



State of Wisconsin Department of Public Instruction

Elizabeth Burmaster, State Superintendent

DATE: October 15, 2007

TO: School District Administrators

FROM: David Carlson, Director
School Financial Services Team

SUBJECTS: 2007-2008 General Aid Certification
2007-2008 General Aid Payment Schedule Information
2007-2008 Revenue Limit Calculation Estimate
2007-2008 Estimated Categorical Aid Prorations
Common School Fund (Library Aid) Information
Important Dates

2007-2008 General Aid Certification

The enclosed General Aid Worksheet calculates the October estimate of your district's 2007-2008 general aid eligibility. General aid is defined as equalization aid, special transfer (chapter 220, integration) and special adjustment aid. This information is also posted to the team's website under "Late Breaking Information" and under "Worksheets" on the left-hand scan bar. The data used to generate this estimate was derived from the following sources.

1. 2006-2007 Membership Reports (2006 summer school FTE, September 2006 – Third Friday, January 2007 - Second Friday, 2006-2007 group and foster home adjustment, Youth Challenge Academy (YCA) adjustment, and students attending part time under s. 118.145 (4), Wis. Stats.
2. 2006-2007 PI 1506 AC (Aid Certification) reports.
3. 2006 Equalized Property Valuations, School Aid TIF-OUT certification with exempt computer values. Districts received these values in May 2007.
4. General Aid Appropriation of \$4,722,745,900. Please be aware of the possibility that your district's 2007-08 general equalization aid figure could change if the Governor and Legislature reach an agreement on the biennial budget. Should this occur, we will notify you of any changes as quickly as we can.

Actual 2007-2008 aid eligibility using final audited 2006-2007 data will be computed after all desk audits of 2006-2007 PI 1505 Annual Reports are completed (Winter 2007). Any resulting 2007-2008 aid eligibility adjustment will be made in the September aid payment of the 2008-2009 school fiscal year.

The following is an explanation of Sections H and I of the General Aid Certification Worksheet.

Section H – Equalization Aid

H1 Current Year Equalization Aid Eligibility from Calculation of Sections A to G.

- H2 Milwaukee Parental School Choice Deduction from Equalization Aid. (Milwaukee Only).
- H3 Milwaukee Charter School Program Deduction from Equalization Aid as per s. 121.08(4), Wis. Stats., to reflect the funding requirements of this program.
- H4 Prior Year (2006-2007) October to Final Equalization Aid Eligibility Adjustment.
- H5 Prior Year Data Error Adjustment (Specific Districts).
- H6 2007-2008 Equalization Aid Payment.

Section I – General Aid Certification

- I1 2007-2008 Special Adjustment Aid Estimate and Special Transfer (Chapter 220, Integration Aid) Eligibility Estimate. Special Adjustment Aid ensures that districts do not receive less than 85 % of their prior year general aid eligibility.
- I2A Milwaukee Parental Choice Deduction from Special Adjustment Aid/Special Transfer (Milwaukee Only).
- I2B Milwaukee Charter School Program Deduction from Special Adjustment Aid/Special Transfer as per s. 121.08(4), Wis. Stats., to reflect the funding requirement of this program.
- I2C Prior Year (2006-2007) October to Final Special Adjustment Aid/Special Transfer Aid Adjustment.
- I3 2007-2008 Special Adjustment Aid/Special Transfer Aid Payment.
- I4 Prior Year (2006-2007) October to Final Choice (Milwaukee Only)/Charter Deduction Adjustment.
- I5 2007-2008 October 15 Certification of Aid. Line I5 is to be used on Line 12 of the 2007-2008 Revenue Limit Calculation.

The 2007-2008 equalization aid worksheet, as an executable blank spreadsheet file, is available on the finance team website under “Worksheets” on the left-hand scan bar or directly at <http://dpi.wi.gov/sfs/worksheets.html>.

Your district’s 2006-2007 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 2006-2007 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 2006 Pupil Count report, PI 1563 September 2006 (YCA) Youth Challenge Academy report, PI 1804/1805 2006 Summer School report, PI 1563 January 2007 Second Friday Pupil Count report, PI 1563 January 2007 (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.

