

WILMOT UNION HIGH SCHOOL DISTRICT

ANNUAL MEETING

OCTOBER 18, 2023

6:00 PM

WUHS LIBRARY

WILMOT UNION HIGH SCHOOL DISTRICT 2023 Annual School District Meeting

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October 18, 2023

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 \$9,846,776 which equates to a projected total tax mill rate of \$2.768 per \$1,000 assessed value of property. This is down \$2.022 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 2023-2024 BOARD OF EDUCATION

Board Member Name	Position Held	Expiration of Term
Nathan Colborn	President	2024
Joy Corona	Vice President	2025
Betsy Ross	Clerk	2026
Wayne Trongeau	Treasurer	2026
Michael Matz		2026
Laureano Camacho		2024
Melissa Samborski		2024

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 2023-2024 ADMINISTRATION

Dr. Michael P. Plourde	District Administrator
Robert A Kreil	Principal
Daniel J. Bender	Associate Principal
Donald F. Norwick	Associate Principal
Cortney J. Youngblood	Associate Principal
Jerry H. Christiansen	Athletic/Activities Director
David J. Betz	Interim Director of Business Services

WILMOT UNION HIGH SCHOOL DISTRICT

Annual School District Meeting
Wednesday, October 18, 2023 6:00 P.M.
Wilmot Union High School
WUHS Library

AGENDA

1. Call the meeting to order by Nate Colborn, President at 6:00 P.M.
2. Election of 2023 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 October 18, 2023 Annual Meeting by Betsy Ross, Clerk.
5. Treasurer's Report is read by Wayne Trongeau, 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, 2024.

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: 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 \$9,372,995
2014 G.O. Bonds	Fund 38 \$0
2021 G.O. Bonds	Fund 39 \$373,781
Community Service Fund Levy	<u>Fund 80 \$100,000</u>
Total Levy	\$9,846,776

11. Other Business
12. 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 18th day of October, 2023, at the high school located in Wilmot, Wisconsin.**

The hearing on the proposed budget for the school year 2023/2024 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 2023/2024 is:

Total Proposed Fund 10 Revenues: \$14,287,411
Total Proposed Fund 10 Expenditures: \$14,844,373

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

Betsy Ross
School District Clerk

Published October 11, 2023

**WILMOT UNION HIGH SCHOOL DISTRICT
TREASURER'S REPORT
Year Ending June 30, 2023**

	Audited as of 6/30/22	Unaudited as of 6/30/23
Cash on Hand	2,447,412	869,901
Taxes Receivable	2,047,667	690,571
Accounts Receivable	37,563	22,859
Interest Receivable		-
Due From Other Funds	2,785	28,899
Due From Other Governments	40,515	160,992
Due From State	2,886	2,732
Due from Federal	350,351	924,603
Assets Held for Resale	30,226	26,329
Other Current Assets	43,752	144,206
Temporary Notes Payable		-
Accounts Payable	(120,320)	(126,590)
Accrued Interest Payable		
Accrued Payroll Payable	(1,781,938)	(615,045)
Due To Other Funds	(12,600)	(67,090)
Due To Other District		
Fund 10 Balance	\$3,088,299	\$2,062,367
		Increase in Fund Balance \$ (1,025,932)

Revenue:

Operating Transfers In	-
Revenue from Local Sources	9,499,273
Interdistrict Transfers	893,864
Intermediate Sources	558
Revenue from State Sources	3,566,999
Revenue from Federal Sources	1,146,521
Other Financing Sources	-
Other Sources	43,701
Total Revenues	\$15,150,916

Expenditures

Salaries	7,418,213
Employee Benefits	2,800,420
Purchased Services	3,387,174
Non-Capital Objects	485,230
Capital Objects	326,304
Debt Retirement	-
Insurance and Judgments	165,419
Operation Transfers Out	1,480,596
Other Objects	113,492
Total Expenditures	\$16,176,848

Excess Revenues Over Expenditures \$ (1,025,932)

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 Expansion Fund 41
Special Revenue Fund 21	Capital Project Fund 49
Special Education Fund 27	Food Service Fund 50
Debt Service Fund 38	Community Service Fund 80
Debt Service Fund 39	Coop Program Fund 99

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 Revenue Fund 21**

This fund is used to account 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 is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. Also included are charges for services provided to other districts as a result of 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
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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.

➤ **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. Actual, additional expenditures for these activities, includes 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 the costs of such programs and services.

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 educational 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 in 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 also may not be funded through Community Service.

A school board may, under Wis. Stats. § 120.13(17), grant 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 for providing access to district property for organizations such as youth, theater, and other groups not under the control of the school board unless the district is incurring additional direct cost that will not be recovered through fees, therefore requiring a tax levy subsidy.

