

Preliminary 2013-2014 Budget Summary

The 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 2013-2014 preliminary budget uses the Department of Public Instruction's early estimate of state aid. By law, the School Board must review and finalize the 2013-2014 budget by November 1st.

School Board Treasurer 2012-2013 Review

The Parkview School District is expected to have a shortfall of \$250,976.49 in the general fund for the 2012-2013 fiscal year. The projected shortfall from last year's Annual Meeting was \$275,201.72. The final number for 2012-2013 could still change as the District is in the process of their annual financial audit. The District's fund balance will be reduced by the amount of the final shortfall. Fund 27, the Special Education Fund, is projected to have a matching revenue and expenditure amount of \$1,601,991.69. Fund 50, the Food Service Fund, is projected to have a shortfall of \$1,493.35, which will be balanced using the Fund 50 fund balance.

School District Business Manager 2013-2014 Budget Analysis

The expected 2013-2014 tax levy for the Parkview School District is projected to be at \$3,957,026. The average mill rate for 2013-2014 would be set at \$10.12, which would be an increase from last year by \$0.10. It is important to note that this number is only a project at this time and the District will not know the final number until the end of October. How the District determines their tax levy each year is based on a calculation that involves the revenue limit minus the amount of state aid received.

Parkview School District is projected to have a shortfall of \$331,699.81 during the 2013-2014 fiscal year. The primary reason for this shortfall is a decrease in the revenue limit and state aid. The District collected \$6,387,517 in state aid in 2011-2012, \$5,888,538 in 2012-2013 and is projected to collect \$5,611,745 in 2013-2014. The main reason for the decrease in state aid is due to declining enrollment in the District.

In order to ease the shortfall, the Parkview School District has made numerous changes to reduce expenses this year and in the future. The District again changed their health insurance plan by increasing the deductible and the employee contribution rate. Despite these changes, the District was only able to save about \$75,588.69 compared to last year due to a 13.95% increase in health insurance rates. To ease the burden of future liabilities, the District reduced their retirement benefit from up to five years of health insurance coverage to three years. Unfortunately, the cost savings from these changes to the retirement plan will not be realized for many years, or until the fourth year of retirement for staff that are affected.

Understanding the Budget

In this booklet, you will find the accounting detail for the 2012-13 Parkview School District proposed 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 (i.e. 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.

- **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 judgments 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.

GENERAL FUND	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
Beginning Fund Balance	2,662,425.82	2,772,039.89	2,521,063.40
Ending Fund Balance	2,772,039.89	2,521,063.40	2,189,363.59
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	3,789,508.76	3,745,078.20	3,762,962.00
Inter-district Payments (Source 300 + 400)	259,931.03	248,754.00	250,000.00
Intermediate Sources (Source 500)	0.00	600.00	2,500.00
State Sources (Source 600)	6,391,509.54	5,925,501.50	5,762,624.00
Federal Sources (Source 700)	303,370.81	110,271.66	207,134.00
All Other Sources (Source 800 + 900)	824,896.84	247,872.98	28,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	11,569,216.98	10,278,078.34	10,013,220.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	5,223,636.76	4,995,686.69	5,047,871.39
Support Services (Function 200 000)	4,728,562.04	3,903,745.01	3,578,552.23
Non-Program Transactions (Function 400 000)	1,507,404.11	1,629,623.13	1,718,496.19
TOTAL EXPENDITURES & OTHER FINANCING USES	11,459,602.91	10,529,054.83	10,344,919.81

SPECIAL PROJECTS FUND	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	1,702,795.52	1,601,991.69	1,720,583.12
EXPENDITURES & OTHER FINANCING USES	1,702,795.52	1,601,991.69	1,720,583.12

DEBT SERVICE FUND	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
Beginning Fund Balance	56,954.35	56,464.06	78,740.06
Ending Fund Balance	56,464.06	78,740.06	45,826.00
REVENUES & OTHER FINANCING SOURCES	195,977.00	221,526.00	304,678.94
EXPENDITURES & OTHER FINANCING USES	196,467.29	199,250.00	337,593.00

