

Chapter PI 15

REVENUE LIMIT EXEMPTIONS FOR ENERGY EFFICIENCIES

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PI 15.01 Purpose. A school board may not exceed its revenue limit under s. 121.91 (2m), Stats., except as allowed under s. 121.91 (3), (4), and (8), Stats. This chapter sets forth eligibility criteria and procedures for allowing revenue limit exemptions for energy efficiency measures, and renewable energy products as allowed under s. 121.91 (4) (o), Stats.

History: EmR0921: emerg. cr. eff. 9-4-09; CR 09-071: cr. Register February 2010 No. 650, eff. 3-1-10.

PI 15.02 Definitions. In this chapter:

(1) "Department" means the Wisconsin department of public instruction.

(2) "Expenditure" or "expenditures" means the amount spent or planned to be spent by the school district in a school year on energy efficiency measures, and renewable energy products that result in the avoidance of, or reduction in, energy costs.

(3) "Revenue limit" means the amount of revenue calculated under s. 121.91 (2m), Stats.

(4) "School board" has the meaning given in s. 115.001 (7), Stats.

(5) "School district" has the meaning given in s. 115.01 (3), Stats.

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PI 15.03 School district eligibility requirements.

(1) Under s. 121.91 (4) (o), Stats., if a school board adopts a resolution to do so, the revenue limit otherwise applicable to a school district under s. 121.91 (2m), Stats., in any school year is increased by the amount spent by the school district in that school year on energy efficiency measures, and renewable energy products, that result in the avoidance of, or reduction in, energy costs.

(2) Prior to adopting a resolution under this section, the school board shall do all of the following:

(a) Identify the specific new expenditures.

(b) Identify the performance indicators to measure the cost savings as a result of the expenditures. The cost savings must equal the expenditures.

(c) Identify the period of time in which the expenditure will be recovered by cost savings.

(3) A resolution under this section shall be passed by November 1 in the school year in which a tax is to be levied for the expenditure. The resolution shall include all of the following information:

(a) The name of the school district.

(b) A statement that the school district is exercising its taxing authority under s. 121.91 (4) (o), Stats., to exceed the revenue limit on a non-recurring basis by an amount the school district will spend on new energy efficiency measures and renewable energy products for the current school year.

(c) The amount to be levied and expended.

(d) A list of the cost recovery performance indicators that will measure the cost savings of each expenditure in an amount equal

to the exemption request, including the timeline for cost recovery for each expenditure.

(e) A statement that an evaluation of the energy performance indicators will be included as an addendum to the succeeding school year's required published budget summary document under s. 65.90, Stats., and in the school district's newsletter or in the published minutes of the school board meeting.

Note: Appendix A provides a sample resolution.

(4) A school board that passes a resolution under sub. (3) shall submit a copy of that resolution to the department within two weeks of passage.

(5) The school board shall include the levy amount specified in the resolution under sub. (3) (c) when establishing its tax levies under s. 120.12 (3), Stats.

(6) The school board shall incur the expenditure authorized in its resolution under sub. (3) (c).

(7) Annually, no later than two weeks following the date of the school district's budget hearing, the school board shall submit to the department the contents of the addendum to the school district's published budget summary under s. 65.90, Stats. In addition to the resolution, the addendum shall include an evaluation of the performance measures, including the energy cost savings achieved as a result of the school district's expenditure. The school board shall also include the information in this subsection in the school district's newsletter or in the published minutes of the school board meeting.

(8) Any additional revenue received by a school district under this paragraph shall not be included in the base for determining the school district's limit under s. 121.91 (2m), Stats., for the succeeding school year. In addition, the school board shall reduce the school district's following year's revenue limit by the amount levied for which there is not a documented energy expenditure, if any.

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PI 15.04 Department requirements. (1) The department shall post on its website all the resolutions received under s. PI 15.03 (4).

(2) The department shall adjust the school district's revenue limit to include the levy amount specified in the resolution under s. PI 15.03 (3) (c).

(3) The department shall post on its website the addendum contents received under s. PI 15.03 (7).

(4) The department shall reduce the following year's revenue limit by the amount of any additional revenue received as a result of this exemption.

(5) Notwithstanding sub. (4), the department shall reduce the school district's following year revenue limit by an amount the school district levied for which there is no documented expenditure authorized under this exemption.

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