



2017-2018 FINAL BUDGET

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**SCHOOL DISTRICT OF WAUEKSHA
FINAL BUDGET**

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School District of Waukesha
2017/18 Preliminary Budget Highlights

Budget Factor	Impact Statement
Resident Pupil Enrollment	District resident enrollment, as measured by the third Friday of September count date, <u>declined by 214 resident ADM (average daily membership)</u> from 12,705 to 12,491. The combined declining enrollment and hold harmless exemptions in the revenue limit worksheet totals \$3,242,572. The purposes of these exemptions is to provide a more gradual reduction in the revenue limit for District's with declining enrollment.
Voucher Program Participation	The state voucher program exemption increased to \$1,124,368, compared to \$826,631 last year, for an increase of \$297,737. There are 89.6 students in grades K-8 participating and 55 in grades 9-12. The expense for the program is equal to the exemption. In addition, this year they added an exemption for the Special Needs Scholarship program. Our exemption and matching expense for that program is \$85,449, which includes 7 students participating.
Open Enrollment (OE)	The 2017/18 school year 3rd Friday count reports 815.1 student FTEs open enrolling in and 669 ftes open enrolling out for a net positive OE enrollment ratio of 146.1 ftes.
Equalized Property Valuation	The Wisconsin Department of Revenue final certification of equalized value of all taxable property by county has increased by 4.72%, for a total of \$9,588,625,996. Last year's value was \$9,156,590,431.
General Fund Revenue	Total general fund revenues are budgeted to increase by an estimated \$2.9 million (2.07%) from the prior year budget. Open enrollment tuition, Equalization Aid and additional Per Pupil Aid account for the majority of the increase.
General Fund Expenditures	The 2017/18 Budget is balanced and in full compliance with state imposed revenue limits. Total general fund expenditures are budgeted to increase by 1.27% or \$1.8 million from the prior year budget.
Property Tax Levy	The 2017/18 Budget includes a tax levy decrease of 0.80%. The tax (mil) rate per \$1,000 of equalized value is \$8.21 compared to \$8.66 in 2016/17.

School District of Waukesha
2017/18 Preliminary Budget Highlights

Budget Factor	Impact Statement
State Equalization Aid	WSD will receive \$50,779,376 in State Equalization Aid for the 2017/18 fiscal year. This is an increase of \$356,955 (.71%) over the 2016/17 fiscal year.
State Per Pupil Aid	The State Per Pupil Aid increased by \$200 per pupil, for a total of \$450 per pupil. This increased the 2017/18 aid by \$2,487,600.
Employee Compensation	<p>Under Wisconsin Act 10, school boards were granted much greater authority to manage school operations. It is presumed for budgetary purposes that this legislation will remain in effect for the 2017/18 school year.</p> <p>All Board of Education approved staff pay adjustments for 2017/18 are reflected in the final budget.</p>
Wisconsin Retirement System	WSDs state mandated contribution rate to the Wisconsin Retirement System is going to decrease by 0.2% on January 1, 2018. This decrease has been factored into the 2017/18 Budget.
General Fund Balance (GFB)	WSDs General Fund Balance level is dictated by Board Policy which calls for maintaining a GFB of 15% to 25% of the prior year's general fund and special education fund expenditures. Current GFB is 21.5%.
District Long-Term Debt	WSD received an OPEB settlement in 2017 and was able to pay off the State Trust Fund Loan early. Total remaining Fund 38 debt is \$4.1 million. The debt will be paid in full by 2021. WSD has no Fund 39 debt.
General Fund Balance	The General fund (fund 10) fund balance is budgeted to decrease by \$426,316 in 2017-18. This is the amount of the site carry over from the prior fiscal year.
Food Service Fund Balance	The Food Service (fund 50) fund balance is budgeted to decrease by \$985,000 in 2017-18. This additional spending is for renovations to the North High School kitchen.

School District of Waukesha Final 2017/18 Budget

Budget Adoption Format:

Fund	Description	07/01/17	BUDGETED		06/30/18
		Beginning Fund Balance	Receipts	Expenditures	Estimated Ending Fund Balance
10	General *	\$ 37,707,917	\$ 144,513,597	\$ 144,939,913	\$ 37,281,601
21	Donations	271,249	30,000	209,932	91,317
27	Special Education *	-	28,443,321	28,443,321	-
38	Non-Referendum Debt Serv.**	45,281	1,077,200	1,077,200	45,281
41	Facility Maintenance	215,307	2,658,407	2,658,407	215,307
44	Capital Improvements	13,824	-	-	13,824
46	Capital Expansion	1,006	-	-	1,006
47	Capital Project Fund	(512,731)	50,000	-	(462,731)
48	Property Sales Fund	670,387	-	-	670,387
49	Capital Improvement	418,969	-	-	418,969
50	Food Service	1,882,336	3,894,000	4,879,000	897,336
72	Scholarship	30,106	15,000	15,000	30,106
73	Employee Trust Fund	1,138	-	-	1,138
80	Community Service	76,787	125,000	196,129	5,658
Total		\$ 40,821,575	\$ 180,806,525	\$ 182,418,902	\$ 39,209,198

* Includes a \$18,937,835 inter-fund transfer from fund 10 to fund 27 as required by the Department of Public Instruction (DPI).

School District of Waukesha

Final 2017/18 Budget

* TAX LEVY SUMMARY

	2015/16	2016/17	2017/18	Increase / (Decrease)	Percent Change
General Fund (10)	78,287,430	75,933,955	75,034,756		
Prior Year Chargeback	24,667	20,779	13,486		
Net General Fund Tax Levy	78,312,097	75,954,734	75,048,242		
Debt Service - Fund 38	878,673	871,138	866,594		
Capital Expansion - Fund 41	1,291,407	2,408,407	2,658,407		
Community Service - Fund 80	-	100,000	125,000		
TOTAL LEVY:	\$ 80,482,177	\$ 79,334,279	\$ 78,698,243	\$ (636,036)	-0.80%

4.72% EAV Increase

Equalized Valuation (EAV) <small>(TID Out)</small>	8,853,753,533	9,156,590,431	9,588,625,996		
Tax Rate*	\$ 9.09	\$ 8.66	\$ 8.21	\$ (0.45)	-5.16%

On September 13, 2017 the Preliminary 2017/18 Budget, which projected a tax levy of \$79,304,746 and a tax rate of \$8.53, was presented to the citizen's of the School District of Waukesha. The final 2017/18 Tax Levy is \$606,500 lower and the tax rate is \$0.32 lower than the amounts shared in the Preliminary Budget. The drop in tax levy and rate are primarily due to a drop in revenue limit authority, larger than anticipated growth in equalized assessed property valuation (EAV), and a higher than anticipated level of Equalization Aid.

School District of Waukesha
2017-18 Final Budget

BUDGET Adoption 2017-18			
GENERAL FUND (FUND 10)	Audited 2015-16	Audited 2016-17	Budget 2017-18
Beginning Fund Balance (Account 930 000)	35,675,429.17	35,129,355.70	37,707,917
Ending Fund Balance, Nonspendable (Acct. 935 000)	615,187.48	615,187.48	615,187
Ending Fund Balance, Restricted (Acct. 936 000)	5,772,252.00	4,865,169.89	4,865,170
Ending Fund Balance, Committed (Acct. 937 000)	2,234,132.00	2,234,132.00	2,234,132
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0
Ending Fund Balance, Unassigned (Acct. 939 000)	26,507,784.22	29,954,735.42	29,954,735
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	35,129,355.70	37,707,916.79	37,281,601
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0
Local Sources			
210 Taxes	78,320,498.84	75,963,232.36	75,089,842
240 Payments for Services	45,415.11	49,000.24	48,748
260 Non-Capital Sales	6,768.60	7,375.10	8,000
270 School Activity Income	104,147.32	119,713.43	125,000
280 Interest on Investments	85,157.48	189,980.49	281,514
290 Other Revenue, Local Sources	1,840,984.61	1,812,492.38	1,770,900
Subtotal Local Sources	80,402,971.96	78,141,794.00	77,324,004
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0
340 Payments for Services	4,940,682.74	5,729,974.33	5,959,965
380 Medical Service Reimbursements	0.00	0.00	0
390 Other Inter-district, Within Wisconsin	0.00	0.00	0
Subtotal Other School Districts within Wisconsin	4,940,682.74	5,729,974.33	5,959,965
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0
Intermediate Sources			
510 Transit of Aids	66,639.00	92,916.60	67,000
530 Payments for Services from CCDEB	0.00	0.00	0
540 Payments for Services from CESA	0.00	0.00	0
580 Medical Services Reimbursement	0.00	0.00	0
590 Other Intermediate Sources	0.00	0.00	0
Subtotal Intermediate Sources	66,639.00	92,916.60	67,000
State Sources			
610 State Aid -- Categorical	2,940,540.51	917,709.98	861,886
620 State Aid -- General	50,557,313.00	50,422,421.00	50,779,376
630 DPI Special Project Grants	128,133.05	169,913.81	105,960
640 Payments for Services	438,946.00	323,220.00	324,000
650 Student Achievement Guarantee in Education (SAGE Grant)	340,953.05	239,464.95	240,000
660 Other State Revenue Through Local Units	10,985.69	10,345.44	10,000
690 Other Revenue	500,539.00	3,670,080.00	6,164,498
Subtotal State Sources	54,917,410.30	55,753,155.18	58,485,720
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0
720 Impact Aid	0.00	0.00	0
730 DPI Special Project Grants	686,582.38	536,391.55	610,361
750 IASA Grants	1,552,996.59	1,658,847.20	1,686,547
760 JTPA	0.00	0.00	0
770 Other Federal Revenue Through Local Units	0.00	0.00	0

