

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
OCTOBER 15 CERTIFICATION OF 2025-26 GENERAL AID

USING 2024-25 AUDITOR AC DATA, 2024-25 AUDITED MEMBERSHIP

2024 TIFOUT SCHOOL AID VALUE (CERT MAY 2025) & 2016 COMPUTER VALUE (CERT MAY 2017)

Parkview 4151

PART A: 2024-25 AUDITED MEMBERSHIP		FTE
A1 3RD FRI SEPT 2024 MEMBERSHIP* (include Challenge Academy)		857.00
A2 2ND FRI JAN 2025 MEMBERSHIP* (include Challenge Academy)		866.00
A3 TOTAL (A1 + A2)		1,723.00
A4 AVERAGE (A3/2) (ROUNDED)		862.00
A5 SUMMER 2024 FTE EQUIVALENT* (ROUNDED)		15.00
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 2015 & AFTER		13.00
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS		0.00
A6E INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS		9.00
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)		899

* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2024-25 GENERAL FUND DEDUCTIBLE RECEIPTS (AUDITOR AC REPORT)			
B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	12,865,563.06
B2 PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	3,034,431.36
B3 GENERAL STATE AID	10R 000000 620	-	7,005,549.00
B4 IMPACT AID DIST: NON-DED IMPACT AID	(DPI AMOUNT)	-	0.00
B5 REORG SETTLEMENT	10R 000000 850	-	0.00
B6 LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7 LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	2,825,582.70

PART C: 2024-25 NET COST OF GENERAL FUND (AUDITOR AC REPORT)			
C1 TOTAL GF EXPENDITURES	10E 000000 000	+	13,010,524.37
C2 DEBT SRVC TRANSFER	10E 411000 838+839	-	0.00
C3 REORG SETTLEMENT	10E 491000 950	-	0.00
C4 REFUND PRIOR YEAR REV	10E 492000 972	-	0.00
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	13,010,524.37
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	2,825,582.70
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=	10,184,941.67

PART D: 2024-25 NET COST OF DEBT SERVICE FUNDS (AUDITOR AC REPORT)			
D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	1,207,988.74
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00
D3 PROPERTY TAXES	38R + 39R 210	-	1,207,988.75
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5 NON-REV RECEIPTS	38R + 39R 800	-	0.00
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	-0.01
D7 TOTAL EXPENDITURES	38E + 39E 000	+	1,214,949.50
D8 AIDABLE FUND 41 EXP	(DPI AMOUNT)	+	0.00
D9 REFINANCING	38E + 39E 282000	-	0.00
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11 NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	=	1,214,949.51

PART E: 2024-25 SHARED COST (AUDITOR AC REPORT)		
E1 NET COSTS: GEN + DEBT SERV FUNDS (C8 + D11)	+	11,399,891.18
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	=	11,399,891.18

GUARANTEES FOR OCTOBER 15 CERTIFICATION			
	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	2,176,722	6,530,166	3,265,083
TERTIARY (G11)	1,055,783	3,167,349	1,583,674

2025-26 OCTOBER 15 CERTIFICATION

PART E: 2024-25 SHARED COST - CONTINUED		E4 =	11,399,891.18
E6 PRIMARY COST CEILING PER MEMBER			1,000
E7 PRIMARY CEILING (A7 * E6)			899,000.00
E8 PRIMARY SHARED COST (LESSER OF E4 OR E7)			899,000.00
E9 SECONDARY COST CEILING PER MEMBER			12,678
E10 SECONDARY CEILING (A7 * E9)			11,397,522.00
E11 SECONDARY SHARED COST			10,498,522.00
((LESSER OF E4 OR E10) - E8)			
E12 TERTIARY SHARED COST			2,369.18
(GREATER OF (E4 - E8 - E11) OR 0)			
SHARED COST PER MEMBER =		\$12,681	

PART F: EQUALIZED PROPERTY VALUE		
F1 2024 TIFOUT VALUE (CERT MAY 25) + EXEMPT COMPUTER VALUE (CERT MAY 17)		829,776,262
VALUE PER MEMBER =		922,999

PART G: 2025-26 EQUAL AID BY TIER - OCTOBER 15 CERTIFICATION		
G1 PRIMARY GUARANTEED VALUE PER MEMBER		1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)		1,735,070,000
G3 PRIMARY REQUIRED RATE (E8 / G2)		0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)		905,293,738
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)		469,059.84
G6 SECONDARY GUARANTEED VALUE PER MEMB		2,176,722
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)		1,956,873,078
G8 SECONDARY REQUIRED RATE (E11 / G7)		0.000536495
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)		1,127,096,816
G10 SECONDARY EQUALIZATION AID (G8 * G9)		6,046,818.06
G11 TERTIARY GUARANTEED VALUE PER MEMB		1,055,783
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)		949,148,917
G13 TERTIARY REQUIRED RATE (E12 / G12)		0.00000250
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)		119,372,655
G15 TERTIARY EQUALIZATION AID (G13 * G14)		298.43

PART H: 2025-26 EQUALIZATION AID - OCTOBER 15 CERTIFICATION		
H1 2025-26 EQUALIZATION AID - OCTOBER 15 CERT (G5+G10+G15) NOT< 0		6,516,176.33
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)		0.00
H2A PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE		0.00
H4A 2024-25 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID		-7,982.00
H4B 2024-25 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)		0.00
H5 PRIOR YEAR (2024-25) DATA ERROR ADJ/OR FEE PENALTY		0.00
H6 2025-26 EQUALIZATION AID - OCTOBER 15 CERT (ROUND) (H1+H2+H2A+H4A+H4B+H5)		6,508,194.00

*** PART I: 2025-26 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - OCTOBER 15 CERT***		
I1 2025-26 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - OCTOBER 15 CERT		0.00
I2C 2024-25 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID		0.00
I3 2025-26 SPEC ADJ AID and/or CHAP 220 - OCTOBER 15 CERT (ROUND) (I1+I2C)		0.00

*I5 2025-26 OCTOBER 15 CERTIFICATION OF GENERAL AID (H6+I3)	6,508,194
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THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE I1 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.