

Annual Meeting



Budget Hearing

October 22, 2018



Parkview School District

106 W. Church Street

P.O. Box 250

Orfordville, WI 53576

Phone: 608.879.2717

Fax: 608.879-2732

Parkview Board of Education

Clay Hammes	President
Steve Haberman	Vice-President
Don Bomkamp	Treasurer
Chuck Hagmann	Clerk
Jason Augustine	Member
Troy Knudson	Member
Dianne Myhre	Member

Administration

Steve Lutzke	District Administrator
	Transportation Director
Tracy Case	Comptroller
Mary Stelter	Parkview Jr./Sr. High School Principal
Todd Greco	Director of Pupil Services
	Assistant Parkview Jr./Sr. High School Principal
Karen Strandt-Conroy	Parkview Elementary School Principal
Jennifer Bowers	Director of Curriculum, Instruction & Assessment
Jeff Lund	Director of Buildings & Grounds

Board of Education Committees / Delegates / Reps.

Buildings and Grounds	Clay Hammes, Steve Haberman, Chuck Hagmann
Curriculum Committee - Board Rep.	Dianne Myhre
Certified Negotiations	Clay Hammes, Don Bomkamp, Troy Knudson
CESA #2 Delegate	Dianne Myhre
EEN	Steve Haberman, Chuck Hagmann, Jason Augustine
Enrollment Committee	Jason Augustine, Troy Knudson
Finance	Clay Hammes, Jason Augustine, Don Bomkamp
Food Service	Chuck Hagmann, Don Bomkamp, Dianne Myhre
Human Growth & Development Representative	Jason Augustine
Alternate	Dianne Myhre
Policy	Chuck Hagmann, Jason Augustine, Dianne Myhre
Technology Representatives	Clay Hammes, Troy Knudson
Transportation	Clay Hammes, Steve Haberman, Troy Knudson
WASB Delegate	Dianne Myhre
Alternate	Clay Hammes

Parkview School District

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

BOARD OF EDUCATION SPECIAL BOARD OF EDUCATION MEETING

October 22, 2018
6:00 PM

PARKVIEW ELEMENTARY SCHOOL - LMC

1. **ANNUAL MEETING CALLED TO ORDER** - Clay Hammes - President - Temporary Chair
2. **ELECTION OF CHAIRPERSON**
3. **CLERK APPOINTED**
4. **APPROVAL OF 2017 ANNUAL MEETING AND BUDGET HEARING MINUTES**
5. **2017-2018 TREASURER'S REPORT** - Tracy Case - Comptroller
6. **PRESENTATION and EXPLANATION OF 2018-2019 BUDGET** - Tracy Case - Comptroller
7. **BUDGET HEARING**
8. **RESOLUTIONS FOR ANNUAL MEETING ACTION**
 8. 1. **RESOLUTION A** - ADOPTION OF 2018-2019 TAX LEVY
 8. 2. **RESOLUTION B** - AUTHORIZATION OF SHORT-TERM BORROWING
 8. 3. **RESOLUTION C** - AUTHORIZATION FOR DISPOSAL OF EXCESS EQUIPMENT AND MATERIALS
 8. 4. **RESOLUTION D** - FIX SALARIES OF SCHOOL BOARD MEMBERS and SET BOARD MEMBER MEETING REIMBURSEMENTS
 8. 5. **RESOLUTION E** - SET 2019 ANNUAL MEETING DATE AND TIME
9. **NEW BUSINESS**
10. **ADJOURNMENT**



"Unofficial" until Approved
At the 2018 Annual Meeting

Parkview School District

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

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At the 2018 Annual Meeting

BOARD OF EDUCATION ANNUAL MEETING AND BUDGET HEARING

OCTOBER 23, 2017
PARKVIEW ELEMENTARY SCHOOL – LMC

MINUTES

Those Present: School Board Members: Jason Augustine, Don Bomkamp, Steve Haberman, Charles (Chuck) Hagmann, Clay Hammes, Troy Knudson, Dianne Myhre; Administrators: Dr. Steve Lutzke, Mary Stelter, Dr. Karen Strandt-Conroy, Todd Greco, Tony Klein, Jeff Lund; and Staff Member Terri Terrill.

