

# Annual Meeting

**October 21, 2019**

# Budget Hearing

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

**Phone: 608.879.2717**

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**Website: [www.parkview.k12.wi.us](http://www.parkview.k12.wi.us)**



# Parkview Board of Education

Clay Hammes .....	President
Dianne Myhre .....	Vice-President
Don Bomkamp .....	Treasurer
Chuck Hagmann .....	Clerk
Zach Knutson .....	Member
Jennie Krajeck .....	Member
Tina Suiter-Meyers .....	Member

## Administration

Steve Lutzke .....	District Administrator
	Transportation Co-Director
Tracy Case .....	Comptroller
	Transportation Co-Director
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, Chuck Hagmann, Tina Suiter-Meyers
Curriculum Committee - Board Rep. ....	Dianne Myhre
Certified Negotiations .....	Clay Hammes, Don Bomkamp, Zach Knutson
CESA #2 Delegate .....	Clay Hammes
EEN .....	Chuck Hagmann, Jennie Krajeck, Tina Suiter-Meyers
Enrollment Committee .....	Jennie Krajeck, Zach Knutson
Finance .....	Clay Hammes, Don Bomkamp, Zach Knutson
Food Service .....	Chuck Hagmann, Don Bomkamp, Dianne Myhre
Human Growth & Development Representative .....	Jennie Krajeck
Alternate .....	Dianne Myhre
Policy .....	Dianne Myhre, Jennie Krajeck, Tina Suiter-Meyers
Technology Committee .....	Clay Hammes, Tina Suiter-Meyers
Transportation .....	Clay Hammes, Don Bomkamp, Jennie Krajeck
WASB Delegate .....	Dianne Myhre
Alternate .....	Clay Hammes

# Parkview School District

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

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## BOARD OF EDUCATION ANNUAL MEETING & BUDGET HEARING

October 21, 2019  
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 2018 ANNUAL MEETING AND BUDGET HEARING MINUTES**
5. **2018-2019 TREASURER'S REPORT** - Tracy Case - Comptroller
6. **PRESENTATION and EXPLANATION OF 2019-2020 BUDGET** - Tracy Case - Comptroller
7. **BUDGET HEARING**
8. **RESOLUTIONS FOR ANNUAL MEETING ACTION**
  8. 1. **RESOLUTION A** - ADOPTION OF 2019-2020 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 2020 ANNUAL MEETING DATE AND TIME
9. **NEW BUSINESS**
10. **ADJOURNMENT**



# Parkview School District

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

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## SPECIAL BOARD OF EDUCATION ANNUAL MEETING AND BUDGET HEARING

OCTOBER 22, 2018  
6:00 P.M.

### PARKVIEW ELEMENTARY SCHOOL – LMC

**Members Present:** Don Bomkamp, Clay Hammes, Charles (Chuck) Hagmann, Troy Knudson, Dianne Myhre

**Members Absent:** Jason Augustine, Steve Haberman

**Others Present:** Dr. Steve Lutzke, Mary Stelter, Karen Strandt-Conroy, Todd Greco, Tracy Case, Jen Bowers, Shane Suehring and Jeff Lund; **Teachers:** Camden Mueller, Teri Peterson, Lynne Veitenheimer and Kate Weston; several Students of the Month with their families and numerous community residents.

- 1. ANNUAL MEETING CALLED TO ORDER** – President, Clay Hammes - President - Temporary Chair
- 2. ELECTION OF CHAIRPERSON:** Steve Lutzke nominated Clay Hammes - Annual Meeting Chairperson. Chuck Hagmann 2nd the nomination. All in favor voted “Aye”, none opposed. The Clerk called for any other nominations. None were voiced. Nominations closed, Clay Hammes elected Annual Meeting Chairperson.
- 3. CLERK APPOINTED:** By default, Board of Education Clerk - Charles Hagmann is Annual Meeting Clerk.
- 4. APPROVAL OF 2017 ANNUAL MEETING AND BUDGET HEARING MINUTES:** Board Members reviewed the 2017 Annual Meeting and Budget Hearing Minutes. **Motion** by Troy Knudson, 2nd by Dianne Myhre to: Approve the 2017 Annual Meeting and Budget Hearing Minutes as submitted. All in favor voted “Aye”, none opposed, **Motion Carried Unanimously.**
- 5. 2017-2018 TREASURER’S REPORT** – Tracy Case - Comptroller reviewed the 2017-2018 Treasurer’s Report, and answered general questions. See her report.
- 6. PRESENTATION and EXPLANATION of 2018-2019 BUDGET** – Tracy Case - Comptroller reviewed the 2018-2019 Budget, and answered general questions. She clarified the loss of State Student Aid as caused by the rise in student population figures. Higher student population figures provide for higher per student funding. Last year Parkview received State Aid because of declining student population figures. This year Parkview does not qualify for that State Aid because of rising student population figures. So the District received less State Aid this year, but more per student funding based on student population figures.
- 7. BUDGET HEARING:** Tracy Case reviewed the 2018-2019 Annual Meeting and Budget Hearing Booklet through a slide presentation and a proposed Budget analysis. She explained the 2018-2019 Budget summary, and clarified the various ‘Funds’ and ‘Objects’ that make up the basis of the District Budgetary needs. See the Annual Meeting and Budget Hearing Booklet.
- 8. RESOLUTIONS FOR ANNUAL MEETING ACTION**

