



2022-2023
Annual Meeting & Public Budget Hearing
Presentation

School District of West De Pere

October 19, 2022



Goals of the Presentation....

- Explain WDPSPD funding
- Show trends of the District
- Highlight the 2022-2023 Budget Overview



Main Funding Sources



State Aid



Property Taxes



Federal Aid





State Funding

- In 1993, the Wisconsin legislature instituted a limit or control on revenue a school district is entitled to receive each year.
- The revenue limit applies to revenue received from two sources:
 - General State Aid
 - Tax levy



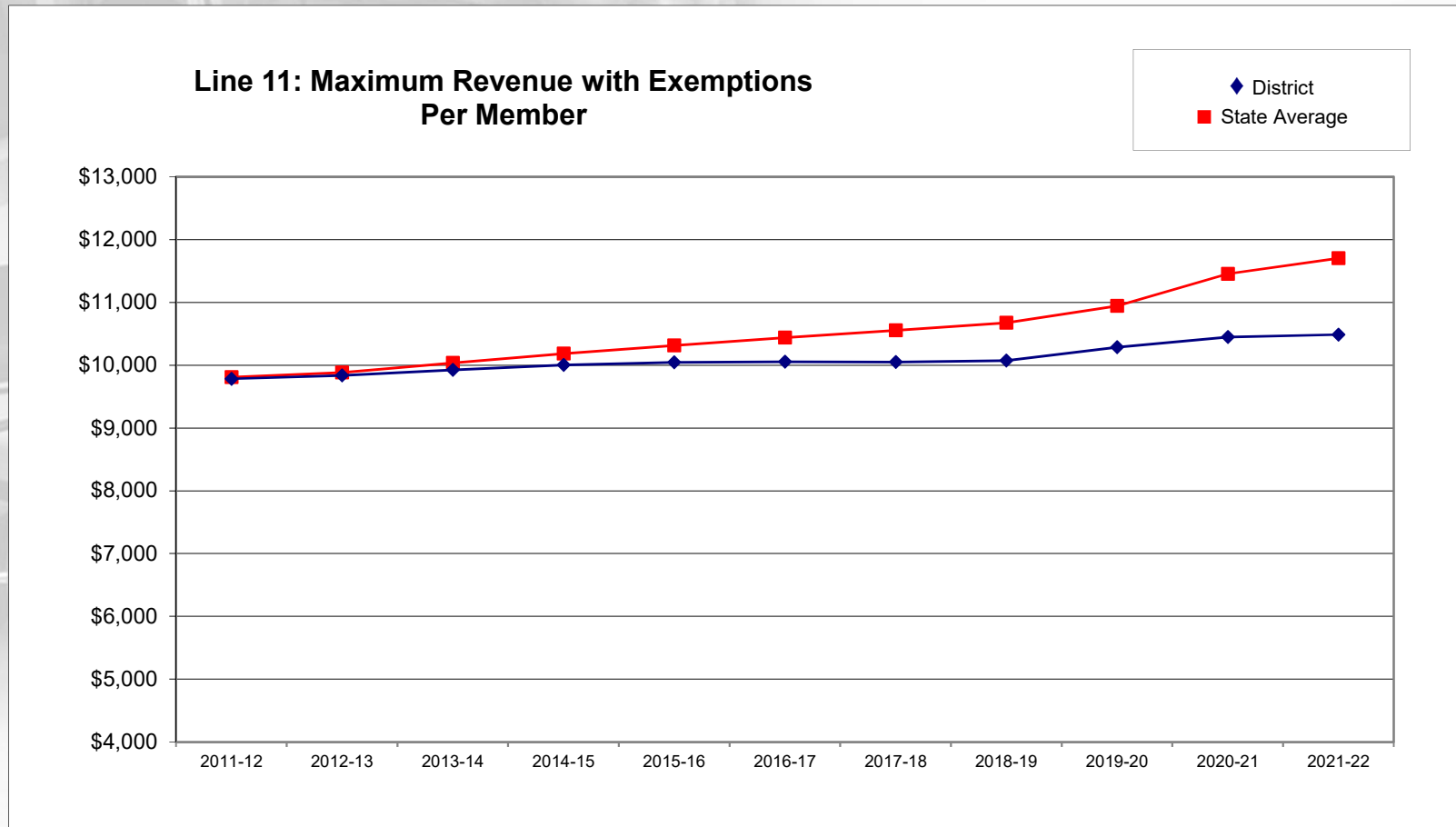
Revenue Limits

- Revenue limits control the revenue a school district can generate between general state aid and local tax levies.
- Revenue caps are driven by a state formula which uses a 3-year membership average by a per pupil revenue amount. Membership is defined as students that live within the district boundaries.

