



# 2018-2019 FINAL BUDGET

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**SCHOOL DISTRICT OF WAUEKSHA  
FINAL BUDGET**

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School District of Waukesha  
2018/19 Final 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 85 resident ADM (average daily membership)</u> from 12,491 to 12,406. The combined declining enrollment and hold harmless exemptions in the revenue limit worksheet totals \$2,496,394. The purpose 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 \$1,671,621, compared to \$1,124,368 last year, for an increase of \$547,253. The exemption for the Special Needs Scholarship program increased to \$202,288, compared to \$85,449 last year. The expenses for these programs are equal to the exemptions.
Open Enrollment (OE)	The 2018/19 school year 3rd Friday count reports 963.4 student ftes open enrolling in and 644.2 ftes open enrolling out for a net positive OE enrollment gain of 319.2 ftes.
Equalized Property Valuation	The Wisconsin Department of Revenue final certification of equalized value of all taxable property has increased by 3.45%, for a total of \$9,919,373,161. Last year's value was \$9,588,625,996.
General Fund Revenue	Total general fund revenues are budgeted to increase by \$1.44 million (1.00%) from the prior year budget. Open enrollment tuition, the new Exempt Property Aid, the School Safety Grant and additional Per Pupil Aid account for the majority of the increase.
General Fund Expenditures	The 2018/19 Budget is balanced and in full compliance with state imposed revenue limits. Total general fund expenditures are budgeted to increase by 1.15% or \$1.66 million from the prior year budget.
Property Tax Levy	The 2018/19 Budget includes a tax levy decrease of 1.71%. The tax (mil) rate per \$1,000 of equalized value is \$7.80 compared to \$8.21 in 2017/18.
State Equalization Aid	WSD will receive \$50,473,711 in State Equalization Aid for the 2018/19 fiscal year. This is an decrease of \$305,665 (-.60%) over the 2017/18 fiscal year.

School District of Waukesha  
2018/19 Final Budget Highlights

Budget Factor	Impact Statement
State Per Pupil Aid	The State Per Pupil Aid increased by \$204 per pupil, for a total of \$654 per pupil. This increased the 2018/19 aid to \$8,180,886.
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 2018/19 school year.</p> <p>All Board of Education approved staff pay adjustments for 2018/19 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 0.15% on January 1, 2019. This decrease has been factored into the 2018/19 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 22.24%.
District Long-Term Debt	Current remaining Fund 38 debt is \$3,115,000. 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 \$644,839 in 2018-19. This is the amount of the site carry over from 2017/18 of \$394,839 and a transfer of \$250,000 to fund 46.
Food Service Fund Balance	The Food Service (fund 50) fund balance is budgeted to decrease by \$1,247,550 in 2018-19. This additional spending is for the final renovations to the North High School kitchen, which was completed in August of 2018.
Exempt Personal Property Aid	New in 2018/19 is additional state aid for Exempt Personal Property. The district will receive \$604,532 this year.

## School District of Waukesha Final 2018/19 Budget

### Budget Adoption Format:

Fund	Description	07/01/18	BUDGETED		06/30/19
		Beginning Fund Balance	Receipts	Expenditures	Estimated Ending Fund Balance
10	General *	\$ 38,442,055	\$ 145,921,185	\$ 146,566,024	\$ 37,797,216
21	Donations	284,055	190,000	261,581	212,474
27	Special Education *	-	28,382,957	28,382,957	-
38	Non-Referendum Debt Serv.**	48,224	1,070,480	1,087,250	31,454
41	Facility Maintenance	396,958	2,858,407	2,858,407	396,958
44	Capital Improvements	-	-	-	-
46	Capital Expansion	1,019	250,011	-	251,030
47	Capital Project Fund	(347,256)	100,000	-	(247,256)
48	Property Sales Fund	670,387	-	-	670,387
49	Capital Improvement	813,054	-	298,828	514,226
50	Food Service	2,688,204	3,894,000	5,141,550	1,440,654
72	Scholarship	27,956	15,000	20,000	22,956
73	Employee Trust Fund	1,152	-	-	1,152
80	Community Service	19,523	507,342	526,864	1
<b>Total</b>		<b>\$ 43,045,330</b>	<b>\$ 183,189,382</b>	<b>\$ 185,143,461</b>	<b>\$ 41,091,251</b>

\* Includes a \$18,791,593 inter-fund transfer from fund 10 to fund 27 as required by the Department of Public Instruction (DPI).

# School District of Waukesha

## Final 2018/19 Budget

### \* TAX LEVY SUMMARY

	2016/17	2017/18	2018/19	Increase / (Decrease)	Percent Change
General Fund (10)	75,933,955	75,034,756	73,110,543		
Prior Year Chargeback	20,779	13,486	13,975		
<b>Net General Fund Tax Levy</b>	<b>75,954,734</b>	<b>75,048,242</b>	<b>73,124,518</b>		
Debt Service - Fund 38	871,138	866,594	860,474		
Capital Expansion - Fund 41	2,408,407	2,658,407	2,858,407		
Community Service - Fund 80	100,000	125,000	507,342		
<b>TOTAL LEVY:</b>	<b>\$ 79,334,279</b>	<b>\$ 78,698,243</b>	<b>\$ 77,350,741</b>	<b>\$ (1,347,502)</b>	<b>-1.71%</b>

3.45% EAV Increase

<b>Equalized Valuation (EAV)</b> <small>(TID Out)</small>	<b>9,156,590,431</b>	<b>9,588,625,996</b>	<b>9,919,373,161</b>		
<b>Tax Rate*</b>	<b>\$ 8.66</b>	<b>\$ 8.21</b>	<b>\$ 7.80</b>	<b>\$ (0.41)</b>	<b>-5.03%</b>

\*Tax levy to be approved on October 29th, 2018

On September 12, 2018 the Preliminary 2018/19 Budget, which projected a tax levy of \$79,075,543 and a tax rate of \$8.12, was presented to the citizen's of the School District of Waukesha. The final 2018/19 Tax Levy is \$1,724,802 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 larger than anticipated growth in equalized assessed property valuation (EAV), and a higher than anticipated level of State Aid.