780 Other Federal Revenue Through State	768,734.04	263,460.38	265,000
790 Other Federal Revenue - Direct	0.00	0.00	0
Subtotal Federal Sources	3,008,313.01	2,458,699.13	2,561,908
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0
860 Compensation, Fixed Assets	107,841.75	0.00	0
870 Long-Term Obligations	0.00	0.00	0
Subtotal Other Financing Sources	107,841.75	0.00	0
Other Revenues			
960 Adjustments	0.00	0.00	0
970 Refund of Disbursement	0.00	126,071.23	45,000
980 Medical Service Reimbursement	0.00	0.00	0
990 Miscellaneous	63,124.26	5,637,093.03	70,000
Subtotal Other Revenues	63,124.26	5,763,164.26	115,000
TOTAL REVENUES & OTHER FINANCING SOURCES	143,506,983.02	147,939,703.50	144,513,597
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	20,175,338.94	20,586,387.52	21,429,553
120 000 Regular Curriculum	35,158,707.82	35,094,562.93	36,255,602
130 000 Vocational Curriculum	3,707,480.25	3,857,843.08	4,173,913
140 000 Physical Curriculum	3,256,731.75	3,414,173.93	3,424,364
160 000 Co-Curricular Activities	2,012,311.12	1,869,400.51	2,033,427
170 000 Other Special Needs	232,961.05	175,910.02	177,806
Subtotal Instruction	64,543,530.93	64,998,277.99	67,494,665
Support Sources			
210 000 Pupil Services	4,564,085.70	4,458,295.73	4,506,499
220 000 Instructional Staff Services	7,217,060.89	8,031,620.61	7,774,586
230 000 General Administration	1,516,819.53	1,786,298.17	1,745,511
240 000 School Building Administration	8,704,535.05	8,866,349.87	9,383,919
250 000 Business Administration	20,782,910.10	18,773,614.61	17,877,533
260 000 Central Services	5,084,583.10	4,991,863.77	6,030,370
270 000 Insurance & Judgments	901,178.43	942,987.64	970,000
280 000 Debt Services	2,713,054.97	1,005,210.01	2,000
290 000 Other Support Services	3,476,169.12	2,640,306.89	2,405,683
Subtotal Support Sources	54,960,396.89	51,496,547.30	50,696,101
Non-Program Transactions			
410 000 Inter-fund Transfers	18,452,829.49	21,839,079.77	19,148,441
430 000 Instructional Service Payments	6,059,684.61	6,959,256.78	7,500,706
490 000 Other Non-Program Transactions	36,614.57	67,980.57	100,000
Subtotal Non-Program Transactions	24,549,128.67	28,866,317.12	26,749,147
TOTAL EXPENDITURES & OTHER FINANCING USES	144,053,056.49	145,361,142.41	144,939,913
SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	47,697.23	70,156.37	271,249
900 000 Ending Fund Balance	70,156.37	271,248.83	91,317
REVENUES & OTHER FINANCING SOURCES	107,616.75	387,253.75	30,000
100 000 Instruction	60,228.69	110,324.09	209,932
200 000 Support Services	24,928.92	75,837.20	0
400 000 Non-Program Transactions	0.00	0.00	0
TOTAL EXPENDITURES & OTHER FINANCING USES	85,157.61	186,161.29	209,932
SPECIAL EDUCATION FUND (FUND 27)	Audited 2015-16	Audited 2016-17	Budget 2017-18
900 000 Beginning Fund Balance	0.00	0.00	0
900 000 Ending Fund Balance	0.00	0.00	0
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	17,262,692.49	17,618,439.90	18,937,835
Local Sources			
240 Payments for Services	0.00	0.00	0

260 Non-Capital Sales	0.00	0.00	0
270 School Activity Income	0.00	0.00	0
290 Other Revenue, Local Sources	0.00	0.00	0
Subtotal Local Sources	0.00	0.00	0
Other School Districts Within Wisconsin			
310 Transit of Aids	8,715.78	0.00	0
340 Payments for Services	268,236.78	37,136.20	90,000
380 Medical Service Reimbursements	0.00	0.00	0
390 Other Inter-district, Within Wisconsin	0.00	0.00	0
Subtotal Other School Districts within Wisconsin	276,952.56	37,136.20	90,000
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0
580 Medical Services Reimbursement	0.00	0.00	0
590 Other Intermediate Sources	0.00	0.00	0
Subtotal Intermediate Sources	0.00	0.00	0
State Sources			
610 State Aid -- Categorical	6,119,033.00	6,128,644.00	6,196,794
620 State Aid -- General	34,758.00	13,438.00	15,000
630 DPI Special Project Grants	0.00	0.00	0
640 Payments for Services	0.00	0.00	0
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0
690 Other Revenue	0.00	0.00	0
Subtotal State Sources	6,153,791.00	6,142,082.00	6,211,794
Federal Sources			
710 Federal Aid - Categorical	23,639.00	3,862.00	4,000
730 DPI Special Project Grants	2,523,152.02	2,861,486.21	2,734,692
750 IASA Grants	0.00	0.00	0
760 JTPA	0.00	0.00	0
770 Other Federal Revenue Through Local Units	0.00	0.00	0
780 Other Federal Revenue Through State	476,508.73	467,276.50	465,000
790 Other Federal Revenue - Direct	0.00	0.00	0
Subtotal Federal Sources	3,023,299.75	3,332,624.71	3,203,692
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	0
870 Long-Term Obligations	0.00	0.00	0
Subtotal Other Financing Sources	0.00	0.00	0
Other Revenues			
960 Adjustments	0.00	0.00	0
970 Refund of Disbursement	0.00	0.00	0
990 Miscellaneous	0.00	0.00	0
Subtotal Other Revenues	0.00	0.00	0
TOTAL REVENUES & OTHER FINANCING SOURCES	26,716,735.80	27,130,282.81	28,443,321
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0
120 000 Regular Curriculum	0.00	0.00	0
130 000 Vocational Curriculum	0.00	0.00	0
140 000 Physical Curriculum	0.00	0.00	0
150 000 Special Education Curriculum	19,098,535.40	19,210,746.45	19,882,669
160 000 Co-Curricular Activities	0.00	0.00	0
170 000 Other Special Needs	51,322.26	51,415.45	53,523
Subtotal Instruction	19,149,857.66	19,262,161.90	19,936,192
Support Sources			
210 000 Pupil Services	2,492,070.39	2,692,382.37	3,044,508
220 000 Instructional Staff Services	1,024,007.64	982,228.86	918,574
230 000 General Administration	0.00	0.00	0

240 000 School Building Administration	0.00	0.00	0
250 000 Business Administration	1,839,527.07	1,852,954.07	1,967,000
260 000 Central Services	59,486.12	26,699.75	0
270 000 Insurance & Judgments	0.00	0.00	15,000
280 000 Debt Services	0.00	0.00	0
290 000 Other Support Services	0.00	0.00	0
Subtotal Support Sources	5,415,091.22	5,554,265.05	5,945,082
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0
430 000 Instructional Service Payments	2,103,609.32	2,313,855.86	2,562,047
490 000 Other Non-Program Transactions	48,177.60	0.00	0
Subtotal Non-Program Transactions	2,151,786.92	2,313,855.86	2,562,047
TOTAL EXPENDITURES & OTHER FINANCING USES	26,716,735.80	27,130,282.81	28,443,321
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	63,950.02	51,057.79	45,281
900 000 ENDING FUND BALANCES	51,057.79	45,280.96	45,281
TOTAL REVENUES & OTHER FINANCING SOURCES	2,068,007.77	5,095,751.04	1,077,200
281 000 Long-Term Capital Debt	2,080,900.00	5,101,527.87	1,077,200
282 000 Refinancing	0.00	0.00	0
283 000 Operational Debt	0.00	0.00	0
285 000 Post Employment Benefit Debt	0.00	0.00	0
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0
400 000 Non-Program Transactions	0.00	0.00	0
TOTAL EXPENDITURES & OTHER FINANCING USES	2,080,900.00	5,101,527.87	1,077,200
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	7,230,417.92	474,548.46	806,761
900 000 Ending Fund Balance	474,548.46	806,761.32	856,761
TOTAL REVENUES & OTHER FINANCING SOURCES	1,626,477.21	2,592,188.54	2,708,407
100 000 Instructional Services	0.00	0.00	0
200 000 Support Services	8,382,346.67	2,259,975.68	2,658,407
300 000 Community Services	0.00	0.00	0
400 000 Non-Program Transactions	0.00	0.00	0
TOTAL EXPENDITURES & OTHER FINANCING USES	8,382,346.67	2,259,975.68	2,658,407
FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	1,877,883.69	2,187,993.40	1,882,336
900 000 ENDING FUND BALANCE	2,187,993.40	1,882,336.33	897,336
TOTAL REVENUES & OTHER FINANCING SOURCES	3,935,610.48	3,906,717.43	3,894,000
200 000 Support Services	3,625,500.77	4,212,374.50	4,879,000
400 000 Non-Program Transactions	0.00	0.00	0
TOTAL EXPENDITURES & OTHER FINANCING USES	3,625,500.77	4,212,374.50	4,879,000
COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	160,220.80	97,593.57	76,787
900 000 ENDING FUND BALANCE	97,593.57	76,786.91	5,658
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	100,000.00	125,000
200 000 Support Services	0.00	704.79	0
300 000 Community Services	62,627.23	120,101.87	196,129
400 000 Non-Program Transactions	0.00	0.00	0
TOTAL EXPENDITURES & OTHER FINANCING USES	62,627.23	120,806.66	196,129