**RESOLUTION A – ADOPTION OF 2018-2019 TAX LEVY.**

**Motion** by Don Bomkamp, 2nd by Tracy Case to: Approve Resolution A - Adoption of 2018-2019 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 2018-2019 school year which budget is approved.

the General Fund in the amount of	\$ 3,230,835.00
for Debt Service in the amount of	\$ 1,692,737.00
for the Community Service Fund in the amount of	\$ <u>45,000.00</u>
Total Levy to be:	\$ 4,968,572.00

All in favor voted “Aye”, none opposed, **Motion Carried. Resolution Passed Unanimously 17-0.**

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

**Motion** by Chuck Hagmann, 2nd by Mary Stelter 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, 2018 through October 31, 2019. All in favor voted “Aye”, none opposed, **Motion Carried. Resolution Passed Unanimously 18-0.**

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

**Motion** by Steve Lutzke, 2nd by Troy Knudson 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 20-0.**

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

**Motion** by Mary Stelter, 2nd by Don Bomkamp to: Approve Resolution D - Fix the 2018-2019 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                      \$ 750.00.

- 2. Vice President           \$
- 3. Clerk                       \$ 250.00.
- 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.

2017-2018 Board Salaries

- |              |                   |                   |    |
|--------------|-------------------|-------------------|----|
| 1. President | \$ <u>750.00.</u> | 2. Vice President | \$ |
| 3. Clerk     | \$ <u>250.00.</u> | 4. Treasurer      | \$ |

Per member per diem           \$55.00/ meeting attended

Mileage reimbursement       Rate as determined by IRS.

All in favor voted "Aye", none opposed, **Motion Carried. Resolution Passed Unanimously 24-0.**

**RESOLUTION E – SET 2019 ANNUAL MEETING DATE and TIME**

**Motion** by Chuck Hagmann, 2nd by Dianne Myhre to: Approve Resolution E - Set 2019 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 21, 2019 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 21-0.**

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

**10. ADJOURNMENT: Motion** by Chuck Hagmann, 2nd by Tracy Case to: Adjourn the Meeting.  
All in favor voted "Aye", none opposed, **Motion Carried Unanimously. Meeting Adjourned at 6:34 P.M.**

Respectfully submitted by,

Charles Hagmann  
Board of Education Clerk



## 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. By law, the School Board must review and finalize the 2019-2020 budget by November 1<sup>st</sup>.

### 2018 - 2019 Budget Review

The Parkview School District will end the 2018 - 2019 Fiscal Year with a shortfall of \$78,892.23 in the General Fund. This amount represents a \$250,719.08 decrease over the projected shortfall of \$329,611.31 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 decrease by the amount of the final shortfall. The fund balance for the District on June 30, 2019 is \$2,865,414.55 which represented 27.60% of the expenditures for 2018-2019.

### 2019 - 2020 Budget Analysis

At the June board meeting the Board approved a preliminary budget with a projected budget shortfall of \$600,004.28. On October 11<sup>th</sup> the budget was published with a shortfall of \$347,816.47; this was based upon the most up-to-date information available from the Department of Public Instruction at the time. On October 15<sup>th</sup>, 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, 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 \$351,608.47. Previous projections for 2019-2020 has been based on the July 1<sup>st</sup> estimated equalization aid, an increase in per pupil aid and January 2<sup>nd</sup> Friday enrollment projections. The difference between July 1<sup>st</sup> Estimated Equalization Aid and October 15<sup>th</sup> Certified Equalization Aid is \$46,602.00. Preliminary enrollment projections were more favorable than the actual 3<sup>rd</sup> Friday Count – as a result Parkview's declining enrollment exemption increased \$31,235.00

The 2019 - 2020 tax levy for the Parkview School District will be \$5,149,741.00 which is an increase over last year by \$181,169.00. The levy includes \$1,845,250 for referendum debt levy - \$615,000 is allocated to begin paying interest early. The average mill rate will be \$11.42, which represents a decrease of \$.01 since last year.

