

**Wilmot Union High School District
2015 Annual School District Meeting**



Tuesday, September 22, 2015

6:00 pm

Wilmot Union High School

Community Room #180

WILMOT UNION HIGH SCHOOL DISTRICT

2015 Annual School District Meeting

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WILMOT UNION HIGH SCHOOL DISTRICT



September 22, 2015

Dear District Resident,

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

Those residents in attendance at the Annual Meeting will be asked to approve a proposed tax levy of \$11,814,668 which equates to a projected total tax rate of \$6.33 per \$1,000 assessed value of a property. The proposed levy is identical to last year's levy.

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. Directing the Board of Education to provide lunches for students
7. Authorizing the purchase of curricular materials

Thank you for your continued support of our District. We will continue to work tirelessly for the good of all of our kids and our community.

If you have any questions, please contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'D. S. Kopp'.

Daniel S. Kopp
District Administrator

WILMOT UNION HIGH SCHOOL DISTRICT 2015-2016 BOARD OF EDUCATION

Board Member Name	Position Held	Expiration of Term
Wayne Trongeau	President	2016
Vacant	Vice President	2018
Marcie Badtke	Clerk	2016
Sam Barranco	Treasurer	2017
Barbara Tietz		2017
Barbara Wetherbee		2017
Deborah Rudolph		2018

Regular Board Meetings are typically held on the second
and fourth Wednesday of each month at 6:00 P.M.

WILMOT UNION HIGH SCHOOL 2015-2016 ADMINISTRATION

Daniel S. Kopp	District Administrator
John A. LaFleur	Principal
Luke J. Braden	Associate Principal
Thomas B. Blair	Associate Principal
Jerry H. Christiansen	Athletic/Activities Director
Michael J. Juech	Director of Teaching and Learning
David J. Betz	Director of Business Services

WILMOT UNION HIGH SCHOOL DISTRICT

Annual School District Meeting

Tuesday, September 22, 2015 6:00 P.M.

Wilmot Union High School

Community Room #180

AGENDA

1. Call the meeting to order by Wayne Trongeau, President at 6:00 P.M.
2. Election of 2015 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 22, 2015 Annual Meeting by Marcie Badtke, Clerk.
5. Treasurer's Report is read by Sam Barranco, 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, 2016.
7. Length of the school term. Suggest 180 days for classes, 5 days for in-service training, for a total of 185 days.
8. 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

9. Resolution B – Authorize payment of actual and necessary expenses of a school board member when traveling outside the school district in the performance of his/her duties and the reimbursement of a school board member for actual loss of earnings when his/her duties require him/her to be absent from his/her regular employment.
10. Presentation of Bud get
11. Hearing o n the Budget
12. Resol ution C – Resolution Creating a Capital Expansion Fund and Levying a Tax in Connection Therewith
13. Resol ution D – Adoption of Tax Levy as follows:

Operation Tax Levy	Fund 10	\$7,495,380
2014 G.O. Bonds	Fund 38	117,650
2004 G.O. Bonds	Fund 39	3,989,330
Capital Improvement Fund	Fund 41	207,160
Community Service Fund Levy	Fund 80	99,000
Total Levy		\$11,908,520

14. Other Business
15. Adjourn ment

NOTICE OF ANNUAL SCHOOL DISTRICT MEETING

NOTICE IS HEREBY GIVEN TO THE QUALIFIED ELECTORS OF WILMOT UNION HIGH SCHOOL DISTRICT of the towns of Salem, Randall, and Wheatland, and the villages of Genoa City, Paddock Lake, Silver Lake 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 22nd day of September, 2015, at the high school located in Wilmot, Wisconsin.**

The hearing on the proposed budget for the school year 2015/2016 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 2015/2016 is:

Total Proposed Fund 10 Revenues:	\$14,236,207
Total Proposed Fund 10 Expenditures:	\$14,236,492

