
UNITY

SCHOOL DISTRICT

2013-2014 Annual School District Meeting



Monday, October 28, 2013
7:00 P.M.

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

ANNUAL MEETING OF THE UNITY SCHOOL DISTRICT ELECTORS
Elementary Library/Cafeteria

MONDAY, OCTOBER 28, 2013
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 2013-14 BUDGET

Call the meeting to order
Election of a chairperson
Reading of minutes of the last annual meeting, October 22, 2012
Treasurer's Report – June 30, 2013
Presentation of proposed budget and levy for 2013-2014

ANNUAL MEETING AGENDA

RESOLUTIONS

- **Resolution No. 1** Resolution to set tax levy for 2013-2014
- **Resolution No. 2** Resolution to set School Board Members' salaries and authorize payment of necessary expenses
- **Resolution No. 3** Resolution to authorize the sale of property belonging to and not needed by 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 Board to provide accident insurance for students
- **Resolution No. 6** Resolution to authorize the Board to short-term borrow funds as needed for cash flow purposes
- **Resolution No. 7** Resolution setting 2014 Annual Meeting date

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
Kelly Bakke	Clerk
David Moore	Treasurer
Sheryl Holmgren	Director
Joe Tilton	Director
Pat Kastens	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 representative of 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.

2013-2014 District Goals

(Adopted 8/13)

- Increase student achievement in reading through curriculum development, consistency of instruction, and effective instructional strategies.
- Implement and incorporate the District’s Response to Intervention Model throughout pre- kindergarten through twelfth grade programming for students of all academic and behavioral needs.
- Promote school spirit and pride through increasing community and parent involvement.
- Integrate technology into the teaching and learning process to best prepare our students for their future.

UNITY SCHOOL DISTRICT
TREASURERS REPORT - YEAR END REVENUE AND EXPENSE SUMMARY
FISCAL YEAR 2012-2013

FUND	FUND BALANCE 7/1/12	REVENUE		EXPENDITURE		06/30/2013 FUND	
		BUDGET	REC'D TO DATE	BUDGET	TO DATE	BAL + REVENUE	(-) EXPENDITURES
10 GENERAL	\$3,910,168.46	\$12,149,143.00	\$12,484,902.43	\$12,149,143.00	\$12,342,358.12	\$4,052,712.77	
27 SPECIAL EDUCATION	\$0.00	\$1,377,180.00	\$1,643,067.83	\$1,377,180.00	\$1,643,067.83	\$0.00	
29 TITLE VII	\$0.00	\$19,582.00	\$21,331.00	\$19,852.00	\$21,331.00	\$0.00	
38 NON-REF. DEBT	\$4.47	\$251,338.00	\$251,338.48	\$249,504.00	\$251,337.95	\$5.00	
39 DEBT SERVICE	\$189,850.01	\$877,044.00	\$875,610.78	\$875,544.00	\$875,543.76	\$189,917.03	
50 FOOD SERVICE	\$231,655.86	\$636,073.00	\$650,725.58	\$636,073.00	\$622,465.92	\$259,915.52	
73 POST EMPLOYMENT	\$322,608.95	\$322,597.00	\$287,077.75	\$322,597.00	\$243,552.43	\$366,134.27	
80 COMMUNITY ED	\$105,008.19	\$111,340.00	\$114,814.66	\$111,340.00	\$82,414.99	\$137,407.86	
83 DRIVERS ED	\$41,198.68	\$6,300.00	\$6,300.00	\$6,300.00	\$6,737.28	\$40,761.40	
84 COMMUNITY POOL	\$80,623.12	\$158,970.00	\$165,561.50	\$158,970.00	\$150,728.30	\$95,456.32	
85 AFTER SCHOOL PRGRM	\$12,728.81	\$30,680.00	\$30,680.00	\$30,680.00	\$27,042.83	\$16,365.98	
TOTALS	\$4,893,846.55	\$15,940,247.00	\$16,531,410.01	\$15,937,183.00	\$16,266,580.41	\$5,158,676.15	

FUND
10 GENERAL
27 SPECIAL EDUCATION
29 TITLE VII
38 NON-REF. DEBT
39 DEBT SERVICE
50 FOOD SERVICE
73 POST EMPLOYMENT
80 COMMUNITY ED
83 DRIVERS ED
84 COMMUNITY POOL
85 AFTER SCHOOL PRGRM
TOTALS