**School District of Waukesha**  
2018-19 Final Budget

<b>BUDGET 2018-19</b>			
<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Budget 2018-19</b>
Beginning Fund Balance (Account 930 000)	35,129,355.70	37,707,916.79	38,442,055
Ending Fund Balance, Nonspendable (Acct. 935 000)	615,187.48	615,187	615,187
Ending Fund Balance, Restricted (Acct. 936 000)	4,865,169.89	4,865,170	4,865,170
Ending Fund Balance, Committed (Acct. 937 000)	2,234,132.00	2,234,132	2,234,132
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0	0
Ending Fund Balance, Unassigned (Acct. 939 000)	29,954,735.42	29,954,735	29,954,735
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>37,707,916.79</b>	<b>38,442,054.77</b>	<b>37,797,216</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0
<b>Local Sources</b>			
210 Taxes	75,963,232.36	75,090,747.24	73,132,918
240 Payments for Services	49,000.24	52,505.36	51,000
260 Non-Capital Sales	7,375.10	3,177.00	4,000
270 School Activity Income	119,713.43	104,405.90	96,000
280 Interest on Investments	189,980.49	425,638.06	326,059
290 Other Revenue, Local Sources	1,812,492.38	1,836,407.73	1,753,025
<b>Subtotal Local Sources</b>	<b>78,141,794.00</b>	<b>77,512,881.29</b>	<b>75,363,002</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0
340 Payments for Services	5,729,974.33	6,452,154.47	6,450,208
380 Medical Service Reimbursements	0.00	0.00	0
390 Other Inter-district, Within Wisconsin	0.00	0.00	0
<b>Subtotal Other School Districts within Wisconsin</b>	<b>5,729,974.33</b>	<b>6,452,154.47</b>	<b>6,450,208</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	92,916.60	71,162.12	87,826
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
<b>Subtotal Intermediate Sources</b>	<b>92,916.60</b>	<b>71,162.12</b>	<b>87,826</b>
<b>State Sources</b>			
610 State Aid -- Categorical	917,709.98	1,006,481.71	955,417
620 State Aid -- General	50,422,421.00	50,779,376.00	50,473,711
630 DPI Special Project Grants	169,913.81	154,246.42	105,960
640 Payments for Services	323,220.00	318,075.00	300,000
650 Student Achievement Guarantee in Education (SAGE Grant)	239,464.95	202,407.42	204,000
660 Other State Revenue Through Local Units	10,345.44	10,407.32	10,000
690 Other Revenue	3,670,080.00	6,164,498.30	9,786,061
<b>Subtotal State Sources</b>	<b>55,753,155.18</b>	<b>58,635,492.17</b>	<b>61,835,149</b>
<b>Federal Sources</b>			
710 <b>Federal Aid - Categorical</b>	0.00	0.00	0
720 Impact Aid	0.00	0.00	0
730 DPI Special Project Grants	536,391.55	596,647.63	460,000
750 IASA Grants	1,658,847.20	1,489,552.25	1,400,000
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	263,460.38	274,408.32	250,000
790 Other Federal Revenue - Direct	0.00	0.00	0
<b>Subtotal Federal Sources</b>	<b>2,458,699.13</b>	<b>2,360,608.20</b>	<b>2,110,000</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0
860 Compensation, Fixed Assets	0.00	0.00	0
870 Long-Term Obligations	0.00	0.00	0
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	44.12	0
970 Refund of Disbursement	126,071.23	606,423.89	40,000
980 Medical Service Reimbursement	0.00	0.00	0
990 Miscellaneous	5,637,093.03	52,773.29	35,000
<b>Subtotal Other Revenues</b>	<b>5,763,164.26</b>	<b>659,241.30</b>	<b>75,000</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>147,939,703.50</b>	<b>145,691,539.55</b>	<b>145,921,185</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	20,586,387.52	19,655,088.13	19,418,177
120 000 Regular Curriculum	35,094,562.93	35,226,038.74	35,917,473
130 000 Vocational Curriculum	3,857,843.08	3,815,701.29	4,094,138
140 000 Physical Curriculum	3,414,173.93	3,314,291.19	3,465,138
160 000 Co-Curricular Activities	1,869,400.51	1,978,650.76	1,933,998
170 000 Other Special Needs	175,910.02	197,183.76	209,478
<b>Subtotal Instruction</b>	<b>64,998,277.99</b>	<b>64,186,953.87</b>	<b>65,038,402</b>
<b>Support Sources</b>			
210 000 Pupil Services	4,458,295.73	4,618,418.64	4,676,143
220 000 Instructional Staff Services	8,031,620.61	9,966,441.23	8,559,621
230 000 General Administration	1,786,298.17	1,890,864.53	1,776,867
240 000 School Building Administration	8,866,349.87	9,137,540.16	9,790,635
250 000 Business Administration	18,773,614.61	18,877,344.18	18,714,200
260 000 Central Services	4,991,863.77	6,211,167.23	6,171,198
270 000 Insurance & Judgments	942,987.64	883,178.59	1,200,000
280 000 Debt Services	1,005,210.01	278.10	2,000
290 000 Other Support Services	2,640,306.89	2,501,632.73	2,400,580
<b>Subtotal Support Sources</b>	<b>51,496,547.30</b>	<b>54,086,865.39</b>	<b>53,291,244</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	21,839,079.77	18,576,845.34	19,248,269
430 000 Instructional Service Payments	6,959,256.78	7,682,168.56	8,885,609
490 000 Other Non-Program Transactions	67,980.57	424,568.41	102,500
<b>Subtotal Non-Program Transactions</b>	<b>28,866,317.12</b>	<b>26,683,582.31</b>	<b>28,236,378</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>145,361,142.41</b>	<b>144,957,401.57</b>	<b>146,566,024</b>
<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>			
900 000 Beginning Fund Balance	70,156.37	271,248.83	284,055
<b>900 000 Ending Fund Balance</b>	<b>271,248.83</b>	<b>284,055.27</b>	<b>212,474</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>387,253.75</b>	<b>191,862.74</b>	<b>190,000</b>
100 000 Instruction	110,324.09	90,156.41	250,851
200 000 Support Services	75,837.20	88,899.89	10,730
400 000 Non-Program Transactions	0.00	0.00	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>186,161.29</b>	<b>179,056.30</b>	<b>261,581</b>
<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Budget 2018-19</b>
900 000 Beginning Fund Balance	0.00	0.00	0
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	17,618,439.90	18,366,239.34	18,791,593
<b>Local Sources</b>			
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
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	37,136.20	73,440.08	40,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>37,136.20</b>	<b>73,440.08</b>	<b>40,000</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	0.00	1,697.71	0
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
<b>Subtotal Intermediate Sources</b>	<b>0.00</b>	<b>1,697.71</b>	<b>0</b>
<b>State Sources</b>			
610 State Aid -- Categorical	6,128,644.00	6,077,266.00	6,269,465
620 State Aid -- General	13,438.00	18,596.00	18,000
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
<b>Subtotal State Sources</b>	<b>6,142,082.00</b>	<b>6,095,862.00</b>	<b>6,287,465</b>
<b>Federal Sources</b>			
710 <b>Federal Aid - Categorical</b>	3,862.00	4,821.00	3,500
730 DPI Special Project Grants	2,861,486.21	2,880,447.85	2,795,399
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	467,276.50	505,308.26	465,000
790 Other Federal Revenue - Direct	0.00	0.00	0
<b>Subtotal Federal Sources</b>	<b>3,332,624.71</b>	<b>3,390,577.11</b>	<b>3,263,899</b>
<b>Other Financing Sources</b>			
860 Compensation, Fixed Assets	0.00	0.00	0
870 Long-Term Obligations	0.00	0.00	0
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	0.00	0
970 Refund of Disbursement	0.00	0.00	0
990 Miscellaneous	0.00	0.00	0
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>27,130,282.81</b>	<b>27,927,816.24</b>	<b>28,382,957</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
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	19,210,746.45	19,455,582.49	19,939,117
160 000 Co-Curricular Activities	0.00	0.00	0
170 000 Other Special Needs	51,415.45	0.00	54,453
<b>Subtotal Instruction</b>	<b>19,262,161.90</b>	<b>19,455,582.49</b>	<b>19,993,570</b>

<b>Support Sources</b>			
210 000 Pupil Services	2,692,382.37	3,026,803.81	3,088,825
220 000 Instructional Staff Services	982,228.86	969,541.72	817,229
230 000 General Administration	0.00	0.00	0
240 000 School Building Administration	0.00	0.00	0
250 000 Business Administration	1,852,954.07	1,927,204.21	2,021,862
260 000 Central Services	26,699.75	29,537.98	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
<b>Subtotal Support Sources</b>	<b>5,554,265.05</b>	<b>5,953,087.72</b>	<b>5,942,916</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0.00	0.00	0
430 000 Instructional Service Payments	2,313,855.86	2,519,146.03	2,446,471
490 000 Other Non-Program Transactions	0.00	0.00	0
<b>Subtotal Non-Program Transactions</b>	<b>2,313,855.86</b>	<b>2,519,146.03</b>	<b>2,446,471</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>27,130,282.81</b>	<b>27,927,816.24</b>	<b>28,382,957</b>
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	51,057.79	45,280.96	48,224
<b>900 000 ENDING FUND BALANCES</b>	<b>45,280.96</b>	<b>48,224.08</b>	<b>31,454</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>5,095,751.04</b>	<b>1,080,143.12</b>	<b>1,070,480</b>
281 000 Long-Term Capital Debt	5,101,527.87	1,077,200.00	1,087,250
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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>5,101,527.87</b>	<b>1,077,200.00</b>	<b>1,087,250</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>4,110,000.00</b>	<b>3,115,000.00</b>	<b>2,100,000</b>
<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	474,548.46	806,761.32	1,534,161
<b>900 000 Ending Fund Balance</b>	<b>806,761.32</b>	<b>1,534,161.20</b>	<b>1,585,344</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,592,188.54</b>	<b>3,239,817.24</b>	<b>3,208,418</b>
100 000 Instructional Services	0.00	0.00	0
200 000 Support Services	2,259,975.68	2,512,417.36	3,157,235
300 000 Community Services	0.00	0.00	0
400 000 Non-Program Transactions	0.00	0.00	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,259,975.68</b>	<b>2,512,417.36</b>	<b>3,157,235</b>
<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	2,187,993.40	1,882,336.33	2,688,204
<b>900 000 ENDING FUND BALANCE</b>	<b>1,882,336.33</b>	<b>2,688,204.43</b>	<b>1,440,654</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>3,906,717.43</b>	<b>3,907,135.69</b>	<b>3,894,000</b>
200 000 Support Services	4,212,374.50	3,101,267.59	5,141,550
400 000 Non-Program Transactions	0.00	0.00	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>4,212,374.50</b>	<b>3,101,267.59</b>	<b>5,141,550</b>
<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	97,593.57	76,786.91	19,523
<b>900 000 ENDING FUND BALANCE</b>	<b>76,786.91</b>	<b>19,522.72</b>	<b>1</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>100,000.00</b>	<b>125,000.00</b>	<b>507,342</b>
200 000 Support Services	704.79	0.00	0
300 000 Community Services	120,101.87	182,264.19	526,864
400 000 Non-Program Transactions	0.00	0.00	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>120,806.66</b>	<b>182,264.19</b>	<b>526,864</b>

