

WILMOT UNION HIGH SCHOOL DISTRICT

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# ANNUAL MEETING

**SEPTEMBER 21, 2020**

**6:00PM**

**HAAS AUDITORIUM**

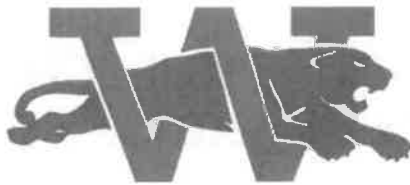
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# **WILMOT UNION HIGH SCHOOL DISTRICT 2020 Annual School District Meeting**

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# WILMOT UNION HIGH SCHOOL DISTRICT



September 21, 2020

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 \$13,323,535, which equates to a projected total tax rate of \$5.26 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,



Daniel S. Kopp  
District Administrator

## WILMOT UNION HIGH SCHOOL DISTRICT 2020-2021 BOARD OF EDUCATION

<b>Board Member Name</b>	<b>Position Held</b>	<b>Expiration of Term</b>
<b>Laurie DeMoon</b>	<b>President</b>	<b>2022</b>
<b>Travis Wetzel</b>	<b>Vice President</b>	<b>2021</b>
<b>Sue Gerber</b>	<b>Clerk</b>	<b>2022</b>
<b>Janine Morgan</b>	<b>Treasurer</b>	<b>2023</b>
<b>Deborah Rudolph</b>		<b>2021</b>
<b>Erin Tassone</b>		<b>2023</b>
<b>Kelly Hansen</b>		<b>2023</b>

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 2020-2021 ADMINISTRATION

<b>Daniel S. Kopp</b>	<b>District Administrator</b>
<b>Christine A. Weinstock</b>	<b>Director of Curriculum &amp; Instruction</b>
<b>Jonathan M. Watson</b>	<b>Director of Pupil Services</b>
<b>David J. Betz</b>	<b>Director of Business Services</b>
<b>Amber R. Torres</b>	<b>Principal</b>
<b>Thomas B. Blair</b>	<b>Associate Principal</b>
<b>Daniel J. Bender</b>	<b>Associate Principal</b>
<b>Jerry H. Christiansen</b>	<b>Athletic/Activities Director</b>

**WILMOT UNION HIGH SCHOOL DISTRICT**

Annual School District Meeting  
Monday, September 21, 2020 6:00 P.M.  
Wilmot Union High School  
Haas Auditorium

**AGENDA**

1. Call the meeting to order by Laurie DeMoon, President at 6:00 P.M.
2. Election of 2020 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 21, 2020 Annual Meeting by Sue Gerber, Clerk.
5. Treasurer's Report is read by Janine Morgan, 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>, 2021.
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

\*For standing Board committees (currently: Finance, Personnel, and Policy). One annual stipend per member regardless of the number of committee assignments.

*(Add relatives/board development)*

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 D – Adoption of Tax Levy as follows:

Operation Tax Levy	Fund 10	\$9,080,357
2014 G.O. Bonds	Fund 38	70,000
2004 G.O. Bonds	Fund 39	4,076,735
Community Service Fund Levy	Fund 80	96,443
Total Levy		\$13,323,535

12. Other Business
13. 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 21<sup>st</sup> day of September, 2020, at the high school located in Wilmot, Wisconsin.**

The hearing on the proposed budget for the school year 2020/2021 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 2020/2021 is:

Total Proposed Fund 10 Revenues:     \$15,140,446  
Total Proposed Fund 10 Expenditures:  \$15,630,612

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

Sandra S. Gerber  
School District Clerk

Published September 14, 2020

**WILMOT UNION HIGH SCHOOL DISTRICT  
TREASURER'S REPORT  
Year Ending June 30, 2020**

	Audited as of 6/30/19	Unaudited as of 6/30/20
Cash on Hand	2,384,492	3,178,491
Taxes Receivable	2,134,971	2,158,884
Accounts Receivable	41,588	39,784
Interest Receivable	-	-
Due From Other Funds	78,343	4,908
Due From Other Governments	-	52,984
Due From State	101,812	79,578
Due from Federal	115,365	12,852
Assets Held for Resale	15,686	43,649
Other Current Assets	21,125	-
Temporary Notes Payable	-	-
Accounts Payable	(147,936)	(31,508)
Accrued Interest Payable	-	-
Accrued Payroll Payable	(196,851)	(670,514)
Due To Other Funds		
Due To Other District		
<b>Fund 10 Balance</b>	<b><u>\$4,548,594</u></b>	<b><u>\$4,869,107</u></b>
		<b><u>Increase in Fund Balance \$ 320,514</u></b>

