
UNITY

SCHOOL DISTRICT

2017-2018

Annual School District



Monday, October 23, 2017
7:00 P.M.

1908 150th Street/Highway 46 North
Balsam Lake, WI 54810

ANNUAL MEETING OF THE UNITY SCHOOL DISTRICT ELECTORS
Elementary Cafeteria

MONDAY, OCTOBER 23, 2017
BUDGET HEARING & ANNUAL MEETING
7:00 P.M.

AGENDA

Wis. Statute 19.84(3) – this is a meeting of the qualified electors of the Unity School District. Notice of the meeting, time, date, and subject matter has been published in the Polk County Ledger Press, Balsam Lake and the Inter-County Leader, Frederic, WI.

BUDGET HEARING: PROPOSED 2017-18 BUDGET

Call the meeting to order
Election of a chairperson
Reading of minutes of the last annual meeting, October 24, 2016
Treasurer’s Report – June 30, 2017
Presentation of proposed budget and levy for 2017-2018

ANNUAL MEETING AGENDA

RESOLUTIONS

- **Resolution No. 1** Resolution to set tax levy for 2017-2018
- **Resolution No. 2** Resolution to set School Board Members’ salaries and authorize payment of necessary expenses
- **Resolution No. 3** Resolution to authorize the lease of property belonging to the District
- **Resolution No. 4** Resolution to authorize the Board to defend or prosecute any action in which the District is implicated, and to hire proper personnel for such action
- **Resolution No. 5** Resolution to authorize the School Board to rent, lease, purchase, and/or otherwise acquire property necessary for School District purpose(s)
- **Resolution No. 6** Resolution to authorize the Board to provide accident insurance for students
- **Resolution No. 7** Resolution to authorize the Board to short-term borrow funds as needed for cash flow purposes
- **Resolution No. 8** Resolution setting 2018 Annual Meeting date for October 22, 2018

Discussion on items from the floor under Wisconsin Statutes 120.10
Adjournment of meeting

UNITY SCHOOL DISTRICT BOARD OF EDUCATION

Debbie Ince-Peterson	President
James Beistle	Vice-President
Ryan Peterson	Treasurer
Pat Kastens	Clerk
Sheryl Holmgren	Director
Kelly Bakke	Director
Jeromy Cox	Director

UNITY

SCHOOL DISTRICT

Mission Statement and Shared Values

“Our mission is to prepare each student for a changing world by building strong character and developing skills to become a life-long learner through a safe, caring, and challenging environment in partnership with students, families, school, and community.”

Unity School District Belief Statements

Unity Belief Statements represent our strong convictions, our common core values, and our moral character. The following beliefs were established by a committee of 28 people representing our entire school community.

We Believe:

- 🌐 The student, family, school, and community as partners, share the responsibility for a successful educational experience.
- 🌐 An awareness of, and a tolerance for diversity enriches life.
- 🌐 Learning thrives in a safe, caring, disciplined environment.
- 🌐 Learning is lifelong.
- 🌐 Character development (respect, trustworthiness, responsibility, fairness, caring, citizenship) is an essential component of effective education.
- 🌐 All individuals learn in different ways, at different rates, and at different times.
- 🌐 Education includes social, emotional, intellectual, physical, and aesthetic growth.
- 🌐 Problem solving, critical thinking, effective communication, and working cooperatively are fundamental life skills.
- 🌐 In challenging individuals to develop to their fullest potential.
- 🌐 Education provides students with a solid academic foundation.

