



October 24, 2022

Annual Meeting



Budget Hearing

Parkview School District
106 W. Church Street - P.O. Box 250
Orfordville, WI 53576

P: (608) 879-2717
F: (608) 879-2732



www.parkview.k12.wi.us

Parkview Board of Education

Zach Knutson	President
Dianne Myhre	Vice-President
Jennie Krajeck	Treasurer
Chuck Hagmann	Clerk
Michelle Schwarz	Member
Tina Suiter-Meyers	Member
Amanda Vogt	Member

Administration

Steve Lutzke	District Administrator Transportation Director
Tracy Case	Business Manager
Mary Stelter	Parkview Jr./Sr. High School Principal
Vacant	Activities Director Parkview Jr./Sr. High School Assistant Principal
Nicole Victor	PAVE Principal
Karen Strandt-Conroy	Parkview Elementary School Principal
Todd Greco	Director of Pupil Services District Assessment, Title & ELL Coordinator
Jennifer Bowers	Director of Curriculum & Instruction
David Reilly	Director of Buildings & Grounds/Safety Coordinator

Board of Education Committees / Delegates / Reps.

Buildings and Grounds	Chuck Hagmann, Amanda Vogt, Tina Suiter-Meyers
Certified Negotiations	Zach Knutson, Dianne Myhre, Michelle Schwarz
CESA #2 Delegate	Dianne Myhre
Curriculum/Technology	Zach Knutson, Michelle Schwarz, Tina Suiter-Meyers
EEN	Chuck Hagmann, Jennie Krajeck, Tina Suiter-Meyers
Finance	Zach Knutson, Jennie Krajeck, Dianne Myhre
Food Service	Chuck Hagmann, Dianne Myhre, Michelle Schwarz
Human Growth & Development Representative	Jennie Krajeck
Alternate	Dianne Myhre
Policy	Jennie Krajeck, Tina Suiter-Meyers, Amanda Vogt
Public Relations Committee	Jennie Krajeck, Zach Knutson
Transportation	Zach Knutson, Jennie Krajeck, Michelle Schwarz
WASB Delegate	Dianne Myhre
Alternate	Zach Knutson
Wellness Committee	Dianne Myhre

Parkview School District

106 W. Church Street - P.O. Box 250
Orfordville, WI 53576

ANNUAL MEETING & BUDGET HEARING
Parkview Elementary School - Band Room
106 W. Church Street
Orfordville, WI 53576

Monday, October 24, 2022
5:30 PM

PLEASE TAKE NOTICE that it is possible that a quorum of members of the Parkview School Board may be in attendance at the above stated meeting. A school board meeting will not be convened, and no action shall be taken by the school board members in attendance.

1. ANNUAL MEETING CALLED TO ORDER – Zach Knutson - President - Temporary Chair
2. ELECTION OF CHAIRPERSON
3. CLERK APPOINTED
4. REVIEW THE 2021 ANNUAL MEETING and BUDGET HEARING MINUTES
5. 2021-2022 TREASURER'S REPORT - Tracy Case - Business Manager
6. PRESENTATION and EXPLANATION OF 2022-2023 BUDGET - Tracy Case - Business Manager
7. BUDGET HEARING
8. RESOLUTIONS FOR ANNUAL MEETING ACTION
 1. RESOLUTION A - ADOPTION OF 2022-2023 TAX LEVY
 2. RESOLUTION B - AUTHORIZATION OF SHORT-TERM BORROWING
 3. RESOLUTION C - AUTHORIZATION FOR DISPOSAL OF EXCESS EQUIPMENT and MATERIALS
 4. RESOLUTION D - FIX SALARIES OF SCHOOL BOARD MEMBERS and SET BOARD MEMBER MEETING REIMBURSEMENTS
 5. RESOLUTION E - SET 2022 ANNUAL MEETING DATE and TIME
9. NEW BUSINESS

Parkview School District

106 W. Church Street - P.O. Box 250
Orfordville, WI 53576

ANNUAL MEETING & BUDGET HEARING

PARKVIEW ELEMENTARY SCHOOL - LMC

Monday, October 25, 2021

MINUTES

MEMBERS PRESENT: Zach Knutson, Dianne Myhre, Jenny Krajeck, Chuck Hagmann, Amanda Vogt, Michelle Schwarz.

OTHERS PRESENT: Dr. Steve Lutzke, Mary Stelter, Tracy Case

Note:(9) nine persons present were eligible to vote as District residents.

1. **ANNUAL MEETING CALLED TO ORDER:** Zach Knutson - Temporary Chair at 5:32 P.M.
2. **ELECTION OF CHAIRPERSON:** Nominations for Meeting Chairperson were called for. Nomination of Zach Knutson by Steve Lutzke, 2nd by Dianne Myhre: No other nominations were voiced. All in favor voted "Aye", none opposed, Zach Knutson was appointed Annual Meeting Chairperson 9-0.
3. **CLERK APPOINTED:** Nominations for Meeting Clerk were called for. Nomination of Chuck Hagmann by Dianne Myhre, 2nd by Jennie Krajeck: No other nominations were voiced. All in favor voted "Aye", none opposed, Chuck Hagmann was appointed Annual Meeting Clerk. 8-0.
4. **APPROVAL OF 2020 ANNUAL MEETING and BUDGET HEARING MINUTES:** Board Members reviewed the 10-19-2020 Annual Meeting and Budget Hearing Minutes. No changes were voiced. Motion by Amanda Vogt, 2nd by Jenny Krajeck to: Approve the 10-19-2020 Annual Meeting and Budget Hearing Minutes as submitted. All in favor voted "Aye", none opposed, Motion carried 9-0.
5. **2020-2021 TREASURER'S REPORT** – Tracy Case – Business Manager provided the review of the 2020-2021 Treasurer's report.
6. **PRESENTATION and EXPLANATION of 2021-2022 BUDGET** – Tracy Case – Business Manager provided a slide presentation explaining the various 'Funds' (10, 20, 30, 50, & 80) used to establish the District's working budget, and explained the proposed 2021-2022 District Budget. She noted that recent debt refinancing has saved the District \$139,035.00 that would have been paid out in interest on our loans. She also noted that recent receipt of ESSER (Elementary and Secondary School Emergency Relief) funds have provided an additional \$1,230,600.00 to the district over a three year period (3/13/2020 - 9/30/2022). See her Budget report.
7. **BUDGET HEARING:** Tracy Case - Business Manager presided over the 2020-2021 Budget Hearing. Discussion followed over procedures and figures used to establish the Resolutions presented below. The projected MIL rate for the 2021-2022 school year is \$9.19, down from \$10.81 last year. A savings of almost 15.00%. See here Budget report.

