



2023-2024
PARKVIEW SCHOOL DISTRICT
ANNUAL MEETING & BUDGET HEARING
INCLUDES 2023-2024 BUDGET



Updated on October 20, 2023

Parkview Board of Education

Zach Knutson, President	Term expires April 2025
Jennie Krajeck, Vice President.....	Term expires April 2025
Chuck Hagmann, Clerk	Term expires April 2024
Tina Suiter-Meyers, Treasurer	Term expires April 2026
Dianne Myhre, Member.....	Term expires April 2024
Michelle Schwarz, Member.....	Term expires April 2024
John Thomson, Member.....	Term expires April 2026

Administration

Dr. Wayne Anderson.....	Interim District Administrator
Tracy Case	Business Manager
Sloan Allen	Parkview Jr./Sr. High School Principal
Patrick Abrahamson	Activities Director-Parkview Jr./Sr. High School Asst. Principal
Nicole Victor.....	PAVE Principal
Karen Strandt.....	Parkview Elementary School Principal
Todd Greco.....	Director of Pupil Services-District Assessment, Title & ELL Coordinator
Jennifer Bowers.....	Director of Curriculum & Instruction

Board of Education Committees / Delegates / Reps.

Buildings and Grounds.....	Chuck Hagmann, Zach Knutson, John Thomson
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, Michelle Schwarz, Tina Suiter-Meyers
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

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2023-24 Annual Meeting Agenda

Parkview School District

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

ANNUAL MEETING & BUDGET HEARING

Parkview Jr./Sr. High School – LMC
408 W. Beloit Street
Orfordville, WI 53576

Monday, October 23, 2023
5:30 P.M.

1. **ANNUAL MEETING CALLED TO ORDER** – Zach Knutson – Temporary Chair
2. **ELECTION OF CHAIRPERSON**
3. **2022-2023 TREASURER’S REPORT** – Tracy Case – Business Manager
4. **BUDGET PRESENTATION - 2023-2024 BUDGET** – Tracy Case – Business Manager
5. **RESOLUTIONS FOR ANNUAL MEETING ACTION**
 1. **RESOLUTION A** – Adoption of 2023-2024 Tax Levy
 2. **RESOLUTION B** – Authorization of Short-Term Borrowing
 3. **RESOLUTION C** – Set Salaries of School Board Members and Set Board Member Meeting Reimbursements
 4. **RESOLUTION D** – Set 2024 Annual Meeting Date and Time
6. **NEW BUSINESS**
7. **ADJOURNMENT**

SECTION 1: PRIOR YEAR

2022 Annual Meeting & Budget Hearing Minutes

Parkview School District

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

ANNUAL MEETING & BUDGET HEARING

PARKVIEW ELEMENTARY SCHOOL – Band Room

Monday, October 24, 2022

5:30 P.M.

MEMBERS PRESENT: Zach Knutson, Dianne Myhre, Jenny Krajeck, Chuck Hagmann, Amanda Vogt, Tina Suiter-Meyers and Michelle Schwarz.

OTHERS PRESENT: Dr. Steve Lutzke, Mary Stelter, Tracy Case, Dr. Karen Strandt, Jen Bowers and Todd Greco

Note: (13) Thirteen persons present were eligible to vote as District residents.

1. **ANNUAL MEETING CALLED TO ORDER** – Zach Knutson – President - Temporary Chair
2. **ELECTION OF CHAIRPERSON:**
Dr. Steve Lutzke nominated Zach Knutson. Nomination was Seconded by Tina Suiter-Meyers. No other nominations were voiced. All in favor voted “Aye”, none opposed, Nomination Carried. Zach Knutson appointed Annual Meeting Chairperson.
3. **CLERK APPOINTED:** Board of Education Clerk Chuck Hagmann was present, and by default, was appointed Annual Meeting Clerk.
4. **REVIEW OF 2021 ANNUAL MEETING and BUDGET HEARING MINUTES:** Those present reviewed the 2021 Annual Meeting Minutes. There were no changes voiced, minutes were approved.
5. **2021-2022 TREASURER’S REPORT** – Tracy Case – Business Manager.
Tracy provided a summary of related figures that showed a \$206,387.34 Budget Shortfall.
6. **PRESENTATION and EXPLANATION of 2022-2023 BUDGET** – Tracy Case – Business Manager.
Tracy narrated a slide presentation indicating the various Fund Balance totals, the method of determining the total School Based Levy amount, the Equalized Property Value amount, and the resulting Mill Rate amount.
7. **BUDGET HEARING:** Tracy lead a discussion explaining the impact of the proposed Budget amounts, the benefits of adjusting the Mill Rate, Property Value amounts, and the Revenue Limit amount on each District community.

8. RESOLUTIONS FOR ANNUAL MEETING ACTION:

1. **RESOLUTION A – ADOPTION OF 2022-2023 TAX LEVY :** **Motion** by Dr. Steve Lutzke, 2nd by Mary Stelter to: Approve Resolution A - Adoption of the 2022-2023 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 \$5,653,158.00 necessary to operate and maintain the school system, and to finance that capital outlay of debt service of said system for the 2022-2023 school year which budget is approved.

the General Fund in the amount of	\$3,563,021.00
for Debt Service in the amount of	\$2,080,137.00
for the Community Service Fund in the amount of	<u>\$ 10,000.00</u>
Total Levy to be in the amount of	\$5,653,158.00

All in favor voted "Aye", none opposed, **Motion Carried.** **Resolution A Passed 13-0.**

2. **RESOLUTION B – AUTHORIZATION OF SHORT-TERM BORROWING:** **Motion** by Dianne Myhre, 2nd by Chuck Haggmann 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, 2022 through October 31, 2023.

All in favor voted "Aye", none opposed, **Motion Carried.** **Resolution B Passed 13-0.**

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 13-0.**

4. **RESOLUTION D – FIX SALARIES OF SCHOOL BOARD MEMBERS and SET BOARD MEMBER MEETING REIMBURSEMENTS:** **Motion** by Tina Suiter-Meyers, 2nd by Dianne Myhre 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 2021-2022 Board Salaries were:

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>

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 13-0.**

5. **RESOLUTION E – SET 2023 ANNUAL MEETING DATE and TIME:** **Motion** by Dianne Myhre, 2nd by Michelle Schwarz to: Approve Resolution E - Set 2023 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 23, 2023 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 13-0.**

9. **NEW BUSINESS: No new business was voiced by those present.**

10. **ADJOURNMENT: Motion** by Tina Suiter-Meyers, 2nd by Jennie Krajeck to: Adjourn the Meeting. All in favor voted "Aye", none opposed, **Motion Carried 13-0. Meeting Adjourned at 5:59 P.M.**

