

























# School District of Waukesha

## Preliminary 2019/20 Budget

### SPECIAL EDUCATION FUND (27)

386	Payments To CESA	325,609	410,500	410,500	404,899		
<b>Total Purchased Services</b>		<b>4,602,536</b>	<b>4,600,866</b>	<b>4,897,267</b>	<b>4,721,890</b>	<b>121,024</b>	<b>2.63%</b>
<b>Expenses Continued:</b>		<b>2015/16</b>	<b>2016/17</b>	<b>2016/17</b>	<b>2017/18</b>	<b>Dollar</b>	<b>Percent</b>
		<b>Audited</b>	<b>Budget</b>	<b>Un-Audited</b>	<b>Budget</b>	<b>Increase</b>	<b>Increase</b>
411	Supplies	75,153	76,448	75,469	100,035		
417	Paper	(1,295)	3,000	(845)	3,000		
440	Non-Capital Equipment	-	-	446	-		
<b>Total Non-Capital Items</b>		<b>73,858</b>	<b>79,448</b>	<b>75,069</b>	<b>103,035</b>	<b>23,587</b>	<b>29.69%</b>
551	Equip Prurchase Addition	-	-	-	-		
<b>Total Capital Items</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>#DIV/0!</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	450	2,800	4,270	4,212		
990	Miscellaneous	3,700	2,200	3,075	2,200		
<b>Total Other Objects</b>		<b>4,150</b>	<b>5,000</b>	<b>7,345</b>	<b>6,412</b>	<b>1,412</b>	<b>28.24%</b>
<b>Total Expense</b>		<b>27,927,816</b>	<b>28,395,084</b>	<b>28,392,210</b>	<b>28,639,765</b>	<b>244,681</b>	<b>0.86%</b>

**School District of Waukesha**  
**Preliminary 2019/20 Budget**  
**\* DEBT SERVICE FUND (38)**

<b>Revenue:</b>		<b>2017/18</b>	<b>2018/19</b>	<b>2018/19</b>	<b>2019/20</b>	<b>Dollar</b>	<b>Percent</b>
		<b>Audited</b>	<b>Budget</b>	<b>Unaudited</b>	<b>Budget</b>	<b>Increase</b>	<b>Increase</b>
110	Transfer - Fund 10	210,606	206,676	206,676	212,876		
211	Property Tax	866,594	860,474	860,474	858,724		
280	Interest on Investments	2,943	3,330	588	500		
<b>Total Revenue:</b>		<b>1,080,143</b>	<b>1,070,480</b>	<b>1,067,738</b>	<b>1,072,100</b>	<b>1,620</b>	<b>0.15%</b>

<b>Expense:</b>		<b>2017/18</b>	<b>2018/19</b>	<b>2018/19</b>	<b>2019/20</b>	<b>Dollar</b>	<b>Percent</b>
		<b>Audited</b>	<b>Budget</b>	<b>Unaudited</b>	<b>Budget</b>	<b>Increase</b>	<b>Increase</b>
673	Long-Term Loans - Principal	995,000	1,024,950	1,024,950	1,040,000		
674	State Trust Fund Loan - Principal	-	-	-	-		
683	Interest - Long-Term Loans	82,200	62,300	62,300	31,600		
685	State Trust Fund Loan - Interest	-	-	-	-		
<b>Total Expense:</b>		<b>1,077,200</b>	<b>1,087,250</b>	<b>1,087,250</b>	<b>1,071,600</b>	<b>(15,650)</b>	<b>-1.44%</b>

\* Total Fund 38 Debt as of 6/30/19 is \$2,090,050. This debt will be paid off by 6/30/21

## School District of Waukesha Preliminary 2019/20 Budget \* 2018 REFERENDUM DEBT (39)

<b>Revenue:</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>2018/19 Unaudited</b>	<b>2019/20 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
110 Transfer - Fund 10	-	-	-	-		
211 Property Tax	-	-	-	9,259,920		
280 Interest on Investments	-	-	-	-		
968 Debt Premium	-	-	330,500	-		
<b>Total Revenue:</b>	-	-	<b>330,500</b>	<b>9,259,920</b>	<b>9,259,920</b>	<b>100.00%</b>