# School District of Waukesha

## Final 2018/19 Budget

### GENERAL FUND (10)

	2016/17 Audited	2017/18 Budget	2017/18 Audited	2018/19 Budget	Dollar Increase	Percent Increase
<b>Revenue:</b>						
127 Indirect Cost Transfer	-	-	-	-		
211 Local Property Tax	75,933,955	75,034,756	75,034,756	73,110,543		
212 Prior Year Chargeback	20,779	13,486	13,486	13,975		
213 Mobile Home Tax	8,498	8,400	9,305	8,400		
219 TIF Refund	-	33,200	33,200			
241 Instructional Service	6,748	6,748	9,654	11,000		
248 Parent Paid Bus Fees	42,252	42,000	42,851	40,000		
264 Sale Non Capital Items	7,375	8,000	3,177	4,000		
271 Admissions	119,713	125,000	104,406	96,000		
280 Interest	189,980	281,514	425,638	326,059		
291 Gifts & Donations	679	-				
292 Student Fees	797,126	775,900	795,126	787,000		
293 Rental of Facilities	304,254	325,000	354,802	300,000		
294 Textbook Fees	707,721	670,000	685,239	666,025		
295 Summer School Fees	2,712	-	1,241			
<b>Total Local Sources</b>	<b>78,141,794</b>	<b>77,324,004</b>	<b>77,512,881</b>	<b>75,363,002</b>	<b>(1,961,002)</b>	<b>-2.54%</b>
341 Tuition - Non Open Enroll	119,233	120,000	90,710	80,000		
345 Tuition - Open Enrollment	5,596,821	5,841,851	6,358,294	6,370,208		
349 Other Payments for Services	13,921	-	3,150			
<b>Total Interdistrict Sources</b>	<b>5,729,974</b>	<b>5,961,851</b>	<b>6,452,154</b>	<b>6,450,208</b>	<b>488,357</b>	<b>8.19%</b>
515 State aid transited thru CESA	-	-	-	-		
517 Federal Aids Through CESA	92,917	67,000	71,162	87,826		
<b>Total Intermediate Sources</b>	<b>92,917</b>	<b>67,000</b>	<b>71,162</b>	<b>87,826</b>	<b>20,826</b>	<b>31.08%</b>
612 Transportation Aid	161,762	160,000	148,729	145,000		
613 Common School Aid	459,595	538,477	538,477	490,417		
618 Bilinual/Bicultural Aid	296,353	300,000	319,275	320,000		
621 Equalization Aid	50,422,421	50,779,376	50,779,376	50,473,711		0.60% Decrease from 2017-18
630 Special Projects Grants	169,914	105,960	154,246	105,960		
641 State Tuition - Regular	323,220	324,000	318,075	300,000		
650 SAGE Grant	239,465	240,000	202,407	204,000		
660 DNR Payments	10,345	10,000	10,407	10,000		
691 Computer Aid	463,830	470,648	470,648	1,086,570		Added Exempt Personal Property Aid
695 Per Pupil Aid (DPI changed object)	3,206,250	5,693,850	5,693,850	8,180,886		Increased by \$204 to \$654 per student
699 Other State Sources	-	-		518,605		DOJ Safety Grant
<b>Total State Aid</b>	<b>55,753,155</b>	<b>58,622,311</b>	<b>58,635,492</b>	<b>61,835,149</b>	<b>3,212,838</b>	<b>5.48%</b>
730 Special Projects Grants	536,392	616,265	596,648	460,000		
751 Title I	1,658,847	1,507,849	1,489,552	1,400,000		
780 Federal Revenue thru State	263,460	265,000	274,408	250,000		
<b>Total Federal Aid</b>	<b>2,458,699</b>	<b>2,389,114</b>	<b>2,360,608</b>	<b>2,110,000</b>	<b>(279,114)</b>	<b>-11.68%</b>
861 Equipment Sales	-	-	-	-		
878 Capital Leases	-	-	-	-		
<b>Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
964 Insurance	-	-	44			
971 Refund on Prior Year Expenses	126,071	45,000	606,424	40,000		Received eRate Payment in 17-18
990 Miscellaneous	5,637,093	70,000	52,773	35,000		
<b>Total Other Revenue</b>	<b>5,763,164</b>	<b>115,000</b>	<b>659,241</b>	<b>75,000</b>	<b>(40,000)</b>	<b>-34.78%</b>
<b>TOTAL REVENUE</b>	<b>147,939,704</b>	<b>144,479,280</b>	<b>145,691,540</b>	<b>145,921,185</b>	<b>1,441,905</b>	<b>1.00%</b>

	2016/17 Audited	2017/18 Budget	2017/18 Audited	2018/19 Budget	Dollar Increase	Percent Increase
<b>Fund 10 Expense:</b>						
141 Temporary Part-Time	415,628	330,500	437,235	381,000		
142 HSA Stipend (In Lieu of HSA)	-	-	38,658	-		
160 Board Salaries	57,600	57,600	57,600	57,600		
161 Administrator Salaries	5,305,835	5,557,193	5,528,519	5,580,830		
162 Supervision Salaries	2,372	-	-	-		
163 Summer School	460,616	498,045	562,977	555,000		
164 Other Professional Salaries	438,532	596,212	643,878	527,243		
165 Clerical Salaries	2,855,200	2,995,488	2,955,083	2,984,494		
166 Chair Salaries	2,841,688	2,565,462	3,482,294	1,886,366		
167 Teacher Hourly	290,724	403,768	374,268	358,938		
168 Non-Unit / Manager Salaries	2,294,134	2,176,828	2,436,024	2,422,390		
169 Teacher Salaries	44,558,669	46,319,662	44,499,034	45,559,887		
170 Aide Salaries	2,396,428	2,228,631	2,363,380	2,367,760		
171 Substitute Salaries	973,905	1,061,956	1,092,362	905,225		
172 Aide Substitute Salaries	206	-	20,095	16,062		
173 Aides - Overtime	-	3,570	-	2,000		
174 Misc. Aid Hourly	-	1,700	2,058	500		
176 Custodial Salaries	4,362,344	4,427,735	4,400,930	4,558,115		
178 Maintenance Salaries	1,121,904	1,110,446	1,162,303	1,157,191		
185 Supv - Noon, Bus, Transportation	87,093	95,880	97,129	92,320		
186 Appendix C Salaries	1,367,598	1,365,000	1,408,827	1,409,000		
<b>Total Salaries</b>	<b>69,830,478</b>	<b>71,795,676</b>	<b>71,562,654</b>	<b>70,821,921</b>	<b>(973,755)</b>	<b>-1.36%</b>
212 Retirement - ER	4,475,265	5,183,947	4,619,716	4,715,147		
222 Social Security	4,871,267	5,163,273	5,027,466	5,194,428		
231 Life Insurance	149,276	167,553	158,113	158,087		
241 Health Insurance	10,835,894	10,912,632	10,826,328	11,559,062		
243 Dental Insurance	1,067,250	1,094,305	1,103,195	1,175,075		
249 HSA District Contribution	1,905,397	1,818,091	1,958,308	1,936,011		
251 Long Term Disability	148,583	150,076	151,544	149,887		
290 Other Employee Benefits	5,514	-	6,158	-		
291 Credit Reimbursement	1,530	35,000	11,279	35,000		
298 TSA Option	24,700	23,100	24,700	24,700		
299 Early Retirement	2,609,515	2,399,780	2,461,004	2,399,780		
<b>Total Fringe Benefits</b>	<b>26,094,192</b>	<b>26,947,757</b>	<b>26,347,810</b>	<b>27,347,177</b>	<b>399,420</b>	<b>1.48%</b>
310 Purchased Services	2,063,648	1,970,876	2,719,766	2,046,024		
320 Property Services	141,966	200,000	12,262	50,000		
323 Operational Services	1,046,689	224,500	872,544	224,500		
324 Maintenance Service	180,389	59,000	55,302	60,000		
329 Other Property Services	19,318	20,000	19,041	20,000		
331 Gas for Heat	445,594	388,550	470,334	405,689		
336 Electricity	1,841,718	1,846,719	1,653,273	1,826,536		
337 Water	103,384	110,606	112,207	105,408		
338 Sewer	113,425	120,883	123,699	115,420		
341 Pupil Transportation	3,759,508	3,848,290	3,942,809	4,006,561		
342 Employee Travel	339,642	362,786	347,298	281,624		
348 Vehicle Fuel	191,651	198,300	156,021	204,800		
350 Communication	518	-	-	-		
351 Advertising	396,218	457,968	440,872	437,968		
353 Postage	56,400	69,350	87,855	69,315		
354 Printing	210,708	145,649	239,186	155,761		
355 Telephone	113,434	130,800	140,241	40,800		
358 On-Line Communications	8,023	1,700	10,790	8,000		
359 Employee Recognition	20,098	19,200	24,581	20,950		
360 Information Technology Systems	1,184,650	829,960	1,448,826	780,920		
370 Education Services (Non Government)	-	1,150	-	-		
381 Payment to Municipality	92,033	91,000	90,000	90,000		
382 Tuition	6,149,928	6,337,145	6,618,269	7,116,200		
385 Pay to Inter Units	30,182	30,425	24,894	35,425		
386 Payment to CESA	37,386	35,600	37,050	35,600		
387 Tuition Payment to State	963,934	1,220,228	1,287,012	1,969,769		
389 Payment to VTAE District	4,002	-	(4,533)	-		
<b>Total Purchased Services</b>	<b>19,514,444</b>	<b>18,720,685</b>	<b>20,929,598</b>	<b>20,107,270</b>	<b>1,386,585</b>	<b>7.41%</b>