8. RESOLUTIONS FOR ANNUAL MEETING ACTION:

1. RESOLUTION A – ADOPTION OF 2021-2022 TAX LEVY: Motion by Jennie Krajeck, 2nd by Michelle Schwarz to: Approve Resolution A - Adoption of the 2021-2022 Parkview School Tax Levy as follows: BE IT RESOLVED that there be levied a school tax against all taxable property within the Parkview School District in the sum of \$4,932,044.00 necessary to operate and maintain the school system, and to finance that capital outlay of debt service for the 2021-2022 school year which budget is approved.

the General Fund in the amount of	\$3,003,773.00
for Debt Service in the amount of	\$1,918,271.00
for the Community Service Fund in the amount of	<u>\$ 10,000.00</u>
Total Levy to be in the amount of	\$4,932,044.00

All in favor voted "Aye", none opposed, Motion Carried. Resolution A Passed 9-0.

2. RESOLUTION B – AUTHORIZATION OF SHORT-TERM BORROWING: Motion by Steve Lutzke, 2nd by Dianne Myhre to: Approve Resolution B - Authorization for Short Term Borrowing as follows: BE IT RESOLVED by the electors of the Parkview School District that the Parkview Board of Education be authorized to borrow in short term, funds up to \$1,000,000.00 for the purposes of meeting cash flow needs as necessary for the period between November 1, 2021 through October 31, 2022.

All in favor voted "Aye", none opposed, Motion Carried. Resolution B Passed 9-0.

3. RESOLUTION C – AUTHORIZATION FOR DISPOSAL OF EXCESS EQUIPMENT and MATERIALS: Motion by Mary Stelter, 2nd by Jennie Krajeck to: Approve Resolution C - Authorization for disposal of excess equipment as follows: BE IT RESOLVED that the school board of the Parkview School District is hereby authorized, during the current school year, to sell and dispose of any tangible property belonging to the Parkview School District that is determined to be no longer needed for school purpose, provided however, that the maximum aggregate value of such property disposed of during the current school year shall not exceed \$2,000.00 and the value of any individual item of property shall not exceed \$500.00.

All in favor voted "Aye", none opposed, Motion Carried. Resolution C Passed 9-0.

4. RESOLUTION D – FIX SALARIES OF SCHOOL BOARD MEMBERS and SET BOARD MEMBER MEETING REIMBURSEMENTS: Motion by Steve Lutzke, 2nd by Mary Stelter to: Approve Resolution D - Fix Salaries of School Board Members and Set Board Member Meeting Reimbursements as follows:

BE IT RESOLVED by the electors of the Parkview School District that the following yearly salaries be adopted for the members of the Board of Education:

1. President	<u>\$ 750.00</u>
2. Vice President	<u>\$ 0.00</u>
3. Clerk	<u>\$ 300.00</u>
4. Treasurer	<u>\$ 0.00</u>

BE IT FURTHER RESOLVED that the Board Members be paid \$55.00 per diem for every meeting attended; the actual necessary expense of a Board Member when traveling outside the District in the performance of his/her duties; and the reimbursement for mileage at the rate determined by the IRS.

The 2020-2021 Board Salaries were:

1. President	\$ 750.00	2. Vice President	\$ 0.00
3. Clerk	\$ 300.00	4. Treasurer	\$ 0.00

Per member per diem was: \$55.00 per meeting attended; Mileage reimbursement: rates as determined by the IRS. All in favor voted "Aye", none opposed, Motion Carried.

Resolution D Passed 9-0.

5. RESOLUTION E – SET 2022 ANNUAL MEETING DATE and TIME :

Motion by Dr. Lutzke, 2nd by Chuck Hagmann to: Approve Resolution E - Set 2022 Annual Meeting Date and Time as follow:

BE IT RESOLVED by the electors of the Parkview School District that the Annual Meeting be set for October 24, 2022 at 5:30 P.M. in the Parkview Elementary School Building in accordance with Section 120.08. All in favor voted "Aye", none opposed, Motion Carried. Resolution E Passed 9-0.

9. NEW BUSINESS: No New Business related to the Annual Budget Meeting was voiced.

10. ADJOURNMENT: Motion by Dianne Myhre , 2nd by Mary Stelter to: Adjourn the Annual Budget Meeting. All in favor voted "Aye", none opposed, Motion Carried 9-0. 2021 Annual Budget Meeting Adjourned at 6:14 P.M.

Respectfully submitted by,

Chuck Hagmann - Annual Budget Meeting Clerk
Board of Education Clerk

Parkview Budget Summary

2021 - 2022 Budget Review

The Parkview School District ended the 2021-2022 Fiscal Year with a shortfall of \$206,387.34 in the General Fund. This amount represents a \$206,387.34 decrease over the projected *balanced budget* as presented at last year's Annual Meeting. This number is not expected to change as we have finished the annual financial audit. The District's fund balance decreased by the amount of the final shortfall. The fund balance for the District on June 30, 2022 is \$2,655,789.64 which represents 20.71% of the expenditures for 2021-2022.

2022 - 2023 Budget Summary

The budget represents the financial plan to achieve the educational objectives of the School District that align with the District Strategic Plan. Development of this budget began with the review of the current year programs, service, analysis of student enrollment, state and federal assistance and the consideration of community expectations. Budget development is a year-round process of assessment of the current budget and projections of the many variables that impact the next budget. By law, the School Board must review and finalize the 2022-2023 budget by November 1st and set the tax levy on or before November 10th.

At the June board meeting the Board approved a preliminary budget with a projected budget shortfall of \$528,412.00. The budget was then updated with the most up-to-date information regarding 3rd Friday count, certification of Equalized Property Values, resident students participating in the Wisconsin Parental Choice voucher program, state aid for Exempt Personal Property, overall updates to revenues and expenses and state Equalization Aid amounts. The final 2022 - 2023 budget is presented to the board for approval with a \$475,349.52 shortfall. It's important to note that the budget being presented has a \$360,000 one-time expense for replacing the auxiliary gym floor and replacing our HVAC monitoring system. Without this one-time expense the budget shortfall would be \$115,349.52. With the budgeted shortfall the fund balance at year end would decrease to \$2,180,439.53 - 16.29% of budgeted expenses. This packet includes the following items to help understand the budget presented. Below is a summary of each.

- Understanding the Budget summarizes the different funds that the district receives and spends money from.
- Budget Adoption outlines revenues and expenses for each fund
- Community Service Fund Summary gives line item details for each revenue and expense for Fund 80.
- Revenue Limit Worksheet details the amounts used to determine a district's revenue limit that helps determine the tax levy.
- Revenue Limit & Tax Levy Explanation how the revenue limit, tax levy and mill rate are determined.
- Property Value & Levy Comparison show the impact for each municipality regarding equalized property value and tax levy.

Understanding the Budget

By law, all public school districts in Wisconsin must account for revenues and expenditures according to the guidelines contained in WUFAR (Wisconsin Uniform Financial Accounting Requirements). The accounting detail in this booklet conforms to the WUFAR guidelines.

The following definitions and explanations should help give you a better understanding of the various funds and accounting classifications.