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

Marcie Badtke
School District Clerk

Published September 15, 2015

WILMOT UNION HIGH SCHOOL DISTRICT
BOARD OF EDUCATION

Annual Meeting Minutes
September 24, 2014

- I. Call to Order
The Annual Meeting of the Board of Education was called to order by Nadine Slowinski, President, at 7:00 p.m.
- II. Election of 2014 Annual Meeting Chairperson
Wetherbee/Trongeau nominated Nadine Slowinski as the 2014 Annual Meeting chairperson. All voted aye; nomination carried.
- III. Minutes for the Annual Meeting
The District Clerk will keep minutes for the meeting.
- IV. Reading of the Annual Meeting Notice
The notice of the September 24, 2014 Annual Meeting was read by Marcie Badtke, Clerk.
- V. Treasurer's and Auditor's Reports
The Treasurer's and Auditor's Reports provided the district's audited fund balances for 06/30/2014 as compared to the fund balances of 06/30/2013. Wetherbee/Barranco motioned to dispense with the reading of the Treasurer's Report and the Auditor's Report and approve as presented. All voted aye; motion carried.
- VI. Set the Annual Meeting Date
Trongeau/Wetherbee motioned to schedule the 2015 Annual Meeting for Tuesday, September 22, 2015, at 6:00 p.m. All voted aye; motion carried.
- VII. Length of the School Term
Per the Wisconsin Department of Public Instruction, a school district must have 180 days of scheduled student attendance days. The Wilmot Union High School 2014-2015 school calendar reflects 180 scheduled student attendance days and 5 in-service trainings days for staff. Barranco/Tietz motioned to approve the length of the school term as presented. All voted aye; motion carried.
- VIII. Resolution A
The current salary stipend for the Board of Education Members is as listed below. Barranco motioned to increase the salary stipend by \$100 for each board member and to set a yearly stipend of \$220.00 to any board member assigned to a committee. Tietz seconded the motion. All voted aye; motion carried.

	<u>2013-2014</u>	<u>2014-2015</u>
President	\$2,700.00	\$2,800.00
Vice President	\$2,400.00	\$2,500.00
Clerk	\$2,600.00	\$2,700.00
Treasurer	\$2,400.00	\$2,500.00
All Other Members	\$2,400.00	\$2,500.00
Personnel (Negotiations) Committee Members	\$ 220.00	-
Committee Members	-	\$ 220.00

- IX. Resolution B
Resolution B authorizes payment of actual and necessary expenses of a school board member when traveling outside the school district in the performance of his/her duties and the reimbursement of a school board member for actual loss of earnings when his/her duties require absence from his/her regular employment. Wetherbee/Trongeau motioned to approve Resolution B as presented. All voted aye; motion carried.
- X. Presentation of the Budget
The Board of Education reviewed the preliminary budget detail at the Regular Board of Education Meeting in August and gave unanimous approval. No questions were posed at the Annual Meeting.

Total Proposed Fund 10 Revenues:	\$14,260,409
Total Proposed Fund 10 Expenditures:	\$14,260,409
- XI. Hearing on the Budget
Trongeau/Tietz motioned to dispense with any further reading of the budget.

WILMOT UNION HIGH SCHOOL DISTRICT
BOARD OF EDUCATION

Annual Meeting Minutes
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XII. Resolution C

Trongeau/Wetherbee motioned to levy a school tax in the sum of \$11,814,668 necessary to operate and maintain the District School System and to finance the debt service of said system on the basis of the recommended budget for the 2014-2015 school year. All voted aye; motion carried.

Operation Tax Levy	Fund 10	\$ 7,825,090
Debt Service	Fund 38	\$ 106,200
2004 G.O. Bonds	Fund 39	\$ 3,676,072
Capital Project Fund	Fund 41	\$ 108,306
Community Service Fund Levy	Fund 80	\$ 99,000
Total Levy		\$11,814,668

XIII. Resolution D

Barranco/Tietz motioned that the capital expansion fund be approved as presented. The purpose of the capital expansion fund is financing, remodeling, maintenance, repair, and improvement projects at various district buildings and sites. All voted aye; motion carried.

XIV. Resolution E

Wetherbee/Trongeau motioned to approve the disposal of school property no longer needed for the operation of the instructional program, other district use, or no longer having value to the district. All voted aye; motion carried.

XV. Other Business

No other business was conducted.

XVI. Adjournment

Trongeau/Tietz motioned to adjourn. All voted aye; motion carried.

