

WILMOT UNION HIGH SCHOOL DISTRICT

ANNUAL MEETING

SEPTEMBER 28, 2022

7:00 PM

HAAS AUDITORIUM

WILMOT UNION HIGH SCHOOL DISTRICT

2022 Annual School District Meeting

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September 28, 2022

Dear District Resident,

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

Residents in attendance at the Annual Meeting will be asked to approve a proposed tax levy of 15,042,668 which equates to a projected total tax rate of 4.79 per \$1,000 assessed value of property. This is down 0.01 compared to 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 Wilmot Union High School. We will continue to work together for the good of all of our students and the community.

If you have any questions, please feel free to call me.

Sincerely,

Dr. Michael Plourde
District Administrator



WILMOT UNION HIGH SCHOOL DISTRICT 2022-2023 BOARD OF EDUCATION

Board Member Name	Position Held	Expiration of Term
Nathan Colborn	President	2024
Erin Tassone	Vice President	2023
Kelly Hansen	Clerk	2023
Janine Morgan	Treasurer	2023
Joy Corona		2025
Kim Swanson		2025
Melissa Samborski		2024

Board Working sessions are typically held one Monday of each month at 4:30 P.M. Regular Board Meetings are typically held one Wednesday of each month at 6:00 P.M. All meetings take place in the WUHS library.

WILMOT UNION HIGH SCHOOL 2022-2023 ADMINISTRATION

Dr. Michael Plourde	District Administrator
Mr. Rob Kreil	Principal
Mrs. Nicole Massie	Director of Business Services
Mr. Nick Kysely	Director of Instructional Technology
Mrs. Katie Runkel-Seewald	Associate Principal
Mr. Don Norwick	Associate Principal
Mr. Daniel J. Bender	Associate Principal
Mr. Herm Christiansen	Athletic/Activities Director

WILMOT UNION HIGH SCHOOL DISTRICT

Annual School District Meeting
Wednesday, September 28, 2022 7:00 P.M.
Wilmot Union High School
WUHS Auditorium

AGENDA

1. Call the meeting to order by Nate Colborn, President at 7:00 P.M.
2. Election of 2022 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 28, 2022 Annual Meeting by Kelly Hansen, 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 15th and October 31st, 2023.
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, Policy/Personnel, Family Advisory, and Community Outreach). One annual stipend per member regardless of the number of committee assignments.

8. Presentation of Budget
9. Hearing on the Budget
10. Resolution B – Adoption of Proposed Tax Levy as follows:

Operation Tax Levy	Fund 10	\$9,247.687
2014 G.O. Bonds	Fund 38	\$89,000
2021 G.O. Bonds	Fund 39	\$5,605,981
Community Service Fund Levy	Fund 80	<u>\$100,000</u>
Total Levy		\$15,402,668

11. Other Business
12. Adjournment

NOTICE OF ANNUAL SCHOOL DISTRICT MEETING

Notice for Wilmot Union High School District Annual District Meeting (Section 120.08(1))

Notice is hereby given to qualified electors of the (Indicate legal name of district), that the annual meeting of Wilmot Union High School District for the transaction of business, will be held in the Wilmot High School Auditorium, on the 28th day of September 2022, at 7:00 o'clock p.m.

