

# School District Of Shell Lake



Annual District  
Meeting  
September 26, 2022  
7:00 PM



**Monday, September 26, 2022  
Annual School District Meeting 7:00 PM**

**Notice is hereby given to the public and news media pursuant to Wisconsin Statutes that the Annual Meeting of the School District of Shell Lake, Wisconsin, will be held on Monday, September 26, 2022 - 7:00 P.M. in the Library Media Center, 271 Highway 63, Shell Lake, Wisconsin. [https://zoom.us/webinar/register/WN\\_4QR\\_0oRhSj644vAtEC9OrQ](https://zoom.us/webinar/register/WN_4QR_0oRhSj644vAtEC9OrQ)  
September 26, 2022 - 7:00 P.M.**

**1. Annual Meeting Agenda**

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- A. Call to order
- B. Election of Chairperson
- C. Review minutes of 2021 Annual Meeting - Board Clerk Linda Nielsen
- D. Treasurers Report and Audit Summary - Treasurer Nicole Tims
- E. State of the District Report - Todd Felhofer
- F. Presentation of the Budget - Todd Felhofer and Finance Committee
- G. Hearing on the Budget
- H. Public Comments

**2. Consent Agenda items**

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- A. Resolution "A" - Adoption of tax levy \$5,515,624.00
- B. Resolution "B" - Salaries of Board Members
- C. Resolution "C" - Reimbursement of board members expenses
- D. Resolution "D" - Authorize purchase of student accident insurance to be paid by the district
- E. Resolution "E" - Authorizing control of legal proceedings.
- F. Resolution "F" - School lunches
- G. Set date and time for the 2023 Annual Meeting
- H. Adjournment



2021 Annual District Meeting  
School District of Shell Lake  
Monday September 27, 2021

The Annual Meeting was called to order by president Scott Smith at 7:00 PM.

Board members present: Joel Anderson, Bethany Deneen, Jill Dunlavy, Linda Nielsen, Scott Smith and Matt Ciesielski. Administration present were David Bridenhagen, Heather Cox, and John White. Also in attendance were Wanda Zeug, Joane Green, Lana Balts, Tyson Eraquam, John Sahlstrom, Jamie Trudell, Tessica Trudell, Jonathan Brown, Jesse Gronning, Micheal Bader, Tina Bader.

Wanda Zeug nominated Scott Smith as chairperson, seconded by Heather Cox. The motion carried unanimously.

The minutes from the 2020 Annual Meeting were reviewed by Linda Nielsen.

Board Treasurer, Nicole Tims, reviewed the treasurer's report.

The state of the District report was given by David Bridenhagen.

No public comments were made.

Wanda Zeug made a motion to adopt the following resolution: BE IT RESOLVED that the tax levy for the 2021-2022 school year be adopted as presented and was seconded by Linda Nielsen. The motion carried unanimously.

Jill Dunlavy made a motion to adopt consent agenda items and resolutions B-F as follows, seconded by Nicole Tims. The motion carried unanimously.

- BE IT RESOLVED that the tax levy for the 2021-2022 school year be adopted as presented.
- BE IT RESOLVED that the salaries of school board members for the 2021-2022 school year remain the same OR be set at the following rates: President and Clerk \$1750; Treasurer and Vice President \$1600; Non-officers \$1500.
- BE IT RESOLVED that the board members be paid the actual and necessary expenses of a board member when traveling outside of the district in performance of their duties, and reimbursement of a board member for their actual loss of earnings, when required by their duties as such member to be absent from their regular employment.
- BE IT RESOLVED that the School Board of the School District of Shell Lake may provide for accident insurance covering pupils in the district and that the cost and expenditures for said insurance is hereby authorized.
- BE IT RESOLVED that the School Board of the School District of Shell Lake is directed to provide for the prosecution or defense of any action or proceeding in which the district is interested for the remainder of the 2021-2022 school year.

- BE IT RESOLVED that the School Board furnish school lunches to pupils of the school district and appropriate funds for that purpose.