School District of Waukesha

Final 2017/18 Budget

GENERAL FUND (10)

	2015/16 Audited	2016/17 Budget	2016/17 Audited	2017/18 Budget	Dollar Increase	Percent Increase
Revenue:						
127 Indirect Cost Transfer	-	-	-	-		
211 Local Property Tax	78,287,430	75,933,955	75,933,955	75,034,756		
212 Prior Year Chargeback	24,657	20,779	20,779	13,486		
213 Mobile Home Tax	8,412	8,400	8,498	8,400		
219 TIF Refund	-	-	-	33,200		
241 Instructional Service	-	-	6,748	6,748		
248 Parent Paid Bus Fees	45,415	44,000	42,252	42,000		
264 Sale Non Capital Items	6,769	-	7,375	8,000		
271 Admissions	104,147	105,000	119,713	125,000		
280 Interest	85,157	70,000	189,980	281,514		
291 Gifts & Donations	-	-	679	-		
292 Student Fees	773,913	762,000	797,126	775,900		
293 Rental of Facilities	356,725	300,000	304,254	325,000		
294 Textbook Fees	709,088	680,000	707,721	670,000		
295 Summer School Fees	1,258	-	2,712	-		
Total Local Sources	80,402,972	77,924,134	78,141,794	77,324,004	(600,130)	-0.77%
341 Tuition - Non Open Enroll	91,636	44,000	119,233	120,000		
345 Tuition - Open Enrollment	4,840,878	4,464,380	5,596,821	5,839,965		
349 Other Payments for Services	8,169	-	13,921	-		
Total Interdistrict Sources	4,940,683	4,508,380	5,729,974	5,959,965	1,451,585	32.20%
515 State aid transited thru CESA	3,000	-	-	-		
517 Federal Aids Through CESA	63,639	66,667	92,917	67,000		
Total Intermediate Sources	66,639	66,667	92,917	67,000	333	0.50%
612 Transportation Aid	164,172	152,000	161,762	160,000		
613 Common School Aid	544,141	459,595	459,595	401,886		
618 Bilinual/Bicultural Aid	290,028	290,000	296,353	300,000		
621 Equalization Aid	50,557,313	50,422,421	50,422,421	50,779,376		
630 Special Projects Grants	128,133	106,200	169,914	105,960		
641 State Tuition - Regular	438,946	440,000	323,220	324,000		
650 SAGE Grant	340,953	333,186	239,465	240,000		
660 DNR Payments	10,986	11,000	10,345	10,000		
691 Computer Aid	500,539	463,830	463,830	470,648		
695 Per Pupil Aid (DPI changed object)	1,942,200	3,205,500	3,206,250	5,693,850	Increased \$200 to \$450 per student	
Total State Aid	54,917,410	55,883,732	55,753,155	58,485,720	2,601,988	4.66%
730 Special Projects Grants	686,582	717,906	536,392	610,361		
751 Title I	1,552,997	1,722,803	1,658,847	1,686,547		
780 Federal Revenue thru State	768,734	700,000	263,460	265,000		
Total Federal Aid	3,008,313	3,140,709	2,458,699	2,561,908	(578,801)	-18.43%
861 Equipment Sales	107,842	-	-	-		
878 Capital Leases	-	-	-	-		
Other Financing Sources	107,842	-	-	-	-	0.00%
971 Refund on Prior Year Expenses	-	-	126,071	45,000		
990 Miscellaneous	63,124	62,000	5,637,093	70,000	Received OPEB Settlement in 16-17	
Total Other Revenue	63,124	62,000	5,763,164	115,000	53,000	85.48%
TOTAL REVENUE	143,506,983	141,585,622	147,939,704	144,513,597	2,927,975	2.07%

	2015/16 Audited	2016/17 Budget	2016/17 Audited	2017/18 Budget	Dollar Increase	Percent Increase
Fund 10 Expense:						
141 Temporary Part-Time	318,264	320,500	415,628	330,500		
160 Board Salaries	57,599	57,600	57,600	57,600		
161 Administrator Salaries	5,472,063	5,530,508	5,305,835	5,557,193		
162 Supervision Salaries	8,973	-	2,372	-		
163 Summer School	496,862	575,000	460,616	498,045		
164 Other Professional Salaries	406,003	588,558	438,532	556,521		
165 Clerical Salaries	2,879,708	2,903,534	2,855,200	2,995,998		
166 Chair Salaries	2,361,314	2,364,919	2,841,688	2,565,462		
167 Teacher Hourly	371,040	413,640	290,724	412,971		
168 Non-Unit / Manager Salaries	1,937,264	2,134,144	2,294,134	2,176,828		
169 Teacher Salaries	44,328,898	45,375,873	44,558,669	46,394,138		
170 Aide Salaries	2,278,187	2,247,943	2,396,428	2,299,190		
171 Substitute Salaries	1,082,701	1,068,726	973,905	1,059,611		
172 Aide Substitute Salaries	115	-	206	-		
173 Aides - Overtime	1,444	3,500	-	3,570		
176 Custodial Salaries	4,376,856	4,454,642	4,362,344	4,427,735		
178 Maintenance Salaries	1,087,374	1,088,673	1,121,904	1,110,446		
185 Supv - Noon, Bus, Transportation	96,454	94,000	87,093	95,880		
186 Appendix C Salaries	1,332,697	1,365,000	1,367,598	1,365,000		
Total Salaries	68,893,817	70,586,760	69,830,478	71,906,688	1,319,928	1.87%
212 Retirement - ER	4,441,921	4,696,266	4,475,155	4,803,222		
222 Social Security	4,896,891	5,085,361	4,871,377	5,329,191		
231 Life Insurance	150,041	167,973	149,276	169,942		
241 Health Insurance	11,153,748	9,791,240	10,835,894	11,047,178		
243 Dental Insurance	1,072,497	1,044,472	1,067,250	1,107,100		
249 HSA District Contribution	535,958	1,800,347	1,905,397	1,832,391		
251 Long Term Disability	139,296	150,280	148,583	151,914		
290 Other Employee Benefits	3,843	-	5,514	-		
291 Credit Reimbursement	60,890	35,000	1,530	35,000		
298 TSA Option	23,100	23,100	24,700	23,100		
299 Early Retirement	3,438,411	2,699,780	2,609,515	2,399,780		
Total Fringe Benefits	25,916,597	25,493,819	26,094,192	26,898,818	1,404,999	5.51%
310 Purchased Services	2,082,000	2,007,789	2,063,648	1,961,897		
320 Property Services	238,211	200,000	141,966	200,000		
323 Operational Services	197,632	177,000	1,046,689	197,000		
324 Maintenance Service	2,074,433	75,000	180,389	55,000		
329 Other Property Services	1,323,345	25,000	19,318	20,000		
331 Gas for Heat	383,102	388,550	445,594	388,550		
336 Electricity	1,789,083	1,847,019	1,841,718	1,846,719		
337 Water	102,250	108,054	103,384	110,606		
338 Sewer	112,005	117,911	113,425	120,883		
341 Pupil Transportation	3,856,211	3,944,919	3,759,508	3,843,290		
342 Employee Travel	323,298	384,978	339,642	327,188		
348 Vehicle Fuel	173,451	233,300	191,651	198,300		
350 Communication	793	-	518	-		
351 Advertising	567,311	453,918	396,218	453,318		
353 Postage	65,065	76,315	56,400	69,150		
354 Printing	199,740	127,818	210,708	131,817		
355 Telephone	110,311	130,800	113,434	130,800		
358 On-Line Communications	8,430	3,100	8,023	1,700		
359 Employee Recognition	19,849	20,500	20,098	19,200		
360 Information Technology Systems	1,158,052	944,000	1,184,650	829,960		
381 Payment to Municipality	91,544	100,000	92,033	95,000		
382 Tuition	5,496,941	5,534,916	6,149,928	6,424,588		
385 Pay to Inter Units	29,579	30,425	30,182	30,425		
386 Payment to CESA	20,520	20,100	37,386	35,600		
387 Tuition Payment to State	554,170	965,931	963,934	1,220,228		
389 Payment to VTAE District	99,971	-	4,002	-		
Total Purchased Services	21,077,297	17,917,343	19,514,444	18,711,219	793,876	4.43%
411 General Supplies	1,354,919	1,764,133	1,315,532	2,024,149		