WDPSD 3 year Resident Enrollment Average=3778
State determined per pupil revenue amount=\$10,390.55



Revenue Limit History



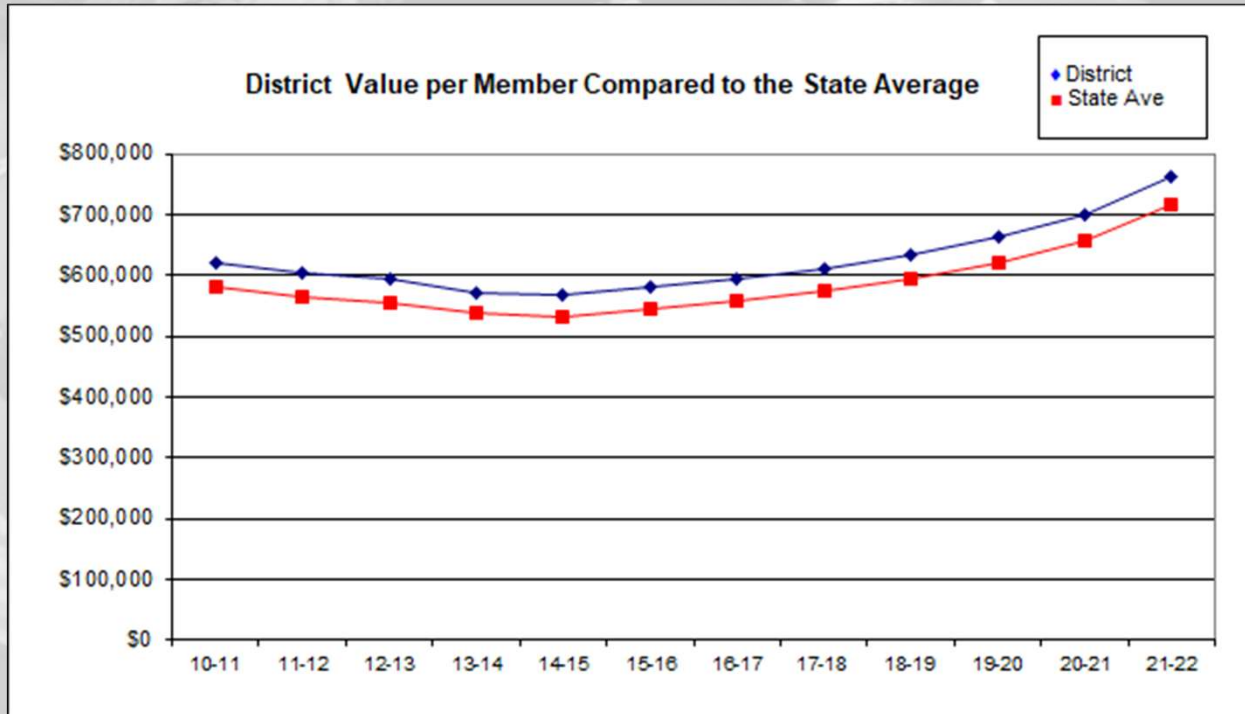


General State Aid

- Calculated using the Equalization Aid formula
 - Purpose
 - level the playing field by providing general aid to districts to make up for what districts can't get from their property tax base. Districts with a higher property tax base receive less aid from the State.
 - Factors
 - Availability of State funds
 - Property Value
 - Membership
 - Shared Costs