1. **ANNUAL MEETING CALLED TO ORDER** – School Board President, Clay Hammes -Temporary Chair at 6:00 p.m.
2. **ELECTION OF CHAIRPERSON:** Nominations for Annual Meeting Chairperson were opened to the floor. Clay Hammes was nominated by Chuck Hagmann, 2nd by Don Bomkamp. All in favor voted "Aye", none opposed, **Nomination Carried Unanimously.**
3. **CLERK APPOINTED:** By default, School Board Clerk Chuck Hagmann will serve as Meeting Clerk.
4. **APPROVAL OF 2016 ANNUAL MEETING AND BUDGET HEARING MINUTES:** The 2016 Annual Meeting and Budget Hearing Minutes were reviewed. **Motion** by Steve Lutzke, 2nd by Don Bomkamp to: Approve the 2016 Annual Meeting and Budget Hearing Minutes. All in favor voted "Aye", none opposed, **Motion Carried Unanimously.**
5. **2016-2017 TREASURER'S REPORT** – Tony Klein – Business Manager reviewed the 2016-2017 Treasurer's Report, and answered general questions. See his report.
6. **PRESENTATION and EXPLANATION OF 2017-2018 BUDGET** – Tony Klein - Business Manager reviewed the 2017-2018 Budget, and answered general questions. He clarified that "...loss of students results in loss of revenue from the State." The declining student population (for various reasons) causes a loss in State funding.
7. **BUDGET HEARING:** Tony Klein reviewed the 2017-2018 Annual Meeting and Budget Hearing booklet through a slide presentation. Discussion followed during the slide presentation. See the booklet.
8. **RESOLUTIONS FOR ANNUAL MEETING ACTION**

8.1. RESOLUTION A – ADOPTION OF 2017-2018 TAX LEVY.

Motion by Steve Haberman, 2nd by Troy Knudson to: Approve Resolution A - Adoption of 2017-2018 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 \$4,968,572.00 necessary to operate and maintain the school system, and to finance that capital outlay of debt service of said system for the 2017-2018 school year which budget is approved.

the General Fund in the amount of	\$ 3,571,155.00
for Debt Service in the amount of	\$ 1,385,253.00
for the Community Service Fund in the amount of	<u>\$ 12,164.00</u>
Total Levy to be:	\$ 4,968,572.00

All in favor voted "Aye", none opposed, **Motion Carried. Resolution Passed Unanimously.**

8.2. RESOLUTION B – AUTHORIZATION FOR SHORT-TERM BORROWING.

Motion by Chuck Hagmann, 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 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, 2017 through October 31, 2018. All in favor voted "Aye", none opposed, **Motion Carried. Resolution Passed Unanimously.**

8.3. RESOLUTION C – AUTHORIZE DISPOSAL OF EXCESS EQUIPMENT and MATERIALS.

Motion by Chuck Hagmann, 2nd by Steve Haberman to: Approve Resolution C - Authorize Disposal of Excess Equipment and Materials 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 purposes, provided, however, that the maximum aggregate value of such property disposed of during the current school year shall not exceed \$2000.00, and the value of any individual item of property shall not exceed \$500.00. All in favor voted "Aye", none opposed, **Motion Carried. Resolution Passed Unanimously.**

8.4. RESOLUTION D – FIX SALARIES OF SCHOOL BOARD MEMBERS and SET BOARD MEMBER MEETING REIMBURSEMENTS.

Review of the 2016-2017 salaries and reimbursements brought a recommendation for an increase for the Clerk based on the amount of clerical duties performed. All other amounts remained unchanged.

Motion by Steve Haberman, 2nd by Troy Knudson to: Approve Resolution D - Fix the 2017-2018 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	\$
3. Clerk	\$ <u>250.00.</u>
4. Treasurer	\$

BE IT FURTHER RESOLVED that the Board Members be paid \$ 55.00. Per Diem for every meeting attended; 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.

Mileage reimbursement: Rate as determined by IRS.

All in favor voted "Aye", none opposed, **Motion Carried. Resolution Passed Unanimously.**

8.5. RESOLUTION E – SET 2018 ANNUAL MEETING DATE and TIME

Motion by Dianne Myhre, 2nd by Chuck Hagmann to: Approve Resolution E - Set 2018 Annual Meeting Date and Time as follows:

BE IT RESOLVED by the electors of the Parkview School District that the Annual Meeting be set for October 22, 2018 at 6:00 P.M. in the Parkview Elementary School, in accordance with Section 120.08. All in favor voted "Aye", none opposed, **Motion Carried. Resolution Passed Unanimously.**

9. NEW BUSINESS: No 'New Business' was introduced.

10. ADJOURNMENT: **Motion** by Chuck Hagmann, 2nd by Steve Haberman to: Adjourn the Meeting.

All in favor voted "Aye", none opposed, **Motion Carried Unanimously.** Meeting Adjourned at 6:24 p.m.

