

**Wilmot Union High School District  
2017 Annual School District Meeting**



**Monday, September 25, 2017**

**6:00 pm**

**Wilmot Union High School**

**Community Room 180**

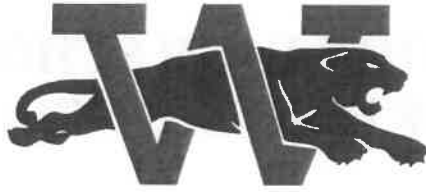
# WILMOT UNION HIGH SCHOOL DISTRICT

## 2017 Annual School District Meeting

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# WILMOT UNION HIGH SCHOOL DISTRICT



September 25, 2017

Dear District Resident,

The Wilmot Union High School District Annual Meeting Report is being provided to you so you can be an informed member of our school community. Based upon the information embedded in this packet, you will be asked to vote on various items.

Those residents in attendance at the Annual Meeting will be asked to approve a proposed tax levy of \$12,169,231, which equates to a projected total tax rate of \$5.73 per \$1,000 assessed value of a property, which is slightly lower than last year's mill rate.

The voting authority of the residents in attendance at this annual meeting is limited and specified in Wisconsin Statute 120.10 and may include any or all of the following, provided the specific item is on the agenda:

1. Electing a chairperson for the meeting
2. Determining the salaries of the members of the Board of Education
3. Selling of District real estate
4. Purchasing of real estate
5. Taxing for various school purposes
6. Authorizing the purchase of curricular materials

Thank you for your continued support of our District. We will continue to work tirelessly for the good of all of our kids and our community.

If you have any questions, please contact me.

Sincerely,

A handwritten signature in cursive script, appearing to read 'D. Kopp'.

Daniel S. Kopp  
District Administrator

# WILMOT UNION HIGH SCHOOL DISTRICT 2017-2018 BOARD OF EDUCATION

Board Member Name	Position Held	Expiration of Term
Wayne Trongeau	President	2018
Deborah Rudolph	Vice President	2018
Barbara Wetherbee	Clerk	2020
Sam Barranco	Treasurer	2020
Sue Gerber		2019
Barbara Tietz		2020
Steve Turner		2019

Regular Board Meetings are typically held on the second and fourth Wednesday of each month at 6:00 P.M.

## WILMOT UNION HIGH SCHOOL 2017-2018 ADMINISTRATION

Daniel S. Kopp	District Administrator
Amber R. Torres	Principal
Renee L. Gugel	Associate Principal
Daniel J. Bender	Associate Principal
Jerry H. Christiansen	Athletic/Activities Director
Tracy M. Stevenson-Olson	Director of Teaching and Learning
David J. Betz	Director of Business Services

**WILMOT UNION HIGH SCHOOL DISTRICT**  
**Annual School District Meeting**  
**Monday, September 25, 2017 6:00 P.M.**  
**Wilmot Union High School**  
**Community Room #180**

**AGENDA**

1. Call the meeting to order by Wayne Trongeau, President at 6:00 P.M.
2. Election of 2017 Annual Meeting Chairperson. The person elected may or may not be a member of the School Board. Nominations are open for chairperson of the annual meeting. If the President is nominated, he/she asks the District Clerk to take charge of the election of a chairperson.
3. Keep official minutes of the meeting. If the District Clerk is not present, the chairperson must appoint someone to act in the clerk's place.
4. Reading of the notice of September 25, 2017 Annual Meeting by Barbara Wetherbee, Clerk.
5. Treasurer's Report is read by Sam Barranco, Treasurer. Report of the auditor is read. Motion to accept same is requested and voted upon.
6. Procedure to Set the Annual Meeting Date – Motion to allow the Board of Education to set the date and time between May 15<sup>th</sup> and October 31<sup>st</sup>, 2017.
7. Resolution A – Vote annual salaries for School Board members. Now as follows:

President	\$2,800.00
Vice President	\$2,500.00
Clerk	\$2,700.00
Treasurer	\$2,500.00
All other members	\$2,500.00
Committee members.	\$220.00

8. Resolution B – Authorize payment of actual and necessary expenses of a school board member when traveling outside the school district in the performance of his/her duties and the reimbursement of a school board member for actual loss of earnings when his/her duties require him/her to be absent from his/her regular employment.
9. Presentation of Budget
10. Hearing on the Budget
11. Resolution C – Resolution Creating a Capital Expansion Fund and Levying a Tax in Connection Therewith
12. Resolution D – Adoption of Tax Levy as follows:

