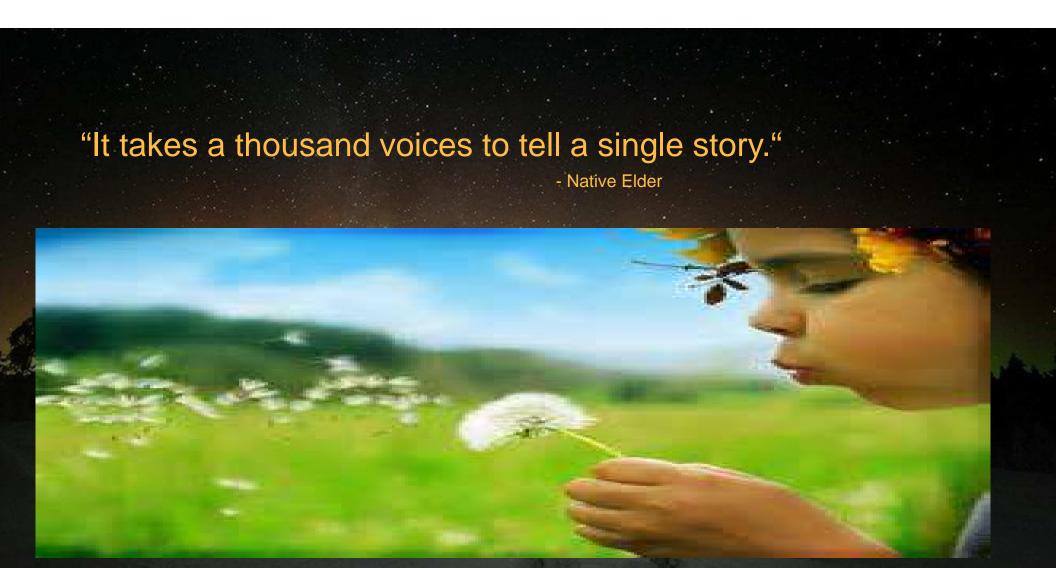
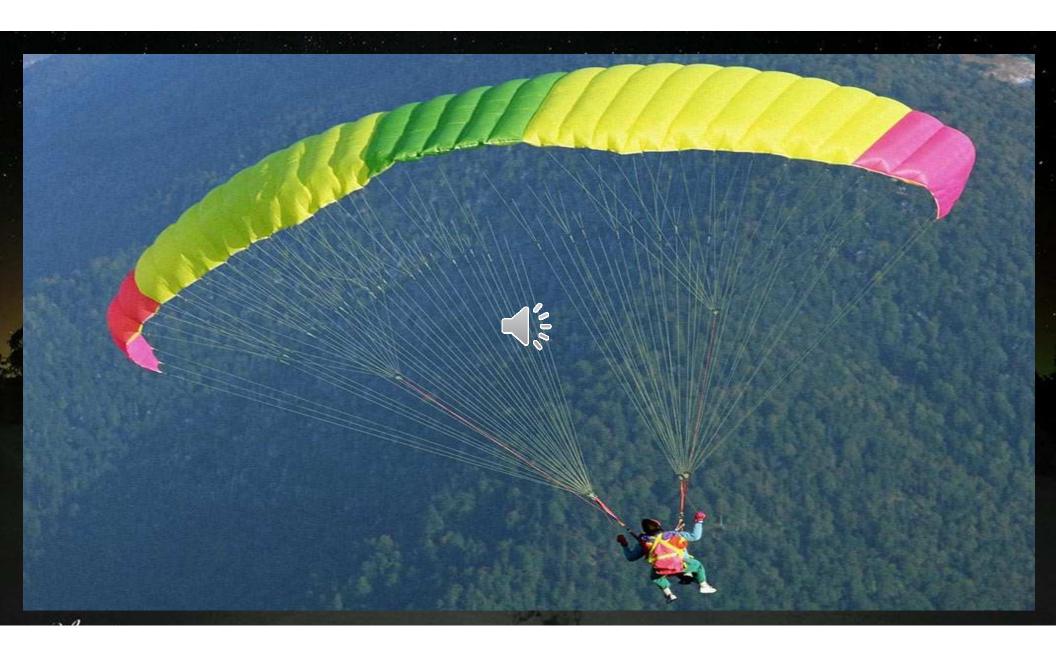