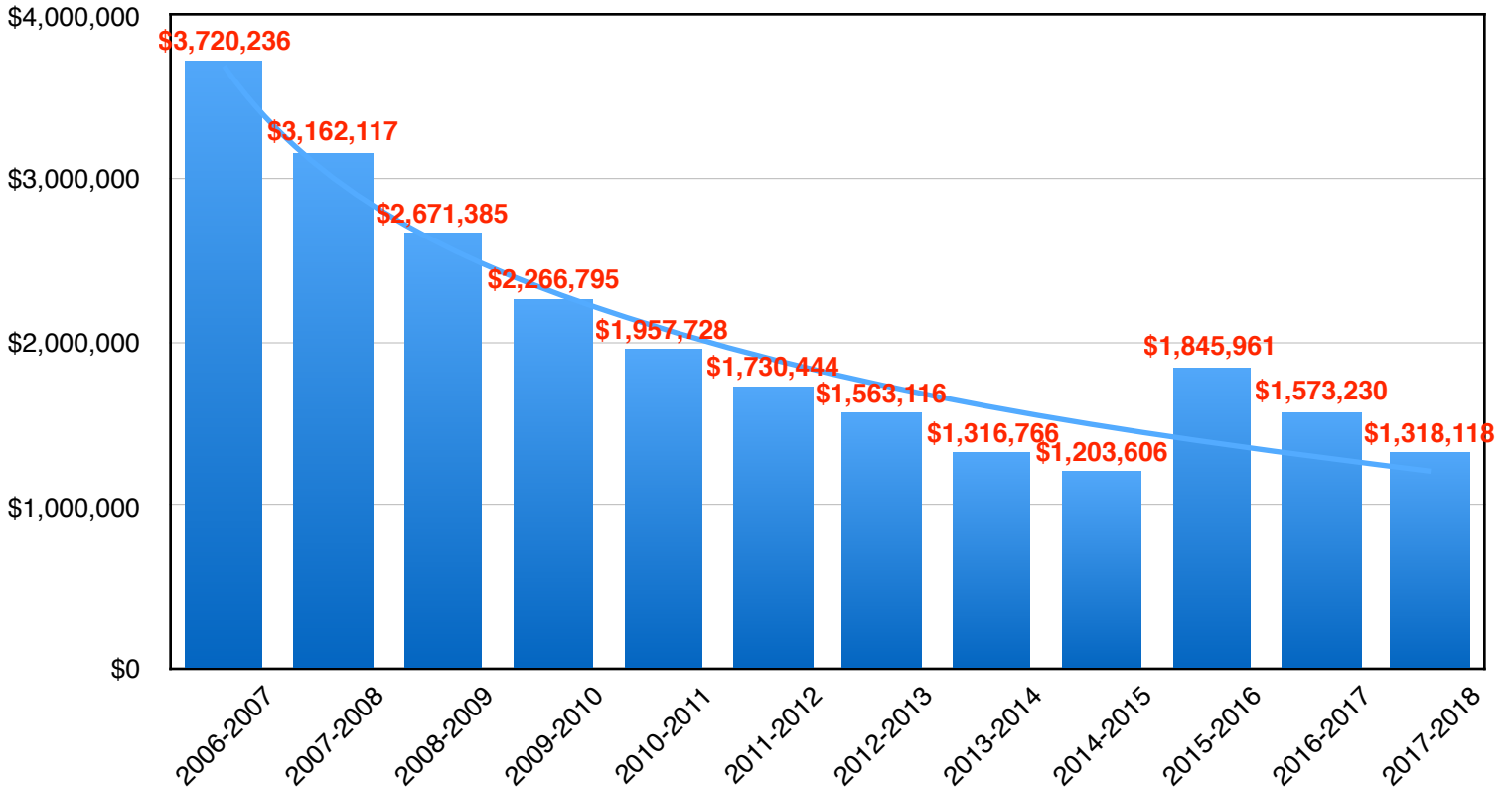
2017-2018 School District Goals

(Approved by the Unity Board of Education, March, 2017)