WILMOT UNION HIGH SCHOOL DISTRICT
TREASURER'S REPORT
Year Ending June 30, 2015

	Audited as of 6/30/14	Unaudited as of 6/30/15
Cash on Hand	782,696	2,236,417
Taxes Receivable	2,845,657	1,991,766
Accounts Receivable	22,860	37,765
Interest Receivable	-	-
Due From Other Funds	305,779	206,195
Due From Other Governments	335,325	295,170
Due From CESA	-	-
Assets Held for Resale	6,726	8,241
Other Current Assets	-	-
Temporary Notes Payable	-	-
Accounts Payable	(16,178)	(125,461)
Accrued Interest Payable	-	-
Accrued Payroll Payable	(329,455)	(450,679)
Due To Other Funds	(17,408)	(6,668)
Due To Other District	(4,792)	(39,810)
Fund 10 Balance	\$3,931,211	\$4,152,936
		Increase in Fund Balance \$ 221,726
 <u>Revenue:</u>		
Operating Transfers In		-
Revenue from Local Sources		7,983,668
Interdistrict Transfers		715,477
Intermediate Sources		-
Revenue from State Sources		5,389,697
Revenue from Federal Sources		161,735
Other Financing Sources		-
Other Sources		218,718
Total Revenues		\$14,469,295
 <u>Expenditures</u>		
Salaries		6,358,619
Employee Benefits		3,248,990
Purchased Services		2,125,858
Non-Capital Objects		524,488
Capital Objects		168,787
Debt Retirement		22,049
Insurance and Judgments		146,294
Operation Transfers Out		1,572,006
Other Objects		80,480
Total Expenditures		\$14,247,569
		Excess Revenues Over Expenditures \$221,726

WILMOT UNION HIGH SCHOOL CALENDAR 2015 - 2016

	M	T	W	TH	F		M	T	W	TH	F		
	AUGUST					Student Attendance Days	FEBRUARY					Student Attendance Days	
	17	18	19	20	21		1	2	3	4	5		
	24	25	26	27	(28)		8	9	10	11	12		
	(31)						21	15	16	17	18	19	
							22	23	24	25	26		
							29						20
	SEPTEMBER						MARCH						
		1	2	3	4			1	2	3	4x	29 Days GP	
	(7)	8	9PF	10	11		7	8	9	10PC	11**		
	14	15	16	17	18	28 Days GP	14	15	16	17	18		
	21	22	23	24	25		21	22	23	24	(25)		
	28	29	30				(28)	(29)	(30)	(31)	18		
	OCTOBER						APRIL						
				1	2*						(1)		
	5	6	7	8	9x	28 Days GP	4	5	6	7	8		
	12	13	14	15	16		11	12	13	14	15		
	19	20	21	22PC	23**		18	19	20	21	22x	29 Days GP	
	26	27	28	(29)	(30)	20	25	26	27	28	29	20	
	NOVEMBER						MAY						
	2	3	4	5	6		2	3	4	5	6		
	9	10	11	12	13		9	10	11	12	13		
	16	17	18	19	20	30 Days GP	16	17	18	19	20		
	23	24x	(25)	(26)	(27)	18	23	24	25	26	27		
	30							(30)	31				21
	DECEMBER						JUNE						
		1	2	3	4				1	2	3		
	7	8	9	10	11		6E	7E	8Ex	9	32 Days GP		
	14	15	16	17	18							6	
	21	22	(23)	(24)	(25)								
	(28)	(29)	(30)	(31)								16	
	JANUARY												
					(1)								
	4	5	6	7	8								
	11	12	13	14	15								
	18	19	20E	21E	22Ex	32 Days GP							
	25	26	27	28	29	20							
						SEM. 90						SEM. 90	
							School Year Total Student Days					180	

<p>○ = Inservice/workday (no school for students)</p> <p>* 1/2 day - dismiss 10:56 am; staff full workday</p> <p>** 1/2 day - dismiss 10:56 am</p> <p>() = No school</p> <p>□ = Partial day (morning exams)</p> <p>August 19 - 20 = New Staff Inservice</p> <p>E = Semester Exams</p> <p>x = Grading Period ends</p>	<p>Block/Early Release: Dismiss 2:30; Teacher In-service</p> <p>PC = Parent Conferences (4:30 pm - 8:00 pm Fall)</p> <p style="text-align: right;">(4:30 pm - 7:00 pm Spring)</p> <p>PF = Panther Fest night (5:30 pm - 8:00 pm)</p> <p>Spring Break = March 25 - April 1, 2016</p> <p>Good Friday = March 25, 2016</p> <p>Easter = March 27, 2016</p> <p>Graduation = June 5, 2016</p>
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THE BUDGET

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

General Fund 10	Capital Project Fund 49
Special Project Fund 27	Food Service Fund 50
Debt Service Fund 38	Private Purpose Trust Fund 72
Debt Service Fund 39	Community Service Fund 80
Capital Expansion Fund 41	

Every fund has its own revenues, expenditures, and fund balance. Since the purpose determines where revenues or expenditures are recorded, an example can be shown with lunch money received by the district. Since it is for the food service program, it would be recorded in Fund 50. The General Fund, or Fund 10, is the main operating budget of the district and far exceeds the budgets in the other funds.