Joel Anderson made a motion that the date and time for the 2022 Annual Meeting be set for September 26, 2022 at 7:00 p.m., seconded by Jill Dunlavy. The motion carried unanimously.

Nicole Tims moved to adjourn the meeting, seconded by Wanda Zeug. The meeting adjourned at 7:45 PM.

Board Clerk Signature: Linda Nielsen

**BUDGET PUBLICATION, 2021-22**  
**Required Published Budget Summary Format**

*A budget summary, notice of the place where the budget in detail may be examined, the time and place for a public hearing on the budget must be published or distributed under s. 65.90. The required minimum detail for the published summary is as follows:*

<b>GENERAL FUND</b>	<b>Audited 2020-21</b>	<b>Audited 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance	3,584,069.60	3,557,663.35	3,822,344.49
<b>Ending Fund Balance</b>	<b>3,557,663.35</b>	<b>3,822,344.49</b>	<b>3,822,344.49</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	0.00	78.88	0.00
Local Sources (Source 200)	3,524,283.71	4,083,848.17	3,451,499.00
Inter-district Payments (Source 300 + 400)	779,979.00	808,565.00	945,760.00
Intermediate Sources (Source 500)	3,991.65	4,058.60	4,000.00
State Sources (Source 600)	4,369,415.47	4,025,109.28	3,969,251.00
Federal Sources (Source 700)	467,940.79	842,478.17	641,941.00
All Other Sources (Source 800 + 900)	76,990.28	287,646.31	6,000.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>9,222,600.90</b>	<b>10,051,784.41</b>	<b>9,018,451.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	4,273,481.61	4,249,151.77	4,327,462.00
Support Services (Function 200 000)	3,495,257.40	3,972,526.01	3,455,638.00
Non-Program Transactions (Function 400 000)	1,480,268.14	1,565,425.49	1,235,351.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>9,249,007.15</b>	<b>9,787,103.27</b>	<b>9,018,451.00</b>

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2020-21</b>	<b>Audited 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance	991,226.96	987,770.62	983,432.95
<b>Ending Fund Balance</b>	<b>987,770.62</b>	<b>983,432.95</b>	<b>983,432.95</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,154,848.22</b>	<b>1,207,180.31</b>	<b>1,167,693.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,158,304.56</b>	<b>1,211,517.98</b>	<b>1,167,693.00</b>

<b>DEBT SERVICE FUND</b>	<b>Audited 2020-21</b>	<b>Audited 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance	184,828.90	185,032.50	953,508.65
<b>Ending Fund Balance</b>	<b>185,032.50</b>	<b>953,508.65</b>	<b>953,033.65</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,107,803.60</b>	<b>1,877,926.15</b>	<b>1,110,225.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,107,600.00</b>	<b>1,109,450.00</b>	<b>1,110,700.00</b>

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2020-21</b>	<b>Audited 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance	1,819,323.78	1,018,809.44	939,336.03
<b>Ending Fund Balance</b>	<b>1,018,809.44</b>	<b>939,336.03</b>	<b>969,736.03</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>265,165.22</b>	<b>441,737.64</b>	<b>30,400.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,065,679.56</b>	<b>521,211.05</b>	<b>0.00</b>

**Total Expenditures and Other Financing Uses**

<b>ALL FUNDS</b>	<b>Audited 2020-21</b>	<b>Audited 2021-22</b>	<b>Budget 2022-23</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	13,114,036.86	13,196,083.04	11,913,640.00
Interfund Transfers (Source 100) - ALL FUNDS	975,895.63	0.00	0.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>12,138,141.23</b>	<b>13,196,083.04</b>	<b>11,913,640.00</b>
<b>PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		<b>8.72%</b>	<b>-9.72%</b>