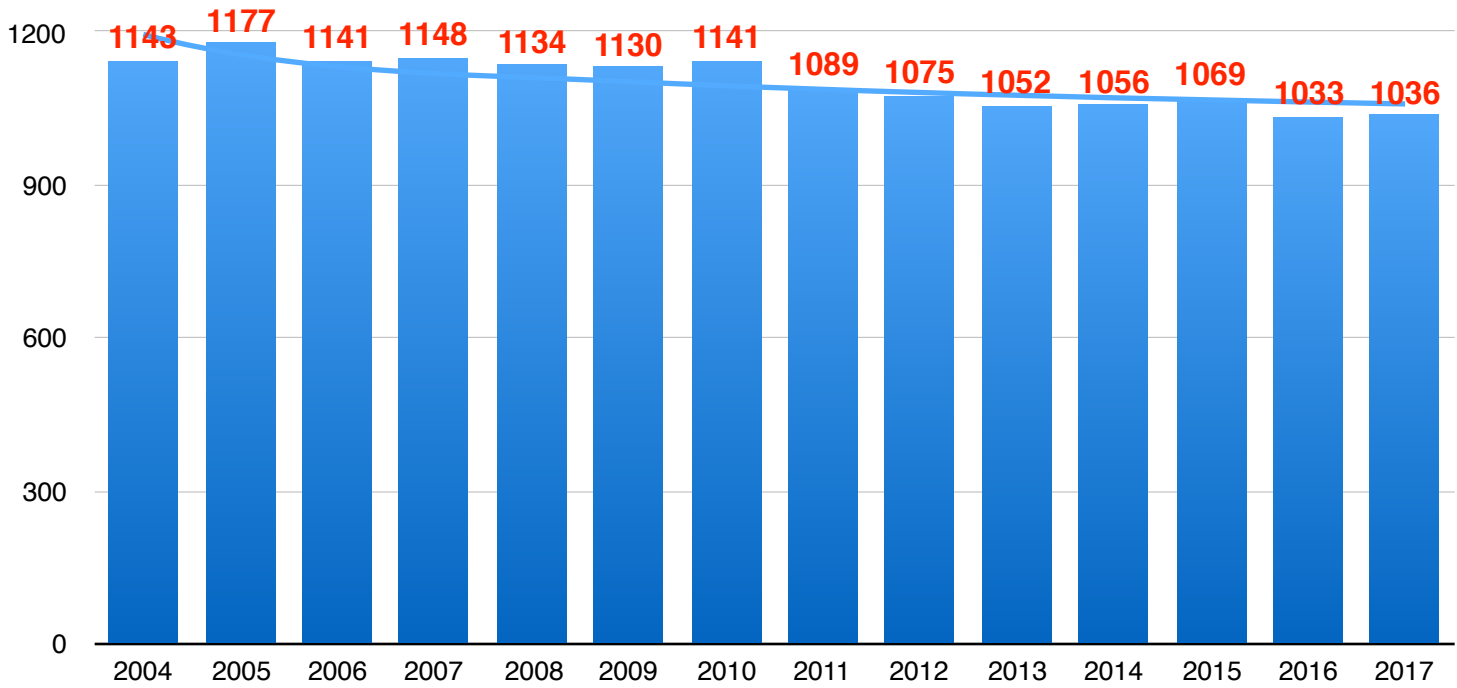
- 🌐 **1. Focus on school improvement, staff collaboration, student achievement, and educator practices.**
- 🌐 **2. Encourage career, college, and technical readiness through business and school partnerships.**
- 🌐 **3. Promote and provide flexible accelerated, personalized learning opportunities for students.**
- 🌐 **4. Encourage healthy students, staff, and community.**

UNITY SCHOOL DISTRICT							
TREASURER REPORT - YEAR END REVENUE AND EXPENSE SUMMARY							
FISCAL YEAR 2016-2017							
FUND	FUND BALANCE 7/1/2016	REVENUE BUDGET	REVENUE RECEIVED TO DATE	EXPENDITURE BUDGET	EXPENDITURES TO DATE	FUND BALANCE 6/30/2017 (Unaudited)	
10 - General	\$ 3,975,150.51	\$ 12,809,384.00	\$ 13,141,873.17	\$ 12,810,408.00	\$ 13,427,451.51	\$ 3,689,572.17	
21 - Special Revenue Trust	\$ 26,379.47	\$ -	\$ 10,946.21	\$ -	\$ 3,158.97	\$ 34,166.71	
27 - Special Education	\$ -	\$ 1,627,011.00	\$ 1,638,265.15	\$ 1,627,011.00	\$ 1,638,265.15	\$ -	
29 - Title VI	\$ -	\$ 19,094.00	\$ 19,160.00	\$ 19,094.00	\$ 19,160.00	\$ -	
38 - Non Referendum Debt	\$ -	\$ 233,794.00	\$ 233,785.56	\$ 233,794.00	\$ 233,785.56	\$ -	
39 - Referendum Approved Debt	\$ 506,128.14	\$ 1,469,794.00	\$ 1,471,552.32	\$ 1,638,949.00	\$ 1,636,661.88	\$ 341,018.58	
46 - Long-Term Capital Trust Fund	\$ 50,300.01	\$ -	\$ 38.38	\$ -	\$ -	\$ 50,338.39	
49 - Capital Projects (Referendum)	\$ 16,921,121.76	\$ 75,700.00	\$ 96,356.36	\$ 11,633,696.00	\$ 12,277,859.60	\$ 4,739,618.52	
50 - Food Service	\$ 212,047.33	\$ 632,025.00	\$ 626,537.10	\$ 632,025.00	\$ 657,259.40	\$ 181,325.03	
73 - Employee Benefit Trust	\$ 484,174.82	\$ 301,391.00	\$ 300,658.85	\$ 296,720.00	\$ 193,791.67	\$ 591,042.00	
80 - Community Education	\$ 290,660.36	\$ 332,000.00	\$ 328,808.15	\$ 332,000.00	\$ 328,077.01	\$ 291,391.50	