Preliminary Budget Hearing
October 10, 2017
Budget Summary

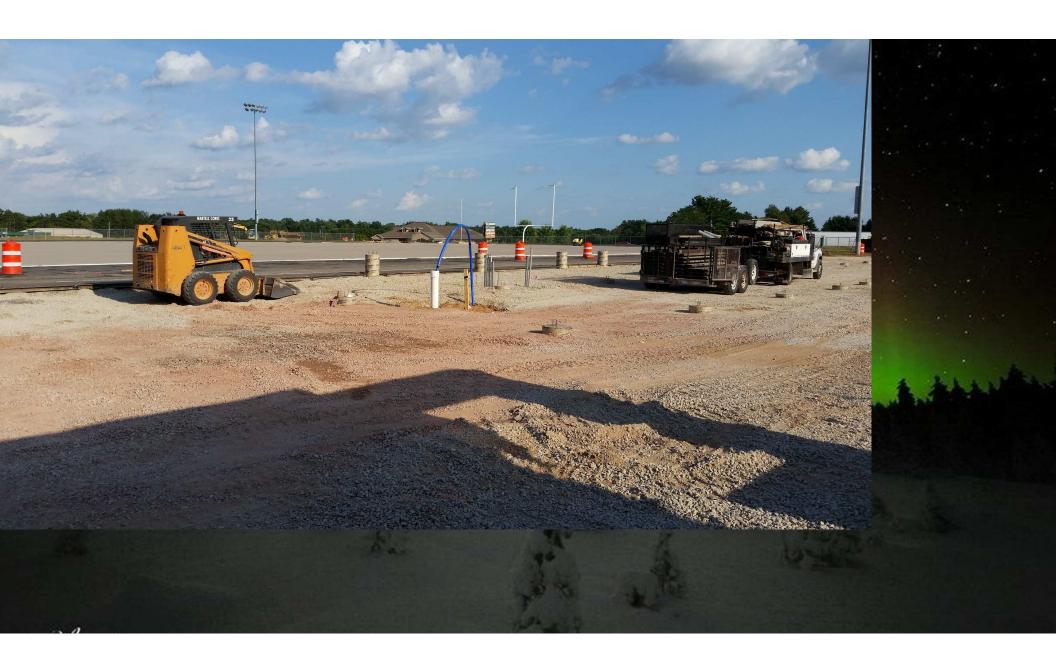


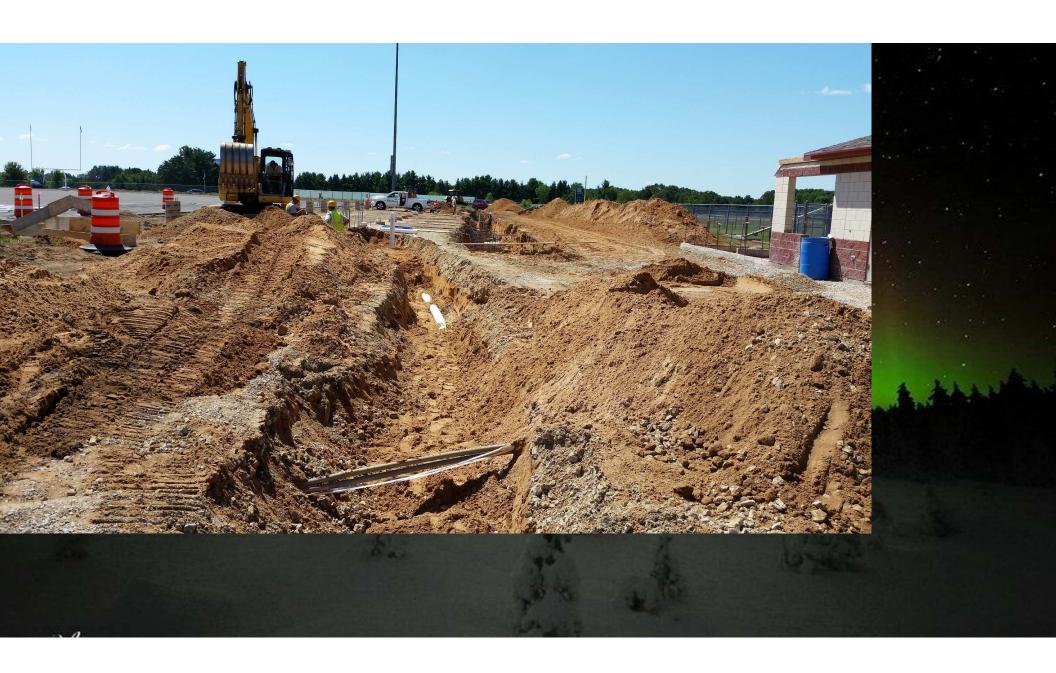










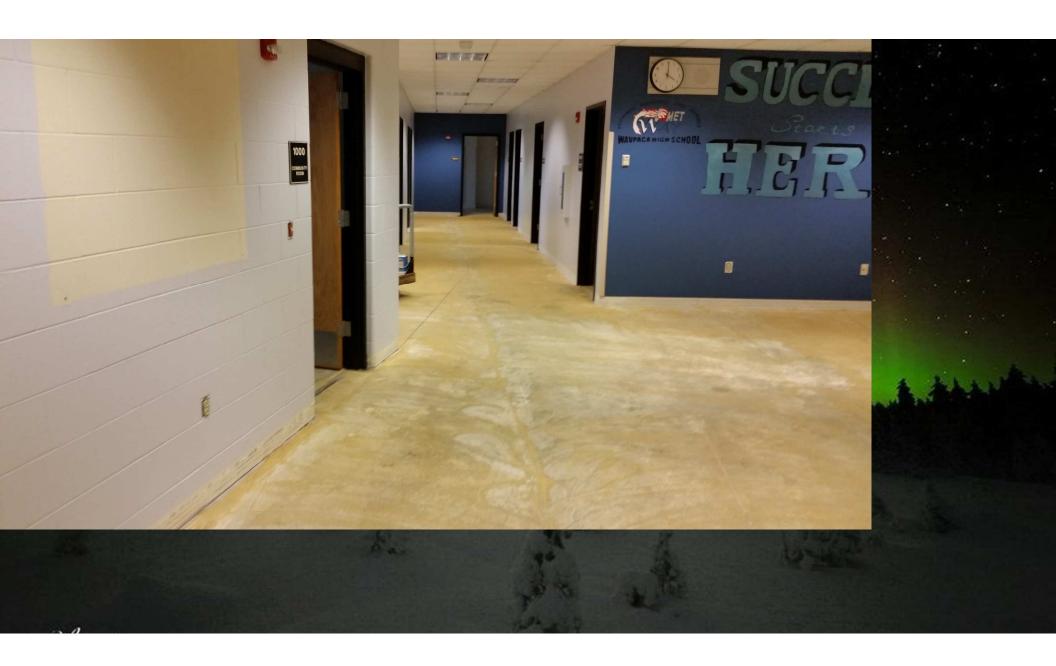




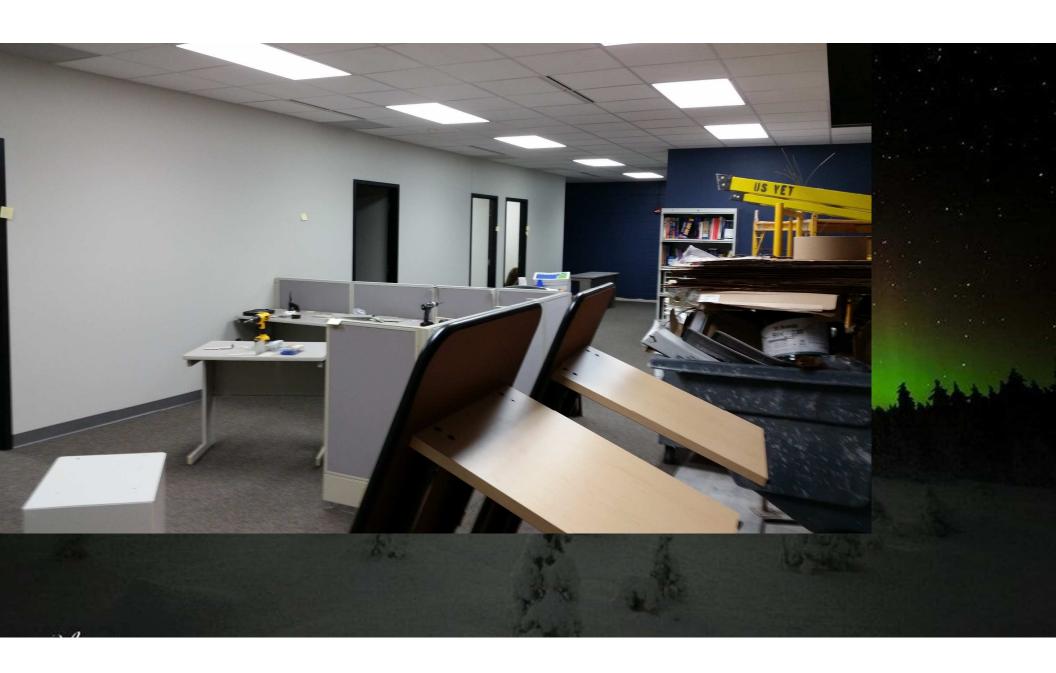










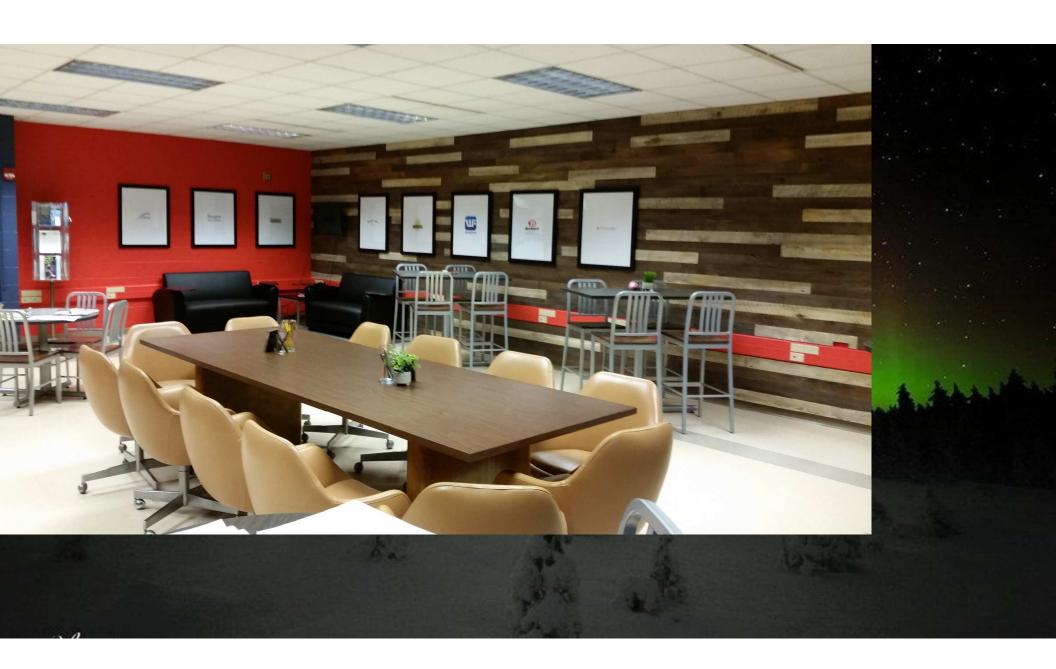


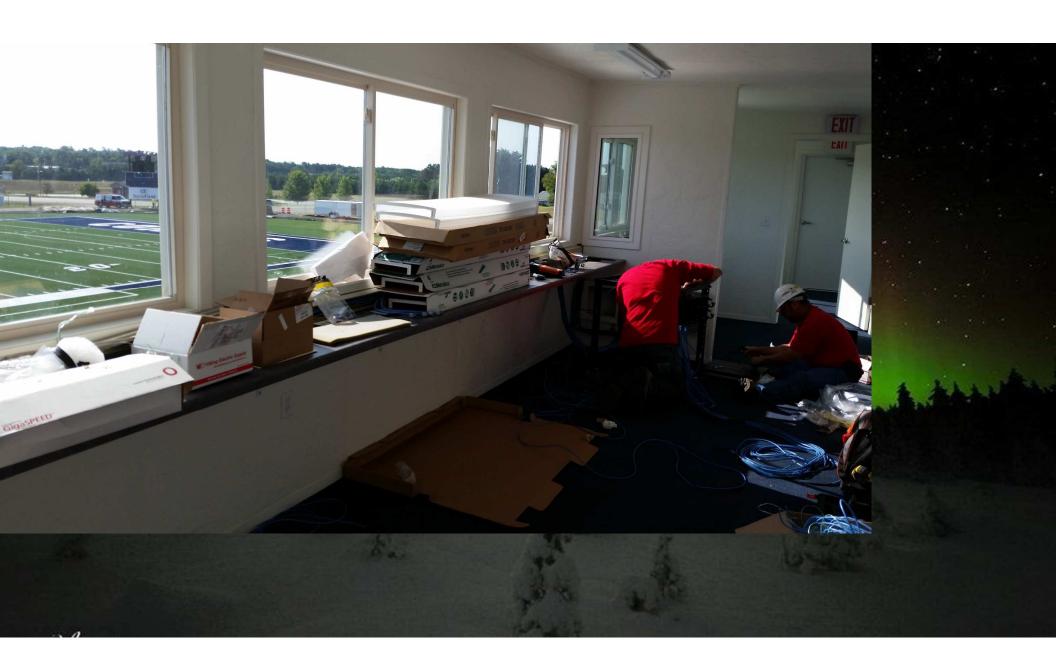








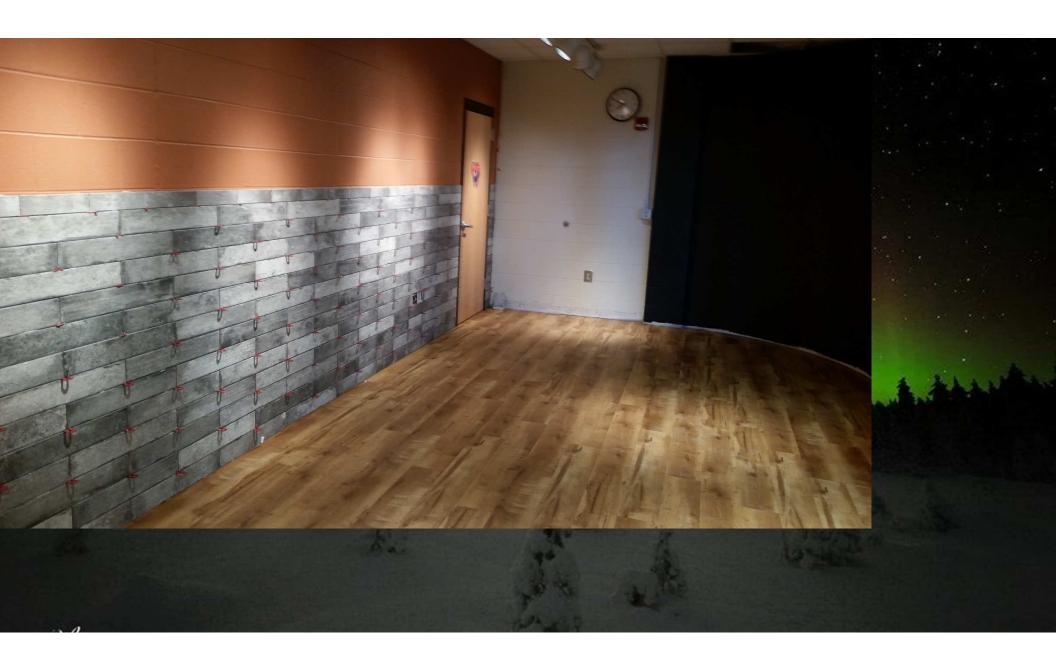


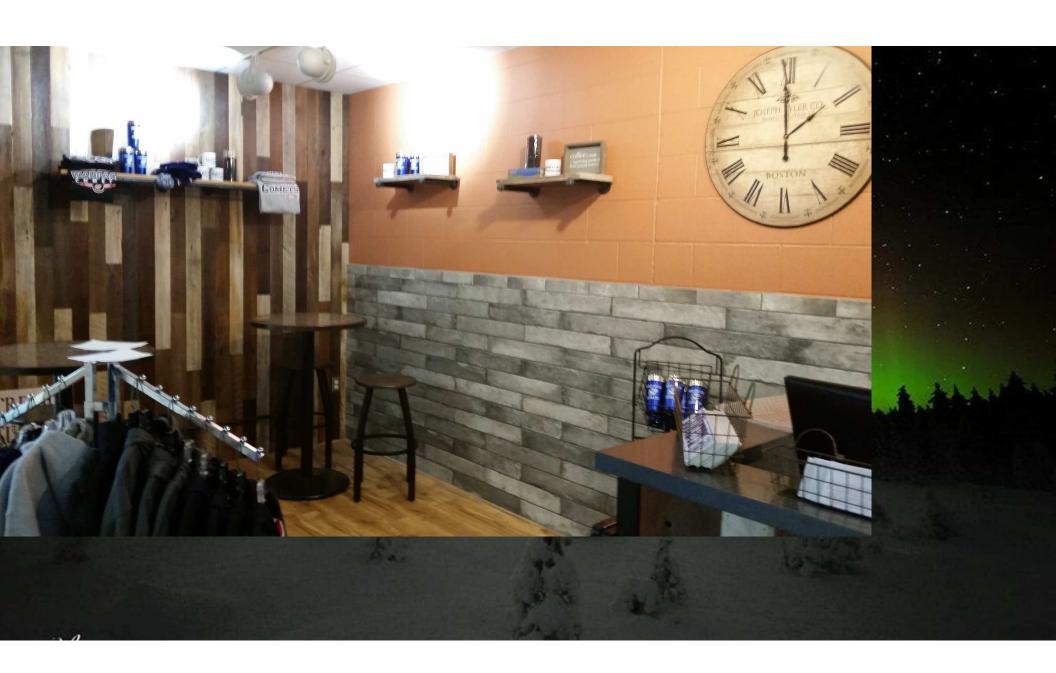


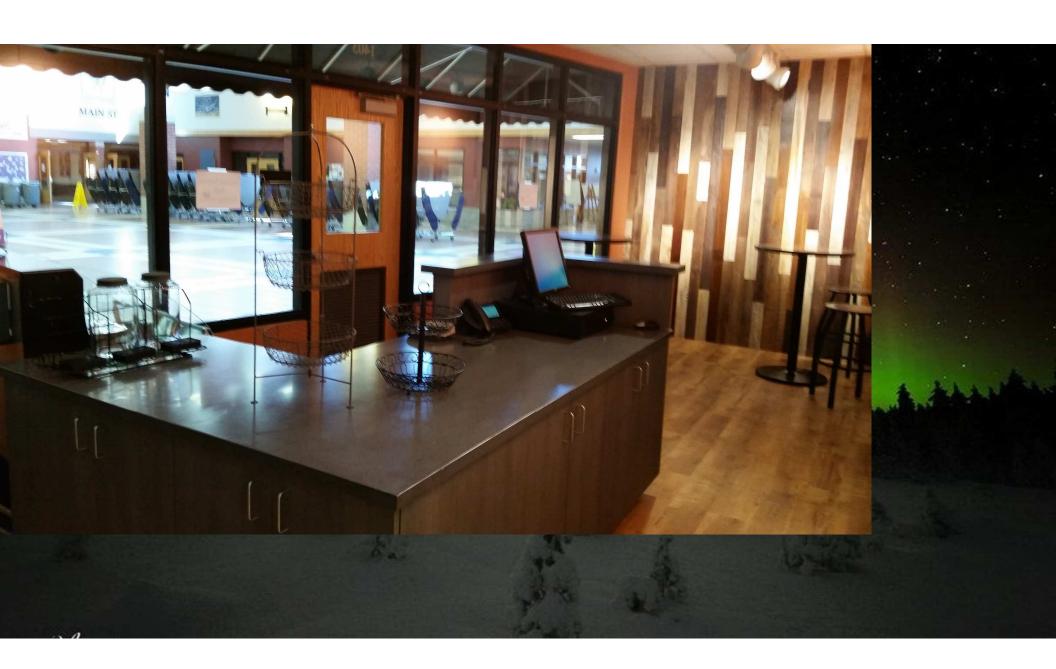


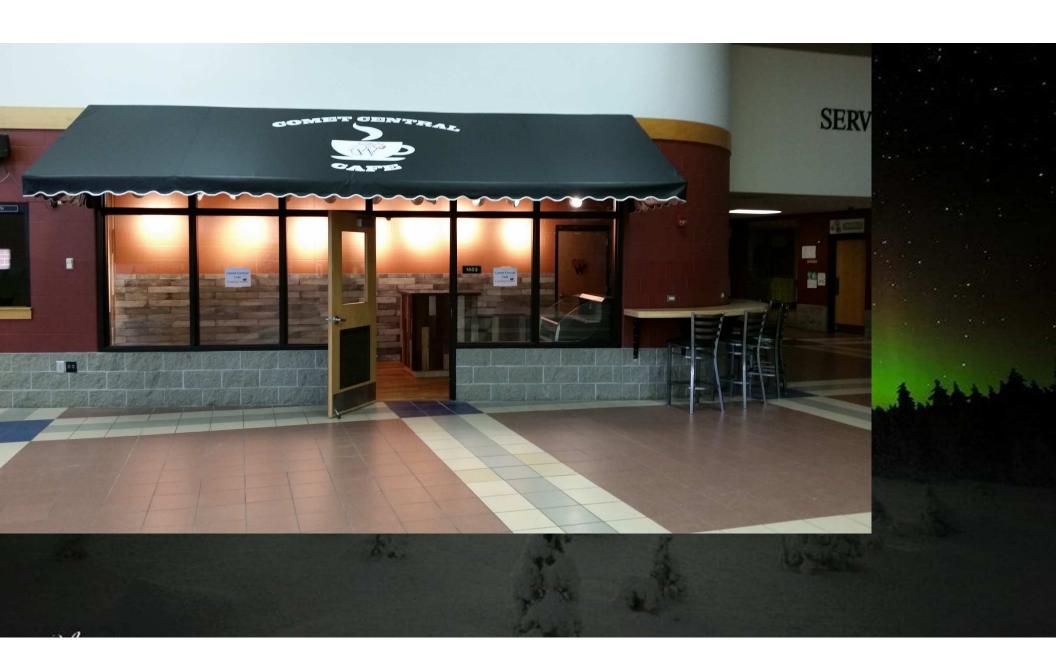


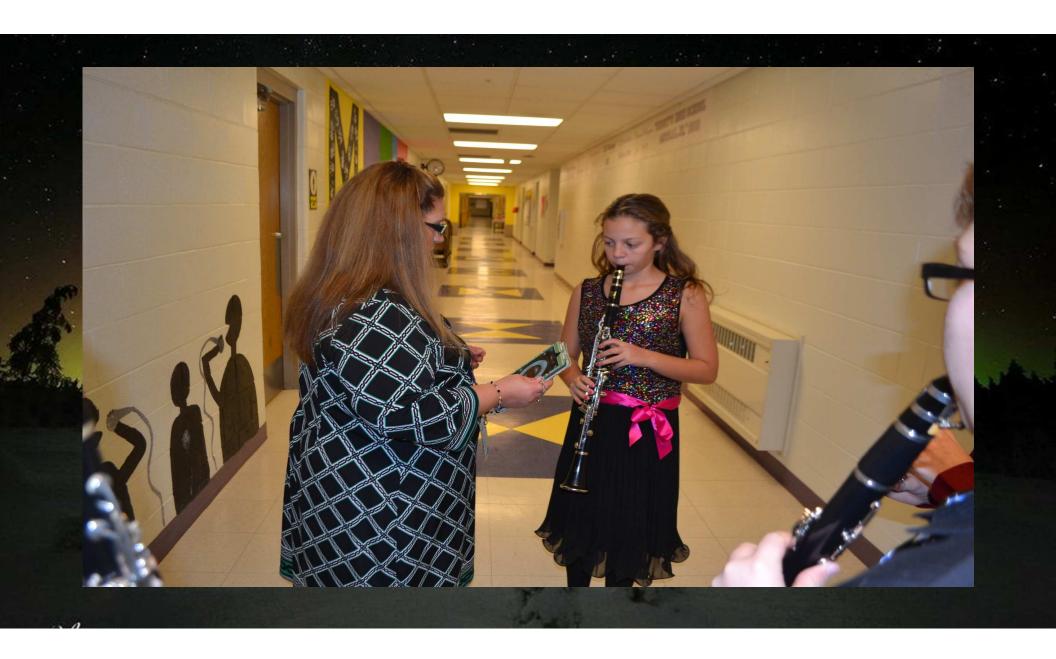




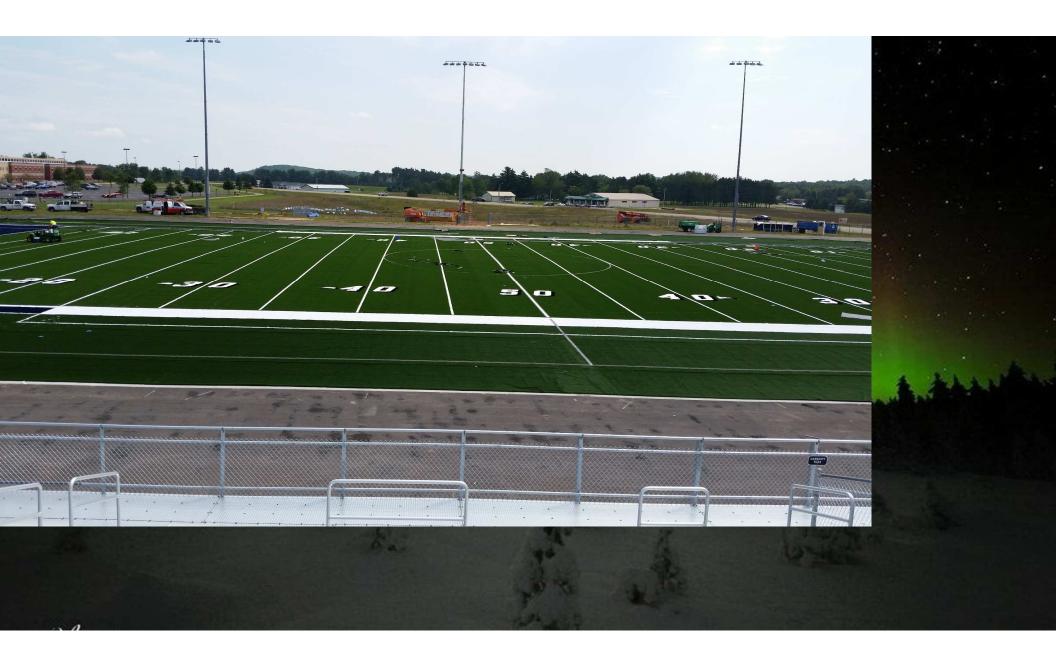


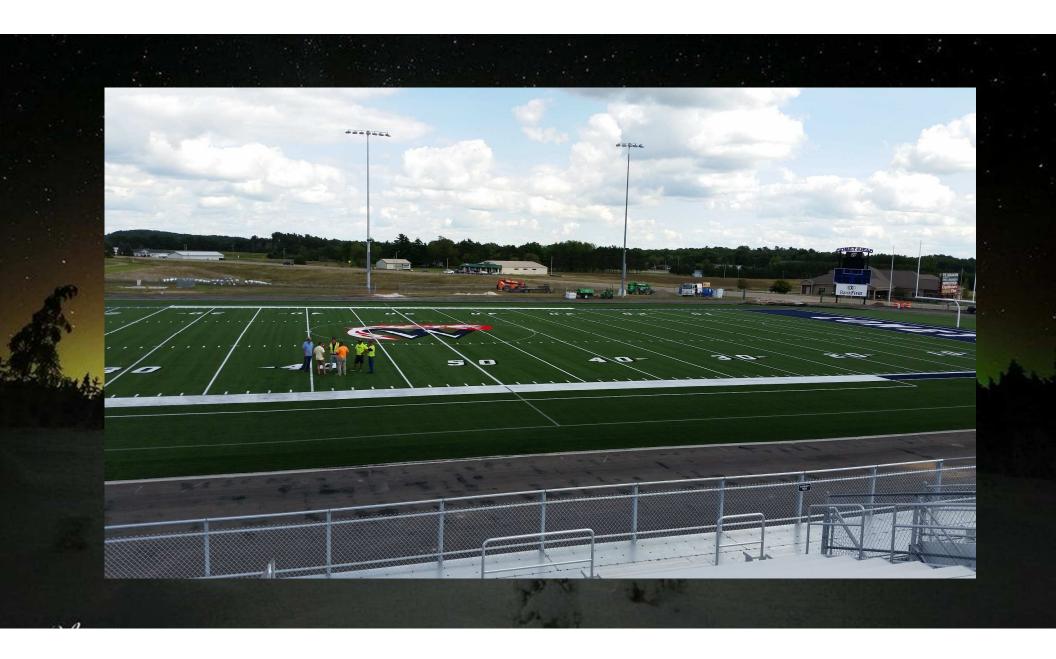


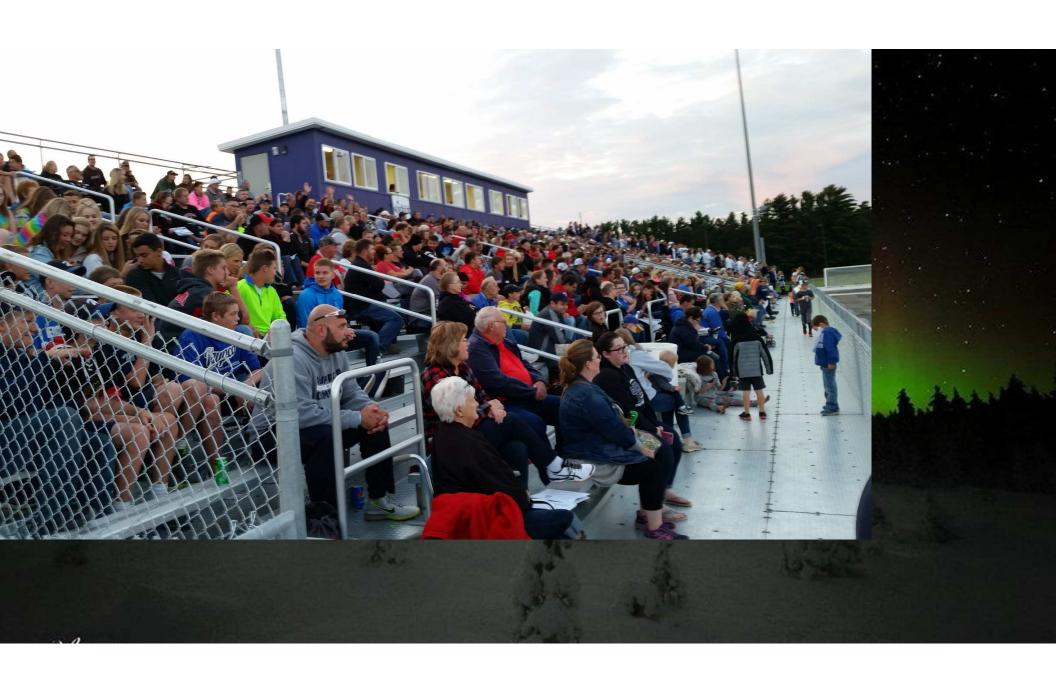


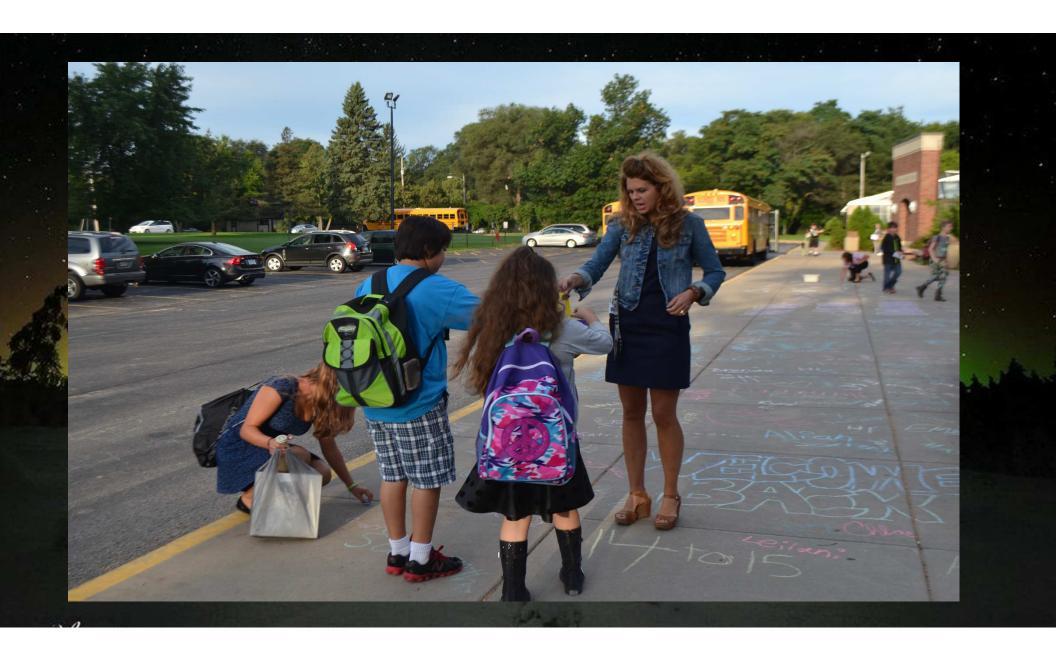








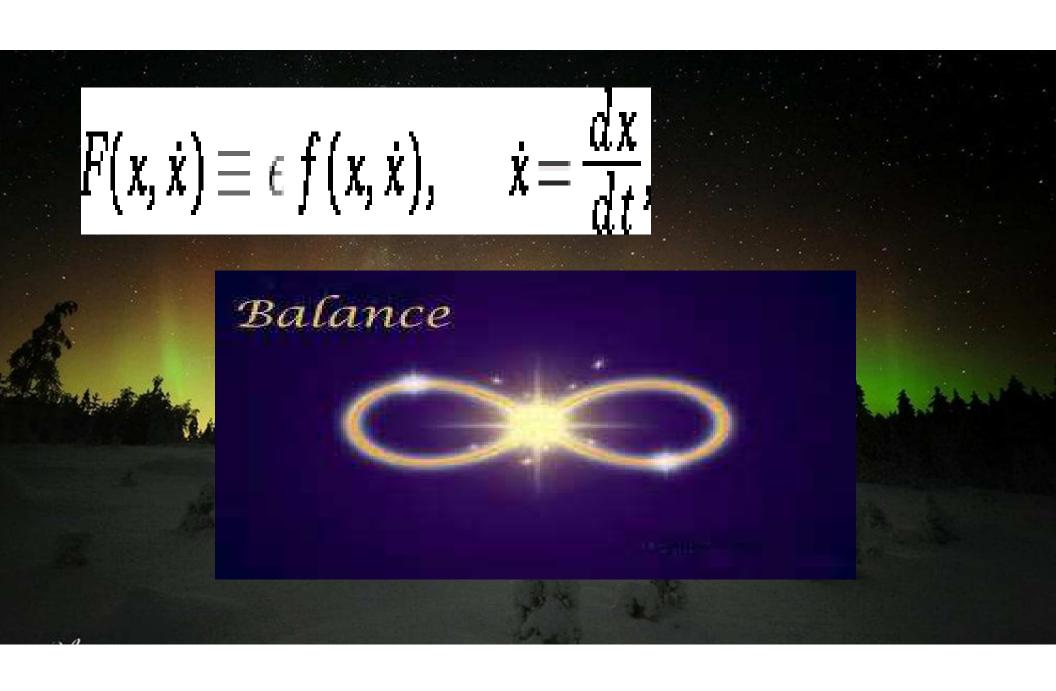


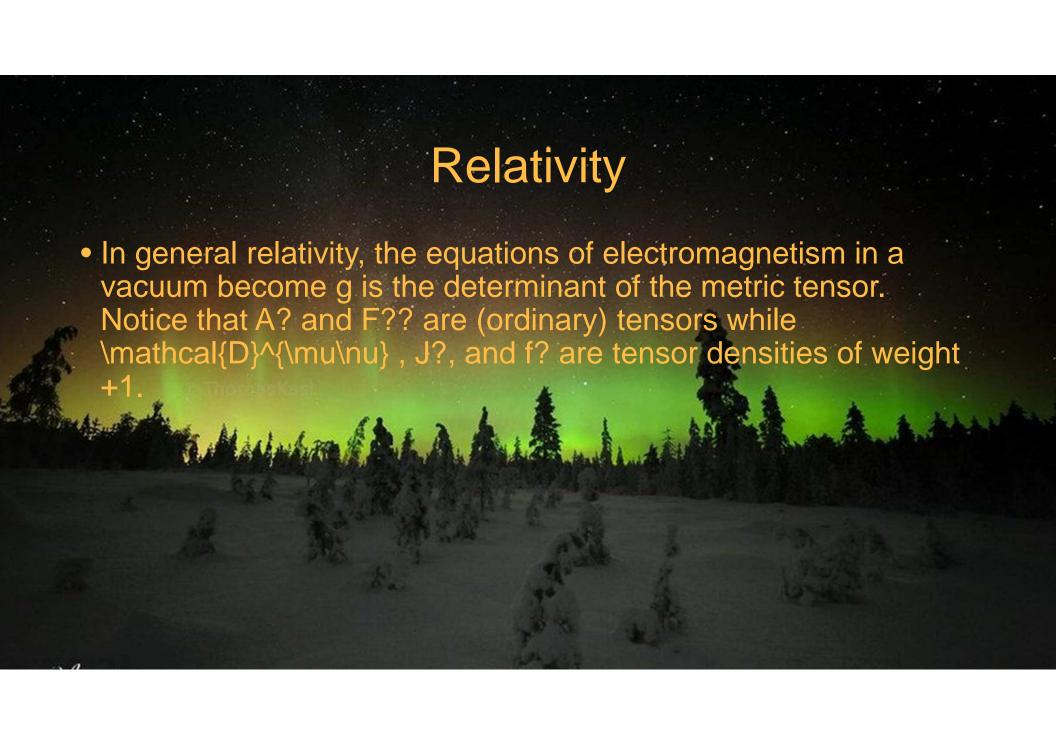












Daring Greatly

"It is not the critic who counts; not the man who points out how the strong man stumbles, or where the doer of deeds could have done them better.

The credit belongs to the man who is actually in the arena, whose face is marred by dust and sweat and blood; who strives valiantly; who errs, who comes short again and again,

because there is no effort without error and shortcoming; but who does actually strive to do the deeds; who knows great enthusiasms, the great devotions; who spends himself in a worthy cause;

who at the best knows in the end the triumph of high achievement, and who at the worst, if he fails, at least fails while daring greatly,..." - Theodore Roosevelt

Scarcity vs. Abundance

SCARCITY

There is never enough

Stingy with knowledge, contacts and compassion

Default to suspicion: hard to build rapport

Resent competition. Makes the pie smaller, them weaker

Ask self: How can I get by with less than expected?

Pessimistic about the future; tough times are ahead

They think small, avoiding risk

They are entitled and fearful

ABUNDANCE

There is always more where that came from

Happy to share knowledge, contacts and compassion

Default to rapport and bulid trust easily

Welcome competitors. Makes the ple larger, them stronger

Ask self: How can I give more than expected?

Optimistic about the future: the best is yet to come

They think big, embracing

They are thankful and confident

SOURCE: http://michaelhvatt.com/064-two-kinds-of-thinkers-podcast.html Compiled by Chuck Frey, author of Up Your Impact - http://upyourimpact.com

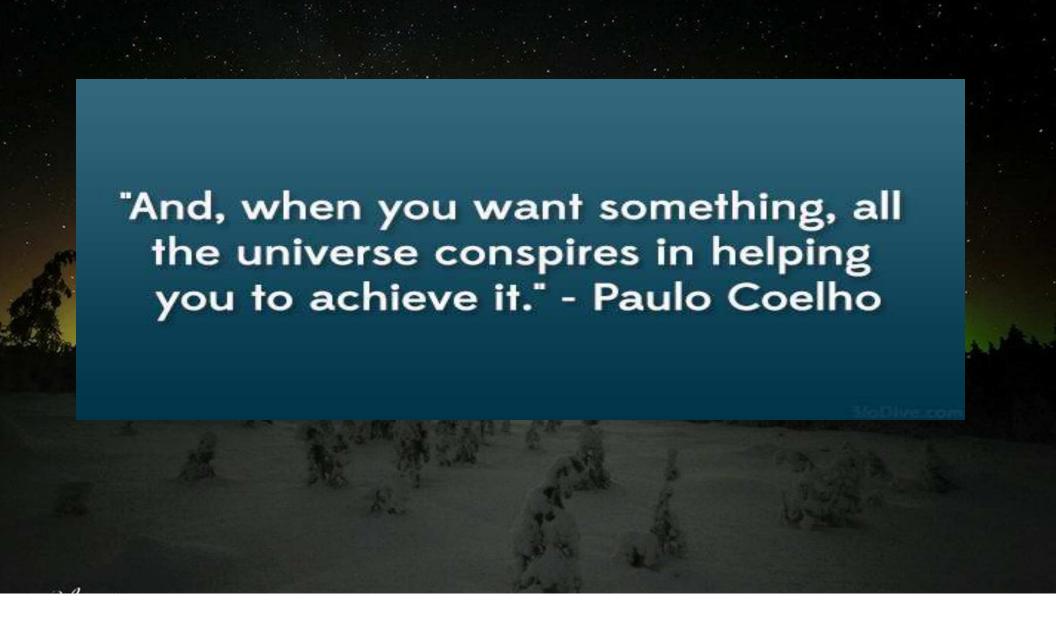
Scarcity Fear Based Thinking

- Its impossible to build an athletic complex, comet café, institute a new food service provider, move the district office and student services, build a career center, increase student achievement in one year.
- We will be over budget
- Health Insurance Costs will skyrocket
- We won't get any donations for the Athletic Complex
- Some people may not like change and support such endeavors
- The old District Office & Haberkorn Field may not sell.

LUU.

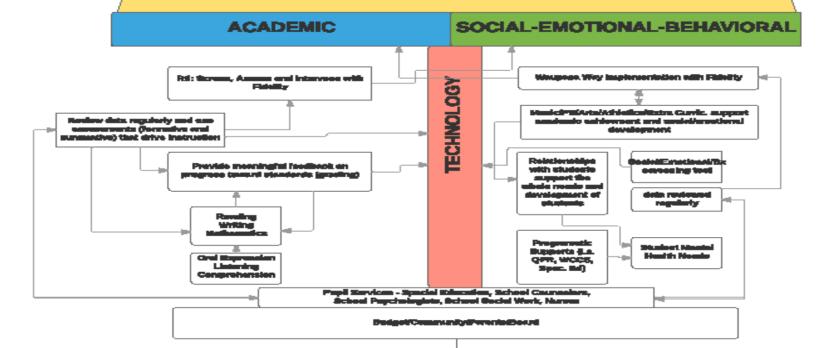
the Pyramids. They seemed to laugh at him, and he laughed back, his heart bursting with joy.

Because now he knew where his treasure was.

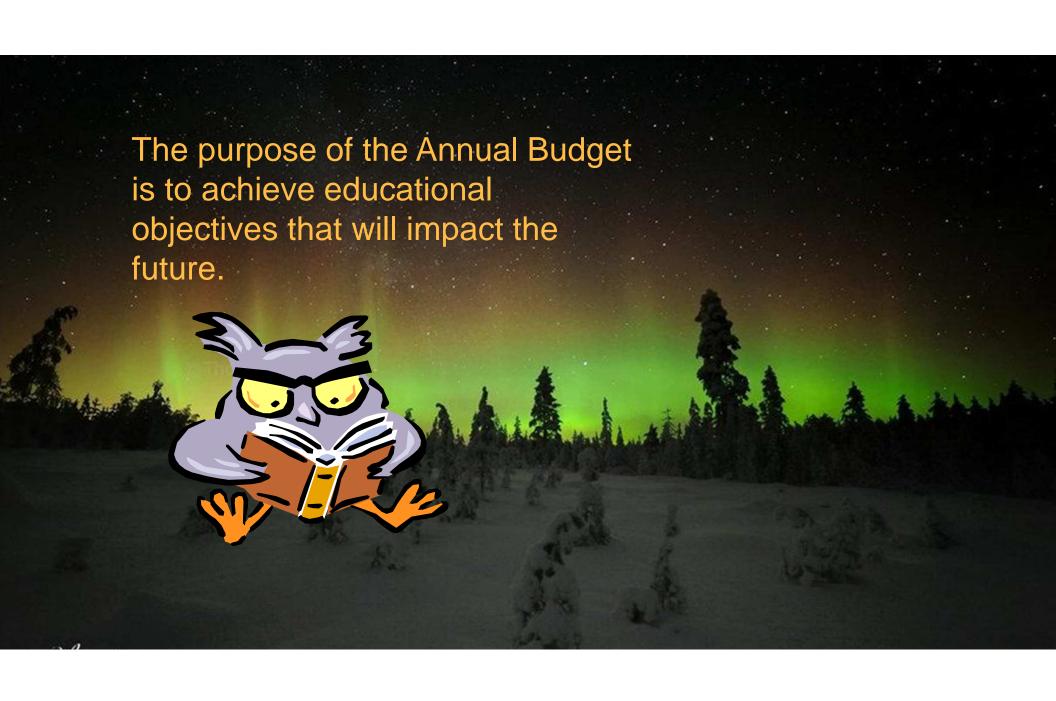




Multi-Tiered System of Support (MTSS)







The Annual Budget

- ▶ Is a financial plan based upon budget priorities set throughout the year
- Annual Budget adjustments are made prior to the final Certification of General Aid
- ► The property tax levy to support the budget is submitted for consideration at the Budget Hearing

Budget Priorities

