.wi.gov](mailto:bradley.adams@dpi.wi.gov).



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## School Financial Services Contacts

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