General School Aid



Total FTE



Revenue Limit Worksheet Summary, Comparison of 2016-2017 to 2017-2018

	2016-2017	2017-2018
1.) Base Revenue	\$10,684,220	\$10,664,319
2.) Base 3-Year Membership	1,059	1,053
3.) Base Revenue Per Member (Line 1 ÷ Line 2)	\$10,088.97	\$10,127.56
4.) Per-Member Increase	\$0.00	\$0.00
5.) Maximum Revenue Per Member (Ln 3 + Ln 4)	\$10,088.97	\$10,127.56
6.) Current 3-Year Membership	1,051	1,046
7.) Total Maximum Revenue Limit (no exemptions)	\$10,684,220	\$10,664,319
a. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	\$10,603,507	\$10,593,428
b. Line 7 Hold Harmless Non-Recur Exemption	\$80,713	\$70,891
8.) Recurring Exemptions		
a. Prior Year Carryover	\$0	\$0
b. Transfer of Service	\$40,634	\$46,683
c. Transfer of Territory	\$0	\$0
d. Federal Impact Aid Loss	\$0	\$17,792
e. Recurring Referenda to Exceed (if year 1)	\$0	\$0
f. Prior Year Open Enrollment	\$0	\$0
9.) Limit with Recurring Exemptions (Ln 7 + Ln 8)	\$10,724,854	\$10,730,793
10.) Non-Recurring Exemptions		
a. Non-Recurring Ref	\$0	\$0
b. Declining Enrollment Exempt	\$80,712	\$70,893
c. Energy Efficiency Exemption	\$0	\$0
d. Adjustment for Refunded/Rescinded Taxes	\$0	\$0
e. Prior Year Open Enrollment (uncounted pupils)	\$0	\$59,405
f. Reduction for Ineligible Fund 80 Expenditures	\$0	\$0
g. Environmental Remediation Exemption	\$0	\$0
h. Private School voucher Aid Reduction	\$7,323	\$38,296
i. Private School Special Needs Voucher Aid Deduction	\$0	\$0
11.) Maximum Revenue Limit with Exemptions (Ln 9 + Ln 10)	\$10,812,889	\$10,899,387
12.) October 15 General Aid Certification	\$1,573,230	\$1,404,883
13.) Allowable Limited Rev 10, 38, 41 Levy+Src 691	\$9,166,610	\$9,494,504
14.) Limited Revenue Used	\$9,166,560	\$9,494,504
15.) Total Revenue from Other Levies	\$1,770,147	\$1,506,212
16.) Total Levy+Src 691	\$10,936,707	\$11,000,716
17.) Computer Aid	\$1,476	\$1,548
19.) Total All-Fund Tax Levy	\$10,935,231	\$10,999,168
Levy Rate (in mils)	10.78580	10.39563
TIF Out Tax Apportionment Value	\$1,013,854,423	\$1,058,056,638
Under Limit* (Line 13 minus Line 14, if positive)	\$0	\$0
Over Limit (Line 13 minus Line 14, if negative)	\$0	\$0

Basic Budget Information

Comparison of 2016-2017 to 2017-2018

	<u>2016-2017</u>	<u>2017-2018</u>	<u>Change</u>
Total Enrollment (FTE Membership Average)	1,053	1,046	-7
Declining Enrollment Exemption	\$80,713	\$70,893	-\$9,820

Equalized Valuation	\$1,013,854,423	\$1,058,056,638	\$44,202,215	4.36%
----------------------------	-----------------	-----------------	--------------	-------

Total Aid	\$1,646,279	\$1,404,883	
High Poverty	\$73,049	\$86,765	18.78%
General Aid	\$1,573,230	\$1,318,118	-16.22%

Allowable Revenue Limit (all exemptions)	\$10,792,711	\$10,899,387	\$106,676	0.99%
---	--------------	--------------	-----------	-------

Proposed Levy	\$10,935,231	\$10,999,168	\$63,937	0.58%
Under/Over Levy	Maximum	Maximum		
Levy Rate	10.78580	10.39563		

	<u>2006-2007</u>	<u>2017-2018</u>	
General Aid Reduction since 2006	\$3,753,604	\$1,318,118	-64.9%

Other District Revenues:

AGR Grant, Physical Education Program Grant, Community Learning Center Grant, Perkins Grant, Title I, Title II, Title VI, Federal Impact Aid, Special Adjustment Aid, Common School Fund, Miscellaneous Revenues, Receipts, Grants.