Respectfully submitted by;

Charles Hagmann - Board of Education Clerk

Preliminary 2018 - 2019 Budget Summary

This budget represents the financial plan to achieve the educational objectives of the School District. Development of this budget began with the review of the current year programs, services, 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. The 2018-2019 preliminary budget uses the Department of Public Instruction's early estimate of state aid. By law, the School Board must review and finalize the 2018-2019 budget by November 1st.

2017 - 2018 Budget Review

The Parkview School District is expected to end the 2017-2018 Fiscal Year with a surplus of \$72,697.20 in the General Fund. This amount represents a \$317,923.49 increase over the projected shortfall of \$245,226.29 presented at last year's Annual Meeting, and is due in large part to lower than expected expenditures, and higher than expected revenues. This number is not expected to change as we have finished the process of the annual financial audit. The District's fund balance will increase by the amount of the final surplus. The fund balance for the District on June 30, 2018 is \$2,944,309.07 which represented 28.86% of the expenditures for 2017-2018.

2018 - 2019 Budget Analysis

At the June board meeting the Board approved a preliminary budget with a projected budget shortfall between \$63,928.69 and \$213,742.30. On October 12th the budget was published with a shortfall of \$362,760.31; this was based upon the most up-to-date information available from the Department of Public Instruction at the time. On October 15th, the DPI provided all districts with a certification of Equalized Property Values, Declining Enrollment Exemption amounts, an update on the number of resident students participating in the Wisconsin Parental Choice voucher program, new state aid for Exempt Personal Property, and final Equalization Aid amounts. This information allows us to present a final budget during this year's annual meeting.

Based upon these updated figures, the final budget shortfall is \$329,611.31. While there are a number of factors that contribute to the difference between the June and October budget shortfall; the most significant factor has to do with the allowable revenue limit decrease of \$342,377.00. This decrease in large part has to do with Parkview's enrollment increasing. Because Parkview's enrollment increased, our declining enrollment exemption dropped by \$177,703.00.

The 2018-2019 tax levy for the Parkview School District will be \$4,968,572.00 which is an increase over the preliminary budget; but no change from last year's tax levy. The levy includes an additional \$301,810.00 for referendum debt levy. The average mill rate will be \$11.43, which represents a decrease of \$.80 since last year.

If this shortfall were to remain intact, the District's fund balance would decrease to \$2,614,697.76 by the end of the 2018-2019 fiscal year. This fund balance represents 24.93% of projected expenditures for 2018-2019 and should allow the District to avoid short-term borrowing to meet its cash flow needs.

On April 4, 2017, the Parkview School District successfully passed a three-year operational referendum, which will expire at the end of 2019-2020 Fiscal Year. It is important to keep in mind that without the referendum, the District would have a budget deficit of \$679,611.31 in 2018-2019.

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 (e.g. 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.

- **40 Capital Project Fund**

This fund is used to account for expenditures financed through the use of bonds, promissory notes issued per statute 67.12(12), state trust fund loans, land contracts, an expansion fund tax levy established per statute 120.10(10m) or projects funded with a TIF capital improvement levy (Kenosha School District only). As permitted a capital project fund may also be used to record capital lease transactions involving a "letter of credit" or where use of the lease proceeds extends beyond the fiscal year.

- **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.

- **60 Agency Fund**

The Agency Fund (formerly Pupil Activity Fund) is used to account for assets held by the district for pupil organizations. This fund is treated only as balance sheet accounts in the school district's accounting system. However, records of revenues and expenditures must be maintained in auxiliary accounts at locations administering the accounts.

- **70 Trust Fund**

Expendable Trust Fund - A Trust Fund from which all resources, including principal and interest, may be expended.

Non-Expendable Trust Fund - A Trust Fund in which the principal may not be expended. A corresponding Expendable Trust Fund must be established to disburse earnings from a Non-Expendable Trust fund.