	2015/16 Audited	2016/17 Budget	2016/17 Audited	2017/18 Budget	Dollar Increase	Percent Increase
412 Workbooks	282	1,080	-	-		
413 Computer Supplies	53,017	55,526	47,561	51,050		
415 Food	27,683	38,083	27,598	55,000		
416 Medical Supplies	3,156	8,000	8,012	8,000		
417 Paper	85,308	98,684	83,117	95,450		
420 Apparel	15,838	16,700	14,249	12,000		
430 Media	75,784	50,867	50,765	-		
432 Library Books	324,191	235,624	234,589	142,414		
433 Newspaper	1,533	2,306	2,306	-		
434 Periodicals	3,048	1,215	1,214	-		
435 Computer Software	468,981	486,871	476,109	345,242		
439 Other Media	39,814	43,811	41,150	200		
440 Non-Capital Objects	550,087	572,205	706,223	523,999		
444 Furnishings	184,345	200,439	100,819	75,498		
450 Materials for Resale	13,748	(823)	10,191	48,726		
460 Equipment Components	(26)	5,000	(25)	5,000		
470 Textbooks	437,984	395,259	562,826	311,528		
479 Other Instructional Textbooks	(435)	3,000	1,704	3,500		
480 Non-Instructional Software	-	-	3,544	-		
490 Other Non-Capital Objects	2,144	68,123	66,200	50,750		
Total Non-Capital Items	3,641,401	4,046,103	3,753,684	3,752,506	(293,597)	-7.26%
551 Equipment Addition	1,700,826	1,974,566	1,685,184	2,865,800		
561 Equipment Replacement	76,786	82,820	79,573	42,600		
562 Vehicle - Purchase Replacement	245,787	34,000	62,401	100,000		
563 Equipment - Replacement Fixed Asset	(5,046)	-	-	-		
571 Equipment Rental	164,528	174,950	141,630	153,950		
572 Vehicle Rental	19,773	22,778	1,713	10,296		
Total Capital Objects	2,202,655	2,289,114	1,970,501	3,172,646	883,532	38.60%
678 Capital Lease Principal	2,675,483	995,094	995,093	-	Apple Lease paid off in 16-17	
682 Short Term Interest	1,828	10,000	680	2,000		
688 Capital Lease Interest	35,745	9,437	9,437	-		
Total Debt Retirement	2,713,055	1,014,531	1,005,210	2,000	(1,012,531)	-99.80%
711 Liability	119,768	124,700	128,555	129,000		
712 Property	212,024	220,000	219,099	220,000		
713 Workers Compensation	507,505	520,000	522,808	523,000		
730 Unemployment	30,138	40,000	39,630	40,000		
790 Other Insurance	97	25,000	-	25,000		
Total District Insurance	869,532	929,700	910,092	937,000	7,300	0.79%
827 Transfer - Fund 27	17,262,692	18,129,027	17,618,440	18,937,835		
838 Transfer - Fund 38	1,189,137	2,355,562	4,220,640	210,606	OPEB Debt paid off in 16-17	
846 Transfer - Fund 46	1,000	-	-	-		
Total Inter-fund Transfers	18,452,829	20,484,589	21,839,080	19,148,441	(1,336,148)	-6.52%
941 Dues	232,845	263,266	289,672	270,595		
949 Other Dues/Fees	15,224	-	37,776	30,000		
961 Cash Adjustments	-	-	910	-		
972 Non-Aidable Refund	36,614	100,000	67,071	100,000		
990 Miscellaneous	(26)	-	-	-		
999 Miscellaneous	1,215	-	48,034	10,000		
Total Other Objects	285,873	363,266	443,462	410,595	47,329	13.03%
TOTAL EXPENSE	144,053,056	143,125,225	145,361,142	144,939,913	1,814,688	1.27%

For additional information on the following School Finance topics go to the DPI addresses below:

Revenue Limit

http://sfs.dpi.wi.gov/sfs_revlimex

Equalization Aid Formula

http://sfs.dpi.wi.gov/sfs_tier

School District of Waukesha

Final 2017/18 Budget

* DONATIONS FUND (21)

Revenue:	2015/16	2016/17	2016/17	2017/18	Dollar	Percent
	Audited	Budget	Audited	Budget	Increase	Increase
291 Gifts & Donations	107,617	224,936	387,254	30,000		
Total Revenue:	107,617	224,936	387,254	30,000	(194,936)	-86.66%

Expense:	2015/16	2016/17	2016/17	2017/18	Dollar	Percent
	Audited	Budget	Audited	Budget	Increase	Increase
110 Salaries	1,378	115	875	-		
212 Retirement - ER	71	-	58	-		
222 Social Security	82	2	65	-		
249 HSA District Contribution	650	-	-	-		
310 Purchased Services	17,388	4,000	514	-		
341 Pupil Travel	12,865	10,750	67,926	70,000		
342 Employee Travel	580	1,420	5,439	-		
410 Supplies	13,983	179,211	58,942	77,466		
411 General Supplies	45	693	425	-		
415 Food	108	-	-	-		
420 Apparel	949	-	-	-		
430 Media	2,328	-	210	-		
440 Non-Capital Objects	9,941	53,816	314	62,466		
450 Objects for Resale	-	-	1,394	-		
551 Equipment Addition	4,011	6,084	-	-		
940 Dues & Fees	20,778	10,725	50,000	-		
Total Expense:	85,158	266,816	186,161	209,932	(56,884)	-21.32%

In 2016/17 the Elementary School Activiy Accounts were moved to fund 21. This intitial move caused a one time revenue spike.

* To assist the District in tracking donations (i.e.. Education Foundation / PTG) the Department of Public Instruction has created Fund 21. The revenue in this fund, and the related expenditures, are generated solely from outside organizations / sources.

For additional information on the Donations Fund (21) go to the DPI address below:
<http://dpi.wi.gov/sfs/doc/fund21.doc>

School District of Waukesha

Final 2017/18 Budget

SPECIAL EDUCATION FUND (27)

Revenue:		2015/16	2016/17	2016/17	2017/18	Dollar	Percent
		Audited	Budget	Audited	Budget	Increase	Increase
110	Transfer - Fund 10	17,262,692	18,129,027	17,618,440	18,937,835		
316	Transit of State Aid	5,188	5,800	-	-		
317	Transit of Federal Aid	3,528	-	-	-		
346	Tuition - Non Open Enroll.	26,263	290,000	-	90,000		
347	Tuition - Open Enroll.	241,973	35,000	37,136	-		
611	Handicap Aid	6,119,033	6,100,000	6,128,644	6,196,794		
625	State Aid	34,758	30,000	13,438	15,000		
711	Federal Aid	23,639	24,000	3,862	4,000		
730	Special Project Grants	2,523,152	2,762,178	2,861,486	2,734,692		
780	Medicaid Reimbursement	476,509	357,000	467,277	465,000		
Total Revenue:		26,716,736	27,733,005	27,130,283	28,443,321	710,316	2.56%
Expense:		2015/16	2016/17	2016/17	2017/18	Dollar	Percent
		Audited	Budget	Audited	Budget	Increase	Increase
161	Administrator Salaries	459,453	468,135	479,519	485,306		
163	Summer School	88,408	76,850	66,233	90,920		
164	Other Professional Salaries	737	1,000	1,000	1,020		
165	Clerical Salaries	141,423	145,107	108,413	148,009		
166	Chair Salaries	41,224	33,487	38,833	36,157		
167	Teacher Hourly	610,535	562,500	378,224	359,000		
168	Non-Unit / Manager Salaries	83,273	84,939	85,939	90,353		
169	Teacher Salaries	12,236,309	12,590,711	12,370,392	13,088,277		
170	Aide Salaries	3,004,450	3,048,116	3,218,440	3,242,408		
171	Substitute Salaries	195,720	205,820	194,525	196,333		
172	Sub Aides	222,017	230,000	235,306	241,000		
173	Overtime	451	-	3,968	-		
Total Salaries		17,084,000	17,446,665	17,180,792	17,978,783	532,118	3.05%
212	Retirement - ER	1,089,431	1,097,421	1,110,152	1,201,238		
222	Social Security	1,213,378	1,265,896	1,196,499	1,290,480		
230	Life Insurance	31,009	34,180	30,527	32,766		
241	Health Insurance	2,676,436	2,584,453	2,490,501	2,643,957		
243	Dental Insurance	208,309	225,381	204,013	222,533		
249	HAS District Contribution	100,392	492,536	460,773	458,664		
251	Long Term Disability	29,814	33,772	30,692	32,296		
298	TSA Option	4,800	4,800	4,800	4,800		
Total Fringe Benefits		5,353,569	5,738,439	5,527,957	5,886,734	148,295	2.58%
310	Purchased Services	59,764	87,200	42,121	-		
341	Pupil Transportation	1,770,357	1,851,354	1,784,301	1,885,000		
342	Employee Travel	63,368	50,513	127,181	3,000		
348	Vehicle Fuel	69,170	82,000	68,653	82,000		
351	Advertising	-	200	-	-		
353	Postage	2,332	11,893	4,551	-		
354	Printing	283	1,100	-	1,100		
370	Education Service	1,158,647	1,549,165	1,730,224	1,792,047		
382	Tuition	790,905	524,100	304,038	510,000		
386	Payments To CESA	154,058	155,210	279,595	260,000		
Total Purchased Services		4,068,885	4,312,735	4,340,663	4,533,147	220,412	5.11%

School District of Waukesha
Final 2017/18 Budget
SPECIAL EDUCATION FUND (27)