- Focus on balancing the needs of all stakeholders: students, staff, and community members to continue to deliver the best education possible.
- Continue to assess health insurance costs in conjunction with the Health Insurance Committee to reduce costs.
- Implement policies and procedures that ensure fiscal responsibility.
- Continue to align food service requirements by offering nutritious quality meals and ensure those qualifying for free & reduced meals are provided with them.
- Providing continuous environmental safety compliance in conjunction with the district's school safety consultant keeping the district up to date with the latest safety requirements.

Budget/District Priorities

- Continue district exploration of energy conservation methodologies.
- Provide financial solvency by continuing to prioritize budget priorities that are in the long-term best interest of students and taxpayers.
- Continue to maintain buildings and grounds such as: Waupaca Learning Center's complete gym floor refurbishment
 and three roof section replacement High School's new athletic complex, District Office, Comet Central Café, and
 Student Services Offices, the Middle Schools playground additions, Chain O'Lakes new wilderness path upgrades.
- Address annual transportation replacement needs to ensure children's safety.
- Continue to provide necessary training to teachers and support services including the new model of Multi-Tiered System of Support, Professional Development and Blood Borne Pathogen and Hazardous Materials training to all staff.
- Continue the evaluation of enrollment trends and develop long-range budget plans for the school district.

Potential Budget Roadblocks

Changes in current state law regarding school finance may be altered in such a way as to reduce categorical funding and further reduce revenue limits.

Changes in laws and regulations of state or federal government may render the budget assumptions incomplete or inaccurate.

Budget Assumptions

- District enrollment is estimated to decrease by thirteen students from last year using the *Revenue Limit September Third Friday Count* methodology calculation. It is assumed the district will accept one hundred-twentyeight students under the open enrollment/tuition waiver law and that one hundred-twentysix students will the leave district under the open enrollment/tuition waiver law.
- The District will continue to offer a community based Four Year Old Kindergarten Program in the 2017-18 budget cycle.
- Health Insurance cost will increase .09%.

Budget Assumptions

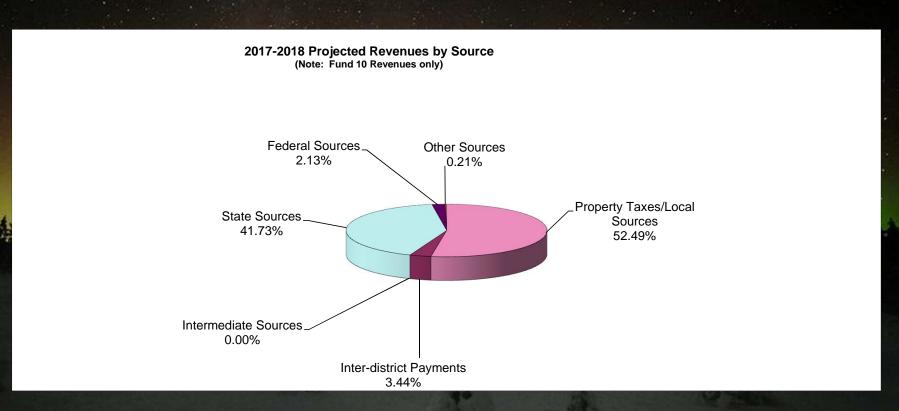
- Replaced Positions due to Retirement or Resignations: 4.5
 FTE Teachers, 8.0 FTE Support Staff, 1.0 FTE High School Principal, 1.0 FTE Assistant Principal (Middle School)
- Added Positions: 5.0 FTE Teachers, 2.0 FTE Support Staff

Where does the Money Come From?



 School finance regulations specify the amount of dollars the district is permitted to raise from property taxes and general state aid. This amount is called the revenue limit.

The School District of Waupaca receives 95% of its money from these two sources.



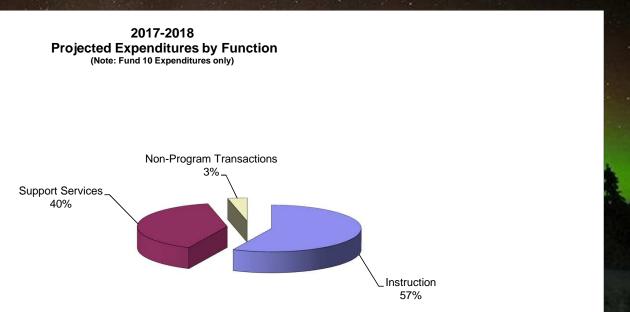


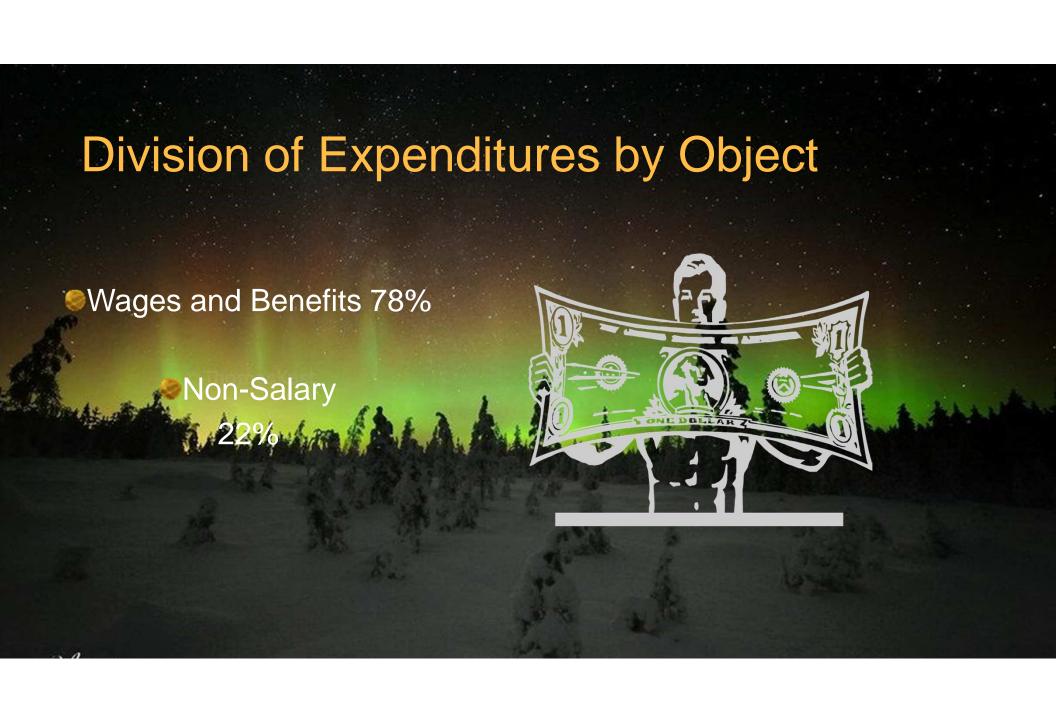
Division of Expenditures by Function

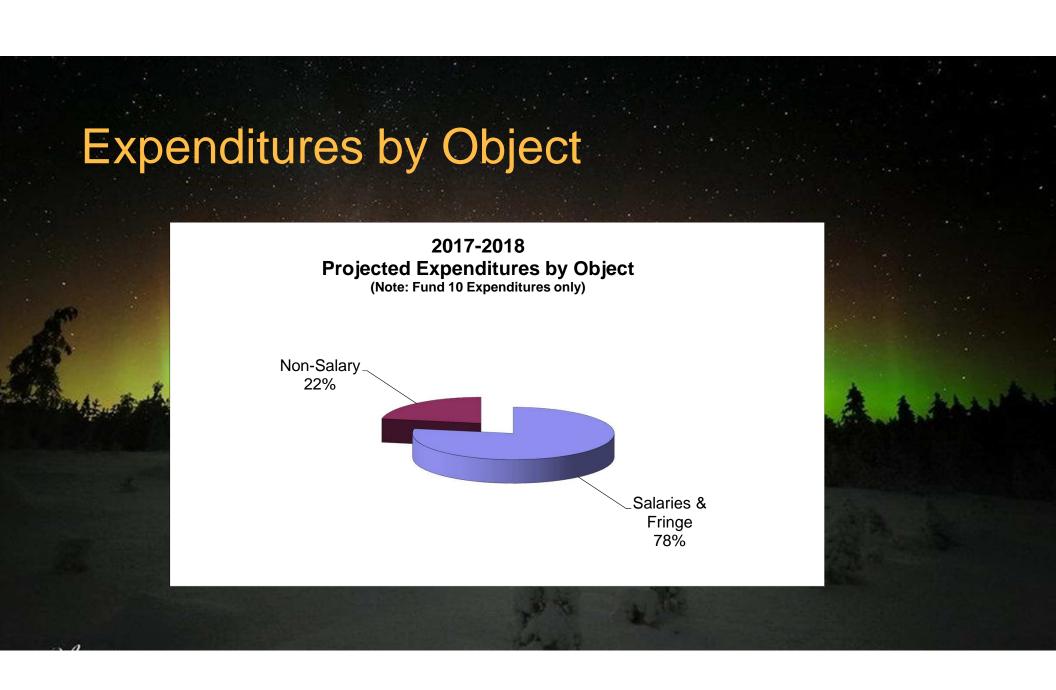
- ►Instruction –57%
- ➤ Pupil & Staff Support 40%
 - Libraries, psychologists, counselors, nurses, therapists, transportation, cocurricular, athletics administration, utilities, building maintenance.
- Non- Program 3%
 - open enrollment and general tuition payments.