**Revenue:**

Operating Transfers In	899
Revenue from Local Sources	9,314,346
Interdistrict Transfers	975,929
Intermediate Sources	-
Revenue from State Sources	4,789,675
Revenue from Federal Sources	315,704
Other Financing Sources	17,765
Other Sources	32,843
<b>Total Revenues</b>	<b><u>\$15,447,160</u></b>

**Expenditures**

Salaries	7,437,686
Employee Benefits	2,881,153
Purchased Services	2,495,543
Non-Capital Objects	418,084
Capital Objects	114,704
Debt Retirement	-
Insurance and Judgments	160,341
Operation Transfers Out	1,494,487
Other Objects	124,649
<b>Total Expenditures</b>	<b><u>\$15,126,646</u></b>

**Excess Revenues Over Expenditures \$ 320,514**

## 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)	\$3,560,000
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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 2020-21 \***

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance (Account 930 000)	4,704,688.39	4,548,593.83	4,869,107.46
Ending Fund Balance, Assigned (Acct. 938 000)	4,704,688.39	4,548,593.83	4,869,107.46
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>4,548,593.83</b>	<b>4,869,107.46</b>	<b>4,378,941.46</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	401.00	899.00	0.00
<b>Local Sources</b>			
210 Taxes	8,441,588.99	8,899,230.03	9,113,357.00
240 Payments for Services	229,742.16	204,052.32	205,700.00
260 Non-Capital Sales	4,006.50	1,258.46	1,500.00
270 School Activity Income	48,190.96	38,561.50	0.00
280 Interest on Investments	56,523.66	29,614.80	10,000.00
290 Other Revenue, Local Sources	157,710.99	141,628.89	82,500.00
<b>Subtotal Local Sources</b>	<b>8,937,763.26</b>	<b>9,314,346.00</b>	<b>9,413,057.00</b>
340 Payments for Services	858,941.80	975,928.59	976,500.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>858,941.80</b>	<b>975,928.59</b>	<b>976,500.00</b>
<b>Intermediate Sources</b>			
540 Payments for Services from CESA	2,500.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>2,500.00</b>	<b>0.00</b>	<b>0.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	85,634.59	107,741.28	98,300.00
620 State Aid -- General	4,295,355.00	3,815,584.00	3,337,632.00
630 DPI Special Project Grants	59,230.00	19,908.66	20,680.00
660 Other State Revenue Through Local Units	9,056.89	13,190.01	13,000.00
690 Other Revenue	787,974.56	833,250.64	833,356.00
<b>Subtotal State Sources</b>	<b>5,237,251.04</b>	<b>4,789,674.59</b>	<b>4,302,968.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	23,710.89	14,352.72	18,486.00
730 DPI Special Project Grants	36,106.45	44,085.59	123,729.00
750 IASA Grants	100,285.00	100,847.68	111,706.00
780 Other Federal Revenue Through State	73,855.28	156,417.96	150,000.00
<b>Subtotal Federal Sources</b>	<b>233,757.62</b>	<b>315,703.95</b>	<b>403,921.00</b>
<b>Other Financing Sources</b>			
860 Compensation, Fixed Assets	9,590.77	17,765.00	10,000.00
<b>Subtotal Other Financing Sources</b>	<b>9,590.77</b>	<b>17,765.00</b>	<b>10,000.00</b>
<b>Other Revenues</b>			
960 Adjustments	20.01	0.00	0.00
970 Refund of Disbursement	33,075.69	19,599.93	20,000.00
990 Miscellaneous	13,842.96	13,242.95	14,000.00
<b>Subtotal Other Revenues</b>	<b>46,938.66</b>	<b>32,842.88</b>	<b>34,000.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>15,327,144.15</b>	<b>15,447,160.01</b>	<b>15,140,446.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	126,900.69	108,594.65	400,361.00
120 000 Regular Curriculum	4,183,631.90	3,987,840.48	4,077,561.00
130 000 Vocational Curriculum	1,141,940.42	1,104,626.09	1,186,489.00
140 000 Physical Curriculum	369,399.52	390,582.52	399,975.00
160 000 Co-Curricular Activities	485,514.48	473,992.44	494,487.00
170 000 Other Special Needs	316,821.75	213,989.57	222,689.00
<b>Subtotal Instruction</b>	<b>6,624,208.76</b>	<b>6,279,625.75</b>	<b>6,781,562.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	713,965.02	748,077.00	807,707.00
220 000 Instructional Staff Services	1,024,092.59	1,062,050.71	1,036,382.00
230 000 General Administration	416,106.47	440,176.59	478,658.00
240 000 School Building Administration	527,865.66	560,329.85	635,860.00