Expenses Continued:	2015/16	2016/17	2016/17	2017/18	Dollar	Percent
	Audited	Budget	Un-Audited	Budget	Increase	Increase
411 Supplies	155,894	197,945	81,516	24,457		
417 Paper	(2,439)	3,000	(4,780)	3,000		
440 Non-Capital Equipment	1,119	-	-	-		
Total Non-Capital Items	154,574	200,945	76,736	27,457	(173,488)	-86.34%
551 Equip Prurchase Addition	3,954	15,121	1,767	-		
Total Capital Items	3,954	15,121	1,767	-	(15,121)	-100.00%
730 Unemployment Compensation	-	15,000	-	15,000		
Total Insurance	-	15,000	-	15,000	-	0.00%
936 Transit Spec Ed Aid to Other	48,178	-	-	-		
940 Dues & Fees	1,150	1,900	256	-		
990 Miscellaneous	2,425	2,200	2,113	2,200		
Total Other Objects	51,753	4,100	2,369	2,200	(1,900)	-46.34%
Total Expense	26,716,736	27,733,005	27,130,283	28,443,321	710,316	2.56%

School District of Waukesha
Final 2017/18 Budget
*** DEBT SERVICE FUND (38)**

Revenue:		2015/16	2016/17	2016/17	2017/18	Dollar	Percent
		Audited	Budget	Audited	Budget	Increase	Increase
110	Transfer - Fund 10	1,189,137	2,355,562	4,220,640	210,606		
211	Property Tax	878,673	871,138	871,138	866,594		
280	Interest on Investments	198		3,973			
Total Revenue:		2,068,008	3,226,700	5,095,751	1,077,200	(2,149,500)	-66.62%

Expense:		2015/16	2016/17	2016/17	2017/18	Dollar	Percent
		Audited	Budget	Audited	Budget	Increase	Increase
673	Long-Term Loans - Principal	960,000	975,000	975,000	995,000		
674	State Trust Fund Loan - Principal	800,860	1,991,789	3,871,990	-		
683	Interest - Long-Term Loans	120,900	101,700	101,700	82,200		
685	State Trust Fund Loan - Interest	199,140	158,211	152,838	-		
Total Expense:		2,080,900	3,226,700	5,101,528	1,077,200	(2,149,500)	-66.62%

* Total Fund 38 Debt as of 6/30/17 is \$4,110,000. This debt will be paid off by 6/30/21. The District has no Fund 39 Debt.

School District of Waukesha

Final 2017/18 Budget

FACILITY MAINTENANCE FUND (41)

Revenue:	2015/16 Audited	2016/17 Budget	2016/17 Audited	2017/18 Budget	Dollar Increase	Percent Increase
211 Property Tax	1,291,407	2,408,407	2,408,407	2,658,407		
280 Interest	1,740	-	4,205	-		
Total Revenue:	1,293,147	2,408,407	2,412,612	2,658,407	250,000	10.38%

Expense:	2015/16 Audited	2016/17 Budget	2016/17 Audited	2017/18 Budget	Dollar Increase	Percent Increase
320 Property Services	1,231,048	1,691,407	1,365,275	995,367		
324 Maintenance Service	-	347,000	343,927	447,000		
329 Other Property Services	-	370,000	383,001	370,000		
440 Non-Capital Objects	-	-	3,953	150,000		
542 Purchase - Replacement	34,593	-	117,751	696,040		
549 Capital Improvement Project	27,506	-	-	-		
Total Expense:	1,293,147	2,408,407	2,213,907	2,658,407	250,000	10.38%

For additional information on the Facility Maintenance Fund (41) go to the DPI address below:
http://sfs.dpi.wi.gov/files/sfs/doc/cap_expans.doc

School District of Waukesha
Final 2017/18 Budget
*** ENERGY EXEMPTION FUND (44)**

Revenue:	2015/16 Audited	2016/17 Budget	2016/17 Audited	2017/18 Budget	Dollar Increase	Percent Increase
280 Interest	6,363	-	(42)	-		
971 Refund of Prior Year Expense	85,516	-	-	-		
Total Revenue:	91,879	-	(42)	-	-	0.00%

Expense:	2015/16 Audited	2016/17 Budget	2016/17 Audited	2017/18 Budget	Dollar Increase	Percent Increase
324 Maintenance Service	7,072,198	47,325	33,459	-		
Total Expense:	7,072,198	47,325	33,459	-	(47,325)	-100.00%

* Fund 44 is being used to account for the energy efficiency projects for which the District issued a performance contract and \$8 million in debt.

The energy performance contract was completed in July 2016. Completion of the project transitions to the beginning of the Performance Assurance Services Program. The PASP will include quarterly site visits with a focus on operational verification of the facility improvement measures.

School District of Waukesha

Final 2017/18 Budget

* CAPITAL EXPANSION FUND (46)

Revenue:		2015/16 Audited	2016/17 Budget	2016/17 Audited	2017/18 Budget	Dollar Increase	Percent Increase
110	Transfer - Fund 10	1,000	-	-	-		
280	Interest	1	-	5	-		
Total Revenue:		1,001	-	5	-	-	0.00%

Expense:		2015/16 Audited	2016/17 Budget	2016/17 Audited	2017/18 Budget	Dollar Increase	Percent Increase
310	Purchased Services	-	-	-	-		
323	Building Services	-	-	-	-		
440	Non-Capital Objects	-	-	-	-		
Total Expense:		-	-	-	-	-	0.00%

* Per DPI rules fund balance in Fund 46 may only be expended to address approved maintenance needs and may not be expended until May 2021.

For additional information on the Capital Expansion Fund (46) go to the DPI address below:
[sfs.dpi.wi.gov/.../2Long%20Term%20Capital%20Improvement%20Trust%20Fund%](https://sfs.dpi.wi.gov/.../2Long%20Term%20Capital%20Improvement%20Trust%20Fund%20)

School District of Waukesha
Final 2017/18 Budget
*** CAPITAL PROJECT FUND (47)**

Revenue:	2015/16 Audited	2016/17 Budget	2016/17 Audited	2017/18 Budget	Dollar Increase	Percent Increase
240 Payment for Services	14,000					
291 Gifts	14,853	53,100	87,034	50,000		
293 Rentals	17,925					
Total Revenue:	46,778	53,100	87,034	50,000	(3,100)	-5.84%

Expense:	2015/16 Audited	2016/17 Budget	2016/17 Audited	2017/18 Budget	Dollar Increase	Percent Increase
327 Construction Service	5,046	-	6,000	-		
Total Expense:	5,046	-	6,000	-	-	0.00%

* Fund 47 is used to account for the synthetic turf installation at the three high school athletic fields.

School District of Waukesha
Final 2017/18 Budget
PROPERTY SALES FUND (48)

Revenue:	2015/16 Audited	2016/17 Budget	2016/17 Audited	2017/18 Budget	Dollar Increase	Percent Increase
280 Interest on Investments	-	-	-	-		
Total Revenue:	-	-	-	-	-	0.00%

Expense:	2015/16 Audited	2016/17 Budget	2016/17 Audited	2017/18 Budget	Dollar Increase	Percent Increase
310 Personal Services	5,515	-	-	-		
Total Expense:	5,515	-	-	-	-	0.00%

School District of Waukesha

Final 2017/18 Budget

CAPITAL IMPROVEMENT FUND (49)

Revenue:		2015/16 Audited	2016/17 Budget	2016/17 Audited	2017/18 Budget	Dollar Increase	Percent Increase
291	Gifts	40,500	-	20,500	-		
860	Comp for Loss Fixed Assets	-	-	50,000	-		
862	Land/ Real Property Sales	153,172	-	-	-		
Total Revenue:		193,672	-	70,500	-	-	0.00%

Expense:		2015/16 Audited	2016/17 Budget	2016/17 Audited	2017/18 Budget	Dollar Increase	Percent Increase
460	Equipment Components	6,440	-	1,132	-		
Total Expense:		6,440	-	1,132	-	-	0.00%

School District of Waukesha

Final 2017/18 Budget

FOOD SERVICE FUND (50)

Revenue:		2015/16	2016/17	2016/17	2017/18	Dollar	Percent
		Audited	Budget	Audited	Budget	Increase	Increase
251	Student Lunch Fees	1,460,755	1,477,000	1,490,247	1,497,000		
252	Adult Food Service Sales	23,576	25,000	23,074	23,000		
259	Other Sales	49,904	50,000	1,910	2,000		
617	Food Service Aid	54,151	53,900	52,318	54,000		
714	Commodities	267,978	289,627	258,875	260,000		
717	Federal Aid	2,006,694	2,016,000	1,968,233	1,988,000		
730	Special Project Grant	72,552	-	47,255	70,000		
Total Revenue:		3,935,610	3,911,527	3,841,913	3,894,000	(17,527)	-0.45%
Expense:							
		2015/16	2016/17	2016/17	2017/18	Dollar	Percent
		Audited	Budget	Audited	Budget	Increase	Increase
170	Aide Salaries	3,789	-	3,848	3,950		
Total Salaries		3,789	-	3,848	3,950	3,950	100.00%
212	Retirement - ER	172	-	174	175		
222	Social Security	213	-	218	220		
Total Benefits		384	-	392	395	395	100.00%
310	Purchased Services	2,868,940	2,950,000	3,178,381	3,238,055		
320	Property Services	46,596	50,000	68,209	70,000		
354	Printing	18	-	-	-		
360	Information Technology	26,647	30,000	30,986	31,000		
387	Payment to State	(4,907)	-	(210,310)	-		
Total Purchased Services		2,937,295	3,030,000	3,067,266	3,339,055	309,055	10.20%
411	General Supplies	-	-	2,900	3,000		
415	Commodities	335,894	289,627	309,793	327,600		
440	Non-Capital Equipment	11,816	50,000	4,426	5,000		
Total Non-Capital Items		347,710	339,627	317,119	335,600	(4,027)	-1.19%
561	Equipment Replacement	336,322	1,500,000	934,187	1,200,000		
Total Capital Objects		336,322	1,500,000	934,187	1,200,000	(300,000)	-20.00%
Total Expense:		3,625,501	4,869,627	4,322,812	4,879,000	9,373	0.19%