CAPITAL PROJECTS FUND	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
Beginning Fund Balance	0.00	0.00	(13,814.31)
Ending Fund Balance	0.00	(13,814.31)	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	46,050.00	344,950.00
EXPENDITURES & OTHER FINANCING USES	0.00	59,864.31	331,135.69

FOOD SERVICE FUND	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
Beginning Fund Balance	0.00	8,162.13	6,668.78
Ending Fund Balance	8,162.13	6,668.78	7,690.34
REVENUES & OTHER FINANCING SOURCES	434,942.36	366,038.40	386,500.00
EXPENDITURES & OTHER FINANCING USES	426,780.23	367,531.75	385,478.44

COMMUNITY SERVICE FUND	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
Beginning Fund Balance	(1,230.35)	26,820.84	50,766.49
Ending Fund Balance	26,820.84	50,766.49	33,513.59
REVENUES & OTHER FINANCING SOURCES	112,000.00	90,000.00	0.00
EXPENDITURES & OTHER FINANCING USES	83,948.81	66,054.35	17,252.90

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	3,984.14	5,089.85	0.00
EXPENDITURES & OTHER FINANCING USES	3,984.14	5,089.85	0.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
GROSS TOTAL EXPENDITURES -- ALL FUNDS	13,873,578.90	12,828,836.78	13,136,962.96
Interfund Transfers (Source 100) - ALL FUNDS	999,430.25	937,621.49	1,059,996.19
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	12,874,148.65	11,891,215.29	12,076,966.77
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-7.63%	1.56%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
General Fund	3,682,880.00	3,639,629.00	3,653,462.00
Referendum Debt Service Fund	172,402.00	197,951.00	304,679.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	112,000.00	90,000.00	0.00
TOTAL SCHOOL LEVY	3,967,282.00	3,927,580.00	3,958,141.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-1.00%	0.78%

The below listed new or discontinued programs have a financial impact on the proposed 2013-2014 budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
Change to health insurance plan.	\$75,588.69 in savings compared to last year factoring in the offset of a 13.95% increase in health insurance rates.
NEW PROGRAMS	FINANCIAL IMPACT
1:1 Initiative.	None, being funded by reducing other budgets.



Parkview School District

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

Phone: 608-879-2717
Fax: 608-879-2732

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

Community Service Fund (Fund 80) Summary 2013-2014

The Community Service Fund (Fund 80) is used to accounts 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. For the 2013-2014 fiscal year, the Parkview School District will not have a levy in Fund 80 as there is enough in the Fund 80 fund balance to pay for the expenses listed below.

Community LMC

- Salary for an employee to supervise the LMC after school hours when the LMC is open to the general public. The portion of the employee's salary that is funded from Fund 80 is only the part they are working when the LMC is open to everyone in the community, not just students.

Description	Amount	WUFAR Account Code
Salary for employee	\$5,200.00	80 E 800 121 310000 822
WRS for employee	\$364.00	80 E 800 212 310000 822
FICA for employee	\$397.80	80 E 800 222 310000 822

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 starting in 2013-2014. 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	\$3,000.00	80 E 800 121 310000 826
WRS for employee	\$210.00	80 E 800 212 310000 826
FICA for employee	\$229.50	80 E 800 222 310000 826
Postage	\$1,200.00	80 E 800 353 310000 826
Printing and binding	\$1,200.00	80 E 800 354 310000 826

Parkview Primary School
121 Janesville St.-P.O. Box 327
Footville, WI 53537-0327
Office: 608-876-6091
Fax: 608-876-4172

Parkview Elementary School
408 W. Beloit St.
Orfordville, WI 53576
Office: 608-879-2956
Fax: 608-879-9375

Parkview Jr./Sr. High School
106 W. Church St.-P.O. Box 247
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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Summer Rec Program

- The Parkview School District would like to start a summer rec program that will be open to the community during the summer of 2014. The cost of staffing and supplies for the summer rec program would be funded through Fund 80.

