

2019-2020 Waterford Graded School District Joint 1 School Budget Presentation

Revenue Trends-

WGSD receives the majority of its revenue from two sources:

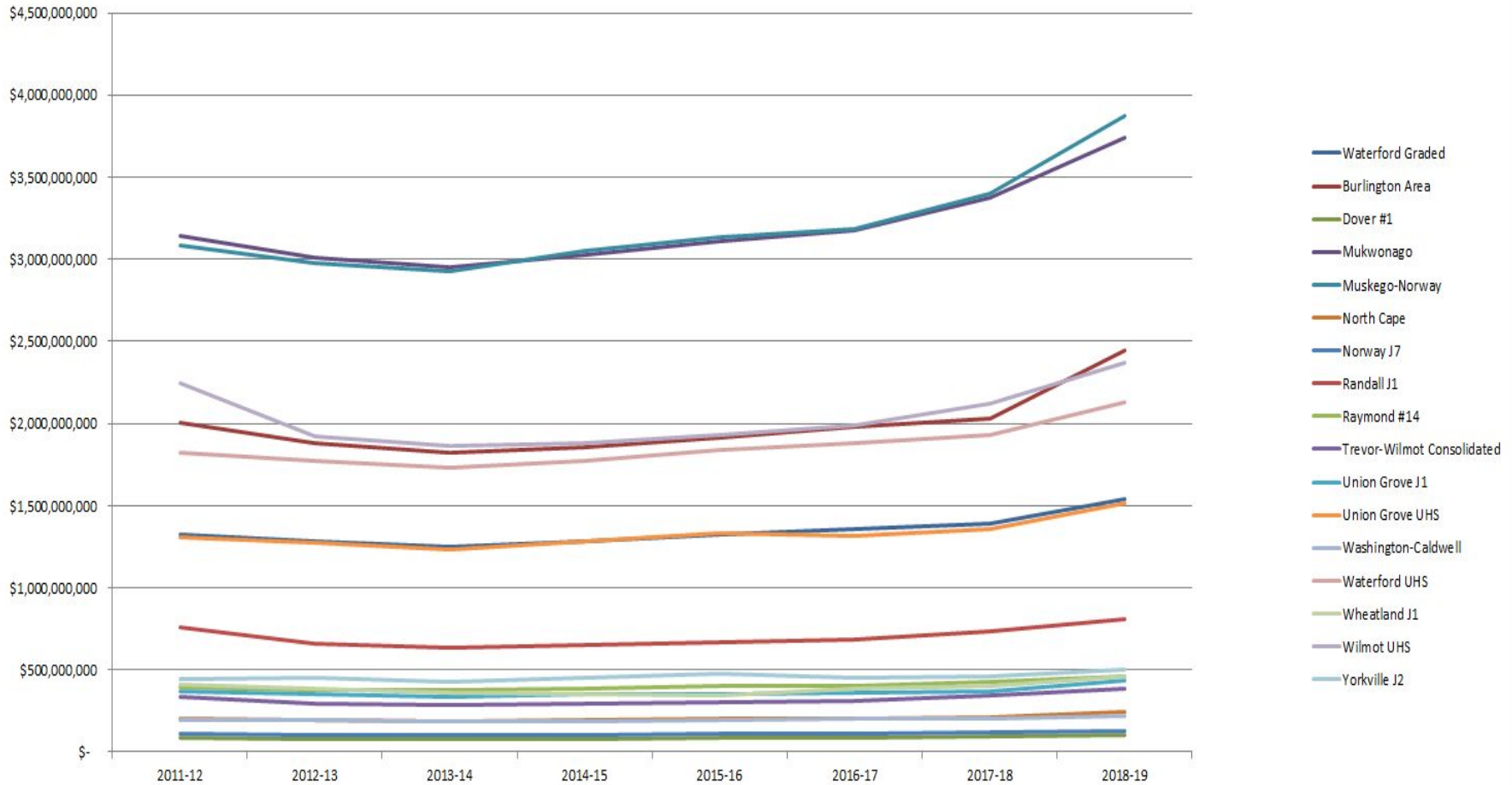
1. Property tax levy
2. State Aid

Equalized Property Value

<https://www.revenue.wi.gov/pubs/slf/wieqval.pdf>

The Equalized Value is the estimated value of all taxable real and personal property in each taxation district, by class of property, as of January 1, and certified by DOR on August 15 of each year. General property is divided into two broad categories, real property and personal property. Real property is land, any improvements that have been attached to the land, and all fixtures, rights, and privileges pertaining thereto. Personal property includes all goods, wares, merchandise, chattels, and effects, of any nature or description having any real or marketable value, and not included in real property. General real property in the State must, by law, be divided into the following eight classes, according to use: 1. Residential 5. Undeveloped Land 2. Commercial 5m. Agricultural Forest 3. Manufacturing 6. Productive Forest Land 4. Agricultural 7. Other (Farm Sites & Farm Buildings)

Eq. Property Value	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Waterford Graded	1,322,222,625	1,320,183,787	1,282,382,576	1,252,372,822	1,284,367,377	1,325,833,107	1,358,959,795	1,392,920,064	1,538,329,826
Burlington Area	2,014,077,707	2,002,397,206	1,879,886,452	1,821,400,326	1,855,443,701	1,917,481,361	1,978,094,529	2,032,309,834	2,444,196,925
Dover #1	84,819,965	83,486,406	81,373,552	80,466,103	81,690,068	85,185,199	86,645,336	91,200,368	100,365,971
Mukwonago	3,165,634,427	3,146,714,208	3,012,176,402	2,951,164,080	3,028,838,249	3,106,733,242	3,180,140,607	3,371,814,195	3,742,443,892