School District of Waukesha Final 2017/18 Budget SCHOLARSHIPS FUND (72)

Revenue:		2015/16 Audited	2016/17 Budget	2016/17 Audited	2017/18 Budget	Dollar Increase	Percent Increase
291	Gifts & Donations	32,065	10,000	16,210	15,000		
Total Revenue:		32,065	10,000	16,210	15,000	5,000	50.00%

Expense:		2015/16 Audited	2016/17 Budget	2016/17 Audited	2017/18 Budget	Dollar Increase	Percent Increase
991	Scholarships	41,675	10,000	(1,950)	15,000		
Total Expense:		41,675	10,000	(1,950)	15,000	5,000	50.00%

School District of Waukesha
Final 2017/18 Budget
*** COMMUNITY SERVICE FUND (80)**

		2015/16 Audited	2016/17 Budget	2016/17 Audited	2017/18 Budget	Dollar Increase	Percent Increase
Revenue:							
211	Local Property Tax	-	100,000	100,000	125,000		
Total Revenue:		-	100,000	100,000	125,000	25,000	25.00%

		2015/16 Audited	2016/17 Budget	2016/17 Audited	2017/18 Budget	Dollar Increase	Percent Increase
Expense:							
100	Salaries	25,861	26,077	28,396	26,599		
212	Retirement - ER	1,713	1,747	1,882	1,862		
222	Social Security	1,863	1,995	2,068	2,035		
230	Life Insurance	63	64	68	64		
241	Health Insurance	8,585	7,118	7,585	7,474		
243	Dental Insurance	695	697	116	732		
249	HSA District Contribution	-	1,300	1,300	1,300		
251	Long Term Disability	61	63	66	63		
310	Purchased Services	23,786	131,000	79,326	156,000		
Total Expense:		62,627	170,061	120,807	196,129	26,068	15.33%

The District is spending down the Fund 80 existing Fund balance.

SCHOOL DISTRICT OF WAUKESHA

2017/18 Student Fee Schedule

STUDENT REGISTRATION FEES

Pre-K	\$25.00
Elementary (5K-5)	\$60.00
Secondary 6-8	\$60.00
Secondary 9-12	\$90.00
Technology Application (no proration permitted)	\$25.00

ATHLETIC FEE

Per Athlete.....	\$150.00
(No limit to the numbers of sports, No family cap)	

COURSE FEES

For High School (grades 9-12) course fees, please see appropriate Course Selection Guide

FOOD SERVICE FEES

(Assuming exemption approved by DPI/USDA)

Lunch – Elementary.....	\$2.10 daily
Lunch – Secondary.....	\$2.35 daily
Lunch – Adult.....	\$3.35 daily
Milk – Ala Carte	\$.40
Reduced Lunch	\$.40
Breakfast – Elementary	\$1.15
Breakfast – Secondary	\$1.75
Breakfast – Adult	\$2.70
Reduced Breakfast.....	\$.30

MISCELLANEOUS FEES

*Student Parking Fee (No Proration Permitted).....	\$100.00/Semester
Daily Parking Pass	\$5.00/Day
* “Pay to Ride” Transportation Fee.....	\$130/Semester Round Trip
*(Additional student in family to same site).....	\$65.00

**Students with prior year(s) outstanding student fee balances may not be issued parking passes, allowed to enroll in eAchieve courses, issued a pay-to-ride agreement or be allowed to participate in High School graduation ceremonies.*

Payment: Parents will have an option to pay a student’s fee(s) online, at registration, or by the first parent conference.

**DEPARTMENT OF PUBLIC INSTRUCTION
2017-18 REVENUE LIMIT WORKSHEET**

DISTRICT:	Waukesha	6174	
DATA AS OF 10/13/2017, 7:30 AM			
Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 16-17 Revenue Limit			
2016-17 General Aid Certification (16-17 Line 12A, src 621)	+	50,422,421	
2016-17 Computer Aid Received (16-17 Line 17, Src 691)	+	463,830	
2016-17 Hi Pov Aid (16-17 Line 12B, Src 628)	+	0	
2016-17 Fnd 10 Levy Cert (16-17 Line 18, Levy 10 Src 211)	+	75,933,955	
2016-17 Fnd 38 Levy Cert (16-17 Line 14B, Levy 38 Src 211)	+	871,138	
2016-17 Fnd 41 Levy Cert (16-17 Line 14C, Levy 41 Src 211)	+	2,408,407	
2016-17 Aid Penalty for Over Levy (16-17 FINAL Rev Limit Wksht)	-	0	
2016-17 Total Levy for All Levied Non-Recurring Exemptions*	-	4,072,233	
*NET 2017-18 Base Revenue Built from 16-17 Data (Line 1)	=	126,027,518	
*For 2016-17 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.)			
September & Summer FTE Membership Averages			
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.			
Line 2: Base Avg:(14+.4ss)+(15+.4ss)+(16+.4ss) / 3 =		12,826	
	2014	2015	2016
Summer fte:	212	201	224
% (40,40,40)	85	80	90
Sept fte:	12,903	12,706	12,610
Special Needs			
Vouchers	0	0	4.5
Total fte	12,988	12,786	12,705
Line 6: Curr Avg:(15+.4ss)+(16+.4ss)+(17+.4ss) / 3 =		12,661	
	2015	2016	2017
Summer fte:	201	224	308
% (40,40,40)	80	90	123
Sept fte:	12,706	12,610	12,368
Special Needs			
Vouchers	0	4.5	0.00
Total fte	12,786	12,705	12,491
"Current Average" for use in 17-18 Per-Pupil Aid calc (does not include Special Needs Voucher children). Average without SNSP: 12,659			
Line 10B: Declining Enrollment Exemption =		1,621,280	
Average FTE Loss (Line 2 - Line 6, if > 0)		165	
X 1.00 =		165	
X (Line 5, Maximum 2017-2018 Revenue per Memb) =		9,825.94	
Non-Recurring Exemption Amount:		1,621,280	
Line 17: State Aid for Exempt Computers =		470,648	
		Round to Dollar	
Fall 2017 Property Values (actuals have been loaded below)			
2017 TIF-Out Tax Apportionment Equalized Valuation		9,588,625,996	
Within the 2017-19 state budget (2017 Wisconsin Act 59), sec. 79.095, Wis. Stats was amended. Computer Aid is no longer based on the district's current year levy rate and exempt computer property value. Instead, the Exempt Computer Aid received in 2016-17 is increased by 1.47%. We have computed and pre-populated the 2017-18 amount in Line 17. Per state law, districts are required to use this amount in the 2017-18 Revenue Limit calculation.			
CELL COLOR KEY: Auto-Calc DPI Data District-Entered			
Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue			
Calculation Revised: 10/3/2017, new Computer Aid logic.			

2017-2018 Revenue Limit Worksheet		
1. 2016-17 Base Revenue (Funds 10, 38, 41)	(from left)	126,027,518
2. Base Sept Membership Avg (14+.4ss, 15+.4ss, 16+.4ss/3)	(from left)	12,826
3. 2016-17 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,825.94
4. 2017-18 Per Member Change (A+B+C)		0.00
A. Allowed Per-Member Change		0.00
B. Low Rev Incr ((9,100 - (3 + 4A))-4C) Not < 0		0.00
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)		0.00
5. 2017-18 Maximum Revenue / Member (Ln 3 + Ln 4)		9,825.94
6. Current Membership Avg (15+.4ss, 16+.4ss, 17+.4ss/3)	(from left)	12,661
7. 2017-18 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	126,027,518
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		124,406,226
B. Hold Harmless Non-Recurring Exemption		1,621,292
8. Total 2017-18 Recurring Exemptions (A+B+C+D+E)	(rounded)	30,987
A. Prior Year Carryover		0
B. Transfer of Service		30,987
C. Transfer of Territory/Other Reorg (if negative, include sign)		0
D. Federal Impact Aid Loss (2015-16 to 2016-17)		0
E. Recurring Referenda to Exceed (If 2017-18 is first year)		0
9. 2017-18 Limit with Recurring Exemptions (Ln 7 + Ln 8)		126,058,505
10. Total 2017-18 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		3,751,276
A. Non-Recurring Referenda to Exceed 2017-18 Limit		0
B. Declining Enrollment Exemption for 2017-18 (from left)		1,621,280
C. Energy Efficiency Net Exemption for 2017-18 (see pg 4 for details)		866,594
D. Adjustment for Refunded or Rescinded Taxes, 2017-18		53,585
E. Prior Year Open Enrollment (uncounted pupil[s])		0
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)		0
G. Environmental Remediation Exemption		0
H. Private School Voucher Aid Deduction		1,124,368
I. Private School Special Needs Voucher Aid Deduction		85,449
11. 2017-18 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		129,809,781
12. Total Aid to be Used in Computation (12A + 12B)		50,779,376
A. 2017-18 October 15 General Aid Certification → Cell is locked.		50,779,376
B. State Aid to High Poverty Districts (not all districts)		0
REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		79,030,405
(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		
14. Total Limited Revenue To Be Used (A+B+C)	Not > line 13	79,030,405
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fund 10 including Src 211 & Src 691	75,505,404	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	866,594	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	2,658,407	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		138,486
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	0	
B. Community Services (Fund 80 Src 211)	125,000	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	13,486	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)		79,168,891
17. Src 691 (Comp Aid) Based on 2017 Wisconsin Act 59		470,648
18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2017-18 Budget		75,034,756
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
19. Total Fall, 2017 All Fund Tax Levy (14B + 14C + 15 + 18)		78,698,243
Line 19 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00820746