Definition of Funds

The implementation of fund accounting started in 1978-79 and has been revised annually. A fund is an independent accounting entity consisting of a self-balancing set of asset accounts, liability accounts, and equity accounts. Funds are established for the purpose of carrying on specific activities, or attaining certain objectives in accordance with laws, regulations, restrictions, or limitations.

- **10 General Fund**

The General Fund is used to account for district financial activities for current operations, except those required to be accounted for in separate fund (i.e. Debt Service).

- **20 Special Project Fund**

This fund is used to account for activities that are funded, in whole or in part, by federal or state programs which are designated for specific purposes and which require accounting in a segregated fund.

- **30 Debt Service Fund**

This fund is required by Section 67.11, Wisconsin Statutes. Irrepealable debt tax levy and related revenues are accounted for in this fund, along with expenditures for long-term debt retirement. A separate checking and/or investment account must be maintained by the district for this fund.

- **46 Long Term Capital Improvement Trust Fund**

A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a "trust" that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five-year wait period is over, funds may only be used for the purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district fund.

- **50 Food Service Fund**

Federal regulations require that the Food Service Fund be accounted for separately. All revenues and expenditures related to Food Service are recorded in this fund. The Food Service Fund may not transfer money to any other fund. Any fund deficit at the end of the year must be eliminated

through an operating transfer from the General Fund. Any fund balance must be retained for future use for Food Services.

- **80 Community Service Fund**

Sections 120.13 and 120.61, Wisconsin Statutes, allow a school board to permit use of the district's property for civic purposes. Should the board elect to provide services which have been classified as instructional or supporting services for school educational programs, such as adult education, community recreation, Day Care Center, this fund must be used.

Definition of Objects

"Object" can be defined as the category of what was purchased.

- **100 Salaries**

This object includes the expenditure for gross amounts paid to employees for services.

- **200 Employee Benefits**

Included here are payments for retirement, social security, health insurance, and life insurance, etc.

- **300 Purchased Services**

Services furnished to the district by non-district personnel are categorized here.

- **400 Non-Capital Objects**

This object includes payments for consumable items such as supplies, materials, and media.

- **500 Capital Objects**

Expenditures for items of a permanent or enduring nature costing more than \$300 are recorded here. Most of our computer purchases are categorized in this object.

- **600 Debt Retirement**

Included here are the costs related to the use of borrowed money.

- **700 Insurance and Judgments**

Expenditures related to district liability and property insurance, worker's compensation payments, and judgements and settlements are recorded here.

- **800 Operating Transfers**

Transfers to other funds are categorized in this object.

- **900 Other Objects**

This object is used to record dues, fees, and miscellaneous items.

BUDGET ADOPTION 2022-23

GENERAL FUND (FUND 10)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance (Account 930 000)	\$2,729,853.30	\$2,862,176.96	\$2,655,789.64
Ending Fund Balance, Nonspendable (Acct. 935 000)	\$0.00	\$0.00	\$0.00
Ending Fund Balance, Restricted (Acct. 936 000)	\$0.00	\$0.00	\$0.00
Ending Fund Balance, Committed (Acct. 937 000)	\$0.00	\$0.00	\$0.00
Ending Fund Balance, Assigned (Acct. 938 000)	\$0.00	\$0.00	\$0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	\$0.00	\$0.00	\$0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	\$2,862,176.96	\$2,655,789.64	\$2,180,439.53
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	\$0.00	\$0.00	\$0.00
<i>Local Sources</i>			
210 Taxes	\$3,779,010.00	\$3,003,773.00	\$3,400,746.00
240 Payments for Services	\$0.00	\$143,185.96	\$2,090.00
260 Non-Capital Sales	\$128.00	\$16.00	\$5,100.00
270 School Activity Income	\$0.00	\$24,428.00	\$25,000.00
280 Interest on Investments	\$1,026.42	\$1,938.95	\$2,500.00
290 Other Revenue, Local Sources	\$69,850.79	\$79,448.16	\$70,700.00
Subtotal Local Sources	\$3,850,015.21	\$3,252,790.07	\$3,506,136.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	\$2,241.85	\$3,388.95	\$3,388.95
340 Payments for Services	\$637,868.98	\$734,368.68	\$901,659.68
380 Medical Service Reimbursements	\$0.00	\$0.00	\$0.00
390 Other Inter-district, Within Wisconsin	\$240.00	\$5,826.45	\$9,035.00
Subtotal Other School Districts within Wisconsin	\$640,350.83	\$743,584.08	\$914,083.63
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	\$0.00	\$0.00	\$0.00
490 Other Inter-district, Outside Wisconsin	\$0.00	\$0.00	\$0.00
Subtotal Other School Districts Outside Wisconsin	\$0.00	\$0.00	\$0.00
<i>Intermediate Sources</i>			
510 Transit of Aids	\$1,000.00	\$1,400.00	\$1,500.00
530 Payments for Services from CCDEB	\$0.00	\$0.00	\$0.00
540 Payments for Services from CESA	\$2,000.00	\$5,000.00	\$5,000.00
580 Medical Services Reimbursement	\$0.00	\$0.00	\$0.00
590 Other Intermediate Sources	\$0.00	\$0.00	\$0.00
Subtotal Intermediate Sources	\$3,000.00	\$6,400.00	\$6,500.00
<i>State Sources</i>			
610 State Aid -- Categorical	\$81,574.00	\$96,436.00	\$96,436.00
620 State Aid -- General	\$5,412,091.00	\$6,442,817.00	\$6,551,261.00
630 DPI Special Project Grants	\$14,649.79	\$6,912.33	\$6,912.33
640 Payments for Services	\$0.00	\$0.00	\$0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	\$0.00	\$0.00	\$0.00
660 Other State Revenue Through Local Units	\$3,055.31	\$2,765.18	\$2,765.18
690 Other Revenue	\$627,390.34	\$782,242.56	\$809,503.26
Subtotal State Sources	\$6,138,760.44	\$7,331,173.07	\$7,466,877.77
<i>Federal Sources</i>			
710 Federal Aid - Categorical	\$122.40	\$0.00	\$0.00
720 Impact Aid	\$0.00	\$0.00	\$0.00
730 DPI Special Project Grants	\$377,063.21	\$328,701.59	\$523,411.67
750 IASA Grants	\$104,414.99	\$97,276.05	\$100,344.00
760 JTPA	\$0.00	\$0.00	\$0.00