2007-2008 General Aid Payment Schedule Information

Beginning with the 1997-98 school fiscal year and again in the 2007-2008 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 2007-2008 aid payment received by districts (September 17, 2007; December 3, 2007; March 24, 2008; and June 16, 2008) will be reduced by approximately 1.65%. The aid withheld will be paid on July 28, 2008. Per statute, districts are to record this payment as actual revenue for the 2007-2008 fiscal year.

Note that public school open enrollment payments, revenue limit penalties, Youth Challenge Academy payments, and Second Chance payments will again be adjusted on the June 16, 2008 equalization aid payment.

To assist districts with their planning, the School Financial Services Team will again be providing each district with a 2007-2008 equalization aid payment schedule. This information will be posted to the team's website by October 30 under "Late Breaking Information" and on the left-hand scan bar "Aid Information" link. Note that districts eligible for special adjustment aid will receive prorated payments beginning with the December 3, 2007 aid payment (40%), then March 24, 2008 (25%), and finally June 16, 2008 (35%).

2007-2008 Revenue Limit Calculation Estimate

The 2007-2008 Excel Revenue Limit Worksheets (current law and Governor's budget) are available for districts to use in the calculation of their revenue limit. Districts are to use the version of the worksheet they deem most appropriate. These worksheets are 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 prepopulated versions of the worksheets have been updated to include the Fall 2007 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 worksheets 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.

A new 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 2007-2008 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 2006 Pupil Count report, PI 1563 September 2006 Youth Challenge report and the PI 1804/1805 2006 Summer School report. This new FTE report is intended to help districts correctly calculate their revenue limit memberships. Please contact a finance consultant should you have questions.

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 2007-2008 revenue limit calculation for compliance with s. 121.92, Wis. Stats., in May 2008.

2007-2008 Estimated Categorical Aid Prorations

The following list of 2007-2008 estimated aid prorations are based upon unaudited 2006-2007 report data. Note that these prorations are subject to final state budget appropriation decisions.

Special Education (includes special education transportation)	28%
Social Worker/Psychologist	28%
Special Education - Room and Board	28%
Special Education - Hospital	100%
Pupil Transportation	100%
Bilingual/Bicultural	11%
Common School Fund (Early Estimate)	\$28.12

Common School Fund (Library) Aid Information

The actual amount of school library aid the district will receive will be posted to the team’s website under “Late Breaking Information” and under “Aid Information” on the left-hand scan bar no later than January 9, 2008. The payment date is Monday, April 28, 2008. Library aid is calculated from the data submitted on the PI 1505 Census report.

It is important to remember that districts must spend an amount in function 222 000 object 430 series equal to the amount of revenue they receive from the common school fund (recorded in source 613). If districts do not spend an amount equal to common school fund revenue, districts will be required to spend the difference in the next fiscal year. Additional information about common school fund revenues and expenditures can be found on the web at <http://dpi.wi.gov/sfs/comsch.html>.

2007-2008 Important Dates

Date	Event
October 16	PI 401 Tax Levies and the PI 1504 Budget Reports opens for data entry.
November 1	Last day for school board to certify tax levy (s. 120.12 (3)(a), Wis. Stats.)
November 6	Last day to notify municipalities of tax levy (s. 120.12 (3)(b), Wis. Stats.)
November 15	PI 401 Tax Levies report due
November 19	First special education and SAGE aid payments
December 3	Reports Due: District Audited Financial Statements from district auditor PI 1570 High Cost Special Education Aid report
December 3	Second equalization aid payment
December 7	Reports Due: PI 1504 Budget Report PI 1505 SE Budget
December 17	Second special education aid payment

The School Financial Services Team website is located at <http://dpi.wi.gov/sfs/index.html>.

For any additional questions, contact one of the following School Financial Services Team staff.

Brad Adams	bradley.adams@dpi.state.wi.us	(608) 267-3752
Lori Ames	lori.ames@dpi.state.wi.us	(608) 266-3464
Karen Kucharz	karen.kucharz@dpi.state.wi.us	(608) 267-9707

dgd

Enclosures: 2007-2008 General Aid Worksheet
Inter-District Aid Summary (some districts)