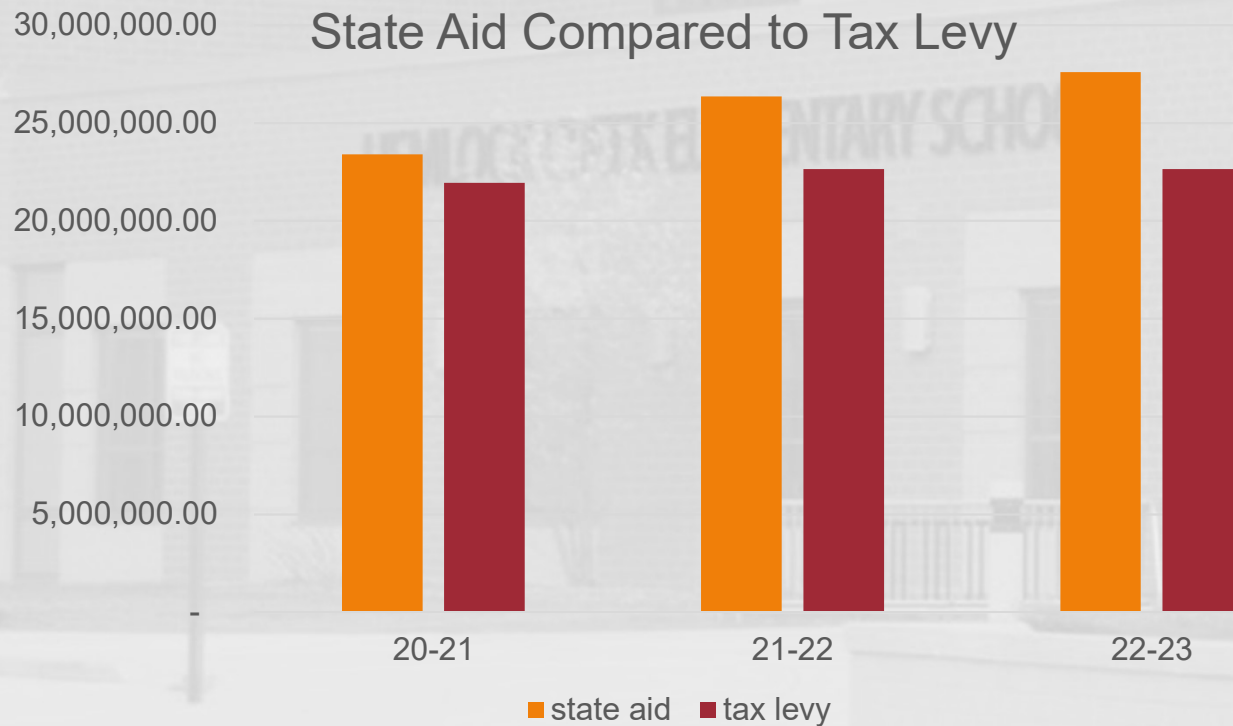
General State Aid History





Revenue from Local Property Tax and General State Aid are not allowed to Exceed the Revenue Limit

(State aid compared to Tax Levy updated with certified data)





WDPSD Trends

WDPSD Tax Levy History

(Taken from page 19 of the Annual Booklet)