Description	Amount	WUFAR Account Code
Salary for employees	\$2,400.00	80 E 800 140 390000 828
WRS for employees	\$168.00	80 E 800 212 390000 828
FICA for employee	\$183.60	80 E 800 222 390000 828
General supplies	\$1,000.00	80 E 800 411 390000 828

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	\$300.00	80 E 800 336 263000 825
Internet access	\$400.00	80 E 800 355 263000 825

Junior High Sports Mailings

- Mailings and registration materials to middle school aged residents of the community not enrolled at Parkview is funded using Fund 80. All other junior high sports are funded through Fund 10.

Description	Amount	WUFAR Account Code
Postage	\$500.00	80 E 800 353 390000 829
Printing and Binding	\$500.00	80 E 800 354 390000 829

Parkview Primary School
121 Janesville St.-P.O. Box 327
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Fax: 608-876-4172

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Orfordville, WI 53576
Office: 608-879-2956
Fax: 608-879-9375

Parkview Jr./Sr. High School
106 W. Church St.-P.O. Box 247
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Office: 608-879-2994
Fax: 608-879-2732

Pupil Services
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Orfordville, WI 53576
Office: 608-879-2352
Fax: 608-879-9375

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
JULY 1ST ESTIMATE OF 2013-14 GENERAL AID**

USING 2012-13 MEMBERSHIP, 2012-13 BUDGET DATA & 2012 EQUALIZED (MAY 2013 CERT) VALUES
Parkview 4151

PART A: 2012-13 AUDITED MEMBERSHIP

- A1 3RD FRI SEPT 12 MEMBERSHIP* (include Youth Challenge)
- A2 2ND FRI JAN 13 MEMBERSHIP* (include Youth Challenge)
- A3 TOTAL (A1 + A2)
- A4 AVERAGE (A3/2) (ROUNDED)
- A5 SUMMER 12 FTE EQUIVALENT*
- A6 FOSTER GROUP + PARTTIME FTE EQUIVALENT
- A7 AID MEMBERSHIP (A4 + A5 + A6) (higher of A1 or A2, + A5 + A6 for Milwaukee)
* Ch 220 Resident Inter FTE counts only 75%.

FTE 927.00
926.00
1,853.00
927.00
12.00
0.00
939.00

PART B: 2012-13 GENERAL FUND DEDUCTIBLE RECEIPTS - BUDGET DATA

- B1 TOTAL REVENUE & TRNSF IN
10R 000000 000
- B2 PROP TAX + COMPUTER AID
10R 210 + 691
- B3 GENERAL STATE AID
10R 000000 620 + 718
- B4 NON-DED IMPACT AID
(DPI ESTIMATE)
- 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) =

10,313,694.00
3,640,429.00
5,806,713.00
0.00
0.00
0.00
0.00
0.00
866,552.00

PART C: 2012-13 NET COST OF GENERAL FUND - BUDGET DATA

- 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
(C1 - C2 - C3 - C4)
- C5 GROSS COST GEN FUND
(FROM LINE B9)
- C6 DEDUCTIBLE RECEIPTS
38E+39E 283000 680
- C7 OPERATIONAL DEBT, INTEREST
(NOT LESS THAN 0)
- C8 NET COST GENERAL FUND

10,632,831.42
0.00
0.00
137.00
10,632,694.42
866,552.00
0.00
9,766,142.42

PART D: 2012-13 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 AIDABLE FUND 41 EXP
(DPI ESTIMATE)
- D9 REFINANCING
38E + 39E 282000
- D10 OPERATIONAL DEBT PAYMENT
38E + 39E 283000
- D11 NET COST DEBT SERVICE FUNDS