- **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 PUBLICATION, 2018-2019
Required Published Budget Summary Format

GENERAL FUND 10	Audited	Unaudited	Budget
	2016-17	2017-18	2018-19
Beginning Fund Balance	2,874,815.87	2,871,611.87	2,944,309.07
Ending Fund Balance	2,871,611.87	2,944,309.07	2,614,697.76
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)			9,500.00
Local Sources (Source 200)	3,553,905.00	3,682,985.44	3,322,335.00
Inter-district Payments (Source 300 + 400)	373,039.00	398,617.56	534,597.00
Intermediate Sources (Source 500)	8,944.00	8,065.60	9,000.00
State Sources (Source 600)	5,943,975.00	5,852,801.06	5,963,208.00
Federal Sources (Source 700)	241,732.00	232,125.88	270,027.81
All Other Sources (Source 800 + 900)	166,675.00	97,759.73	46,554.89
TOTAL REVENUES & OTHER FINANCING SOURCES	10,288,270.00	10,272,355.27	10,155,222.70
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	4,614,405.00	4,741,015.47	4,818,584.12
Support Services (Function 200 000)	3,834,919.00	3,631,929.87	3,642,938.58
Non-Program Transactions (Function 400 000)	1,842,150.00	1,826,712.73	2,023,311.31
TOTAL EXPENDITURES & OTHER FINANCING USES	10,291,474.00	10,199,658.07	10,484,834.01

SPECIAL PROJECTS FUND 21 & 27	Audited	Unaudited	Budget
	2016-17	2017-18	2018-19
Beginning Fund Balance	17,770.83	28,951.94	9,745.09
Ending Fund Balance	28,951.94	9,745.09	9,745.09
REVENUES & OTHER FINANCING SOURCES	1,425,826.62	1,364,544.83	1,493,627.59
EXPENDITURES & OTHER FINANCING USES	1,414,645.51	1,383,751.68	1,493,627.59

DEBT SERVICE FUND 38 & 39	Audited	Unaudited	Budget
	2016-17	2017-18	2018-19
Beginning Fund Balance	317,488.32	324,101.08	323,384.84
Ending Fund Balance	324,101.08	323,384.84	619,293.84
REVENUES & OTHER FINANCING SOURCES	1,391,137.76	1,412,458.76	1,715,685.00
EXPENDITURES & OTHER FINANCING USES	1,384,525.00	1,413,175.00	1,419,776.00

CAPITAL PROJECTS FUND 49	Audited	Unaudited	Budget
	2016-17	2017-18	2018-19
Beginning Fund Balance	16,503.58	170.59	170.59
Ending Fund Balance	170.59	170.59	170.59
REVENUES & OTHER FINANCING SOURCES	144.51	0	0
EXPENDITURES & OTHER FINANCING USES	16,477.50	0.00	0

FOOD SERVICE FUND 50	Audited	Unaudited	Budget
	2016-17	2017-18	2018-19
Beginning Fund Balance	22,339.17	43,953.27	47,790.48
Ending Fund Balance	43,953.27	47,790.48	50,363.76
REVENUES & OTHER FINANCING SOURCES	337,622.61	321,023.22	340,450.00
EXPENDITURES & OTHER FINANCING USES	316,008.51	317,186.01	337,876.72

COMMUNITY SERVICE FUND 80	Audited	Unaudited	Budget
	2016-17	2017-18	2018-19
Beginning Fund Balance	17,018.88	30,888.77	2,896.66
Ending Fund Balance	30,888.77	2,896.66	5,279.47
REVENUES & OTHER FINANCING SOURCES	46,037.50	13,969.50	47,315.00
EXPENDITURES & OTHER FINANCING USES	32,167.61	41,961.61	44,932.19

PACKAGE & COOPERATIVE PROGRAM FUND	Audited	Unaudited	Budget
	2016-17	2017-18	2018-19
Beginning Fund Balance	0	0	0
Ending Fund Balance	0	0	0
REVENUES & OTHER FINANCING SOURCES	0	0	0
EXPENDITURES & OTHER FINANCING USES	0	0	0

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited	Unaudited	Budget
	2016-17	2017-18	2018-19
GROSS TOTAL EXPENDITURES – ALL FUNDS	13,455,298.13	13,355,732.37	13,781,046.51
Interfund Transfers (Source 100) - ALL FUNDS	872,225.20	819,326.44	887,654.31
Refinancing Expenditures (FUND 30)	0	0	0
NET TOTAL EXPENDITURES – ALL FUNDS	12,583,072.93	12,536,405.93	12,893,392.20
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-0.37%	2.85%

PROPOSED PROPERTY TAX LEVY

FUND	Audited	Unaudited	Budget
	2016-17	2017-18	2018-19
General Fund	3,458,955.00	3,571,155.00	3,230,835.00
Referendum Debt Service Fund	1,197,675.00	1,222,800.00	1,531,010.00
Non-Referendum Debt Service Fund	160,915.00	162,453.00	161,727.00
Capital Expansion Fund	0	0	0
Community Service Fund	44,285.00	12,164.00	45,000.00
TOTAL SCHOOL LEVY	4,861,830.00	4,968,572.00	4,968,572.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		2.20%	0.00%



Parkview School District

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WEB Site: www.parkview.k12.wi.us

Community Service Fund (Fund 80) Summary 2018-2019

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 a number of programs, or extension 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.

