

2025-2026

BUDGET PUBLICATION, 2025-26
Required Published Budget Summary Format

PARKVIEW SCHOOL DISTRICT
Notice of Budget Hearing (Section 65.90(4))

Notice is hereby given to the qualified electors of the Parkview School District that the budget hearing will be held at the Parkview Jr./Sr. High School LMC on October 27, 2025 at 5:30 pm. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District Office, 106 W. Church St, Orfordville.

Dated: October 17, 2025

Signed, Fredd Carr, Board Clerk

GENERAL FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	2,343,104.19	2,141,457.57	1,996,496.26
Ending Fund Balance	2,141,457.57	1,996,496.26	1,953,054.13
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	2,901,614.91	3,508,775.44	3,649,929.50
Inter-district Payments (Source 300 + 400)	833,203.18	1,065,069.38	1,228,036.00
Intermediate Sources (Source 500)	10,881.29	15,129.42	3,600.00
State Sources (Source 600)	8,025,343.14	7,953,409.33	7,666,608.82
Federal Sources (Source 700)	439,916.64	185,304.96	151,293.03
All Other Sources (Source 800 + 900)	161,190.70	137,874.53	65,583.00
TOTAL REVENUES & OTHER FINANCING SOURCES	12,372,149.86	12,865,563.06	12,765,050.35
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	5,255,953.35	4,820,695.71	4,761,129.02
Support Services (Function 200 000)	4,768,097.99	5,379,460.89	5,194,634.27
Non-Program Transactions (Function 400 000)	2,549,745.14	2,810,367.77	2,852,729.19
TOTAL EXPENDITURES & OTHER FINANCING USES	12,573,796.48	13,010,524.37	12,808,492.48

SPECIAL PROJECTS FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	217,363.89	230,480.35	251,045.58
Ending Fund Balance	230,480.35	251,045.58	502,091.17
REVENUES & OTHER FINANCING SOURCES	1,870,796.78	1,861,728.56	1,917,622.26
EXPENDITURES & OTHER FINANCING USES	1,857,680.32	1,841,163.33	1,666,576.67

DEBT SERVICE FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	208,343.78	144,783.39	137,822.63
Ending Fund Balance	144,783.39	137,822.63	129,879.43
REVENUES & OTHER FINANCING SOURCES	1,215,623.41	1,207,988.74	1,206,084.80
EXPENDITURES & OTHER FINANCING USES	1,279,183.80	1,214,949.50	1,214,028.00

CAPITAL PROJECTS FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	14,783.50	3,578.04	5,155.06
Ending Fund Balance	3,578.04	5,155.06	6,955.06
REVENUES & OTHER FINANCING SOURCES	1,668.65	1,577.02	1,800.00
EXPENDITURES & OTHER FINANCING USES	12,874.11	0.00	0.00

FOOD SERVICE FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	183,127.90	214,947.93	162,342.70
Ending Fund Balance	214,947.93	162,342.70	77,311.92
REVENUES & OTHER FINANCING SOURCES	575,081.44	489,664.65	539,250.16
EXPENDITURES & OTHER FINANCING USES	543,261.41	542,269.88	624,280.94

COMMUNITY SERVICE FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance	11,568.41	30,941.67	17,940.63
Ending Fund Balance	30,941.67	17,940.63	11,618.54
REVENUES & OTHER FINANCING SOURCES	49,540.00	59,725.01	72,887.00
EXPENDITURES & OTHER FINANCING USES	30,166.74	72,726.05	79,209.09

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
GROSS TOTAL EXPENDITURES -- ALL FUNDS	16,296,962.86	16,681,633.13	16,392,587.18
Interfund Transfers (Source 100) - ALL FUNDS	835,731.22	893,648.62	1,000,436.19
Refinancing Expenditures (FUND 30)	0.00	0.00	953,000.00
NET TOTAL EXPENDITURES -- ALL FUNDS	15,461,231.64	15,787,984.51	14,439,150.99
PERCENTAGE INCREASE - NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		2.11%	-8.54%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
General Fund	2,572,944.75	2,996,130.00	3,506,259.50
Referendum Debt Service Fund	1,053,671.11	1,046,638.75	1,046,001.25
Non-Referendum Debt Service Fund	161,931.25	161,350.00	160,062.50
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	48,255.00	50,000.00	67,187.00
TOTAL SCHOOL LEVY	3,836,802.11	4,254,118.75	4,779,510.25
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		10.88%	12.35%