209,018.00
0.00
197,951.00
0.00
0.00
11,067.00
199,252.00
0.00
0.00
188,185.00

PART E: 2012-13 SHARED COST - BUDGET DATA

- E1 NET COSTS: GEN + DEBT SERV FUNDS
SHARED COST PER MEMBER = \$10,601 (C8 + D11)
- E2 COSTS OF LAWSUIT AND/OR INDIGENT TRANSPORTATION
(C8 + D11)
- E3 IMPACT AID NON-DEDUCTIBLE
- E4 TOTAL SHARED COST FOR EQUALIZATION AID

9,954,327.42
0.00
0.00
9,954,327.42

GUARANTEES FOR FINAL ELIGIBILITY:	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,049,683	3,149,049	1,574,524
TERTIARY (G11)	536,510	1,609,530	804,765
			JULY 2013
			9,954,327.42
			1,000
			939,000.00
			9,261
			8,696,079
			7,757,079.00
			1,258,248.42

PART E: 2012-13 SHARED COST - CONTINUED

- E6 PRIMARY COST CEILING PER MEMBER
- E7 PRIMARY CEILING (A7 * E6)
- E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)
- E9 SECONDARY COST CEILING PER MEMBER
- E10 SECONDARY CEILING (A7 * E9)
- E11 SECONDARY SHARED COST
(LESSER OF E5 OR E10) - (E8)
- E12 TERTIARY SHARED COST
(GREATER OF (E5 - E8 - E11) OR 0)

E5 = 9,954,327.42
1,000
939,000.00
9,261
8,696,079
7,757,079.00
1,258,248.42

PART F: EQUALIZED PROPERTY VALUE

- F1 2012 EQUALIZED VALUE (MAY 13 CERT) + EXEMPT COMPUTER VALUE
VALUE PER MEMBER =

391,177,594
416,590

PART G: 2013-14 EQUAL AID BY TIER: BUDGET DATA

- G1 PRIMARY GUARANTEED VALUE PER MEMBER
- G2 PRIMARY GUARANTEED VALUATION (A7 * G1)
- G3 PRIMARY REQUIRED RATE (E8 / G2)
- G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)
- G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)
- G6 SECONDARY GUARANTEED VALUE PER MEMB
- G7 SECONDARY GUARANTEED VALUATION (A7 * G6)
- G8 SECONDARY REQUIRED RATE (E11 / G7)
- G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)
- G10 SECONDARY EQUALIZATION AID (G8 * G9)
- G11 TERTIARY GUARANTEED VALUE PER MEMB
- G12 TERTIARY GUARANTEED VALUATION (A7 * G11)
- G13 TERTIARY REQUIRED RATE (E12 / G12)
- G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)
- G15 TERTIARY EQUALIZATION AID (G13 * G14)

1,930,000
1,812,270,000
0.00051813
1,421,092,406
736,310.61
1,049,683
985,652,337
0.00787000
594,474,743
4,678,516.23
536,510
503,782,890
0.0024976
112,605,296
281,242.99

PART H: 2013-14 JULY 1 ESTIMATE OF EQUALIZATION AID

- H1 2013-14 EQUALIZATION AID ELIGIBILITY (G5+G10+G15) NOT < 0
- H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)
- H2 A. PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE
- H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Line H1 * -0.1478547)
- H4 2012-13 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID
- H5 PRIOR YEAR (2012-13) DATA ERROR ADJUSTMENT
- H6 2013-14 EQUALIZATION AID - JULY 1 ESTIMATE (ROUND) (H1+H2+H3+H4+H5)

5,696,070.00
0.00
0.00
-84,219.00
-107.00
0
5,611,744

***** PART I: 2013-14 JULY 1 ESTIMATE OF GENERAL AID *****

- I1 2013-14 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 AID ELIGIBILITY
- I2 A. PARENTAL CHOICE DEDUCT, SPECIAL AID and/or CHAPTER 220 AID (MPS only)
- I2 B.
- I2 C. 2012-13 OCT-TO-FINAL ADJUSTMENT, SPECIAL AID and/or CHAPTER 220 AID
- I3 2013-14 SPECIAL ADJUSTMENT, CHOICE/CHARTER DEDUCTION (I1 + I2A + I2B + I2C)
- I4 2012-13 OCT-TO-FINAL ADJUSTMENT, CHOICE/CHARTER DEDUCTION
- I5 2013-14 JULY 1 ESTIMATE OF GENERAL AID (I6+I3+I4)