Muskego-Norway	3,100,263,418	3,083,560,902	2,974,276,025	2,926,040,823	3,050,217,519	3,136,271,240	3,183,705,854	3,400,541,343	3,872,377,465
North Cape	203,514,609	203,920,314	191,611,562	189,712,682	196,382,713	206,320,128	203,466,507	212,870,058	244,759,650
Norway J7	109,476,338	109,344,919	106,001,246	102,947,369	105,903,626	110,462,777	110,910,894	115,999,578	126,363,638
Randall J1	762,596,897	758,371,237	657,923,576	635,448,474	653,069,614	668,794,657	684,208,881	731,275,846	806,612,159
Raymond #14	395,997,233	394,612,676	380,288,418	375,491,754	387,433,569	403,848,663	406,517,907	423,475,832	464,677,168
Trevor-Wilmot Consolidated	343,544,633	333,769,898	295,183,694	283,679,738	293,105,227	299,271,727	313,901,242	342,424,419	382,043,426
Union Grove J1	376,547,860	372,377,269	355,314,611	339,761,369	352,671,021	355,339,898	360,352,186	372,440,221	438,854,344
Union Grove UHS	1,313,077,387	1,304,503,735	1,277,255,134	1,232,151,298	1,281,809,068	1,334,101,026	1,315,835,956	1,355,725,087	1,518,607,120
Washington-Caldwell	190,175,001	192,326,049	193,146,979	185,365,505	190,098,075	194,769,823	203,640,042	206,716,845	218,355,687
Waterford UHS	1,825,388,572	1,825,776,740	1,773,144,085	1,730,400,084	1,776,753,643	1,837,385,836	1,876,977,238	1,928,506,545	2,127,808,792
Wheatland J1	414,136,763	407,717,927	383,926,243	360,728,179	353,518,740	346,653,441	383,141,868	404,356,809	460,996,610
Wilmot UHS	2,272,799,051	2,246,765,323	1,924,263,129	1,867,121,760	1,881,953,457	1,930,712,796	1,990,920,717	2,119,568,847	2,371,880,888
Yorkville J2	447,033,763	445,574,031	452,072,593	429,191,521	453,024,384	474,535,977	454,537,218	460,373,241	505,393,331



Total Property Tax Levy

The total amount of money to be collected for operating the school district.