**PROPOSED PROPERTY TAX LEVY**

<b>FUND</b>	<b>Audited 2020-21</b>	<b>Audited 2021-22</b>	<b>Budget 2022-23</b>
General Fund	3,432,478.00	3,541,425.00	3,346,699.00
Referendum Debt Service Fund	1,107,125.00	1,876,580.00	2,052,925.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	30,000.00	30,000.00	30,000.00
Community Service Fund	86,000.00	86,000.00	86,000.00
<b>TOTAL SCHOOL LEVY</b>	<b>4,655,603.00</b>	<b>5,534,005.00</b>	<b>5,515,624.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>18.87%</b>	<b>-0.33%</b>

The below listed new or discontinued programs have a financial impact on the proposed budget:

<b>DISCONTINUED PROGRAMS</b>	<b>FINANCIAL IMPACT</b>
<b>NEW PROGRAMS</b>	<b>FINANCIAL IMPACT</b>

<b>FOOD SERVICE FUND</b>	<b>Audited 2020-21</b>	<b>Audited 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance	53,014.60	89,396.48	140,627.36
Ending Fund Balance	89,396.48	140,627.36	96,596.36
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>455,233.40</b>	<b>502,972.19</b>	<b>453,037.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>418,851.52</b>	<b>451,741.31</b>	<b>497,068.00</b>

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2020-21</b>	<b>Audited 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance	69,488.91	44,772.84	31,312.84
Ending Fund Balance	44,772.84	31,312.84	12,584.84
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>89,878.00</b>	<b>101,599.43</b>	<b>101,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>114,594.07</b>	<b>115,059.43</b>	<b>119,728.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND</b>	<b>Audited 2020-21</b>	<b>Audited 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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NEW PROGRAMS	FINANCIAL IMPACT





2022-2023  
School District of  
Shell Lake  
Annual Meeting

**“It’s a great day to be a Laker!”**

# School Board Members

Bethany Deneen – President

Joel Anderson – Vice President

Nicole Tims –Treasurer

Linda Nielsen –Clerk

Jake Anderson

Angie Bodzislav

Scott Smith

# School board committees

- Finance/Buildings & Grounds: Nicole Tims, Bethany Deneen, Jake Anderson
- Policy: Angie Bodzislaw, Joel Anderson, Linda Nielsen
- Strategic Planning: Scott Smith, Angie Bodzislaw, Bethany Deneen
- Employee Handbook: Joel Anderson, Linda Nielsen, Scott Smith

# District leadership team

- Todd Felhofer      Superintendent of Schools
- Mark Rykal      Principal, Middle/High School (Grades 7-12)
- Heather Cox      Principal, Elementary School (Grades 4K-6)
- Cory Anderson      Athletic Director/Dean of Students
- Pam Brown      Director, Business Services
- Mark Dietz      Director, Information Technology
- Kristi Hoff      Director, Special Education & Pupil Services
- Keri Jensen      Director, Community Education
- Trish Miner      Director, Transportation
- Josh Schmidt      Director, Food Service
- Tim Ullom      Director, Buildings & Grounds

# Academic gains and goals

- Students will graduate from Shell Lake “college and/or career ready.”
- The number students earning college credit through Advanced Placement (AP) classes, Early College Credit and Start College Now programs is increasing.
- Steps are being taken to promote and expand the Youth Apprenticeship program.
- Continue to focus on reading and math achievement
- Address learning loss and gaps that exist for many of our students

# Academic opportunities and supports

- “The Laker Way” –District PBIS program
- Laker Time/Resource –Response to Intervention (RtI) program
- Academic and Career Planning (ACP)
- STEAM –Science, Technology, Engineering, Art, and Math
- ITV Network
- Fuel Education –Online courses and credit recovery

# Communication and outreach

The District will continue to inform and serve the community through:

Utilizing Social Media:

- Facebook
- District Webpage [www.shelllake.k12.wi.us](http://www.shelllake.k12.wi.us) (New web design launching 9/30/22)

21<sup>st</sup> Century Community Learning Center After School Program  
(Transportation home provided)

Adult Education Programs



## **2022 Summer School Program**

- **200 Students participated (June 13-June 24)**
- **Prairie Fire Children's Theater (50 students)**
- **Swim lessons (102 students)**
- **4K the Laker Way (4-day program in August)**
- **Free meals provided**