Description	Amount	WUFAR Account Code
Fund 80 property tax levy	\$45,000.00	80 R 800 211 500000 000
Membership fees from the Community Fitness Center	\$2,000.00	80 R 800 272 500000 827
Membership fees from Community Education Classes	\$315.00	80 R 800 272 110000 628

Community Fitness Center

- Salary for employees to supervise the Community Fitness Center.

Description	Amount	WUFAR Account Code
Salary for employees	\$15,368.00	80 E 800 121 390000 827
WRS for employees	\$1,018.13	80 E 800 212 390000 827
FICA for employees	\$1,175.65	80 E 800 222 390000 827

Community Sign

- Parts of the utilities costs of a community sign for the District are funded using Fund 80.

Description	Amount	WUFAR Account Code
Electricity	\$600.00	80 E 800 350 263000 825
Internet access	\$250.00	80 E 800 355 263000 825

Parkview Jr./Sr. High School
408 W. Beloit St.
Orfordville, WI 53576
Office: 608-879-2956
Fax: 608-879-9375

Parkview Elementary School
106 W. Church St
Orfordville, WI 53576-0247
Office: 608-879-2994
Fax: 608-879-2732

Pupil Services
408 W. Beloit St
Orfordville, WI 53576
Office: 608-879-2352
Fax: 608-879-9375



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Parkview Voice (Community Newspaper)

- A portion of the salary from the District's Community Relations employee is funded out of Fund 80 as part of the newspaper produced by the District has community information in it. Also, any additional costs of printing and mailing the newspaper to residents of the community are funded through Fund 80.

Description	Amount	WUFAR Account Code
Salary for employee	\$9,888.48	80 E 800 121 310000 826
WRS for employee	\$655.11	80 E 800 212 310000 826
FICA for employee	\$756.47	80 E 800 222 310000 826
Postage	\$4,725.00	80 E 800 353 310000 826
Printing and binding	\$6,500.00	80 E 800 354 310000 826

Summer Rec Program

- Expenses for a summer rec program that will be open to the community during the summer of 2019. The cost of staffing for the summer rec program would be funded through Fund 80.

Description	Amount	WUFAR Account Code
Portable Toilet Rental	\$500.00	80 E 800 310 390000 828

Community Education Classes

- Parkview offered to community members a variety of evening classes ranging from ceramics, woodworking and computer programming. Enrollment in the classes ranged from 8-20 community members in each class. Feedback was very positive and the District looks to offer additional classes in 2018-19.

Description	Amount	WUFAR Account Code
Salary for employee	\$2,413.75	80 E 800 162 310000 628
WRS for employee	\$161.72	80 E 800 212 310000 628
FICA for employee	\$175.03	80 E 800 222 310000 628
General Supplies	\$744.85	80 E 800 411 110000 628

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408 W. Beloit St.
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Fax: 608-879-9375

Parkview Elementary School
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Orfordville, WI 53576-0247
Office: 608-879-2994
Fax: 608-879-2732

Pupil Services
408 W. Beloit St
Orfordville, WI 53576
Office: 608-879-2352
Fax: 608-879-9375