Respectfully submitted by,

Chuck Hagmann.
Board of Education Clerk

2022-23 Treasurer's Report

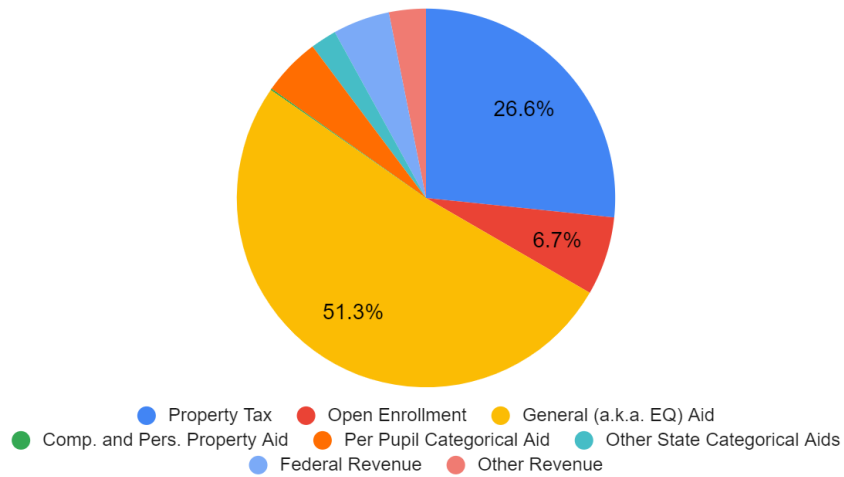
October 2022 the board approved a budget shortfall of -\$475,349.52. Over the course of the year there were adjustments made to both revenues and expenses. The actual budget shortfall for 2022-23 is -\$312,685.00. Below is a summary of actual revenues, expenses and fund balance.

Revenues

October 2022 Budgeted \$12,913,708.23

As of June 2023 Actual \$12,764,470.00

2022 - 2023 Actual Revenues

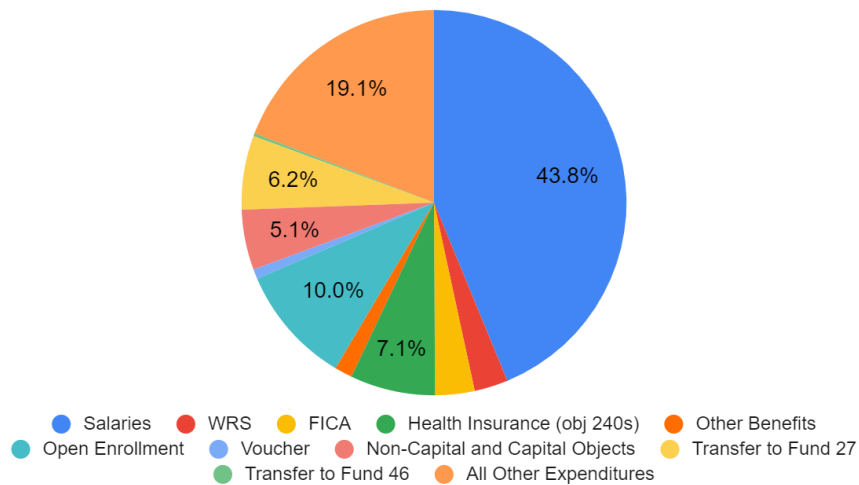


Expenses

October 2022 Budgeted \$13,389,057.76

As of June 2023 Actual \$13,077,155.00

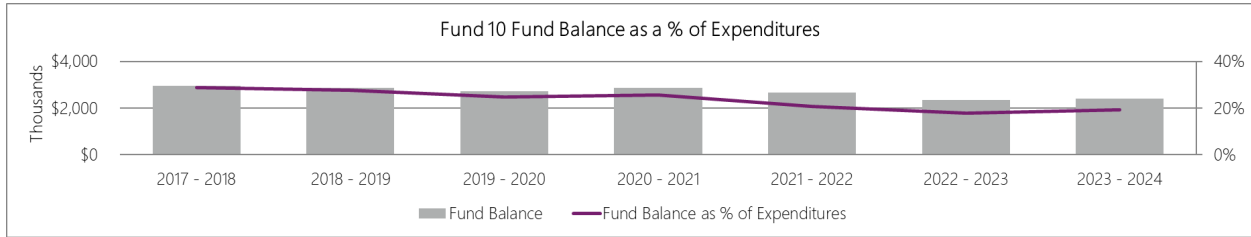
2022 - 2023 Actual Expenditures



Fund Balance

October 2022 Budgeted \$2,180,440.06

As of June 2023 Actual \$2,343,106.00



Policy 662.3 Fund Balance

“The District shall strive to maintain an unassigned year-end fund balance in the General Fund that is equivalent to at least 15% of the anticipated General Fund expenditure budget for the subsequent fiscal year. This fund balance is intended to be used for purposes including: cash flow management, reducing the need for short-term borrowing, safeguarding against unexpected expenses or unrealized revenues, and maintaining a high credit rating for the District.”

SECTION 2: EDUCATIONAL OPERATION

Budget Planning Timeline

The 2023-24 proposed budget details the resources needed to support the educational activities for all students. The budget planning process begins in November and continues through the following October.

Parkview School District utilizes budget forecasting during the planning process in order to better understand and plan for variables that impact our budget and facilities and to help identify the future impact of current budgetary decisions. The district forecasts out five years, and utilizes a four year lookback to assist in identifying trends.

NOVEMBER - MARCH

- Finalize New Course/Curriculum Proposals
- Assess Budget Forecast/Enrollment Projections/Review of Staffing/Analysis of Class Size/FTEs/Department Needs
- Discussions with Principals/Departments (class size, staffing, program needs)
- Review New Initiatives with Administrative Team

APRIL

- Building/Department Budgets Due
- District staffing plan finalized

JUNE

- Recommend preliminary budget to BOE for approval

OCTOBER

- Annual Meeting and Budget Hearing to approve the budget and certify the tax levy

Certified Staff

Certified staff at Parkview School District teach daily, are involved in curriculum development, continuous improvement efforts, student supervision, athletic and extracurricular activities, professional growth and development, and work closely with parents and students. Certified staff members include general education staff and special education staff.

The impact of enrollment fluctuations on certified staffing can be significant, as staffing levels are driven by student enrollment. The 2023-24 total enrollment is 853 students, with 22 of those students enrolled in PAVE. Due to budget cuts there were four cuts in our certified staff; 1 in Student Services, 2 Teachers and 1 Administrative position.

Certified Staff - Full Time Equivalencies	2022-2023	2023-2024
Teachers	59.25	55.25
Student Services	15	14
Administration	10	9
Total Certified FTE	83.25	77.25

**Student Services includes Special Ed Teachers, Speech, Nurse, Psychologist, Social Worker and Counselors.*

Support Staff

Educational support personnel provide support services in the areas of clerical, aides, paraprofessionals, food service workers, custodians and maintenance. Positions are part-time & full-time.