➤ **Cooperative Fund 99**

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

BUDGET ADOPTION 2023-24*

	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	4,768,358.22	3,088,294.18	2,062,362.34
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	10,516.07	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	3,077,783.11	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	3,088,294.18	2,062,362.34	1,505,400.34
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	9,149,702.90	9,020,498.67	9,405,995.00
240 Payments for Services	241,527.16	264,774.88	250,300.00
260 Non-Capital Sales	6,069.14	1,500.00	500.00
270 School Activity Income	55,600.06	58,617.14	57,750.00
280 Interest on Investments	6,816.64	27,836.79	50,000.00
290 Other Revenue, Local Sources	123,696.30	126,045.38	127,500.00
Subtotal Local Sources	9,583,412.20	9,499,272.86	9,892,045.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	773,093.44	893,864.00	734,702.00
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	773,093.44	893,864.00	734,702.00
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	0.00	557.74	0.00
Subtotal Intermediate Sources	0.00	557.74	0.00
State Sources			
610 State Aid -- Categorical	102,368.89	100,852.50	101,000.00
620 State Aid -- General	3,135,640.00	2,630,333.00	2,443,951.00
630 DPI Special Project Grants	21,530.00	56,194.28	39,156.00
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	8,145.64	8,696.33	8,000.00
690 Other Revenue	776,858.64	770,922.64	762,501.00
Subtotal State Sources	4,044,543.17	3,566,998.75	3,354,608.00
Federal Sources			
710 Federal Aid - Categorical	19,335.70	19,635.57	0.00
720 Impact Aid	0.00	960.80	0.00
730 DPI Special Project Grants	482,986.73	863,442.46	106,056.00
750 IASA Grants	118,583.21	114,858.07	115,000.00
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	168,434.32	147,624.47	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	789,339.96	1,146,521.37	271,056.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00

BUDGET ADOPTION 2023-24*			
	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
360 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	138,034.73	7,533.50	0.00
970 Refund of Disbursement	29,359.93	9,295.39	10,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	13,262.03	26,872.51	25,000.00
Subtotal Other Revenues	180,656.69	43,701.40	35,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	15,371,045.46	15,150,916.12	14,287,411.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	380,875.57	222,008.45	117,644.00
120 000 Regular Curriculum	4,730,200.25	4,188,211.47	3,535,666.00
130 000 Vocational Curriculum	1,381,346.16	1,275,446.56	1,081,550.00
140 000 Physical Curriculum	490,683.57	435,691.21	270,488.00
160 000 Co-Curricular Activities	499,250.72	518,472.16	500,625.00
170 000 Other Special Needs	252,679.21	245,492.57	250,331.00
Subtotal Instruction	7,735,035.48	6,885,322.42	5,756,304.00
Support Sources			
210 000 Pupil Services	876,291.77	608,912.22	611,291.00
220 000 Instructional Staff Services	985,218.31	673,515.45	592,219.00
230 000 General Administration	413,557.54	388,944.42	459,432.00
240 000 School Building Administration	746,540.00	663,760.52	664,291.00
250 000 Business Administration	3,236,259.70	3,684,201.55	3,254,902.00
260 000 Central Services	106,933.07	42,845.50	37,786.00
270 000 Insurance & Judgments	156,123.47	166,648.47	165,461.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	355,683.34	392,734.73	477,954.00
Subtotal Support Sources	6,876,607.20	6,621,562.86	6,263,336.00
Non-Program Transactions			
410 000 Inter-fund Transfers	1,383,647.12	1,480,595.58	1,587,292.00
430 000 Instructional Service Payments	1,042,779.23	1,182,172.47	1,226,441.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	13,040.47	7,194.63	11,000.00
Subtotal Non-Program Transactions	2,439,466.82	2,669,962.68	2,824,733.00
TOTAL EXPENDITURES & OTHER FINANCING USES	17,051,109.50	16,176,847.96	14,844,373.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	290,586.21	317,562.38	305,538.03
900 000 Ending Fund Balance	317,562.38	305,538.03	330,095.03
REVENUES & OTHER FINANCING SOURCES	210,713.23	339,964.58	350,992.00
100 000 Instruction	183,737.06	324,434.77	326,235.00
200 000 Support Services	0.00	1,054.16	200.00
400 000 Non-Program Transactions	0.00	26,500.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	183,737.06	351,988.93	326,435.00

SPECIAL EDUCATION FUND (FUND 27)			
	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
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			

BUDGET ADOPTION 2023-24*

	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
100 Transfers-in	1,371,047.12	1,480,595.58	1,587,292.00
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	0.00	0.00	0.00
340 Payments for Services	0.00	32,406.27	48,500.00
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	0.00	32,406.27	48,500.00
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	10,669.07	13,396.80	13,000.00
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	10,669.07	13,396.80	13,000.00
State Sources			
610 State Aid -- Categorical	586,354.00	614,495.78	650,000.00
620 State Aid -- General	29,026.00	0.00	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	13,389.95	9,554.10	10,000.00
Subtotal State Sources	628,769.95	624,049.88	710,000.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	174,540.33	207,362.89	116,838.00
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	31,476.83	4,742.01	5,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	206,017.16	212,104.90	121,838.00
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	2,216,503.30	2,362,553.43	2,480,630.00
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