Operation Tax Levy	Fund 10	\$7,769,874
2014 G.O. Bonds	Fund 38	0
2004 G.O. Bonds	Fund 39	4,398,357
Capital Improvement Fund	Fund 41	1,000
Community Service Fund Levy	Fund 80	0
Total Levy		\$12,169,231

13. Other Business
14. Adjournment

## NOTICE OF ANNUAL SCHOOL DISTRICT MEETING

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NOTICE IS HEREBY GIVEN TO THE QUALIFIED ELECTORS OF WILMOT UNION HIGH SCHOOL DISTRICT of the towns of Randall, and Wheatland, and the villages of Genoa City, Paddock Lake, Salem Lakes and Twin Lakes, County of Kenosha, State of Wisconsin, that the **ANNUAL MEETING** of said school district for the transaction of business will be held at **6:00 P.M. on the 25<sup>th</sup> day of September, 2017, at the high school located in Wilmot, Wisconsin.**

The hearing on the proposed budget for the school year 2017/2018 will be conducted at the annual meeting as above stated. The budget, in detail, may be inspected at the school district office located in Wilmot Union High School, Wilmot Wisconsin. A summary of the proposed budget for the school year 2017/2018 is:

Total Proposed Fund 10 Revenues:	\$14,698,604
Total Proposed Fund 10 Expenditures:	\$14,698,604

*Note: There may be a majority of school board members present.*

Barbara Wetherbee  
School District Clerk

Published September 18, 2017

**WILMOT UNION HIGH SCHOOL DISTRICT  
TREASURER'S REPORT  
Year Ending June 30, 2017**

	Audited as of 6/30/16	Unaudited as of 6/30/17
Cash on Hand	1,224,951	2,772,406
Taxes Receivable	2,296,946	2,344,996
Accounts Receivable	61,502	36,821
Interest Receivable	-	-
Due From Other Funds	499,184	-
Due From Other Governments	589,433	214,874
Due From CESA	-	-
Assets Held for Resale	5,064	14,387
Other Current Assets	31,631	-
Temporary Notes Payable	-	-
Accounts Payable	(47,293)	(167,410)
Accrued Interest Payable	-	-
Accrued Payroll Payable	(372,986)	(149,025)
Due To Other Funds		(125,623)
Due To Other District		(233)
<b>Fund 10 Balance</b>	<b>\$4,288,433</b>	<b>\$4,941,193</b>
		<b>Increase in Fund Balance \$ 652,761</b>

**Revenue:**

Operating Transfers In	-
Revenue from Local Sources	7,325,024
Interdistrict Transfers	820,092
Intermediate Sources	4,383
Revenue from State Sources	5,644,282
Revenue from Federal Sources	196,584
Other Financing Sources	1,110,114
Other Sources	49,893
<b>Total Revenues</b>	<b>\$15,150,372</b>

**Expenditures**

Salaries	6,810,847
Employee Benefits	2,594,078
Purchased Services	2,479,539
Non-Capital Objects	610,299
Capital Objects	160,941
Debt Retirement	20,640
Insurance and Judgments	138,545
Operation Transfers Out	1,604,792
Other Objects	77,930
<b>Total Expenditures</b>	<b>\$14,497,612</b>

**Excess Revenues Over Expenditures \$652,760**

# THE BUDGET

The Wisconsin Department of Public Instruction requires school districts to account for expenditures and revenues in distinct separate funds based upon their specific purposes. The funds in use by the Wilmot Union High School District are as follows:

General Fund 10	Capital Project Fund 49
Special Project Fund 27	Food Service Fund 50
Debt Service Fund 38	Private Purpose Trust Fund 72
Debt Service Fund 39	Community Service Fund 80
Capital Expansion Fund 41	

Every fund has its own revenues, expenditures, and fund balance. Since the purpose determines where revenues or expenditures are recorded, an example can be shown with lunch money received by the district. Since it is for the food service program, it would be recorded in Fund 50. The General Fund, or Fund 10, is the main operating budget of the district and far exceeds the budgets in the other funds.

The following is a review of the various funds:

## ➤ **General Fund 10**

The general fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds. Revenues will include the State general equalization aid and property taxes. The State has a revenue limit formula that establishes the maximum amount the District will receive from equalization aid and property taxes. A decrease in equalization aid will result in an increase in property taxes.

