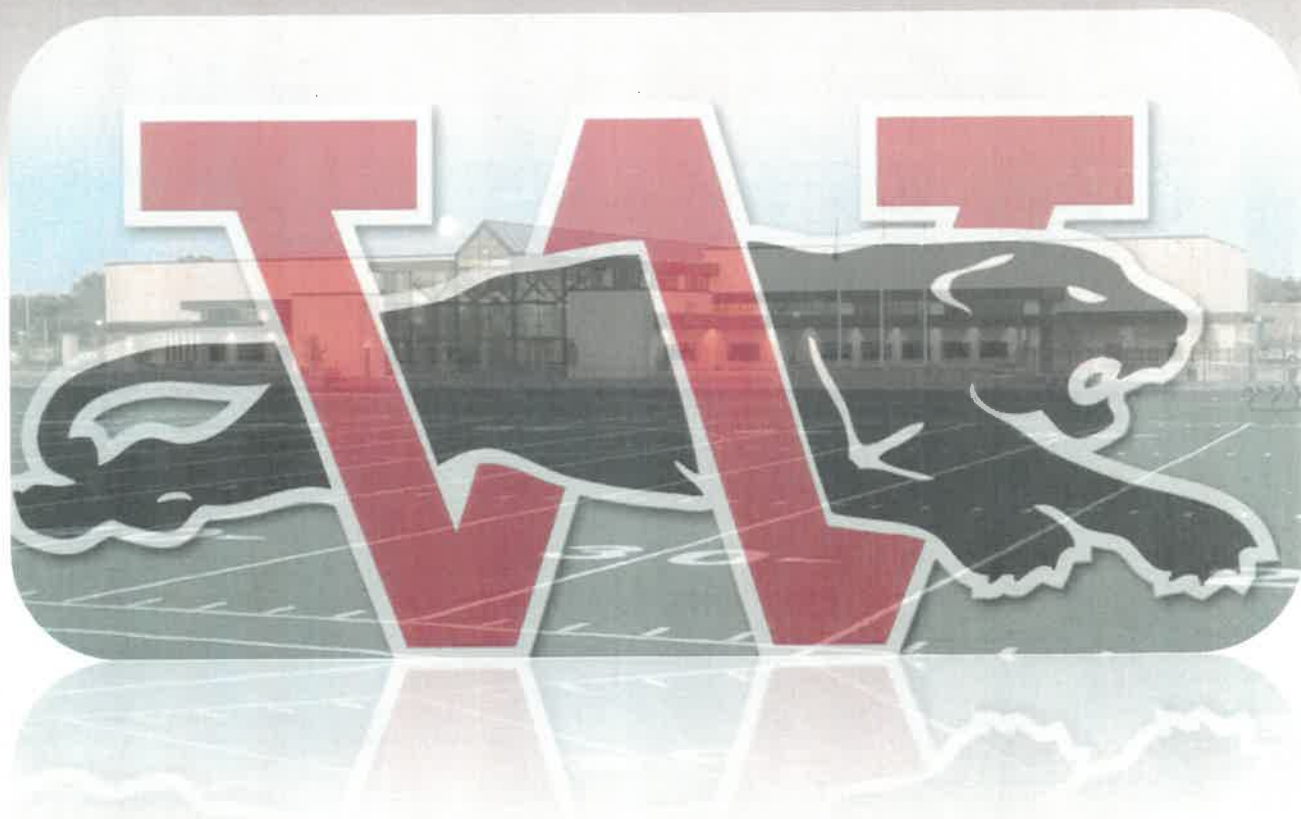


**Wilmot Union High School District
2018 Annual School District Meeting**



Monday, September 24, 2018

6:00 pm

Wilmot Union High School

Community Room 180

WILMOT UNION HIGH SCHOOL DISTRICT

2018 Annual School District Meeting

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WILMOT UNION HIGH SCHOOL DISTRICT



September 24, 2018

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 \$12,563,403, which equates to a projected total tax rate of \$5.75 per \$1,000 assessed value of a property, which is slightly higher 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 black ink, appearing to read 'D. Kopp'.