DEPARTMENT OF PUBLIC INSTRUCTION
2018-19 REVENUE LIMIT WORKSHEET

DISTRICT:	Partview	DATA AS OF 10/15/2018 11:00 AM	4151	2018-2019 Revenue Limit Worksheet
Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 17-18 Revenue Limit				
2017-18 General Aid Certification (17-18 Line 12A, src 621)	+	5,381,571	(from left)	8,255,482
2017-18 Computer Aid Received (17-18 Line 17, Src 691)	+	1,331	(with cents)	835
2017-18 HI Pov Aid (17-18 Line 12B, Src 628)	+	3,571,155		9,886,80
2017-18 Fnd 10 Levy Cert (17-18 Line 18, Levy 10 Src 211)	+	162,453		0.00
2017-18 Fnd 38 Levy Cert (17-18 Line 14B, Levy 38 Src 211)	+	0		
2017-18 Fnd 41 Levy Cert (17-18 Line 14C, Levy 41 Src 211)	+	9,878		9,886,80
2017-18 Aid Penalty for Over Levy (17-18 FINAL Rev Limit Wksht)	-	851,152	(from left)	829
2017-18 Total Levy for All Levied Non-Recruing Exemptions*	=	8,255,482	(rounded)	8,255,482
*NET 2018-19 Base Revenue Built from 17-18 Data (Line 1)				
*For 2017-18 Non-Recruing Exemptions Levy Amount, enter actual amount for which district levied; (7B) Hold Harmless, Non-Recruing Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupil, Reduction for Ineligible Fund 80 Expend, Environmental Remediation, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)				
September & Summer FTE Membership Averages				
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.				
Line 2: Base Avg: ((15+ 4ss)+(17+ 4ss)+(17+ 4ss)) / 3 =				
Summer FTE:	14	15	2017	
% (40,40,40)	6	6	15	
Sept FTE:	857	826	804	
Special Needs Vouchers FTE	0	0	0	
New ICS - Independent Charter Schools FTE	0	0	0	
Total FTE	863	832	810	
Line 6: Curr Avg: ((16+ 4ss)+(17+ 4ss)+(18+ 4ss)) / 3 =				
Summer FTE:	15	15	2018	
% (40,40,40)	6	6	13	
Sept FTE:	826	804	841	
Special Needs Vouchers FTE	0	0	0	
New ICS - Independent Charter Schools FTE	0	0	0	
Total FTE	832	810	846	
Line 10B: Declining Enrollment Exemption =				
Average FTE Loss (Line 2 - Line 6, if > 0)	X	1.00	=	
X (Line 5, Maximum 2018-2019 Revenue per Memb) = Non-Recruing Exemption Amount:				
Fall 2018 Property Values (actuals have been loaded below)				
2018 TIF-Out Tax Apportionment Equalized Valuation				
State Aid for Exempt Computers (Source 691) is included on Line 12C. It is no longer found on Line 17 as in previous year's Revenue Limit Worksheets.				
Line 17 has been removed due to the change with State Aid for Exempt Computers.				
Line 16 has been removed due to the change with State Aid for Exempt Computers, the Fund 10 Levy is now Line 14A.				
CELL COLOR KEY: Auto-Calc District-Entered				
Worksheet is available at: http://dpi.wi.gov/limits/worksheets/revenue				
Calculation Revised: 9/26/2018, New ICS - Independent Charter Schools FTE added to Line 2 and Line 6.				
1. 2017-18 Base Revenue (Funds 10, 38, 41)				
2. Base Sept Membership Avg (2015+ 4ss, 2016+ 4ss, 2017+ 4ss)/3				
3. 2017-18 Base Revenue Per Member (Ln 1 + Ln 2)				
4. 2018-19 Per Member Change (A+B+C)				
5. Allowed Per-Member Change		0.00		
6. Low Rev Incr (Enter DPI Adjustment)		0.00		
7. Current Membership Avg (2016+ 4ss, 2017+ 4ss, 2018+ 4ss)/3		0.00		
8. 2018-19 Maximum Revenue / Member (Ln 3 + Ln 4)				
9. 2018-19 Rev Limit, No Exemptions (Ln 7A + Ln 7B)				
10. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		8,196,157		
11. Hold Harmless Non-Recruing Exemption		59,325		
12. Total 2018-19 Recurring Exemptions (A+B+C+D+E)		(rounded)		
13. Prior Year Carryover		0		
14. Transfer of Service		0		
15. Transfer of Territory/Other Reorg (if negative, include sign)		0		
16. Federal Impact Aid Loss (2016-17 to 2017-18)		0		
17. Recurring Referenda to Exceed (if 2018-19 is first year)		0		
18. 2018-19 Limit with Recurring Exemptions (Ln 7 + Ln 8)		0		
19. Total 2018-19 Non-Recruing Exemptions (A+B+C+D+E+F+G+H+I)		0		
20. Non-Recruing Referenda to Exceed 2018-19 Limit		350,000		
21. Declining Enrollment Exemption for 2018-19 (from left)		59,321		
22. Energy Efficiency Net Exemption for 2018-19 (see pg 4 for details)		0		
23. Adjustment for Refunded or Rescinded Taxes, 2018-19		0		
24. Prior Year Open Enrollment (unaccounted pupil[s])		0		
25. Reduction for Ineligible Fund 80 Expenditures (enter as negative)		0		
26. Environmental Remediation Exemption		0		
27. WPCP and RCPV Private School Voucher Aid Deduction		24,564		
28. SNSP Private School Voucher Aid Deduction		0		
29. 2018-19 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		5,278,877		
30. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		0		
31. 2018-19 October 15 Aid Certification - Cell is locked.		1,364		
32. State Aid to High Poverty Districts (not all districts)		16,554		
33. State Aid for Exempt Computers (Source 691)		0		
34. State Aid for Exempt Personal Property (Source 691)		0		
REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.				
35. Allowable Limited Revenue: (Line 11 - Line 12)				3,392,562
36. Total Limited Revenue To Be Used (A+B+C)				3,392,562
Entries Required Below: Enter amnts needed by purpose and fund:				
A. Gen Operations: Fnd 10 Src 211				
B. Non-Referendum Debt (inside limit) Fund 38 Src 211		3,230,835	(Proposed Fund 10)	
C. Capital Exp. Annual Meeting Approved: Fund 41 Src 211		161,727	(to Budget Rpt)	
37. Total Revenue from Other Levies (A+B+C+D)		0	(to Budget Rpt)	
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)		1,531,010		1,578,010
B. Community Services (Fund 80 Src 211)		45,000	(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)	
38. Total Fall, 2018 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)		0		4,968,572
Line 16 is the total levy to be apportioned in the PI-401.				
Levy Rate = 0.01143483				