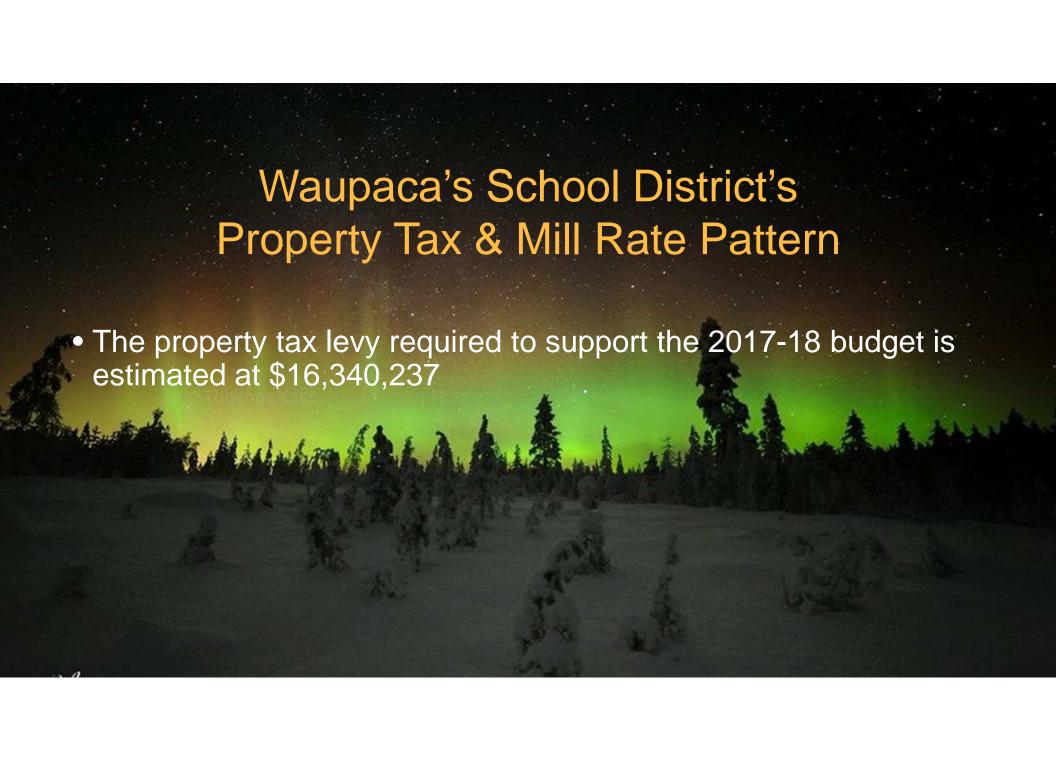


Expenditures by Function









Mill Rate Analysis



2013-2014 = \$10.65

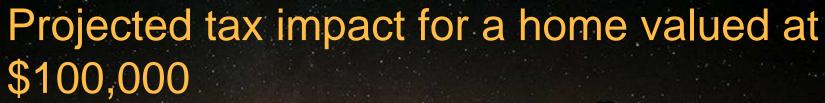
>2014-2015 = \$11.16

2015-2016 = \$11.63

2016-2017 = \$10.98

Projected

>2017-2018 = \$10.85



Last years mill rate \$10.98 per \$1000 of property value

This years projection of \$10.85 per \$1000 of property value.

Annual Impact = decrease of \$13.00



Annual Property Valuation Property Tax Impact

	2016-17	2017-18	Decrease		
Mill Rate per \$1,000	\$10.98	\$10.85	-\$0.13		
	2016-17	2017-18	Decrease		
<u>Home Value</u>					
\$100,000	\$1,098	\$1,085	-\$13.00		
\$150,000	\$1,647	\$1,628	-\$19.50		
\$200,000	\$2,196	\$2,170	-\$26.00		
\$250,000	\$2,745	\$2,713	-\$32.50		
*Note: Potential Home Owner Prop	perty Tax Impact is driv	en by Overall District Pr	operty Valuation		

*Note: Potential Home Owner Property Tax Impact is driven by Overall District Property Valuation
(If a \$100,000 2016-17 home value increases in 2017-18 an actual tax decrease may not be seen)

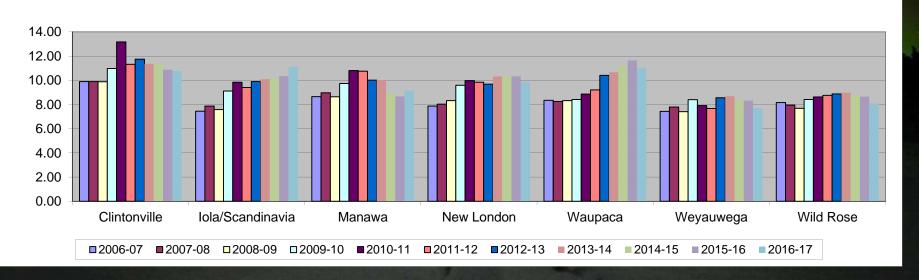
School District of Waupaca's Mill rate Pattern



Surrounding School Districts Mill Rate Comparisons

School District	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 *NOTE	
Clintonville	9.89	9.89	9.87	10.97	13.17	11.31	11.74	11.35	11.41	10.86	10.76 ALL DIST	RICTS
Iola/Scandinavia	7.44	7.86	7.57	9.11	9.83	9.40	9.89	10.09	10.17	10.34	11.11 TAX TO	
Manawa	8.64	8.96	8.63	9.73	10.80	10.75	10.01	10.02	8.91	8.66	9.14 THE MAX	IMUM
New London	7.86	8.02	8.32	9.58	9.96	9.83	9.68	10.31	10.35	10.31	9.83	
Waupaca	8.34	8.25	8.31	8.40	8.86	9.20	10.40	10.65	11.16	11.63	10.98 EXCEPT \	WAUPACA
Weyauwega	7.43	7.78	7.40	8.39	7.91	7.67	8.55	8.68	8.33	8.32	7.69	
Wild Rose	8.15	7.95	7.68	8.41	8.62	8.75	8.87	8.98	8.77	8.65	8.08	

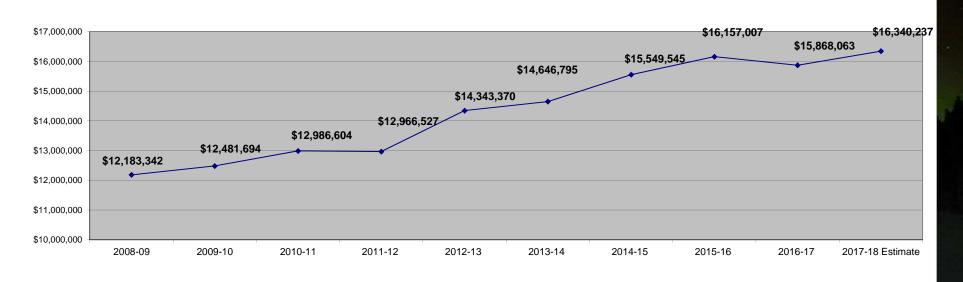
Surrounding School Districts Mill Rate Comparisons



	Annual Tax Levy Comparisons			
	Potential Tax Levy Breakout	<u>2017-18</u>		
	Fund 10 (General Fund)		\$12,954,607	
	Fund 38 (Capital Exp)		\$216,257	and the second
	Fund 39 (Debt Service)		\$3,152,674	
	Property Chargeback		\$16,699	
	Total Tax Levy (All Funds)		\$16,340 <u>,237</u>	
		<u>2016-17</u>		
	Potential Tax Levy Breakout			
	Fund 10 (General Fund)		\$12,713,345	
	Fund 41 (Capital Exp)		\$0	
	Fund 39 (Debt Service)		\$3,154,718	
	Property Chargeback		\$0	
W.	Total Tax Levy (All Funds)		\$15,868,063	
the same	Potential Tax Levy Breakout	<u>2015-16</u>		
The state of the s	Fund 10 (General Fund)		\$12,797,229	A ALLEN
4	Fund 41 (Capital Exp)		\$12,797,229	1.344
N.	Fund 39 (Debt Service)		\$3,355,495	
	Property Chargeback		\$4,283	
	Total Tay Laury (All Frends)			
	Total Tax Levy (All Funds)		<u>\$16,157,007</u>	
		2011.15		
	Potential Tax Levy Breakout	<u>2014-15</u>	4. N. T. A. A.	
	Fund 10 (General Fund)		\$12,194,715	
	Fund 41 (Capital Exp)		\$12,194,713 \$0	
	Fund 39 (Debt Service)		\$3,354,830	
	Property Chargeback		\$0 \$0	
	Total Tax Levy (All Funds)		\$15,549,545	
	美国的政策中的	* The Contract of the Contract	AND DESCRIPTION OF THE PROPERTY OF THE PROPERT	

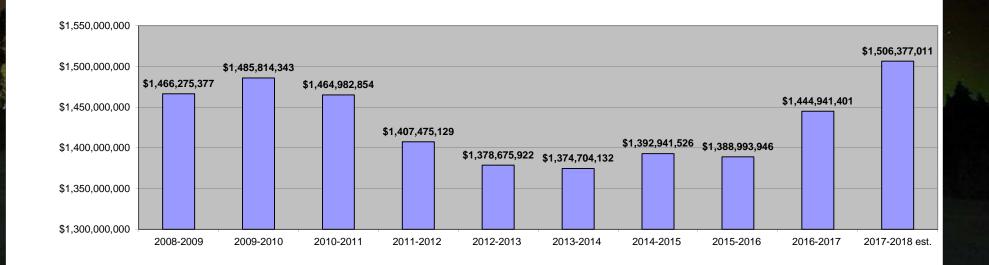
Actual Tax Dollars Collected

School District of Waupaca Actual Tax Dollars Collected

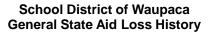


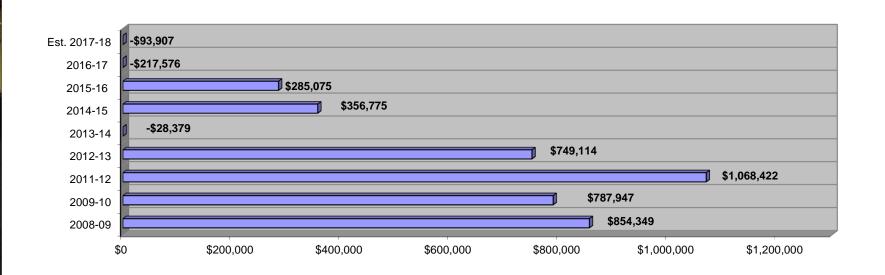
Property Valuation History

School District of Waupaca Property Valuation History



General Aid Loss Trend





General Aid Loss & Tax Increase Relationship

	Major Funding Reductions											
	GENERAL AID LOSS 6 YEAR ANALYSIS										Estimate	Cumulative
		<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	General Aid
r	October 15 General Aid Certification	\$12,344,296	\$11,489,947	\$10,702,000	\$9,633,578	\$8,884,464	\$8,914,248	\$8,557,473	\$8,272,398	\$8,489,974	\$8,583,881	<u>Loss</u>
3	General Aid Loss		(\$854,349)	(\$787,947)	(\$1,068,422)	(\$749,114)	\$29,784	(\$356,775)	(\$285,075)	\$217,576	\$93,907	7(\$3,760,415)

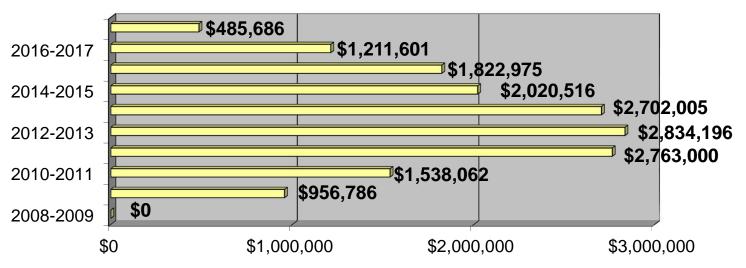
Fund 10 Taxes

Fund 10 Taxes										Estimate	Cumulative
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	Tax
District Fund 10 Tax Levy	\$9,323,611	\$9,523,611	\$9,923,611	\$9,776,265	\$11,093,370	\$11,288,109	\$12,194,715	\$12,797,229	\$12,713,345	\$12,954,607	<u>Increase</u>
Tax Offset		\$200,000	\$400,000	(\$147,346)	\$1,317,105	\$194,739	\$906,606	\$602,514	(\$83,884)	\$241,262	\$3,630,996

Net Loss (\$129,419

We Only Take What We Need





Only 5 School Districts

Taxed Under the Allowable Revenue Limit by at Least \$1 Million in 2016-17

(out of 424 School Districts)

	<u>Only</u>	5 School Dis	<u>tricts</u>				
	Taxed Under th	ne Allowable					
E	By at Least 1 Milli	on Dollars (c					
		in 2016-201	.7				
District Code	District Name	Actual Line 11: Revenue Limit with all Exemptions	Line 12: General Aid Certified	Line 13: Allowable Levy (includes Computer Aid)	Taxing Under the Allowable Revenue Amount	Total Allowable Levy	Percent Under of Allowabl e Revenue Limit
870	Cadott Community	\$10,706,388	\$5,732,537	\$4,973,851	\$2,058,725	\$12,765,113	
2009	Galesville-Ettrick	\$16,941,358	\$8,669,886	\$8,271,472	\$2,470,199	\$19,411,557	12.73%
2415	Gresham School District	\$4,206,509	\$1,811,649	\$2,394,860	\$1,006,694	\$5,213,203	19.31%
2611	Hudson	\$65,357,083	\$23,966,711	\$41,390,372	\$10,080,378	\$75,437,461	13.36%
3434	Menominee Indian	\$10,782,493	\$7,323,316	\$3,459,177	\$909,177	\$11,691,670	7.78%
6405	Waupaca	622 454 674	6040 074	\$13,961,790	¢4 244 CO4	\$23,663,275	5.12%

Scarcity Thinking or Law of Abundance

- Since 2011 There have been 262
 Referendums to exceed the Revenue Cap
- Since 2011 The School District of Waupaca has operated Under the Revenue Cap by at least \$1M



		Debt Refinancing		
		Tax Impact		
	Board Approved	Board Approved		
	Tax Mitigation Plan	2013 Refinancing	Annual Debt	
Year Due	Former Debt Levy	New Debt Levy	Tax Levy Savings	
2014	\$3,370,000	\$3,358,686	\$11,314	
2015	\$3,461,550	\$3,354,829	\$106,721	
2016	\$3,454,875	\$3,355,495	\$99,380	
2017	\$3,472,460	\$3,372,168	\$100,292	
2018	\$3,477,880	\$3,371,674	\$106,206	
2019	\$3,099,200	\$2,994,502	\$104,698	
	\$20,335,965	\$19,807,354	\$528,611	
		Board Approved	Board Approved	
		2013 Refinancing	2016 Refinancing	Annual Debt
Year Due		New Debt Levy	New Debt Levy	Tax Levy Savings
2017		\$3,372,168	\$3,154,718	\$217,451
2018		\$3,371,674	\$3,152,674	\$219,000
2019		\$2,994,502	\$2,994,502	\$ 0
		\$9,738,344	\$9,301,893	\$436,451
Total Debt	Tax Levy Savings			\$965,062

Tax levy Disclaimer

- The property tax levy and tax rates are estimates and a number of factors will change the actual levy and rate before the final levy is set by the School Board in October.
- These factors include actual enrollment and actual property values determined in September and the amount of state aid determined in October.

Current Educational Cost Comparisons within the Surrounding School Districts

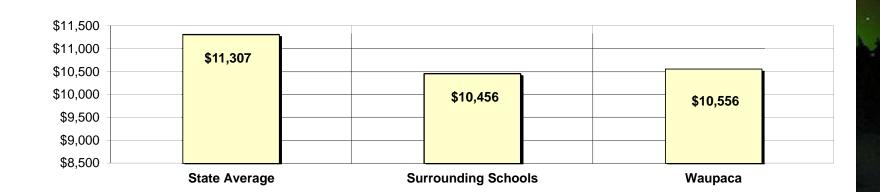
Most reliable Comparison Methods

- Current Educational Costs (CEC)
 - Overall instruction & instructional support cost per student
- ➤ Total Educational Cost (TEC)
 - >CEC cost plus transportation and facility cost per student

Surrounding School Districts Current Educational Cost Comparisons

2015-2016 Surrounding Schools Current Educational Cost Comparison

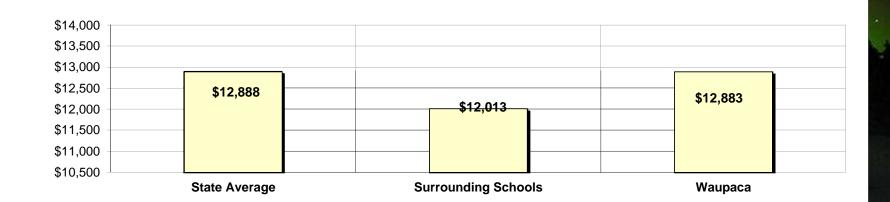
*most current information available from DPI based upon 15-16 audited annual report



Surrounding School Districts Total Educational Cost Comparisons

2015-2016 Surrounding Schools Total Educational Cost Comparison

*most current information available from DPI based upon 15-16 audited annual report

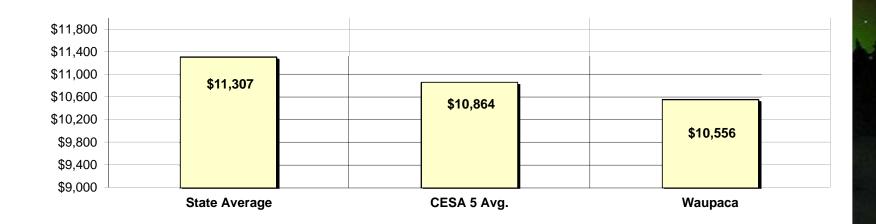


				1			100
		Surrounding	School Di	<u>stricts</u>			
	TOTAL CURRENT	TRANSPORTATION	FACILITY	TOTAL	FOOD AND	TOTAL	
	EDUCATION COST	COST	COST	EDUCATION COST	COMM SERVICE	DISTRICT COST	15-16
NAME	PER MEMBER (TCEC)	PER MEMBER	PER MEMBER	PER MEMBER (TEC)	PER MEMBER	PER MEMBER (TDC)	MEMBERSHIP
Clintonville	10,365	380	1,172	11,917	844	12,761	1,453
Iola-Scandinavia	10,468	442	866	11,776	899	12,674	681
Manawa	9,632	358	4	9,994	406	10,400	756
New London	9,779	544	1,283	11,607	519	12,126	2,432
Waupaca	10,556	495	1,832	12,883	504	13,387	2,132
Weyauwega-Fremont	11,090	635	647	12,372	562	12,934	875
Wild Rose	11,303	721	1,517	13,541	492	14,033	555
Group Average	\$10,456	\$511	\$1,046	\$12,013	\$604	\$12,616	1,269
State Average	\$11,307	\$598	\$982	\$12,888	\$586	\$13,474	2020