Classified Staff - Full Time Equivalencies	2022-2023	2023-2024
Administrative Assistants	5.5	4.5
Paraprofessionals	12.06	12.47
Attendance/Health Aides	1.65	1.65
Library Aides	3.25	3.25
Custodians	7.5	7.0
Maintenance	3.0	1.0
Bus Driver	.63	.63
Food Service	6.19	5.75
Total Support FTE	39.78	36.25

**This is FTE based on 8 hours per day*

SECTION 3: STUDENT ENROLLMENT

Resident Enrollment

A resident student is a student who lives within the boundaries of the Parkview School District. Approximately 84% of resident students in the Parkview School District attend Parkview or PAVE. The other 16% attend other public school districts. The resident enrollment data is represented in the table below, and includes residents attending our district as well as resident students who attend other public schools through open enrollment.

Public Schools attended by Parkview Resident Students		
Parkview	739	82.11%
PAVE	17	1.89%
Albany	2	.22%
Beloit	5	.56%
Beloit Turner	26	2.89%
Brodhead	17	1.89%
Clinton	4	.44%
Edgerton	2	.22%
Evansville	34	3.78%
Janesville	42	4.67%
Juda	1	.11%
Madison	1	.11%
McFarland	3	.33%
Medford	2	.22%
Merrill	3	.33%
Milton	1	.11%
Monroe	1	.11%
Total Students open enrolled out of Parkview	144	16%

**Data from September 3rd Friday Count*

Non-Resident Enrollment

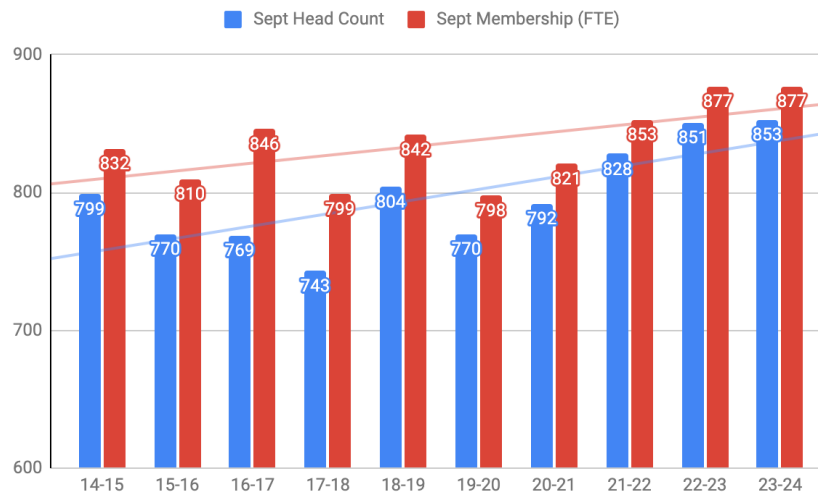
The inter-district public school open enrollment program allows parents to apply for their children to attend public school in a school district other than the one in which they reside.

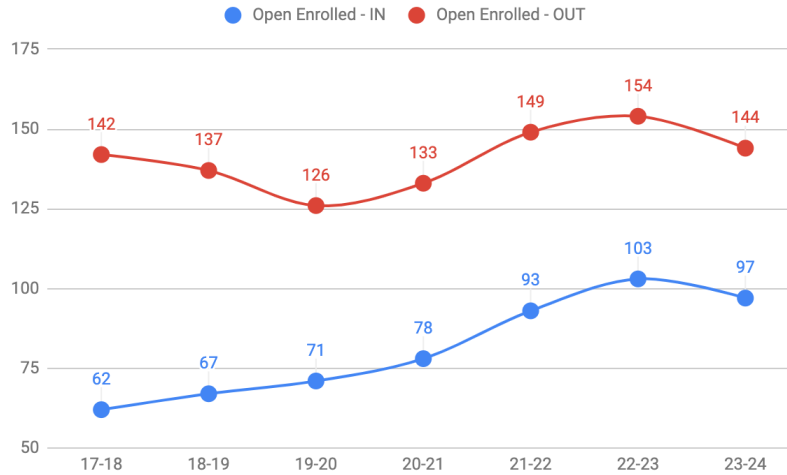
Non-resident students open enrolled into Parkview			
Public School District	Parkview	PAVE	Total %
Albany	0	1	1%
Beloit	0	27	28%
Beloit Turner	1	3	4%
Brodhead	0	22	23%
Evansville	1	13	14%
Janesville	2	23	26%
Milton	1	3	4%
Total Students open enrolled into Parkview or PAVE	5	92	

*Data from September 3rd Friday Count

Total Enrollment

The Parkview School District educates just over 850 students each day. The majority of students who attend Parkview School District are resident students - 84%. The first chart below reflects the total enrollment - or 'head count' - the total number of students attending Parkview Schools as of September 3, 2023 (September 3rd Friday Count). It also reflects the total member - or 'FTE' - the total number of resident students within Parkview School District regardless of where they attend. Resident enrollment (total membership) in a district is directly tied to the revenue needed to operate.





*Enrollment numbers include students enrolled in Parkview's Charter school PAVE.

Pupil-Teacher Ratios

Pupil-teacher ratios (PTR) are computed by grade at the district level. District PTRs should not be confused with individual class sizes. Enrollment numbers used to compute PTRs include resident and non-resident students physically attending the Parkview School District. These numbers do NOT include PAVE students.

Pupil-Teachers Ratio - Elementary (427)			
Grade	Students	Teachers	PTR
4K	49	3	16.33
Kindergarten	70	3	23.33
1st Grade	61	3	20.33
2nd Grade	53	3	17.66
3rd Grade	72	3	24
4th Grade	68	3	22.66
5th Grade	54	3	18
Classroom Teachers		21	20.33
With Specials Teachers (PhyEd, Music and Art)		25	17.08
With Sp Ed/Resource Teachers (SpEd Teachers, Speech, Reading, Math)		31.5	13.55
Building Administration - Building Principal		32.5	13.13

Pupil-Teachers Ratio - Jr. Sr. High (401)			
Grade	Students	Teachers	PTR
6th Grade	66		
7th Grade	59		
8th Grade	47		
9th Grade	46		
10th Grade	70		
11th Grade	52		
12th Grade	63		
Classroom Teachers		21.25	18.87
With Specials Teachers (PhyEd, Music, Band and Art)		26.25	15.27
With Sp Ed/Resource Teachers (SpEd Teachers, Speech, Reading)		31.75	12.62
Building Administration - Building Principal and Assistant Principal		33.75	11.88

SECTION 4: PAVE

Parkview Academy of Virtual Education (PAVE) is a free, public virtual school option provided by the Parkview School District in Orfordville, Wisconsin, for grades 6-12 students. PAVE students are individuals who may need or prefer an alternate method to their education.

Enrollment

PAVE's enrollment numbers are included in the district's total enrollment for revenue limit and equalization aid calculations. The revenue and expenses generated through PAVE run through Parkview's general fund 10 account.