## **District goal Areas**

- **Student Learning/Achievement**
- **School Culture**
- **Staff Retention**

## Facilities Review and update

- Primary School presently for sale
- Continue to wrap-up the school addition building project
- Replace windows -original part of the building. Delayed from summer now scheduled for later this fall
- Improvements on baseball and softball fields
- Final track improvements completed in late August

**Questions or Comments?**

## Financial condition

- Strong Fund Balance
- Fund 41 and 46 –Capital Improvement
  - \$30,000 budgeted annual (Fund 41)
  - \$400,000 deposited in 2022 (Fund 46)
- Competitive employee wages and benefits

## **Grants & other revenue**

- American Rescue Plan Act (aka ESSER III) \$930,520 Funds must be expended by 9/30/2024
- 21<sup>st</sup> Century Community Learning Center Grant \$100,000 (5 years)
- Shell Lake Parent-Teacher Association
- Shell Lake Education Foundation

# 2022-2023 budget and levy

• General fund levy (Fund 10)	\$3,335,301
• Referendum debt levy (Fund 39)	\$2,044,000
• Capital expansion levy (Fund 41)	\$30,000
• Community Service (Fund 80)	<u>\$86,000</u>
Total School Levy	\$5,515,624

- This represents an estimated mill rate of \$10.80.

## Budget Continued

- The 2022-2023 district budget presented reflects a continued commitment to upholding the tradition of excellence and fiscal responsibility.
- The budget is preliminary, based on information available as of September 26, 2023.
- The 3<sup>rd</sup> Friday enrollment figures will not be confirmed until mid-October and then the final state general aid numbers will be released.



## Enrollment and levy trends

<u>Year</u>	<u>Enrollment</u>	<u>Mill Rate</u>
2018-19	632	\$10.62
2019-20	636	\$10.13
2020-21	541	\$10.84
2021-22	587	\$10.84
2022-23	582	\$10.80*

\*estimated

**BUDGET PUBLICATION, 2022-23**  
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EXPENDITURES & OTHER FINANCING USES	114,594.07	115,059.43	119,728.00

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Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

**Total Expenditures and Other Financing Uses**

	Audited 2020-21	Audited 2021-22	Budget 2022-23
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Community Service Fund	86,000.00	86,000.00	86,000.00
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<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>18.87%</b>	<b>-0.33%</b>

**2022-23 Revenue Limit Worksheet**

Line 1, <b>Net May Not Exceed (Line 11 - (Line 7B+Line 10))</b> of Final 21-22 <b>PAUPUP</b> REVENUE	2,913,762	
2021-22 General Aid Certification (21-22 Line 12A, src 621)	29,500	
2021-22 Hi Pov Aid (21-22 Line 12B, Src 628)	8,602	
2021-22 Computer Aid Received (21-22 Line 12C, Src 691)	5,288	
2021-22 Aid for Exempt Personal Property (21-22 Line 12D, Src 691)	3,541,425	
2021-22 Fnd 10 Levy Cert (21-22 Line 14A, Levy 10 Src 211)	0	
2021-22 Fnd 38 Levy Cert (21-22 Line 14B, Levy 38 Src 211)	30,000	
2021-22 Fnd 41 Levy Cert (21-22 Line 14C, Levy 41 Src 211)	0	
2021-22 Aid Penalty for Over Levy (21-22 FINAL Rev Lim, June 2022)	407,496	
2021-22 Total Levy for All Levied Non-Recurring Exemptions*	6,121,081	
<b>NET 2022-23 Base Revenue Built from 2021-22 Data (Line 1)</b>		

**September & Summer FTE Membership Averages.**

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.	2019	2020	2021	2022
Line 2: Base Avg: ((19+4ss)+(20+4ss)+(21+4ss))/3 =	7	0	4	4
Summer FTE:	3	0	0	2
% (40,40,40)	621	532	574	568
Sept FTE:	0.00	0.00	0.00	0.00
New ICS - Independent Charter Schools FTE	624	532	576	570
Total FTE				