	2016/17 Audited	2017/18 Budget	2017/18 Audited	2018/19 Budget	Dollar Increase	Percent Increase
411 General Supplies	1,315,532	1,757,911	1,299,460	1,901,979		
412 Workbooks	-	-	407			
413 Computer Supplies	47,561	51,050	55,442	51,750		
415 Food	27,598	32,200	39,044	54,200		
416 Medical Supplies	8,012	8,000	3,990	8,000		
417 Paper	83,117	91,400	81,698	103,111		
419 Other Supplies	-	-	1,000			
420 Apparel	14,249	12,000	7,935	12,000		
430 Media	50,765	1,400				
431 Audio Visual Material	-	-	373			
432 Library Books	234,589	272,392	266,496	204,847		
433 Newspaper	2,306	2,034	2,033			
434 Periodicals	1,214	2,268	4,122			
435 Computer Software	476,109	349,139	552,570	478,193		
439 Other Media	41,150	200		200		
440 Non-Capital Objects	706,223	563,999	648,432	1,061,425		
444 Furnishings	100,819	78,998	71,548	79,118		
450 Materials for Resale	10,191	38,278	(33,733)	88		
460 Equipment Components	(25)	5,000				
470 Textbooks	562,826	345,067	268,706	247,860		
479 Other Instructional Textbooks	1,704	3,500	(62)	500		
480 Non-Instructional Software	3,544	378	451	378		
490 Other Non-Capital Objects	66,200	50,750	32,504	30,750		
<b>Total Non-Capital Items</b>	<b>3,753,684</b>	<b>3,665,964</b>	<b>3,302,417</b>	<b>4,234,399</b>	<b>568,435</b>	<b>15.51%</b>
550 Vehicle Addition	-	37,212	27,357	-		
551 Equipment Addition	1,685,184	2,865,800	2,112,369	2,819,200		
561 Equipment Replacement	79,573	88,600	125,095	46,600		
562 Vehicle - Purchase Replacement	62,401	120,165	175,804	120,000		
571 Equipment Rental	141,630	153,950	140,954	148,050		
572 Vehicle Rental	1,713	10,296	96	5,000		
<b>Total Capital Objects</b>	<b>1,970,501</b>	<b>3,276,023</b>	<b>2,581,674</b>	<b>3,138,850</b>	<b>(137,173)</b>	<b>-4.19%</b>
678 Capital Lease Principal	995,093	-	-	-	Apple Lease paid off in 16-17	
682 Short Term Interest	680	2,000	278	2,000		
688 Capital Lease Interest	9,437	-	-	-		
<b>Total Debt Retirement</b>	<b>1,005,210</b>	<b>2,000</b>	<b>278</b>	<b>2,000</b>	<b>-</b>	<b>0.00%</b>
711 Liability	128,555	129,000	94,670	129,000		
712 Property	219,099	220,000	150,762	220,000		
713 Workers Compensation	522,808	523,000	576,873	623,000		
730 Unemployment	39,630	40,000	18,517	60,000		
790 Other Insurance	-	25,000	32,356	25,000		
<b>Total District Insurance</b>	<b>910,092</b>	<b>937,000</b>	<b>873,179</b>	<b>1,057,000</b>	<b>120,000</b>	<b>12.81%</b>
827 Transfer - Fund 27	17,618,440	18,937,835	18,366,239	18,791,593		
838 Transfer - Fund 38	4,220,640	210,606	210,606	206,676	OPEB Debt paid off in 16-17	
846 Transfer - Fund 46	-	-	-	250,000		
<b>Total Inter-fund Transfers</b>	<b>21,839,080</b>	<b>19,148,441</b>	<b>18,576,845</b>	<b>19,248,269</b>	<b>99,828</b>	<b>0.52%</b>
941 Dues	289,672	272,050	303,934	468,638		
949 Other Dues/Fees	37,776	30,000	43,512	38,000		
961 Cash Adjustments	910	-	(3)	2,500		
965 Self Funded Health Insurance Adjust	-	-	380,269	-		
971 Aidable Refund	-	-	1,469	-		
972 Non-Aidable Refund	67,071	100,000	42,833	100,000		
999 Miscellaneous	48,034	10,000	10,932	-		
<b>Total Other Objects</b>	<b>443,462</b>	<b>412,050</b>	<b>782,946</b>	<b>609,138</b>	<b>197,088</b>	<b>47.83%</b>
<b>TOTAL EXPENSE</b>	<b>145,361,142</b>	<b>144,905,596</b>	<b>144,957,402</b>	<b>146,566,024</b>	<b>1,660,428</b>	<b>1.15%</b>

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

**Revenue Limit**

[http://sfs.dpi.wi.gov/sfs\\_revlimex](http://sfs.dpi.wi.gov/sfs_revlimex)

**Equalization Aid Formula**

[http://sfs.dpi.wi.gov/sfs\\_tier](http://sfs.dpi.wi.gov/sfs_tier)

# School District of Waukesha

## Final 2018/19 Budget

### \* DONATIONS FUND (21)

Revenue:	2016/17 Audited	2017/18 Budget	2017/18 Audited	2018/19 Budget	Dollar Increase	Percent Increase
291 Gifts & Donations	387,254	95,000	191,863	190,000		
<b>Total Revenue:</b>	<b>387,254</b>	<b>95,000</b>	<b>191,863</b>	<b>190,000</b>	<b>95,000</b>	<b>100.00%</b>

Expense:	2016/17 Audited	2017/18 Budget	2017/18 Audited	2018/19 Budget	Dollar Increase	Percent Increase
167 Teacher Hourly	875	(875)	1,218	-		
212 Retirement - ER	58	(58)	36	-		
222 Social Security	65	(65)	51	-		
310 Purchased Services	514	3,198	2,530	-		
341 Pupil Travel	67,926	12,593	37,772	-		
342 Employee Travel	5,439	-	11,164	-		
410 Supplies	58,942	268,170	90,171	185,844		
411 General Supplies	425	29	-	-		
420 Apparel	210	49	-	-		
430 Media	314	37,146	-	-		
440 Non-Capital Objects	1,394	552	(1,149)	-		
450 Objects for Resale	-	21	(437)	-		
551 Equipment Addition	-	27,185	20,490	-		
940 Dues & Fees	50,000	16,423	17,211	75,737		
<b>Total Expense:</b>	<b>186,161</b>	<b>364,368</b>	<b>179,056</b>	<b>261,581</b>	<b>(102,787)</b>	<b>-28.21%</b>

\* 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 2018/19 Budget**  
**SPECIAL EDUCATION FUND (27)**

