

**DEPARTMENT OF PUBLIC INSTRUCTION  
2024-25 REVENUE LIMIT WORKSHEET**

<b>DISTRICT:</b>	Tomahawk	5754
<b>DATA AS OF 10/15/24 8:00 AM</b>		
<b>Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 23-24 Revenue Limit</b>		
2023-24 General Aid Certification (23-24 Line 12A, src 621)	+	1,763,960
2023-24 Hi Pov Aid (23-24 Line 12B, Src 628)	+	0
2023-24 Computer Aid Received (23-24 Line 12C, Src 691)	+	5,338
2023-24 Aid for Exempt Personal Property (23-24 Line 12D, Src 691)	+	22,921
2023-24 Fnd 10 Levy Cert (23-24 Line 14A, Levy 10 Src 211)	+	13,773,099
2023-24 Fnd 38 Levy Cert (23-24 Line 14B, Levy 38 Src 211)	+	0
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*	-	3,080,318
<b>NET 2024-25 Base Revenue Built from 2023-24 Data (Line 1)</b>	=	<b>12,485,000</b>
*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levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expendts, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)		
<b>September &amp; Summer FTE Membership Averages</b>		
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.		
<b>Line 2: Base Avg:((21+.4ss)+(22+.4ss)+(23+.4ss)) / 3 =</b>		
		<b>1,135</b>
	<b>2021</b>	<b>2022</b>
Summer FTE:	2	7
% (40,40,40)	1	3
Sept FTE:	1,150	1,151
New ICS - Independent	0.0	0.0
Charter Schools FTE		
Total FTE	1,151	1,154
		1,101
<b>Line 6: Curr Avg:((22+.4ss)+(23+.4ss)+(24+.4ss)) / 3 =</b>		
		<b>1,121</b>
	<b>2022</b>	<b>2023</b>
Summer FTE:	7	16
% (40,40,40)	3	6
Sept FTE:	1,151	1,095
New ICS - Independent	0.0	0.0
Charter Schools FTE		
Total FTE	1,154	1,101
		1,109
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:		
		<b>1,121</b>
<b>Line 10B: Declining Enrollment Exemption =</b>		
Average FTE Loss (Line 2 - Line 6, if > 0)		<b>158,550</b>
		<b>14</b>
	<b>X 1.00</b>	<b>=</b>
		<b>14</b>
<b>X (Line 5, Maximum 2024-25 Revenue per Memb) =</b>		<b>11,325.00</b>
<b>Non-Recurring Exemption Amount:</b>		<b>158,550</b>
<b>Fall 2024 Property Values</b>		
2024 TIF-Out Tax Apportionment Equalized Valuation		<b>2,509,799,131</b>
CELL COLOR KEY: Auto-Calc    DPI Data    District-Entered		
Worksheet is available at: <a href="http://dpi.wi.gov/sfs/limits/worksheets/revenue">http://dpi.wi.gov/sfs/limits/worksheets/revenue</a>		

2024-25 Revenue Limit Worksheet		
1. 2024-25 Base Revenue (Funds 10, 38, 41)	(from left)	12,485,000
2. Base Sept Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3	(from left)	1,135
3. 2024-25 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	11,000.00
4. 2024-25 Per Member Change (A+B)		325.00
2024-25 Low Revenue Ceiling per s.121.905(1):		
A. Allowed Per-Member Change for 2024-25		11,000.00
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0		325.00
C. Value of the CCDEB (2024-25 DPI Computed-CCDEB Dists only)		0.00
5. 2024-25 Maximum Revenue / Member (Ln 3 + Ln 4)		0.00
6. Current Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3	(from left)	11,325.00
7. 2024-25 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	1,121
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		12,695,325
B. Hold Harmless Non-Recurring Exemption		0
8. Total 2024-25 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
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 (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)		12,695,325
10. Total 2024-25 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		3,660,328
A. Non-Recurring Referenda to Exceed 2024-25 Limit		3,250,000
B. Declining Enrollment Exemption for 2024-25 (from left)		158,550
C. Energy Efficiency Net Exemption for 2024-25 (see pg 4 for details)		0
D. Adjustment for Refunded or Rescinded Taxes, 2024-25		2,279
E. Prior Year Open Enrollment (uncounted pupil[s])		29,350
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		204,740
I. SNSP Private School Voucher Aid Deduction		15,409
11. 2024-25 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		16,355,653
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		2,029,609
A. 2024-25 <b>OCTOBER 15 CERTIFICATION OF GENERAL AID</b>		2,001,350
B. State Aid to High Poverty Districts (\$0 per 2023 Act 19)		0
C. State Aid for Exempt Computers (Source 691)		5,338
D. State Aid for Exempt Personal Property (Source 691)		22,921
<b>DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.</b>		
13. Allowable Limited Revenue: (Line 11 - Line 12)		<b>14,326,044</b>
(10, 38, 41 Levies)		
14. Total Limited Revenue To Be Used (A+B+C)	<b>Not &gt;line 13</b>	<b>13,776,044</b>
<b>Entries Required Below: Enter amnts needed by purpose and fund:</b>		
A. Gen Operations: Fnd 10 Src 211	13,776,044	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(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)		250,000
A. Referendum Approved Debt (Fund 39 Debt-Src 211)	0	
B. Community Services (Fund 80 Src 211)	250,000	(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 <b>REPORTED</b> All Fund Tax Levy (14A + 14B + 14C + 15)		<b>14,026,044</b>
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00558851
<b>Districts are responsible for the integrity of their revenue limit data &amp; computation. Data appearing here reflects information submitted to DPI and is unaudited.</b>		

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Tomahawk ▼

Revenue Limit Summary		
Category		Amount
Allowable Limited Revenue		<b>14,326,044.00</b>
	Fund 10, PI-401	13,776,044.00
	Fund 38, PI-401	0.00
	Fund 41, PI-401	0.00
<b>Line 14 Total (Revenue Limit Levies)</b>		<b>13,776,044.00</b>
Over Levy		0.00
Under Levy		550,000.00
Carryover to FY26, if applicable		0.00
25-26 Base-Building Information		Amount
Total non-recurring exemptions (10 + 7B)		3,660,327.73
Levied total non-recurring exemptions*		3,110,327.73

\*to be removed from next year's base

2024-25 Per-Pupil Categorical Aid
In 2024-25, the Per-Pupil aid amount is <b>\$742</b> multiplied by the Current 3-Year Average which does NOT include Special Needs Voucher students, new charter students, or 2x charter students.
Per-Pupil revenue is coded to Source 695 (note new source code). The Per-Pupil Aid computation uses information from the district's Revenue Limit Computation, but is paid OUTSIDE of the Revenue Limit. See <a href="http://dpi.wi.gov/sfs/aid/categorical/per-pupil-aid">http://dpi.wi.gov/sfs/aid/categorical/per-pupil-aid</a> for more information.

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)	0
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	0
5.) Measured Utility Savings Applied in 2024-25 (entered as a negative)	0
<b>6. Total 2024-25 Energy Efficiency Exemption (carry to Line 10 C. on page 2)</b>	<b>\$0</b>

(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)	0
A. 2022-23 EE Debt Amount Levied (per 22-23 Auditor AC, entered as a negative)	0
B. Jan-Jun 2023 Debt Service Payment (per 22-23 Auditor AC)	0
C. Jul-Dec 2023 Debt Service Payment (per 23-24 Auditor AC, Aug 2024)	0

(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.)