**Line 6: Curr Avg: ((20+4ss)+(21+4ss)+(22+4ss))/3 =**

Summer FTE:	2020	2021	2022
% (40,40,40)	0.00	4.00	6
Sept FTE:	532.00	574.00	568
New ICS - Independent Charter Schools FTE	0.00	0.00	0
Total FTE	532.00	576	570

**Line 10B: Declining Enrollment Exemption =**

Average FTE Loss (Line 2 - Line 6, if > 0)	X	1.00	=
X (Line 5, Maximum 2022-2023 Revenue per Memb) =			
Non-Recurring Exemption Amount:			

**2022-23 Revenue Limit Worksheet**

Line 3: 2022-23 Base Revenue Per Member (Ln 1 / Ln 2)	10,000.00	(from left, (from left) (with cents))
Line 4: 2022-23 Per Member Change (A+B)	0.00	
Line 5: 2022-23 Low Revenue Ceiling per s.121.905(1):	10,000.00	
Line 6: Allowed Per-Member Change for 22-23	0.00	
Line 7: Low Rev Incr (Low Rev Ceiling-(3+4A)-4C) NOT-0	0.00	
Line 8: Value of the CCDEB (22-23 DPI Computed-CCDEB Distis only)	0.00	
Line 9: 2022-23 Maximum Revenue / Member (Ln 3 + Ln 4)	0.00	
Line 10: Current Membership Avg (2020+4ss, 2021+4ss, 2022+4ss)/3	5,930.129	(from left) (rounded)
Line 11: 2022-23 Rev Limit, No Exemptions (Ln7A + Ln 7B)	190,952	(rounded)
Line 12: A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	0	
Line 13: B. Hold Harmless Non-Recurring Exemption	0	
Line 14: C. Total 2022-23 Recurring Exemptions (A+B+C+D+E)	0	
Line 15: D. Prior Year Carryover	0	
Line 16: E. Transfer of Service	0	
Line 17: F. Federal Impact Aid Loss (2020-21 to 2021-22)	0	
Line 18: G. Recurring Referenda to Exceed (if 2022-23 is first year)	0	
Line 19: H. 2022-23 Limit with Recurring Exemptions (Ln 7 + Ln 8)	0	
Line 20: I. Total 2022-23 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)	0	
Line 21: A. Non-Recurring Referenda to Exceed 2022-23 Limit	0	
Line 22: B. Declining Enrollment Exemption for 2022-23 (from left)	190,952	
Line 23: C. Energy Efficiency Net Exemption for 2022-23 (see pg 4 for details)	0	
Line 24: D. Adjustment for Refunded or Rescinded Taxes, 2022-23	0	
Line 25: E. Prior Year Open Enrollment (uncounted pupils(s))	0	
Line 26: F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
Line 27: G. Other Adjustments (Fund 39 Bal Transfer)	0	
Line 28: H. WPCP and RPCP Private School Voucher Aid Deduction	0	
Line 29: I. SNSP Private School Voucher Aid Deduction	0	
Line 30: 2022-23 Revenue Limit With All Exemptions (Ln 9 + Ln 10)	2,870,727	
Line 31: Total Aid to be Used in Computation (12A + 12B + 12C + 12D)	29,500	
Line 32: A. 2022-23 JULY 1 ESTIMATE OF GENERAL AID	0	
Line 33: B. State Aid to High Poverty Districts (not all districts)	0	
Line 34: C. State Aid for Exempt Computers (Source 691)	0	
Line 35: D. State Aid for Exempt Personal Property (Source 691)	5,288	
Line 36: 2022-23 Revenue Limit (Line 11 - Line 12)	3,406,518	

**Line 14: Total Limited Revenue To Be Used (A+B+C)**

Gen Operations: Fnd 10 Src 211	3,376,518	(Proposed Fund 10)
Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
Capital Exp. Annual Meeting Approved: Fund 41 Src 211	30,000	(to Budget Rpt)
Total Revenue from Other Levies (A+B+C+D)	2,022,780	
Referendum Apprvd Debt (Fund 39 Debt-Src 211)	86,000	(to Budget Rpt)
Community Services (Fund 80 Src 211)	0	(to Budget Rpt)
Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
Total Fall, 2022 REPORTED All Fund Tax Levy (14A + 14B + 14C + 14D + 14E)	5,515,298	
Levy Rate =	0.01080338	