Daniel S. Kopp
District Administrator

WILMOT UNION HIGH SCHOOL DISTRICT 2018-2019 BOARD OF EDUCATION

Board Member Name	Position Held	Expiration of Term
Deborah Rudolph	President	2021
Wayne Trongeau	Vice President	2019
Sue Gerber	Clerk	2019
Sam Barranco	Treasurer	2020
Travis Wetzel		2021
Barbara Tietz		2020
Steve Turner		2019

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

WILMOT UNION HIGH SCHOOL 2018-2019 ADMINISTRATION

Daniel S. Kopp	District Administrator
Amber R. Torres	Principal
Christine A. Weinstock	Associate Principal
Daniel J. Bender	Associate Principal
Jerry H. Christiansen	Athletic/Activities Director
Tracy M. Stevenson-Olson	Director of Teaching and Learning
Jonathan Watson	Director of Pupil Services
David J. Betz	Director of Business Services

WILMOT UNION HIGH SCHOOL DISTRICT

Annual School District Meeting
Monday, September 24, 2018 6:00 P.M.
Wilmot Union High School
Community Room #180

AGENDA

1. Call the meeting to order by Deb Rudolph, President at 6:00 P.M.
2. Election of 2018 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 24, 2018 Annual Meeting by Sue Gerber, 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 15th and October 31st, 2018.
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	\$8,380,096
2014 G.O. Bonds	Fund 38	103,325
2004 G.O. Bonds	Fund 39	4,078,982
Capital Improvement Fund	Fund 41	1,000
Community Service Fund Levy	Fund 80	0
Total Levy		\$12,563,403

13. Other Business
14. Adjournment

NOTICE OF ANNUAL SCHOOL DISTRICT MEETING

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 24th day of September, 2018, at the high school located in Wilmot, Wisconsin.**

The hearing on the proposed budget for the school year 2018/2019 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 2018/2019 is:

Total Proposed Fund 10 Revenues:	\$15,095,675
Total Proposed Fund 10 Expenditures:	\$15,376,187

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

Sandra S. Gerber
School District Clerk

Published September 17, 2018

**WILMOT UNION HIGH SCHOOL DISTRICT
TREASURER'S REPORT
Year Ending June 30, 2018**

	Audited as of 6/30/17	Unaudited as of 6/30/18
Cash on Hand	2,772,406	3,066,149
Taxes Receivable	2,344,996	1,716,755
Accounts Receivable	36,821	36,060
Interest Receivable	-	-
Due From Other Funds	-	-
Due From Other Governments	-	92,379
Due From State	92,281	86,850
Due from Federal	122,593	38,972
Assets Held for Resale	14,387	18,350
Other Current Assets	-	5,000
Temporary Notes Payable	-	-
Accounts Payable	(167,410)	(200,105)
Accrued Interest Payable	-	-
Accrued Payroll Payable	(149,025)	(154,848)
Due To Other Funds	(125,623)	(874)
Due To Other District	(233)	-
Fund 10 Balance	\$4,941,193	\$4,704,688

Increase in Fund Balance \$ (236,505)

Revenue:

Operating Transfers In	-
Revenue from Local Sources	8,284,385
Interdistrict Transfers	927,562
Intermediate Sources	5,572
Revenue from State Sources	5,558,378
Revenue from Federal Sources	164,851
Other Financing Sources	2,100
Other Sources	46,101
Total Revenues	\$14,988,948

Expenditures

Salaries	7,286,333
Employee Benefits	2,582,040
Purchased Services	2,661,349
Non-Capital Objects	636,022
Capital Objects	129,619
Debt Retirement	20,640
Insurance and Judgments	140,445
Operation Transfers Out	1,671,266
Other Objects	97,739
Total Expenditures	\$15,225,453

