

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 energy efficiency 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; CR 15–072: am. Register April 2016 No. 724, eff. 5–1–16.

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 energy efficiency products that result in the avoidance of, or reduction in, energy costs or related operational costs. “Expenditure” does not include amounts spent for the purchase of one-to-one instructional technology devices.

(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 expenditure by the school district in that school year on energy efficiency measures, and energy efficiency products. Districts may retrofit, replace or update existing equipment or improve facilities if such improvements result in the avoidance of, or reduction in, energy costs or related operational costs. Expenditures for the expansion of facilities or the addition of equipment are not allowed unless they are necessary to improve the efficiency of the existing facility.

(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 or exceed the expenditures.

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

Note: To comply with these provisions, the school district may use the reporting form prescribed by the department. The form can be obtained by contacting the School Financial Services Team at (608) 267–9114.

(3) A resolution under this section shall be passed by October 1 and 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 energy efficiency products for the applicable school year.

(c) The amount to be expended in accordance with s. 121.91 (4) (o) 1. or 1m., Stats.

(d) A list of the cost recovery performance indicators that will measure the cost savings of each project’s estimated cost, estimated savings, and the timeline for cost recovery for each project 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.

(f) The funding mechanism to be used which meets the requirements of s. 121.91 (4) (o) 1., Stats.

(g) The contract entered into that governs the project and certify compliance with the performance contracting requirements under s. 66.0133, Stats.

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 ten days 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 the amount of utility savings per s. 121.91 (4) (o) 3., Stats., on a form and in the manner prescribed by the department. 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.

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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).

(2m) The department shall reduce the school district’s exemption for energy efficiencies by the annual utility cost savings under s. 121.91 (4) (o) 3., Stats.

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

(4) 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 limit otherwise applicable to a school district in any school year is decreased by an amount equal to the prior year amount levied for which there is not a prior year documented energy expenditure. The amount of the decrease shall not be deducted from the base for determining the school dis-

trict's limit under s. 121.91 (2m), Stats., for the following school year.

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