If this shortfall were to remain intact, the District's fund balance would decrease to \$2,513,806.08 by the end of the 2019 - 2020 fiscal year. This fund balance represents 23.72% of projected expenditures for 2019 - 2020 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 \$701,608 for 2019-2020.



## 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, 2019-2020**  
Required Published Budget Summary Format

<b>GENERAL FUND</b>	<b>Audited 2017-18</b>	<b>Unaudited 2018-19</b>	<b>Budget 2019-20</b>
Beginning Fund Balance	\$2,871,609.00	\$2,944,306.78	\$2,865,414.55
Ending Fund Balance	<b>\$2,944,306.78</b>	<b>\$2,865,414.55</b>	<b>\$2,513,806.08</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	\$538.00	\$0.00	\$0.00
Local Sources (Source 200)	\$3,682,985.00	\$3,372,646.41	\$3,237,313.00
Inter-district Payments (Source 300 + 400)	\$398,618.00	\$499,480.09	\$523,780.40
Intermediate Sources (Source 500)	\$8,066.00	\$3,940.00	\$3,940.00
State Sources (Source 600)	\$5,852,801.00	\$6,025,551.23	\$6,143,282.00
Federal Sources (Source 700)	\$232,126.00	\$262,788.00	\$214,681.23
All Other Sources (Source 800 + 900)	\$97,760.00	\$140,468.14	\$123,852.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$10,272,894.00</b>	<b>\$10,304,873.87</b>	<b>\$10,246,848.63</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	\$4,741,015.47	\$4,741,318.26	\$4,988,561.80
Support Services (Function 200 000)	\$3,631,929.87	\$3,669,469.93	\$3,731,998.30
Non-Program Transactions (Function 400 000)	\$1,827,250.88	\$1,972,977.91	\$1,877,897.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$10,200,196.22</b>	<b>\$10,383,766.10</b>	<b>\$10,598,457.10</b>

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2017-18</b>	<b>Unaudited 2018-19</b>	<b>Budget 2019-20</b>
Beginning Fund Balance	\$0.00	\$0.00	\$0.00
Ending Fund Balance	\$0.00	\$0.00	\$0.00
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$1,321,936.69</b>	<b>\$1,472,742.20</b>	<b>\$1,502,133.21</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$1,321,936.69</b>	<b>\$1,472,742.20</b>	<b>\$1,502,133.21</b>

<b>DEBT SERVICE FUND</b>	<b>Audited 2017-18</b>	<b>Unaudited 2018-19</b>	<b>Budget 2019-20</b>
Beginning Fund Balance	\$0.00	-\$716.24	\$295,920.03
Ending Fund Balance	-\$716.24	\$295,920.03	\$934,495.03
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$1,412,458.76</b>	<b>\$1,716,411.27</b>	<b>\$2,055,713.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$1,413,175.00</b>	<b>\$1,419,775.00</b>	<b>\$1,417,138.00</b>

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2017-18</b>	<b>Unaudited 2018-19</b>	<b>Budget 2019-20</b>
Beginning Fund Balance	\$170.59	\$273.28	\$15,283.29
Ending Fund Balance	<b>\$273.28</b>	<b>\$15,283.29</b>	<b>\$30,283.29</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$102.69</b>	<b>\$15,010.01</b>	<b>\$15,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

<b>FOOD SERVICE FUND</b>	<b>Audited 2017-18</b>	<b>Unaudited 2018-19</b>	<b>Budget 2019-20</b>
Beginning Fund Balance	\$47,790.48	\$51,627.69	\$80,555.19
<b>Ending Fund Balance</b>	<b>\$51,627.69</b>	<b>\$80,555.19</b>	<b>\$71,600.03</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$321,023.22</b>	<b>\$332,889.30</b>	<b>\$343,300.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$317,186.01</b>	<b>\$303,961.80</b>	<b>\$352,255.16</b>