Total Levy	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Waterford Graded	10,192,425	10,193,572	10,399,151	10,607,295	10,507,426	10,507,991	10,507,690	10,731,979	10,854,186	10,241,058
Burlington Area	19,654,103	20,359,096	20,359,096	20,284,096	20,575,368	21,162,711	20,920,732	21,144,836	20,895,553	
Dover #1	559,217	616,920	643,051	593,684	614,329	696,103	655,368	614,461	678,244	
Mukwonago	29,009,217	29,008,994	28,508,168	28,300,815	27,735,595	27,238,944	28,040,376	28,039,158	28359510	
Muskego-Norway	33,538,053	33,128,070	32,741,926	32,616,149	32,420,751	32,324,880	32,291,142	32,279,378	32,272,837	
North Cape	1,471,034	1,473,967	1,473,427	1,458,826	1,451,265	1,530,531	1,613,384	1,473,549	1,360,278	
Norway J7	918,172	824,254	771,601	782,966	829,679	867,925	871,445	813,327	823,736	
Randall J1	3,997,509	3,868,117	4,036,235	4,319,627	4,319,627	4,391,373	4,511,772	4,711,888	5,371,686	
Raymond #14	2,957,764	2,870,024	2,938,521	3,209,222	3,127,248	3,357,927	3,372,669	3,508,340	3,795,893	
Trevor-Wilmot Consolidated	3,128,688	2,489,050	2,673,409	2,652,629	2,742,740	2,889,502	2,946,558	3,006,588	3,080,058	
Union Grove J1	3,364,706	3,021,884	3,197,097	2,983,753	3,144,856	3,327,240	2,944,020	3,016,058	3,253,578	
Union Grove UHS	5,758,217	5,696,646	5,587,019	5,756,671	5,406,186	5,583,645	5,437,506	5,309,210	5,821,036	
Washington-Caldwell	1,427,150	1,439,906	1,448,931	1,445,718	1,664,288	1,637,295	1,512,303	1,530,515	1,426,613	
Waterford UHS	8,048,715	8,028,285	7,945,019	7,809,750	7,804,276	7,781,299	7,779,743	8,034,413	8,193,967	
Wheatland J1	3,316,651	3,220,971	3,353,624	3,337,757	3,337,320	3,335,443	3,311,582	3,310,935	3,791,833	
Wilmot UHS	11,430,201	11,430,201	11,981,530	11,814,668	11,908,520	12,190,990	12,169,231	12,169,231	12,689,607	
Yorkville J2	3,468,019	3,230,281	3,220,929	3,330,842	3,537,581	3,604,660	3,632,768	3,399,699	4,019,496	