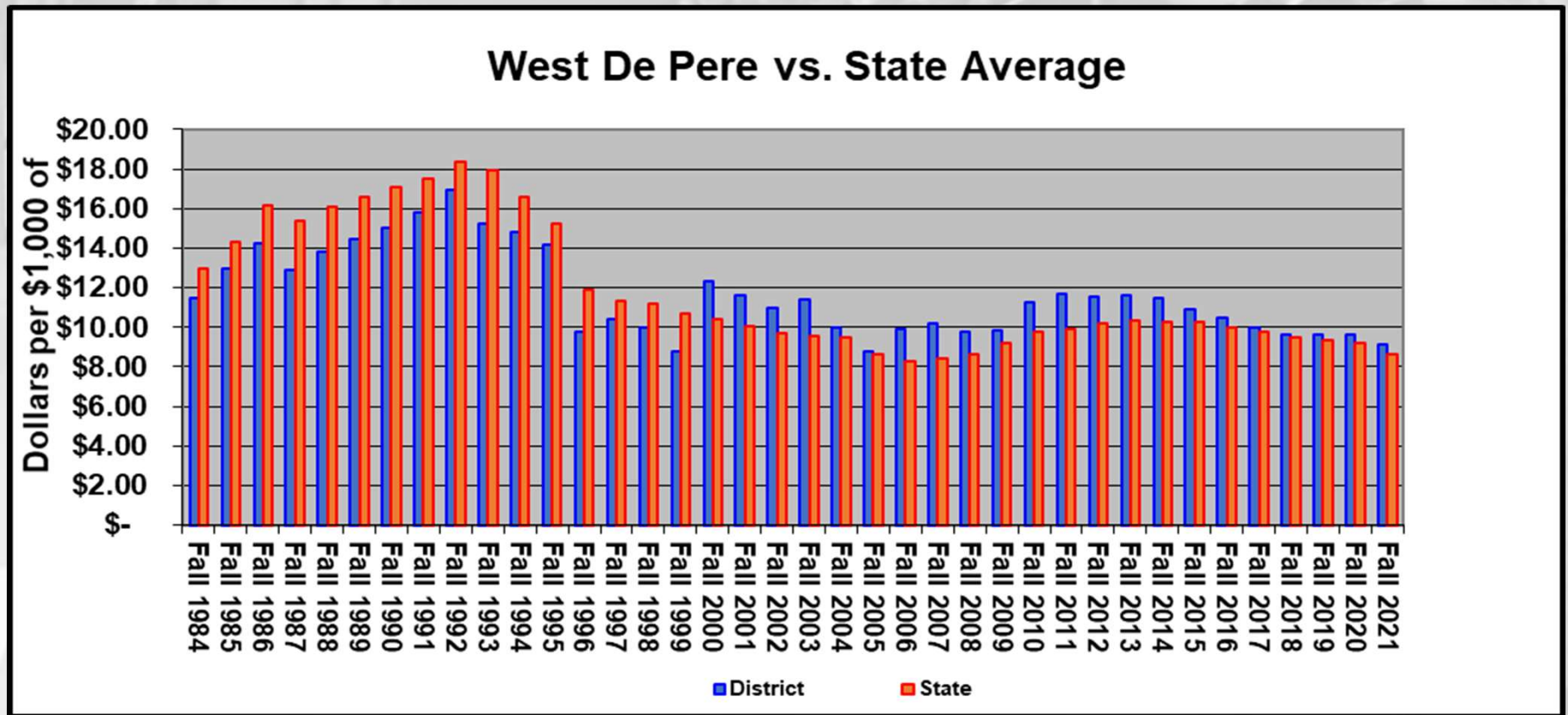
10-YEAR TAX LEVY HISTORY

Year	Equalized Value	Tax Levy	Levy Rate	Change (+/-)
Fall 2013	\$1,670,717,657	\$19,356,610	\$11.59	\$0.01
Fall 2014	\$1,729,248,518	\$19,862,540	\$11.49	(\$0.10)
Fall 2015	\$1,787,906,296	\$19,484,155	\$10.90	(\$0.59)
Fall 2016	\$1,840,739,540	\$19,235,181	\$10.45	(\$0.45)
Fall 2017	\$1,986,338,474	\$19,827,033	\$9.98	(\$0.47)
Fall 2018	\$2,049,717,909	\$19,751,768	\$9.64	(\$0.34)
Fall 2019	\$2,164,058,692	\$20,875,667	\$9.65	\$0.01
Fall 2020	\$2,275,717,154	\$21,939,321	\$9.64	(\$0.01)
Fall 2021	\$2,484,397,359	\$22,642,588	\$9.11	(\$0.53)
Fall 2022 Estimate	\$2,848,300,934	\$22,642,588	\$7.95	(\$1.16)



West De Pere vs. State Average Levy Rate

(Taken from page 19 of the Annual Meeting Booklet)