**Janine Morgan
District Clerk**

Published September 23, 2022

**WILMOT UNION HIGH SCHOOL DISTRICT
TREASURER'S REPORT
Year Ending June 30, 2022**

	Audited as of 6/30/21	Unaudited as of 6/30/22
Cash on Hand	2,748,204	2,441,176
Taxes Receivable	2,287,720	2,047,667
Accounts Receivable	40,217	37,563
Interest Receivable		1,342
Due From Other Funds	18,334	-
Due From Other Governments	3,557	7,993
Due From State	56,144	
Due from Federal	26,406	350,351
Assets Held for Resale	26,849	31,655
Other Current Assets	95,947	-
Temporary Notes Payable		-
Accounts Payable	(18,089)	34,737
Accrued Interest Payable		6,525
Accrued Payroll Payable	(516,932)	(309,851)
Due To Other Funds		
Due To Other District		
Fund 10 Balance	\$4,768,358	\$4,649,158
		Increase in Fund Balance \$ (119,200)
 Revenue:		
Operating Transfers In		-
Revenue from Local Sources		9,575,692
Interdistrict Transfers		773,093
Intermediate Sources		-
Revenue from State Sources		4,010,066
Revenue from Federal Sources		788,409
Other Financing Sources		5
Other Sources		179,983
Total Revenues		\$15,327,248
 Expenditures		
Salaries		7,454,607
Employee Benefits		2,879,302
Purchased Services		2,858,844
Non-Capital Objects		542,067
Capital Objects		49,810
Debt Retirement		-
Insurance and Judgments		154,894
Operation Transfers Out		1,392,187
Other Objects		114,739
Total Expenditures		\$15,446,450
		Excess Revenues Over Expenditures \$ (119,202)

THE BUDGET

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

General Fund 10
Special Revenue Fund 21
Special Education Fund 27
Debt Service Fund 38
Debt Service Fund 39
Food Service Fund 50

Capital Expansion Fund 41
Capital Project Fund 49
Community Service Fund 80
Coop Program Fund 99

Every fund has its 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 primary operating budget of the district.

The following is a review of the various funds:

➤ **General Fund 10**

The general fund accounts for all financial transactions relating to the district's operations. Revenues will include the State general equalization aid and property taxes. A decrease in equalization aid will increase property taxes.

Student enrollment is the primary factor in equalization aid and revenue limit formulas. The figure is unknown until after the count takes on the third Friday of September. The timing of the pupil count delays the computation of the tax levy until October.

➤ **Special Revenue Fund 21**

This fund accounts for the proceeds of non-trust revenues of which the expenditures are limited to specified purposes related to district operations. The most common source of such funds is gifts and donations. There may be a fund balance in this fund.

➤ **Special Education Fund 27**

This fund accounts for the excess cost of providing special education and related services for students with disabilities during the regular or extended school year. Also included are charges for services provided to other districts due to being a host district for a special education package or cooperative program. School Age Parent costs are also charged to this fund. No fund balance or deficit can exist in this 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
Current Obligation	\$3,560,000

➤ **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
Current Obligation	\$8,115,000

➤ **Capital Expansion Fund 41**

Projects financed with tax levy per statute 120.10(10m) are recorded in Fund 41. 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. To determine eligible costs from this Fund, the DPI defines "capital expenditures related to buildings and sites" as expenditures for acquiring and remodeling buildings and sites and maintenance or repair expenditures that extend or enhance the service life of buildings and building 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. to operate its food service program.

➤ **Community Service Fund 80**

This fund accounts for activities such as adult education and community recreation programs. Some examples are evening swimming pool operations, softball leagues, elderly food service programs, non-special education preschools, daycare services, and other programs. The programs may not be elementary and secondary education programs. The primary function of the programs is to serve the community. Additional expenditures for these activities, including salaries, benefits, travel, purchased services, etc., are to be included in this fund to the extent feasible. The district may adopt a separate tax levy for this Fund.

Wis. Stats. § 120.13(19) permits a school board to establish and maintain community education, training, recreational, cultural, or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of such programs and services costs.

The school board must establish a Community Service Fund pursuant to Wis. Stats. § 120.13(19). A budget for the Community Service Fund must be adopted as required by Wis. Stats. § 65.90. Any tax necessary to operate the Community Service Fund is considered an "operation" levy subject to Wis. Stats. § 120.10(8) and Wis. Stats. § 120.12(3).

Access to Community Service Fund activities cannot be limited to pupils enrolled in the district's K-12 educational programs. Other funds, such as the General Fund and the Special Revenue Funds, carry out the day-to-day K-12 academic operations of the district. All activities associated with a well-rounded curriculum (curricular and extra-curricular activities) are to be accounted for in these funds and pupil organization accounts contained in the Custodial Fund (Fund 21).