The major factor involved in the equalization aid and revenue limit formulas is student enrollment. The student enrollment figure is unknown until after the count is taken on the third Friday of September. This unknown delays the computation of the tax levy until October. This is when the tax levy can be finalized by the Board of Education.

## ➤ **Special Project Fund 27**

Fund 27 is for reporting special education costs. This subfund is required to have a zero balance at the end of the year. Revenues will include the state categorical aid and a transfer from the general fund.

## ➤ **Debt Service Fund 38**

This fund is used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund. The current general obligation bonds and notes issued by the district are as follows:

2014 High School Energy Project (G.O. Obligation Bond)	\$3,620,000
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➤ **Debt Service Fund 39**

This fund is used to account for transactions for the repayment of debt issues that were either: authorized by school board resolution before August 12, 1993, or approved by referendum. A fund balance may exist in this fund. The Debt Service fund has been established to account for the receipts of property taxes and expenditures of the principal and interest payments associated with district long-term borrowing. Outstanding long-term borrowing is based upon general obligation bonds and promissory notes. The current general obligation bonds and notes issued by the district are as follows:

2004 High School Addition (G.O. Obligation Bond)	\$39,900,000
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➤ **Capital Expansion Fund 41**

Projects financed with tax levy per statute 120.10(10m). State statute restricts the use of this fund for capital expenditures related to buildings and sites. Equipment cannot be acquired through the use of this Fund. For the purpose of determining eligible expenditures from this Fund, the DPI defines “capital expenditures related to buildings and sites” as being expenditures for acquiring and remodeling buildings and sites, and maintenance or repair expenditures that extend or enhance the service life of buildings and building components, sites and site components.

➤ **Capital Project Fund 49**

This fund is used to report capital project fund activities. A fund balance may exist in this fund.

➤ **Food Service Fund 50**

All revenues and expenditures related to pupil food service activities are recorded in this fund. Any fund deficit at the end of the year must be eliminated through an operating transfer from the General Fund. Any fund balance must be retained for future use for Food Services. Wilmot Union High School District currently contracts with Taher, Inc. for the operation of their food service program. The District currently offers a food court hot lunch and breakfast program.

➤ **Private Purpose Trust Fund 72**

This fund is used to account for gifts and donations specified for the benefit of private individuals and organizations not under the control of the school board. Scholarships are recorded in this fund. Cash and investment accounts in this fund are required as specified by donors. There may be a fund balance in this fund.

➤ **Community Service Fund 80**

This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Expenditures for these activities, including cost allocations for salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible.

**BUDGET ADOPTION 2017-18 \***

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
Beginning Fund Balance (Account 930 000)	4,152,936.46	4,288,433.38	4,941,193.36
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	163,653.48	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	4,288,433.38	4,777,539.88	4,941,193.36
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>4,288,433.38</b>	<b>4,941,193.36</b>	<b>4,941,193.36</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	7,498,575.33	6,993,432.78	7,801,874.00
240 Payments for Services	98,504.50	137,251.25	133,000.00
260 Non-Capital Sales	13,839.47	1,800.00	2,000.00
270 School Activity Income	46,015.49	47,180.67	42,000.00
280 Interest on Investments	2,847.32	8,840.66	10,000.00
290 Other Revenue, Local Sources	128,258.88	136,518.64	136,000.00
<b>Subtotal Local Sources</b>	<b>7,788,040.99</b>	<b>7,325,024.00</b>	<b>8,124,874.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	1,880.48	2,179.13	0.00
340 Payments for Services	792,359.43	817,912.58	815,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>794,239.91</b>	<b>820,091.71</b>	<b>815,000.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	25,520.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>25,520.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	0.00	1,883.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	5,000.00	2,500.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>5,000.00</b>	<b>4,383.00</b>	<b>0.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	248,836.18	88,791.14	86,000.00
620 State Aid -- General	5,256,038.00	5,254,977.00	4,911,365.00
630 DPI Special Project Grants	22,051.65	20,976.54	21,800.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	8,460.70	2,217.73	8,000.00
690 Other Revenue	5,335.80	277,319.88	490,352.00
<b>Subtotal State Sources</b>	<b>5,540,722.33</b>	<b>5,644,282.29</b>	<b>5,517,517.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	27,100.00	20,200.00	26,009.00
750 IASA Grants	95,126.96	103,100.62	110,204.00
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	50,510.58	73,283.63	55,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>172,737.54</b>	<b>196,584.25</b>	<b>191,213.00</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	40,267.00	1,110,114.00	0.00
870 Long-Term Obligations	76,114.98	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>116,381.98</b>	<b>1,110,114.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	5.00	0.00