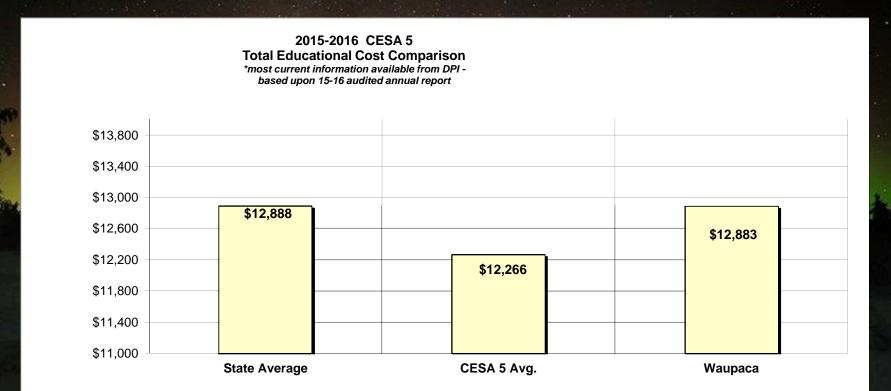
CESA 5 Current Educational Cost Comparisons

2015-2016 CESA 5 Current Educational Cost Comparison

*most current information available from DPI based upon 15-16 audited annual report



CESA 5 Total Educational Cost Comparisons



2015-2016 School District Annual Report Data * Comparative Cost Data (Cost Per Member)

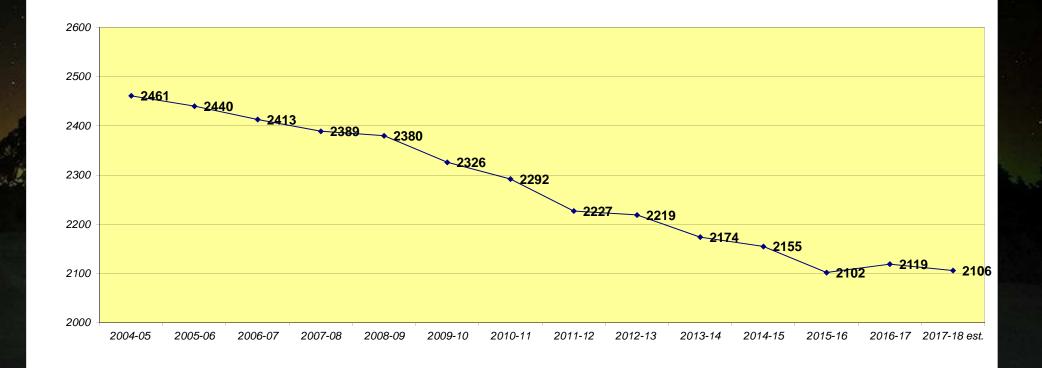
CESA 5 Comparisons

		TOTAL CURRENT	TRANSPORTATION	FACILITY	TOTAL	FOOD AND	TOTAL	
		EDUCATION COST	COST	COST	EDUCATION COST	COMM SERVICE	DISTRICT COST	15-16
CESA	NAME	PER MEMBER (TCEC)	PER MEMBER	PER MEMBER	PER MEMBER (TEC)	PER MEMBER	PER MEMBER (TDC)	MEMBERSHIP
5	Adams-Friendship Area	\$11,760	\$628	\$991	\$13,379	\$820	\$14,200	1,647
5	Almond-Bancroft	\$11,049	\$876	\$1,140	\$13,064	\$507	\$13,571	458
5	Auburndale	\$10,378	\$711	\$1,568	\$12,656	\$427	\$13,083	803
5	Baraboo	\$10,064	\$415	\$732	\$11,211	\$668	\$11,879	3,043
5	Cambria-Friesland	\$11,372	\$584	\$329	\$12,285	\$864	\$13,149	392
5	Columbus	\$10,144	\$729	\$804	\$11,677	\$551	\$12,228	1,245
5	Fall River	\$10,180	\$406	\$744	\$11,331	\$585	\$11,916	541
5	Iola-Scandinavia	\$10,468	\$442	\$866	\$11,776	\$899	\$12,674	681
5	Lodi	\$11,227	\$531	\$1,480	\$13,238	\$617	\$13,856	1,566
5	Marshfield	\$10,337	\$416	\$850	\$11,603	\$413	\$12,016	4,006
5	Mauston	\$10,458	\$567	\$1,857	\$12,882	\$720	\$13,602	1,486
5	Montello	\$10,658	\$748	\$716	\$12,122	\$409	\$12,531	718
5	Necedah Area	\$11,881	\$607	\$1,426	\$13,914	\$546	\$14,460	708
5	Nekoosa	\$11,049	\$814	\$1,186	\$13,048	\$744	\$13,792	1,193
5	New Lisbon	\$11,531	\$700	\$1,088	\$13,318	\$601	\$13,919	605
5	Pardeeville Area	\$11,044	\$542	\$422	\$12,008	\$409	\$12,417	888
5	Pittsville	\$11,553	\$882	\$331	\$12,767	\$470	\$13,237	588
5	Port Edwards	\$13,246	\$626	\$115	\$13,987	\$492	\$14,479	386
5	Portage Community	\$9,996	\$444	\$692	\$11,132	\$416	\$11,548	2,443
5	Poynette	\$9,517	\$442	\$953	\$10,912	\$458	\$11,369	1,117
5	Princeton	\$10,546	\$442	\$302	\$11,290	\$374	\$11,663	393
5	Randolph	\$12,005	\$391	\$1,070	\$13,467	\$394	\$13,861	529
5	Reedsburg	\$10,718	\$432	\$1,047	\$12,197	\$549	\$12,747	2,672
5	Rio Community	\$12,948	\$481	\$10	\$13,440	\$663	\$14,103	446
5	Rosholt	\$10,885	\$709	\$744	\$12,339	\$377	\$12,716	545
5	Sauk Prairie	\$10,345	\$476	\$998	\$11,819	\$772	\$12,591	2,730
5	Stevens Point Area	\$10,057	\$717	\$383	\$11,156	\$453	\$11,609	7,425
5	Tomorrow River	\$9,506	\$505	\$879	\$10,890	\$576	\$11,466	982
5	Tri-County Area	\$11,488	\$706	\$0	\$12,194	\$585	\$12,779	640
5	Waupaca	\$10,556	\$495	\$1,832	\$12,883	\$504	\$13,387	2,132
5	Wautoma Area	\$10,640	\$466	\$15	\$11,121	\$653	\$11,773	1,422
5	Westfield	\$10,239	\$601	\$563	\$11,403	\$456	\$11,859	1,196
5	Wild Rose	\$11,303	\$ 721	\$1,517	\$13,541	\$492	\$14,033	555
5	Wisconsin Dells	\$10,494	\$562	\$310	\$11,366	\$461	\$11,826	1,740
5	Wisconsin Rapids	\$10,613	\$647	\$648	\$11,908	\$522	\$12,431	5,126
	Group Average	\$10,864	\$585	\$817	\$12,266	\$556	\$12,822	1,516
	State Average	\$11,307	\$598	\$982	\$12,888	\$586	\$13,474	2020

Telling the truth and making someone cry is better than telling a lie and making someone smile.



School District of Waupaca Enrollment Trend (based upon 3rd Friday Sept. Count- per revenue limit wksheet - includes Summer fte)



Future Enrollment Projections

WP ENROLLME	NT PROJECTIONS										
	2017-18										
	Estimated		PROJECTED								
	Pupil										
	Count		<u>2018-2019</u>	<u>2019-2020</u>	20202021	20212022	2022-2023	2023-2024			
<u>Grade</u>											
12	18		149	176	159	163	142				
11	14		176	159	163	142	135	167			
10	17		159	163	142	135	167	167			
9	15	9	163	142	135	167	167	158			
8	16	3	142	135	167	167	158	126			
7	14	2	135	167	167	158	126	157			
6	13	5	167	167	158	126	157	128			
5	16	7	167	158	126	157	128	134			
4	16	7	158	126	157	128	134	134			
3	15		126	157	128	134	134	134			
2	12		157	128	134	134	134	134			
1 1	15		128	134	134	134	134	134		Kd 4 vr avg	Pre 4 yr avg
Kinder	12		134	134	134	134	134	134		15	
4K	13		134	134	134	134	134	134		12	
EC	1		14	0	0	<u>0</u>	0	<u>0</u>			5 16
	215	44	2108.75	2080	2038	2013	1984	197 <u>6</u>		<u>12</u> 12 53	5 16 8 13 5 56
	,	•	2100.10	2000	2000	20.0	100-1	10.0		53	5 56
											4 4
Forward Prelim	Kinder	assume constant = 134	(4 yr avg)							133.7	<u>4</u>
Forward Prelim		assume constant = 14	(4 yr avg)							100.7	
Forward 4K		assume constant = 134	(+ yr avg)								
I OI Walu 4K		assume constant = 134									
Included in Cou	nt										
Open Enrollmer	nt										
to other District		<u>0</u>	<u>0</u>	<u>o</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>			
	,		<u> </u>	-	Ť	_	-	-			
Total Pupil Cou	nt 215	4	2108.75	2080	2038	2013	1984	1976			
Variance			-45.25	-29	-42	-25	-29	-8			

DISTRICT:	Waupaca	V	6195 🔻	2017-2018 Revenue Limit Worksheet (CURRENT LA	W See cell co				
	DATA AS OF 5/26	2017, 11:20 AN	M	1. 2016-17 Base Revenue (Funds 10, 38, 41)	(from left)	21,240,163	DPI Re	venue Limit Recond	iliation
Line 1 Amour	nt may Not Exceed Line 11 - (Lin		inal 16-17 Revenue Limit	2. Base Sept Membership Avg. (14+.4ss, 15+.4ss, 16+.4ss/3)	(from left)	, , ,			
	cation (16-17 Line 12A. src 6		8.489.974	3. 2016-17 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	2,125	Fund 10, PI-401	12,954,607.00	
	eived (16-17 Line 17, Src 69		36,844	4. 2017-18 Per Member Change (A+B+C)	(mail cores)	9,995.37	Fund 38, PI-401	216,257.00	
116-17 Hi Pov Aid (16-17 L		.,	30,044	A. Allowed Per-Member Change	0.00	0.00	Fund 41, PI-401	0.00	
	ine 126, SIC 026) 16-17 Line 18, Levy 10 Src 2	144\	12.713.345	B. Low Rev Incr ((9,100 - (3 + 4A))-4C) Not < 0	0.00			13,170,864.00	
			12,713,343		0.00				
	16-17 Line 14B, Levy 38 Src		0	C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00		Chargeback, PI-401	16,699.00	
	16-17 Line 14C, Levy 41 Sr		0	5. 2017-18 Maximum Revenue / Member (Ln 3 + Ln 4)		9,995.37	Fund 39, PI-401	3,152,674.00	
	er Levy (16-17 FINAL Rev Lin		0	6. Current Membership Avg. (15+.4ss, 16+.4ss, 17+.4ss/3)	(from left)	2,109	Fund 80, PI-401	0.00	
016-17 Total Levy for All Le	evied Non-Recurring Exemp	tions* -	0	7. 2017-18 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	21,240,163	Fund 48/Other, PI-401	0.00	
NET 2017-18 Base Rever	nue Built from 16-17 Data	(Line 1) =	21,240,163	A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	21,080,235				
				B. Hold Harmless Non-Recurring Exemption	159,928		Total, PI-401	16.340.237.00	
*For 2016-17 Non-Recurring	Exemptions Levy Amount, ente	er actual amount	for which district levied; (7B Hold	8. Total 2017-18 Recurring Exemptions (A+B+C+D+E)	(rounded)	869.114	12, 1	,,	
armless, Non-Recurring Refer	renda, Declining Enrollment, En	ergy Efficiency E	xemption, Refunded/Rescinded Taxes,	A. Prior Year Carryover	803,538	003,114	Computer Aid	36.393.00<	don't change
ior Year Open Enrollment Pu	pils, Reduction for Ineligible Fu	nd 80 Expends, I	Environmental Remediation, Private	B. Transfer of Service	65,576		Carryover Computatio	n Rased on Levy Inf	ormation in the PI-401
choal Voucher Aid Deduction.	.)			C. Transfer of Territory/Other Reorg (if negative, include sign)	0		o our yord compatation	. Baoca on Lovy III	0
				D. Federal Impact Aid Loss (2015-16 to 2016-17)	0				105.000
	September & Summer FTE	Membershin	Averages	E. Recurring Referenda to Exceed (If 2017-18 is first year)	Ů,		You have underlevied by:		485,686
	Resident Transfer Pubils (d		111014900	9. 2017-18 Limit with Recurring Exemptions (Ln 7 + Ln 8)	0	22,109,277	0		
	:)+(15+.4ss)+(16+.4ss)/3		2 425	10. Total 2017-18 Non-Recurring Exemptions (A+B+C+D+E+F+G+H)		167.547	0		
		2016	2,125	A. Non-Recurring Referenda to Exceed 2017-18 Limit		.01,041	,		
					159.926		Because you had a non-recurring	exemption this year	the eligible carryover w
Summer fle:	43 49	60		B. Declining Enrollment Exemption for 2017-18 (from left)	159,926		the underlevy amount minus (Line		,g ou , over w
K (40,40,40)	17 20	24		C. Energy Efficiency Net Exemption for 2017-18 (see pg 4 for details)	0				
	2,138 2,082	2,095		D. Adjustment for Refunded or Rescinded Taxes, 2017-18	7,621				158,212
Special Needs				E. Prior Year Open Enrollment (uncounted pupil(s))	0				
ouchers	0 0	0		F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	22.276.824	0		
Total fle	2,155 2,102	2,119		G. Environmental Remediation Exemption	0	22,276,824 8.583,881			
				H. Private School Voucher Aid Deduction per 2015 Act 289	0	0,303,001			
ine & Curr Avg (15+ 4ss)	+(16+.4ss)+(17+.4ss)/3=		2,109	11. 2017-18 Revenue Limit With All Exemptions (Ln 9 + Ln 10)					
	2015 2016	2017		12. Total Aid to be Used in Computation (12A + 12B)		13,692,943	0		
Summer fle:	49 60	63	"Current Average" for use in 17-18	A. 2017-18 October 15 General Aid Certification	0	13,692,943			
% (40,40,40)	20 24	25	Per-Pupil Aid calc (does not include	B. State Aid to High Poverty Districts (not all districts)	0	13,207,257	18-19	Base-Building Inform	nation
	2 082 2 095	2.081	Special Needs Youther children).	DISTRICTS INUST ESTIMATE AN AID AMOUNT FOR LINE 12 UNTIL THE JULY 1	ESTIMATE OF 2017-10 GE				
Special Needs			Average without SNSP:	13. Allowable Limited Revenue: (Line 11 - Line 12)		(Proposed Fund 10)			
/ouchers	0 0	0.00	2,109	(10, 38, 41 Levies + Src 691, Src 691 is DOR Computer Aid.)				Total Non-	
	2.102 2.119	2,106		14. Total Limited Revenue To Be Used (A+B+C)	Net>line 13	(to Budget Rpt)		Recurring	327,475
100210	2,102 2,113	2,100		Entries Required Below: Enter armts needed by purpose and fun				Exemptions:	
ine 10B: Declining Enro	Ilmont Everation =		159,926		12,991,000				
werage FTE Loss (Line 2			160,020	B. Non-Referendum Debt (inside limit) Fund 38 Src 211	216,257	(to Budget Rpt)		LEVIED Total Non-Recurring	0
werager IL LUSS (Lane 2	X 100		10	C. Capital Exp. Annual Meeting Approved: Fund 41 Src 211	210,237	(to Baaget rept)		Exemptions:	ĭ
v a		. =	0.005.07		U				
	-2018 Revenue per Memi		9,995.37	15. Total Revenue from Other Levies (A+B+C+D)	0.450.07	3,169,373	(to be removed from subsequent y	ear's base)	
NO	n-Recurring Exemption An	BOURT	159,926	A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	3,152,674				
				B. Community Services (Fund 80 Src 211)	0	(to Budget Rpt)			
ine 17: State Aid for Exe				C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	16,699				
	AX (Line 16 / C) (to 8		Round to Dollar	D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)			
	ate until Oct 17 values are availab			16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)		(to Budget Rpt)			
L 2017 Exempt Computer		equired +	3,355,000	17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered		16,376,630			
3. 2017 TIF-Out Tax Appor	tionment Equalized Valuatio	n +	1,506,377,011	18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2017-18 Budget		36,393			
. 2017 TIF-Out Value plus	Exempt Computers (A + B	J) =	1,509,732,011	Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		12,954,607			
	portion of proposed Fund 10			19. Total Fall, 2017 All Fund Tax Levy (14B + 14C + 15 + 18)		16.340.237			
	X (Proposed Lew / (TIF-Ou		8489	Line 19 is the total levy to be apportioned in the PI-401.	Lew Rate =	0.01084738			
	KEY: Auto-Calc DPI		District-Entered						
	s available at http://dpi.wi			Districts are responsible for the integrity of their revenue limit dat					
			Calculation Revised: 11/14/2016	reflects information submitted to DPI and	is unaudited.				
			Concentration of the Content of the						

	FUND 10 REVE	:NUE						
				2017-2018 Budget Hearing				
	Source	Revenue Type		Revenue Budget				
	211	Property Tax		\$12,954,607				
	212 213	Charge Back Mobile Home Tax		\$0 \$5,000				
	219	Other Taxes		\$3,000 \$0				
	249	Transportation Fees		\$14,000				
	262	Sale of Supplies		\$0				
	271	Admissions		\$35,000				
	280 291	Interest on Inv Gifts		\$24,000 \$0				
	292	Student Fees - Other		\$40,000				
	293	Rental - Other		\$15,000				
	295	Summer School Revenues		\$0				
	297	Student Fines		\$1,000				
	299 316	Misc Revenue State Aid Transit-Spec Ed		\$0 \$0				
	317	Federal Aid/CESA		\$0				
	341	Non-Open Enrollment Tuition		\$0				
	343	Charges for Co-curr Other Dist		\$0				
	345	Open Enrollment		\$857,733				
	381 515	Medicaid Non-Spec Ed State Aid		\$0 \$0				
	517	Transit of State Aids (Co.)		\$0				
	590	Misc Revenue - Intermed		\$0				
	612	Transportation Aid		\$78,040				
	613	Library Aid Per Pupil Aid (\$438 per pupil line 6)	A COUNTY OF THE PARTY OF THE PA	\$80,789				
	621			\$949,050 \$8 583 881				
-0.000	630	State Special Proj - #387		\$7,000				
	630	State Special Proj - #522		\$3,000				
	630	State Special Proj - #577		\$6,000				
	630 641	State Special Proj - #583 State Special Proj - #534		\$15,500 \$7,000				
Marie de Shadde	650	State SAGE Aid		\$630,000	1000		4 2 4 4 4	
A THE REAL PROPERTY AND ASSESSMENT AS	660	State SAGE Aid State Rev thru Local Gov	3 6	\$10,000		155 782	2 / 4 / 4 / 4	
The second secon	690	4k Start Up Grant		\$0	2 6 3 3 3 3 3	19 10 A 16 A	La Colonia de la	
A 48	691	Computer Aid Vocational Education		\$36,393	上於上班班			
V."	713 718	ARRA Education Stabilization Fund		\$17,509				
	730	Special Proj Grants-#328		\$0				
	730	Special Proj Grants-#329		\$0				
	730	Special Proj Grants-#365		\$70,000				
	730 730	Special Proj Grants -#391		\$0				
	750 751	Ecucation Jobs Funds-#595 Title I A - Basic Program-#141		\$0 \$330,589				
	751	Title I A -#149		\$33,403				
	751	Title I A - ARRA -#816	4.2 C 1879	\$0				
	751	Title I A - ARRA -#822		\$0				
	752 763	Title V -#157 Fed School to Work		\$0 \$0				
	780	Federal Aid Received thru State		\$80,000				
	861	Sale of Fixed Assets		\$0				
	862	Land and Real Property Sales		\$0				
	964	Insurance Refund		\$27,000				
	968 971	Debt Premium Other Refunds		\$0 \$10,000				
	972	Non-Ded Refund Receipt		\$10,000 \$0				
	981	Medicaid Reimbursement		\$0				
	990	Miscellaneous		\$16,000				
		TOTAL DEVENUE		ALC: NO SECURE OF THE PARTY OF	AND DESCRIPTION OF THE PARTY OF			
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		TOTAL REVENUE		\$24,937,494				