770 Other Federal Revenue Through Local Units	\$0.00	\$0.00	\$0.00
780 Other Federal Revenue Through State	\$15,559.24	\$219,017.57	\$176,690.00
790 Other Federal Revenue - Direct	\$0.00	\$88,870.25	\$73,000.00
Subtotal Federal Sources	\$497,159.84	\$733,865.46	\$673,445.67
<i>Other Financing Sources</i>			
850 Reorganization Settlement	\$0.00	\$0.00	\$0.00
860 Compensation, Fixed Assets	\$2,701.00	\$16,250.00	\$10,000.00
870 Long-Term Obligations	\$57,335.20	\$429,207.39	\$35,851.14
Subtotal Other Financing Sources	\$70,036.20	\$445,457.39	\$45,851.14
<i>Other Revenues</i>			
960 Adjustments	\$16,837.98	\$30,991.15	\$30,425.02
970 Refund of Disbursement	\$16,821.89	\$40,389.39	\$50,389.00
980 Medical Service Reimbursement	\$0.00	\$0.00	\$0.00
990 Miscellaneous	\$16,855.94	\$34,601.39	\$20,000.00
Subtotal Other Revenues	\$50,515.81	\$105,981.93	\$100,814.02
TOTAL REVENUES & OTHER FINANCING SOURCES	\$11,249,838.33	\$12,519,252.00	\$12,913,708.23
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	\$2,023,130.70	\$2,159,150.97	\$2,336,736.29
120 000 Regular Curriculum	\$2,076,420.16	\$2,227,027.27	\$2,238,908.92
130 000 Vocational Curriculum	\$268,449.23	\$271,070.40	\$289,573.70
140 000 Physical Curriculum	\$280,792.14	\$296,465.57	\$300,497.90
160 000 Co-Curricular Activities	\$156,381.62	\$262,493.69	\$260,983.73
170 000 Other Special Needs	\$80.00	\$2,539.12	\$4,216.77
Subtotal Instruction	\$4,805,253.85	\$5,218,747.02	\$5,430,917.31
<i>Support Sources</i>			
210 000 Pupil Services	\$342,978.18	\$376,534.79	\$387,839.86
220 000 Instructional Staff Services	\$452,045.97	\$602,077.69	\$706,870.39
230 000 General Administration	\$394,855.09	\$481,644.91	\$445,662.23
240 000 School Building Administration	\$432,311.81	\$453,969.54	\$569,096.96
250 000 Business Administration	\$1,834,931.56	\$2,140,569.14	\$2,663,648.65
260 000 Central Services	\$58,135.17	\$64,515.41	\$98,466.48
270 000 Insurance & Judgments	\$94,999.02	\$100,835.63	\$106,405.00
280 000 Debt Services	\$264,901.78	\$670,794.26	\$271,635.50
290 000 Other Support Services	\$385,563.01	\$362,597.31	\$381,787.96
Subtotal Support Sources	\$4,260,721.59	\$5,253,538.68	\$5,631,413.03
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	\$815,292.10	\$944,857.11	\$979,361.00
430 000 Instructional Service Payments	\$1,232,502.76	\$1,408,496.51	\$1,347,367.00
490 000 Other Non-Program Transactions	\$3,744.37	\$0.00	\$0.00
Subtotal Non-Program Transactions	\$2,051,539.23	\$2,353,353.62	\$2,326,728.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$11,117,514.67	\$12,825,639.32	\$13,389,058.34

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	\$380,750.07	\$478,204.74	\$661,412.28
900 000 Ending Fund Balance	\$478,204.74	\$661,412.28	\$661,412.28
REVENUES & OTHER FINANCING SOURCES	\$172,355.18	\$251,712.64	\$0.00
100 000 Instruction	\$8,436.12	\$4,828.80	\$0.00
200 000 Support Services	\$64,284.49	\$63,676.30	\$0.00
400 000 Non-Program Transactions	\$2,199.90	\$0.00	\$0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$74,900.51	\$68,505.10	\$0.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	\$0.00	\$0.00	\$0.00
900 000 Ending Fund Balance	\$0.00	\$0.00	\$0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	\$785,292.10	\$914,857.11	\$949,360.85
<i>Local Sources</i>			
240 Payments for Services	\$0.00	\$0.00	\$0.00
260 Non-Capital Sales	\$0.00	\$0.00	\$0.00
270 School Activity Income	\$0.00	\$0.00	\$0.00
290 Other Revenue, Local Sources	\$0.00	\$0.00	\$0.00
Subtotal Local Sources	\$0.00	\$0.00	\$0.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	\$0.00	\$0.00	\$0.00
340 Payments for Services	\$0.00	\$0.00	\$0.00
380 Medical Service Reimbursements	\$0.00	\$0.00	\$0.00
390 Other Inter-district, Within Wisconsin	\$0.00	\$0.00	\$0.00
Subtotal Other School Districts within Wisconsin	\$0.00	\$0.00	\$0.00
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	\$0.00	\$0.00	\$0.00
490 Other Inter-district, Outside Wisconsin	\$0.00	\$0.00	\$0.00
Subtotal Other School Districts Outside Wisconsin	\$0.00	\$0.00	\$0.00
<i>Intermediate Sources</i>			
510 Transit of Aids	\$0.00	\$0.00	\$0.00
530 Payments for Services from CCDEB	\$0.00	\$0.00	\$0.00
540 Payments for Services from CESA	\$0.00	\$0.00	\$0.00
580 Medical Services Reimbursement	\$0.00	\$0.00	\$0.00
590 Other Intermediate Sources	\$0.00	\$0.00	\$0.00
Subtotal Intermediate Sources	\$0.00	\$0.00	\$0.00
<i>State Sources</i>			
610 State Aid -- Categorical	\$344,798.00	\$374,412.00	\$382,893.26
620 State Aid -- General	\$0.00	\$0.00	\$0.00
630 DPI Special Project Grants	\$0.00	\$0.00	\$0.00
640 Payments for Services	\$0.00	\$0.00	\$0.00
650 Achievement Gap Reduction (AGR grant)	\$0.00	\$0.00	\$0.00
690 Other Revenue	\$6,000.00	\$3,825.70	\$3,825.70
Subtotal State Sources	\$350,798.00	\$378,237.70	\$386,718.96
<i>Federal Sources</i>			
710 Federal Aid - Categorical	\$0.00	\$0.00	\$0.00
730 DPI Special Project Grants	\$249,974.55	\$255,581.31	\$222,488.00
750 IASA Grants	\$0.00	\$0.00	\$0.00
760 JTPA	\$0.00	\$0.00	\$0.00
770 Other Federal Revenue Through Local Units	\$0.00	\$0.00	\$0.00
780 Other Federal Revenue Through State	\$129,680.94	\$79,421.60	\$79,421.60
790 Other Federal Revenue - Direct	\$0.00	\$0.00	\$0.00
Subtotal Federal Sources	\$379,655.49	\$335,002.91	\$301,909.60
<i>Other Financing Sources</i>			
860 Compensation, Fixed Assets	\$0.00	\$0.00	\$0.00
870 Long-Term Obligations	\$0.00	\$0.00	\$0.00
Subtotal Other Financing Sources	\$0.00	\$0.00	\$0.00
<i>Other Revenues</i>			
960 Adjustments	\$0.00	\$0.00	\$0.00
970 Refund of Disbursement	\$0.00	\$0.00	\$0.00