970 Refund of Disbursement	76,371.52	41,292.92	40,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	31,752.16	8,505.20	10,000.00
<b>Subtotal Other Revenues</b>	<b>108,123.68</b>	<b>49,803.12</b>	<b>50,000.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>14,550,766.43</b>	<b>15,150,282.37</b>	<b>14,698,604.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	121,620.86	110,637.60	110,150.00
120 000 Regular Curriculum	4,571,575.16	4,440,221.98	4,347,947.00
130 000 Vocational Curriculum	1,104,468.52	1,053,287.34	1,104,298.00
140 000 Physical Curriculum	421,322.49	351,725.04	381,837.00
160 000 Co-Curricular Activities	452,146.68	465,321.66	466,395.00
170 000 Other Special Needs	22,894.00	19,999.67	19,928.00
<b>Subtotal Instruction</b>	<b>6,694,027.71</b>	<b>6,441,193.29</b>	<b>6,430,555.00</b>
<i>Support Sources</i>			
210 000 Pupil Services	612,573.97	641,716.65	655,686.00
220 000 Instructional Staff Services	718,641.79	767,608.12	887,443.00
230 000 General Administration	387,466.25	379,133.18	379,723.00
240 000 School Building Administration	502,635.51	513,641.58	536,701.00
250 000 Business Administration	2,572,639.89	2,718,087.50	2,576,467.00
260 000 Central Services	407,944.57	463,705.65	470,134.00
270 000 Insurance & Judgments	141,382.66	139,704.90	152,783.00
280 000 Debt Services	20,639.88	20,639.88	20,640.00
290 000 Other Support Services	125,536.15	106,253.70	79,516.00
<b>Subtotal Support Sources</b>	<b>5,489,460.67</b>	<b>5,750,491.16</b>	<b>5,759,093.00</b>
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	1,622,193.89	1,608,394.30	1,847,956.00
430 000 Instructional Service Payments	605,069.72	694,219.95	658,000.00
490 000 Other Non-Program Transactions	4,517.52	3,223.69	3,000.00
<b>Subtotal Non-Program Transactions</b>	<b>2,231,781.13</b>	<b>2,305,837.94</b>	<b>2,508,956.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>14,415,269.51</b>	<b>14,497,522.39</b>	<b>14,698,604.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>			
900 000 Beginning Fund Balance	530.00	880.00	880.00
900 000 Ending Fund Balance	880.00	880.00	880.00
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>350.00</b>	<b>0.00</b>	<b>0.00</b>
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>			
	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	1,622,193.89	1,608,394.30	1,847,956.00
<i>Local Sources</i>			
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
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	25,029.17	28,754.56	0.00
340 Payments for Services	354,331.02	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>379,360.19</b>	<b>28,754.56</b>	<b>0.00</b>
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00

<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	68,484.29	86,698.13	15,000.00
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
<b>Subtotal Intermediate Sources</b>	<b>68,484.29</b>	<b>86,698.13</b>	<b>15,000.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	529,673.00	530,484.00	537,000.00
620 State Aid -- General	9,273.00	44,415.00	30,000.00
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	1,093.83	0.00
<b>Subtotal State Sources</b>	<b>538,946.00</b>	<b>575,992.83</b>	<b>567,000.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	6,307.00	12,764.00	6,000.00
730 DPI Special Project Grants	182,082.92	135,724.40	49,089.00
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	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>188,389.92</b>	<b>148,488.40</b>	<b>55,089.00</b>
<b>Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
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
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,797,374.29</b>	<b>2,448,328.22</b>	<b>2,485,045.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
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	1,830,534.51	1,693,928.88	1,819,961.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>1,830,534.51</b>	<b>1,693,928.88</b>	<b>1,819,961.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	246,900.11	258,172.24	258,563.00
220 000 Instructional Staff Services	120,832.34	117,642.19	124,368.00
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	205,493.02	206,801.93	210,600.00
260 000 Central Services	7,828.63	3,542.52	0.00
270 000 Insurance & Judgments	0.00	2,098.38	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
<b>Subtotal Support Sources</b>	<b>581,054.10</b>	<b>588,257.26</b>	<b>593,531.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	309,940.81	68,407.42	71,553.00
490 000 Other Non-Program Transactions	75,844.87	97,734.66	0.00
<b>Subtotal Non-Program Transactions</b>	<b>385,785.68</b>	<b>166,142.08</b>	<b>71,553.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,797,374.29</b>	<b>2,448,328.22</b>	<b>2,485,045.00</b>
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			