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

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
OCTOBER 15 CERTIFICATION OF 2017-18 GENERAL AID**

USING 2016-17 MEMBERSHIP, 2016-17 PI-1506-AC REPORTS & 2016 EQUALIZED VALUES (CERT MAY 2017)

Waukesha 6174

GUARANTEES FOR OCT 15 CERT:	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,172,875	3,518,625	1,759,312
TERTIARY (G11)	573,439	1,720,317	860,158

2017-18 OCT 15 CERTIFICATION

PART A: 2016-17 AUDITED MEMBERSHIP	FTE
A1 3RD FRI SEPT 16 MEMBERSHIP* (include Youth Challenge)	12,610.00
A2 2ND FRI JAN 17 MEMBERSHIP* (include Youth Challenge)	12,597.00
A3 TOTAL (A1 + A2)	25,207.00
A4 AVERAGE (A3/2) (ROUNDED)	12,604.00
A5 SUMMER 16 FTE EQUIVALENT* (ROUNDED)	224.00
A6A FOSTER & GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	1.10
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.00
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER	108.00
A6D SPECIAL NEEDS SCHOLARSHIP STUDENTS	5.00
A7 AID MEMBERSHIP (A4+A5+A6+A6A+A6B+A6C+A6D) (ROUNDED)	12,942.00

* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2016-17 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC REPORT)		
B1 TOTAL REVENUE & TRNSF IN	10R 00000 000	+ 147,939,703.50
B2 PROP TAX + COMPUTER AID	10R 210 + 691	- 76,427,062.36
B3 GENERAL STATE AID	10R 00000 620	- 50,422,421.00
B4 NON-DED IMPACT AID	(DPI AMOUNT)	- 0.00
B5 REORG SETTLEMENT	10R 00000 850	- 0.00
B6 LONG TERM OP BORR, NOTE	10R 00000 873	- 0.00
B7 LONG TERM OP BORR, STF	10R 00000 874	- 0.00
B8 PROPERTY TAX/EQUAL AID REFUND	10R 00000 972	- 0.00
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	= 21,090,220.14

PART C: 2016-17 NET COST OF GENERAL FUND (PI-1506-AC REPORT)		
C1 TOTAL GF EXPENDITURES	10E 00000 000	+ 145,884,121.95
C2 DEBT SRVC TRANSFER	10E 411000 838+839	- 4,220,639.87
C3 REORG SETTLEMENT	10E 491000 950	- 0.00
C4 REFUND PRIOR YEAR REV	10E 492000 972	- 67,070.63
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+ 141,596,411.45
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	- 21,090,220.14
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+ 0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	= 120,506,191.31

PART D: 2016-17 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC REPORT)		
D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+ 5,095,751.04
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	- 4,220,639.87
D3 PROPERTY TAXES	38R + 39R 210	- 871,138.00
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	- 0.00
D5 NON-REV RECEIPTS	38R + 39R 800	- 0.00
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	- 3,973.17
D7 TOTAL EXPENDITURES	38E + 39E 000	+ 5,101,527.87
D8 AIDABLE FUND 41 EXP	(DPI AMOUNT)	+ 1,001,353.17
D9 REFINANCING	38E + 39E 282000	- 0.00
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	- 0.00
D11 NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	= 6,098,907.87

PART E: 2016-17 SHARED COST (PI-1506-AC REPORT)		
E1 NET COSTS: GEN + DEBT SERV FUNDS (C8 + D11)		+ 126,605,099.18
E2 COSTS INDIGENT TRANSPORTATION AND/OR OTHER		- 0.00
E3 IMPACT AID NON-DEDUCTIBLE		- 0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		= 126,605,099.18

PART E: 2016-17 SHARED COST - CONTINUED	E5 =	
E6 PRIMARY COST CEILING PER MEMBER		1,000
E7 PRIMARY CEILING (A7 * E6)		12,942,000.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)		12,942,000.00
E9 SECONDARY COST CEILING PER MEMBER		9,619
E10 SECONDARY CEILING (A7 * E9)		124,489,098.00
E11 SECONDARY SHARED COST (LESSER OF E5 OR E10) - E8)		111,547,098.00
E12 TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)		2,116,001.18

SHARED COST PER MEMBER = \$9,782

PART F: EQUALIZED PROPERTY VALUE		
F1 2016 EQUALIZED VALUE (CERT MAY 17) + EXEMPT COMPUTER VALUE		9,210,528,882
VALUE PER MEMBER =	711,677	

PART G: 2017-18 EQUAL AID BY TIER: USING 2016-17 PI-1506-AC REPORT DATA		
G1 PRIMARY GUARANTEED VALUE PER MEMBER		1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)		24,978,060,000
G3 PRIMARY REQUIRED RATE (E8 / G2)		0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)		15,767,531,118
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)		8,169,630.90
G6 SECONDARY GUARANTEED VALUE PER MEMB		1,172,875
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)		15,179,348,250
G8 SECONDARY REQUIRED RATE (E11 / G7)		0.00734861
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)		5,968,819,368
G10 SECONDARY EQUALIZATION AID (G8 * G9)		43,862,525.70
G11 TERTIARY GUARANTEED VALUE PER MEMB		573,439
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)		7,421,447,538
G13 TERTIARY REQUIRED RATE (E12 / G12)		0.00028512
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)		-1,789,081,344
G15 TERTIARY EQUALIZATION AID (G13 * G14)		-510,102.87

PART H: 2017-18 OCTOBER 15 CERTIFICATION OF EQUALIZATION AID		
H1 2017-18 EQUALIZATION AID ELIGIBILITY (G5+G10+G15) NOT < 0		51,522,054.00
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)		0.00
H2A PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE		0.00
H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Line H1 * -0.0143759017)		-740,676.00
H4 2016-17 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID		-2,029.00
H5 PRIOR YEAR (2016-17) ERROR ADJUSTMENT		0.00
H6 2017-18 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4+H5)		50,779,349

***** PART I: 2017-18 OCT 15 CERT - SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY *****

I1 2017-18 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 AID ELIGIBILITY	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 CHAPTER 220 AID (Line I1 * -0.0143759017)	0.00
I2C 2016-17 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID	0.00
I3 2017-18 SPEC ADJ AID and/or CHAP 220-OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)	0.00
I4 2016-17 OCT-TO-FINAL ADJUSTMENT, CHOICE/CHARTER DEDUCTION	27.00
*15 2017-18 OCT 15 CERT OF GENERAL AID (H6+I3+I4)	50,779,376

DISTRICTS ARE REMINDED THAT THE OCTOBER 15, 2017 GENERAL AID CERTIFICATION MUST BE USED IN THE REVENUE LIMIT COMPUTATION AND SETTING THE FALL, 2017 LEVY.

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.

School District of Waukesha

OUTSTANDING LONG-TERM DEBT

Fund 38 Non-Referendum Approved Debt:

Energy Efficiency Projects

Initial Principal Balance - \$8,000,000

General Obligation Promissory Notes, Series 2015

Interest Rate 2.00%

Dated/Close: January 5, 2015

Date	Payment	Principal	Interest	Calendar Year Total	Less Utility Savings	Fund Balance	Tax Levy
10/01/2017	41,100	-	41,100	1,066,950	195,812	5,908	865,230
04/01/2018	1,036,100	995,000	41,100				
10/01/2018	31,150	-	31,150	1,067,250	200,656		866,594
04/01/2019	1,046,150	1,015,000	31,150				
10/01/2019	21,000	-	21,000	1,067,150	206,676		860,474
04/01/2020	1,061,000	1,040,000	21,000				
10/01/2020	10,600	-	10,600	1,071,600	212,876		858,724
04/01/2021	1,070,600	1,060,000	10,600				
10/01/2021	-	-	-	1,070,600	219,262		851,338
Total	\$4,317,700	\$4,110,000	\$207,700	\$5,343,550	\$1,035,282	\$5,908	\$4,302,360

Fund 39 Non-Referendum Approved Debt:

The School District of Waukesha currently has no outstanding referendum approved debt.