990 Miscellaneous	\$0.00	\$2,640.00	\$0.00
Subtotal Other Revenues	\$0.00	\$2,640.00	\$0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	\$1,515,745.59	\$1,630,737.72	\$1,637,989.41
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	\$0.00	\$0.00	\$0.00
120 000 Regular Curriculum	\$0.00	\$0.00	\$0.00
130 000 Vocational Curriculum	\$0.00	\$0.00	\$0.00
140 000 Physical Curriculum	\$0.00	\$0.00	\$0.00
150 000 Special Education Curriculum	\$1,011,937.65	\$1,056,737.41	\$1,102,838.43
160 000 Co-Curricular Activities	\$0.00	\$0.00	\$0.00
170 000 Other Special Needs	\$0.00	\$0.00	\$0.00
Subtotal Instruction	\$1,011,937.65	\$1,056,737.41	\$1,102,838.43
<i>Support Sources</i>			
210 000 Pupil Services	\$324,215.82	\$309,675.25	\$302,498.81
220 000 Instructional Staff Services	\$87,378.94	\$91,779.03	\$115,334.30
230 000 General Administration	\$0.00	\$0.00	\$0.00
240 000 School Building Administration	\$0.00	\$0.00	\$0.00
250 000 Business Administration	\$23,743.68	\$34,730.87	\$36,317.87
260 000 Central Services	\$0.00	\$0.00	\$0.00
270 000 Insurance & Judgments	\$7,657.52	\$7,233.15	\$0.00
280 000 Debt Services	\$3,900.00	\$0.00	\$0.00
290 000 Other Support Services	\$300.00	\$0.00	\$0.00
Subtotal Support Sources	\$447,195.95	\$443,418.30	\$454,150.98
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	\$0.00	\$0.00	\$0.00
430 000 Instructional Service Payments	\$56,512.00	\$130,582.01	\$81,000.00
490 000 Other Non-Program Transactions	\$99.98	\$0.00	\$0.00
Subtotal Non-Program Transactions	\$56,611.98	\$130,582.01	\$81,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$1,515,745.59	\$1,630,737.72	\$1,637,989.41

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	\$1,894,762.11	\$877,409.91	\$838,827.52
900 000 ENDING FUND BALANCES	\$877,409.91	\$838,827.52	\$859,161.53
TOTAL REVENUES & OTHER FINANCING SOURCES	\$11,722,188.51	\$1,918,429.31	\$2,242,570.01
281 000 Long-Term Capital Debt	\$2,353,440.71	\$1,957,011.70	\$1,272,236.00
282 000 Refinancing	\$10,321,000.00	\$0.00	\$950,000.00
283 000 Operational Debt	\$0.00	\$0.00	\$0.00
285 000 Post Employment Benefit Debt	\$0.00	\$0.00	\$0.00
289 000 Other Long-Term General Obligation Debt	\$65,100.00	\$0.00	\$0.00
400 000 Non-Program Transactions	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$12,739,540.71	\$1,957,011.70	\$2,222,236.00
842 000 INDEBTEDNESS, END OF YEAR	\$0.00	\$0.00	\$0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	\$45,536.00	\$75,576.00	\$31,358.28
900 000 Ending Fund Balance	\$75,576.00	\$31,358.28	\$61,558.28
TOTAL REVENUES & OTHER FINANCING SOURCES	\$30,040.00	\$30,154.00	\$30,200.00
100 000 Instructional Services	\$0.00	\$0.00	\$0.00
200 000 Support Services	\$0.00	\$74,371.72	\$0.00

300 000 Community Services	\$0.00	\$0.00	\$0.00
400 000 Non-Program Transactions	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$0.00	\$74,371.72	\$0.00

FOOD SERVICE FUND (FUND 50)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	\$63,031.00	\$47,020.29	\$169,772.00
900 000 ENDING FUND BALANCE	\$47,020.29	\$169,772.00	\$181,164.86
TOTAL REVENUES & OTHER FINANCING SOURCES	\$473,669.80	\$628,029.02	\$559,759.76
200 000 Support Services	\$485,613.06	\$503,486.31	\$546,396.90
400 000 Non-Program Transactions	\$4,067.45	\$1,791.00	\$1,970.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$489,680.51	\$505,277.31	\$548,366.90

COMMUNITY SERVICE FUND (FUND 80)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	\$33,772.00	\$31,370.45	\$23,196.76
900 000 ENDING FUND BALANCE	\$31,370.45	\$23,196.76	\$8,495.05
TOTAL REVENUES & OTHER FINANCING SOURCES	\$11,048.00	\$12,090.00	\$12,000.00
200 000 Support Services		\$0.00	\$0.00
300 000 Community Services	\$13,449.55	\$20,263.69	\$26,701.71
400 000 Non-Program Transactions	\$0.00	\$0.00	\$0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$13,449.55	\$20,263.69	\$26,701.71



COMMUNITY SERVICE FUND 80 2022-2023

The Community Service Fund (Fund 80) is used to account for activities that have a primary function of serving the community. The Parkview School District has programs or extensions of programs that have been developed to provide additional information or resources to the residents of the district. Below is a summary of those programs and their expenses.

Revenue – Revenue generated to help fund the Community Service Fund comes from two sources; Fund 80 property tax levy and membership dues for the Fitness Center use.

Description	Amount	WUFAR Account Code
Fund 80 Property Tax Levy	\$10,000.00	80 R 800 211 500000 000
Fitness Center Membership Dues	\$2,000.00	80 R 800 272 500000 000

Expenses – Below is a list of the expenses spent from the Community Service Fund. These expenses help cover costs for the community sign, the Voice and Communications Director.

Description	Amount	WUFAR Account Code
Electricity	\$400.00	80 E 800 353 2630000 000
Internet Access	\$200.00	80 E 800 355 2630000 000
Salary & Benefits	\$22,751.71	80 E 800 100/200 390000 000
Postage	\$1,375.00	80 E 800 353 390000 000
Printing	\$1,975.00	80 E 800 354 390000 000