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2017-18</b>	<b>Unaudited 2018-19</b>	<b>Budget 2019-20</b>
Beginning Fund Balance	\$2,896.66	-\$25,095.45	\$1,380.13
<b>Ending Fund Balance</b>	<b>-\$25,095.45</b>	<b>\$1,380.13</b>	<b>\$1,380.13</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$13,969.50</b>	<b>\$46,523.00</b>	<b>\$26,500.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$41,961.61</b>	<b>\$20,047.42</b>	<b>\$26,500.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND</b>	<b>Audited 2017-18</b>	<b>Unaudited 2018-19</b>	<b>Budget 2019-20</b>
Beginning Fund Balance	\$0.00	\$0.00	\$0.00
<b>Ending Fund Balance</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Total Expenditures and Other Financing Uses**

<b>ALL FUNDS</b>	<b>Audited 2017-18</b>	<b>Unaudited 2018-19</b>	<b>Budget 2019-20</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	\$13,294,455.53	\$13,600,292.52	\$13,896,483.47
Interfund Transfers (Source 100) - ALL FUNDS	\$819,865.00	\$940,460.00	\$880,739.00
Refinancing Expenditures (FUND 30)	\$0.00	\$0.00	\$0.00
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	\$12,474,590.53	\$12,659,832.52	\$13,015,744.47
<b>PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		1.48%	2.81%

**PROPOSED PROPERTY TAX LEVY**

<b>FUND</b>	<b>Audited 2017-18</b>	<b>Unaudited 2018-19</b>	<b>Budget 2019-20</b>
General Fund	\$3,572,486.00	\$3,230,835.00	\$3,091,103.00
Referendum Debt Service Fund	\$1,222,800.00	\$1,531,010.00	\$1,845,250.00
Non-Referendum Debt Service Fund	\$162,453.00	\$161,727.00	\$186,888.00
Capital Expansion Fund	\$0.00	\$0.00	\$0.00
Community Service Fund	\$12,164.00	\$45,000.00	\$26,500.00
<b>TOTAL SCHOOL LEVY</b>	\$4,969,903.00	\$4,968,572.00	\$5,149,741.00
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		-0.03%	3.65%





# Parkview School District

106 W. Church Street – P.O. Box 250  
Orfordville, WI 53576-0250

Phone: 608-879-2717  
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WEB Site: www.parkview.k12.wi.us

## Community Service Fund (Fund 80) Summary 2019-2020

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	\$25,000.00	80 R 800 211 500000 000
Membership fees from the Community Fitness Center	\$1,500.00	80 R 800 272 500000 827

**Community Fitness Center** - Salary for employees to supervise the Community Fitness Center.

Description	Amount	WUFAR Account Code
Salary for employees	\$14,754.82	80 E 800 121 390000 827
WRS for employees	\$966.44	80 E 800 212 390000 827
FICA for employees	\$1,128.75	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 Voice (Community Newspaper)** - A portion of the salary 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	\$5,065.20	80 E 800 121 310000 826
WRS for employee	\$331.77	80 E 800 212 310000 826
FICA for employee	\$387.49	80 E 800 222 310000 826
Postage	\$1,181.25	80 E 800 353 310000 826
Printing and binding	\$1,625.00	80 E 800 354 310000 826

**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**  
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DEPARTMENT OF PUBLIC INSTRUCTION  
2019-20 REVENUE LIMIT WORKSHEET

**DISTRICT:**  **Rollview**

**DATA AS OF 10/15/2019, 7:40 AM**

Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 18-19 Revenue Limit

2018-19 General Aid Certification (18-19 Line 12A, src 621)	5,278,877	
2018-19 Computer Aid Received (18-19 Line 12C, Src 691)	1,364	
2018-19 Hi Pov Aid (18-19 Line 12B, Src 628)	0	
2018-19 Aid for Exempt Personal Property (18-19 Line 12D, Src 691)	16,554	
2018-19 Fnd 10 Levy Cert (18-19 Line 14A, Levy 10 Src 211)	3,230,835	
2018-19 Fnd 38 Levy Cert (18-19 Line 14B, Levy 38 Src 211)	161,727	
2018-19 Fnd 41 Levy Cert (18-19 Line 14C, Levy 41 Src 211)	0	
2018-19 Aid Penalty for Over Levy (18-19 FINAL Rev Limit Wksht)	0	
2018-19 Total Levy for All Levied Non-Recurring Exemptions*	493,200	
<b>*NET 2019-20 Base Revenue Built from 18-19 Data (Line 1)</b>	<b>8,196,157</b>	

\*For 2018-19 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, 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:  $((16+.45ss)+(17+.45ss)+(18+.45ss)) / 3 =$

	2016	2017	2018
Summer FTE:	15	15	13
% (40,40,40)	6	6	5
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 6: Curr Avg:  $((17+.45ss)+(18+.45ss)+(19+.45ss)) / 3 =$

