

**Wilmot Union High School District
2016 Annual School District Meeting**



Monday, September 26, 2016

6:00 pm

Wilmot Union High School

Community Room 180

WILMOT UNION HIGH SCHOOL DISTRICT 2016 Annual School District Meeting

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WILMOT UNION HIGH SCHOOL DISTRICT



September 26, 2016

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 \$12,169,232 which equates to a projected total tax rate of \$6.17 per \$1,000 assessed value of a property, which is slightly lower than 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. Kopp', written in a cursive style.

Daniel S. Kopp
District Administrator

WILMOT UNION HIGH SCHOOL DISTRICT 2016-2017 BOARD OF EDUCATION

Board Member Name	Position Held	Expiration of Term
Wayne Trongeau	President	2018
Deborah Rudolph	Vice President	2018
Barbara Wetherbee	Clerk	2017
Sam Barranco	Treasurer	2017
Sue Gerber		2019
Barbara Tietz		2017
Steve Turner		2019

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

WILMOT UNION HIGH SCHOOL 2016-2017 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
Tracy M. Stevenson-Olson	Director of Teaching and Learning
David J. Betz	Director of Business Services

WILMOT UNION HIGH SCHOOL DISTRICT

Annual School District Meeting
Monday, September 26, 2016 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 2016 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 26, 2016 Annual Meeting by Barbara Wetherbee, 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	\$7,240,419
2014 G.O. Bonds	Fund 38	117,650
2004 G.O. Bonds	Fund 39	4,620,000
Capital Improvement Fund	Fund 41	92,163
Community Service Fund Levy	Fund 80	99,000
Total Levy		\$12,169,232

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 26th day of September, 2016, at the high school located in Wilmot, Wisconsin.**

The hearing on the proposed budget for the school year 2016/2017 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 2016/2017 is:

Total Proposed Fund 10 Revenues:	\$14,403,117
Total Proposed Fund 10 Expenditures:	\$14,403,117

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

Barbara Wetherbee
School District Clerk

Published September 19, 2016

**WILMOT UNION HIGH SCHOOL DISTRICT
BOARD OF EDUCATION**

Annual Meeting Minutes
September 22, 2015

- I. Call to Order
The Annual Meeting of the Board of Education was called to order by Wayne Trongeau, President at 6:00 p.m.
- II. Election of 2015 Annual Meeting Chairperson
Rudolph/Barranco nominated Wayne Trongeau as the 2015 Annual Meeting chairperson. All voted aye; nomination carried.
- III. Minutes for the Annual Meeting
The Assistant District Clerk will keep minutes for the meeting.
- IV. Reading of the Annual Meeting Notice
The notice of the September 22, 2015 Annual Meeting was read by Barb Wetherbee, Assistant District Clerk.
- V. Treasurer's and Auditor's Reports
The Treasurer's and Auditor's Reports provided the District's audited fund balances for 06/30/2015 as compared to the fund balances of 06/30/2014. Rudolph/Wetherbee 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
Wetherbee/Rudolph motioned to schedule the 2016 Annual Meeting for Tuesday, September 27, 2016, 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 2015-2016 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. Wetherbee/Tietz motioned to approve the salary stipend. All voted aye; motion carried.

	<u>2015-2016</u>
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

**WILMOT UNION HIGH SCHOOL DISTRICT
BOARD OF EDUCATION**

Annual Meeting Minutes
September 22, 2015
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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. Rudolph/Wetherbee 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:	\$14,236,207
Total Proposed Fund 10 Expenditures:	\$14,236,492

XI. Hearing on the Budget

Wetherbee/Tietz motioned to dispense with any further reading of the budget.

XII. Resolution C

Barranco/Wetherbee motioned to approve the Capital Expansion Fund 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.

XIII. Resolution D

Barranco/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 2015-2016 school year. All voted aye; motion carried.

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	<u>\$ 99,000</u>
Total Levy		\$11,908,520

XIV. Other Business

No other business was conducted.

XV. Adjournment


Wetherbee/Rudolph motioned to adjourn. All voted aye; motion carried.

**WILMOT UNION HIGH SCHOOL DISTRICT
BOARD OF EDUCATION**

Annual Meeting Minutes
September 22, 2015
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Minutes submitted by:


Michelle Griffin, Executive Secretary


Barbara Wetherbee, Assistant Clerk

**WILMOT UNION HIGH SCHOOL DISTRICT
TREASURER'S REPORT
Year Ending June 30, 2016**

	<u>Audited as of</u> <u>6/30/15</u>	<u>Unaudited as of</u> <u>6/30/16</u>
Cash on Hand	2,236,417	1,224,951
Taxes Receivable	1,991,766	2,296,946
Accounts Receivable	37,765	61,502
Interest Receivable	-	-
Due From Other Funds	206,195	499,184
Due From Other Governments	295,170	589,433
Due From CESA	-	-
Assets Held for Resale	8,241	5,064
Other Current Assets	-	31,631
Temporary Notes Payable	-	-
Accounts Payable	(125,461)	(47,293)
Accrued Interest Payable	-	-
Accrued Payroll Payable	(450,679)	(372,986)
Due To Other Funds	(6,668)	-
Due To Other District	(39,810)	-
Fund 10 Balance	<u><u>\$4,152,936</u></u>	<u><u>\$4,288,433</u></u>