Excluded from a Community Service Fund are any academic subjects and extra-curricular activities available only to pupils enrolled in the district. Student activities such as inter-scholastic athletics and other extra-curricular activities, pupil clubs, dances, field trips, student seminars, and symposiums may not be funded through Community Service.

A school board may, under Wis. Stats. § 120.13(17), a school board may grant the temporary use of school grounds, buildings, facilities, or equipment, under conditions, including fees as determined by the school board. A Community Service Fund should not be established to provide access to district property for organizations such as youth, theater, and other groups not under the school board's control unless the district is incurring additional direct costs that will not be recovered through fees.

➤ **Cooperative Fund 99**

This fund is to be used for all other cooperative instructional funds, such as cooperative programs with other Districts. No fund balance or deficit can exist in this fund.

Recommended Format for Budget Adoption

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

WILMOT UHS BUDGET ADOPTION 2022-23			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	4,869,107.46	4,768,358.22	4,649,485.76
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	2,060.66	2,060.66	2,060.66
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	4,766,297.56	4,649,490.03	4,210,163.76
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	4,768,358.22	4,649,485.76	4,236,795.76
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	202.00	0.00	0.00
Local Sources			
210 Taxes	9,143,097.91	9,149,703.00	9,277,687.00
240 Payments for Services	206,354.47	241,527.00	205,300.00
260 Non-Capital Sales	0.00	6,069.00	0.00
270 School Activity Income	6,300.25	55,601.00	52,900.00
280 Interest on Investments	1,921.07	4,169.00	2,000.00
290 Other Revenue, Local Sources	85,507.49	118,624.00	98,500.00
Subtotal Local Sources	9,443,181.19	9,575,693.00	9,636,387.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	1,000,864.88	773,093.00	790,400.00
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	1,000,864.88	773,093.00	790,400.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	306.00	0.00	0.00
Subtotal Intermediate Sources	306.00	0.00	0.00
State Sources			
610 State Aid – Categorical	151,866.44	86,074.00	75,000.00
620 State Aid – General	3,380,390.00	3,135,640.00	2,630,333.00
630 DPI Special Project Grants	10,308.22	6,080.00	57,632.00
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	8,253.90	8,146.00	8,000.00
690 Other Revenue	805,393.97	774,126.00	759,124.00
Subtotal State Sources	4,356,212.53	4,010,066.00	3,530,089.00
Federal Sources			
710 Federal Aid - Categorical	18,321.71	18,559.00	16,686.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	120,080.00	482,987.00	865,224.00
750 IASA Grants	108,305.71	118,429.00	123,491.00
760 JTPA	0.00	0.00	0.00