**DEPARTMENT OF PUBLIC INSTRUCTION
2022-23 REVENUE LIMIT WORKSHEET**

DISTRICT: _____				2022-2023 Revenue Limit Worksheet				
DATA AS OF 10-13-2022 9:00 AM								
Line 1 Amount May Not Exceed (Line 11 - (Line 7B-Line 16)) of Final 21-22 Revenue Limit								
2021-22 General Aid Certification (21-22 Line 12A, Src 521)				1. 2022-23 Base Revenue (Funds 10, 38, 41)	(from left)	8,499,864		
2021-22 Hi Pov Aid (21-22 Line 12B, Src 628)	6,442,817			2. Base Sept Membership Avg (2019+ 4ss, 2020+ 4ss, 2021+ 4ss)/3	(from left)	830		
2021-22 Computer Aid Received (21-22 Line 12C, Src 691)	0			3. 2022-23 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,240.80		
2021-22 Aid for Exempt Personal Property (21-22 Line 12D, Src 691)	1,364			4. 2022-23 Per Member Change (A+B)		0.00		
2021-22 Fnd 10 Levy Cert (21-22 Line 14A, Levy 10 Src 211)	13,217			2022-23 Low Revenue Ceiling per s 121.905(1):				
2021-22 Fnd 38 Levy Cert (21-22 Line 14B, Levy 38 Src 211)	3,003,773			A. Allowed Per-Member Change for 22-23		10,000.00		
2021-22 Fnd 41 Levy Cert (21-22 Line 14C, Levy 41 Src 211)	162,381			B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0		0.00		
2021-22 Aid Penalty for Over Levy (21-22 FINAL Rev Lim, June 2022)	0			C. Value of the CCDEB (22-23 DPI Computed-CCDEB Dists only)		0.00		
2021-22 Total Levy for All Levied Non-Recurring Exemptions*	1,123,688			5. 2022-23 Maximum Revenue (Member (Ln 3 + Ln 4)				
NET 2022-23 Base Revenue Built from 2021-22 Data (Line 1)	8,499,864			6. Current Membership Avg (2020+ 4ss, 2021+ 4ss, 2022+ 4ss)/3	(from left)	10,240.80		
*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 Expenditures, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)				7. 2022-23 Rev Limit, No Exemptions (Ln7A + Ln 7B)				(from left)
				A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)				(rounded)
				B. Hold Harmless Non-Recurring Exemption				8,786,606
				5. Total 2022-23 Recurring Exemptions (A+B+C+D+E)				(rounded)
				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 (2020-21 to 2021-22)				0
				E. Recurring Referenda to Exceed (If 2022-23 is first year)				0
				9. 2022-23 Limit with Recurring Exemptions (Ln 7 + Ln 8)				8,786,606
				10. Total 2022-23 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)				1,342,257
				A. Non-Recurring Referenda to Exceed 2022-23 Limit				1,150,000
				B. Declining Enrollment Exemption for 2022-23 (from left)				0
				C. Energy Efficiency Net Exemption for 2022-23 (see pg 4 for details)				0
				D. Adjustment for Refunded or Rescinded Taxes, 2022-23				0
				E. Prior Year Open Enrollment (uncounted pupil(s))				68,253
				F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)				0
				G. Other Adjustments (Fund 39 Bal Transfer)				0
				H. WPCP and RPOCP Private School Voucher Aid Deduction				123,994
				I. SNSP Private School Voucher Aid Deduction				0
				11. 2022-23 Revenue Limit With All Exemptions (Ln 9 + Ln 10)				10,128,863
				12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)				6,565,842
				A. 2022-23 OCT 15 CERT OF GENERAL AID				6,551,261
				B. State Aid to High Poverty Districts (not all districts)				0
				C. State Aid for Exempt Computers (Source 691)				1,364
				D. State Aid for Exempt Personal Property (Source 691)				13,217
				<small>DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY</small>				
				13. Allowable Limited Revenue: (Line 11 - Line 12)				3,563,021
				(10, 38, 41 Levies)				
				14. Total Limited Revenue To Be Used (A+B+C)				Not >line 13
				Entries Required Below: Enter amnts needed by purpose and fund:				3,563,021
				A. Gen Operations: Fnd 10 Src 211				3,400,748 (Proposed Fund 10)
				B. Non-Referendum Debt (inside limit) Fund 38 Src 211				162,275 (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)				2,090,137
				A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)				2,080,137
				B. Community Services (Fund 80 Src 211)				10,000 (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, 2022 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)				5,653,158
				Line 15 is the total levy to be apportioned in the PI-401.				Levy Rate = 0.00897603

September & Summer FTE Membership Averages			
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%:			
Line 2: Base Avg:((19+ 4ss)+(20+ 4ss)+(21+ 4ss)) / 3 =	2019	2020	2021
Summer FTE	15	9	14
% (40,40,40)	6	4	6
Sept FTE:	801	821	853
New ICS - Independent	0.00	0.00	0.00
Charter Schools FTE			
Total FTE	807	825	859
Line 6: Curr Avg:((20+ 4ss)+(21+ 4ss)+(22+ 4ss)) / 3 =	2020	2021	2022
Summer FTE	9	14	15
% (40,40,40)	4	6	6
Sept FTE:	821	853	879
New ICS - Independent	0.00	0.00	6.00
Charter Schools FTE			
Total FTE	825	859	891
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:			
Fall 2022 Property Values			
2022 TIF-Out Tax Apportionment Equalized Valuation	529,806,241		

CELL COLOR KEY: Auto-Calc	DPI Data	District-Entered
Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue		
Calculation Revised: 8/5/2020, Rounding in Total FTE buckets		

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

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
OCTOBER 15 CERTIFICATION OF 2022-23 GENERAL AID**

USING 2021-22 PI-1506-AC REPORT DATA, 2021-22 AUDITED MEMBERSHIP

2021 TIFOUT SCHOOL AID VALUE (CERT MAY 2022) & 2016 COMPUTER VALUE (CERT MAY 2017)

Parkview 4151

GUARANTEES FOR OCT 15 AID	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,722,650	5,167,950	2,583,975
TERTIARY (G11)	754,823	2,264,469	1,132,234

2022-2023 OCTOBER 15 CERTIFICATION GENERAL AID

2022-2023 OCTOBER 15 CERTIFICATION GENERAL AID	E4 =
PART E: 2021-22 SHARED COST - CONTINUED	11,624,411.34
E6 PRIMARY COST CEILING PER MEMBER	1,000
E7 PRIMARY CEILING (A7 * E6)	876,000.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)	876,000.00
E9 SECONDARY COST CEILING PER MEMBER	10,832
E10 SECONDARY CEILING (A7 * E9)	9,488,832.00
E11 SECONDARY SHARED COST (LESSER OF E5 OR E10) - (E8)	8,612,832.00
E12 TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)	2,135,579.34
SHARED COST PER MEMBER =	\$13,270

PART F: EQUALIZED PROPERTY VALUE	F1 2021 TIFOUT VALUE (CERT MAY 22) + EXEMPT COMPUTER VALUE (CERT MAY 17)	VALUE PER MEMBER =
		612,924

PART G: 2022-23 EQUAL AID BY TIER - OCTOBER 15 CERTIFICATION	
G1 PRIMARY GUARANTEED VALUE PER MEMBER	1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)	1,690,680,000
G3 PRIMARY REQUIRED RATE (E8 / G2)	0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)	1,153,758,674
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)	597,796.98
G6 SECONDARY GUARANTEED VALUE PER MEMB	1,722,650
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)	1,509,041,400
G8 SECONDARY REQUIRED RATE (E11 / G7)	0.00570749
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	972,120,074
G10 SECONDARY EQUALIZATION AID (G8 * G9)	5,548,365.60
G11 TERTIARY GUARANTEED VALUE PER MEMB	754,823
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	861,224,948
G13 TERTIARY REQUIRED RATE (E12 / G12)	0.00322973
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	124,303,622
G15 TERTIARY EQUALIZATION AID (G13 * G14)	401,467.14