	2017	2018	2019
Summer FTE:	15	13	12
% (40,40,40)	6	5	5
Sept FTE:	804	841	798
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	810	846	803

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-Recurring Exemption Amount:

**2019 TIF-Out Tax Apportionment Equalized Valuation**

Full 2019 Property Values (Actuals) have been loaded below

Per-Pupil Aid Calc (does not include Special Needs Voucher FTE or New ICS - Independent Charter Schools FTE). Average without SNSP/ICS: 820	820
Per-Pupil Aid Calc (includes Special Needs Voucher FTE and New ICS - Independent Charter Schools FTE)	90,556
Community Services (Fund 80 Src 211)	9
Referendum Apprvd Debt (Fund 39 Debt-Src 211)	10,061,800
Other Levy Revenue - Milwaukee & Kenosha Only	90,556
Total	450,834,273

**2019-2020 Revenue Limit Worksheet**

	(from left) (from left) (with cents)	
1. 2018-19 Base Revenue (Funds 10, 38, 41)	175.00	8,196.157
2. Base Sept Membership Avg (2016+.45ss, 2017+.45ss, 2018+.45ss)/3	0.00	829
3. 2018-19 Base Revenue Per Member (Ln 1 / Ln2)	0.00	9,886.80
4. 2019-20 Per Member Change (A+B+C)		175.00
A. Allowed Per-Member Change		
B. Low Rev Incr (Enter DPI Adjustment)		
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)		
5. 2019-20 Maximum Revenue / Member (Ln 3 + Ln 4)		10,061.80
6. Current Membership Avg (2017+.45ss, 2018+.45ss, 2019+.45ss)/3		820
7. 2019-20 Rev Limit, No Exemptions (Ln7A + Ln 7B)		8,250.676
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		
B. Hold Harmless Non-Recurring Exemption		
8. Total 2019-20 Recurring Exemptions (A+B+C+D+E)		0
A. Prior Year Carryover		
B. Transfer of Service		
C. Transfer of Territory/Other Reorg (if negative, include sign)		
D. Federal Impact Aid Loss (2017-18 to 2018-19)		
E. Recurring Referenda to Exceed (If 2019-20 is first year)		
9. 2019-20 Limit with Recurring Exemptions (Ln 7 + Ln 8)		0
10. Total 2019-20 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		0
A. Non-Recurring Referenda to Exceed 2019-20 Limit		
B. Declining Enrollment Exemption for 2019-20 (from left)		350,000
C. Energy Efficiency Net Exemption for 2019-20 (see pg 4 for details)		90,556
D. Adjustment for Refunded or Rescinded Taxes, 2019-20		0
E. Prior Year Open Enrollment (uncounted pupil(s))		318
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)		12,716
G. Other Adjustments (Environmental Rem + Fund 39 Bal Transfer)		0
H. WPCP and RCP Private School Voucher Aid Deduction		0
I. SNSP Private School Voucher Aid Deduction		8,046
11. 2019-20 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		0
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		8,712,312
A. 2019-20 October 15 Aid Certification (not all districts)		5,419,740
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
13. Allowable Limited Revenue: (Line 11 - Line 12)		3,277,991
(10, 38, 41 Levies)		
14. Total Limited Revenue To Be Used (A+B+C)		3,277,991
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		
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211		
15. Total Revenue from Other Levies (A+B+C+D)		
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)		
B. Community Services (Fund 80 Src 211)		
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)		
D. Other Levy Revenue - Milwaukee & Kenosha Only		
16. Total Fall, 2019 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 14D + 14E)		5,149,741
Line 16 is the total levy to be apportioned in the PI-401.		
Levy Rate =		0.01142269

REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY

Not > line 13

Proposed Fund 10 (to Budget Rpt)

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

CELL COLOR KEY: Auto-Calc (Green), DPI Data (Yellow), District-Entered (Red)

Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>

Calculation Revised: 9/26/2018, New ICS - Independent Charter Schools FTE added to Line 2 and Line 6





## 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, 2019 through October 31, 2020.

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: \_\_\_\_\_

2018-2019 Board Salaries

Resolution: \_\_\_\_\_ Passed

President \$750  
Vice President \$0  
Clerk \$250  
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 19, 2020 at \_\_\_\_\_ *p.m.*, in the Parkview Elementary School, in accordance with Section 120.08.

Introduced by: \_\_\_\_\_

Seconded by: \_\_\_\_\_

Date: \_\_\_\_\_

Resolution: \_\_\_\_\_ Passed

\_\_\_\_\_ Defeated