Excess Revenues Over Expenditures -\$236,505

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 2018-19 *

GENERAL FUND (FUND 10)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance (Account 930 000)	4,288,433.38	4,941,193.33	4,704,688.71
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)	163,653.48	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	4,777,539.88	4,704,688.71	4,424,176.71
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	4,941,193.33	4,704,688.71	4,424,176.71
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	6,993,432.78	7,827,670.76	8,412,096.00
240 Payments for Services	137,251.25	208,785.65	130,500.00
260 Non-Capital Sales	1,800.00	10,624.25	10,000.00
270 School Activity Income	47,180.67	41,385.56	40,500.00
280 Interest on Investments	8,840.66	38,484.67	45,000.00
290 Other Revenue, Local Sources	136,518.78	153,666.08	157,000.00
Subtotal Local Sources	7,325,024.14	8,280,616.97	8,795,096.00
Other School Districts Within Wisconsin			
310 Transit of Aids	2,179.13	0.00	0.00
340 Payments for Services	817,912.58	927,562.00	937,000.00
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	820,091.71	927,562.00	937,000.00
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			
510 Transit of Aids	1,883.00	571.50	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	2,500.00	5,000.00	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	4,383.00	5,571.50	0.00
State Sources			
610 State Aid -- Categorical	88,791.14	89,828.31	76,000.00
620 State Aid -- General	5,254,977.00	4,945,398.00	4,314,398.00
630 DPI Special Project Grants	20,976.54	22,805.43	25,000.00
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	2,217.73	12,329.88	8,000.00
690 Other Revenue	277,319.88	488,016.80	699,178.00
Subtotal State Sources	5,644,282.29	5,558,378.42	5,122,576.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	20,200.00	26,005.00	25,922.00
750 IASA Grants	103,100.62	110,877.00	100,081.00
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	73,283.63	27,969.09	55,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	196,584.25	164,851.09	181,003.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	1,110,114.00	(2,501.20)	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	1,110,114.00	(2,501.20)	0.00
Other Revenues			
960 Adjustments	5.00	1,332.78	0.00
970 Refund of Disbursement	41,382.60	26,377.69	35,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	8,505.20	22,158.26	25,000.00
Subtotal Other Revenues	49,892.80	49,868.73	60,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	15,150,372.19	14,984,347.51	15,095,675.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	110,637.60	131,286.69	133,728.00
120 000 Regular Curriculum	4,440,222.12	4,428,614.07	4,503,754.00
130 000 Vocational Curriculum	1,053,287.34	1,130,728.22	1,174,158.00
140 000 Physical Curriculum	351,725.04	349,320.20	367,734.00
160 000 Co-Curricular Activities	462,632.66	457,856.91	474,743.00
170 000 Other Special Needs	19,999.70	22,426.93	17,291.00