Increase in Fund Balance \$ 135,497

Revenue:

Operating Transfers In	-
Revenue from Local Sources	7,788,041
Interdistrict Transfers	794,240
Intermediate Sources	30,520
Revenue from State Sources	5,540,722
Revenue from Federal Sources	172,738
Other Financing Sources	116,382
Other Sources	108,124
Total Revenues	<u><u>\$14,550,766</u></u>

Expenditures

Salaries	6,806,908
Employee Benefits	2,608,133
Purchased Services	2,262,287
Non-Capital Objects	677,350
Capital Objects	203,733
Debt Retirement	20,640
Insurance and Judgments	139,148
Operation Transfers Out	1,622,194
Other Objects	74,878
Total Expenditures	<u><u>\$14,415,270</u></u>

Excess Revenues Over Expenditures \$135,497

WILMOT UNION HIGH SCHOOL CALENDAR

2016 - 2017

	M	T	W	TH	F		M	T	W	TH	F	
						Student Attendance Days						Student Attendance Days
	AUGUST											
	15	16	17	18	19							
	22	23	24	25	26							
	(29)	(30)	(31)									
	SEPTEMBER						FEBRUARY					
				1	2				1	2	3	
	(5)	6	7PF	8	9		6	7	8	9	10	
	12	13	14	15	16		13	14	15	16	17	
	19	20	21	22	23*		(20)	21	22	23	24	
	26	27	28	29	30	21	27	28				19
	OCTOBER						MARCH					
	3	4	5	6	7				1	2	3	
	10	11	12	13	14		6	7	8	9C	10**	
	17	18	19	20C	21**		13	14	15	16	17	
	24	25	26	27	(28)	20	20	21	22	23	24	
	31						(27)	(28)	(29)	(30)	(31)	18
	NOVEMBER						APRIL					
		1	2	3	4		3	4	5	6	7	
	7	8	9	10	11		10	11	12	13	(14)	
	14	15	16	17	18		(17)s	18	19	20	21	
	21	22	(23)	(24)	(25)		24	25	26	27	28	18
	28	29	30			19	MAY					
	DECEMBER						1	2	3	4	5	
				1	2		8	9	10	11	12	
	5	6	7	8	9		15	16	17	18	19	
	12	13	14	15	16		22	23	24	25	26	
	19	20	21	22	(23)		(29)	30	31			22
	(26)	(27)	(28)	(29)	(30)	16	JUNE					
	JANUARY								1	2		
	(2)	3	4	5	6		5	6E	7E	8E	(9)	6
	9	10	11	12	13							
	16	17	18E	19E	20E							
	23	24	25	26	27	21						
	30	31										

SEM: 1 90

SEM 2: 90

○ = Inservice/workday (no school for students)
 * 1/2 day - dismiss 10:56 am; staff full workday
 ** 1/2 day - dismiss 10:56 am
 () = No school
 E = Semester Exams in Morning: Partial Day
 August 24 - 25 = New Staff Inservice

Block/Early Release: Dismiss 2:30; Teacher In-service
 C = Parent Conferences (4:30 pm - 8:00 pm Fall)
 (4:30 pm - 7:00 pm Spring)
 PF = Panther Fest (5:30 pm - 8:00 pm)
 s = Emergency Make Up Day, If Necessary
 Graduation: June 4, 2017

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.

BUDGET ADOPTION 2016-17

GENERAL FUND (FUND 10)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
Beginning Fund Balance (Account 930 000)	3,931,210.72	4,152,936.46	4,288,433.38
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)	4,152,936.46	4,288,433.38	4,288,433.38
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	4,152,936.46	4,288,433.38	4,288,433.38
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	7,730,935.53	7,498,575.33	7,272,419.00
240 Payments for Services	60,789.14	98,504.50	99,000.00
260 Non-Capital Sales	17,544.72	13,839.47	13,500.00
270 School Activity Income	51,086.03	46,015.49	46,500.00
280 Interest on Investments	2,391.63	2,847.32	3,000.00
290 Other Revenue, Local Sources	120,921.07	128,258.88	128,500.00
Subtotal Local Sources	7,983,668.12	7,788,040.99	7,562,919.00
Other School Districts Within Wisconsin			
310 Transit of Aids	2,796.53	1,880.48	0.00
340 Payments for Services	712,680.29	792,359.43	976,740.00
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	715,476.82	794,239.91	976,740.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	25,520.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	25,520.00	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	5,000.00	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	5,000.00	0.00
State Sources			
610 State Aid -- Categorical	258,035.21	248,836.18	365,920.00
620 State Aid -- General	5,100,385.00	5,256,038.00	5,238,229.00
630 DPI Special Project Grants	13,800.00	22,051.65	6,800.00
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	7,287.90	8,460.70	8,000.00
690 Other Revenue	10,188.80	5,335.80	4,043.00
Subtotal State Sources	5,389,696.91	5,540,722.33	5,622,992.00

Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	25,952.21	27,100.00	18,589.00
750 IASA Grants	86,142.93	95,126.96	100,877.00
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	49,640.35	50,510.58	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	161,735.49	172,737.54	169,466.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	40,267.00	18,000.00
870 Long-Term Obligations	0.00	76,114.98	0.00
Subtotal Other Financing Sources	0.00	116,381.98	18,000.00
Other Revenues			
960 Adjustments	33,055.17	0.00	0.00
970 Refund of Disbursement	189,868.34	75,921.52	50,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	3,047.68	31,752.16	3,000.00
Subtotal Other Revenues	225,971.19	107,673.68	53,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	14,476,548.53	14,550,316.43	14,403,117.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	140,516.88	121,620.86	119,100.00
120 000 Regular Curriculum	4,401,118.57	4,571,575.16	4,504,514.00
130 000 Vocational Curriculum	1,099,092.84	1,104,468.52	1,087,895.00
140 000 Physical Curriculum	458,365.46	421,322.49	377,062.00
160 000 Co-Curricular Activities	453,534.16	454,766.12	459,574.00
170 000 Other Special Needs	17,643.33	22,894.00	27,169.00
Subtotal Instruction	6,570,271.24	6,696,647.15	6,575,314.00
Support Sources			
210 000 Pupil Services	709,901.11	610,293.38	649,572.00
220 000 Instructional Staff Services	652,962.70	716,022.35	680,479.00
230 000 General Administration	390,748.91	387,466.25	389,447.00
240 000 School Building Administration	564,537.17	502,635.51	558,904.00
250 000 Business Administration	2,469,069.80	2,572,639.89	2,345,030.00
260 000 Central Services	403,987.35	407,944.57	466,930.00
270 000 Insurance & Judgments	148,693.53	141,382.66	145,529.00
280 000 Debt Services	29,302.26	20,639.88	20,640.00
290 000 Other Support Services	167,459.59	125,536.15	112,678.00
Subtotal Support Sources	5,536,662.42	5,484,560.64	5,369,209.00
Non-Program Transactions			
410 000 Inter-fund Transfers	1,572,006.05	1,624,474.48	1,786,594.00
430 000 Instructional Service Payments	571,577.98	604,619.72	667,000.00
490 000 Other Non-Program Transactions	4,305.10	4,517.52	5,000.00
Subtotal Non-Program Transactions	2,147,889.13	2,233,611.72	2,458,594.00
TOTAL EXPENDITURES & OTHER FINANCING USES	14,254,822.79	14,414,819.51	14,403,117.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
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	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	1,572,006.05	1,624,474.48	1,786,594.00
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
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	15,312.73	25,029.17	25,000.00
340 Payments for Services	286,315.10	354,331.02	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	301,627.83	379,360.19	25,000.00
<i>Other School Districts Outside Wisconsin</i>			
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
<i>Intermediate Sources</i>			
510 Transit of Aids	65,124.25	68,484.29	68,000.00
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	65,124.25	68,484.29	68,000.00
<i>State Sources</i>			
610 State Aid -- Categorical	521,483.00	529,673.00	530,000.00
620 State Aid -- General	34,844.00	9,273.00	10,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	0.00	0.00
Subtotal State Sources	556,327.00	538,946.00	540,000.00
<i>Federal Sources</i>			
710 Federal Aid - Categorical	3,478.00	6,307.00	6,000.00
730 DPI Special Project Grants	159,449.45	182,082.92	170,950.00
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	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	162,927.45	188,389.92	176,950.00
<i>Other Financing Sources</i>			
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	2,658,012.58	2,799,654.88	2,596,544.00
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
150 000 Special Education Curriculum	1,811,618.15	1,830,534.51	1,810,978.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,811,618.15	1,830,534.51	1,810,978.00
Support Sources			
210 000 Pupil Services	230,514.24	249,180.70	245,929.00
220 000 Instructional Staff Services	107,253.77	120,832.34	103,252.00
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	155,675.44	205,493.02	256,150.00
260 000 Central Services	0.00	7,828.63	5,000.00
270 000 Insurance & Judgments	0.00	0.00	1,000.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	493,443.45	583,334.69	611,331.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	289,239.61	309,940.81	88,735.00
490 000 Other Non-Program Transactions	63,711.37	75,844.87	85,500.00
Subtotal Non-Program Transactions	352,950.98	385,785.68	174,235.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,658,012.58	2,799,654.88	2,596,544.00
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	1,619,309.44	1,654,756.17	1,167,110.58
900 000 ENDING FUND BALANCES	1,654,756.17	1,167,110.58	1,293,873.58
TOTAL REVENUES & OTHER FINANCING SOURCES	3,824,038.81	32,519,255.30	4,621,000.00
281 000 Long-Term Capital Debt	3,786,817.88	4,791,386.20	4,494,237.00
282 000 Refinancing	1,774.20	28,215,514.69	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	3,788,592.08	33,006,900.89	4,494,237.00
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	2,804,767.98	1,579,910.55	1,081,478.53
900 000 Ending Fund Balance	1,579,910.55	1,081,478.53	965,641.53
TOTAL REVENUES & OTHER FINANCING SOURCES	172,145.30	210,626.38	94,163.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	1,397,002.73	709,058.40	210,000.00
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	1,397,002.73	709,058.40	210,000.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	67,758.46	99,041.44	104,711.40
900 000 ENDING FUND BALANCE	99,041.44	104,711.40	106,239.40
TOTAL REVENUES & OTHER FINANCING SOURCES	692,483.51	679,642.55	680,250.00
200 000 Support Services	661,200.53	673,972.59	678,722.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	661,200.53	673,972.59	678,722.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	20,187.18	60,017.97	107,579.74
900 000 ENDING FUND BALANCE	60,017.97	107,579.74	152,624.74
TOTAL REVENUES & OTHER FINANCING SOURCES	132,319.51	146,487.26	148,050.00
200 000 Support Services	29,362.79	29,901.14	30,700.00
300 000 Community Services	63,125.93	69,024.35	72,305.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	92,488.72	98,925.49	103,005.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