250 000 Business Administration	2,837,693.43	2,771,686.13	2,976,070.00
260 000 Central Services	56,614.94	38,307.36	39,116.00
270 000 Insurance & Judgments	149,032.61	160,341.19	165,292.00
280 000 Debt Services	20,639.88	0.00	0.00
290 000 Other Support Services	495,309.81	585,714.33	413,661.00
<b>Subtotal Support Sources</b>	<b>6,241,320.41</b>	<b>6,366,683.16</b>	<b>6,552,746.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	1,698,059.74	1,494,486.84	1,329,304.00
430 000 Instructional Service Payments	915,578.81	961,637.49	967,000.00
490 000 Other Non-Program Transactions	4,070.99	24,213.14	0.00
<b>Subtotal Non-Program Transactions</b>	<b>2,617,709.54</b>	<b>2,480,337.47</b>	<b>2,296,304.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>15,483,238.71</b>	<b>15,126,646.38</b>	<b>15,630,612.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>			
900 000 Beginning Fund Balance	0.00	1,486.59	3,554.66
<b>900 000 Ending Fund Balance</b>	<b>1,486.59</b>	<b>3,554.66</b>	<b>3,554.66</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,616.37</b>	<b>2,500.00</b>	<b>2,500.00</b>
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	129.78	431.93	2,500.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>129.78</b>	<b>431.93</b>	<b>2,500.00</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>			
	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</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>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	1,698,059.74	1,472,397.31	1,329,304.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	5,294.32	0.00	0.00
340 Payments for Services	0.00	150,000.00	150,000.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>5,294.32</b>	<b>150,000.00</b>	<b>150,000.00</b>
<i>Intermediate Sources</i>			
510 Transit of Aids	6,338.82	10,533.21	24,000.00
<b>Subtotal Intermediate Sources</b>	<b>6,338.82</b>	<b>10,533.21</b>	<b>24,000.00</b>
<i>State Sources</i>			
610 State Aid -- Categorical	501,777.00	553,645.00	650,000.00
620 State Aid -- General	72,403.00	179,233.00	175,000.00
630 DPI Special Project Grants	8,000.00	0.00	0.00
<b>Subtotal State Sources</b>	<b>582,180.00</b>	<b>732,878.00</b>	<b>825,000.00</b>
<i>Federal Sources</i>			
710 Federal Aid - Categorical	19,355.00	0.00	0.00
730 DPI Special Project Grants	178,704.12	163,384.79	178,265.00
<b>Subtotal Federal Sources</b>	<b>198,059.12</b>	<b>163,384.79</b>	<b>178,265.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,489,932.00</b>	<b>2,529,193.31</b>	<b>2,506,569.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<i>Instruction</i>			
150 000 Special Education Curriculum	1,693,467.78	1,839,441.78	1,821,848.00
<b>Subtotal Instruction</b>	<b>1,693,467.78</b>	<b>1,839,441.78</b>	<b>1,821,848.00</b>
<i>Support Sources</i>			
210 000 Pupil Services	221,629.88	351,502.50	356,651.00
220 000 Instructional Staff Services	228,209.01	215,864.38	242,390.00
250 000 Business Administration	233,615.51	74,948.28	20,600.00
260 000 Central Services	8,068.17	5,622.26	5,080.00