The following is a review of the various funds:

➤ **General Fund 10**

The general fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds. Revenues will include the State general equalization aid and property taxes. The State has a revenue limit formula that establishes the maximum amount the District will receive from equalization aid and property taxes. A decrease in equalization aid will result in an increase in property taxes.

The major factor involved in the equalization aid and revenue limit formulas is student enrollment. The student enrollment figure is unknown until after the count is taken on the third Friday of September. This unknown delays the computation of the tax levy until October. This is when the tax levy can be finalized by the Board of Education.

➤ **Special Project Fund 27**

Fund 27 is for reporting special education costs. This subfund is required to have a zero balance at the end of the year. Revenues will include the state categorical aid and a transfer from the general fund.

➤ **Debt Service Fund 38**

This fund is used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund. The current general obligation bonds and notes issued by the district are as follows:

2014 High School Energy Project (G.O. Obligation Bond)	\$3,620,000
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➤ **Debt Service Fund 39**

This fund is used to account for transactions for the repayment of debt issues that were either: authorized by school board resolution before August 12, 1993, or approved by referendum. A fund balance may exist in this fund. The Debt Service fund has been established to account for the receipts of property taxes and expenditures of the principal and interest payments associated with district long-term borrowing. Outstanding long-term borrowing is based upon general obligation bonds and promissory notes. The current general obligation bonds and notes issued by the district are as follows:

2004 High School Addition (G.O. Obligation Bond)	\$39,900,000
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➤ **Capital Expansion Fund 41**

Projects financed with tax levy per statute 120.10(10m). State statute restricts the use of this fund for capital expenditures related to buildings and sites. Equipment cannot be acquired through the use of this Fund. For the purpose of determining eligible expenditures from this Fund, the DPI defines “capital expenditures related to buildings and sites” as being expenditures for acquiring and remodeling buildings and sites, and maintenance or repair expenditures that extend or enhance the service life of buildings and building components, sites and site components.

➤ **Capital Project Fund 49**

This fund is used to report capital project fund activities. A fund balance may exist in this fund.

➤ **Food Service Fund 50**

All revenues and expenditures related to pupil food service activities are recorded in this fund. Any fund deficit at the end of the year must be eliminated through an operating transfer from the General Fund. Any fund balance must be retained for future use for Food Services. Wilmot Union High School District currently contracts with Taher, Inc. for the operation of their food service program. The District currently offers a food court hot lunch and breakfast program.

➤ **Private Purpose Trust Fund 72**

This fund is used to account for gifts and donations specified for the benefit of private individuals and organizations not under the control of the school board. Scholarships are recorded in this fund. Cash and investment accounts in this fund are required as specified by donors. There may be a fund balance in this fund.

➤ **Community Service Fund 80**

This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Expenditures for these activities, including cost allocations for salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible.

Wilmot Union High School District

COMMUNITY SERVICE FUND (FUND 80) SUMMARY 2015 – 2016

The Community Service Fund (Fund 80) is established for four distinct programs:

- Community Fitness Center – Supported partially by user fees and partially by tax levy
- Community Facility Use – Supported partially by user fees and partially by tax levy
- Youth Athletic Camps – Supported entirely by user fees
- Adult Education – Supported entirely by user fees

All four of these programs meet the Wisconsin Department of Public Instruction's criteria for use of the Community Service Fund as they are open to the general public; there are direct costs associated with operating the programs that are funded through either user fees or a direct tax levy; and these programs are not part of the curricular or extra-curricular program.

Community Fitness Center

This program is partially supported by user fees and partially with a Board of Education approved tax levy. The fitness center is open for approximately 32 hours per week and is available to the entire community (age appropriate). Expenditures for this program include salaries and benefits for fitness center staff, as well as community specific supplies and equipment.

Community Facility Use

The Community Service Fund portion of this program is partially funded partial with user fees and partially with a Board of Education approved tax levy. Community facility use includes events such as youth athletics, youth dance, auditorium performances, family movie nights, local government meetings, adult athletics, the local Veteran's Day Breakfast, and other miscellaneous community and recreational activities. Expenses for this program include:

- Salary and benefits of a Community Outreach Coordinator
- Actual custodial and maintenance staff costs assigned to community facility use events.