SCHOOL DISTRICT OF WAUPACA		
EXPENDITURE BUDGET BREAKOUT BY CATEGORY		
GENERAL FUND 10		
	2017-2018	2017-2018
	Budget	Budget Hearing
	Percent	Budget
Salary	50.9%	\$12,681,316
Fringe Benefits	17.0%	\$4,246,269
Operating Transfers (Spec Ed / Food Service Salary & Fringe)	9.9%	\$2,477,914
Non-Salary Expenses		
Elementary (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	0.8%	\$211,167
Middle School (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	0.7%	\$169,354
High School (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	0.8%	\$205,840
Maintenance / Operation	2.3%	\$574,078
Utilities	2.8%	\$699,000
Transportation	0.8%	\$208,050
Postage / Printing / Paper	0.1%	\$22,000
Telephone / Internet	0.3%	\$66,000
Technology	0.9%	\$223,000
Co-Curricular (HS Athletics)	0.3%	\$82,500
Open Enrollment	3.1%	\$780,000
CESA Payments	0.1%	\$21,100
Insurance	1.2%	\$289,421
Debt Service	0.0%	\$0
Other (Supplies, Equipment, Travel, Training, Admin, Board, Legal, etc.)	7.9%	\$1,980,578
TOTAL	100.0%	\$24,937,587

				Antoni	Projected			
		Budget		Actual Beginning	Projected Ending			
Fund		2017-2018	Dusiness	Fund	Fund	FY16-17	FY15-16	FY14-15
			Projected Revenue		Balance	Actual		Actual
			2017-2018	Balance 2017-2018	2017-2018		Actual	
10	General Fund		2017-2018	2017-2010	2017-2016	Expenses	Expenses	Expenses
	Salary	\$12,681,316						
	Fringe Benefits	\$4,246,269						
	Elementary Non-Salary	\$211,167				\$12,097,012	\$12,180,579	\$11,902,44
	Middle School Non-Salary	\$169,354				\$3,988,767	\$4,029,245	\$4,051,27
	One in a little blood Onlaws	* 000 040	A. C.			\$199,470	\$183,720	\$181,12
	Senior High Non-Salary	\$288,340				\$182,022	\$185,975	\$175,22
	District Wide Non-Salary	\$4,863,227				\$229,806	\$246,977	\$255,62
	•	, , , , , ,				\$4,899,433	\$4,663,641	\$4,742,72
	Transfers from Fund 27 & 50	\$2,477,914				\$2,134,750	\$2,011,656	\$1,822,87
	TOTAL FUND 10	\$24,937,587	\$24,937,494	\$9,548,046	\$9,547,953	\$23,731,260	\$23,501,792	
			-\$93					
			\$125,000	\$97,998	\$101,598	\$124,685	\$99,828	\$54,69
21	Special Revenue Trust Fund	\$121,400						
27	Special Education					\$2,637,842	\$2,426,721	\$2,316,12
	Salary	\$2,877,880				\$2,637,642 \$711,116	\$2,426,721 \$674,244	\$662,82
	Fringe Benefits	\$825,557						
	Non-Salary	\$249,100	\$3,952,537	\$0	\$0	\$218,251 \$3,567,209	<u>\$236,679</u> \$3,337,644	<u>\$264,31</u> \$3,243,26
	TOTAL FUND 27	\$3,952,537	\$3,952,537	φu	\$ U	\$3,367,209	\$3,33 <i>1</i> ,644	\$3,243,26
			\$3,152,674	\$156,677	\$156,677	\$3,181,005	\$6,933,473	\$3,418,66
39	Debt Service	\$3,152,674	ψ3,132,074	Ψ130,011	Ψ130,011	ψ3,101,003	ψ0,555,415	ψ5,410,00
	One it all Desirants	#00.000	\$1,000	\$71,121	\$52,121	\$0	\$5,000	\$44,33
	Capital Projects	\$20,000	<u>\$0</u>	\$171,822	\$71,822	\$859	\$30,066	\$16,24
49	Capital Projects	<u>\$100,000</u> \$120,000	\$1,000	\$242,943	\$123,943	\$859	\$35,066	*,
50	Food Service	\$120,000		, , , , ,	, ,,	,,,,,	, ,	
	Salary	\$0				\$472,795	\$471,358	\$439,17
	Fringe Benefits	\$0				\$81,649	\$81,832	\$94,19
	Non-Salary	\$1,099,161				\$533,310	\$527,225	\$532,49
	TOTAL FUND 50	\$1,099,161	\$1,143,300	\$93,950	\$138,089	\$1,087,753	\$1,080,416	\$1,065,86
		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		·				
	TOTAL ALL ELINDS	¢22 202 2E0	¢22 242 005	\$10.120.646	\$10.069.262	¢24 602 774	\$24,000,240	\$30,958,10°
	TOTAL ALL FUNDS	\$33,383,359	\$33,312,005	\$10,139,616	\$10,068,262	\$31,692,771	\$34,988,219	\$30

BUDGET ADOPTION 2017-18								
GENERAL FUND (FUND 10)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18					
Beginning Fund Balance (Account 930 000)	8,504,435.77	8,934,814.55	9,548,046.46					
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00					
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00					
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00					
Ending Fund Balance, Assigned (Acct. 938 000)	8,934,814.55	0.00	0.00					
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00					
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	8,934,814.55	9,548,046.46	9,547,953.46					
REVENUES & OTHER FINANCING SOURCES								
100 Transfers-in	0.00	0.00	0.00					
Local Sources								
210 Taxes	12,810,552.46	12,718,056.92	12,959,607.00					
240 Payments for Services	17,703.78	14,034.75	14,000.00					
260 Non-Capital Sales	0.00	0.00	0.00					
270 School Activity Income	22,711.42	38,259.67	35,000.00					
280 Interest on Investments	4,218.84	27,805.39	24,000.00					
290 Other Revenue, Local Sources	71,022.30	56,694.99	56,000.00					
Subtotal Local Sources	12,926,208.80	12,854,851.72	13,088,607.00					
Other School Districts Within Wisconsin								
310 Transit of Aids	0.00	0.00	0.00					
340 Payments for Services	655,268.44	857,733.00	857,733.00					
380 Medical Service Reimbursements	0.00	0.00	0.00					
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00					
Subtotal Other School Districts within Wisconsin	655,268.44	857,733.00	857,733.00					
Other School Districts Outside Wisconsin								
440 Payments for Services	0.00	0.00	0.00					
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00					
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00					
Intermediate Sources								
510 Transit of Aids	0.00	8,293.31	0.00					
530 Payments for Services from CCDEB	0.00	0.00	0.00					
540 Payments for Services from CESA	0.00	0.00	0.00					
580 Medical Services Reimbursement	0.00	0.00	0.00					
590 Other Intermediate Sources	4,950.00	0.00	0.00					
Subtotal Intermediate Sources	4,950.00	8,293.31	0.00					

-	-	158,829.00
8,272,398.00	8,489,974.00	8,583,881.00
267,591.25	34,502.35	31,500.00
0.00	0.00	7,000.00
571,150.65		630,000.00
	13,276.02	10,000.00
	568,094.00	985,443.00
9,665,120.59	9,897,994.61	10,406,653.00
18,389.00	18,213.00	17,509.00
0.00	0.00	0.00
80,059.00	0.00	70,000.00
434,460.82	451,334.27	363,992.00
0.00	0.00	0.00
0.00	0.00	0.00
83,421.77	179,105.51	80,000.00
0.00	0.00	0.00
616,330.59	648,652.78	531,501.00
0.00	0.00	0.00
13,450.00	20,555.75	0.00
0.00	0.00	0.00
13,450.00	20,555.75	0.00
32,208.00	29,389.00	27,000.00
0.00	10,778.00	10,000.00
0.00	0.00	0.00
18,634.28	16,244.10	16,000.00
50,842.28	56,411.10	53,000.00
23,932,170.70	24,344,492.27	24,937,494.00
	0.00 571,150.65 9,667.94 46,987.33 9,665,120.59 18,389.00 0.00 80,059.00 434,460.82 0.00 0.00 83,421.77 0.00 616,330.59 0.00 13,450.00 13,450.00 32,208.00 0.00 18,634.28 50,842.28	8,272,398.00 8,489,974.00 267,591.25 34,502.35 0.00 0.00 571,150.65 631,113.23 9,667.94 13,276.02 46,987.33 568,094.00 9,665,120.59 9,897,994.61 18,389.00 18,213.00 0.00 0.00 80,059.00 0.00 434,460.82 451,334.27 0.00 0.00 83,421.77 179,105.51 0.00 0.00 616,330.59 648,652.78 0.00 0.00 13,450.00 20,555.75 0.00 10,778.00 0.00 0.00 18,634.28 16,244.10 50,842.28 56,411.10

23,501,791.92	23,731,260.36	24,937,587.00
· ·	· · · · ·	3,257,914.00
1,604.04		0.00
682,283.65	840,229.74	780,000.00
2,301,019.21	2,134,750.26	2,477,914.00
8,656,386.64	9,015,514.74	8,877,432.00
· ·	172,692.50	151,746.00
0.00	0.00	0.00
262,918.45	298,504.55	269,631.00
1,116,106.22	787,327.33	1,144,606.00
3,711,991.56	4,223,733.49	3,806,779.00
1,287,945.91	1,272,215.68	1,320,834.00
587,564.48	676,843.10	602,568.00
886,254.01	865,123.21	908,885.00
655,638.82	719,074.88	672,383.00
11,860,498.38	11,724,067.37	12,802,241.00
160,287.75	194,917.82	270,861.00
511,806.85	470,001.87	631,356.00
669,709.48	660,826.59	793,291.00
1,220,045.94	1,247,872.15	1,357,680.00
4,564,120.42	4,506,559.11	4,787,147.00
4,734,527.94	4,643,889.83	4,961,906.00
	4,564,120.42 1,220,045.94 669,709.48 511,806.85 160,287.75 11,860,498.38 655,638.82 886,254.01 587,564.48 1,287,945.91 3,711,991.56 1,116,106.22 262,918.45 0.00 147,967.19 8,656,386.64 2,301,019.21 682,283.65	4,564,120.42 4,506,559.11 1,220,045.94 1,247,872.15 669,709.48 660,826.59 511,806.85 470,001.87 160,287.75 194,917.82 11,860,498.38 11,724,067.37 655,638.82 719,074.88 886,254.01 865,123.21 587,564.48 676,843.10 1,287,945.91 1,272,215.68 3,711,991.56 4,223,733.49 1,116,106.22 787,327.33 262,918.45 298,504.55 0.00 0.00 147,967.19 172,692.50 8,656,386.64 9,015,514.74 2,301,019.21 2,134,750.26 682,283.65 840,229.74 1,604.04 16,698.25 2,984,906.90 2,991,678.25

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	67,554.27	94,278.33	97,998.10
900 000 Ending Fund Balance	94,278.33	97,998.10	101,598.10
REVENUES & OTHER FINANCING SOURCES	126,552.42	128,404.98	125,000.00
100 000 Instruction	72,645.18	92,125.25	100,000.00
200 000 Support Services	27,183.18	32,559.96	21,400.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	99,828.36	124,685.21	121,400.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18				
900 000 Beginning Fund Balance	0.00	0.00	0.00				
900 000 Ending Fund Balance	0.00	0.00	0.00				
REVENUES & OTHER FINANCING SOURCES							
100 Transfers-in	2,011,656.21	2,134,750.26	2,477,914.00				
Local Sources	2,011,000.21	2,104,700.20	2,477,314.00				
240 Payments for Services	0.00	0.00	0.00				
260 Non-Capital Sales	0.00	0.00	0.00				
270 School Activity Income	0.00	0.00	0.00				
290 Other Revenue, Local Sources	0.00	0.00	0.00				
Subtotal Local Sources	0.00	0.00	0.00				
Other School Districts Within Wisconsin							
310 Transit of Aids	0.00	0.00	0.00				
340 Payments for Services	150,866.48	108,826.75	108,000.00				
380 Medical Service Reimbursements	0.00	0.00	0.00				
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00				
Subtotal Other School Districts within Wisconsin	150,866.48	108,826.75	108,000.00				
Other School Districts Outside Wisconsin		· ·	·				
440 Payments for Services	0.00	0.00	0.00				
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00				
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00				
Intermediate Sources		i					
510 Transit of Aids	11,857.12	27,027.41	10,000.00				
530 Payments for Services from CCDEB	0.00	0.00	0.00				
540 Payments for Services from CESA	0.00	0.00	0.00				
580 Medical Services Reimbursement	0.00	0.00	0.00				
590 Other Intermediate Sources	0.00	0.00	0.00				
Subtotal Intermediate Sources	11,857.12	27,027.41	10,000.00				
State Sources							
610 State Aid Categorical	682,525.00	708,683.00	761,967.00				
620 State Aid General	0.00	18,923.00	10,000.00				
630 DPI Special Project Grants	0.00	0.00	0.00				
640 Payments for Services	0.00	0.00	0.00				
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00				
690 Other Revenue	0.00	0.00	0.00				
Subtotal State Sources	682,525.00	727,606.00	771,967.00				
Federal Sources							
710 Federal Aid - Categorical	0.00	5,437.00	0.00				
730 DPI Special Project Grants	435,908.00	428,521.00	449,656.00				
750 IASA Grants	0.00	0.00	0.00				
760 JTPA	0.00	0.00	0.00				
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00				
780 Other Federal Revenue Through State	44,831.35	135,040.52	135,000.00				
790 Other Federal Revenue - Direct	0.00	0.00	0.00				
Subtotal Federal Sources	480,739.35	568,998.52	584,656.00				
Other Financing Sources		0.00	0.00				
860 Compensation, Fixed Assets	0.00	0.00	0.00				
870 Long-Term Obligations	0.00	0.00	0.00				
Subtotal Other Financing Sources	0.00	0.00	0.00				
Other Revenues	_ I						
960 Adjustments	0.00	0.00	0.00				
970 Refund of Disbursement	0.00	0.00	0.00				
990 Miscellaneous	0.00	0.00	0.00				
Subtotal Other Revenues	0.00	0.00	0.00				
TOTAL REVENUES & OTHER FINANCING SOURCES	3,337,644.16	3,567,208.94	3,952,537.00				

EXPENDITURES & OTHER FINANCING USES			
Instruction	+		
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	2,448,352.33	2,729,630.83	3,105,294.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	2,448,352.33	2,729,630.83	3,105,294.00
Support Sources			
210 000 Pupil Services	456,880.73	472,533.75	559,588.00
220 000 Instructional Staff Services	217,620.86	204,559.79	115,030.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	81,380.48	67,773.88	62,834.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	755,882.07	744,867.42	737,452.00
Non-Program Transactions	ľ		
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	88,575.94	52,805.71	62,534.00
490 000 Other Non-Program Transactions	44,833.82	39,904.98	47,257.00
Subtotal Non-Program Transactions	133,409.76	92,710.69	109,791.00
TOTAL EXPENDTURES & OTHER FINANCING USES	3,337,644.16	3,567,208.94	3,952,537.00

TOTAL EXPENDITURES & OTHER FINANCING USES	35,065.53	858.72	120,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
200 000 Support Services	5,000.00	0.00	120,000.00
100 000 Instructional Services	30,065.53	858.72	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	997.37	57,468.47	1,000.00
900 000 Ending Fund Balance	186,333.30	242,943.05	123,943.05
900 000 Beginning Fund Balance	220,401.46	186,333.30	242,943.05
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
OTE OUT INDEBILDIALOO, LIAD OF TEAK	3,013,000.00	5.50	0.00
842 000 INDEBTEDNESS, END OF YEAR	9,075,000.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	6,933,472.50	3,181,005.00	3,152,674.00
400 000 Non-Program Transactions	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
282 000 Refinancing	3,235,990.35	0.00	0.00
281 000 Long-Term Capital Debt	3,697,482.15	3,181,005.00	3,152,674.00
TOTAL REVENUES & OTHER FINANCING SOURCES	6,880,848.35	3,154,718.00	3,152,674.00
900 000 ENDING FUND BALANCES	182,965.36	156,678.36	156,678.36
900 000 Beginning Fund Balance	235,589.51	182,965.36	156,678.36
DEBT SERVICE FUND (FUNDS 38, 39)			

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	82,002.84	83,954.76	93,950.42
900 000 ENDING FUND BALANCE	83,954.76	93,950.42	138,089.42
TOTAL REVENUES & OTHER FINANCING SOURCES	1,082,368.20	1,097,748.34	1,143,300.00
200 000 Support Services	1,080,416.28	1,087,752.68	1,099,161.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,080,416.28	1,087,752.68	1,099,161.00

School District of Waupaca

BUDGET PUBLICATION, 2017-18

Required Published Budget Summary Format

A budget summary, notice of the place where the budget in detail may be examined, the time and place for a public hearing on the budget must be published or distributed under s. 65.90. The required minimum detail for the published summary is as follows:

GENERAL FUND	Audited	Unaudited	Budget			
GENERAL FUND	2015-16	2016-17	2017-18			
Beginning Fund Balance	8,504,435.77	8,934,814.55	5 9,548,046.46			
Ending Fund Balance	8,934,814.55	9,548,046.46	9,547,953.46			
REVENUES & OTHER FINANCING SOURCES						
Transfers-In (Source 100)	0.00	0.00	0.00			
Local Sources (Source 200)	12,926,208.80	12,854,851.72	13,088,607.00			
Inter-district Payments (Source 300 + 400)	655,268.44	857,733.00	857,733.00			
Intermediate Sources (Source 500)	4,950.00	8,293.31	0.00			
State Sources (Source 600)	9,665,120.59	9,897,994.61	10,406,653.00			
Federal Sources (Source 700)	616,330.59	648,652.78	531,501.00			
All Other Sources (Source 800 + 900)	64,292.28	76,966.85	53,000.00			
TOTAL REVENUES & OTHER FINANCING SOURCES	23,932,170.70	24,344,492.27	24,937,494.00			
EXPENDITURES & OTHER FINANCING USES						
Instruction (Function 100 000)	11,860,498.38	11,724,067.37	12,802,241.00			
Support Services (Function 200 000)	8,656,386.64	9,015,514.74	8,877,432.00			
Non-Program Transactions (Function 400 000)	2,984,906.90	2,991,678.25	3,257,914.00			
TOTAL EXPENDITURES & OTHER FINANCING USES	23,501,791.92	23,731,260.36	24,937,587.00			

SPECIAL PROJECTS FUND	Audited	Unaudited	Budget			
	2015-16	2016-17	2017-18			
Beginning Fund Balance	67,554.27	94,278.33	97,998.10			
Ending Fund Balance	94,278.33	97,998.10	101,598.10			
REVENUES & OTHER FINANCING SOURCES	3,464,196.58	3,695,613.92	4,077,537.00			
EXPENDITURES & OTHER FINANCING USES	3,437,472.52	3,691,894.15	4,073,937.00			
DEBT SERVICE FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18			
Beginning Fund Balance	235,589.51	182,965.36	156,678.36			
Ending Fund Balance	182,965.36	156,678.36	156,678.36			
REVENUES & OTHER FINANCING SOURCES	6,880,848.35	3,154,718.00	3,152,674.00			
EXPENDITURES & OTHER FINANCING USES	6,933,472.50	3,181,005.00	3,152,674.00			
CAPITAL PROJECTS FUND	Audited	Unaudited	Budget			
	2015-16	2016-17	2017-18			
Beginning Fund Balance	220,401.46	186,333.30	242,943.05			
Ending Fund Balance	186,333.30	242,943.05	123,943.05			
REVENUES & OTHER FINANCING SOURCES	997.37	57,468.47	1,000.00			
EXPENDITURES & OTHER FINANCING USES	35,065.53	858.72	120,000.00			
FOOD SERVICE FUND	Audited	Unaudited	Budget			
FOOD SERVICE FUND	2015-16	2016-17	2017-18			
Beginning Fund Balance	82,002.84	83,954.76	93,950.42			
Ending Fund Balance	83,954.76	93,950.42	138,089.42			
REVENUES & OTHER FINANCING SOURCES	1,082,368.20	1,097,748.34				
EXPENDITURES & OTHER FINANCING USES	1,080,416.28	1,087,752.68	1,099,161.00			

Total Expenditures and	d Other Financing Use	s	
ALL FUNDS	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
GROSS TOTAL EXPENDITURES ALL FUNDS	34,988,218.75	31,692,770.91	33,383,359.00
Interfund Transfers (Source 100) - ALL FUNDS	2,301,019.21	2,134,750.26	2,477,914.00
Refinancing Expenditures (FUND 30)	3,235,990.35	0.00	0.00
NET TOTAL EXPENDITURES ALL FUNDS	29,451,209.19	29,558,020.65	30,905,445.00
PERCENTAGE INCREASE – NET TOTAL FUND			
EXPENDITURES FROM PRIOR YEAR		0.36%	4.56%

PROPOSED PROPERTY TAX LEVY

FUND	Audited	Unaudited	Budget
FUND	2015-16	2016-17	2017-18
General Fund	12,797,229.00	12,713,345.00	12,954,607.00
Referendum Debt Service Fund	3,355,495.00	3,154,718.00	3,152,674.00
Non-Referendum Debt Service Fund	0.00	0.00	216,257.00
Capital Expansion Fund	0.00	0.00	0.00
Property Charge Back	4,283.00	0.00	16,699.00
TOTAL SCHOOL LEVY	16,157,007.00	15,868,063.00	16,340,237.00
PERCENTAGE INCREASE			
TOTAL LEVY FROM PRIOR YEAR		-1.79%	2.98%

Notice is hereby given to the qualified electors of the School District of Waupaca that the budget hearing will be held at the District Office building, on the 26th day of October, 2017 at 5:15 pm. The summary of the budget is printed above. Detailed copies of the budget are available for inspection in the District's office.