<b>Revenue:</b>		<b>2016/17</b>	<b>2017/18</b>	<b>2017/18</b>	<b>2018/19</b>	<b>Dollar</b>	<b>Percent</b>
		<b>Audited</b>	<b>Budget</b>	<b>Audited</b>	<b>Budget</b>	<b>Increase</b>	<b>Increase</b>
110	Transfer - Fund 10	17,618,440	18,937,835	18,366,239	18,791,593		
346	Tuition - Non Open Enroll.	-	90,000	73,440	40,000		
347	Tuition - Open Enroll.	37,136	-	-	-		
516	Transit of Aids	-	-	1,698	-		
611	Handicap Aid	6,128,644	6,196,794	6,077,266	6,269,465		
625	State Aid	13,438	15,000	18,596	18,000		
711	Federal Aid	3,862	4,000	4,821	3,500		
730	Special Project Grants	2,861,486	2,843,353	2,880,448	2,795,399		
780	Medicaid Reimbursement	467,277	465,000	505,308	465,000		
<b>Total Revenue:</b>		<b>27,130,283</b>	<b>28,551,982</b>	<b>27,927,816</b>	<b>28,382,957</b>	<b>(169,025)</b>	<b>-0.59%</b>
<b>Expense:</b>		<b>2016/17</b>	<b>2017/18</b>	<b>2017/18</b>	<b>2018/19</b>	<b>Dollar</b>	<b>Percent</b>
		<b>Audited</b>	<b>Budget</b>	<b>Audited</b>	<b>Budget</b>	<b>Increase</b>	<b>Increase</b>
161	Administrator Salaries	479,519	485,306	488,052	495,012		
163	Summer School	66,233	90,920	90,919	90,919		
164	Other Professional Salaries	1,000	1,020	1,000	1,040		
165	Clerical Salaries	108,413	147,349	98,879	95,828		
166	Chair Salaries	38,833	36,157	37,141	29,162		
167	Teacher Hourly	378,224	359,500	302,131	254,381		
168	Non-Unit / Manager Salaries	85,939	90,353	91,857	92,160		
169	Teacher Salaries	12,370,392	13,097,037	12,686,473	13,380,086		
170	Aide Salaries	3,218,440	3,226,368	3,345,190	2,976,736		
171	Substitute Salaries	194,525	196,160	203,966	164,000		
172	Sub Aides	235,306	241,000	245,697	227,000		
173	Overtime	3,968	-	2,655	-		
<b>Total Salaries</b>		<b>17,180,792</b>	<b>17,971,170</b>	<b>17,593,961</b>	<b>17,806,324</b>	<b>(164,846)</b>	<b>-0.92%</b>
212	Retirement - ER	1,110,152	1,214,791	1,145,760	1,178,663		
222	Social Security	1,196,499	1,292,008	1,238,794	1,221,273		
230	Life Insurance	30,527	32,766	32,999	31,393		
241	Health Insurance	2,490,501	2,624,221	2,515,104	2,778,357		
243	Dental Insurance	204,013	222,533	218,192	218,496		
249	HAS District Contribution	460,773	458,664	466,097	451,017		
251	Long Term Disability	30,692	32,296	31,567	31,104		
298	TSA Option	4,800	4,800	4,800	4,800		
<b>Total Fringe Benefits</b>		<b>5,527,957</b>	<b>5,882,079</b>	<b>5,653,312</b>	<b>5,915,103</b>	<b>33,024</b>	<b>0.56%</b>
310	Purchased Services	42,121	74,300	45,643	5,500		
341	Pupil Transportation	1,784,301	1,886,000	1,864,381	1,927,413		
342	Employee Travel	127,181	235,847	94,809	3,000		
348	Vehicle Fuel	68,653	82,000	62,823	94,449		
351	Advertising	-	200	214	-		
353	Postage	4,551	6,500	5,440	-		
354	Printing	-	1,100	-	1,100		
360	Information Technology Sys	-	-	260	-		
370	Education Service	1,730,224	1,530,500	1,762,031	1,763,000		
382	Tuition	304,038	510,000	441,326	442,000		
386	Payments To CESA	279,595	275,000	325,609	325,000		
<b>Total Purchased Services</b>		<b>4,340,663</b>	<b>4,601,447</b>	<b>4,602,536</b>	<b>4,561,462</b>	<b>(39,985)</b>	<b>-0.87%</b>

**School District of Waukesha**  
**Final 2018/19 Budget**  
**SPECIAL EDUCATION FUND (27)**

<b>Expenses Continued:</b>	<b>2016/17 Audited</b>	<b>2017/18 Budget</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
411 Supplies	81,516	76,186	75,153	79,868		
417 Paper	(4,780)	3,000	(1,295)	3,000		
<b>Total Non-Capital Items</b>	<b>76,736</b>	<b>79,186</b>	<b>73,858</b>	<b>82,868</b>	<b>3,682</b>	<b>4.65%</b>
551 Equip Prurchase Addition	1,767	-	-	-	-	
<b>Total Capital Items</b>	<b>1,767</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
730 Unemployment Compensation	-	15,000	-	15,000		
<b>Total Insurance</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>15,000</b>	<b>-</b>	<b>0.00%</b>
940 Dues & Fees	256	900	450	-		
990 Miscellaneous	2,113	2,200	3,700	2,200		
<b>Total Other Objects</b>	<b>2,369</b>	<b>3,100</b>	<b>4,150</b>	<b>2,200</b>	<b>(900)</b>	<b>-29.03%</b>
<b>Total Expense</b>	<b>27,130,283</b>	<b>28,551,982</b>	<b>27,927,816</b>	<b>28,382,957</b>	<b>(169,025)</b>	<b>-0.59%</b>



**School District of Waukesha**  
**Final 2018/19 Budget**  
**\* DEBT SERVICE FUND (38)**

<b>Revenue:</b>		<b>2016/17 Audited</b>	<b>2017/18 Budget</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
110	Transfer - Fund 10	4,220,640	210,606	210,606	206,676		
211	Property Tax	871,138	866,594	866,594	860,474		
280	Interest on Investments	3,973	-	2,943	3,330		
<b>Total Revenue:</b>		<b>5,095,751</b>	<b>1,077,200</b>	<b>1,080,143</b>	<b>1,070,480</b>	<b>(6,720)</b>	<b>-0.62%</b>

<b>Expense:</b>		<b>2016/17 Audited</b>	<b>2017/18 Budget</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
673	Long-Term Loans - Principal	975,000	995,000	995,000	1,024,950		
674	State Trust Fund Loan - Principal	3,871,990	-	-	-		
683	Interest - Long-Term Loans	101,700	82,200	82,200	62,300		
685	State Trust Fund Loan - Interest	152,838	-	-	-		
<b>Total Expense:</b>		<b>5,101,528</b>	<b>1,077,200</b>	<b>1,077,200</b>	<b>1,087,250</b>	<b>10,050</b>	<b>0.93%</b>

\* Total Fund 38 Debt as of 6/30/18 is \$3,115,000. This debt will be paid off by 6/30/21. The District has no Fund 39 Debt.

**School District of Waukesha**  
**Final 2018/19 Budget**  
**FACILITY MAINTENANCE FUND (41)**

<b>Revenue:</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2017/18</b>	<b>2018/19</b>	<b>Dollar</b>	<b>Percent</b>
	<b>Audited</b>	<b>Budget</b>	<b>Audited</b>	<b>Budget</b>	<b>Increase</b>	<b>Increase</b>
211 Property Tax	2,408,407	2,658,407	2,658,407	2,858,407		
280 Interest	4,205	-	13,242	-		
971 Refund of Prior Year Expense	22,080	-	-	-		
<b>Total Revenue:</b>	<b>2,434,692</b>	<b>2,658,407</b>	<b>2,671,649</b>	<b>2,858,407</b>	<b>200,000</b>	<b>7.52%</b>

<b>Expense:</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2017/18</b>	<b>2018/19</b>	<b>Dollar</b>	<b>Percent</b>
	<b>Audited</b>	<b>Budget</b>	<b>Audited</b>	<b>Budget</b>	<b>Increase</b>	<b>Increase</b>
320 Property Services	1,369,355	895,367	1,554,670	1,481,407		
324 Maintenance Service	344,098	447,000	435,563	647,000		
329 Other Property Services	384,228	370,000	378,365	370,000		
440 Non-Capital Objects	3,953	250,000	-	250,000		
542 Purchase - Replacement	117,751	696,040	121,401	-		
549 Capital Improvement Project	-	-	-	110,000		
<b>Total Expense:</b>	<b>2,219,384</b>	<b>2,658,407</b>	<b>2,489,998</b>	<b>2,858,407</b>	<b>200,000</b>	<b>7.52%</b>

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](http://sfs.dpi.wi.gov/files/sfs/doc/cap_expans.doc)

**School District of Waukesha**  
**Final 2018/19 Budget**  
**\* ENERGY EXEMPTION FUND (44)**

<b>Revenue:</b>	<b>2016/17 Audited</b>	<b>2017/18 Budget</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
280 Interest	(42)	-	6	-		
971 Refund of Prior Year Expense	85,516	-	-	-		
<b>Total Revenue:</b>	<b>85,474</b>	<b>-</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

<b>Expense:</b>	<b>2016/17 Audited</b>	<b>2017/18 Budget</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
324 Maintenance Service	33,459	-	13,829	-		
<b>Total Expense:</b>	<b>33,459</b>	<b>-</b>	<b>13,829</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

\* Fund 44 was being used to account for the energy efficiency projects funded by the proceeds of an \$8,000,000 bond issue. The energy performance projects were completed in July of 2016.