WILMOT UHS BUDGET ADOPTION 2022-23

	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	50,791.31	168,434.00	100,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	297,498.73	788,409.00	1,105,401.00
Other Financing Sources			
850 Reorganization Settlement	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	4,976.86	138,035.00	0.00
970 Refund of Disbursement	25,320.00	29,360.00	20,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	9,258.07	12,589.00	10,000.00
Subtotal Other Revenues	39,554.93	179,984.00	30,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	15,137,820.26	15,327,245.00	15,092,277.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	245,650.63	263,045.41	167,132.00
120 000 Regular Curriculum	4,086,994.13	3,909,977.54	4,454,512.00
130 000 Vocational Curriculum	1,143,243.31	1,250,090.20	1,361,608.00
140 000 Physical Curriculum	388,177.82	405,668.18	425,336.00
160 000 Co-Curricular Activities	484,460.83	499,177.92	528,742.00
170 000 Other Special Needs	235,518.84	232,510.64	252,586.00
Subtotal Instruction	6,584,045.56	6,560,469.89	7,189,916.00
Support Sources			
210 000 Pupil Services	814,833.79	774,962.67	759,272.00
220 000 Instructional Staff Services	995,425.89	896,461.22	775,070.00
230 000 General Administration	440,277.66	410,429.56	404,955.00
240 000 School Building Administration	549,376.21	705,641.05	672,092.00
250 000 Business Administration	2,809,216.80	3,120,054.18	2,858,940.00
260 000 Central Services	27,681.82	29,312.12	32,750.00
270 000 Insurance & Judgments	156,436.26	156,123.47	166,545.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	583,653.08	344,656.78	346,832.00
Subtotal Support Sources	6,376,901.51	6,437,641.05	6,016,456.00
Non-Program Transactions			
410 000 Inter-fund Transfers	1,268,320.98	1,392,186.82	1,223,540.00
430 000 Instructional Service Payments	1,008,393.27	1,042,779.23	1,061,320.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	908.18	13,040.47	13,735.00
Subtotal Non-Program Transactions	2,277,622.43	2,448,006.52	2,298,595.00
TOTAL EXPENDITURES & OTHER FINANCING USES	15,238,569.50	15,446,117.46	15,504,967.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	3,554.66	290,586.21	325,897.73
900 000 Ending Fund Balance	290,586.21	325,897.73	283,076.73
REVENUES & OTHER FINANCING SOURCES	409,348.58	219,148.03	155,155.00
100 000 Instruction	108,299.49	183,836.51	197,976.00
200 000 Support Services	2,717.54	0.00	0.00
400 000 Non-Program Transactions	11,300.00	0.00	0.00
USES	122,317.03	183,836.51	197,976.00

WILMOT UHS BUDGET ADOPTION 2022-23

	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
SPECIAL EDUCATION FUND (FUND 27)			
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	1,251,366.17	1,405,509.64	1,253,997.00
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	3,001.09	0.00	0.00
340 Payments for Services	90,000.00	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	93,001.09	0.00	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	17,006.37	10,669.07	8,000.00
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	17,006.37	10,669.07	8,000.00
State Sources			
610 State Aid -- Categorical	610,616.00	586,354.00	630,000.00
620 State Aid -- General	52,135.00	29,026.00	50,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	0.00	0.00
Subtotal State Sources	662,751.00	615,380.00	680,000.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	196,784.00	174,540.33	260,771.00
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	61,875.27	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	258,659.27	174,540.33	260,771.00
Other Financing Sources		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
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	2,282,783.90	2,206,099.04	2,202,768.00

WILMOT UHS BUDGET ADOPTION 2022-23

	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
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	1,684,931.85	1,620,227.65	1,741,005.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,684,931.85	1,620,227.65	1,741,005.00
<i>Support Sources</i>			
210 000 Pupil Services	336,505.02	290,902.36	319,976.00
220 000 Instructional Staff Services	235,995.33	246,724.41	60,072.00
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	8,265.26	9,905.41	40,800.00
260 000 Central Services	527.72	1,032.50	1,915.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	581,293.33	548,564.68	422,763.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	16,558.72	37,306.71	39,000.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	16,558.72	37,306.71	39,000.00
USES	2,282,783.90	2,206,099.04	2,202,768.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	2,140,307.64	1,977,980.16	1,930,853.43
900 000 ENDING FUND BALANCES	1,977,980.16	1,930,853.43	1,926,971.43
TOTAL REVENUES & OTHER FINANCING SOURCES	12,262,727.96	4,089,653.41	5,696,081.00
281 000 Long-Term Capital Debt	4,310,055.44	4,136,780.14	5,699,963.00
282 000 Refinancing	8,115,000.00	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	12,425,055.44	4,136,780.14	5,699,963.00
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	499,465.16	250,767.88	26,042.77
900 000 Ending Fund Balance	250,767.88	26,042.77	26,042.77
TOTAL REVENUES & OTHER FINANCING SOURCES	351.09	54.81	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	249,048.37	224,779.92	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	249,048.37	224,779.92	0.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	0.00	0.00	43,887.93