<b>Expense:</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>2018/19 Unaudited</b>	<b>2019/20 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
673 Long-Term Loans - Principal	-	-	-	7,375,000		
674 State Trust Fund Loan - Principal	-	-	-	-		
683 Interest - Long-Term Loans	-	-	-	1,250,720		
685 State Trust Fund Loan - Interest	-	-	-	-		
961 Paying Agent Fees	-	-	330,500	-		
<b>Total Expense:</b>	-	-	-	<b>8,625,720</b>	<b>8,625,720</b>	<b>100.00%</b>

# School District of Waukesha

## Preliminary 2019/20 Budget

### FACILITY MAINTENANCE FUND (41)

<b>Revenue:</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2018/19</b>	<b>2019/20</b>	<b>Dollar</b>	<b>Percent</b>
	<b>Audited</b>	<b>Budget</b>	<b>Unaudited</b>	<b>Budget</b>	<b>Increase</b>	<b>Increase</b>
211 Property Tax	2,658,407	2,858,407	2,858,407	2,858,407		
280 Interest	13,242	-	32,214	25,000		
971 Refund of Prior Year Expense	-	-	-	-		
<b>Total Revenue:</b>	<b>2,671,649</b>	<b>2,858,407</b>	<b>2,890,621</b>	<b>2,883,407</b>	<b>25,000</b>	<b>0.87%</b>

  

<b>Expense:</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2018/19</b>	<b>2019/20</b>	<b>Dollar</b>	<b>Percent</b>
	<b>Audited</b>	<b>Budget</b>	<b>Unaudited</b>	<b>Budget</b>	<b>Increase</b>	<b>Increase</b>
310 Personal Services	-	-	-	1,758,407		
320 Property Services	1,554,670	-	1,350,573	-		
324 Maintenance Service	435,563	1,017,000	892,639	-		
327 Construction Services	-	1,591,407	112,855	650,000		
329 Other Property Services	378,365	-	19,095	-		
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>2,490,301</b>	<b>3,554,447</b>	<b>2,496,563</b>	<b>2,768,407</b>	<b>(786,040)</b>	<b>-22.11%</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**  
**Preliminary 2019/20 Budget**  
**\* 2018 Referendum CIP project fund (43)**

<b>Revenue:</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>2018/19 Unaudited</b>	<b>2019/20 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
280 Interest	-	-	-	-		
875 Long-Term Bonds	-	-	45,000,000	15,000,000		
<b>Total Revenue:</b>	-	-	<b>45,000,000</b>	<b>15,000,000</b>	<b>15,000,000</b>	<b>100.00%</b>

<b>Expense:</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>2018/19 Unaudited</b>	<b>2019/20 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
310 Maintenance Service	-	-	907,187	30,000,000		
<b>Total Expense:</b>	-	-	<b>907,187</b>	<b>30,000,000</b>	<b>30,000,000</b>	<b>100.00%</b>



**School District of Waukesha**  
**Preliminary 2019/20 Budget**  
**\* CAPITAL EXPANSION FUND (46)**

<b>Revenue:</b>		<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>2018/19 Unaudited</b>	<b>2019/20 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
110	Transfer - Fund 10	-	250,000	250,000	250,000		
280	Interest	13	11	24	2,000		
<b>Total Revenue:</b>		<b>13</b>	<b>250,011</b>	<b>250,024</b>	<b>252,000</b>	<b>1,989</b>	<b>0.00%</b>

<b>Expense:</b>		<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>2018/19 Unaudited</b>	<b>2019/20 Budget</b>	<b>Dollar Increase</b>	<b>Percent 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  
Preliminary 2019/20 Budget  
\* CAPITAL PROJECT FUND (47)**

<b>Revenue:</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>2018/19 Unaudited</b>	<b>2019/20 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
110 Fund Transfer	-	250,000	250,000	250,000		
291 Gifts	165,475	100,000	6,500	-		
<b>Total Revenue:</b>	<b>165,475</b>	<b>350,000</b>	<b>256,500</b>	<b>250,000</b>	<b>(100,000)</b>	<b>-28.57%</b>

<b>Expense:</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>2018/19 Unaudited</b>	<b>2019/20 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
327 Construction Service	-	-	-	-		
<b>Total Expense:</b>	<b>-</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

## Preliminary 2019/20 Budget

### PROPERTY SALES FUND (48)

<b>Revenue:</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>2018/19 Unaudited</b>	<b>2019/20 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>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>2018/19 Unaudited</b>	<b>2019/20 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
310 Personal Services	-	-	-	-		
<b>Total Expense:</b>	-	-	-	-	-	<b>0.00%</b>

Fund 48 is where land sales used to be recorded, we now use fund49. There is still a 48 fund balance, but no activity.