290 000 Other Support Services	870.00	0.00	0.00
<b>Subtotal Support Sources</b>	<b>692,392.57</b>	<b>647,937.42</b>	<b>624,721.00</b>
<b>Non-Program Transactions</b>			
430 000 Instructional Service Payments	104,071.65	41,814.11	60,000.00
<b>Subtotal Non-Program Transactions</b>	<b>104,071.65</b>	<b>41,814.11</b>	<b>60,000.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,489,932.00</b>	<b>2,529,193.31</b>	<b>2,506,569.00</b>
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	5,593,986.84	1,926,754.11	2,140,307.64
<b>900 000 ENDING FUND BALANCES</b>	<b>1,926,754.11</b>	<b>2,140,307.64</b>	<b>2,080,725.64</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,310,834.88</b>	<b>4,420,385.03</b>	<b>4,147,835.00</b>
281 000 Long-Term Capital Debt	4,225,022.91	4,206,831.50	4,207,417.00
282 000 Refinancing	3,753,044.70	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>7,978,067.61</b>	<b>4,206,831.50</b>	<b>4,207,417.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	1,260,982.10	494,915.40	499,465.16
<b>900 000 Ending Fund Balance</b>	<b>494,915.40</b>	<b>499,465.16</b>	<b>341,465.16</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>8,201.95</b>	<b>4,549.76</b>	<b>1,000.00</b>
200 000 Support Services	774,268.65	0.00	159,000.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>774,268.65</b>	<b>0.00</b>	<b>159,000.00</b>

<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	86,213.90	43,339.09	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>43,339.09</b>	<b>0.00</b>	<b>13,086.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>469,625.50</b>	<b>375,266.23</b>	<b>441,667.00</b>
200 000 Support Services	512,500.31	418,605.32	428,581.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>512,500.31</b>	<b>418,605.32</b>	<b>428,581.00</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	83,472.39	64,315.89	34,281.08
<b>900 000 ENDING FUND BALANCE</b>	<b>64,315.89</b>	<b>34,281.08</b>	<b>41,564.08</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>90,719.77</b>	<b>79,705.58</b>	<b>119,443.00</b>
200 000 Support Services	35,561.25	36,574.87	35,425.00
300 000 Community Services	74,315.02	73,075.52	76,735.00
400 000 Non-Program Transactions	0.00	90.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>109,876.27</b>	<b>109,740.39</b>	<b>112,160.00</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>19,301.00</b>	<b>23,554.47</b>	<b>0.00</b>
200 000 Support Services	9,450.00	22,655.47	0.00
400 000 Non-Program Transactions	9,851.00	899.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>19,301.00</b>	<b>23,554.47</b>	<b>0.00</b>