WILMOT UHS BUDGET ADOPTION 2022-23			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 ENDING FUND BALANCE	0.00	43,887.93	43,887.93
TOTAL REVENUES & OTHER FINANCING SOURCES	278,443.42	507,452.19	500,000.00
200 000 Support Services	278,443.42	463,564.26	500,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	278,443.42	463,564.26	500,000.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	34,281.08	82,415.20	124,637.99
900 000 ENDING FUND BALANCE	82,415.20	124,637.99	110,018.99
TOTAL REVENUES & OTHER FINANCING SOURCES	68,500.47	93,643.05	124,000.00
200 000 Support Services	17,619.01	12,142.23	93,569.00
300 000 Community Services	2,747.34	39,278.03	45,050.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	20,366.35	51,420.26	138,619.00

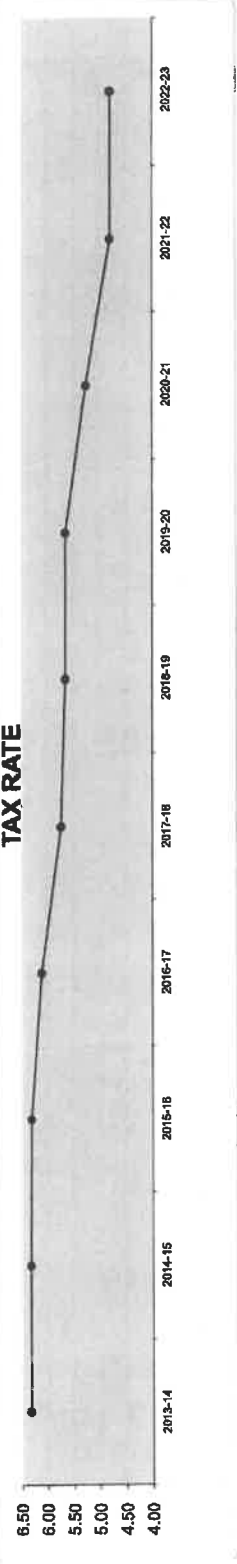
PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	24,757.56	20,814.40	25,000.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	23,257.56	20,814.40	25,000.00
400 000 Non-Program Transactions	1,500.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	24,757.56	20,814.40	25,000.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.