# School District of Waukesha

## Preliminary 2019/20 Budget

### CAPITAL IMPROVEMENT FUND (49)

<b>Revenue:</b>		<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>2018/19 Unaudited</b>	<b>2019/20 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
291	Gifts	15,375	-	20,500	30,500		
862	Land/ Real Property Sales	387,300	-	1,127,033	-		
<b>Total Revenue:</b>		<b>402,675</b>	<b>-</b>	<b>1,147,533</b>	<b>30,500</b>	<b>30,500</b>	<b>0.00%</b>

  

<b>Expense:</b>		<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>2018/19 Unaudited</b>	<b>2019/20 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
460	Equipment Components	8,590	78,828	28,068	71,260		
511	Purchase - Addition	-	220,000	246,087	-		
<b>Total Expense:</b>		<b>8,590</b>	<b>298,828</b>	<b>274,155</b>	<b>71,260</b>	<b>(227,568)</b>	<b>0.00%</b>

Fund 49 is now where we record land sales. There is also a small amount for the South pool in fund 49.

# School District of Waukesha

## Preliminary 2019/20 Budget

### FOOD SERVICE FUND (50)

<b>Revenue:</b>		<b>2017/18</b>	<b>2018/19</b>	<b>2018/19</b>	<b>2019/20</b>	<b>Dollar</b>	<b>Percent</b>
		<b>Audited</b>	<b>Budget</b>	<b>Unaudited</b>	<b>Budget</b>	<b>Increase</b>	<b>Increase</b>
251	Student Lunch Fees	1,554,401	1,550,000	1,575,908	1,572,500		
252	Adult Food Service Sales	19,343	19,000	16,807	17,000		
259	Other Sales	1,791					
617	Food Service Aid	56,880	56,000	56,130	57,000		
714	Commodities	294,517	280,000	235,697	235,000		
717	Federal Aid	1,961,469	1,961,000	1,990,710	1,989,000		
730	Special Project Grant	18,735	28,000	27,655	15,000		
<b>Total Revenue:</b>		<b>3,907,136</b>	<b>3,894,000</b>	<b>3,902,906</b>	<b>3,885,500</b>	<b>(8,500)</b>	<b>-0.22%</b>
<b>Expense:</b>							
		<b>2017/18</b>	<b>2018/19</b>	<b>2018/19</b>	<b>2019/20</b>	<b>Dollar</b>	<b>Percent</b>
		<b>Audited</b>	<b>Budget</b>	<b>Unaudited</b>	<b>Budget</b>	<b>Increase</b>	<b>Increase</b>
170	Aide Salaries	5,279	7,000	8,917	12,000		
<b>Total Salaries</b>		<b>5,279</b>	<b>7,000</b>	<b>8,917</b>	<b>12,000</b>	<b>5,000</b>	<b>71.43%</b>
212	Retirement - ER	315	500	502	600		
222	Social Security	364	550	594	700		
<b>Total Benefits</b>		<b>679</b>	<b>1,050</b>	<b>1,096</b>	<b>1,300</b>	<b>250</b>	<b>23.81%</b>
310	Purchased Services	2,276,354	3,230,600	3,311,387	3,444,500		
320	Property Services	45,455		1,667			
324	Non-Technology Equip Repair		50,000	30,378	25,000		
360	Information Technology	24,001	30,000	23,421	24,000		
387	Payment to State	(174,527)		(201,563)			
<b>Total Purchased Services</b>		<b>2,171,283</b>	<b>3,310,600</b>	<b>3,165,290</b>	<b>3,493,500</b>	<b>182,900</b>	<b>5.52%</b>
411	General Supplies	25	500		500		
415	Commodities	304,959	322,400	265,192	249,000		
440	Non-Capital Equipment	2,544	200,000	20,853	10,000		
<b>Total Non-Capital Items</b>		<b>307,528</b>	<b>522,900</b>	<b>286,045</b>	<b>259,500</b>	<b>(263,400)</b>	<b>-50.37%</b>
561	Equipment Replacement	616,499	1,300,000	1,448,047	800,000		
<b>Total Capital Objects</b>		<b>616,499</b>	<b>1,300,000</b>	<b>1,448,047</b>	<b>800,000</b>	<b>(500,000)</b>	<b>-38.46%</b>
941	Dues and Fees			1			
<b>Total Dues and Fees</b>		<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>Total Expense:</b>		<b>3,101,268</b>	<b>5,141,550</b>	<b>4,909,395</b>	<b>4,566,300</b>	<b>(575,250)</b>	<b>-11.19%</b>