PART H: 2022-23 EQUALIZATION AID - OCTOBER 15 CERTIFICATION	
H1 2022-23 EQUALIZATION AID - OCT 15 CERT (G5+G10+G15) NOT< 0	6,547,629.72
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)	0.00
H2A PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE	0.00
H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Revised to 0 by JFC, 6/2021)	0.00
H4A 2021-22 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID	3,631.00
H4B 2021-22 OCT-TO-FINAL ADJ. CHOICE/CHARTER DEDUCTION (previously Line 14)	0.00
H5 PRIOR YEAR (2021-22) DATA ERROR ADJ/OR FEE PENALTY	0.00
H6 2022-23 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)	6,551,261

*** PART I: 2022-23 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - OCT 15 CERT ***	
I1 2022-23 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - OCT 15 CERT	0.00
I2A PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)	0.00
I2B MILWAUKEE CHARTER PGM DEDUCT, SPEC ADJ AID and/or CHAP 220 AID (MPS only)	0.00
I2C 2021-22 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID	0.00
I3 2022-23 SPEC ADJ AID and/or CHAP 220 - OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)	0.00

*15 2022-23 OCT 15 CERTIFICATION OF GENERAL AID (H6+I3)	6,551,261
--	------------------

PART A: 2021-22 AUDITED MEMBERSHIP	FTE
A1 3RD FRI SEPT 2021 MEMBERSHIP* (include Challenge Academy)	853.00
A2 2ND FRI JAN 2022 MEMBERSHIP* (include Challenge Academy)	842.00
A3 TOTAL (A1 + A2)	1,695.00
A4 AVERAGE (A3/2) (ROUNDED)	848.00
A5 SUMMER 2021 FTE EQUIVALENT* (ROUNDED)	14.00
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.00
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.00
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER	10.00
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS	0.00
A6E INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS	4.00
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)	876.00
* Ch 220 Resident Inler FTE counts only 75%.	
PART B: 2021-22 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC)	
B1 TOTAL REVENUE & TRNSF IN	12,619,252.00
B2 PROP TAX + EXEMPT AIDS FROM DOR	3,018,353.63
B3 GENERAL STATE AID	6,442,817.00
B4 IMPACT AID DIST: NON-DED IMPACT AID	0.00
B5 REORG SETTLEMENT	0.00
B6 LONG TERM OP BORR, NOTE	0.00
B7 LONG TERM OP BORR, STF	0.00
B8 PROPERTY TAX/EQUAL AID REFUND	0.00
B9 DEDUCTIBLE RECEIPTS (TO LINE C6)	3,158,081.37
PART C: 2021-22 NET COST OF GENERAL FUND (PI-1506-AC)	
C1 TOTAL GF EXPENDITURES	12,825,639.32
C2 DEBT SRVC TRANSFER	0.00
C3 REORG SETTLEMENT	0.00
C4 REFUND PRIOR YEAR REV	0.00
C5 GROSS COST GEN FUND (C1 - C2 - C3 - C4)	12,825,639.32
C6 DEDUCTIBLE RECEIPTS (FROM LINE B9)	3,158,081.37
C7 OPERATIONAL DEBT, INTEREST	0.00
C8 NET COST GENERAL FUND (NOT LESS THAN 0)	9,667,557.95
PART D: 2021-22 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC)	
D1 TOTAL REVENUE & TRNSF IN	1,918,429.31
D2 TRNSF FROM GEN FUND	0.00
D3 PROPERTY TAXES	1,918,271.00
D4 PAYMENT IN LIEU OF TAX	0.00
D5 NON-REV RECEIPTS	0.00
D6 DEDUCTIBLE RECEIPTS (D1-D2-D3-D4-D5)	158.31
D7 TOTAL EXPENDITURES	1,957,011.70
D8 AIDABLE FUND 41 EXP (DPI AMOUNT)	0.00
D9 REFINANCING	0.00
D10 OPERATIONAL DEBT PAYMENT	0.00
D11 NET COST DEBT SERVICE FUNDS (CAN BE NEGATIVE)	1,956,853.39
PART E: 2021-22 SHARED COST (PI-1506-AC)	
E1 NET COSTS: GEN + DEBT SERV FUNDS (C8 + D11)	11,624,411.34
E2 TRANSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER	0.00
E3 IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE REMOVED	0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID	11,624,411.34

THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE 15 CAN BE FOUND IN THE "BREAKDOWN OF LINE 1" TAB IN THIS EXCEL WORKBOOK.
COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.

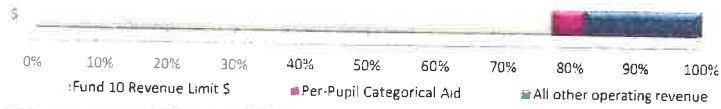
Why is the Revenue Limit Important?

2023

The revenue limit + per-pupil categorical aid comprises approximately 82% of the school district's 2022 - 2023 general fund operating revenue.

	\$	%
2022 - 2023 Fund 10 Budget		
Fund 10 Revenue Limit S	\$9,966,588	77.2%
Per-Pupil Categorical Aid	\$636,883	4.9%
All other operating revenue	\$2,310,237	17.9%
Total	\$12,913,708	100.0%

F10 Budget Composition



What is the Revenue Limit and how is it calculated?

A district's revenue limit is the maximum amount of revenue that may be raised through state general aid and property tax for the General, Non-Referendum Debt, and Capital Expansion Funds, also referred to as Funds 10, 38, and 41 respectively. It is driven by resident FTE x the district's maximum revenue / member.



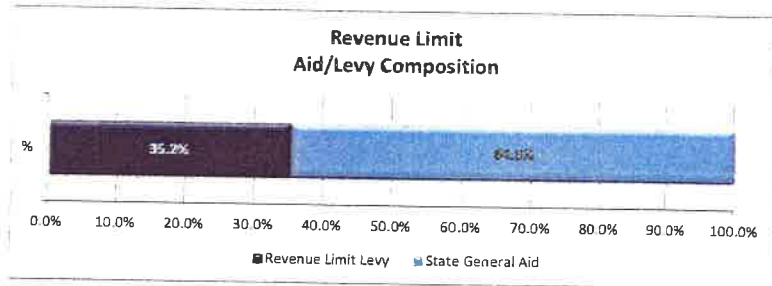
Why is State General Aid important?

The revenue limit calculates how much the district can raise through state general aid and the local tax levy. State general aid identifies who pays. The Revenue Limit less state general aid equals the revenue limit property tax levy. In 2023, approximately 65% of the school district's revenue limit authority is funded through state General Aid comprised of Equalization Aid, Computer and Personal Property Aid and/or High Poverty Aid.