Dated this 12th day of October, 2017.

Patrick Phair District Clerk

(Signed)

Projected Ending Designated Fund Balances

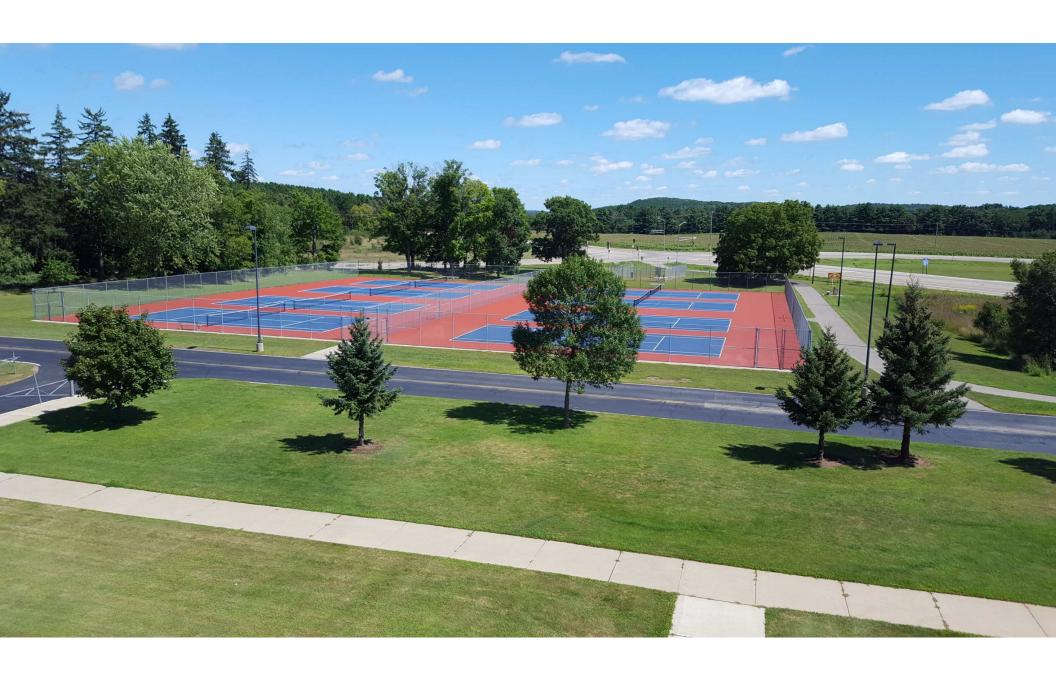
2017-2018 Pro	posed Fund Balance Designation	
2016-17		2017-18
End of Year		End of Year
\$612,312	Revenues vs. Expenditures	(\$93)
\$1,095,436	OPEB Designated Fund Balance	\$1,095,436
\$0	Designated Debt Reduction	\$0
\$8,452,610	Designated Fund Balance	\$8,452,517
\$9,548,046	Total All Designated Fund Balances	\$9,547,953

	ANY CHANGES	OR DELETIO	NS IN THE BA	ASE COST	COLUMN	OR ANY CEL	LS WITH IN	IFLATION %	IN THEM	COULD CR	EATE ERRO	RS IN THE	FORMULAS	6					
SCHOOL DISTRICT OF WAUPACA																			
DRAFT																			
Maintenance Schedule Timeline & Budget Estim	ates .																	TOTAL	Average
		<u>2014</u>	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	ALL	Per Yea
	How often	Base	<u>2015</u>	<u>2016</u>	2017	<u>2018</u>	<u>2019</u>	<u>2020</u>	2021	2022	<u>2023</u>	2024	<u>2025</u>	<u>2026</u>	2027	<u>2028</u>	<u>2029</u>	YEARS	(Total
	Needed	Cost																	divided
ssumed Inflation Rate Per Year			2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%		by 15)
Capital Repair & Equipment																			
Roofs/Gutters	Annual	\$75,000	\$77,100	\$79,259	\$81,478	\$83,759	\$86,105	\$88,516	\$90,994	\$93,542	\$96,161	\$98,854	\$101,621	\$104,467	\$107,392	\$110,399	\$113,490	\$1,413,137	4 - 1
Generators																		\$0	:
High School	20yr	\$25,000						\$32,000										\$32.000	
Middle School	20yr	\$20,000						\$25,600										\$25,600	, ,
WLC Elementary	25yr	\$20,000		\$25,600				\$25,600										\$51,200	
Chain Elementary	20yr	\$5,000		420,000				\$5,700										\$5,700	4-1
Transportation Buildings	20yr	\$2,000						\$2,560										\$2,560	
Maintenance Buildings	20vr	\$2,000	\$2,056					42,000										\$2,056	
District Office	20).	\$2 ,000	72,000															, ,,	
HVAC/Boilers																		\$0 \$0	
High School	20vr	\$1,150,000						\$1.536.400										\$1,536,400	
Middle School	20yr							\$471,608										\$471,608	
WLC Elementary	25yr			\$440.880				\$440,880										\$881,760	
Chain Elementary	20yr			7,				\$143,620										\$143,620	
Transportation Buildings	20vr	\$22,725						\$30,361										\$30,361	
Maintenance Buildings	20yr	\$22,725		\$23,998														\$23,998	\$1,6
District Office	,																	40	
Plumbing (pumps, pressure tanks, softeners)																		\$0 \$0	
High School	Annual	\$15,000	\$15,420	\$15,852	\$16,296	\$16,752	\$17,221	\$17,703	\$18,199	\$18,708	\$19,232	\$19,771	\$20,324	\$20,893	\$21,478	\$22,080	\$22,698	\$282,627	\$18,8
Middle School	Annual	\$10,000	\$10,280	\$10,568	\$10,864	\$11,168	\$11,481	\$11,802	\$12,133	\$12,472	\$12,821	\$13,180	\$13,550	\$13,929	\$14,319	\$14,720	\$15,132	\$188,418	\$12,5
WLC Elementary	Annual	\$2,500	\$2,570	\$2,642	\$2,716	\$2,792	\$2,870	\$2,951	\$3,033	\$3,118	\$3,205	\$3,295	\$3,387	\$3,482	\$3,580	\$3,680	\$3,783	\$47,105	\$3,1
Chain Elementary	Annual	\$2,000	\$2,056	\$2,114	\$2,173	\$2,234	\$2,296	\$2,360	\$2,427	\$2,494	\$2,564	\$2,636	\$2,710	\$2,786	\$2,864	\$2,944	\$3,026	\$37,684	\$2,5
Transportation Buildings	Annual	\$2,000	\$2,056	\$2,114	\$2,173	\$2,234	\$2,296	\$2,360	\$2,427	\$2,494	\$2,564	\$2,636	\$2,710	\$2,786	\$2,864	\$2,944	\$3,026	\$37,684	\$2,5
Maintenance Buildings	Annual	\$2,000	\$2,056	\$2,114	\$2,173	\$2,234	\$2,296	\$2,360	\$2,427	\$2,494	\$2,564	\$2,636	\$2,710	\$2,786	\$2,864	\$2,944	\$3,026	\$37,684	\$2,5
District Office																			

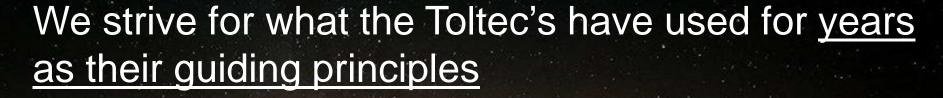
Pavement Resealing																		\$0	\$
High School	3yr	\$30,000	\$30,840			\$33,360			\$35,880			\$38,400			\$40,920			\$179,400	\$11,96
Middle School	3yr	\$17,000		\$17,952			\$19,380			\$20,808			\$22,236			\$23,664		\$104,040	\$6,93
WLC Elementary	3yr	\$15,000					\$17,100			\$18,360			\$19,620			\$20,880		\$75,960	\$5,06
Chain Elementary	3yr	\$15,000						\$17,520			\$18,780			\$20,040			\$21,300	\$77,640	\$5,17
Transportation Buildings	3yr	\$2,500			\$2,710						\$3,130			\$3,340			\$3,550	\$12,730	\$84
Maintenance Buildings	3yr	\$2,500							\$2,990			\$3,200			\$3,410			\$9,600	\$64
District Office																		00	
Pavement Replacement																		\$0 \$0	
High School	20vr	\$350,000						\$350,000										\$350,000	
Middle School	20yr	\$150,000						4.1.										\$0	, ,,,
WLC Elementary	20yr	\$150,000															\$158,400	\$158,400	\$10,56
Chain Elementary	20yr	\$50,000			\$54,200													\$54,200	\$3,61
Transportation Buildings	20yr	\$10,000						\$11,680										\$11,680	\$77
Maintenance Buildings	20yr	\$10,000				\$11,120												\$11,120	\$74
District Office																			
Bathroom Fixtures																		\$0 \$0	
High School	Annual	\$2,500	\$2,570	\$2,642	\$2,716	\$2,792	\$2,870	\$2,951	\$3,033	\$3,118	\$3,205	\$3,295	\$3,387	\$3,482	\$3,580	\$3,680	\$3,783	\$47,105	\$3,14
Middle School	Annual	\$1,000	\$1,028	\$1,057	\$1,086	\$1,117	\$1,148	\$1,180	\$1,213	\$1,247	\$1,282	\$1,318	\$1,355	\$1,393	\$1,432	\$1,472	\$1,513	\$18,842	
WLC Elementary	Annual	\$750	\$771	\$793	\$815	\$838	\$861	\$885	\$910	\$935	\$962	\$989	\$1,016	\$1,045	\$1,074	\$1,104	\$1,135	\$14,131	\$94
Chain Elementary	Annual	\$750	\$771	\$793	\$815	\$838	\$861	\$885	\$910	\$935	\$962	\$989	\$1,016	\$1,045	\$1,074	\$1,104	\$1,135	\$14,131	\$94
Transportation Buildings	Annual	\$750	\$771	\$793	\$815	\$838	\$861	\$885	\$910	\$935	\$962	\$989	\$1,016	\$1,045	\$1,074	\$1,104	\$1,135	\$14,131	\$94
Maintenance Buildings	Annual	\$750	\$771	\$793	\$815	\$838	\$861	\$885	\$910	\$935	\$962	\$989	\$1,016	\$1,045	\$1,074	\$1,104	\$1,135	\$14,131	\$94
District Office																			
Window Replacements																		\$0	Ş
High School	Annual	\$1,500	\$1,542	\$1,585	\$1,630	\$1,675	\$1,722	\$1,770	\$1,820	\$1,871	\$1,923	\$1,977	\$2,032	\$2,089	\$2,148	\$2,208	\$2,270	\$28,263	\$1,88
Middle School	Annual	\$1,000	\$1,028	\$1,057	\$1,086	\$1,117	\$1,148	\$1,180	\$1,213	\$1,247	\$1,282	\$1,318	\$1,355	\$1,393	\$1,432	\$1,472	\$1,513	\$18,842	\$1,25
WLC Elementary	Annual	\$300	\$308	\$317	\$326	\$335	\$344	\$354	\$364	\$374	\$385	\$395	\$406	\$418	\$430	\$442	\$454	\$5,653	\$37
Chain Elementary	Annual	\$600	\$617	\$634	\$652	\$670	\$689	\$708	\$728	\$748	\$769	\$791	\$813	\$836	\$859	\$883	\$908	\$11,305	\$75
Transportation Buildings	Annual	\$300	\$308	\$317	\$326	\$335	\$344	\$354	\$364	\$374	\$385	\$395	\$406	\$418	\$430	\$442	\$454	\$5,653	\$3
Maintenance Buildings	Annual	\$600	\$617	\$634	\$652	\$670	\$689	\$708	\$728	\$748	\$769	\$791	\$813	\$836	\$859	\$883	\$908	\$11,305	\$75
District Office		7.1.0	42.1	,.,,	,,,,	73.0	,	Ţ. 00	ų. – v	Ţ. 7 0	7.17	7.71	,,,,	7	70	7.50	,	7,000	7.1

Light Fixtures																		\$0	\$0
High School	Annual	\$1,000	\$1,028	\$1,057	\$1,086	\$1,117	\$1,148	\$1,180	\$1,213	\$1,247	\$1,282	\$1,318	\$1,355	\$1,393	\$1,432	\$1,472	\$1,513	\$18,842	\$1,256
Middle School	Annual	\$600	\$617	\$634	\$652	\$670	\$689	\$708	\$728	\$748	\$769	\$791	\$813	\$836	\$859	\$883	\$908	\$11,305	\$754
WLC Elementary	Annual	\$200	\$206	\$211	\$217	\$223	\$230	\$236	\$243	\$249	\$256	\$264	\$271	\$279	\$286	\$294	\$303	\$3,768	\$251
Chain Elementary	Annual	\$200	\$206	\$211	\$217	\$223	\$230	\$236	\$243	\$249	\$256	\$264	\$271	\$279	\$286	\$294	\$303	\$3,768	\$251
Transportation Buildings	Annual	\$200	\$206	\$211	\$217	\$223	\$230	\$236	\$243	\$249	\$256	\$264	\$271	\$279	\$286	\$294	\$303	\$3,768	\$251
Maintenance Buildings	Annual	\$200	\$206	\$211	\$217	\$223	\$230	\$236	\$243	\$249	\$256	\$264	\$271	\$279	\$286	\$294	\$303	\$3,768	\$251
District Office																			
																			\$0
Servers / Wiring	Annual	\$5,000	\$5,140	\$5,284	\$5,432	\$5,584	\$5,740	\$5,901	\$6,066	\$6,236	\$6,411	\$6,590	\$6,775	\$6,964	\$7,159	\$7,360	\$7,566	\$94,209	\$6,281
<u> </u>																			\$0
Security System/Wiring																		\$0	\$0
High School	15yr	\$105,000		\$110,880														\$110,880	\$7,392
Middle School	15yr	\$105,000				\$116,760												\$116,760	\$7,784
WLC Elementary	15yr	\$105,000		\$113,985														\$113,985	\$7,599
Chain Elementary	15yr	\$3,750				\$4,170												\$4,170	\$278
Transportation Buildings	15yr	\$3,750				\$4,170												\$4,170	\$278
Maintenance Buildings	15yr	\$3,750				\$4,170												\$4,170	\$278
District Office																			
																			\$0
Telephone System Upgrade	15yr	\$50,000		\$52,800														\$52,800	\$3,520
																		\$0	\$0
Asbestos Removal	Annual	\$2,000	\$2,056	\$2,114	\$2,173	\$2,234	\$2,296	\$2,360	\$2,427	\$2,494	\$2,564	\$2,636	\$2,710	\$2,786	\$2,864	\$2,944	\$3,026	\$37,684	\$2,512
																			\$0
Ceiling Repairs	5yr	\$10,000	\$10,280					\$11,680					\$13,080					\$35,040	\$2,336
																			\$0
Flooring (tile/carpet replacement)																		\$0	\$0
High School	Annual	\$2,500	\$2,570	\$2,642	\$2,716	\$2,792	\$2,870	\$2,951	\$3,033	\$3,118	\$3,205	\$3,295	\$3,387	\$3,482	\$3,580	\$3,680	\$3,783	\$47,105	\$3,140
Middle School	Annual	\$2,500	\$2,570	\$2,642	\$2,716	\$2,792	\$2,870	\$2,951	\$3,033	\$3,118	\$3,205	\$3,295	\$3,387	\$3,482	\$3,580	\$3,680	\$3,783	\$47,105	\$3,140
WLC Elementary	Annual	\$500	\$514	\$528	\$543	\$558	\$574	\$590	\$607	\$624	\$641	\$659	\$677	\$696	\$716	\$736	\$757	\$9,421	\$628
Chain Elementary	Annual	\$1,000	\$1,028	\$1,057	\$1,086	\$1,117	\$1,148	\$1,180	\$1,213	\$1,247	\$1,282	\$1,318	\$1,355	\$1,393	\$1,432	\$1,472	\$1,513	\$18,842	\$1,256
Transportation Buildings	Annual	\$500	\$514	\$528	\$543	\$558	\$574	\$590	\$607	\$624	\$641	\$659	\$677	\$696	\$716	\$736	\$757	\$9,421	\$628
Maintenance Buildings	Annual	\$1,000	\$1,028	\$1,057	\$1,086	\$1,117	\$1,148	\$1,180	\$1,213	\$1,247	\$1,282	\$1,318	\$1,355	\$1,393	\$1,432	\$1,472	\$1,513	\$18,842	\$1,256
District Office																			
																			\$0
Walls/Painting																		\$0	\$0
High School	Annual	\$3,000	\$3,084	\$3,170	\$3,259	\$3,350	\$3,444	\$3,541	\$3,640	\$3,742	\$3,846	\$3,954	\$4,065	\$4,179	\$4,296	\$4,416	\$4,540	\$56,525	\$3,768
Middle School	Annual	\$2,000	\$2,056	\$2,114	\$2,173	\$2,234	\$2,296	\$2,360	\$2,427	\$2,494	\$2,564	\$2,636	\$2,710	\$2,786	\$2,864	\$2,944	\$3,026	\$37,684	\$2,512
WLC Elementary	Annual	\$1,000	\$1,028	\$1,057	\$1,086	\$1,117	\$1,148	\$1,180	\$1,213	\$1,247	\$1,282	\$1,318	\$1,355	\$1,393	\$1,432	\$1,472	\$1,513	\$18,842	\$1,256
Chain Elementary	Annual	\$1,000	\$1,028	\$1,057	\$1,086	\$1,117	\$1,148	\$1,180	\$1,213	\$1,247	\$1,282	\$1,318	\$1,355	\$1,393	\$1,432	\$1,472	\$1,513	\$18,842	\$1,256
Transportation Buildings	Annual	\$1,000	\$1,028	\$1,057	\$1,086	\$1,117	\$1,148	\$1,180	\$1,213	\$1,247	\$1,282	\$1,318	\$1,355	\$1,393	\$1,432	\$1,472	\$1,513	\$18,842	\$1,256
Maintenance Buildings	Annual	\$1,000	\$1,028	\$1,057	\$1,086	\$1,117	\$1,148	\$1,180	\$1,213	\$1,247	\$1,282	\$1,318	\$1,355	\$1,393	\$1,432	\$1,472	\$1,513	\$18,842	\$1,256
District Office																			