## School District of Waukesha Preliminary 2019/20 Budget SCHOLARSHIPS FUND (72)

<b>Revenue:</b>		<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>2018/19 Unaudited</b>	<b>2019/20 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
291	Gifts & Donations	16,300	15,000	19,350	19,350		
<b>Total Revenue:</b>		<b>16,300</b>	<b>15,000</b>	<b>19,350</b>	<b>19,350</b>	<b>4,350</b>	<b>29.00%</b>

  

<b>Expense:</b>		<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>2018/19 Unaudited</b>	<b>2019/20 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
991	Scholarships	18,450	20,000	18,750	20,350		
<b>Total Expense:</b>		<b>18,450</b>	<b>20,000</b>	<b>18,750</b>	<b>20,350</b>	<b>350</b>	<b>1.75%</b>

## School District of Waukesha

### Preliminary 2019/20 Budget

#### \* COMMUNITY SERVICE FUND (80)

<b>Revenue:</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>2018/19 Unaudited</b>	<b>2019/20 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
211 Local Property Tax	125,000	507,342	507,342	331,356		
<b>Total Revenue:</b>	<b>125,000</b>	<b>507,342</b>	<b>507,342</b>	<b>331,356</b>	<b>(175,986)</b>	<b>-34.69%</b>

<b>Expense:</b>	<b>2017/18 Audited</b>	<b>2018/19 Budget</b>	<b>2018/19 Unaudited</b>	<b>2019/20 Budget</b>	<b>Dollar Increase</b>	<b>Percent Increase</b>
100 Salaries	28,327	29,177	28,924	29,755		
212 Retirement - ER	1,892	1,955	1,897	1,979		
222 Social Security	2,077	2,232	2,119	2,277		
230 Life Insurance	70	70	71	75		
241 Health Insurance	7,279	7,715	7,676	8,060		
243 Dental Insurance	598	600	718	718		
249 HSA District Contribution	1,300	1,300	1,300			
251 Long Term Disability	67	68	69	70		
310 Purchased Services	140,654	483,747	223,026	288,422		
<b>Total Expense:</b>	<b>182,264</b>	<b>526,864</b>	<b>265,799</b>	<b>331,356</b>	<b>(195,508)</b>	<b>-37.11%</b>

## 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>2019-20</b>	72,817,983	10,118,644	2,858,407	331,356	86,126,390	8,775,649	11.35%
<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>Three Year Average Change in Levy:</b>					<b>2.94%</b>		
<b>Five Year Average Change in Levy:</b>					<b>1.91%</b>		
<b>Ten Year Average Change in Levy:</b>					<b>0.07%</b>		



## 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>2019-20</b>	7.20	1.00	0.28	0.03	8.51	0.71	9.16%
2018-19	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%
<b>Three Year Average Tax Rate:</b>					<b>8.17</b>		
<b>Five Year Average Tax Rate:</b>					<b>8.45</b>		
<b>Ten Year Average Tax Rate:</b>					<b>8.86</b>		