0.00
0.00
0.00
0.00
1.00
5,611,745

THIS IS THE JULY 1 ESTIMATE OF GENERAL AID FOR THE 2013-14 FISCAL YEAR.
DISTRICTS ARE REMINDED THAT THE OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE FALL 2013 LEVY.
COMPUTATIONAL DETAILS EXPLAINING THE NUMBER FOUND IN LINE 11, IF GREATER THAN 0, CAN BE FOUND ON THE "BREAKDOWN OF LINE 11" TAB IN THIS WORKBOOK.
COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.

DISTRICT: Parkview		4151		DATA AS OF 7/1/2013		2013-2014 Revenue Limit Worksheet																																																																																																																																																																																																																	
Line 1 Amount May Not Exceed Line 9 minus Line 7B of Final 12-13 Revenue Limit																																																																																																																																																																																																																							
2012-13 General Aid Certification (12-13 Line 12A, src 621)						5,806,576	(from left)																																																																																																																																																																																																																
2012-13 Computer Aid Received (12-13 Line 17, Src 691)						1,105	(from left)																																																																																																																																																																																																																
2012-13 HI Pov Aid (12-13 Line 12B, src 628)						0	(with cents)																																																																																																																																																																																																																
2012-13 Fnd 10 Levy Cert (12-13 Line 18, Src 211)						3,639,629	75.00																																																																																																																																																																																																																
2012-13 Fnd 38 Levy Cert (12-13 Line 14B, Src 210)						197,951	0																																																																																																																																																																																																																
2012-13 Fnd 41 Levy Cert (12-13 Line 14C, Src 210)						0	0.00																																																																																																																																																																																																																
2012-13 Aid Penalty for Over Levy (12-13 FINAL Rev Limit Worksheet)						0	(from left)																																																																																																																																																																																																																
2012-13 Penalty for Unspent Energy Exemption (12-13 FINAL Rev Limit Wc						0	(rounded)																																																																																																																																																																																																																
2012-13 Penalty for All Levied Non-Recurring Exemptions*						358,668	9,075,150																																																																																																																																																																																																																
NET 2012-13 Base Revenue (LINE 1)						9,286,593	9,286,593																																																																																																																																																																																																																
*For 12-13 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)																																																																																																																																																																																																																							
September & Summer FTE Membership Averages																																																																																																																																																																																																																							