DEBT SERVICE INFORMATION

DEBT SERVICE INFORMATION	Initial Loan Amount	Loan Term	Interest Rate	Annual Budget		Annual Tax Levy
				2017-2018 Principal	2017-2018 Interest	2018 Levy Amount
FUND 39, REFERENDUM DEBT						
1998 Elem/MS Remodel - (2009 Refinance)	\$5,410,000.00	2017	4.25%	paid off in 2016-17	-	-
2015 School Improvement Bond	\$9,500,000.00	2035	3.00%	\$ -	\$235,137.00	\$ 228,612
2016 School Improvement Bond	\$7,995,000.00	2027	2.00%	\$ 720,000.00	\$154,800.00	\$ 867,600
TOTAL FUND 39 LEVY						\$ 1,096,212
FUND 38, NON-REFERENDUM DEBT						
*QZAB Energy Performance Projects	\$1,100,000.00	2020	-	\$ 110,000.00	\$ 925.65	\$110,926
State Trust Fund Loan (2012 Refinance)	\$1,024,491.00	2022	3.75%	\$ 85,000.00	\$ 16,906.00	\$ 101,906
TOTAL FUND 38 LEVY						\$ 212,832

Post-Employment Trust Information

OPEB TRUST (FUND 73) Used to account for resources held in trust for established defined employee benefit plans.	Audited 2015-2016	Unaudited 2016-2017	Budget 2017-2018
900 000 Beginning Fund Balance	479,504.80	484,174.82	591,042.00
900 000 ENDING FUND BALANCE	484,174.82	591,042.00	592,647.00
200 Interest on Investments	1,818.87	3,840.10	1,818.00
900 Other Revenue - Contributions	299,573.00	296,818.75	299,573.00
TOTAL REVENUES & OTHER FINANCING SOURCES	301,391.87	300,658.85	301,391.00
400 000 Fiduciary Fund Expenditures	296,721.85	193,791.67	299,786.00
TOTAL EXPENDITURES & OTHER FINANCING USES	296,721.85	193,791.67	299,786.00

2017-2018 BUDGET SUMMARY

UNITY SCHOOL DISTRICT

Balsam Lake, WI

GENERAL FUND (FUND 10)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	3,998,245.30	3,975,150.51	3,689,572.17
Ending Fund Balance	3,975,150.51	3,689,572.17	3,689,572.17
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	8,860,971.96	9,148,604.50	9,483,324.00
Inter-district Payments (Source 300 + 400)	453,192.86	501,663.56	412,500.00
Intermediate Sources (Source 500)	10,252.29	9,200.68	3,500.00
State Sources (Source 600)	2,624,332.36	2,393,236.66	2,605,757.00
Federal Sources (Source 700)	647,616.62	694,829.38	399,956.00
All Other Sources (Source 800 + 900)	226,572.65	394,338.39	128,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	12,822,938.74	13,141,873.17	13,033,037.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	5,675,569.97	5,757,749.60	5,351,557.00
Support Services (Function 200 000)	5,169,261.53	5,601,844.07	5,468,370.00
Non-Program Transactions (Function 400 000)	2,001,202.03	2,067,857.84	2,213,110.00
TOTAL EXPENDITURES & OTHER FINANCING USES	12,846,033.53	13,427,451.51	13,033,037.00
SPECIAL PROJECTS FUND (FUNDS 21, 27, 29)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	22,475.00	26,379.47	34,166.71
Ending Fund Balance	26,379.47	34,166.71	34,166.71
REVENUES & OTHER FINANCING SOURCES	1,685,485.05	1,668,371.36	1,797,185.00
EXPENDITURES & OTHER FINANCING USES	1,681,580.58	1,660,584.12	1,797,185.00
DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	190,010.28	506,128.14	341,018.58
Ending Fund Balance	506,128.14	341,018.58	327,343.58
REVENUES & OTHER FINANCING SOURCES	2,897,478.81	1,705,337.88	1,322,193.00
EXPENDITURES & OTHER FINANCING USES	2,581,360.95	1,870,447.44	1,335,868.00
CAPITAL PROJECTS FUND (FUNDS 46, 49)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	0.00	16,971,421.77	4,789,956.91
Ending Fund Balance	16,971,421.77	4,789,956.91	50,337.91
REVENUES & OTHER FINANCING SOURCES	17,591,157.91	96,394.74	13,500.00
EXPENDITURES & OTHER FINANCING USES	619,736.14	12,277,859.60	4,753,119.00