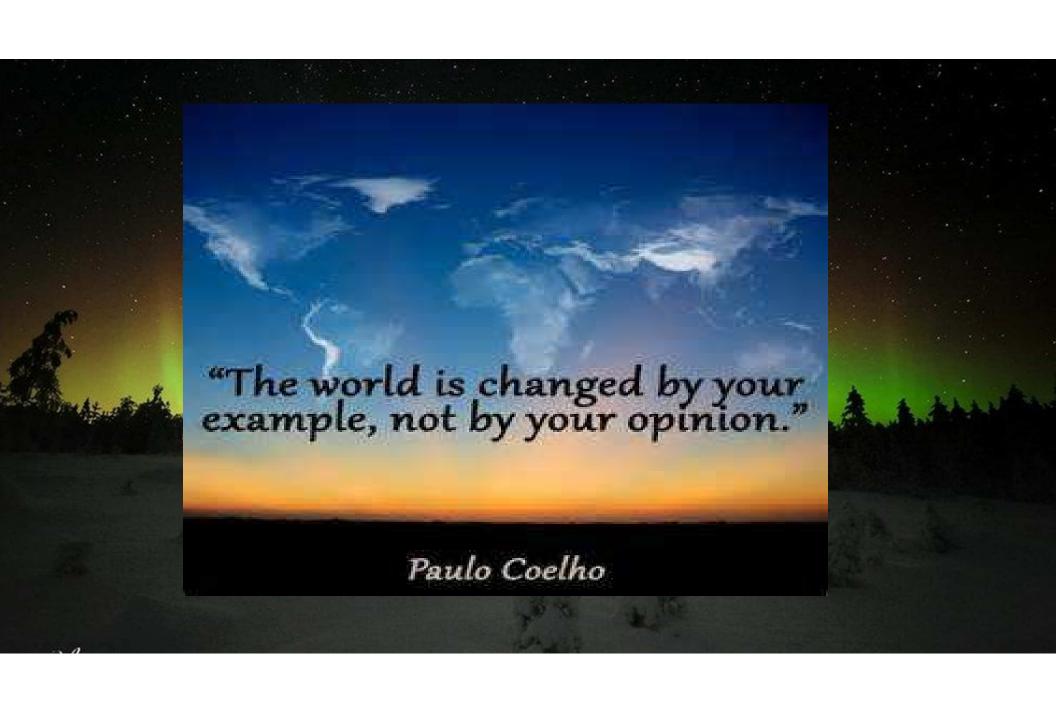
High School 20yr \$20,000 \$15,000 \$15,000 \$19,620 \$10,000 \$10	Locker Repair/Replacement																		\$0	\$
Mode School VILC Elementary 20 pt 51,000 Chain Elementary 20 pt 51,000 Chain Elementary 20 pt 51,000 SSL00 S		20vr	\$20,000											\$26,160						
Wild Elementary														\$19,620					\$19,620	\$1,30
Chair Emeratory 2pt \$3,000								\$3,420						7.1,121						
Transportion failurings																				
Markensce Buldrigs 20yr \$3,000 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$3,400 \$4,400	•																			
Desiring Equipment 7, For Scholbers 5 \$77,000																			4-7	
For Scrubbers 5 \$7,000 \$7,568 \$85,500 \$7,500 \$7,500 \$7,500 \$7,0		20).	φοίοσο					Ç0, 120											40,120	
Floor Snickbers 5 \$ 7,000 \$7,588 \$8,569 \$8,509 \$9,500 \$1,009 \$1	Cleaning Equipment																		\$0	9
Vacuums		5	\$7,000			\$7,588					\$8,568					\$9,548			\$25,704	\$1,71
Utility Vehicle-Lawn Equipment 10yr \$83,000 \$94,620 \$17,860 \$212,480 \$19 Projected Inflation on Utility Costs Base 2005 \$424,000 19%	Vacuums	Annual	\$700	\$720	\$740	\$760	\$782	\$804	\$826	\$849		\$898	\$923	\$948	\$975	\$1,002	\$1,030	\$1,059	\$13,189	
Utility Vehicle-Lawn Equipment 10yr \$83,000 \$94,620 \$17,860 \$212,480 \$19 Projected Inflation on Utility Costs Base 2005 \$424,000 19%	Ruilding Exteriors	Sur	\$5,000			\$5.420			ሮ ፍ ያለበ			¢6 260			089 82P			\$7.100	¢21 200	\$2,08
Projected Inflation on Utility Crasts Base 2005 \$472,000 \$63,600 \$73,140 \$84,111 \$96,728 \$111,237 \$127,922 \$147,111 \$169,177 \$194,554 \$223,737 \$257,297 \$295,882 \$340,276 \$391,317 \$450,015 \$30,081,14	Dulluling Exteriors	Jyi	φ0,000			φ0,420			φυ,040			ψ0,200			φ0,000			\$7,100	φ31,300	\$2,00
Projected Inflation on Utility Coals Base 2005 \$4/24,000 \$63,600 \$73,140 \$84,111 \$96,726 \$111,237 \$127,922 \$147,111 \$169,177 \$194,554 \$223,737 \$267,297 \$295,802 \$340,276 \$391,317 \$450,015 \$30,005,114 \$30,005	Utility Vehicle/Lawn Equipment	10yr	\$83,000			\$94,620												\$117,860		
Annual Maintenance Contracts Due to projected budget defloit, funds uravailable for this portion of maintenance contracts (This category covers all expenses for contracts (Inhis category covers al	Projected Inflation on Utility Costs	Base 2005	\$424,000	\$63,600	\$73,140	\$84,111	\$96,728	\$111,237	\$127,922	\$147,111	\$169,177	\$194,554	\$223,737	\$257,297	\$295,892	\$340,276	\$391,317	\$450,015		
Annual Maintenance Contracts Due to projected budget deficit, funds unavailable for this portion of maintenance contracts (Infeltion assumed at 3% per year) \$100,000 \$100,00	Inflation assumed per year:		15%																\$0	\$
Annual Maintenance Contracts Due to projected fluidget deficit, funds unavailable for this portion of maintenance contracts (This category covers all expenses for contracts or them such as lawn care, snowplow, HVAC, waste management, contracted custodial etc) (Inflation assumed at 3% per year) S153,000 S157,284 S161,888 S162,215 S170,889 S175,654 S180,572 S185,628 S190,625																				
Due to projected budget deficit, funds unavailable for this portion of maintenance contracts Annual S00,000 S308,400 S317,005 S325,912 S335,008 S344,419 S354,063 S363,976 S374,168 S394,644 S395,414 S406,486 S417,868 S429,568 S441,596 S453,960 S5,652,546 (mitric scappor, occase) all expenses for contracts (inclinate nassumed at 3% per year) Annual Coerations Maintenance Due to projected budget deficit, funds unavailable for this portion of maintenance contracts (Inclinate nassumed at 3% per year) S153,000 S157,284 S161,688 S166,215 S170,869 S175,654 S180,572 S185,628 S190,825 S196,169 S201,661 S207,308 S213,112 S219,080 S225,214 S231,520 S2,882,799 Children assumed at 3% per year) S153,000 S157,284 S161,688 S166,215 S170,869 S175,654 S180,572 S185,628 S190,825 S196,169 S201,661 S207,308 S213,112 S219,080 S225,214 S231,520 S2,882,799 Children assumed at 3% per year) S153,000 S157,284 S161,688 S166,215 S170,869 S175,654 S180,572 S185,628 S190,825 S196,169 S201,661 S207,308 S213,112 S219,080 S225,214 S231,520 S2,882,799 Children assumed at 3% per year) S153,000 S157,284 S161,688 S166,215 S170,869 S175,654 S180,572 S185,628 S190,825 S196,169 S201,661 S207,308 S213,112 S219,080 S225,214 S231,520 S2,882,799 Children assumed at 3% per year) S153,000 S157,284 S161,688 S166,215 S170,869 S175,654 S180,572 S185,628 S190,825 S196,169 S201,661 S207,308 S213,112 S219,080 S225,214 S231,520 S2,882,799 S157,284 S161,688 S166,215 S170,869 S175,654 S180,572 S185,628 S190,825 S196,169 S201,661 S207,308 S213,112 S219,080 S225,214 S231,520 S2,882,799 S157,284 S161,688 S166,215 S170,869 S175,654 S180,572 S185,628 S190,825 S196,169 S201,661 S207,308 S213,112 S219,080 S225,214 S231,520 S2,882,799 S157,284 S161,688 S166,215 S170,869 S175,654 S180,572 S185,628 S190,825 S196,169 S201,661 S207,308 S213,112 S219,080 S225,214 S231,520 S2,882,799 S157,284 S161,688 S166,215 S170,869 S175,654 S180,572 S185,628 S190,825 S196,169 S201,661 S207,308 S213,112 S219,080 S25,114 S219,080 S25,114 S219,080 S25,114 S219,080 S25,114 S219,080 S	Annual Maintenance Contracts																		\$0	9
Find this portion of maintenance contracts Annual \$300,000 \$308,400 \$317,035 \$325,912 \$335,038 \$344,419 \$354,063 \$363,976 \$374,168 \$384,644 \$395,414 \$406,486 \$417,888 \$429,568 \$441,596 \$453,960 \$5,662,546 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50 \$50																				3
(This category covers all expenses for contracts unavailable for this protion of maintenance contracts and unavailable for this portion of maintenance contracts and unavailable for this port	, ,	Annual	e000 000	0000 400	@047.00F	6005.040	6005 000	CO 4 4 44 O	POF4 000	6000.070	P074400	@004 C44	@00E 44.4	£400,400	£447.000	6400 500	C444 FOC	£450.000	@F 050 540	
So waste management, contracted custodial etc) [Inflation assumed at 3% per year) \$0 [Inflation assumed at 3% per year) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	•	Annuai	\$300,000	\$308,400	\$317,035	\$325,912	\$330,038	\$344,419	\$354,063	\$303,970	\$3/4,108	\$384,644	\$395,414	\$400,480	\$417,808	\$429,508	\$441,596	\$453,960		
So So So So So So So So																				
Control Cont																				
Annual Operations Maintenance Due to projected budget deficit, funds unavailable for this portion of maintenance contracts Annual S153,000 \$157,284 \$161,688 \$166,215 \$170,869 \$175,654 \$180,572 \$185,628 \$190,825 \$196,169 \$201,661 \$207,308 \$213,112 \$219,080 \$225,214 \$231,520 \$2,882,799 (This category covers all non-salary expenses for letters such as clearing supplies, maintenance supplies, minor repairs & painting, floor refinishing, fire & safety equipment, etc.) [(Inflation assumed at 3% per year) S0 Property Insurance Annual S65,767 \$67,608 \$69,502 \$71,448 \$73,448 \$75,505 \$77,619 \$79,792 \$82,026 \$84,323 \$86,684 \$89,111 \$91,606 \$94,171 \$96,808 \$99,519 \$1,239,170 \$0.00 for this portion of maintenance contracts ((Inflation assumed at 3% per year)																				
Annual Operations Maintenance Due to projected budget deficit, funds unavailable for this portion of maintenance contracts Annual \$153,000 \$157,284 \$161,688 \$166,215 \$170,869 \$175,664 \$180,572 \$185,628 \$190,825 \$196,169 \$201,661 \$207,308 \$213,112 \$219,080 \$225,214 \$231,520 \$2,882,799 \$0 \$180,882 \$190,882	(mialion assumed at 3% per year)																			
Annual Operations Maintenance Due to projected budget deficit, funds unavailable for this portion of maintenance contracts Annual \$153,000 \$157,284 \$161,688 \$166,215 \$170,869 \$175,654 \$180,572 \$185,628 \$190,825 \$196,169 \$201,661 \$207,308 \$213,112 \$219,080 \$225,214 \$231,520 \$2,882,799 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10 \$10																				
Due to projected budget deficit, funds unavailable for this portion of maintenance contracts Annual \$153,000 \$157,284 \$161,688 \$166,215 \$170,869 \$175,654 \$180,572 \$185,628 \$190,825 \$196,169 \$201,661 \$207,308 \$213,112 \$219,080 \$225,214 \$231,520 \$2,882,799 (This category covers all non-salary expenses for items such as cleaning supplies, maintenance supplies, maintenance supplies, maintenance at 3% per year) So refinishing, fire & safety equipment, etc.) (Inflation assumed at 3% per year) So property Insurance Annual \$65,767 \$67,608 \$69,502 \$71,448 \$73,448 \$75,505 \$77,619 \$79,792 \$82,026 \$84,323 \$86,684 \$89,111 \$91,606 \$94,171 \$96,808 \$99,519 \$1,239,170 Due to projected budget deficit, funds unavailable for this portion of maintenance contracts (Inflation assumed at 3% per year) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$																			\$0	3
for this portion of maintenance contracts Annual \$153,000 \$157,284 \$161,688 \$166,215 \$170,869 \$175,654 \$180,572 \$185,628 \$190,825 \$196,169 \$201,661 \$207,308 \$213,112 \$219,080 \$225,214 \$231,520 \$2,882,799	Annual Operations Maintenance																			\$
This category covers all non-salary expenses for terms such as cleaning supplies, maintenance \$0 \$0 supplies, maintenance \$0 supplies,	Due to projected budget deficit, funds unavailable																			\$
terns such as cleaning supplies, maintenance supplies, minor repairs & painting, fitor efinishing, fire & safety equipment, etc.) [Inflation assumed at 3% per year) Property Insurance Annual S65,767 \$67,608 \$69,502 \$71,448 \$73,448 \$75,505 \$77,619 \$79,792 \$82,026 \$84,323 \$86,684 \$89,111 \$91,606 \$94,171 \$96,808 \$99,519 \$1,239,170 Due to projected budget deficit, funds unavailable for this portion of maintenance contracts [Inflation assumed at 3% per year) \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	•	Annual	\$153,000	\$157,284	\$161,688	\$166,215	\$170,869	\$175,654	\$180,572	\$185,628	\$190,825	\$196,169	\$201,661	\$207,308	\$213,112	\$219,080	\$225,214	\$231,520		
Specific																				
Inflation assumed at 3% per year) So So So So So So So S	tems such as cleaning supplies, maintenance																		\$0	\$
(Inflation assumed at 3% per year) So So So So So So So S	supplies, minor repairs & painting, floor																		\$0	
S0 S0 S0 S0 S0 S0 S0 S0	refinishing, fire & safety equipment, etc.)																		\$0	\$
Property Insurance Annual \$65,767 \$67,608 \$69,502 \$71,448 \$73,448 \$75,505 \$77,619 \$79,792 \$82,026 \$84,323 \$86,684 \$89,111 \$91,606 \$94,171 \$96,808 \$99,519 \$1,239,170 Due to projected budget deficit, funds unavailable for this portion of maintenance contracts (Inflation assumed at 3% per year) \$0	(Inflation assumed at 3% per year)																			\$
Property Insurance Annual \$65,767 \$67,608 \$69,502 \$71,448 \$73,448 \$75,505 \$77,619 \$79,792 \$82,026 \$84,323 \$86,684 \$89,111 \$91,606 \$94,171 \$96,808 \$99,519 \$1,239,170 Due to projected budget deficit, funds unavailable or or maintenance contracts \$50 Inflation assumed at 3% per year)																			\$0	\$
Due to projected budget deficit, funds unavailable for this portion of maintenance contracts (Inflation assumed at 3% per year) \$0																			\$0	\$
for this portion of maintenance contracts (Inflation assumed at 3% per year) \$0	Property Insurance	Annual	\$65,767	\$67,608	\$69,502	\$71,448	\$73,448	\$75,505	\$77,619	\$79,792	\$82,026	\$84,323	\$86,684	\$89,111	\$91,606	\$94,171	\$96,808	\$99,519	\$1,239,170	\$82,61
(Inflation assumed at 3% per year) \$0																			\$0	\$
	for this portion of maintenance contracts																		\$0	\$
TOTAL ALL ITEMS \$790,568 \$1,562,172 \$971,269 \$1,013,331 \$925,050 \$4,024,007 \$992,997 \$1,046,526 \$1,075,566 \$1,142,059 \$1,259,284 \$1,252,458 \$1,346,602 \$1,414,978 \$1,764,756 \$20,581,622 \$1,013,013 \$1,014,015 \$1	(Inflation assumed at 3% per year)																		\$0	\$
TOTAL ALL ITEMS \$790,568 \$1,562,172 \$971,269 \$1,013,331 \$925,050 \$4,024,007 \$992,997 \$1,046,526 \$1,075,566 \$1,142,059 \$1,259,284 \$1,252,458 \$1,346,602 \$1,414,978 \$1,764,756 \$20,581,622 \$1,075,566 \$1,075,566 \$1,075,566 \$1,075,566 \$1,075,566 \$1,075,566 \$1,075,766 \$1																				
TOTAL ALL ITEMS \$790,568 \$1,562,172 \$971,269 \$1,013,331 \$925,050 \$4,024,007 \$992,997 \$1,046,526 \$1,075,566 \$1,142,059 \$1,259,284 \$1,252,458 \$1,346,602 \$1,414,978 \$1,764,756 \$20,581,622 \$1,013,331 \$1,014,015 \$1																				
	TOTAL ALL ITEMS			\$790,568	\$1,562,172	\$971,269	\$1,013,331	\$925,050	\$4,024,007	\$992,997	\$1,046,526	\$1,075,566	\$1,142,059	\$1,259,284	\$1,252,458	\$1,346,602	\$1,414,978	\$1,764,756	\$20,581,622	\$1,372,10



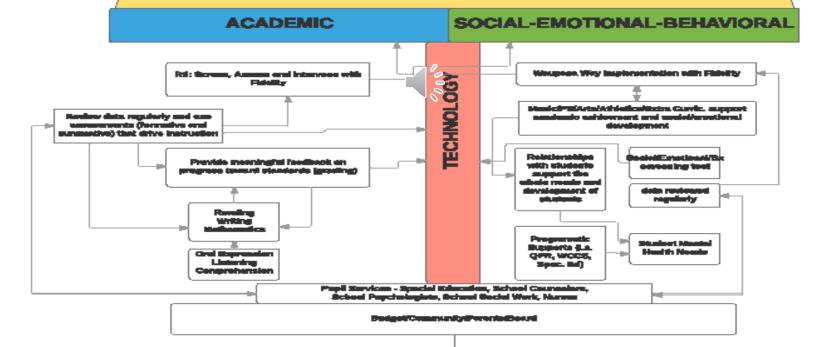
Multiple Options Because of District's Financial Position



- **▶** Being impeccable with Your Word
- Don't' Take Anything Personally
- Don't Make Assumptions (about others)
- ► Always Do Your Best
- ▶ Be Skeptical, but Learn to Listen



Multi-Tiered System of Support (MTSS)







 Please refer to the School District of Waupaca's Preliminary Budget Hearing Packet for this information or feel free to call the district office for further information