PAVE Enrollment			
Grade	Resident	Open Enrolled	Total
6th	0	1	1
7th	0	2	2
8th	0	0	0
9th	4	0	4
10th	2	1	3
11th	6	1	7
12th	5	0	5
Total	17	5	22

Pupil-Teacher Ratios

Pupil-Teachers Ratio - PAVE (22)		
Staffing Type	Staff	PTF
Parkview Teachers	10	2.2
with/ non-Parkview Teachers	12	1.83
Administration - PAVE Principal	13	1.69

Budget

The PAVE budget is found within the General Fund 10 budget. For a breakdown of the PAVE budget see Section 6: Budget/PAVE

SECTION 5: BUDGET OVERVIEW

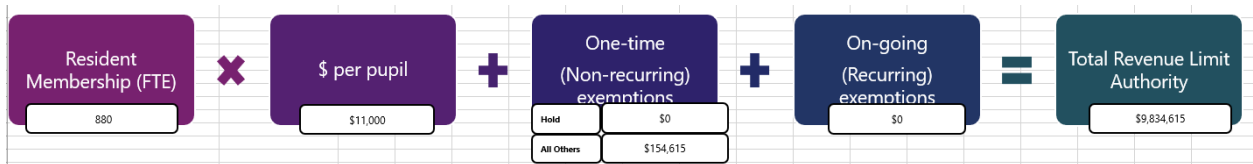
Revenue limits were enacted in 1993 and are designed to restrict the amount of revenue a school district can raise through local property taxes and state general school aids each year. The revenue limit is driven by resident enrollment, calculated over a three-year rolling average.

The revenue limit calculation generates a levy amount needed to support the operations of the district. Additionally, the district levies an amount to support community service/recreation (fund 80), and the district is legally obligated to levy enough to pay its debt payments each year (fund 30).

Revenue Limit

What is the Revenue Limit and how is it calculated?

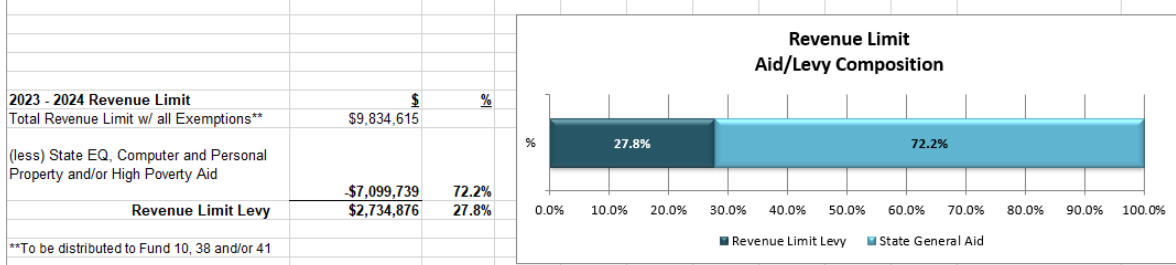
A district's revenue limit is the maximum amount of revenue that may be raised through **state general aid** and **property tax** for the General, Non-Referendum Debt, and Capital Expansion Funds, also referred to as Funds 10, 38, and 41 respectively. It is driven by resident FTE x the district's maximum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



General Aid

Why is State General Aid important?

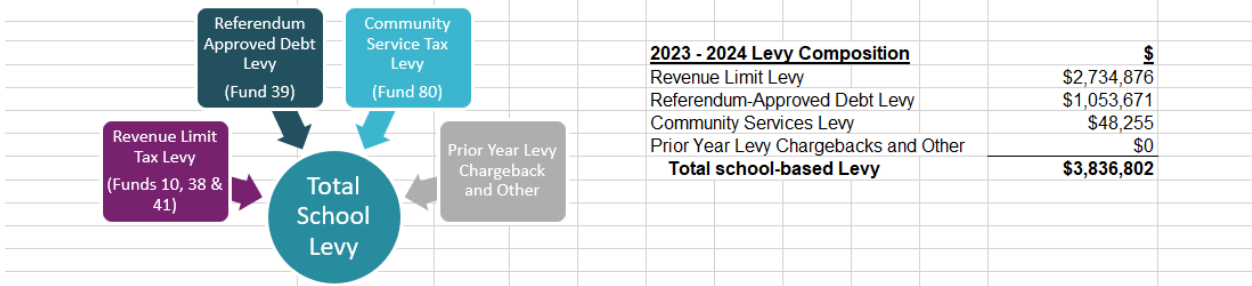
The revenue limit calculates how much the district can raise through state general aid and the local tax levy. State general aid identifies who pays. The Revenue Limit less state general aid equals the revenue limit property tax levy. In 2024, approximately 72% of the school district's revenue limit authority is funded through state General Aid comprised of Equalization Aid, Computer and Personal Property Aid and/or High Poverty Aid.



School Levy

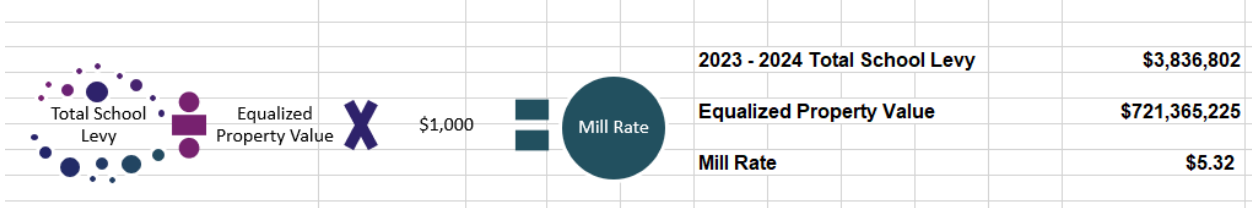
How is the School Levy Calculated?

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.



Mill Rate

How is the Mill Rate Calculated?



The total projected tax levy for 2023-24 is \$3,836,802.11. This is a decrease of \$1,816,355.89 or 32.13% compared to the 2022-23 total levy of \$5,653,158.00.

Property Values

School district property taxes include levies for general operations, debt service, capital expansion and community services. Property values are equalized to reflect market value rather than local assessed value. The equalized levy rate is the total property tax levy divided by the current year equalized property value with tax incremental financing (TIF) values excluded. Levy rates are shown in "mills" or property tax dollars levied per \$1,000 of equalized property value.