	\$	%
2022 - 2023 Revenue Limit		
Total Revenue Limit w/ all Exemptions**	\$10,128,863	
(less) State EQ, Computer and Personal Property and/or High Poverty Aid	-\$6,565,842	64.8%
Revenue Limit Levy	\$3,563,021	35.2%

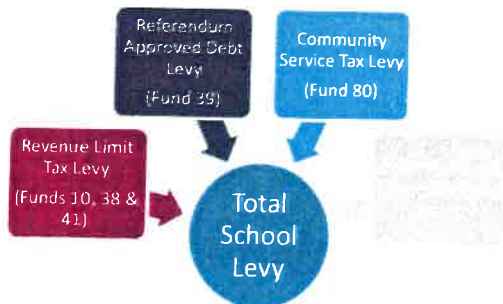
**To be distributed to Fund 10, 38 and/or 41

Revenue Limit Aid/Levy Composition



How is the School Levy Calculated?

School district property taxes include the Revenue Limit Levy (Funds 10, 38 and 41), Referendum-approved Debt Levy (Fund 39), Community Services Levy (Fund 80) and possibly others.



2022 - 2023 Levy Composition

	\$
Revenue Limit Levy	\$3,563,021
Referendum-Approved Debt Levy	\$2,080,137
Community Services Levy	\$10,000
Prior Year Levy Chargebacks and Other	\$0
Total school-based Levy	\$5,653,158

How is the Mill Rate Calculated?



2022 - 2023 Total School Levy	\$5,653,158
Equalized Property Value	\$629,806,241
Mill Rate	\$8.98

4151 - Parkview

Equalized Property Value

	Historical		Current Year		Budget Year	
	2020 - 2021	% of Dist	2021 - 2022	% of Dist	2022 - 2023	% of Dist
T. Avon	\$20,571,363	4.29%	\$22,914,190	4.27%	\$27,261,534	4.33%
T. Center	\$31,967,552	6.66%	\$35,299,710	6.58%	\$37,800,684	6.00%
T. Magnolia	\$5,663,157	1.18%	\$6,172,784	1.15%	\$7,177,394	1.14%
T. Newark	\$142,267,600	29.65%	\$159,014,500	29.62%	\$187,169,400	29.72%
T. Plymouth	\$111,675,800	23.28%	\$124,000,500	23.10%	\$146,547,300	23.27%
T. Rock	\$14,280,955	2.98%	\$15,057,954	2.81%	\$16,985,092	2.70%
T. Spring Valley	\$41,450,816	8.64%	\$45,670,688	8.51%	\$52,790,037	8.38%
V. Footville	\$33,725,800	7.03%	\$42,314,600	7.88%	\$47,842,600	7.60%
V. Orfordville	\$78,175,200	16.29%	\$86,369,200	16.09%	\$106,232,200	16.87%
Total EQ Property Value	\$479,778,243	100%	\$536,814,126	100%	\$629,806,241	100%

Tax Levy

	Historical		Current Year		Budget Year	
	2020 - 2021	% Δ	2021 - 2022	% Δ	2022 - 2023	% Δ
Total Levy	\$5,190,198	0.79%	\$4,932,044	-4.97%	\$5,653,158	14.62%
Mill Rate	\$10.82	-5.29%	\$9.19	-15.07%	\$8.98	-2.30%

Tax Levy by Municipality

	Historical		Current Year		Budget Year	
	2020 - 2021	% of Dist	2021 - 2022	% of Dist	2022 - 2023	% of Dist
T. Avon	\$222,539	4.29%	\$210,527	4.27%	\$244,700	4.33%
T. Center	\$345,822	6.66%	\$324,320	6.58%	\$339,300	6.00%
T. Magnolia	\$61,264	1.18%	\$56,713	1.15%	\$64,424	1.14%
T. Newark	\$1,539,038	29.65%	\$1,460,965	29.62%	\$1,680,038	29.72%
T. Plymouth	\$1,208,099	23.28%	\$1,139,269	23.10%	\$1,315,412	23.27%
T. Rock	\$154,490	2.98%	\$138,347	2.81%	\$152,459	2.70%
T. Spring Valley	\$448,411	8.64%	\$419,605	8.51%	\$473,845	8.38%
V. Footville	\$364,843	7.03%	\$388,770	7.88%	\$429,436	7.60%
V. Orfordville	\$845,692	16.29%	\$793,527	16.09%	\$953,543	16.87%
Total School Levy	\$5,190,198	100%	\$4,932,044	100%	\$5,653,158	100%

Taxpayer Estimated Analysis

Taxpayer Equalized Value

	2020 - 2021	2021 - 2022	% Δ	2022 - 2023	% Δ
\$100,000	\$1,082	\$919	-15.06%	\$898	-2.29%
If taxpayer value increased 98% of average		\$901	-16.76%	\$880	-4.24%
If taxpayer value increased 102% of average		\$937	-13.37%	\$916	-0.33%
\$200,000	\$2,164	\$1,838	-15.06%	\$1,796	-2.29%
If taxpayer value increased 98% of average		\$1,801	-16.76%	\$1,760	-4.24%
If taxpayer value increased 102% of average		\$1,875	-13.37%	\$1,832	-0.33%
\$400,000	\$4,328	\$3,676	-15.06%	\$3,592	-2.29%
If taxpayer value increased 98% of average		\$3,602	-16.76%	\$3,520	-4.24%
If taxpayer value increased 102% of average		\$3,750	-13.37%	\$3,664	-0.33%

RESOLUTION – C

AUTHORIZE DISPOSAL OF EXCESS
EQUIPMENT & MATERIALS

BE IT RESOLVED that the school board of the Parkview School District is hereby authorized, during the current school year, to sell and dispose of any tangible property belonging to the Parkview School District that is determined to be no longer needed for school purposes, provided, however, that the maximum aggregate value of such property disposed of during the current school year shall not exceed \$2,000 and the value of any individual item of property shall not exceed \$500.

Introduced by: _____

Seconded by: _____

Date: _____

Resolution: _____ Passed

_____ Defeated

RESOLUTION - D

FIX SALARIES OF SCHOOL BOARD MEMBERS
And
SET BOARD MEMBER MEETING REIMBURSEMENTS

BE IT RESOLVED by the electors of the Parkview School District that the following yearly salaries be adopted for the members of the Board of Education:

- 1. President \$ _____
- 2. Vice President \$ _____
- 3. Clerk \$ _____
- 4. Treasurer \$ _____

BE IT FURTHER RESOLVED that the board members be paid: \$ _____ per diem for every meeting attended; the actual necessary expense of a board member when traveling outside the district in the performance of his/her duties; and reimbursement for mileage at the rate determined by the IRS.

Introduced by: _____

Seconded by: _____

Date: _____

2021-2022 Board Salaries

Resolution: _____ Passed

President \$750
 Vice President \$0
 Clerk \$500
 Treasurer \$0

_____ Defeated

Per member \$55.00/meeting
 Mileage Rate as determined by IRS

RESOLUTION – E

SET ANNUAL MEETING DATE AND TIME

BE IT RESOLVED by the electors of the Parkview School District that the Annual Meeting be set for October 23, 2023 at 5:30 *p.m.*, in the Parkview Elementary School, in accordance with Section 120.08.

Introduced by: _____

Seconded by: _____

Date: _____

Resolution: _____ Passed

_____ Defeated