# SCHOOL DISTRICT OF WAUKESHA

## 25 YEAR EQUALIZED VALUATION HISTORY

Fiscal Year	Equalized Valuation	Increase/(Decrease)	Percent Change
<b>2019-20*</b>	10,117,760,624	198,387,463	2.00%
<b>2018-19</b>	9,919,373,161	330,747,165	3.45%
<b>2017-18</b>	9,588,625,996	432,035,565	4.72%
<b>2016-17</b>	9,156,590,431	302,836,898	3.42%
<b>2015-16</b>	8,853,753,533	178,174,231	2.05%
<b>2014-15</b>	8,675,579,302	180,817,755	2.13%
<b>2013-14</b>	8,494,761,547	(81,290,635)	-0.95%
<b>2012-13</b>	8,576,052,182	(503,303,118)	-5.54%
<b>2011-12</b>	9,079,355,300	(161,180,906)	-1.74%
<b>2010-11</b>	9,240,536,206	(389,032,498)	-4.04%
<b>2009-10</b>	9,629,568,704	(174,131,186)	-1.78%
<b>2008-09</b>	9,803,699,890	169,305,347	1.76%
<b>2007-08</b>	9,634,394,543	358,379,877	3.86%
<b>2006-07</b>	9,276,014,666	723,959,106	8.47%
<b>2005-06</b>	8,552,055,560	753,049,767	9.66%
<b>2004-05</b>	7,799,005,793	657,352,187	9.20%
<b>2003-04</b>	7,141,653,606	581,959,064	8.87%
<b>2002-03</b>	6,559,694,542	486,044,793	8.00%
<b>2001-02</b>	6,073,649,749	472,038,645	8.43%
<b>2000-01</b>	5,601,611,104	411,227,480	7.92%
<b>1999-00</b>	5,190,383,624	313,555,766	6.43%
<b>1998-99</b>	4,876,827,858	219,601,262	4.72%
<b>1997-98</b>	4,657,226,596	256,174,053	5.82%
<b>1996-97</b>	4,401,052,543	227,795,617	5.46%
<b>1995-96</b>	4,173,256,926	4,173,256,926	#DIV/0!

(TID Out)

<b>Three Year Average Change in EAV:</b>	<b>3.39%</b>
<b>Five Year Average Change in EAV:</b>	<b>3.13%</b>
<b>Ten Year Average Change in EAV:</b>	<b>0.55%</b>

\* Estimate of 1.5% increase

**DEPARTMENT OF PUBLIC INSTRUCTION  
2019-20 REVENUE LIMIT WORKSHEET**

<b>DISTRICT:</b>	Waukesha	6174	
<b>DATA AS OF 5/31/2019, 7:55 AM</b>			
Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 18-19 Revenue Limit			
2018-19 General Aid Certification (18-19 Line 12A, src 621)	+	50,473,711	
2018-19 Computer Aid Received (18-19 Line 12C, Src 691)	+	482,038	
2018-19 Hi Pov Aid (18-19 Line 12B, Src 628)	+	0	
2018-19 Aid for Exempt Personal Property (18-19 Line 12D, Src 691)	+	604,532	
2018-19 Fnd 10 Levy Cert (18-19 Line 14A, Levy 10 Src 211)	+	73,110,543	
2018-19 Fnd 38 Levy Cert (18-19 Line 14B, Levy 38 Src 211)	+	860,474	
2018-19 Fnd 41 Levy Cert (18-19 Line 14C, Levy 41 Src 211)	+	2,858,407	
2018-19 Aid Penalty for Over Levy (18-19 FINAL Rev Limit Wksht)	-	9,829	
2018-19 Total Levy for All Levied Non-Recurring Exemptions*	-	5,239,978	
<b>*NET 2019-20 Base Revenue Built from 18-19 Data (Line 1)</b>	=	<b>123,139,898</b>	
*For 2018-19 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 Expendts, Environmental Remediation, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)			
<b>September &amp; Summer FTE Membership Averages</b>			
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.			
<b>Line 2:</b> Base Avg:((16+.4ss)+(17+.4ss)+(18+.4ss)) / 3 =		<b>12,529</b>	
	<b>2016</b>	<b>2017</b>	<b>2018</b>
Summer FTE:	224	308	333
% (40,40,40)	90	123	133
Sept FTE:	12,610	12,350	12,277
Special Needs			
Vouchers FTE	4.5	0	0
New ICS - Independent			
Charter Schools FTE	0	0	0
Total FTE	12,705	12,473	12,410
<b>Line 6:</b> Curr Avg:((17+.4ss)+(18+.4ss)+(19+.4ss)) / 3 =		<b>12,390</b>	
	<b>2017</b>	<b>2018</b>	<b>2019</b>
Summer FTE:	308	333	333
% (40,40,40)	123	133	133
Sept FTE:	12,350	12,277	12,153
Special Needs			
Vouchers FTE	0	0	0
New ICS - Independent			
Charter Schools FTE	0	0	0
Total FTE	12,473	12,410	12,286
<b>Line 10B: Declining Enrollment Exemption =</b>		<b>1,390,471</b>	
Average FTE Loss (Line 2 - Line 6, if > 0)		139	
	X	1.00	
<b>X (Line 5, Maximum 2018-2019 Revenue per Memb) =</b>		<b>10,003.39</b>	
<b>Non-Recurring Exemption Amount:</b>		<b>1,390,471</b>	
<b>Fall 2019 Property Values (actuals have been loaded below)</b>			
2019 TIF-Out Tax Apportionment Equalized Valuation		10,117,760,624	
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: 9/26/2018, New ICS - Independent Charter Schools FTE added to Line 2 and Line 6			