900 000 Beginning Fund Balance	1,762,730.45	1,392,735.57	1,746,134.52
<b>900 000 ENDING FUND BALANCES</b>	<b>1,392,735.57</b>	<b>1,746,134.52</b>	<b>1,927,892.52</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>32,636,906.01</b>	<b>4,847,635.45</b>	<b>4,401,857.00</b>
281 000 Long-Term Capital Debt	4,791,386.20	4,494,236.50	4,220,099.00
282 000 Refinancing	28,215,514.69	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>33,006,900.89</b>	<b>4,494,236.50</b>	<b>4,220,099.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>33,365,000.00</b>	<b>29,735,000.00</b>	<b>26,230,000.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	1,588,890.55	1,090,458.53	1,350,632.01
<b>900 000 Ending Fund Balance</b>	<b>1,090,458.53</b>	<b>1,350,632.01</b>	<b>1,116,632.01</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>210,626.38</b>	<b>411,669.59</b>	<b>6,000.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	709,058.40	0.00	240,000.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	151,496.11	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>709,058.40</b>	<b>151,496.11</b>	<b>240,000.00</b>

<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	99,041.44	104,711.40	110,475.68
<b>900 000 ENDING FUND BALANCE</b>	<b>104,711.40</b>	<b>110,475.68</b>	<b>110,475.68</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>679,642.55</b>	<b>697,838.17</b>	<b>701,250.00</b>
200 000 Support Services	673,972.59	692,073.89	701,250.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>673,972.59</b>	<b>692,073.89</b>	<b>701,250.00</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	60,017.97	107,579.74	152,103.24
<b>900 000 ENDING FUND BALANCE</b>	<b>107,579.74</b>	<b>152,103.24</b>	<b>90,361.24</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>146,487.26</b>	<b>154,818.73</b>	<b>56,500.00</b>
200 000 Support Services	29,901.14	33,250.02	34,300.00
300 000 Community Services	69,024.35	77,045.21	83,942.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>98,925.49</b>	<b>110,295.23</b>	<b>118,242.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>			
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**WILMOT UNION HIGH SCHOOL DISTRICT  
2017 Annual School District Meeting**

**CAPITAL EXPANSION FUND RESOLUTION**

**RESOLUTION CREATING A CAPITAL EXPANSION FUND AND  
LEVYING A TAX IN CONNECTION THEREWITH**

BE IT RESOLVED by the electors of the Wilmot Union High School District that a Capital Expansion Fund is hereby created pursuant to Section 120.10(10m) of the Wisconsin Statutes for the purpose of financing remodeling, maintenance, repair, and improvement projects at various district buildings and sites; and

BE IT FURTHER RESOLVED that a tax in the amount of \$1,000 be levied for the 2017/2018 school year to be deposited in the Capital Expansion Fund created above to be used only for the purposes specified above.