Basic Budget Information

Comparison of 2012-13 to 2013-2014

	<u>2012-2013</u>	<u>2013-2014</u>	<u>Change</u>	
Summer Enrollment (FTE)	67	67	0	
Sept. Enrollment (FTE)	1,075	1,046	-29	
Declining Enrollment Exemption	\$176,395	\$234,373	\$57,978	
Equalized Valuation	\$975,127,172	\$956,131,218	-\$18,995,954	-1.95%
Total Aid	\$1,644,214	\$1,381,794		
High Poverty	\$81,098	\$65,028		-19.82%
General Aid	\$1,563,116	\$1,316,766		-15.76%
Allowable Revenue Limit (all exemptions)	\$11,011,044	\$11,132,670	\$121,626	1.10%
Proposed Levy	\$10,534,390	\$10,735,850	\$201,460	1.91%
Under/Over Levy	Maximum	Under-Levy by \$85,000		
Levy Rate	10.8	11.2		
	<u>2006-2007</u>	<u>2012-2013</u>		
General Aid Reduction since 2006	\$3,753,604	\$1,316,766		-64.9%

Other District Revenues:

SAGE Grant, Microsoft Settlement Funds, Perkins Grant, Title I, Title II, Title VII, Federal Impact Aid, Special Adjustment Aid, Common School Fund, Miscellaneous Revenues, Receipts, Grants.

Revenue Limit Worksheet Summary, Comparison of 2011-2012 to 2012-2013

	2012-2013	2013-2014
1.) Base Revenue	\$10,919,665	\$10,834,649
2.) Base 3-Year Membership	1,120	1,102
3.) Base Revenue Per Member (Line 1 ÷ Line 2)	\$9,749.7	\$9,831.8
4.) Per-Member Increase	\$50	\$75
5.) Maximum Revenue Per Member (Ln 3 + Ln 4)	\$9,799.7	\$9,906.8
6.) Current 3-Year Membership	1,102	1,072
7.) Total Maximum Revenue Limit (no exemptions)	\$10,799,269	\$10,834,649
a. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	\$10,799,269	\$10,620,090
b. Line 7 Hold Harmless Non-Recur Exemption	\$0	\$214,559
8.) Recurring Exemptions		
a. Prior Year Carryover	\$0	\$0
b. Transfer of Service	\$5,596	\$817
c. Transfer of Territory	\$0	\$0
d. Federal Impact Aid Loss	\$29,784	\$0
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)	\$10,834,649	\$10,835,466
10.) Non-Recurring Exemptions		
a. Non-Recurring Ref	\$0	\$0
b. Declining Enrollment Exempt	\$176,395	\$297,204
c. Energy Efficiency Exemption	\$0	\$0
d. Adjustment for Refunded/Rescinded Taxes	\$0	\$0
11.) Maximum Revenue Limit with Exemptions (Ln 9 + Ln 10)	\$11,011,044	\$11,132,670
12.) October 15 General Aid Certification	\$1,644,214	\$1,381,794
13.) Allowable Limited Rev 10, 38, 41 Levy+Src 691 (Ln 11 - Ln 12)	\$9,366,830	\$9,750,876
14.) Limited Revenue Used (includes levies 10, 38, & 41 + computer aid)	\$9,366,830	\$9,665,876
15.) Total Revenue from Other Levies	\$1,169,317	\$1,084,525
16.) Total Levy+Src 691	\$10,536,147	\$10,750,401
17.) Computer Aid	\$1,757	\$1,863
19.) Total All-Fund Tax Levy	\$10,534,390	\$10,748,538
Levy Rate (in mils)	10.80309	11.24365
TIF Out Tax Apportionment Value	\$975,127,172	\$955,965,518
Under Limit* (Line 13 minus Line 14, if positive)	\$0	\$85,000
Over Limit (Line 13 minus Line 14, if negative)	\$0	\$0