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
OCT 15 CERTIFICATION 18-19 GENERAL AID**

USING 2017-18 AUDITED MEMBERSHIP, 2017-18 PI-1506-AC REPORTS,
2017 TIFOUT VALUE (CERT MAY 2018) & 2016 COMPUTER VALUE (CERT MAY 2017)

Parkview 4151

PART A: 2017-18 AUDITED MEMBERSHIP

A1 3RD FRI SEPT 17 MEMBERSHIP* (include Youth Challenge)	
A2 2ND FRI JAN 18 MEMBERSHIP* (include Youth Challenge)	
A3 TOTAL (A1 + A2)	
A4 AVERAGE (A3/2) (ROUNDED)	
A5 SUMMER 17 FTE EQUIVALENT* (ROUNDED)	
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT-JAN)	
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT-JAN)	
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER	
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS NEW IN 2017-18	
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D) (ROUNDED)	

* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2017-18 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC)

B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	
B2 PROP TAX + COMPUTER AID	10R 210 + 691	
B3 GENERAL STATE AID	10R 000000 620	
B4 NON-DED IMPACT AID	(DPI AMOUNT)	
B5 REORG SETTLEMENT	10R 000000 850	
B6 LONG TERM OP BORR, NOTE	10R 000000 873	
B7 LONG TERM OP BORR, STF	10R 000000 874	
B8 PROPERTY TAXEQUA AID REFUND	10R 000000 972	
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	

PART C: 2017-18 NET COST OF GENERAL FUND (PI-1506-AC)

C1 TOTAL GF EXPENDITURES	10E 000000 000	
C2 DEBT SRVC TRANSFER	10E 411000 838+839	
C3 REORG SETTLEMENT	10E 491000 950	
C4 REFUND PRIOR YEAR REV	10E 492000 972	
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 980	
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	

PART D: 2017-18 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC)

D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	
D3 PROPERTY TAXES	38R + 39R 210	
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	
D5 NON-REV RECEIPTS	38R + 39R 800	
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	
D7 TOTAL EXPENDITURES	38E + 39E 000	
D8 ADABLE FUND 41 EXP	(DPI AMOUNT)	
D9 REFINANCING	38E + 39E 282000	
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	
D11 NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	

PART E: 2017-18 SHARED COST (PI-1506-AC)

E1 NET COSTS: GEN + DEBT SERV FUNDS		
E2 COSTS INDIGENT TRANS/NON-SPEC ED 3K PGM AND/OR OTHER	(C8 + D11)	
E3 IMPACT AID NON-DEDUCTIBLE		
E4 TOTAL SHARED COST FOR EQUALIZATION AID		

FTE	804.00
E6 PRIMARY COST CEILING PER MEMBER	816.00
E7 PRIMARY CEILING (A7 * E6)	1,620.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)	810.00
E9 SECONDARY COST CEILING PER MEMBER	15.00
E10 SECONDARY CEILING (A7 * E9)	0.06
E11 SECONDARY SHARED COST ((LESSER OF E5 OR E10) - E8)	0.00
E12 TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)	2.00
SHARED COST PER MEMBER =	827.00