**WILSON UNION HIGH SCHOOL  
2017-2018 PRELIMINARY PROPERTY TAX LEVY ESTIMATE**

FUND	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	10 Year Average Annual % Change
General Fund Tax Levy Amount	7,617,808	7,766,983	7,888,229	8,300,848	8,179,974	8,303,407	7,786,575	7,700,316	7,466,412	6,969,544	7,769,874	0.20%
Debt Service Fund 38 Tax Levy Amount	-	-	-	-	-	-	53,100	106,200	117,650	117,650	4,398,357	8.70%
Debt Service Fund 39 Tax Levy Amount	1,909,193	2,422,137	2,940,331	3,019,353	3,151,051	3,245,383	3,659,057	3,823,845	4,300,768	4,576,079	1,000	
Capital Project Fund 41 Tax Levy Amount	-	-	-	-	-	333,740	216,936	179,359	207,160	406,958	-	
Community Service Fund 80 Tax Levy Amount	25,000	10,000	20,000	110,000	99,176	99,000	99,000	99,000	99,000	99,000	-	
<b>Total Tax Levy Amount</b>	<b>9,552,002</b>	<b>10,199,120</b>	<b>10,848,560</b>	<b>11,430,201</b>	<b>11,430,201</b>	<b>11,981,530</b>	<b>11,814,668</b>	<b>11,908,520</b>	<b>12,190,990</b>	<b>12,169,231</b>	<b>12,169,231</b>	
Total Increase (Decrease) From Prior Year	615,375	647,118	649,440	581,641	-	551,329	(166,862)	93,652	282,470	280,711	-	
Percentage Change-Total Levy From Prior Year	6.89%	6.77%	6.37%	5.36%	0.00%	4.82%	-1.39%	0.79%	2.37%	2.19%	0.00%	2.45%
<b>State of Wisconsin Equalization Aid</b>	<b>4,677,156</b>	<b>5,302,791</b>	<b>5,768,449</b>	<b>5,687,537</b>	<b>5,119,718</b>	<b>4,465,343</b>	<b>5,164,308</b>	<b>5,100,385</b>	<b>5,256,038</b>	<b>5,254,977</b>	<b>4,910,092</b>	<b>0.49%</b>
Enrollment	1,191	1,215	1,208	1,154	1,138	1,123	1,081	1,086	1,080	1,062	1,062	
Percentage Change-Enrollment From Prior Year	3.39%	2.02%	-0.56%	-4.47%	-1.39%	-1.32%	-3.74%	0.46%	-0.55%	-1.67%	0.00%	-1.14%
Tax Levy Per Student	8,020.15	8,394.34	8,980.60	9,904.85	10,044.11	10,669.22	10,929.39	10,965.49	11,287.95	11,458.79	11,458.79	3.63%
Percentage Change-Tax Levy Per Student	3.39%	4.67%	6.95%	10.29%	1.41%	7.72%	2.44%	0.33%	2.94%	1.51%	0.00%	3.63%
Equalized Value of District	2,362,674,315	2,406,382,875	2,364,650,374	2,272,795,051	2,246,765,323	1,924,283,129	1,867,121,760	1,881,953,457	1,890,712,786	1,960,820,717	2,124,312,405	-1.06%
Percentage Change-Equalized Value From Prior Year	8.43%	1.85%	-1.73%	-3.88%	-1.15%	-14.35%	-2.97%	0.79%	2.59%	3.12%	6.70%	-1.06%
General Fund Tax Levy Per \$1,000.2242	0.8081	3.2277	3.3359	3.6523	3.6408	4.3151	4.1704	4.0917	3.8672	3.5007	3.6576	
Debt Service Fund Tax Levy Per \$1,000	-	1.0066	1.2435	1.3285	1.4025	1.8600	2.0759	2.1270	2.3349	2.5029	2.0710	
Capital Project Fund Tax Levy Per \$1,000	-	-	-	-	-	0.1734	0.1162	0.0953	0.1073	0.2044	0.0005	
Community Service Fund Tax Levy Per \$1,000	0.0106	0.0042	0.0085	0.0484	0.0441	0.0514	0.0530	0.0526	0.0513	0.0497	-	
Tax Rate per \$1,000	4.0429	4.2384	4.5878	5.0291	5.0874	6.2266	6.3277	6.3277	6.3142	6.1124	5.7286	
Tax Rate Change = \$	(0.0856)	0.1955	0.3494	0.4413	0.0583	1.1392	0.1012	0.0000	(0.0155)	(0.2019)	(0.3838)	
Percentage Change-Tax Rate From Prior Year	-1.43%	4.84%	8.24%	9.62%	1.16%	22.39%	1.63%	0.00%	-0.21%	-3.20%	-6.28%	3.55%
Tax on \$100,000 Property	404.29	423.84	458.78	502.91	508.74	622.66	632.77	632.77	631.42	611.24	572.86	(38.38)
Tax on \$150,000 Property	606.43	635.76	688.17	754.37	763.11	933.98	949.16	949.16	947.14	916.85	859.28	(57.57)
Tax on \$175,000 Property	707.50	741.72	802.87	880.10	1,049.65	1,089.65	1,107.36	1,107.36	1,104.99	1,069.68	1,002.50	(67.17)
Tax on \$200,000 Property	808.58	847.88	917.56	1,005.83	1,017.48	1,245.31	1,265.55	1,265.55	1,262.85	1,222.47	1,145.71	(76.76)