Subtotal Instruction	6,438,504.46	6,520,233.02	6,671,408.00
Support Sources			
210 000 Pupil Services	644,236.65	668,261.69	723,267.00
220 000 Instructional Staff Services	771,469.30	953,743.43	940,968.00
230 000 General Administration	379,133.18	376,716.91	403,456.00
240 000 School Building Administration	513,641.58	594,140.43	524,113.00
250 000 Business Administration	2,718,087.50	2,920,477.27	2,624,193.00
260 000 Central Services	463,705.65	405,887.25	493,619.00
270 000 Insurance & Judgments	139,704.90	141,599.37	147,118.00
280 000 Debt Services	20,639.88	20,639.88	20,640.00
290 000 Other Support Services	106,253.70	112,382.94	78,786.00
Subtotal Support Sources	5,756,872.34	6,193,849.17	5,956,160.00
Non-Program Transactions			
410 000 Inter-fund Transfers	1,604,791.80	1,671,266.14	2,006,619.00
430 000 Instructional Service Payments	694,219.95	835,429.06	742,000.00
490 000 Other Non-Program Transactions	3,223.69	74.74	0.00
Subtotal Non-Program Transactions	2,302,235.44	2,506,769.94	2,748,619.00
TOTAL EXPENDITURES & OTHER FINANCING USES	14,497,612.24	15,220,852.13	15,376,187.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	880.00	880.00	0.00
900 000 Ending Fund Balance	880.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES		2,420.00	
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	2,420.00	0.00
400 000 Non-Program Transactions	0.00	880.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	3,300.00	0.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
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	1,604,791.80	1,671,266.14	2,006,619.00
Local Sources			
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	28,754.56	997.68	0.00
340 Payments for Services	0.00	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
Subtotal Other School Districts within Wisconsin	28,754.56	997.68	0.00
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	86,698.13	12,170.24	12,000.00
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	86,698.13	12,170.24	12,000.00
State Sources			
610 State Aid -- Categorical	530,484.00	535,315.00	525,000.00
620 State Aid -- General	44,415.00	12,173.00	12,000.00
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	1,093.83	0.00	0.00
Subtotal State Sources	575,992.83	547,488.00	537,000.00
Federal Sources			
710 Federal Aid - Categorical	12,764.00	3,156.00	3,000.00
730 DPI Special Project Grants	135,724.40	180,749.33	100,025.00
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
Subtotal Federal Sources	148,488.40	183,905.33	103,025.00
Other Financing Sources	0.00	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			
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	2,444,725.72	2,415,827.39	2,658,644.00
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	1,693,928.88	1,670,957.05	1,923,828.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,693,928.88	1,670,957.05	1,923,828.00
Support Sources			
210 000 Pupil Services	255,652.24	258,851.72	264,796.00
220 000 Instructional Staff Services	116,559.69	195,368.55	184,820.00
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	206,801.93	230,834.10	228,200.00
260 000 Central Services	3,542.52	2,885.26	0.00
270 000 Insurance & Judgments	2,098.38	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	584,654.76	687,939.63	677,816.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	68,407.42	56,930.71	57,000.00
490 000 Other Non-Program Transactions	97,734.66	0.00	0.00
Subtotal Non-Program Transactions	166,142.08	56,930.71	57,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,444,725.72	2,415,827.39	2,658,644.00
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	1,392,735.57	1,746,134.52	5,593,986.84
900 000 ENDING FUND BALANCES	1,746,134.52	5,593,986.84	5,554,010.84
TOTAL REVENUES & OTHER FINANCING SOURCES	4,847,635.45	8,141,843.13	4,187,806.00
281 000 Long-Term Capital Debt	4,494,236.50	4,293,990.81	4,227,782.00
282 000 Refinancing	0.00	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
TOTAL EXPENDITURES & OTHER FINANCING USES	4,494,236.50	4,293,990.81	4,227,782.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	1,090,458.53	1,350,010.63	1,260,360.72
900 000 Ending Fund Balance	1,350,010.63	1,260,360.72	408,360.72
TOTAL REVENUES & OTHER FINANCING SOURCES	411,048.21	11,038.09	7,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	100,688.00	859,000.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	151,496.11	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	151,496.11	100,688.00	859,000.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	104,711.40	110,475.68	86,213.90
900 000 ENDING FUND BALANCE	110,475.68	86,213.90	67,546.90
TOTAL REVENUES & OTHER FINANCING SOURCES	697,838.17	673,079.62	682,500.00
200 000 Support Services	692,073.89	697,341.40	701,167.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	692,073.89	697,341.40	701,167.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	107,579.74	152,103.24	83,472.39
900 000 ENDING FUND BALANCE	152,103.24	83,472.39	13,472.39
TOTAL REVENUES & OTHER FINANCING SOURCES	154,818.73	39,202.12	41,500.00
200 000 Support Services	33,250.02	35,806.04	36,000.00

300 000 Community Services	77,045.21	72,026.93	75,500.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	110,295.23	107,832.97	111,500.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
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
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

**WILMOT UNION HIGH SCHOOL DISTRICT
2018 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 2018/2019 school year to be deposited in the Capital Expansion Fund created above to be used only for the purposes specified above.