Equalized Property Value

	Last Year		Current Year		% Increase YOY
	2022 - 2023	% of Dist	2023 - 2024	% of Dist	
T. Avon	\$27,261,534	4.33%	\$32,975,006	4.57%	20.96%
T. Center	\$37,800,684	6.00%	\$43,491,866	6.03%	15.06%
T. Magnolia	\$7,177,394	1.14%	\$7,856,909	1.09%	9.47%
T. Newark	\$187,169,400	29.72%	\$205,823,500	28.53%	9.97%
T. Plymouth	\$146,547,300	23.27%	\$173,971,000	24.12%	18.71%
T. Rock	\$16,985,092	2.70%	\$19,208,993	2.66%	13.09%
T. Spring Valley	\$52,790,037	8.38%	\$65,456,751	9.07%	23.99%
V. Footville	\$47,842,600	7.60%	\$58,030,800	8.04%	21.30%
V. Orfordville	\$106,232,200	16.87%	\$114,550,400	15.88%	7.83%
Total EQ Property Value	\$629,806,241	100%	\$721,365,225	100%	14.54%

Tax Levy

	Last Year		Current Year		% Δ
	2022 - 2023	% Δ	2023 - 2024	% Δ	
Total Levy	\$5,653,158	14.62%	\$3,836,802	-32.13%	
Mill Rate	\$8.98	-2.30%	\$5.32	-40.74%	

Tax Levy by Municipality

	Last Year		Current Year		% Increase YOY
	2022 - 2023	% of Dist	2023 - 2024	% of Dist	
T. Avon	\$244,700.27	4.33%	\$175,387.68	4.57%	-28.33%
T. Center	\$339,299.97	6.00%	\$231,324.82	6.03%	-31.82%
T. Magnolia	\$64,424.48	1.14%	\$41,789.38	1.09%	-35.13%
T. Newark	\$1,680,037.64	29.72%	\$1,094,735.39	28.53%	-34.84%
T. Plymouth	\$1,315,412.56	23.27%	\$925,318.10	24.12%	-29.66%
T. Rock	\$152,458.65	2.70%	\$102,168.92	2.66%	-32.99%
T. Spring Valley	\$473,844.81	8.38%	\$348,151.80	9.07%	-26.53%
V. Footville	\$429,436.48	7.60%	\$308,654.60	8.04%	-28.13%
V. Orfordville	\$953,543.13	16.87%	\$609,271.42	15.88%	-36.10%
Total School Levy	\$5,653,158	100%	\$3,836,802.11	100%	-32.13%

Taxpayer Estimated Analysis

Taxpayer Equalized Value	2022 - 2023	% Δ	2023 - 2024	% Δ
\$100,000	\$898	-2.29%	\$532	-40.76%
If taxpayer value increased 98% of average	\$880	-4.24%	\$521	-41.94%
If taxpayer value increased 102% of average	\$916	-0.33%	\$543	-39.57%
\$200,000	\$1,796	-2.29%	\$1,064	-40.76%
If taxpayer value increased 98% of average	\$1,760	-4.24%	\$1,043	-41.94%
If taxpayer value increased 102% of average	\$1,832	-0.33%	\$1,085	-39.57%
\$400,000	\$3,592	-2.29%	\$2,128	-40.76%
If taxpayer value increased 98% of average	\$3,520	-4.24%	\$2,085	-41.94%
If taxpayer value increased 102% of average	\$3,664	-0.33%	\$2,171	-39.57%

SECTION 6: BUDGET

Budget Summary

At the June board meeting the Board approved a preliminary budget with a projected budget shortfall of -\$372,065.00. Over the course of the past few months 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 and other updates per the final approve state budget.

It's also important to keep in mind the following items had been cut out of the budget because of the failed operation referendum in April 2023. Therefore Parkview will be operating in 2023-24 with no additional operational funds levied through a referendum.

Line Items Cut	Amount Cut
Buildings & Grounds Staff	(\$100,181.17)
1 Teacher @ each Building	(\$140,549.57)
1 Student Services (Elementary Counselor)	(\$65,841.38)
2 Building Substitutes	(\$136,073.66)
1 Director of Communications	(\$68,255.06)
AP Stipend Reduction	(\$9,000.00)
2 Tech Integrators	(\$7,990.50)
Co-Curricular Stipends Reduction	(\$2,828.63)
Extra Curricular Stipend Reduction	(\$7,500.00)
Viking Think Tank & Residency Stipends	(\$21,000.00)
Dental Beni - Reduction in District Contribution	(\$49,211.50)
Pizazz Program	(\$7,136.00)
LT Planning - Fund 46	(\$30,000.00)
Technology Lease and Replacement Budget	(\$144,059.61)
Parkview Voice & Advertising	(\$11,282.63)
Transportation (2 routes & Summer School)	(\$117,260.22)
Department Supply Budgets	(\$31,289.75)
Curriculum Resource Budget	(\$7,945.68)
Professional Development	(\$29,800.00)
ACT Prep	(\$13,000.00)
Start College Now	(\$21,078.60)
Total	(\$1,021,283.96)

The final 2023-24 budget presented to the Board for approval has a \$63,653.13 surplus.

Parkview School District - Budget Publication 2023-2024

GENERAL FUND (10)	Audited 2021-22	Unaudited 2022-23	Budgeted 2023-24
Beginning Fund Balance	2,862,177.00	2,655,789.68	2,343,104.18
Ending Fund Balance	2,655,789.68	2,343,104.18	2,406,757.32
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	3,252,790.00	3,695,911.00	2,893,523.77
Inter-district Payments (Source 300 + 400)	743,584.00	866,537.00	869,274.00
Intermediate Sources (Source 500)	6,400.00	14,059.00	6,500.00
State Sources (Source 600)	7,331,173.00	7,485,032.00	8,004,654.00
Federal Sources (Source 700)	733,865.00	619,714.00	563,905.24
All Other Sources (Source 800 + 900)	551,440.00	83,216.94	125,851.00
TOTAL REVENUES & OTHER FINANCING SOURCES	12,619,252.00	12,764,469.94	12,463,708.01
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	5,137,205.57	5,348,559.09	5,237,298.23
Support Services (Function 200 000)	5,253,538.68	5,278,621.88	4,729,566.76
Non-Program Transactions (Function 400 000)	2,434,895.07	2,449,974.47	2,433,189.88
TOTAL EXPENDITURES & OTHER FINANCING USES	12,825,639.32	13,077,155.44	12,400,054.87
SPECIAL PROJECTS FUND (21)	Audited 2021-22	Unaudited 2022-23	Budgeted 2023-24
Beginning Fund Balance	310,607.80	245,387.13	217,363.89
Ending Fund Balance	245,387.13	217,363.89	213,173.89
REVENUES & OTHER FINANCING SOURCES	251,712.64	302,801.42	0.00
EXPENDITURES & OTHER FINANCING USES	316,933.31	330,824.66	4,190.00
SPECIAL EDUCATION FUND (27)	Audited 2021-22	Unaudited 2022-23	Budgeted 2023-24
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.43
REVENUES & OTHER FINANCING SOURCES	1,630,737.72	1,507,029.52	1,620,674.88
EXPENDITURES & OTHER FINANCING USES	1,630,737.72	1,507,029.52	1,620,674.45
DEBT SERVICE FUND (38 & 39)	Audited 2021-22	Unaudited 2022-23	Budgeted 2023-24
Beginning Fund Balance	240,039.00	201,456.00	208,342.00
Ending Fund Balance	201,456.00	208,342.00	144,960.00
REVENUES & OTHER FINANCING SOURCES	1,918,429.00	2,242,439.00	1,215,802.00
EXPENDITURES & OTHER FINANCING USES	1,957,012.00	2,235,553.00	1,279,184.00