**WILMOT UNION HIGH SCHOOL  
2020-2021 PRELIMINARY PROPERTY TAX LEVY ESTIMATE**

FUND	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	10 Year Average Annual % Change
General Fund Tax Levy Amount	8,300,848	8,179,974	8,303,407	7,786,576	7,700,316	7,466,412	6,869,544	7,796,229	8,410,928	8,895,881	9,060,357	0.90%
Debt Service Fund 98 Tax Levy Amount				53,100	108,200	117,650	117,650	88,000	89,000	88,000	70,000	3.05%
Debt Service Fund 99 Tax Levy Amount	3,019,953	3,151,051	3,245,393	3,659,057	3,823,645	4,300,789	4,576,079	4,283,002	4,138,991	4,318,874	4,076,795	
Capital Project Fund 41 Tax Levy Amount			333,740	218,938	179,359	207,160	406,958	1,000	1,000			
Community Service Fund 80 Tax Levy Amount	110,000	99,178	99,000	99,000	99,000	99,000	99,000		50,000	50,000	96,443	-1.31%
<b>Total Tax Levy Amount</b>	<b>11,430,201</b>	<b>11,430,201</b>	<b>11,981,630</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>	<b>12,669,607</b>	<b>13,323,535</b>	<b>13,323,535</b>	
Total Increase (Decrease) From Prior Year	591,841	-	551,329	(166,862)	93,952	282,470	260,711	-	520,378	833,928	-	1.54%
Percentage Change-Total Levy From Prior Year	5.35%	0.00%	4.82%	-1.39%	0.79%	2.37%	2.19%	0.00%	4.28%	5.00%	0.00%	
State of Wisconsin Equalization Aid Per Pupil Aid	5,687,537	5,119,718	4,465,343	5,164,388	5,100,386	5,256,098	5,254,977	4,946,398	4,295,355	3,816,584	3,337,632	-5.19%
Total State of Wisconsin Aid	5,687,537	5,119,718	4,465,343	5,164,388	5,287,785	5,421,188	5,528,227	5,430,498	4,884,671	4,571,187	4,093,235	-3.24%
Total State of Wisconsin Aid per Pupil	4,929	4,489	3,978	4,777	4,851	5,020	5,205	5,202	4,930	4,802	4,300	-1.36%
General Fund Levy + Equalization Aid + Per Pupil Aid	13,988,385	13,239,692	12,768,750	12,950,083	12,868,101	12,887,600	12,487,771	13,226,727	13,385,237	12,681,245	12,417,989	-1.18%
Total Per Pupil	12,122	11,687	11,370	11,980	11,841	11,933	11,768	12,669	13,260	13,321	13,044	0.74%
Enrollment	1,154	1,138	1,123	1,091	1,086	1,080	1,062	1,044	1,011	952	952	
Percentage Change-Enrollment From Prior Year	-4.47%	-1.39%	-1.32%	-3.74%	0.46%	-0.55%	-1.87%	-1.69%	-3.16%	-5.84%	0.00%	-1.91%
Tax Levy Per Student	9,904.85	10,044.11	10,689.22	10,829.39	10,865.49	11,287.95	11,458.79	11,656.35	12,551.54	13,895.31	13,895.31	3.52%
Percentage Change-Tax Levy Per Student	10.29%	1.41%	7.72%	2.44%	0.33%	2.84%	1.51%	1.72%	7.88%	11.50%	0.00%	
Equalized Value of District	2,272,799,051	2,248,765,323	1,924,293,129	1,987,121,780	1,881,663,457	1,930,712,798	1,890,620,717	2,119,560,847	2,243,192,450	2,355,254,283	2,535,200,784	1.10%
Percentage Change-Equalized Value From Prior Year	-3.89%	-1.15%	-14.35%	-2.87%	0.79%	2.59%	3.12%	6.46%	5.93%	5.00%	7.64%	
General Fund Tax Levy Per \$1,000	3,6523	3,6408	4,3151	4,1704	4,0917	3,8672	3,5007	3,6782	3,7494	3,7642	3,5617	
Debt Service Fund Tax Levy Per \$1,000	1,3285	1,4025	1,8600	2,0769	2,1270	2,3349	2,5029	2,0212	1,8468	1,8337	1,8081	
Capital Project Fund Tax Levy Per \$1,000			0,1734	0,1162	0,0853	0,1073	0,2044	0,0005	0,0004			
Community Service Fund Tax Levy Per \$1,000	0,0464	0,0441	0,0514	0,0530	0,0526	0,0513	0,0497		0,0223	0,0212	0,0380	
Tax Rate per \$1,000	5,0291	5,0874	6,2266	6,3277	6,3277	6,3142	6,1124	5,7414	5,6589	5,6589	5,2554	
Tax Rate Change = %	0,4413	0,0593	1,1392	0,1612	0,0000	(0,0135)	(0,2018)	(0,3710)	(0,0844)	0,0000	(0,4018)	
Percentage Change-Tax Rate From Prior Year	9.62%	1.16%	22.39%	1.69%	0.00%	-0.21%	-3.20%	-6.07%	-1.47%	0.00%	-7.10%	0.44%
Tax on \$100,000 Property	502.91	508.74	632.66	632.77	632.77	631.42	611.24	574.14	565.69	565.69	525.54	(40.15)
Tax on \$150,000 Property	754.37	763.11	933.98	949.16	949.16	947.14	916.85	851.21	848.54	848.54	788.31	(60.23)
Tax on \$175,000 Property	880.10	890.38	1,089.65	1,107.36	1,107.36	1,104.99	1,069.66	1,004.74	999.96	999.96	916.70	(70.27)
Tax on \$200,000 Property	1,005.83	1,017.48	1,245.31	1,265.55	1,265.55	1,262.85	1,222.47	1,146.27	1,131.39	1,131.39	1,051.08	(80.31)