Youth Athletic Camps

This program is funded entirely by user fees. The program consists of various athletic camps hosted by District athletic coaches. Athletic camps are available to the entire community (age appropriate). Expenditures for this program include salaries and benefits for coaches and miscellaneous camp supplies. Athletic camps are required to break even and therefore require no tax levy support.

Adult Education

This program is funded entirely by user fees. The program consists of community education classes that are open to the entire community (age appropriate). Expenditures for this program include salaries and benefits for teaching staff.

BUDGET ADOPTION 2015-2016			
GENERAL FUND (FUND 10)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
Beginning Fund Balance (Account 930 000)	3,848,869.59	3,931,210.72	4,153,012.24
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	3,931,210.72	4,153,012.24	4,152,727.24
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	3,931,210.72	4,153,012.24	4,152,727.24
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	2,998.69	0.00	0.00
Local Sources			
210 Taxes	7,823,192.44	7,730,935.53	7,525,380.00
240 Payments for Services	80,562.34	60,789.14	61,500.00
260 Non-Capital Sales	13,381.52	17,544.72	16,100.00
270 School Activity Income	50,847.91	51,086.03	48,500.00
280 Interest on Investments	614.66	2,391.63	2,000.00
290 Other Revenue, Local Sources	125,063.97	120,921.07	119,500.00
Subtotal Local Sources	8,093,662.84	7,983,668.12	7,772,980.00
Other School Districts Within Wisconsin			
310 Transit of Aids	2,294.34	2,796.53	0.00
340 Payments for Services	584,825.05	712,680.29	720,135.00
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	587,119.39	715,476.82	720,135.00
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	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	162,180.50	258,035.21	238,000.00
620 State Aid -- General	5,231,054.00	5,100,385.00	5,247,348.00
630 DPI Special Project Grants	6,880.00	13,800.00	0.00
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	15,629.75	7,287.90	7,000.00
690 Other Revenue	4,419.00	10,188.80	4,138.00
Subtotal State Sources	5,420,163.25	5,389,696.91	5,496,486.00

Federal Sources			
710 Transit of Aids	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	18,781.08	25,952.21	30,023.00
750 IASA Grants	102,039.00	86,142.93	96,583.00
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	59,485.44	49,640.35	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	180,305.52	161,735.49	176,606.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	12,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	12,000.00
Other Revenues			
960 Adjustments	1.00	25,801.82	25,000.00
970 Refund of Disbursement	31,032.52	189,868.34	30,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	4,237.01	3,047.68	3,000.00
Subtotal Other Revenues	35,270.53	218,717.84	58,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	14,319,520.22	14,469,295.18	14,236,207.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	133,323.38	140,516.88	142,284.00
120 000 Regular Curriculum	4,729,816.71	4,401,118.57	4,581,175.00
130 000 Vocational Curriculum	1,109,530.78	1,099,092.84	1,107,168.00
140 000 Physical Curriculum	373,710.95	458,365.46	372,043.00
160 000 Co-Curricular Activities	418,000.39	453,534.16	442,604.00
170 000 Other Special Needs	1,162.51	17,643.33	10,075.00
Subtotal Instruction	6,765,544.72	6,570,271.24	6,655,349.00
Support Sources			
210 000 Pupil Services	608,339.44	709,901.11	681,404.00
220 000 Instructional Staff Services	499,019.78	652,962.70	688,003.00
230 000 General Administration	388,864.69	390,748.91	388,424.00
240 000 School Building Administration	563,022.79	564,537.17	537,679.00
250 000 Business Administration	2,339,431.82	2,469,069.80	2,389,057.00
260 000 Central Services	447,272.58	403,987.35	459,508.00
270 000 Insurance & Judgments	166,361.08	148,693.53	145,529.00
280 000 Debt Services	29,745.78	22,048.91	20,640.00
290 000 Other Support Services	238,743.83	167,459.59	145,100.00
Subtotal Support Sources	5,280,801.79	5,529,409.07	5,455,344.00
Non-Program Transactions			
410 000 Inter-fund Transfers	1,600,582.18	1,571,930.27	1,559,799.00
430 000 Instructional Service Payments	584,459.34	571,577.98	561,000.00
490 000 Other Non-Program Transactions	5,791.06	4,305.10	5,000.00
Subtotal Non-Program Transactions	2,190,832.58	2,147,813.35	2,125,799.00
TOTAL EXPENDITURES & OTHER FINANCING USES	14,237,179.09	14,247,493.66	14,236,492.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	150.00	80.00	530.00
900 000 Ending Fund Balance	80.00	530.00	530.00
TOTAL REVENUES & OTHER FINANCING SOURCES	2,559,245.92	2,658,256.46	2,704,852.00
100 000 Instruction	1,760,757.60	1,811,546.63	1,864,070.00
200 000 Support Services	525,456.69	493,308.85	470,568.00
400 000 Non-Program Transactions	273,101.63	352,950.98	370,214.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,559,315.92	2,657,806.46	2,704,852.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	1,413,629.19	1,621,083.64	1,762,730.45
900 000 ENDING FUND BALANCES	1,621,083.64	1,762,730.45	1,875,035.45
TOTAL REVENUES & OTHER FINANCING SOURCES	7,481,448.45	3,930,238.89	4,107,480.00
281 000 Long-Term Capital Debt	3,506,985.00	3,786,817.88	3,995,175.00
282 000 Refinancing	3,767,009.00	1,774.20	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	7,273,994.00	3,788,592.08	3,995,175.00
842 000 INDEBTEDNESS, END OF YEAR	37,070,000.00	34,940,000.00	32,810,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	333,889.81	2,804,767.98	1,605,130.32
900 000 Ending Fund Balance	2,804,767.98	1,605,130.32	761,980.32
TOTAL REVENUES & OTHER FINANCING SOURCES	3,858,723.40	181,145.30	208,150.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	1,387,845.23	1,380,782.96	1,051,300.00
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	1,387,845.23	1,380,782.96	1,051,300.00