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.																																																																																																																																																																																																																							
Line 2: Base Avg: (10+.4ss)+(11+.4ss)+(12+.4ss) / 3 =																																																																																																																																																																																																																							
Summer fte:						2010																																																																																																																																																																																																																	
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Total fte						2011																																																																																																																																																																																																																	
Line 6: Curr Avg: (11+.4ss)+(12+.4ss)+(13+.4ss) / 3 =																																																																																																																																																																																																																							
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Line 10B: Declining Enrollment Exemption =																																																																																																																																																																																																																							
Average FTE Loss (Line 2 - Line 6, if > 0)						=																																																																																																																																																																																																																	
X (Line 5, Maximum 2013-2014 Revenue per Memb) =						=																																																																																																																																																																																																																	
Non-Recurring Exemption Amount:																																																																																																																																																																																																																							
Line 17: State Aid for Exempt Computers =																																																																																																																																																																																																																							
Line 17 = A X (Line 16 / C) (to 8 decimals)																																																																																																																																																																																																																							
2013 Property Values (estimate until Oct 13 values are avail)																																																																																																																																																																																																																							
A. 2013 Exempt Computer Property Valuation																																																																																																																																																																																																																							
B. 2013 TIF-Out Tax Apportionment Equalized Valuation																																																																																																																																																																																																																							
C. 2013 TIF-Out Value plus Exempt Computers (A + B)																																																																																																																																																																																																																							
Computer aid replaces a portion of proposed Fund 10 Levy																																																																																																																																																																																																																							