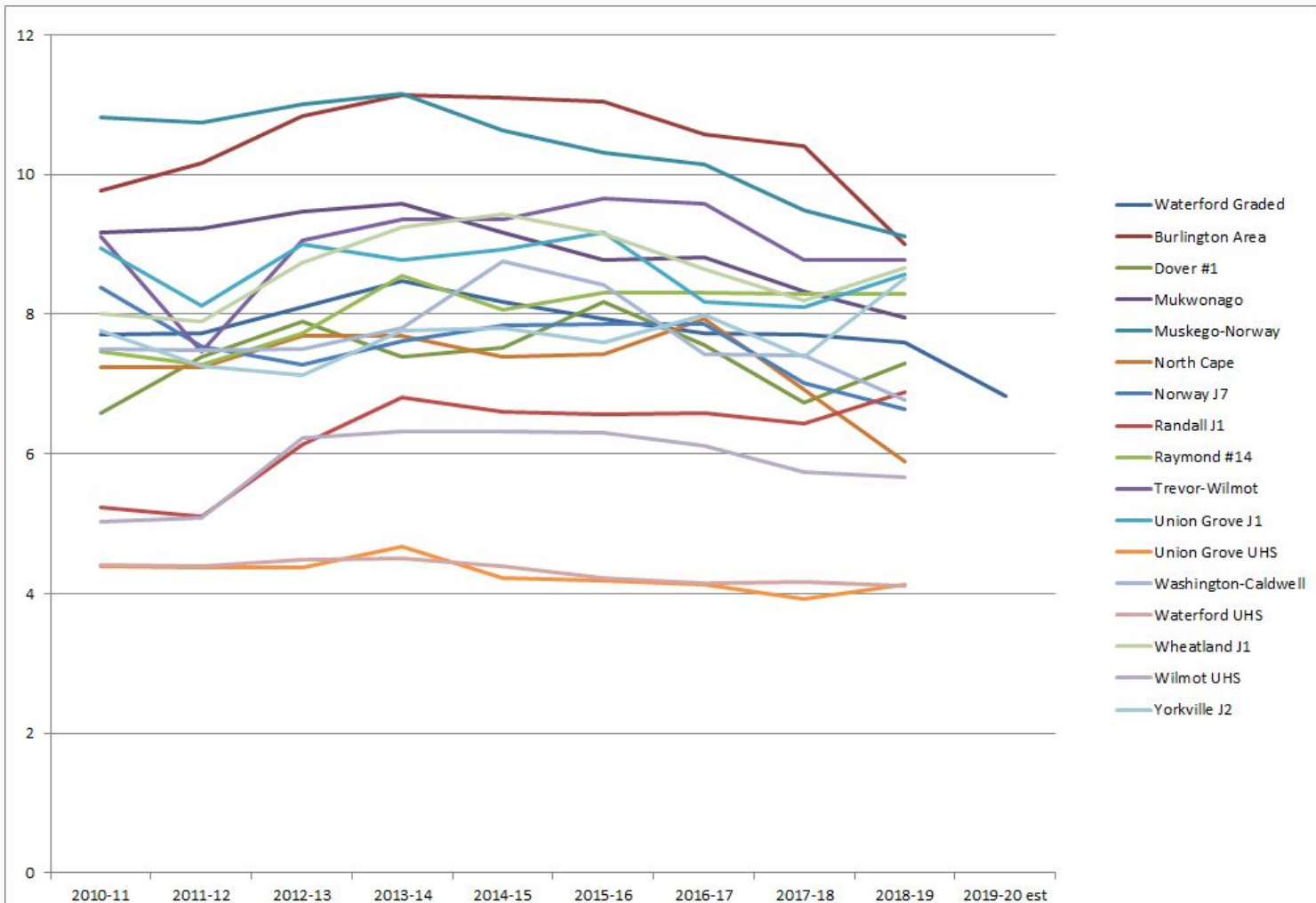
Mill Rate

Tax Rate – the ratio of the property tax levy to the base. The tax rate is determined by dividing the amount of the tax levy by either the total assessed value or the equalized value of the tax district.

It is often expressed in terms of dollars per thousand or “mill rate”.

<https://www.revenue.wi.gov/pubs/slf/pb060.pdf>

Mill Rate	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20 est
Waterford Graded	7.71	7.72	8.11	8.47	8.18	7.93	7.73	7.71	7.60	6.83
Burlington Area	9.76	10.17	10.83	11.14	11.09	11.04	10.58	10.4	9	
Dover #1	6.59	7.39	7.9	7.38	7.52	8.17	7.56	6.74	7.29	
Mukwonago	9.16	9.22	9.46	9.59	9.16	8.77	8.82	8.32	7.95	
Muskego-Norway	10.82	10.74	11.01	11.15	10.63	10.31	10.14	9.49	9.11	
North Cape	7.23	7.23	7.69	7.69	7.39	7.42	7.93	6.92	5.89	
Norway J7	8.39	7.54	7.28	7.61	7.83	7.86	7.86	7.01	6.64	
Randall J1	5.24	5.10	6.13	6.8	6.61	6.57	6.59	6.44	6.88	
Raymond #14	7.47	7.27	7.73	8.55	8.07	8.31	8.3	8.28	8.29	
Trevor-Wilmot	9.11	7.46	9.06	9.35	9.36	9.66	9.58	8.78	8.78	
Union Grove J1	8.94	8.12	9	8.78	8.92	9.16	8.17	8.1	8.57	
Union Grove UHS	4.39	4.37	4.37	4.67	4.22	4.19	4.13	3.92	4.12	
Washington-Caldwell	7.5	7.49	7.5	7.8	8.75	8.41	7.43	7.4	6.77	
Waterford UHS	4.41	4.40	4.48	4.51	4.39	4.23	4.14	4.17	4.11	
Wheatland J1	8.01	7.90	8.74	9.25	9.44	9.15	8.64	8.19	8.66	
Wilmot UHS	5.03	5.09	6.23	6.33	6.33	6.31	6.11	5.74	5.66	
Yorkville J2	7.76	7.25	7.12	7.76	7.81	7.6	7.99	7.38	8.51	