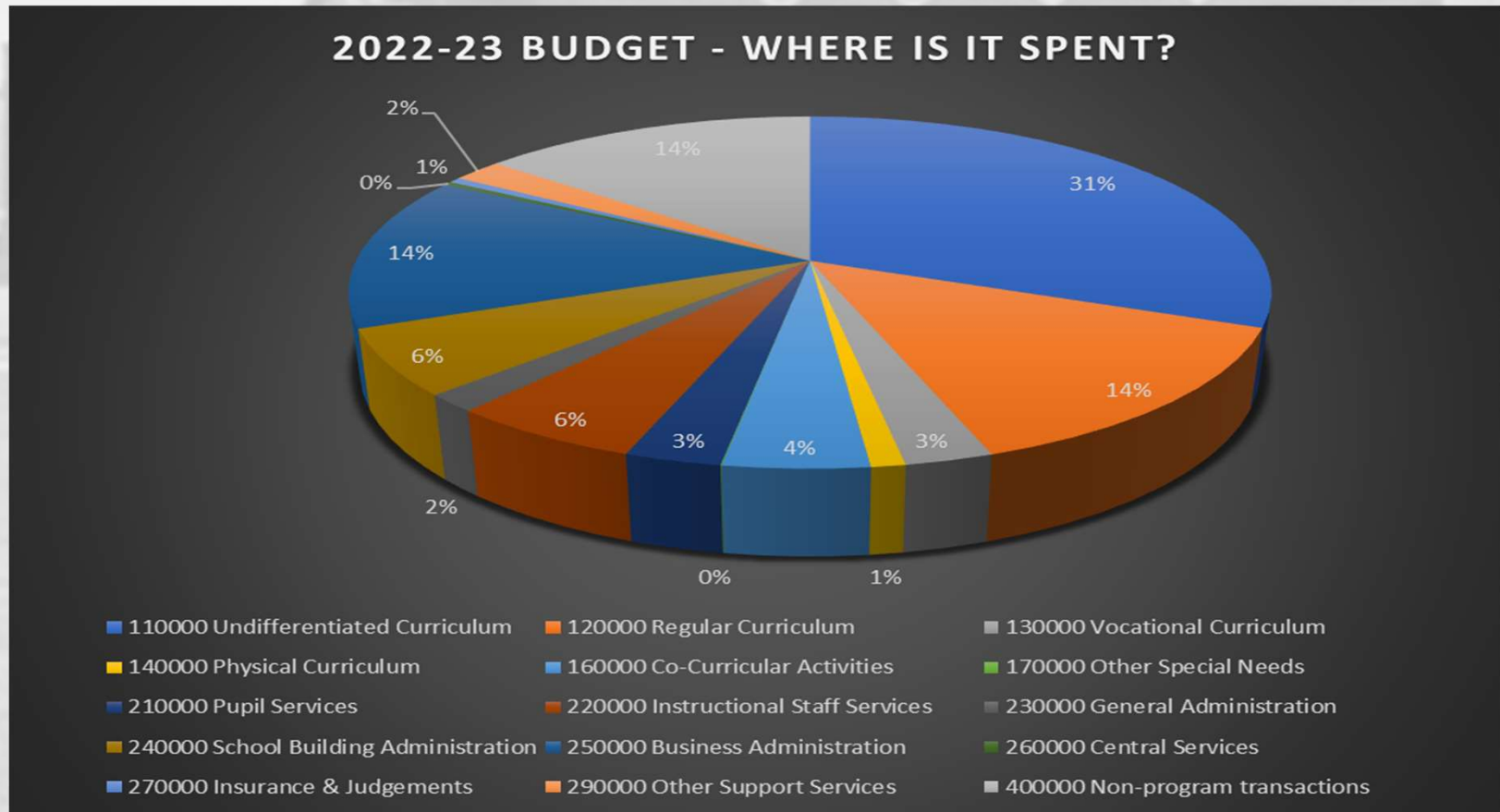




2022-2023 Budget Overview

WHERE IS IT SPENT?

(Taken from page 22 of the Annual Meeting Booklet)

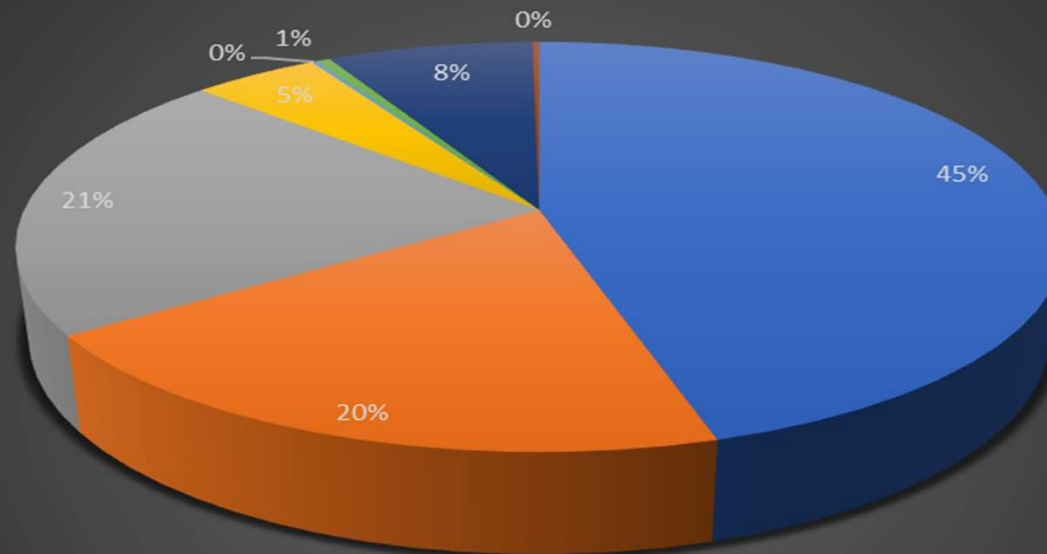




HOW IS IT SPENT?

(Taken from page 23 of the Annual Meeting Booklet)

2022-23 BUDGET - HOW IS IT SPENT?



- 100 Salaries
- 200 Benefits
- 300 Purchased Services
- 400 Non-Capital Objects
- 500 Capital Objects
- 700 Insurance & Judgements
- 800 Interfund Transfers
- 900 Other Objects