<table border="1"> <tr> <td>1.</td> <td>2012-13 Base Revenue (Funds 10, 38, 41)</td> <td>9,286,593</td> <td></td> </tr> <tr> <td>2.</td> <td>Base Sept Membership Avg (10+.4ss, 11+.4ss, 12+.4ss/3)</td> <td>958</td> <td></td> </tr> <tr> <td>3.</td> <td>2012-13 Base Revenue Per Member (Ln 1 / Ln2)</td> <td>9,693.73</td> <td></td> </tr> <tr> <td>4.</td> <td>2013-14 Per Member Change (A+B)</td> <td>75.00</td> <td></td> </tr> <tr> <td></td> <td>A. Allowed Per Pupil Change (+\$0.00/Member)</td> <td>0</td> <td></td> </tr> <tr> <td></td> <td>B. Low Rev Incr (9,100 - (3 + 4A))-4C) Not < 0</td> <td>0</td> <td></td> </tr> <tr> <td></td> <td>C. Low Rev Dist in CCDEB (Enter DPI Adjustment)</td> <td>0.00</td> <td></td> </tr> <tr> <td>5.</td> <td>2013-14 Maximum Revenue / Memb (Ln 3 + Ln 4)</td> <td>9,768.73</td> <td></td> </tr> <tr> <td>6.</td> <td>Current Membership Avg (11+.4ss, 12+.4ss, 13+.4ss/3)</td> <td>929</td> <td></td> </tr> <tr> <td>7.</td> <td>2013-14 Rev Limit, No Exemptions (Ln 7A + Ln 7B)</td> <td>9,286,593</td> <td></td> </tr> <tr> <td></td> <td>A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)</td> <td>21,443</td> <td></td> </tr> <tr> <td></td> <td>B. Hold Harm Non-Recurr Exemption</td> <td>0</td> <td></td> </tr> <tr> <td>8.</td> <td>Total Recurring Exemptions (A+B+C+D+E+F)</td> <td>0</td> <td></td> </tr> <tr> <td></td> <td>A. Prior Year Carryover</td> <td>0</td> <td></td> </tr> <tr> <td></td> <td>B. Transfer of Service (if negative, include sign)</td> <td>0</td> <td></td> </tr> <tr> <td></td> <td>C. Transfer of Territory (if negative, include sign)</td> <td>0</td> <td></td> </tr> <tr> <td></td> <td>D. Federal Impact Aid Loss (2011-12 to 2012-13)</td> <td>0</td> <td></td> </tr> <tr> <td></td> <td>E. Recurring Referenda to Exceed (if 2013-14 is first year)</td> <td>0</td> <td></td> </tr> <tr> <td>9.</td> <td>2013-14 Limit with Recurring Exemptions (Ln 7 + Ln 8)</td> <td>9,286,593</td> <td><<Enter if not pre-filled</td> </tr> <tr> <td>10.</td> <td>Total 2013-14 Non-Recurring Exemptions (A+B+C+D)</td> <td>283,293</td> <td><<Enter if not pre-filled</td> </tr> <tr> <td></td> <td>A. Non-Recurring Referenda to Exceed 2013-14 Limit</td> <td>0</td> <td></td> </tr> <tr> <td></td> <td>B. Declining Enrollment Exemption for 2013-14 (from left)</td> <td>0</td> <td></td> </tr> <tr> <td></td> <td>C. Energy Efficiency Exemption for 2013-14</td> <td>0</td> <td></td> </tr> <tr> <td></td> <td>D. Adjustment for Refunded or Rescinded Taxes for 2013-14</td> <td>0</td> <td></td> </tr> <tr> <td></td> <td>E. Prior Year Open Enrollment (uncounted pupils)</td> <td>0</td> <td></td> </tr> <tr> <td>11.</td> <td>2013-14 Revenue Limit With All Exemptions (Ln 9 + Ln 10)</td> <td>9,569,886</td> <td><<Enter if not pre-filled</td> </tr> <tr> <td>12.</td> <td>Total Aid to be Used in Computation (12A + 12B)</td> <td>5,611,745</td> <td></td> </tr> <tr> <td></td> <td>A. 2013-14 - July 1st Estimate of General Aid</td> <td>0</td> <td></td> </tr> <tr> <td></td> <td>B. State Aid to High Poverty Districts (not all dists)</td> <td>0</td> <td></td> </tr> <tr> <td colspan="4">REMEMBER TO WAIT FOR THE OCT 15th AID CERT BEFORE SETTING THE 2013-14 LEVY</td> </tr> <tr> <td>13.</td> <td>Allowable Limited Revenue: (Line 11 - Line 12)</td> <td>3,958,141</td> <td></td> </tr> <tr> <td colspan="4">(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)</td> </tr> <tr> <td>14.</td> <td>Total Limited Revenue To Be Used (A+B+C)</td> <td>3,958,141</td> <td></td> </tr> <tr> <td colspan="4">Entries Required Below: Amnts Needed by Purpose and Fund:</td> </tr> <tr> <td>A.</td> <td>Gen Operations: Fnd 10 including Src 211 & Src 691</td> <td>3,653,462</td> <td>(Proposed Fund 10)</td> </tr> <tr> <td>B.</td> <td>Non-Referendum Debt (inside limit) Fnd 38 Src 210</td> <td>304,679</td> <td>(to Budget Rpt)</td> </tr> <tr> <td>C.</td> <td>Capital Exp, Annual Meeting Approved: Fnd 41 Src 210</td> <td>0</td> <td>(to Budget Rpt)</td> </tr> <tr> <td colspan="4">(A+B+C+D):</td> </tr> <tr> <td>15.</td> <td>Total Revenue from Other Levies</td> <td>0</td> <td></td> </tr> <tr> <td>A.</td> <td>Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)</td> <td>0</td> <td>(to Budget Rpt)</td> </tr> <tr> <td>B.</td> <td>Community Services (Fnd 80 Src 210)</td> <td>0</td> <td>(to Budget Rpt)</td> </tr> <tr> <td>C.