BUDGET ADOPTION 2023-24*			
	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
150 000 Special Education Curriculum	1,625,632.36	1,839,836.88	1,833,119.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,625,632.36	1,839,836.88	1,833,119.00
Support Sources			
210 000 Pupil Services	290,902.36	294,991.59	272,445.00
220 000 Instructional Staff Services	249,304.68	137,375.70	178,484.00
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	12,324.69	48,615.82	41,675.00
260 000 Central Services	1,032.50	162.50	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	10,081.00	3,618.00
Subtotal Support Sources	553,564.23	491,226.61	498,137.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	37,306.71	31,489.94	149,374.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	37,306.71	31,489.94	149,374.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,216,503.30	2,362,553.43	2,480,630.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	1,977,980.16	1,911,909.49	3,777,961.16
900 000 ENDING FUND BALANCES	1,911,909.49	3,777,961.16	46,842.16
TOTAL REVENUES & OTHER FINANCING SOURCES	4,070,709.47	5,966,014.17	373,881.00
281 000 Long-Term Capital Debt	4,136,780.14	4,099,962.50	4,105,000.00
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	4,136,780.14	4,099,962.50	4,105,000.00
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	250,767.88	26,043.46	26,076.28
900 000 Ending Fund Balance	26,043.46	26,076.28	26,076.28
TOTAL REVENUES & OTHER FINANCING SOURCES	55.50	32.82	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	224,779.92	0.00	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	224,779.92	0.00	0.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	0.00	58,538.24	53,936.52
900 000 ENDING FUND BALANCE	58,538.24	53,936.52	50,627.52
TOTAL REVENUES & OTHER FINANCING SOURCES	522,102.50	601,291.56	605,000.00
200 000 Support Services	463,564.26	605,893.28	608,309.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	463,564.26	605,893.28	608,309.00

BUDGET ADOPTION 2023-24*

	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	82,415.20	111,470.24	143,958.50
900 000 ENDING FUND BALANCE	111,470.24	143,958.50	178,162.50
TOTAL REVENUES & OTHER FINANCING SOURCES	80,475.30	140,942.56	140,500.00
200 000 Support Services	12,142.23	56,982.89	54,596.00
300 000 Community Services	39,278.03	51,471.41	51,700.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	51,420.26	108,454.30	106,296.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93,			
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	20,814.40	8,605.54	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	20,814.40	8,605.54	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	20,814.40	8,605.54	0.00

WILMOT UNION HIGH SCHOOL 2023-2024 PRELIMINARY PROPERTY TAX LEVY ESTIMATE

FUND	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	Decrease From High
General Fund 10 Tax Levy Amount - Applies to Revenue Limit	7,786,575	7,700,316	7,466,412	6,969,544	7,796,229	8,410,626	8,865,661	9,112,867	9,119,286	8,986,948	9,372,995	
Debt Service Fund 38 Tax Levy Amount - Applies to Revenue Limit	53,100	106,200	117,650	117,650	89,000	89,000	89,000	70,000	70,000	89,000	-	
Debt Service Fund 39 Tax Levy Amount	3,659,057	3,823,645	4,300,768	4,575,079	4,283,002	4,138,981	4,318,874	4,076,735	4,000,000	5,875,981	373,781	
Capital Project Fund 41 Tax Levy Amount - Applies to Revenue Limit	216,936	179,359	207,160	406,958	1,000	1,000	-	-	-	-	-	
Community Service Fund 80 Tax Levy Amount	99,000	99,000	99,000	99,000	-	50,000	50,000	63,933	60,000	100,000	100,000	
Total Tax Levy Amount	11,814,668	11,908,520	12,190,990	12,169,231	12,169,231	12,689,607	13,323,535	13,323,535	13,249,286	15,051,929	9,846,776	(5,205,153)
General Aid Certification	5,231,054	5,100,385	5,256,038	5,254,977	4,945,398	4,373,652	3,893,479	3,457,882	3,135,640	2,630,333	2,443,951	(2,812,087)
Tax Rate per \$1,000	6.3277	6.3277	6.3142	6.1124	5.7414	5.6569	5.6569	5.2552	4.8034	4.7940	2.7680	(3.5597)
Tax on \$100,000 Property	632.77	632.77	631.42	611.24	574.14	565.69	565.69	525.52	480.34	479.40	276.80	(355.97)
Tax on \$150,000 Property	949.16	949.16	947.14	916.85	861.21	848.54	848.54	788.29	720.51	719.10	415.20	(533.96)
Tax on \$175,000 Property	1,107.36	1,107.36	1,104.99	1,069.66	1,004.74	989.96	989.96	919.67	840.60	838.95	484.40	(622.95)
Tax on \$200,000 Property	1,265.55	1,265.55	1,262.85	1,222.47	1,148.27	1,131.39	1,131.39	1,051.05	960.68	958.80	553.61	(711.94)