FOOD SERVICE FUND (FUND 50)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	67,259.16	67,758.46	99,041.44
900 000 ENDING FUND BALANCE	67,758.46	99,041.44	134,381.44
TOTAL REVENUES & OTHER FINANCING SOURCES	733,572.15	678,381.51	690,100.00
200 000 Support Services	733,072.85	647,098.53	654,760.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	733,072.85	647,098.53	654,760.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	0.18	20,197.18	60,027.97
900 000 ENDING FUND BALANCE	20,197.18	60,027.97	104,242.97
TOTAL REVENUES & OTHER FINANCING SOURCES	136,360.10	132,319.51	132,050.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	33,238.07	29,362.79	30,300.00
400 000 Non-Program Transactions	82,925.03	63,125.93	57,535.00
TOTAL EXPENDITURES & OTHER FINANCING USES	116,163.10	92,488.72	87,835.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
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	19,085.78	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	16,087.09	0.00	0.00
400 000 Non-Program Transactions	2,998.69	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	19,085.78	0.00	0.00

**WILMOT UNION HIGH SCHOOL DISTRICT
2015 Annual School District Meeting**

CAPITAL EXPANSION FUND RESOLUTION

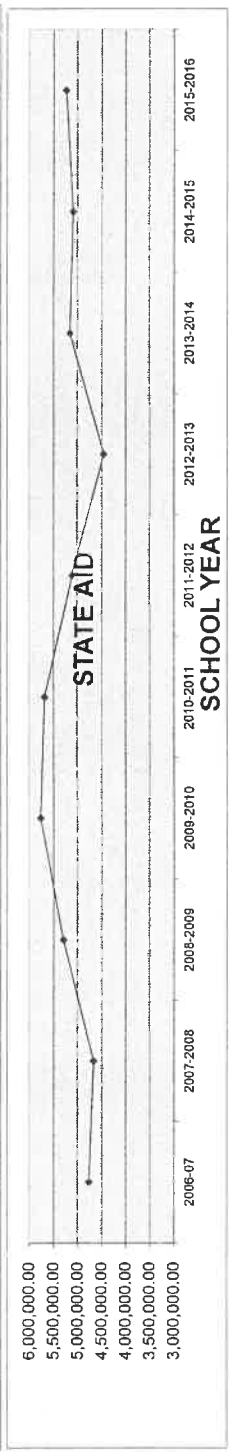
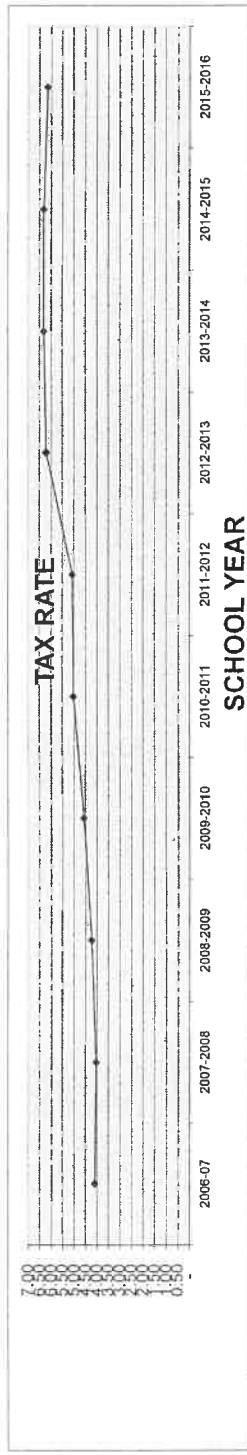
**RESOLUTION CREATING A CAPITAL EXPANSION FUND AND
LEVYING A TAX IN CONNECTION THEREWITH**