SCHOOL DISTRICT OF WAUKESHA 25 YEAR TAX (MIL) RATE HISTORY

Year	Fund 10 General Fund	Fund 30 Long-term Debt	Fund 40 Capital Expansion	Fund 80 Community Service	TOTAL	Dollar Increase/ Decrease	Percent Increase/ Decrease
2017-18	7.83	0.09	0.28	0.01	8.21	(0.45)	-5.20%
2016-17	8.29	0.10	0.26	0.01	8.66	(0.43)	-4.73%
2015/16	8.84	0.10	0.15	-	9.09	0.02	0.22%
2014/15	8.72	0.23	0.13	-	9.08	(0.03)	-0.33%
2013/14	8.98	-	0.13	-	9.11	(0.47)	-4.91%
2012/13	9.33	0.12	0.13	-	9.58	0.33	3.57%
2011/12	8.68	0.43	0.14	-	9.25	(0.09)	-0.96%
2010/11	8.66	0.54	0.14	-	9.34	0.37	4.12%
2009/10	8.30	0.53	0.14	-	8.97	0.88	10.88%
2008/09	7.40	0.51	0.14	0.04	8.09	0.09	1.13%
2007/08	7.29	0.53	0.14	0.04	8.00	0.22	2.83%
2006/07	7.24	0.42	0.08	0.04	7.78	(0.01)	-0.13%
2005/06	7.26	0.39	0.09	0.05	7.79	(1.15)	-12.86%
2004-05	8.35	0.35	0.09	0.15	8.94	(0.30)	-3.25%
2003-04	8.85	0.33	-	0.06	9.24	(0.16)	-1.70%
2002-03	9.12	0.22	-	0.06	9.40	(0.88)	-8.56%
2001-02	8.87	1.41	-	-	10.28	(0.18)	-1.72%
2000-01	8.99	1.47	-	-	10.46	(0.77)	-6.86%
1999-00	9.68	1.55	-	-	11.23	(0.86)	-7.11%
1998-99	10.23	1.86	-	-	12.09	0.85	7.56%
1997-98	9.95	1.29	-	-	11.24	(3.72)	-24.87%
1996-97	10.58	4.38	-	-	14.96	(1.09)	-6.79%
1995-96	14.74	1.31	-	-	16.05	(1.81)	-10.13%
1994-95	16.37	1.49	-	-	17.86	(1.50)	-7.75%
1993-94	17.71	1.65	-	-	19.36		

Three Year Average Tax Rate: 8.65
Five Year Average Tax Rate: 8.83
Ten Year Average Tax Rate: 8.94

SCHOOL DISTRICT OF WAUKESHA 25 YEAR TAX LEVY HISTORY

Year	Fund 10 General Fund	Fund 30 Long-term Debt	Fund 40 Capital Expansion	Fund 80 Community Service	TOTAL	Dollar Increase/ Decrease	Percent Increase/ Decrease
2017-18	75,048,242	866,594	2,658,407	125,000	78,698,243	(636,036)	-0.80%
2016-17	75,954,734	871,138	2,408,407	100,000	79,334,279	(1,147,898)	-1.43%
2015-16	78,312,097	878,673	1,291,407		80,482,177	1,690,401	2.15%
2014-15	75,666,776	2,000,000	1,125,000		78,791,776	1,412,369	1.83%
2013-14	76,254,407	-	1,125,000	-	77,379,407	(4,827,264)	-5.87%
2012-13	80,028,671	1,053,000	1,125,000	-	82,206,671	(1,729,386)	-2.06%
2011-12	78,766,757	3,915,000	1,254,300	-	83,936,057	(2,371,898)	-2.75%
2010-11	79,982,955	5,000,000	1,325,000	-	86,307,955	(5,004)	-0.01%
2009-10	79,896,918	5,091,041	1,325,000	-	86,312,959	7,029,306	8.87%
2008-09	72,546,541	5,012,112	1,325,000	400,000	79,283,653	2,193,542	2.85%
2007-08	70,219,619	5,145,492	1,325,000	400,000	77,090,111	4,904,708	6.79%
2006-07	67,181,206	3,854,197	750,000	400,000	72,185,403	5,617,111	8.44%
2005-06	62,081,329	3,336,963	750,000	400,000	66,568,292	(3,145,262)	-4.51%
2004-05	65,091,012	2,719,402	700,000	1,203,140	69,713,554	3,795,211	5.76%
2003-04	63,184,505	2,333,838	-	400,000	65,918,343	4,225,570	6.85%
2002-03	59,821,256	1,471,517	-	400,000	61,692,773	(721,041)	-1.16%
2001-02	53,861,239	8,552,575	-	-	62,413,814	3,833,185	6.54%
2000-01	50,374,079	8,206,550	-	-	58,580,629	311,689	0.53%
1999-00	50,228,845	8,040,095	-	-	58,268,940	(698,259)	-1.18%
1998-99	49,877,461	9,089,738	-	-	58,967,199	6,615,072	12.64%
1997-98	46,322,307	6,029,820	-	-	52,352,127	(13,484,232)	-20.48%
1996-97	46,575,064	19,261,295	-	-	65,836,359	(1,160,870)	-1.73%
1995-96	61,528,420	5,468,809	-	-	66,997,229	(1,626,616)	-2.37%
1994-95	62,910,911	5,712,934	-	-	68,623,845	(1,511,391)	-2.15%
1993-94	64,144,725	5,990,511	-	-	70,135,236		
Three Year Average Change in Levy:						-0.03%	
Five Year Average Change in Levy:						-0.83%	
Ten Year Average Change in Levy:						0.28%	

SCHOOL DISTRICT OF WAUKESHA

25 YEAR EQUALIZED VALUATION HISTORY

Fiscal Year	Equalized Valuation	Increase/(Decrease)	Percent Change
2017-18	9,588,625,996	432,035,565	4.72%
2016-17	9,156,590,431	302,836,898	3.42%
2015-16	8,853,753,533	178,174,231	2.05%
2014-15	8,675,579,302	180,817,755	2.13%
2013-14	8,494,761,547	(81,290,635)	-0.95%
2012-13	8,576,052,182	(503,303,118)	-5.54%
2011-12	9,079,355,300	(161,180,906)	-1.74%
2010-11	9,240,536,206	(389,032,498)	-4.04%
2009-10	9,629,568,704	(174,131,186)	-1.78%
2008-09	9,803,699,890	169,305,347	1.76%
2007-08	9,634,394,543	358,379,877	3.86%
2006-07	9,276,014,666	723,959,106	8.47%
2005-06	8,552,055,560	753,049,767	9.66%
2004-05	7,799,005,793	657,352,187	9.20%
2003-04	7,141,653,606	581,959,064	8.87%
2002-03	6,559,694,542	486,044,793	8.00%
2001-02	6,073,649,749	472,038,645	8.43%
2000-01	5,601,611,104	411,227,480	7.92%
1999-00	5,190,383,624	313,555,766	6.43%
1998-99	4,876,827,858	219,601,262	4.72%
1997-98	4,657,226,596	256,174,053	5.82%
1996-97	4,401,052,543	227,795,617	5.46%
1995-96	4,173,256,926	329,085,161	8.56%
1994-95	3,844,171,765	222,332,246	6.14%
1993-94	3,621,839,519	294,560,754	8.85%

(TID Out)

Three Year Average Change in EAV:	3.40%
Five Year Average Change in EAV:	2.27%
Ten Year Average Change in EAV:	0.00%

Property Valuation Breakdown by Municipality

Property Values by Jurisdiction	2017/18		2016/17		Current Year - Breakdown		Prior Year - Breakdown	
	Equalized	% of District	Equalized	% of District	Equalized Valuation		Equalized Valuation	
	Valuation	Valuation	Valuation	Valuation	Variance	% Change	Variance	% Change
City of Brookfield	\$ 97,812,093	1.02%	\$ 93,061,129	1.02%	4,750,964	5.11%	18,970,125	25.60%
City of Pewaukee	1,281,249,178	13.36%	1,265,271,317	13.82%	15,977,861	1.26%	52,374,812	4.32%
City of Waukesha	5,866,679,500	61.18%	5,627,633,500	61.46%	239,046,000	4.25%	175,466,300	3.22%
Town of Brookfield	932,406,851	9.72%	844,958,921	9.23%	87,447,930	10.35%	18,161,628	2.20%
Town of Delafield	1,447,405	0.02%	1,141,866	0.01%	305,539	26.76%	679	0.06%
Town of Genesee	387,049,869	4.04%	375,667,398	4.10%	11,382,471	3.03%	9,263,854	2.53%
Town of Waukesha	1,021,981,100	10.66%	948,856,300	10.36%	73,124,800	7.71%	28,599,500	3.11%
Total Equalized Valuation	\$ 9,588,625,996	100.00%	\$ 9,156,590,431	100.00%	432,035,565	4.72%	302,836,898	3.42%

Tax Levy Breakdown by Municipality

Allocation of Tax Levy By Jurisdictions	2017/18		2016/17		Current Year - Breakdown		Prior Year - Breakdown	
	Equalized	% of District	Equalized	% of District	Equalized Valuation		Equalized Valuation	
	Valuation	Valuation	Valuation	Valuation	Variance	% Change	Variance	% Change
City of Brookfield	\$ 802,789	1.02%	\$ 809,210	1.02%	(6,421)	-0.79%	135,710	20.15%
City of Pewaukee	10,515,798	13.36%	10,963,997	13.82%	(448,199)	-4.09%	-61,444	-0.56%
City of Waukesha	48,150,524	61.18%	48,758,848	61.46%	(608,324)	-1.25%	-802,305	-1.62%
Town of Brookfield	7,652,690	9.72%	7,322,554	9.23%	330,136	4.51%	-193,178	-2.57%
Town of Delafield	11,880	0.02%	7,933	0.01%	3,947	49.75%	-2,441	-23.53%
Town of Genesee	3,176,695	4.04%	3,252,705	4.10%	(76,010)	-2.34%	-77,967	-2.34%
Town of Waukesha	8,387,867	10.66%	8,219,031	10.36%	168,836	2.05%	-146,264	-1.75%
Total Valuation	\$ 78,698,243	100.00%	\$ 79,334,278	100.00%	\$ (636,036)	-0.80%	\$ (1,147,889)	-1.43%
					Tax Levy Decrease in Fiscal Year 2016/17		Tax Levy Increase in Fiscal Year 2016/17	