CAPITAL PROJECTS FUND (46)	Audited 2021-22	Unaudited 2022-23	Budgeted 2023-24
Beginning Fund Balance	75,575.30	31,357.30	14,782.30
Ending Fund Balance	31,357.30	14,782.30	14,982.30
REVENUES & OTHER FINANCING SOURCES	30,154.00	30,927.00	200.00
EXPENDITURES & OTHER FINANCING USES	74,372.00	47,502.00	0.00

FOOD SERVICE FUND (50)	Audited 2021-22	Unaudited 2022-23	Budgeted 2023-24
Beginning Fund Balance	47,020.00	169,772.00	183,128.00
Ending Fund Balance	169,772.00	183,128.00	207,043.00
REVENUES & OTHER FINANCING SOURCES	628,029.00	580,553.00	607,001.00
EXPENDITURES & OTHER FINANCING USES	505,277.00	567,197.00	583,086.00

COMMUNITY SERVICE FUND (80)	Audited 2021-22	Unaudited 2022-23	Budgeted 2023-24
Beginning Fund Balance	31,371.00	25,277.00	11,568.00
Ending Fund Balance	25,277.00	11,568.00	11,568.00
REVENUES & OTHER FINANCING SOURCES	12,090.00	11,915.00	50,255.00
EXPENDITURES & OTHER FINANCING USES	18,184.00	25,624.00	50,255.00

General Fund 10

The general fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds. Includes revenues and expenses for PAVE.

BALANCE SHEET		
	Beginning Fund Balance	\$2,343,104.18
	Ending Fund Balance	\$2,406,757.31
REVENUES		
	211 Property Tax	\$2,572,944.75
	242 Gen Tuition - Priv Ag Paid	\$184,584.02
	271 Co-Curricular Admissions	\$40,000.00
	280 Interest on Investments	\$30,000.00
	291 Gifts	\$5,000.00
	292 Student Fees	\$60,000.00
	295 Summer School Revenue	\$600.00
	297 Student Fines	\$395.00
	317 Federal Aid Transit	\$9,424.00
	343 Charges for Co-Curricular	\$4,176.00
	345 OE Gen Tuition	\$852,674.00
	391 Revenue from Schools	\$3,000.00

517 Federal Aid through CESA	\$1,500.00
541 Instructional Services	\$5,000.00
612 Transportation State Aid	\$50,000.00
613 Library (Common Sch Fd) Aid	\$49,259.00
619 Other State Categorical Aid	\$24,822.00
621 Equalization Aid	\$7,085,158.00
630 State Special Project Grants	\$8,060.00
660 State Revenue from Loc Gvts	\$3,800.00
691 State Tax Exempt Computer Aid	\$14,581.00
694 Sparsity Aid	\$89,000.00
695 Per Pupil Categorical Aid	\$649,992.00
696	\$29,982.00
730 Special Project Grants	\$252,839.24
751 ESEA Title I Grant	\$136,066.00
780 Fed Aid through Non-DPI Agc	\$125,000.00
799 Other Federal Revenue	\$50,000.00
861 Equipment Sales	\$15,000.00
878 Capital Leases	\$35,851.00
964 Insurance Dividends and Reimb	\$75,000.00
	\$12,463,708.01
<u>EXPENDITURES</u>	
100 Employee Salaries	\$5,500,393.15
200 Employee Benefits	\$1,878,956.43
300 Personal/Contracted Services	\$3,094,817.57
400 Supplies & Non-Capital Equip	\$632,051.17
500 Equip/Vehicle Rep Non-Dep	\$98,806.00
600 Lease/Debt	\$192,587.68
700 District Insurance	\$112,436.00
800 Transfer to Fund 27	\$850,262.88
900 District Dues and Fees	\$39,744.00
	\$12,400,054.88

PAVE General Fund 10

Amounts reflect the PAVE revenues and expenses included in the Fund 10 budget (project 360-361).

REVENUES		
	242 Grant Funds	\$184,584.02
	621 State Aid	\$149,434.52
		\$334,018.54
EXPENDITURES		
	100 Employee Salaries	\$126,025.03
	200 Employee Benefits	\$35,569.67
	300 Personal/Contracted Services	\$109,123.44
	400 Supplies & Non-Capital Equip	\$37,616.76
	500 Equip/Vehicle Rep Non-Dep	\$25,686.00
	900 District Dues and Fees	\$0.00
		\$334,020.90

Special Education Fund 27

The fund is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year.

REVENUES		
	110 Transfer from Fund 10	\$850,262.88
	611 State SpEd Aid	\$471,270.00
	697 Transition Funds	\$4,000.00
	730 State Grants	\$243,142.00
	780 Medicaid	\$50,000.00
	990 Miscellaneous	\$2,000.00
		\$1,620,674.88
EXPENDITURES		
	100 Employee Salaries	\$1,117,998.74
	200 Employee Benefits	\$274,037.95
	300 Personal/Contracted Services	\$185,687.76
	400 Supplies & Non-Capital Equip	\$41,000.00
	500 Equip/Vehicle Rep Non-Dep	\$1,000.00
	900 District Dues and Fees	\$950.00
		\$1,620,674.45

Debt Service Fund 38 & 39

Fund 38 & 39 are used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund.

<u>BALANCE SHEET</u>		
	Beginning Fund Balance	\$208,342.00
	Ending Fund Balance	\$144,960.00
<u>REVENUES</u>		
	211 Property Tax	\$1,215,602.00
	280 Interest	\$200.00
		\$1,215,802.00
<u>EXPENDITURES</u>		
	600 Principal	\$1,077,000.00
	600 Interest	\$202,184.00
		\$1,279,184.00

Food Service Fund 50

All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the district's Food Service Fund.

<u>BALANCE SHEET</u>		
	Beginning Fund Balance	\$183,128.00
	Ending Fund Balance	\$207,042.71
<u>REVENUES</u>		
	Pupil Food Service Sales	\$205,365.00
	Adult Food Service Sales	\$6,969.00
	Other Food Service Sales	\$8,400.00
	State Food Service Aid	\$19,025.00
	Donated Commodities	\$34,650.00
	Federal Food Service Aid	\$311,764.00
	Special Project Grants	\$19,253.00
	Miscellaneous	\$1,575.00

		\$607,001.00
EXPENDITURES		
	100 Employee Salaries	\$166,550.60
	200 Employee Benefits	\$42,858.59
	300 Personal/Contracted Services	\$14,215.00
	400 Supplies & Non-Capital Equip	\$328,209.10
	500 Equip/Vehicle Rep Non-Dep	\$29,253.00
	900 District Dues and Fees	\$2,000.00
		\$583,086.29

Community Service Fund 80

This fund is used to account for the internet cost for the community sign on the corner of Hwy 11 and Hwy 213, salaries/benefits for the time spent on the community ball diamond by Parkview staff and the staffing of the Fitness Center for the community. The district may adopt a separate tax levy for this Fund.