BE IT RESOLVED by the electors of the Wilmot Union High School District that a Capital Expansion Fund is hereby created pursuant to Section 120.10(10m) of the Wisconsin Statutes for the purpose of financing remodeling, maintenance, repair, and improvement projects at various district buildings and sites; and

BE IT FURTHER RESOLVED that a tax in the amount of \$207,160 be levied for the 2015/2016 school year to be deposited in the Capital Expansion Fund created above to be used only for the purposes specified above.

**WILMOT UNION HIGH SCHOOL
2015-2016 PRELIMINARY PROPERTY TAX LEVY ESTIMATE**

FUND	2006-07	2007-2008	2008-2009	2009-2010	2010-2011	2010-2011	2011-2012	2011-2012	2012-2013	2012-2013	2013-2014	2013-2014	2014-2015	2014-2015	2015-2016	10 Year Average Annual % Change
General Fund Tax Levy Amount	6,930,780	7,617,809	7,786,983	7,888,229	8,300,848	8,300,848	8,179,974	8,303,407	8,303,407	8,303,407	7,786,575	7,786,575	7,700,316	7,700,316	7,495,380	2.22%
Debt Service Fund 38 Tax Levy Amount	2,005,847	1,909,193	2,422,137	2,940,331	3,019,353	3,019,353	3,151,051	3,245,383	3,245,383	3,245,383	3,659,057	3,659,057	3,823,645	3,823,645	3,899,330	4.81%
Debt Service Fund 39 Tax Levy Amount	25,000	25,000	10,000	20,000	110,000	110,000	99,176	99,000	99,000	99,000	99,000	99,000	99,000	99,000	99,000	
Capital Project Fund 41 Tax Levy Amount	8,935,627	9,452,002	10,195,120	10,848,560	11,430,201	11,430,201	11,430,201	11,381,530	11,381,530	11,381,530	11,814,568	11,814,568	11,908,520	11,908,520	11,908,520	
Community Service Fund 80 Tax Levy Amount	425,554	615,375	647,118	649,440	581,641	581,641	-	551,329	551,329	551,329	(166,862)	(166,862)	93,852	93,852	-	0.00%
Total Tax Levy Amount	4,768,415	4,677,156	5,302,791	5,768,449	5,687,537	5,687,537	5,119,718	4,465,343	4,465,343	4,465,343	5,164,308	5,164,308	5,100,385	5,100,385	5,247,348	0.34%
Total Increase (Decrease) From Prior Year	1.152	1.191	1.215	1.208	1.154	1.154	1.138	1.123	1.123	1.123	1.081	1.081	1.086	1.086	1.086	
Percentage Change-Total Levy From Prior Year	5.00%	6.89%	6.77%	6.37%	5.36%	5.36%	0.00%	4.82%	4.82%	4.82%	-1.39%	-1.39%	0.79%	0.79%	0.00%	3.42%
State of Wisconsin Equalization Aid																
Enrollment	1,152	1,191	1,215	1,208	1,154	1,154	1,138	1,123	1,123	1,123	1,081	1,081	1,086	1,086	1,086	
Percentage Change-Enrollment From Prior Year	1.05%	3.39%	2.02%	-0.58%	-4.47%	-4.47%	-1.39%	-2.69%	-2.69%	-2.69%	-3.74%	-3.74%	0.46%	0.46%	0.00%	-0.48%
Tax Levy Per Student	7,757.49	8,020.15	8,394.34	8,980.60	9,904.85	9,904.85	10,044.11	10,669.22	10,669.22	10,669.22	10,929.39	10,929.39	10,965.49	10,965.49	10,965.49	0.00%