2013-2014 Budget Plan		
Offsetting Revenues		Amount
SAGE Aid Carryover/Savings		\$30,000
<i>Total:</i>		<i>\$30,000</i>
District Reductions		Savings
Vehicle Replacement Budget		\$50,000
Bus Replacement Budget		\$90,000
Elementary Art Supplies		\$4,000
Athletics Positions and Budget		\$5,000
Building Supply Budgets		\$4,976
Retirement Savings		\$14,169
<i>Total:</i>		<i>\$168,145</i>
Staffing Reductions	FTE Equivalent	Savings
HS Elective Teacher	1	\$65,095
Support Staff: Educational Services	1.8	\$41,121
<i>Total:</i>		<i>\$106,216</i>
Total Budget Offsetting Revenues and Reductions:		\$304,361

Debt Service Information

Information as of 10/23/13

Initial Loan Amount	Amount Remaining		2013	2013	Loan Term
	Principal	Interest	Payment	Interest Rate	

Referendum Debt

Construction Loan (1998 Elem/MS Remodel)	\$5,410,000	\$3,295,000	\$319,423	\$878,538	3.50%	2017
(Refinanced 2008)						

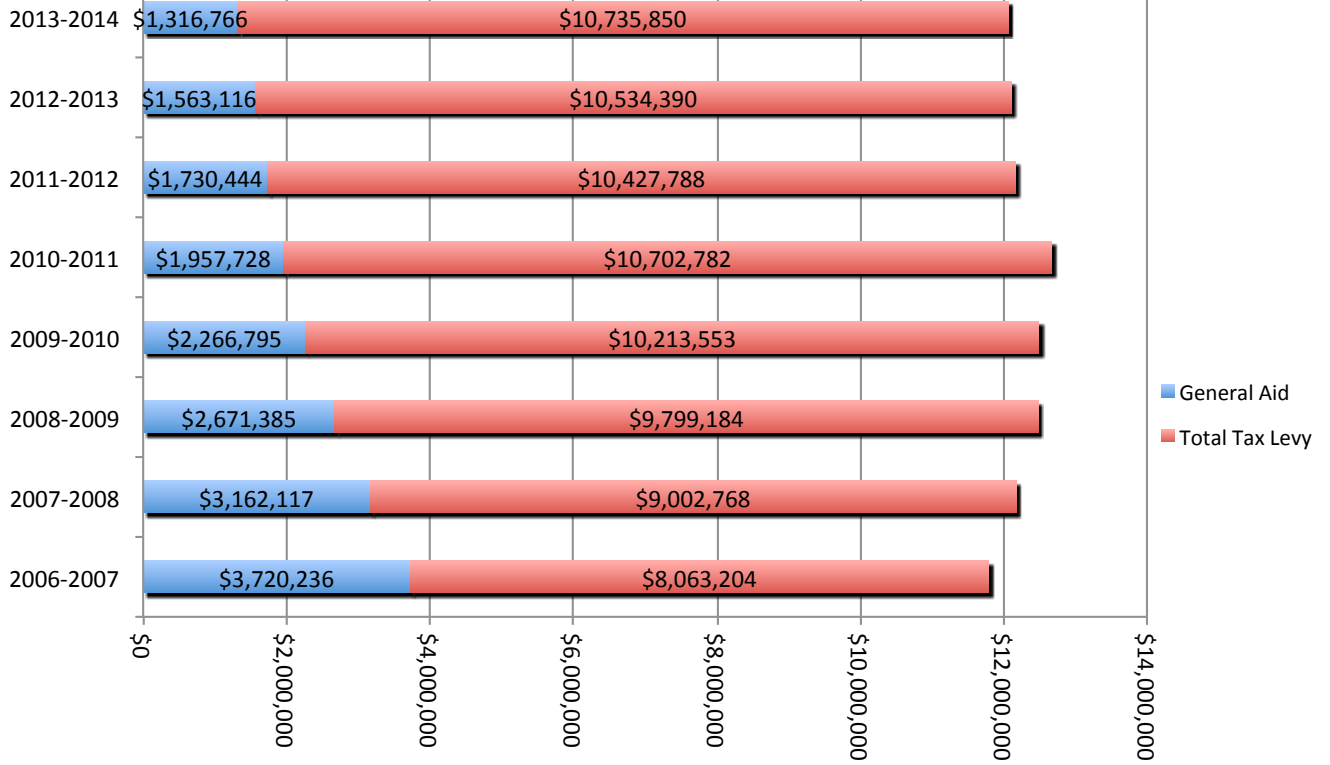