**WIJOT UNION HIGH SCHOOL
2019 PRELIMINARY PROPERTY TAX LEVY ESTIMATE**

FUND	ACTUAL 2008-2009	ACTUAL 2009-2010	ACTUAL 2010-2011	ACTUAL 2011-2012	ACTUAL 2012-2013	ACTUAL 2013-2014	ACTUAL 2014-2015	ACTUAL 2015-2016	ACTUAL 2016-2017	ACTUAL 2017-2018	PROJECTED 2018-2019	10 Year Average Annual % Change
General Fund Tax Levy Amount	7,766,963	7,888,229	8,300,848	8,179,974	8,303,407	7,786,575	7,700,316	7,466,412	6,969,544	7,796,229	8,380,096	0.76%
Debt Service Fund 38 Tax Levy Amount	2,422,137	2,940,331	3,019,353	3,151,051	3,245,393	3,659,057	3,823,645	4,300,768	4,576,079	4,283,002	4,078,982	6.35%
Debt Service Fund 39 Tax Levy Amount	10,000	20,000	110,000	99,176	99,000	216,936	179,359	207,160	406,958	1,000	1,000	
Capital Project Fund 41 Tax Levy Amount						99,000	99,000	99,000	99,000			
Community Service Fund 80 Tax Levy Amount	10,199,120	10,848,560	11,430,201	11,430,201	11,981,530	11,814,688	11,908,520	12,190,980	12,169,231	12,169,231	12,563,403	
Total Tax Levy Amount	647,118	648,440	591,641	536%	4.82%	(166,862)	93,852	282,470	260,711	0.00%	394,172	2.11%
Total Increase (Decrease) From Prior Year												
Percentage Change-Total Levy From Prior Year	6.77%	6.37%	5.36%	0.00%	4.82%	-1.39%	0.79%	2.37%	2.19%	0.00%	3.24%	2.11%
State of Wisconsin Equalization Aid	5,302,791	5,768,449	5,687,537	5,119,718	4,465,343	5,164,308	5,100,365	5,256,038	5,254,977	4,945,398	4,310,730	-2.05%
Enrollment	1,215	1,208	1,154	1,138	1,123	1,081	1,066	1,080	1,062	1,044	1,044	
Percentage Change-Enrollment From Prior Year	2.02%	-0.58%	-4.47%	-1.39%	-1.32%	-3.74%	0.46%	-0.55%	-1.67%	-1.69%	0.00%	-1.51%
Tax Levy Per Student	8,394.34	8,980.60	9,904.85	10,044.11	10,669.22	10,929.39	10,955.49	11,287.95	11,458.79	11,656.35	12,033.91	
Percentage Change-Tax Levy Per Student	4.67%	6.98%	10.25%	1.41%	7.72%	2.44%	0.33%	2.94%	1.51%	1.72%	3.24%	3.67%
Equalized Value of District	2,406,352,875	2,364,650,374	2,272,769,051	2,246,765,323	1,924,263,129	1,867,121,760	1,881,653,457	1,930,712,796	1,990,820,717	2,119,568,847	2,193,155,912	
Percentage Change-Equalized Value From Prior Year	1.85%	-1.73%	-3.88%	-1.15%	-14.35%	-2.97%	0.79%	2.59%	3.12%	6.46%	3.00%	-0.97%
General Fund Tax Levy Per \$1,000	3,227	3,335	3,652	3,640	4,315	4,170	4,091	3,867	3,507	3,678	3,895	
Debt Service Fund Tax Levy Per \$1,000	1,006	1,243	1,326	1,402	1,860	2,075	2,127	2,334	2,502	2,021	1,868	
Capital Project Fund Tax Levy Per \$1,000					0,173	0,116	0,095	0,107	0,204	0,000	0,000	
Community Service Fund Tax Levy Per \$1,000	0,004	0,008	0,048	0,041	0,051	0,053	0,052	0,051	0,049	-	-	
Tax Rate per \$1,000	4,234	4,587	5,029	5,087	6,266	6,327	6,327	6,314	6,112	(0,371)	5,747	
Tax Rate Change = \$	0,195	0,348	0,443	0,058	1,139	0,101	0,000	(0,015)	(0,201)	(0,371)	0,013	
Percentage Change-Tax Rate From Prior Year	4.84%	8.24%	9.62%	1.16%	22.39%	1.63%	0.00%	-0.21%	-3.20%	-6.07%	0.23%	3.11%
Tax on \$100,000 Property	423.84	458.78	502.91	508.74	622.66	632.77	632.77	631.42	611.24	574.14	575.47	1.33
Tax on \$150,000 Property	635.76	688.17	754.37	763.11	933.98	949.16	949.16	947.14	916.86	861.21	863.20	2.00
Tax on \$175,000 Property	741.72	802.87	880.10	890.30	1,089.65	1,107.36	1,107.36	1,104.99	1,069.66	1,004.74	1,007.07	2.33
Tax on \$200,000 Property	847.68	917.66	1,005.83	1,017.48	1,246.31	1,265.55	1,265.55	1,262.85	1,222.47	1,148.27	1,150.94	2.67