BALANCE SHEET		
	Beginning Fund Balance	\$11,568.00
	Ending Fund Balance	\$11,568.18
REVENUES		
	211 Property Tax	\$48,255.00
	272 Fitness Center Fees	\$2,000.00
		\$50,255.00
EXPENDITURES		
	100 Employee Salaries	\$42,260.60
	200 Employee Benefits	\$6,494.22
	310 Personal/Contracted Services	\$1,000.00
	355 Telephone	\$500.00
		\$50,254.82

SECTION 7: ANNUAL MEETING RESOLUTIONS

Adoption of 23-24 Tax Levy - Resolution - A

RESOLUTION A ADOPTION OF 2023-2024 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 \$3,836,802.11 necessary to operate and maintain the school system, and to finance that capital outlay of debt service of said system for the 2023-2024 school year which budget is approved.

the General Fund in the amount of	\$ 2,734,876.00
for Debt Service in the amount of	\$ 1,053,671.11
for the Community Service Fund in the amount of	<u>\$ 48,255.00</u>
Total Levy to be:	\$ 3,836,802.11

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, 2023 through October 31, 2024.

Introduced by: _____

Seconded by: _____

Date: _____

Resolution: _____ Passed

_____ Defeated

RESOLUTION C

**SET 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: _____

2022-2023 Board Salaries

President	\$750
Vice President	\$0
Clerk	\$300
Treasurer	\$0

Resolution: _____ Passed
 _____ Defeated

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

RESOLUTION D

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 28, 2024 at 5:30 *p.m.*, in the Parkview School District, in accordance with Section 120.08.

Introduced by: _____

Seconded by: _____

Date: _____

Resolution: _____ Passed

_____ Defeated

SECTION 8: MISC

October 15th Certification of 2023-24 General Aid

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION OCTOBER 15 CERTIFICATION OF 2023-24 GENERAL AID

USING 2022-23 PI-1506-AC DATA, 2022-23 AUDITED MEMBERSHIP
2021 TIFOUT SCHOOL AID VALUE (CERT MAY 2022) & 2016 COMPUTER VALUE (CERT MAY 2017)

Parkview 4151

PART A: 2022-23 AUDITED MEMBERSHIP		FTE
A1 3RD FRI SEPT 2022 MEMBERSHIP* (include Challenge Academy)		877.00
A2 2ND FRI JAN 2023 MEMBERSHIP* (include Challenge Academy)		873.00
A3 TOTAL (A1 + A2)		1,750.00
A4 AVERAGE (A3/2) (ROUNDED)		875.00
A5 SUMMER 2022 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 15 & AFTER		14.00
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS		0.00
A6E INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS		6.00
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)		910.00
* Ch 220 Resident Inter FTE counts only 75%.		
PART B: 2022-23 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC REPORT)		
B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	12,760,957.61
B2 PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	3,415,326.63
B3 GENERAL STATE AID	10R 000000 620	6,551,261.00
B4 IMPACT AID DIST: 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 TAX/EQUAL AID REFUND	10R 000000 972	-
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	2,794,369.98
PART C: 2022-23 NET COST OF GENERAL FUND (PI-1506-AC REPORT)		
C1 TOTAL GF EXPENDITURES	10E 000000 000	13,073,293.98
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)	13,073,293.98
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	2,794,369.98
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	-
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	10,278,924.00
PART D: 2022-23 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC REPORT)		
D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	2,242,439.25
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	-
D3 PROPERTY TAXES	38R + 39R 210	2,242,412.01
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	-
D5 NON-REV RECEIPTS	38R + 39R 800	-
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	27.24
D7 TOTAL EXPENDITURES	38E + 39E 000	2,400,439.97
D8 AIDABLE FUND 41 EXP	(DPI AMOUNT)	-
D9 REFINANCING	38E + 39E 282000	-
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	963,317.57
D11 NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	1,437,095.16
PART E: 2022-23 SHARED COST (PI-1506-AC REPORT)		
E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	11,716,019.16
E2 TRANSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		-
E3 IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE REMOVED		-
E4 TOTAL SHARED COST FOR EQUALIZATION AID		11,716,019.16

GUARANTEES FOR OCT 15 CERTIFICATION	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,984,342	5,953,026	2,976,513
TERTIARY (G11)	861,627	2,584,881	1,292,440

2023-2024 OCT 15 CERTIFICATION

PART E: 2022-23 SHARED COST - CONTINUED		E4 =	12,679,336.73
E6 PRIMARY COST CEILING PER MEMBER			1,000
E7 PRIMARY CEILING (A7 * E6)			910,000.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)			910,000.00
E9 SECONDARY COST CEILING PER MEMBER			11,194
E10 SECONDARY CEILING (A7 * E9)			10,186,540.00
E11 SECONDARY SHARED COST			9,276,540.00
(LESSER OF E5 OR E10) - (E8)			
E12 TERTIARY SHARED COST			2,492,796.73
(GREATER OF (E5 - E8 - E11) OR 0)			
SHARED COST PER MEMBER =			\$12,875
PART F: EQUALIZED PROPERTY VALUE			
F1 2022 TIFOUT VALUE (CERT MAY 23) + EXEMPT COMPUTER VALUE (CERT MAY 17)		629,913,441	
VALUE PER MEMBER =		692,213	
PART G: 2023-24 EQUAL AID BY TIER - OCT 15 CERT			
G1 PRIMARY GUARANTEED VALUE PER MEMBER			1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)			1,756,300,000
G3 PRIMARY REQUIRED RATE (E8 / G2)			0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)			1,126,386,559
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)			583,614.67
G6 SECONDARY GUARANTEED VALUE PER MEMB			1,984,342
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)			1,805,751,220
G8 SECONDARY REQUIRED RATE (E11 / G7)			0.00513722
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)			1,175,837,779
G10 SECONDARY EQUALIZATION AID (G8 * G9)			6,040,537.36
G11 TERTIARY GUARANTEED VALUE PER MEMB			861,627
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)			784,080,570
G13 TERTIARY REQUIRED RATE (E12 / G12)			0.00317926
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)			154,167,129
G15 TERTIARY EQUALIZATION AID (G13 * G14)			490,137.39
PART H: 2023-24 EQUALIZATION AID - OCT 15 CERT			
H1 2023-24 EQUALIZATION AID - OCT 15 CERT (G5+G10+G15) NOT< 0			7,114,286.42
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 2022-23 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID			-29,131.00
H4B 2022-23 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)			0.00
H5 PRIOR YEAR (2022-23) DATA ERROR ADJ/OR FEE PENALTY			0.00
H6 2023-24 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)			7,085,158
*** PART I: 2023-24 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - OCT 15 CERT ***			
I1 2023-24 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 MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAP. 220 AID (Removed by JFC, 6/2021)			0.00
I2C 2022-23 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID			0.00
I3 2023-24 SPEC ADJ AID and/or CHAP 220 - OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)			0.00
'15 2023-24 OCT 15 CERTIFICATION OF GENERAL AID (H6+I3)			7,085,158

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.