Percentage Change-Tax Levy Per Student	3.91%	3.39%	4.67%	6.98%	10.29%	10.29%	1.41%	7.72%	7.72%	7.72%	2.44%	2.44%	0.33%	0.33%	0.00%	3.92%
Equalized Value of District	2,178,905,624	2,382,674,315	2,406,552,875	2,384,650,374	2,272,799,051	2,272,799,051	2,246,766,323	1,924,263,128	1,924,263,128	1,924,263,128	1,867,121,760	1,867,121,760	1,861,853,457	1,861,853,457	1,833,481,566	-0.36%
Percentage Change-Equalized Value From Prior Year	8.74%	8.43%	1.85%	-1.73%	-3.88%	-3.88%	-1.15%	-15.34%	-15.34%	-15.34%	-2.97%	-2.97%	0.79%	0.79%	2.74%	-0.36%
General Fund Tax Levy Per \$1,000	3,1809	3,2242	3,2277	3,3359	3,6523	3,6523	3,6408	4,3151	4,3151	4,3151	4,1704	4,1704	4,0917	4,0917	3,8767	
Debt Service Fund Tax Levy Per \$1,000	0,9206	0,8081	1,0066	1,2435	1,3285	1,3285	1,4025	1,8600	1,8600	1,8600	2,0759	2,0759	2,1270	2,1270	2,1705	
Capital Project Fund Tax Levy Per \$1,000	-	0,0106	0,0042	0,0085	0,0484	0,0484	0,0441	0,0514	0,0514	0,0514	0,0530	0,0530	0,0953	0,0953	0,1071	
Community Service Fund Tax Levy Per \$1,000	4,1014	4,0429	4,2384	4,8378	5,0291	5,0291	5,0874	6,2266	6,2266	6,2266	6,3277	6,3277	6,3277	6,3277	6,3277	0.0512
Tax Rate per \$1,000	(0,1461)	(0,0586)	0,1955	0,3484	0,4413	0,4413	0,0563	1,1974	1,1974	1,1974	1,0112	1,0112	0,0000	0,0000	(0,1685)	
Tax Rate Change = \$	-3,44%	-1,43%	4,84%	8,24%	9,62%	9,62%	1,16%	23,81%	23,81%	23,81%	1,99%	1,99%	0,00%	0,00%	-2,66%	3,79%
Percentage Change-Tax Rate From Prior Year																
Tax on \$100,000 Property	410.14	404.29	423.84	453.78	502.91	502.91	508.74	622.66	622.66	622.66	632.77	632.77	632.77	632.77	615.83	0.00
Tax on \$150,000 Property	615.21	606.43	635.76	688.17	754.37	754.37	763.11	933.98	933.98	933.98	949.16	949.16	949.16	949.16	923.89	0.00
Tax on \$175,000 Property	717.75	707.50	741.72	802.87	880.10	880.10	890.30	1,089.65	1,089.65	1,089.65	1,107.36	1,107.36	1,107.36	1,107.36	1,077.87	0.00
Tax on \$200,000 Property	820.29	808.58	847.68	917.55	1,005.83	1,005.83	1,017.48	1,245.31	1,245.31	1,245.31	1,265.55	1,265.55	1,265.55	1,265.55	1,231.85	0.00



WILMOT UNION HIGH SCHOOL ENROLLMENT HISTORY

September Third Friday Counts

1975/76	-	890	1984/85	-	696	1993/94	-	745	2002/03	-	1113	2011/12	-	1138
1976/77	-	920	1985/86	-	666	1994/95	-	843	2003/04	-	1080	2012/13	-	1123
1977/78	-	914	1986/87	-	636	1995/96	-	877	2004/05	-	1133	2013/14	-	1081
1978/79	-	888	1987/88	-	624	1996/97	-	891	2005/06	-	1140	2014/15	-	1086
1979/80	-	859	1988/89	-	619	1997/98	-	918	2006/07	-	1152	2015/16	-	1086
1980/81	-	828	1989/90	-	642	1998/99	-	952	2007/08	-	1191			
1981/82	-	770	1990/91	-	611	1999/00	-	1023	2008/09	-	1215			
1982/83	-	757	1991/92	-	666	2000/01	-	1092	2009/10	-	1209			
1983/84	-	731	1992/93	-	672	2001/02	-	1098	2010/11	-	1154			

2002-2015 Enrollment History