**School District of Waukesha**  
**Final 2018/19 Budget**  
**\* CAPITAL EXPANSION FUND (46)**

<b>Revenue:</b>		<b>2016/17</b>	<b>2017/18</b>	<b>2017/18</b>	<b>2018/19</b>	<b>Dollar</b>	<b>Percent</b>
		<b>Audited</b>	<b>Budget</b>	<b>Audited</b>	<b>Budget</b>	<b>Increase</b>	<b>Increase</b>
110	Transfer - Fund 10	-	-	-	250,000		
280	Interest	5	-	13	11		
<b>Total Revenue:</b>		<b>5</b>	<b>-</b>	<b>13</b>	<b>250,011</b>	<b>250,011</b>	<b>0.00%</b>

<b>Expense:</b>		<b>2016/17</b>	<b>2017/18</b>	<b>2017/18</b>	<b>2018/19</b>	<b>Dollar</b>	<b>Percent</b>
		<b>Audited</b>	<b>Budget</b>	<b>Audited</b>	<b>Budget</b>	<b>Increase</b>	<b>Increase</b>
310	Purchased Services	-	-	-	-		
323	Building Services	-	-	-	-		
440	Non-Capital Objects	-	-	-	-		
<b>Total Expense:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

\* 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 2018/19 Budget**  
**\* CAPITAL PROJECT FUND (47)**

<b>Revenue:</b>	<b>2016/17 Audited</b>	<b>2017/18 Budget</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
291 Gifts	87,034	50,000	165,475	100,000		
<b>Total Revenue:</b>	<b>87,034</b>	<b>50,000</b>	<b>165,475</b>	<b>100,000</b>	<b>50,000</b>	<b>100.00%</b>

<b>Expense:</b>	<b>2016/17 Audited</b>	<b>2017/18 Budget</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
327 Construction Service	6,000	-	-	-		
<b>Total Expense:</b>	<b>6,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

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

# School District of Waukesha

## Final 2018/19 Budget

### PROPERTY SALES FUND (48)

<b>Revenue:</b>	<b>2016/17 Audited</b>	<b>2017/18 Budget</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
280 Interest on Investments	-	-	-	-		
<b>Total Revenue:</b>	-	-	-	-	-	<b>0.00%</b>

<b>Expense:</b>	<b>2016/17 Audited</b>	<b>2017/18 Budget</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
310 Personal Services	-	-	-	-		
<b>Total Expense:</b>	-	-	-	-	-	<b>0.00%</b>

\*\* All property sale activity is now being handled in Fund 49, so there is no more activity in fund 48.

**School District of Waukesha**  
**Final 2018/19 Budget**  
**CAPITAL IMPROVEMENT FUND (49)**  
**(Includes Property Sale Activity)**

<b>Revenue:</b>		<b>2016/17 Audited</b>	<b>2017/18 Budget</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
291	Gifts	20,500	-	15,375	-		
860	Comp for Loss Fixed Assets	-	-	-	-		
862	Land/ Real Property Sales	50,000	-	387,300	-		
<b>Total Revenue:</b>		<b>70,500</b>	<b>-</b>	<b>402,675</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>

<b>Expense:</b>		<b>2016/17 Audited</b>	<b>2017/18 Budget</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
460	Equipment Components	1,132	-	8,590	298,828		
<b>Total Expense:</b>		<b>1,132</b>	<b>-</b>	<b>8,590</b>	<b>298,828</b>	<b>298,828</b>	<b>0.00%</b>

# School District of Waukesha

## Final 2018/19 Budget

### FOOD SERVICE FUND (50)

<b>Revenue:</b>		<b>2016/17</b>	<b>2017/18</b>	<b>2017/18</b>	<b>2018/19</b>	<b>Dollar</b>	<b>Percent</b>
		<b>Audited</b>	<b>Budget</b>	<b>Audited</b>	<b>Budget</b>	<b>Increase</b>	<b>Increase</b>
251	Student Lunch Fees	1,490,247	1,497,000	1,554,401	1,550,000		
252	Adult Food Service Sales	23,074	23,000	19,343	19,000		
259	Other Sales	1,910	2,000	1,791	-		
617	Food Service Aid	52,318	54,000	56,880	56,000		
714	Commodities	258,875	260,000	294,517	280,000		
717	Federal Aid	2,030,033	1,988,000	1,961,469	1,961,000		
730	Special Project Grant	50,260	70,000	18,735	28,000		
<b>Total Revenue:</b>		<b>3,906,717</b>	<b>3,894,000</b>	<b>3,907,136</b>	<b>3,894,000</b>	<b>-</b>	<b>0.00%</b>
<b>Expense:</b>							
		<b>2016/17</b>	<b>2017/18</b>	<b>2017/18</b>	<b>2018/19</b>	<b>Dollar</b>	<b>Percent</b>
		<b>Audited</b>	<b>Budget</b>	<b>Audited</b>	<b>Budget</b>	<b>Increase</b>	<b>Increase</b>
170	Aide Salaries	3,848	3,950	5,279	7,000		
<b>Total Salaries</b>		<b>3,848</b>	<b>3,950</b>	<b>5,279</b>	<b>7,000</b>	<b>3,050</b>	<b>100.00%</b>
212	Retirement - ER	174	175	315	500		
222	Social Security	218	220	364	550		
<b>Total Benefits</b>		<b>392</b>	<b>395</b>	<b>679</b>	<b>1,050</b>	<b>655</b>	<b>100.00%</b>
310	Purchased Services	3,067,288	3,238,055	2,276,354	3,230,600		
320	Property Services	68,209	70,000	45,455	50,000		
360	Information Technology	30,986	31,000	24,001	30,000		
387	Payment to State	(209,562)	-	(174,527)	-		
<b>Total Purchased Services</b>		<b>2,956,921</b>	<b>3,339,055</b>	<b>2,171,283</b>	<b>3,310,600</b>	<b>(28,455)</b>	<b>-0.85%</b>
411	General Supplies	2,900	3,000	25	500		
415	Commodities	309,701	327,600	304,959	322,400		
440	Non-Capital Equipment	4,426	5,000	2,544	200,000		
<b>Total Non-Capital Items</b>		<b>317,027</b>	<b>335,600</b>	<b>307,528</b>	<b>522,900</b>	<b>187,300</b>	<b>55.81%</b>
561	Equipment Replacement	934,187	1,200,000	616,499	1,300,000		
<b>Total Capital Objects</b>		<b>934,187</b>	<b>1,200,000</b>	<b>616,499</b>	<b>1,300,000</b>	<b>100,000</b>	<b>8.33%</b>
<b>Total Expense:</b>		<b>4,212,375</b>	<b>4,879,000</b>	<b>3,101,268</b>	<b>5,141,550</b>	<b>262,550</b>	<b>5.38%</b>



# School District of Waukesha

## Final 2018/19 Budget

### SCHOLARSHIPS FUND (72)

<b>Revenue:</b>		<b>2016/17 Audited</b>	<b>2017/18 Budget</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
291	Gifts & Donations	16,210	15,000	16,300	15,000		
<b>Total Revenue:</b>		<b>16,210</b>	<b>15,000</b>	<b>16,300</b>	<b>15,000</b>	-	<b>0.00%</b>

<b>Expense:</b>		<b>2016/17 Audited</b>	<b>2017/18 Budget</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
991	Scholarships	(1,950)	15,000	18,450	20,000		
<b>Total Expense:</b>		<b>(1,950)</b>	<b>15,000</b>	<b>18,450</b>	<b>20,000</b>	<b>5,000</b>	<b>33.33%</b>

**School District of Waukesha**  
**Final 2018/19 Budget**  
**\* COMMUNITY SERVICE FUND (80)**

<b>Revenue:</b>		<b>2016/17 Audited</b>	<b>2017/18 Budget</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
211	Local Property Tax	100,000	125,000	125,000	507,342		
<b>Total Revenue:</b>		<b>100,000</b>	<b>125,000</b>	<b>125,000</b>	<b>507,342</b>	<b>382,342</b>	<b>305.87%</b>

<b>Expense:</b>		<b>2016/17 Audited</b>	<b>2017/18 Budget</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
100	Salaries	28,396	26,599	28,327	29,177		
212	Retirement - ER	1,882	1,862	1,892	1,955		
222	Social Security	2,068	2,035	2,077	2,232		
230	Life Insurance	68	64	70	70		
241	Health Insurance	7,585	7,474	7,279	7,715		
243	Dental Insurance	116	732	598	600		
249	HSA District Contribution	1,300	1,300	1,300	1,300		
251	Long Term Disability	66	63	67	68		
310	Purchased Services	79,326	156,000	140,654	483,747		
<b>Total Expense:</b>		<b>120,807</b>	<b>196,129</b>	<b>182,264</b>	<b>526,864</b>	<b>330,735</b>	<b>168.63%</b>

The District continues to spend down the Fund 80 existing Fund balance.

# SCHOOL DISTRICT OF WAUKESHA (SDW)

## 2018/19 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 number of sports, No family cap)

### COURSE FEES

In 2017-18 SDW eliminated course fees at the middle school level. Effective with the 2018/19 School Year all future course fees at the high school level have also been eliminated with the exception of advanced placement (AP) courses, PSAT, and some band selections.