<b>2019-2020 Revenue Limit Worksheet</b>		
1. 2018-19 Base Revenue (Funds 10, 38, 41)	(from left)	123,139,898
2. Base Sept Membership Avg (2016+.4ss, 2017+.4ss, 2018+.4ss)/3	(from left)	12,529
3. 2018-19 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,828.39
4. 2019-20 Per Member Change (A+B+C)		175.00
A. Allowed Per-Member Change		175.00
B. Low Rev Incr (Enter DPI Adjustment)		0.00
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)		0.00
5. 2019-20 Maximum Revenue / Member (Ln 3 + Ln 4)		10,003.39
6. Current Membership Avg (2017+.4ss, 2018+.4ss, 2019+.4ss)/3	(from left)	12,390
7. 2019-20 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	123,942,002
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		123,942,002
B. Hold Harmless Non-Recurring Exemption		0
8. Total 2019-20 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
A. Prior Year Carryover		0
B. Transfer of Service		0
C. Transfer of Territory/Other Reorg (if negative, include sign)		0
D. Federal Impact Aid Loss (2017-18 to 2018-19)		0
E. Recurring Referenda to Exceed (If 2019-20 is first year)		0
9. 2019-20 Limit with Recurring Exemptions (Ln 7 + Ln 8)		123,942,002
10. Total 2019-20 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		4,136,168
A. Non-Recurring Referenda to Exceed 2019-20 Limit		0
B. Declining Enrollment Exemption for 2019-20 (from left)		1,390,471
C. Energy Efficiency Net Exemption for 2019-20 (see pg 4 for details)		858,724
D. Adjustment for Refunded or Rescinded Taxes, 2019-20		13,064
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. WPCP and RPCP Private School Voucher Aid Deduction		1,671,621
I. SNSP Private School Voucher Aid Deduction		202,288
11. 2019-20 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		128,078,170
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		51,560,281
A. 2019-20 October 15 Aid Certification → Cell is locked.		50,473,711
B. State Aid to High Poverty Districts (not all districts)		0
C. State Aid for Exempt Computers (Source 691)		482,038
D. State Aid for Exempt Personal Property (Source 691)		604,532
<b>REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.</b>		
<b>13. Allowable Limited Revenue: (Line 11 - Line 12)</b>		<b>76,517,889</b>
(10, 38, 41 Levies)		
<b>14. Total Limited Revenue To Be Used (A+B+C)</b>	<b>Not &gt;line 13</b>	<b>76,517,889</b>
<b>Entries Required Below: Enter amnts needed by purpose and fund:</b>		
A. Gen Operations: Fnd 10 Src 211	72,800,758	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	858,724	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	2,858,407	(to Budget Rpt)
<b>15. Total Revenue from Other Levies (A+B+C+D)</b>		<b>9,608,501</b>
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	9,259,920	
B. Community Services (Fund 80 Src 211)	331,356	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	17,225	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
<b>16. Total Fall, 2019 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)</b>		<b>86,126,390</b>
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00851240
<b>Districts are responsible for the integrity of their revenue limit data &amp; computation. Data appearing here reflects information submitted to DPI and is unaudited.</b>		