**WILMOT UNION HIGH SCHOOL
2022-2023 PRELIMINARY PROPERTY TAX LEVY ESTIMATE**

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	10 Year Average Annual % Change
FUND												
General Fund 10 Tax Levy Amount - Applies to Revenue Limit	8,303,407	7,766,575	7,700,316	7,466,412	6,989,544	7,786,229	8,410,628	8,865,661	9,112,887	9,112,887	9,247,687	1.00%
Debt Service Fund 38 Tax Levy Amount - Applies to Revenue Limit	3,245,383	3,659,057	3,823,845	4,300,768	4,576,079	4,293,002	4,138,981	4,318,874	4,076,735	4,000,000	5,650,981	5.70%
Capital Project Fund 41 Tax Levy Amount - Applies to Revenue Limit	353,740	216,938	178,359	207,180	408,858	1,000	1,000	50,000	63,933	60,000	100,000	0.10%
Community Service Fund 80 Tax Levy Amount	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	0.00%
Total Tax Levy Amount	11,881,530	11,814,668	11,808,520	12,160,980	12,168,291	12,169,231	12,880,607	13,323,535	13,323,535	13,248,286	15,087,688	2.31%
Total Increase (Decrease) From Prior Year	551,328	(188,862)	93,852	292,470	260,711	0.00%	520,376	633,923	0.00%	(74,249)	1,838,382	2.31%
Percentage Change-Total Levy From Prior Year	4.82%	-1.58%	0.76%	2.37%	2.19%	0.00%	4.28%	5.00%	0.00%	-0.56%	13.83%	2.31%
General Aid Certification												
Revenue Limit Tax Levy Used	4,465,062	5,231,054	5,100,385	5,266,038	5,254,977	4,945,368	4,373,682	3,883,479	3,457,882	3,135,640	2,630,333	-5.15%
Maximum Revenue Limit With Exemptions	13,094,519	13,292,084	13,090,400	13,052,181	12,781,758	12,874,278	12,874,278	12,864,140	12,864,140	12,864,140	11,871,020	-0.90%
Total State Aid + Total Tax Levy	16,446,622	17,045,722	17,008,905	17,427,028	17,424,208	17,114,829	17,063,259	17,217,014	16,781,417	16,384,928	17,718,081	0.75%
Total State of Wisconsin Aid per Pupil	3,976	4,839	4,656	4,867	4,948	4,737	4,326	4,080	3,718	3,460	2,923	-3.03%
General Fund Levy + Total State of Wisconsin Aid (Total Fund 10) Total Per Pupil	12,768,499	13,017,629	12,800,701	12,724,450	12,224,521	12,741,527	12,784,278	12,799,140	12,570,749	12,254,928	11,875,020	-0.72%
Third Friday in September Enrollment	1,123	1,081	1,086	1,080	1,062	1,044	1,011	952	930	901	900	-0.11%
Percentage Change-Enrollment From Prior Year	-1.32%	-3.74%	0.46%	-0.55%	-1.67%	-1.68%	-3.16%	-5.84%	-2.31%	-3.12%	-0.11%	-2.18%
Tax Levy Per Student	10,689,22	10,929,38	10,965,49	11,287,95	11,458,79	11,655,35	11,561,54	11,500,31	11,225,38	10,765,08	10,765,08	4.62%
Percentage Change-Tax Levy Per Student	7.72%	2.44%	0.33%	2.94%	1.51%	1.72%	7.85%	11.50%	2.37%	2.64%	14,00%	4.62%
Equalized Value of District (in 1,000s)	1,824,263	1,897,122	1,881,953	1,930,713	1,990,921	2,119,568	2,243,182	2,355,254	2,535,285	2,758,304	3,138,910	5.02%
Percentage Change-Equalized Value From Prior Year	-14.35%	-2.97%	0.79%	2.59%	3.12%	6.46%	5.63%	5.00%	7.64%	8.80%	13,80%	5.02%
General Fund Tax Levy Per \$1,000	4,3151	4,1704	4,0817	3,8872	3,5007	3,6782	3,7484	3,6942	3,5844	3,3081	2,9481	-3.74%
Debt Service Fund Tax Levy Per \$1,000	1,8600	2,0759	2,1270	2,3349	2,5029	2,0212	1,8456	1,8337	1,6080	1,4502	1,8003	-0.33%
Capital Project Fund Tax Levy Per \$1,000	0,0514	0,0530	0,0526	0,0513	0,0487	-	0,0223	0,0212	0,0252	0,0218	0,0219	-4.68%
Community Service Fund Tax Levy Per \$1,000	6,2266	6,3277	6,3142	6,1124	5,6589	5,6589	5,2552	4,8034	4,8034	4,8034	4,8067	-2.55%
Tax Rate per \$1,000	1,1392	1,1012	1,0900	1,1073	1,0719	1,0719	1,0719	1,0719	1,0719	1,0719	1,0719	0.80%
Tax Rate Change = \$	22,39%	1,63%	0,00%	-0,21%	-3,20%	-6,07%	-1,47%	0,00%	-7,10%	-8,60%	0,07%	-2,58%
Tax on \$100,000 Property	622,66	632,77	632,77	632,77	632,77	632,77	632,77	632,77	632,77	632,77	632,77	-2,58%
Tax on \$150,000 Property	933,98	949,16	949,16	949,16	949,16	949,16	949,16	949,16	949,16	949,16	949,16	-2,58%
Tax on \$175,000 Property	1,089,65	1,107,36	1,107,36	1,107,36	1,107,36	1,107,36	1,107,36	1,107,36	1,107,36	1,107,36	1,107,36	-2,58%
Tax on \$200,000 Property	1,245,31	1,265,55	1,265,55	1,265,55	1,265,55	1,265,55	1,265,55	1,265,55	1,265,55	1,265,55	1,265,55	-2,58%

TAX RATE



TOTAL STATE AID