PART F: EQUALIZED PROPERTY VALUE

F1 2017 TIFOUT VALUE (CERT MAY 18) + EXEMPT COMPUTER VALUE (CERT MAY 17)	10,272,355.27
VALUE PER MEMBER =	3,572,486.29

PART G: 2018-19 EQUAL AID BY TIER: USING 2017-18 PI-1506-AC DATA

G1 PRIMARY GUARANTEED VALUE PER MEMBER	1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)	1,596,110,000
G3 PRIMARY REQUIRED RATE (E8 / G2)	0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)	1,189,595,354
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)	616,365.04
G6 SECONDARY GUARANTEED VALUE PER MEMB	1,241,233
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)	1,026,489,691
G8 SECONDARY REQUIRED RATE (E11 / G7)	0.00703252
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	619,985,045
G10 SECONDARY EQUALIZATION AID (G8 * G9)	4,360,057.23
G11 TERTIARY GUARANTEED VALUE PER MEMB	594,939
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	492,014,553
G13 TERTIARY REQUIRED RATE (E12 / G12)	0.00449248
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	85,489,907
G15 TERTIARY EQUALIZATION AID (G13 * G14)	384,106.62

PART H: 2018-19 OCT 15 CERTIFICATION EQUALIZATION AID

H1 2018-19 EQUALIZATION AID OCT 15 CERT ELIGIBILITY (G5+G10+G15) NOT< 0	5,360,528.89
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 (Line H1 * -0.015353554)	-82,303.00
H4 2017-18 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID	660.00
H5 PRIOR YEAR (2017-18) DATA ERROR ADJOR FEE PENALTY	0.00
H6 2018-19 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4+H5)	5,278,886

***** PART I: 2018-19 OCT 15 CERT - SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY *****

I1 2018-19 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 OCT 15 CERT ELIGIBILITY	0.00
I2A PARENTAL CHOICE DEDUCT, SPECIAL ADJUSTMENT, INTER, AND INTRA AID (MPS only)	0.00
I2B PARENTAL CHOICE DEDUCT, SPECIAL ADJUSTMENT, INTER, AND INTRA AID (MPS only)	0.00
I2C 2017-18 OCT-TO-FINAL ADJUSTMENT, SPECIAL ADJUSTMENT, INTER, AND INTRA AID	0.00
I3 2018-19 SPECIAL ADJUSTMENT, INTER, AND INTRA AID (MPS only)	0.00
I4 2017-18 OCT-TO-FINAL ADJUSTMENT, SPECIAL ADJUSTMENT, INTER, AND INTRA AID (MPS only)	0.00
I5 2018-19 OCT-TO-FINAL ADJUSTMENT, SPECIAL ADJUSTMENT, INTER, AND INTRA AID (MPS only)	0.00

**** 2018-19 OCT 15 CERTIFICATION OF GENERAL AID (H6+I3+I4)**

=	5,278,877
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THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE H1 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.

RESOLUTION – A
ADOPTION OF 2018-2019 TAX LEVY

BE IT RESOLVED that there be levied a school tax against all taxable property within the Parkview School District in the sum of \$4,968,572 necessary to operate and maintain the school system, and to finance that capital outlay of debt service of said system for the 2018-2019 school year which budget is approved.

the General Fund in the amount of	\$ 3,230,835
for Debt Service in the amount of	\$ 1,692,737
for the Community Service Fund in the amount of	<u>\$ 45,000</u>
Total Levy to be:	\$ 4,968,572

Introduced by: _____

Seconded by: _____

Date: _____

Resolution: _____ Passed

_____ Defeated

RESOLUTION - B

AUTHORIZATION FOR SHORT-TERM BORROWING

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 for the purposes of meeting cash flow needs as necessary for the period between November 1, 2018 through October 31, 2019.

Introduced by: _____

Seconded by: _____

Date: _____

Resolution: _____ Passed
_____ Defeated

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: _____

2017-2018 Board Salaries

President \$750
Vice President \$0
Clerk \$200
Treasurer \$0

Resolution: _____ Passed

_____ 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 21, 2019 at _____ p.m., in the Parkview Elementary School, in accordance with Section 120.08.

Introduced by: _____

Seconded by: _____

Date: _____

Resolution: _____ Passed
_____ Defeated