### DAILY FOOD SERVICE FEES

Lunch – Elementary.....	\$2.20
Lunch – Secondary.....	\$2.45
Lunch – Adult.....	\$3.50
Milk – Ala Carte .....	\$.40
Reduced Lunch .....	\$.40
Breakfast – Elementary .....	\$1.25
Breakfast – Secondary .....	\$1.95
Breakfast – Adult.....	\$2.75
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
Returned Check Fee.....	\$15.00

*\*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.*

**For more student fee information please visit the District’s website: <https://sdw.waukesha.k12.wi.us/Page/104>**

**DEPARTMENT OF PUBLIC INSTRUCTION  
2018-19 REVENUE LIMIT WORKSHEET**

DISTRICT:	Waukesha	6174	2018-2019 Revenue Limit Worksheet
<p>Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 17-18 Revenue Limit</p>			
2017-18 General Aid Certification (17-18 Line 12A, src 621)	50,779,376		(from left)
2017-18 Computer Aid Received (17-18 Line 17, Src 691)	470,648		(from left)
2017-18 Hi-Pov Aid (17-18 Line 12B, Src 628)	0		(with cents)
2017-18 Fnd 10 Levy Cert (17-18 Line 18, Levy 10 Src 211)	75,034,756		0.00
2017-18 Fnd 38 Levy Cert (17-18 Line 14B, Levy 38 Src 211)	866,594		0.00
2017-18 Fnd 41 Levy Cert (17-18 Line 14C, Levy 41 Src 211)	2,658,407		0.00
2017-18 Aid Penalty for Over Levy (17-18 FINAL Rev Limit Wksht)	0		
2017-18 Total Levy for All Levied Non-Recurring Exemptions*	5,431,523		
<b>*NET 2018-19 Base Revenue Built from 17-18 Data (Line 1)</b>	<b>124,378,258</b>		
<p>*For 2017-18 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 Expend, Environmental Remediation, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)</p>			
<b>September &amp; Summer FTE Membership Averages</b>			
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.			
Line 2: Base Avg: $((15+4ss)+(16+4ss)+(17+4ss)) / 3 =$	2015	2016	2017
Summer FTE:	201	224	308
% (40,40,40)	80	90	123
Sept FTE:	12,706	12,610	12,350
Special Needs Vouchers FTE	0	4.5	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	12,786	12,705	12,473
Line 6: Curr Avg: $((16+4ss)+(17+4ss)+(18+4ss)) / 3 =$	2016	2017	2018
Summer FTE:	224	308	333
% (40,40,40)	90	123	133
Sept FTE:	12,610	12,350	12,273
Special Needs Vouchers FTE	4.5	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	12,705	12,473	12,406
Line 10B: Declining Enrollment Exemption =			
Average FTE Loss (Line 2 - Line 6, if > 0)	1,248,206		
X (Line 5, Maximum 2018-2019 Revenue per Memb) =	127		
Non-Recurring Exemption Amount:	9,828,39		
Fall 2018 Property Values (actuals have been loaded below)	1,248,206		
2018 TIF-Out Tax Apportionment Equalized Valuation			
State Aid for Exempt Computers (Source 691) is included on Line 12C. It is no longer found on Line 17 as in previous year's Revenue Limit Worksheets.			
Line 17 has been removed due to the change with State Aid for Exempt Computers.			
Line 18 has been removed due to the change with State Aid for Exempt Computers, the Fund 10 Levy is now Line 14A.			
CELL COLOR KEY: Auto-Calc	DPI Data	District-Entered	
Worksheet is available at: <a href="http://dpi.wi.gov/sfs/limits/worksheets/revenue">http://dpi.wi.gov/sfs/limits/worksheets/revenue</a>			
Calculation Revised: 9/25/2018, New ICS - Independent Charter Schools FTE added to Line 2 and Line 6			

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**

**OCT 15 CERTIFICATION 18-19 GENERAL AID**

USING 2017-18 AUDITED MEMBERSHIP, 2017-18 PI-1506-AC REPORTS,  
2017 TIFOUT VALUE (CERT MAY 2018) & 2016 COMPUTER VALUE (CERT MAY 2017)

**Waukesha 6174**

**PART A: 2017-18 AUDITED MEMBERSHIP**

A1 3RD FRI SEPT 17 MEMBERSHIP* (include Youth Challenge)					
A2 2ND FRI JAN 18 MEMBERSHIP* (include Youth Challenge)					
A3 TOTAL (A1 + A2)					
A4 AVERAGE (A3/2) (ROUNDED)					
A5 SUMMER 17 FTE EQUIVALENT* (ROUNDED)					
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)					
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)					
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER					
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS NEW IN 2017-18					
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D) (ROUNDED)					

\* Ch 220 Resident Inter FTE counts only 75%.

**PART B: 2017-18 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC)**

B1 TOTAL REVENUE & TRNSF IN	10R 000000 000				
B2 PROP TAX + COMPUTER AID	10R 210 + 691				
B3 GENERAL STATE AID	10R 000000 620				
B4 NON-DED IMPACT AID	(DPI AMOUNT)				
B5 REORG SETTLEMENT	10R 000000 850				
B6 LONG TERM OP BORR, NOTE	10R 000000 873				
B7 LONG TERM OP BORR, STF	10R 000000 874				
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972				
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)				

**PART C: 2017-18 NET COST OF GENERAL FUND (PI-1506-AC)**

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	10E 492000 972				
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)				
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)				
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680				
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)				

**PART D: 2017-18 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 AMOUNT)				
D9 REFINANCING	38E + 39E 282000				
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000				
D11 NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)				

**PART E: 2017-18 SHARED COST (PI-1506-AC)**

E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)				
E2 COSTS: INDIGENT TRANS/NON-SPEC ED 3K PGM AND/OR OTHER					
E3 IMPACT AID NON-DEDUCTIBLE					
E4 TOTAL SHARED COST FOR EQUALIZATION AID					

**GUARANTEES FOR OCT 15 CERTIFICATION:**

PRIMARY (G1)	1,930,000	UHS	5,790,000	K-8	2,895,000
SECONDARY (G6)	1,241,233		3,723,699		1,861,849
TERTIARY (G11)	594,939		1,784,817		892,408

**2018-19 OCT 15 CERTIFICATION**

<b>PART E: 2017-18 SHARED COST - CONTINUED</b>					
E6 PRIMARY COST CEILING PER MEMBER	FTE	12,350.00		E5 =	127,377,561.83
E7 PRIMARY CEILING (A7 * E6)		12,376.00			1,000
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)		24,726.00			12,822,000.00
E9 SECONDARY COST CEILING PER MEMBER		12,563.00			12,822,000.00
E10 SECONDARY CEILING (A7 * E9)		308.00			9,729
E11 SECONDARY SHARED COST		0.28			124,745,238.00
(LESSER OF E5 OR E10) - E8)		0.00			111,923,238.00
E12 TERTIARY SHARED COST		144.00			2,632,323.83
(GREATER OF (E5 - E8 - E11) OR 0)		7.00			
SHARED COST PER MEMBER =		12,822.00			\$9,934

**PART F: EQUALIZED PROPERTY VALUE**

F1 2017 TIFOUT VALUE (CERT MAY 18) + EXEMPT COMPUTER VALUE (CERT MAY 17)		145,691,539.55			9,642,164,706
VALUE PER MEMBER =		75,561,395.54			
		50,779,376.00			752.002

**PART G: 2018-19 EQUAL AID BY TIER: USING 2017-18 PI-1506-AC DATA**

G1 PRIMARY GUARANTEED VALUE PER MEMBER		0.00			1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)		0.00			24,746,460,000
G3 PRIMARY REQUIRED RATE (E8 / G2)		0.00			0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)		0.00			15,104,295,294
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)		0.00			7,825,988.52
G6 SECONDARY GUARANTEED VALUE PER MEMB		19,350,768.01			1,241,233
G7 SECONDARY REQUIRED RATE (E11 / G7)		144,957,401.57			15,915,089,526
G8 SECONDARY NET GUARANTEED VALUE (G7 - F1)		210,606.00			0.00703252
G9 SECONDARY EQUALIZATION AID (G8 * G9)		0.00			6,272,924,820
G10 TERTIARY GUARANTEED VALUE PER MEMB		42,833.19			44,114,469.26
G11 TERTIARY NET GUARANTEED VALUATION (A7 * G11)		144,703,962.38			594,939
G12 TERTIARY REQUIRED RATE (E12 / G12)		19,350,768.01			7,628,307,858
G13 TERTIARY EQUALIZATION AID (G12 - F1)		0.00			0.00034507
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)		125,353,194.37			-2,013,856,848
G15 TERTIARY EQUALIZATION AID (G13 * G14)		1,080,143.12			-694,921.58

**PART H: 2018-19 OCT 15 CERTIFICATION EQUALIZATION AID**

H1 2018-19 EQUALIZATION AID OCT 15 CERT ELIGIBILITY (G5+G10+G15) NOT<0		1,080,143.12			51,245,536.20
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)		210,606.00			0.00
H2A PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE		866,594.00			0.00
H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Line H1 * -0.015353554)		0.00			-786,801.00
H4 2017-18 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID		2,943.12			15,195.00
H5 PRIOR YEAR (2017-18) DATA ERROR ADJ/OR FEE PENALTY		1,077,200.00			0.00
H6 2018-19 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H3+H4+H5)		950,110.58			50,473,930