Revenue Limit Worksheet

DEPARTMENT OF PUBLIC INSTRUCTION 2023-24 REVENUE LIMIT WORKSHEET

DISTRICT: Parkview 4151		2023-2024 Revenue Limit Worksheet																																																	
DATA AS OF 10/12/2023 Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 22-23 Revenue Limit		1. 2023-24 Base Revenue (Funds 10, 38, 41) (from left) 8,786,606 2. Base Sept Membership Avg (2020+ 4ss, 2021+ 4ss, 2022+ 4ss)/3 (from left) 858 3. 2023-24 Base Revenue Per Member (Ln 1 / Ln2) (with cents) 10,340.80 4. 2023-24 Per Member Change (A+B) 759.20 2023-24 Low Revenue Ceiling per s.121.905(1): 11,000.00 A. Allowed Per-Member Change for 23-24 325.00 B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0 434.20 C. Value of the CCDEB (23-24 DPI Computed-CCDEB Dists only) 0.00 5. 2023-24 Maximum Revenue / Member (Ln 3 + Ln 4) 11,000.00 6. Current Membership Avg (2021+ 4ss, 2022+ 4ss, 2023+ 4ss)/3 (from left) 880 7. 2023-24 Rev Limit, No Exemptions (Ln7A + Ln 7B) (rounded) 9,680,000 A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6) 9,680,000 B. Hold Harmless Non-Recurring Exemption 0 8. Total 2023-24 Recurring Exemptions (A+B+C+D+E) (rounded) 0 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 (2021-22 to 2022-23) 0 E. Recurring Referenda to Exceed (if 2023-24 is first year) 0 9. 2023-24 Limit with Recurring Exemptions (Ln 7 + Ln 8) 9,680,000 10. Total 2023-24 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I) 154,615 A. Non-Recurring Referenda to Exceed 2023-24 Limit 0 B. Declining Enrollment Exemption for 2023-24 (from left) 0 C. Energy Efficiency Net Exemption for 2023-24 (see pg 4 for details) 0 D. Adjustment for Refunded or Rescinded Taxes, 2023-24 0 E. Prior Year Open Enrollment (uncounted pupil[s]) 27,049 F. Reduction for Ineligible Fund 80 Expenditures (enter as negative) 0 G. Other Adjustments (Fund 39 Bal Transfer) 0 H. WPCP and RPCP Private School Voucher Aid Deduction 127,566 I. SNSP Private School Voucher Aid Deduction 0 11. 2023-24 Revenue Limit With All Exemptions (Ln 9 + Ln 10) 9,834,615 12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D) 7,099,739 A. 2023-24 OCT 15 CERT OF GENERAL AID 7,085,158 B. State Aid to High Poverty Districts (\$0 per 2023 Act 19) 0 C. State Aid for Exempt Computers (Source 691) 1,364 D. State Aid for Exempt Personal Property (Source 691) 13,217 DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY. 13. Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies) 2,734,876 14. Total Limited Revenue To Be Used (A+B+C) (Not > line 13) 2,734,876 Entries Required Below: Enter amnts needed by purpose and fund: A. Gen Operations: Fnd 10 Src 211 2,572,944.75 (Proposed Fund 10) B. Non-Referendum Debt (inside limit) Fund 38 Src 211 161,931.25 (to Budget Rpt) C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211 0.00 (to Budget Rpt) 15. Total Revenue from Other Levies (A+B+C+D) 1,101,926.11 A. Referendum Apprvd Debt (Fund 39 Debt-Src 211) 1,053,871.11 (to Budget Rpt) B. Community Services (Fund 80 Src 211) 48,255.00 (to Budget Rpt) C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212) 0.00 (to Budget Rpt) D. Other Levy Revenue - Milwaukee & Kenosha Only 0.00 (to Budget Rpt) 16. Total Fall, 2023 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15) 3,836,802.11 Line 16 is the total levy to be apportioned in the PI-401. Levy Rate = 0.00531881																																																	
*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) September & Summer FTE Membership Averages Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%. Line 2: Base Avg: ((20+ 4ss)+(21+ 4ss)+(22+ 4ss)) / 3 = 858 <table border="1"> <tr> <td></td> <td>2020</td> <td>2021</td> <td>2022</td> </tr> <tr> <td>Summer FTE:</td> <td>9</td> <td>14</td> <td>15</td> </tr> <tr> <td>% (40,40,40)</td> <td>4</td> <td>6</td> <td>6</td> </tr> <tr> <td>Sept FTE:</td> <td>821</td> <td>853</td> <td>877</td> </tr> <tr> <td>New ICS - Independent Charter Schools FTE</td> <td>0.00</td> <td>0.00</td> <td>6.00</td> </tr> <tr> <td>Total FTE</td> <td>825</td> <td>859</td> <td>889</td> </tr> </table> Line 6: Curr Avg: ((20+ 4ss)+(21+ 4ss)+(22+ 4ss)) / 3 = 880 <table border="1"> <tr> <td></td> <td>2021</td> <td>2022</td> <td>2023</td> </tr> <tr> <td>Summer FTE:</td> <td>14</td> <td>15</td> <td>17</td> </tr> <tr> <td>% (40,40,40)</td> <td>6</td> <td>6</td> <td>7</td> </tr> <tr> <td>Sept FTE:</td> <td>853</td> <td>877</td> <td>877</td> </tr> <tr> <td>New ICS - Independent Charter Schools FTE</td> <td>0.00</td> <td>6.00</td> <td>8.50</td> </tr> <tr> <td>Total FTE</td> <td>859</td> <td>889</td> <td>893</td> </tr> </table> The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2023: 876 Line 10B: Declining Enrollment Exemption = Average FTE Loss (Line 2 - Line 6, if > 0) X 1.00 = X (Line 5, Maximum 2023-2024 Revenue per Memb) = Non-Recurring Exemption Amount: Fall 2023 Property Values 2023 TIF-Out Tax Apportionment Equalized Valuation 721,365,225 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.			2020	2021	2022	Summer FTE:	9	14	15	% (40,40,40)	4	6	6	Sept FTE:	821	853	877	New ICS - Independent Charter Schools FTE	0.00	0.00	6.00	Total FTE	825	859	889		2021	2022	2023	Summer FTE:	14	15	17	% (40,40,40)	6	6	7	Sept FTE:	853	877	877	New ICS - Independent Charter Schools FTE	0.00	6.00	8.50	Total FTE	859	889	893	Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.	
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