Non-Referendum Debt

QZAB Loan (Energy Performance Projects)	\$1,100,000	\$770,000	\$0	\$110,000	0%	2020
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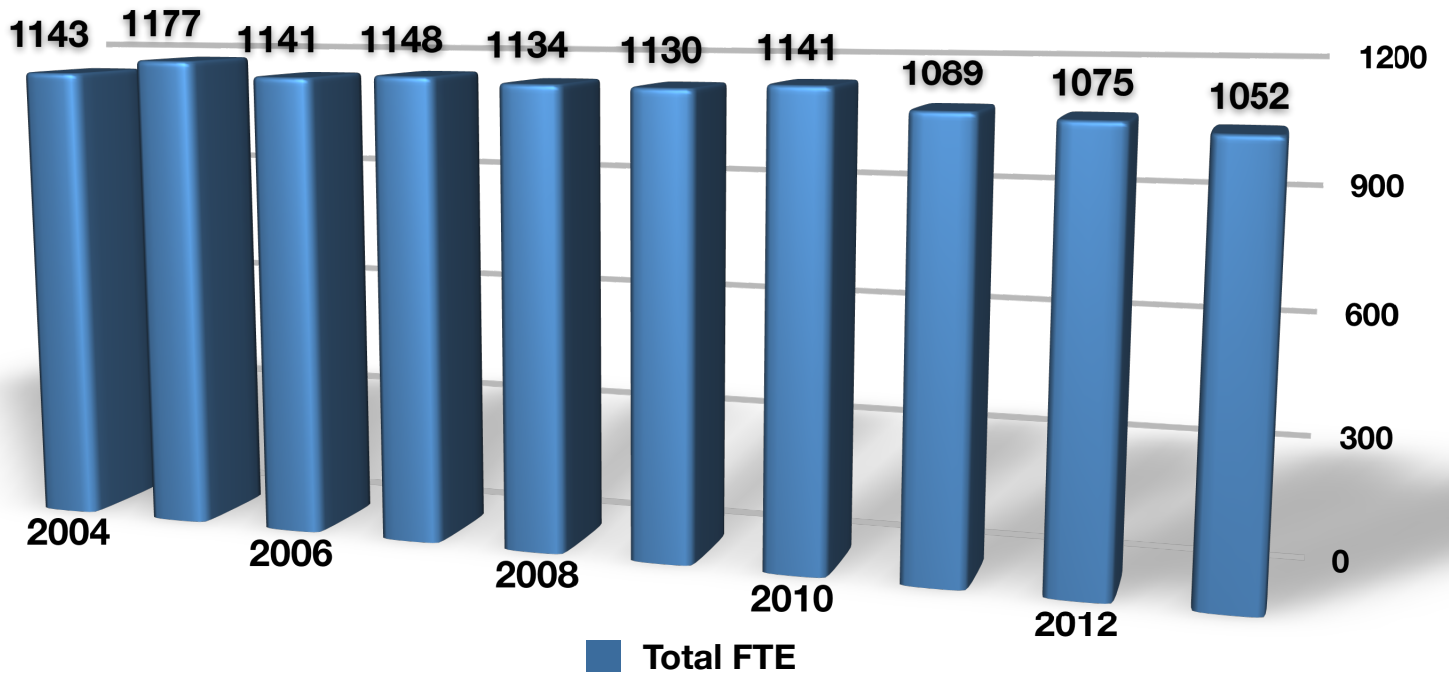
State Trust Fund Loan (Unfunded Pension Liability)	\$1,024,491	\$770,834.08	\$149,719	\$103,905.00	3.75%	2022
(Refinanced in 2012)						

OPEB (FUND 73) Report			
	<u>Beginning Balance</u>	<u>Ending Balance</u>	<u>Interest Earned</u>
2012-2013	\$352,972.98	\$429,642.03	\$1,893.75

Comparison of General Aid to Total Levy (Past 8 Years)



Current 3-Year Membership FTE



BUDGET PUBLICATION, 2013-2014

Required Published Budget Summary Format

Unity School District

A budget summary, notice of the place where the budget in detail may be examined, the time and place for a public hearing on the budget must be published or distributed under s. 65.90. The required minimum detail for the published summary is as follows:

GENERAL FUND	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
Beginning Fund Balance	3,784,945.85	3,910,168.46	4,052,712.77
Ending Fund Balance	3,910,168.46	4,052,712.77	3,967,694.77
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	3,400.00
Local Sources (Source 200)	9,244,309.36	9,385,262.22	9,562,296.00
Inter-district Payments (Source 300 + 400)	302,513.00	405,676.44	345,613.00
Intermediate Sources (Source 500)	5,880.73	13,934.97	7,732.00
State Sources (Source 600)	2,334,070.02	2,202,199.55	1,891,901.00
Federal Sources (Source 700)	546,565.77	371,307.05	352,594.00
All Other Sources (Source 800 + 900)	334,457.85	106,522.20	22,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	12,767,796.73	12,484,902.43	12,185,536.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	6,191,711.86	6,010,764.57	5,643,485.00
Support Services (Function 200 000)	4,609,100.35	4,489,180.44	4,591,476.00
Non-Program Transactions (Function 400 000)	1,841,761.91	1,842,413.11	2,035,593.00
TOTAL EXPENDITURES & OTHER FINANCING USES	12,642,574.12	12,342,358.12	12,270,554.00

SPECIAL PROJECTS FUND	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	1,704,601.71	1,664,398.83	1,506,562.00
EXPENDITURES & OTHER FINANCING USES	1,704,601.71	1,664,398.83	1,506,562.00

DEBT SERVICE FUND	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
Beginning Fund Balance	202,356.82	189,854.48	189,917.03
Ending Fund Balance	189,854.48	189,917.03	190,450.03
REVENUES & OTHER FINANCING SOURCES	1,963,369.89	1,126,944.26	1,125,701.00
EXPENDITURES & OTHER FINANCING USES	1,975,872.23	1,126,881.71	1,125,168.00

CAPITAL PROJECTS FUND	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
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

FOOD SERVICE FUND	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
Beginning Fund Balance	172,378.92	231,655.86	213,687.55
Ending Fund Balance	231,655.86	213,687.55	213,687.55
REVENUES & OTHER FINANCING SOURCES	622,886.77	650,725.58	682,689.00
EXPENDITURES & OTHER FINANCING USES	563,609.83	622,465.92	682,689.00

COMMUNITY SERVICE FUND	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
Beginning Fund Balance	200,047.17	239,558.80	291,532.76
Ending Fund Balance	239,558.80	291,532.76	291,532.76
REVENUES & OTHER FINANCING SOURCES	336,183.56	317,356.16	292,773.00
EXPENDITURES & OTHER FINANCING USES	296,671.93	266,923.40	292,773.00

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
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 2011-2012	Unaudited 2012-2013	Budget 2013-2014
GROSS TOTAL EXPENDITURES -- ALL FUNDS	17,183,329.82	16,023,027.98	15,877,746.00
Interfund Transfers (Source 100) - ALL FUNDS	1,084,796.27	0.00	3,400.00
Refinancing Expenditures (FUND 30)	845,834.08	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	15,252,699.47	16,023,027.98	15,874,346.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		5.05%	-0.93%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
General Fund	9,181,160.10	9,393,630.00	9,471,297.00
Referendum Debt Service Fund	863,114.00	875,543.00	878,538.00
Non-Referendum Debt Service Fund	102,104.00	102,104.00	103,905.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	312,690.00	292,773.00	292,773.00
TOTAL SCHOOL LEVY	10,459,068.10	10,664,050.00	10,746,513.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		1.96%	0.77%

Budget Publication is subject to change due to the Wisconsin Department of Public Instruction releasing the newest pre-populated revenue limit worksheet on 10/25/13. A revised budget publication, based upon their numbers, will be published on 10/28/13.

**2013-2014
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 \$10,748,538 for the 2013-2014 school year (subject to equalized aid and certification of the levy in October, 2012).

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 \$25.00 _____ 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 DISPOSE OF SURPLUS PROPERTY

BE IT RESOLVED that the School Board is authorized to sell property belonging to and no longer needed by 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
AUTHORIZATION FOR BOARD OF EDUCATION TO PROVIDE
ACCIDENT INSURANCE FOR STUDENTS

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

Introduced by: _____

Seconded by: _____

RESOLUTION NO. 6
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. 7
ANNUAL MEETING DATE

BE IT RESOLVED that the 2014 Annual Meeting be held at 7:00 P.M. on the fourth Monday in October, 2014(October 27, 2014), preceded by the Budget Hearing.

Introduced by: _____

Seconded by: _____