FOOD SERVICE FUND (FUND 50)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	229,473.98	212,047.33	181,325.03
Ending Fund Balance	212,047.33	181,325.03	166,226.03
REVENUES & OTHER FINANCING SOURCES	649,860.96	626,537.10	612,921.00
EXPENDITURES & OTHER FINANCING USES	667,287.61	657,259.40	628,020.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	296,627.51	290,660.36	291,391.50
Ending Fund Balance	290,660.36	291,391.50	291,391.50
REVENUES & OTHER FINANCING SOURCES	290,300.47	328,808.15	433,000.00
EXPENDITURES & OTHER FINANCING USES	296,267.62	328,077.01	433,000.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

Total Expenditures and Other Financing Uses			
ALL FUNDS	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
GROSS TOTAL EXPENDITURES -- ALL FUNDS	18,692,266.43	30,221,679.08	21,980,229.00
Interfund Transfers (Source 100) - ALL FUNDS	1,013,234.47	997,908.56	1,137,335.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	17,679,031.96	29,223,770.52	20,842,894.00
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		65.30%	-28.68%

PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
General Fund	8,603,013.00	8,948,700.00	9,280,124.00
Referendum Debt Service Fund	2,089,848.00	1,469,744.00	1,096,212.00
Non-Referendum Debt Service Fund	214,688.00	216,384.00	212,832.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	250,000.00	300,000.00	410,000.00
Levy Chargeback	0.00	403.00	0.00
TOTAL SCHOOL LEVY	11,157,549.00	10,935,231.00	10,999,168.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-1.99%	0.58%

**2017-2018
ANNUAL MEETING
RESOLUTIONS**

RESOLUTION NO. 1
TAX LEVY

BE IT RESOLVED that the School Board of the Unity School District be authorized to adopt a tax levy of \$10,999,168 for the 2017-2018 school year.

Introduced by: _____

Seconded by: _____

RESOLUTION NO. 2
SCHOOL BOARD MEMBER SALARIES

BE IT RESOLVED by the electors of the Unity School District that the following yearly salaries be adopted for the members of the Board of Education:

	Current Salary	Proposed Salary
President	\$1,400.00	_____
Vice President	\$1,400.00	_____
Clerk	\$1,400.00	_____
Treasurer	\$1,400.00	_____
Directors	\$1,400.00	_____

Be it further resolved that Board Members be paid a per diem of \$50.00 _____ per meeting, for participating at special called meetings of the Board and/or meetings of committees on which board members have been appointed to serve. A board member shall be entitled to only one per diem reimbursement per day.

Board members shall also be reimbursed for mileage and expenses when on school business authorized by the Board according to 120.10 of State Statutes.

Introduced by: _____

Seconded by: _____

RESOLUTION NO. 3
AUTHORIZATION FOR BOARD OF EDUCATION
TO LEASE OF SCHOOL PROPERTY

BE IT RESOLVED that the School Board is authorized to lease property belonging to longer the District.

Introduced by: _____

Seconded by: _____

RESOLUTION NO. 4
AUTHORIZATION TO PROVIDE FOR THE PROSECUTION OR
DEFENSE OF LEGAL ACTION OR PROCEEDING

BE IT RESOLVED that the School Board is authorized to defend or prosecute any action in which the District is implicated, and to hire proper personnel for such action.

Introduced by: _____

Seconded by: _____

RESOLUTION NO. 5
PURCHASE OF PROPERTY

BE IT RESOLVED that the School Board is authorized to rent, lease, purchase, and/or acquire property necessary for School District purpose(s).

Introduced by: _____

Seconded by: _____

RESOLUTION NO. 6
STUDENT ACCIDENT INSURANCE

BE IT RESOLVED that the School Board is authorized to provide accident insurance for students

Introduced by: _____

Seconded by: _____

RESOLUTION NO. 7
SHORT-TERM BORROWING

BE IT RESOLVED that the School Board is authorized to short-term borrow funds as needed for cash flow purposes.

Introduced by: _____

Seconded by: _____

RESOLUTION NO. 8
ANNUAL MEETING DATE

BE IT RESOLVED that the 2018 Annual Meeting be held at 7:00 P.M. on the fourth Monday in October, 2018 (October 22, 2018), preceded by the Budget Hearing.

Introduced by: _____

Seconded by: _____