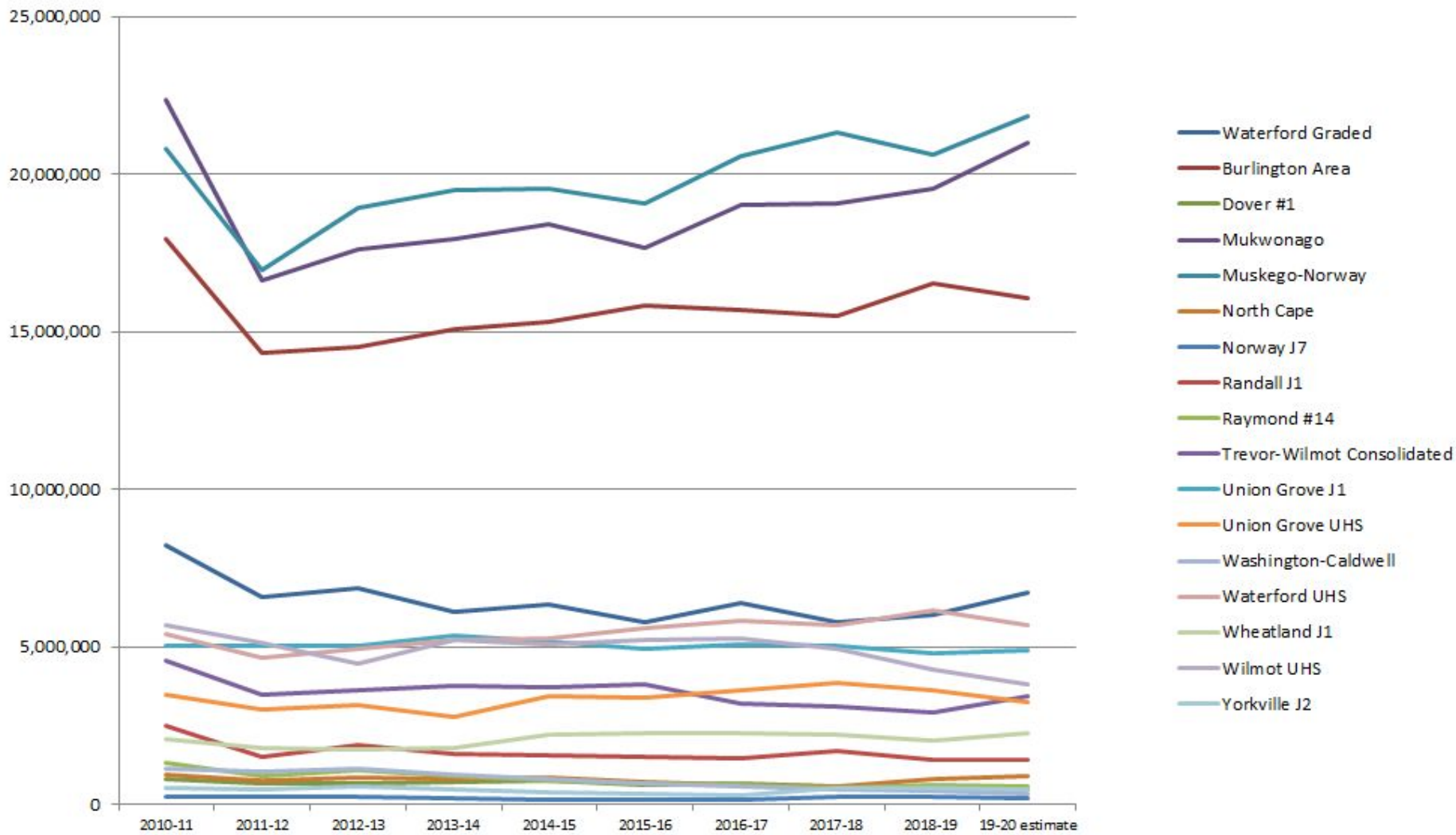


Equalized State Aid

Wisconsin State Equalization Aid is general financial assistance to public school districts for use in funding a broad range of school district operational expenditures. The purposes for which general aid can be used are not restricted as they would be in a categorical aid program. Categorical aids must be used for a specific purpose or category of program, whereas general aid may be used for any expenditure the district deems necessary.

<http://dpi.wi.gov/sfs/aid/general/equalization/overview>

State Aid	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20 estimate
Waterford Graded	8,226,798	6,605,990	6,859,824	6,100,288	6,337,004	5,797,720	6,396,463	5,794,976	6013638	6,707,653
Burlington Area	17,919,397	14,327,225	14,530,491	15,060,249	15,291,799	15,839,131	15,698,258	15,480,208	16,539,204	16,070,080
Dover #1	803,755	656,672	693,272	730,880	763,692	649,607	657,318	602,174	546,294	491,149
Mukwonago	22,326,802	16,618,009	17,621,293	17,934,821	18,417,285	17,672,983	19,029,202	19,043,896	19,521,870	20,966,379
Muskego-Norway	20,823,386	16,933,565	18,939,310	19,489,892	19,539,614	19,068,259	20,557,369	21,332,415	20,601,671	21,843,552
North Cape	949,774	774,001	851,430	810,468	844,093	717,361	611,114	575,000	819,608	908,329