</td> <td>Prior Year Levy Chargeback (Src 212)</td> <td>0</td> <td>(to Budget Rpt)</td> </tr> <tr> <td>D.</td> <td>Other Levy Revenue - Milwaukeee & Kenosha Only</td> <td>3,957,026</td> <td>(to Budget Rpt)</td> </tr> <tr> <td>16.</td> <td>Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)</td> <td>3,958,141</td> <td></td> </tr> <tr> <td>17.</td> <td>Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered</td> <td>1,115</td> <td></td> </tr> <tr> <td>18.</td> <td>Fnd 10 Src 211 (Ln 14+Ln 17) 2013-14 Budget</td> <td>3,652,347</td> <td></td> </tr> <tr> <td colspan="4"><i>Line 18 (not 14A) is the Fund 10 Levy certified by the Board</i></td> </tr> <tr> <td>19.</td> <td>Total Fall, 2014 All Fund Tax Levy (14B + 14C + 15 + 18)</td> <td>3,957,026</td> <td></td> </tr> <tr> <td colspan="4">Line 19 is the total levy to be apportioned in the PI-401.</td> </tr> <tr> <td>20.</td> <td>Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)</td> <td>304,679</td> <td></td> </tr> <tr> <td colspan="4">Levy Rate = 0.0101853</td> </tr> <tr> <td colspan="4">District Enters</td> </tr> </table>								1.	2012-13 Base Revenue (Funds 10, 38, 41)	9,286,593		2.	Base Sept Membership Avg (10+.4ss, 11+.4ss, 12+.4ss/3)	958		3.	2012-13 Base Revenue Per Member (Ln 1 / Ln2)	9,693.73		4.	2013-14 Per Member Change (A+B)	75.00			A. Allowed Per Pupil Change (+\$0.00/Member)	0			B. Low Rev Incr (9,100 - (3 + 4A))-4C) Not < 0	0			C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00		5.	2013-14 Maximum Revenue / Memb (Ln 3 + Ln 4)	9,768.73		6.	Current Membership Avg (11+.4ss, 12+.4ss, 13+.4ss/3)	929		7.	2013-14 Rev Limit, No Exemptions (Ln 7A + Ln 7B)	9,286,593			A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	21,443			B. Hold Harm Non-Recurr Exemption	0		8.	Total Recurring Exemptions (A+B+C+D+E+F)	0			A. Prior Year Carryover	0			B. Transfer of Service (if negative, include sign)	0			C. Transfer of Territory (if negative, include sign)	0			D. Federal Impact Aid Loss (2011-12 to 2012-13)	0			E. Recurring Referenda to Exceed (if 2013-14 is first year)	0		9.	2013-14 Limit with Recurring Exemptions (Ln 7 + Ln 8)	9,286,593	<<Enter if not pre-filled	10.	Total 2013-14 Non-Recurring Exemptions (A+B+C+D)	283,293	<<Enter if not pre-filled		A. Non-Recurring Referenda to Exceed 2013-14 Limit	0			B. Declining Enrollment Exemption for 2013-14 (from left)	0			C. Energy Efficiency Exemption for 2013-14	0			D. Adjustment for Refunded or Rescinded Taxes for 2013-14	0			E. Prior Year Open Enrollment (uncounted pupils)	0		11.	2013-14 Revenue Limit With All Exemptions (Ln 9 + Ln 10)	9,569,886	<<Enter if not pre-filled	12.	Total Aid to be Used in Computation (12A + 12B)	5,611,745			A. 2013-14 - July 1st Estimate of General Aid	0			B. State Aid to High Poverty Districts (not all dists)	0		REMEMBER TO WAIT FOR THE OCT 15th AID CERT BEFORE SETTING THE 2013-14 LEVY				13.	Allowable Limited Revenue: (Line 11 - Line 12)	3,958,141		(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)				14.	Total Limited Revenue To Be Used (A+B+C)	3,958,141		Entries Required Below: Amnts Needed by Purpose and Fund:				A.	Gen Operations: Fnd 10 including Src 211 & Src 691	3,653,462	(Proposed Fund 10)	B.	Non-Referendum Debt (inside limit) Fnd 38 Src 210	304,679	(to Budget Rpt)	C.	Capital Exp, Annual Meeting Approved: Fnd 41 Src 210	0	(to Budget Rpt)	(A+B+C+D):				15.	Total Revenue from Other Levies	0		A.	Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)	0	(to Budget Rpt)	B.	Community Services (Fnd 80 Src 210)	0	(to Budget Rpt)	C.	Prior Year Levy Chargeback (Src 212)	0	(to Budget Rpt)	D.	Other Levy Revenue - Milwaukeee & Kenosha Only	3,957,026	(to Budget Rpt)	16.	Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)	3,958,141		17.	Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	1,115		18.	Fnd 10 Src 211 (Ln 14+Ln 17) 2013-14 Budget	3,652,347		<i>Line 18 (not 14A) is the Fund 10 Levy certified by the Board</i>				19.	Total Fall, 2014 All Fund Tax Levy (14B + 14C + 15 + 18)	3,957,026		Line 19 is the total levy to be apportioned in the PI-401.				20.	Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)	304,679		Levy Rate = 0.0101853				District Enters			
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CELL COLOR KEY: Auto-Calc DPI Data
 Districts are responsible for the integrity of the revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.