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)

**14. Total Limited Revenue To Be Used (A+B+C)**

Entries Required Below: Enter amnts needed by purpose and fund:

A. Gen Operations: Fnd 10 Src 211

B. Non-Referendum Debt (inside limit) Fund 38 Src 211

C. Capital Exp. Annual Meeting Approved: Fund 41 Src 211

**15. Total Revenue from Other Levies (A+B+C+D)**

A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)

B. Community Services (Fund 80 Src 211)

C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)

D. Other Levy Revenue - Milwaukee & Kenosha Only

**16. Total Fall, 2022 REPORTED All Fund Tax Levy (14A + 14B + 14C + 14D + 14E)**

Line 16 is the total levy to be apportioned in the PI-407.

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

Revenue Limit Summary

Category	Amount
Allowable Limited Revenue	3,406,518.00
Fund 10, PI-401	3,376,518.00
Fund 38, PI-401	0.00
Fund 41, PI-401	30,000.00
Line 14 Total (Revenue Limit Levies)	3,406,518.00
Over Levy	0.00
Under Levy	0.00
Carryover to FY23, if applicable	#VALUE!
<b>22-23 Base-Building Information</b>	
Total non-recurring exemptions (10 + 7B)	381,904.00
Levied total non-recurring exemptions*	381,904.00

\*to be removed from next year's base

**2022-23 Per-Pupil Categorical Aid**

In 2022-23, the Per-Pupil aid amount is \$742 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 <http://dpi.wi.gov/sfs/aid/categorical/per-pupil-aid> for more information.

DEPARTMENT OF PUBLIC INSTRUCTION  
2021-22  
REVENUE LIMIT WORKSHEET

Shell Lake

2022-23 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-CALCULATE.
1.) 2020-21 Adjustment for Unspent Energy Exemption (see box below)
2.) 2021-22 Adjustment for Unspent Energy Exemption (see box below)
3.) 2022-23 EE Expenses for Non-Debt (1-Year Project) per Board Resolution
4.) 2022-23 EE Expenses for Debt per Board Resolution
5.) Measured Utility Savings Applied in 2022-23 (entered as a negative)
6. Total 2022-23 Energy Efficiency Exemption (carry to Line 10 C. on page 2)
\$0
(Amount can be < 0.)

The 2022-23 Net EE exemption will include adjustments for unspent Fall 2020 Levy (DEBT) and Fall 2021 Levy (NON-DEBT) BOE resolutions. Actual expenditures will be reported to DPI by your auditor in September 2022 via the 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 2020-21 or 2021-22 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.

2020-21 Energy Efficiency Reconciliation - Debt
1.) 2020-21 Adjustment for Unspent Energy Exemption (-A+B+C, can be < 0)
A. 2020-21 EE Debt Amount Levied (per 20-21 PI-1506-AC, entered as a negative)
B. Jan-Jun 2021 Debt Service Payment (per 20-21 PI-1506AC)
C. Jul-Dec 2021 Debt Service Payment (per 21-22 PI-1506AC, Aug 2022)
(If Line 1 in this box is < 0, see 2020-21 Adjustment in "2022-23 Net Energy Efficiency Exemption" box above.)

2021-22 Energy Efficiency Reconciliation - Non-Debt
1.) 2021-22 Adjustment for Unspent Energy Exemption (-A+B, can be < 0)
A. 2021-22 EE Non-Debt Amount Levied (per 21-22 PI-1506-AC, entered as a negative)
B. 2021-22 Actual EE Expenses (per 21-22 PI-1506AC, Aug 2022)
(If Line 1 in this box is < 0, see 2021-22 Adjustment in "2022-23 Net Energy Efficiency Exemption" box above.)

**Thank you for attending the Annual Meeting**