Norway J7	268,537	247,261	250,302	212,601	180,587	153,354	172,227	271,571	269,793	229,088
Randall J1	2,484,669	1,503,758	1,898,952	1,612,942	1,587,463	1,519,019	1,471,993	1,718,185	1,448,235	1,447,189
Raymond #14	1,326,429	919,418	1,096,846	932,379	791,631	672,257	608,368	516,384	627,963	588,479
Trevor-Wilmot Consolidated	4,575,265	3,502,392	3,621,146	3,761,763	3,729,671	3,796,925	3,229,874	3,119,249	2,918,353	3,423,418
Union Grove J1	5,047,780	5,058,944	5,029,099	5,364,353	5,161,566	4,957,831	5,075,752	5,016,048	4,798,072	4,882,549
Union Grove UHS	3,484,226	3,011,252	3,176,088	2,775,006	3,451,534	3,377,047	3,634,697	3,842,818	3,648,748	3,258,000
Washington-Caldwell	1,155,188	1,059,113	1,126,320	956,582	812,557	690,025	588,123	499,500	424,152	360,257
Waterford UHS	5,398,392	4,659,395	4,953,008	5,242,603	5,272,869	5,611,638	5,851,739	5,691,342	6,166,400	5,679,973
Wheatland J1	2,064,603	1,799,965	1,776,984	1,784,057	2,210,737	2,266,161	2,290,650	2,236,887	2,035,791	2,279,559
Wilmot UHS	5,687,537	5,119,718	4,465,092	5,231,054	5,100,385	5,247,348	5,254,826	4,945,398	4,295,362	3,814,506



2019-20 WGSD Budget

Changes this year:

~5% increase in health premiums

Substantial increase in Special Education costs(\$600K)

State Aid boost

[2019-2020 Published Budget](#)

Thanks!

Contact us:

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