**\*\*\* PART I: 2018-19 OCT 15 CERT - SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY \*\*\***

I1 2018-19 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 OCT 15 CERT ELIGIBILITY		0.00			0.00
I2A PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)		0.00			0.00
I2B MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (Line I1 * -0.015353554)		0.00			0.00
I2C 2017-18 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID		0.00			0.00
I3 2018-19 SPEC ADJ AID and/or CHAP 220-OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)		0.00			0.00
I4 2017-18 OCT-TO-FINAL ADJUSTMENT, CHOICE/CHAPTER DEDUCTION		-219.00			-219.00
<b>*I5 2018-19 OCT 15 CERTIFICATION OF GENERAL AID (H6+I3+I4)</b>		<b>50,473,711</b>			<b>50,473,711</b>

# 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
10/01/2018	31,150	-	31,150	1,067,250	200,656	48,224	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
<b>Total</b>	<b>\$3,240,500</b>	<b>\$3,115,000</b>	<b>\$125,500</b>	<b>\$4,276,600</b>	<b>\$839,470</b>		<b>\$3,437,130</b>

**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
<b>2018-19</b>	7.37	0.09	0.29	0.05	7.80	(0.41)	-5.03%
2017-18	7.83	0.09	0.27	0.02	8.21	(0.45)	-5.18%
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%

**Three Year Average Tax Rate: 8.22**  
**Five Year Average Tax Rate: 8.57**  
**Ten Year Average Tax Rate: 8.91**

## 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
<b>2018-19</b>	73,124,518	860,474	2,858,407	507,342	77,350,741	(1,347,502)	-1.71%
<b>2017-18</b>	75,048,242	866,594	2,658,407	125,000	78,698,243	(636,036)	-0.80%
<b>2016-17</b>	75,954,734	871,138	2,408,407	100,000	79,334,279	(1,147,898)	-1.43%
<b>2015-16</b>	78,312,097	878,673	1,291,407		80,482,177	1,690,401	2.15%
<b>2014-15</b>	75,666,776	2,000,000	1,125,000		78,791,776	1,412,369	1.83%
<b>2013-14</b>	76,254,407	-	1,125,000	-	77,379,407	(4,827,264)	-5.87%
<b>2012-13</b>	80,028,671	1,053,000	1,125,000	-	82,206,671	(1,729,386)	-2.06%
<b>2011-12</b>	78,766,757	3,915,000	1,254,300	-	83,936,057	(2,371,898)	-2.75%
<b>2010-11</b>	79,982,955	5,000,000	1,325,000	-	86,307,955	(5,004)	-0.01%
<b>2009-10</b>	79,896,918	5,091,041	1,325,000	-	86,312,959	7,029,306	8.87%
<b>2008-09</b>	72,546,541	5,012,112	1,325,000	400,000	79,283,653	2,193,542	2.85%
<b>2007-08</b>	70,219,619	5,145,492	1,325,000	400,000	77,090,111	4,904,708	6.79%
<b>2006-07</b>	67,181,206	3,854,197	750,000	400,000	72,185,403	5,617,111	8.44%
<b>2005-06</b>	62,081,329	3,336,963	750,000	400,000	66,568,292	(3,145,262)	-4.51%
<b>2004-05</b>	65,091,012	2,719,402	700,000	1,203,140	69,713,554	3,795,211	5.76%
<b>2003-04</b>	63,184,505	2,333,838	-	400,000	65,918,343	4,225,570	6.85%
<b>2002-03</b>	59,821,256	1,471,517	-	400,000	61,692,773	(721,041)	-1.16%
<b>2001-02</b>	53,861,239	8,552,575	-	-	62,413,814	3,833,185	6.54%
<b>2000-01</b>	50,374,079	8,206,550	-	-	58,580,629	311,689	0.53%
<b>1999-00</b>	50,228,845	8,040,095	-	-	58,268,940	(698,259)	-1.18%
<b>1998-99</b>	49,877,461	9,089,738	-	-	58,967,199	6,615,072	12.64%
<b>1997-98</b>	46,322,307	6,029,820	-	-	52,352,127	(13,484,232)	-20.48%
<b>1996-97</b>	46,575,064	19,261,295	-	-	65,836,359	(1,160,870)	-1.73%
<b>1995-96</b>	61,528,420	5,468,809	-	-	66,997,229	(1,626,616)	-2.37%
<b>1994-95</b>	62,910,911	5,712,934	-	-	68,623,845	(1,511,391)	-2.15%
<b>Three Year Average Change in Levy:</b>						<b>-1.31%</b>	
<b>Five Year Average Change in Levy:</b>						<b>0.01%</b>	
<b>Ten Year Average Change in Levy:</b>						<b>-0.18%</b>	



# SCHOOL DISTRICT OF WAUKESHA

## 25 YEAR EQUALIZED VALUATION HISTORY

Fiscal Year	Equalized Valuation	Increase/(Decrease)	Percent Change
<b>2018-19</b>	9,919,373,161	330,747,165	3.45%
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%

(TID Out)

<b>Three Year Average Change in EAV:</b>	<b>3.86%</b>
<b>Five Year Average Change in EAV:</b>	<b>3.15%</b>
<b>Ten Year Average Change in EAV:</b>	<b>0.17%</b>

## Property Valuation Breakdown by Municipality

Property Values by Jurisdiction	2017/18		2017/18	
	Equalized Valuation	% of District Valuation	Equalized Valuation	% of District Valuation
City of Brookfield	\$ 103,294,030	1.04%	\$ 97,812,093	1.02%
City of Pewaukee	1,360,175,490	13.71%	1,281,249,178	13.36%
City of Waukesha	6,129,657,700	61.79%	5,866,679,500	61.18%
Town of Brookfield	875,660,185	8.83%	932,406,851	9.72%
Town of Delafield	1,178,175	0.01%	1,447,405	0.02%
Town of Genesee	410,324,781	4.14%	387,049,869	4.04%
Town of Waukesha	1,039,082,800	10.48%	1,021,981,100	10.66%
Total Equalized Valuation	\$ 9,919,373,161	100.00%	\$ 9,588,625,996	100.00%

## Tax Levy Breakdown by Municipality

Allocation of Tax Levy By Jurisdictions	2018/19		2017/18	
	Equalized Valuation	% of District Valuation	Equalized Valuation	% of District Valuation
City of Brookfield	\$ 805,481	1.04%	\$ 802,789	1.02%
City of Pewaukee	10,606,576	13.71%	10,515,798	13.36%
City of Waukesha	47,798,743	61.79%	48,150,524	61.18%
Town of Brookfield	6,828,351	8.83%	7,652,690	9.72%
Town of Delafield	9,187	0.01%	11,880	0.02%
Town of Genesee	3,199,691	4.14%	3,176,695	4.04%
Town of Waukesha	8,102,712	10.48%	8,387,867	10.66%
Total Valuation	\$ 77,350,741	100.00%	\$ 78,698,242	100.00%

Current Year - Breakdown		
Equalized Valuation	Variance	% Change
5,481,937	5,481,937	5.60%
78,926,312	78,926,312	6.16%
262,978,200	262,978,200	4.48%
(56,746,666)	(56,746,666)	-6.09%
(269,230)	(269,230)	-18.60%
23,274,912	23,274,912	6.01%
17,101,700	17,101,700	1.67%
330,747,165	330,747,165	3.45%

Current Year - Breakdown		
Equalized Valuation	Variance	% Change
2,693	2,693	0.34%
90,778	90,778	0.86%
(351,782)	(351,782)	-0.73%
(824,339)	(824,339)	-10.77%
(2,692)	(2,692)	-22.66%
22,995	22,995	0.72%
(285,155)	(285,155)	-3.40%
\$ (1,347,501)	\$ (1,347,501)	-1.71%
Tax Levy Decrease in Fiscal Year 2018/19		

Prior Year - Breakdown		
Equalized Valuation	Variance	% Change
4,750,964	4,750,964	5.11%
15,977,861	15,977,861	1.26%
239,046,000	239,046,000	4.25%
87,447,930	87,447,930	10.35%
305,539	305,539	26.76%
11,382,471	11,382,471	3.03%
73,124,800	73,124,800	7.71%
432,035,565	432,035,565	4.72%

Prior Year - Breakdown		
Equalized Valuation	Variance	% Change
-6,421	-6,421	-0.79%
-448,199	-448,199	-4.09%
-608,324	-608,324	-1.25%
330,136	330,136	4.51%
3,947	3,947	49.75%
-76,010	-76,010	-2.34%
168,836	168,836	2.05%
\$ (636,036)	\$ (636,036)	-0.80%
Tax Levy Decrease in Fiscal Year 2017/18		