**WILMOT UNION HIGH SCHOOL DISTRICT
2016 Annual School District Meeting**

CAPITAL EXPANSION FUND RESOLUTION

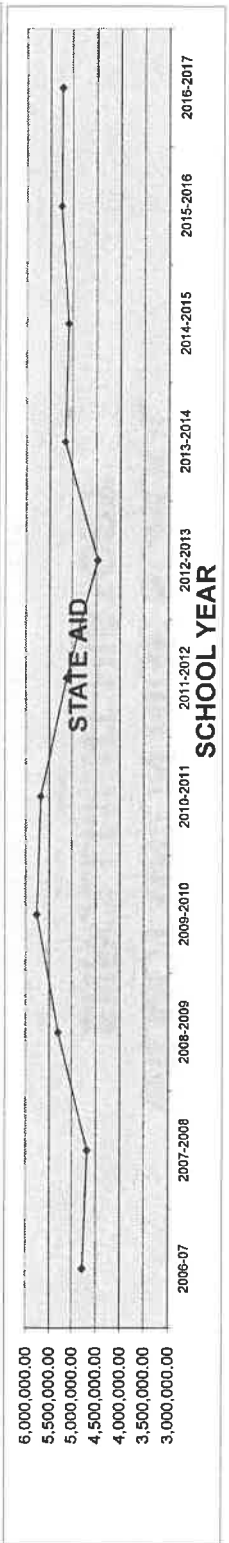
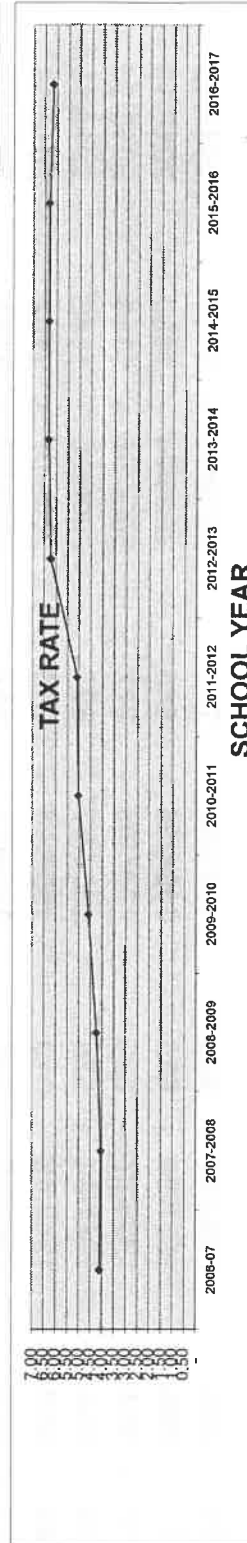
**RESOLUTION CREATING A CAPITAL EXPANSION FUND AND
LEVYING A TAX IN CONNECTION THEREWITH**

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 \$92,163 be levied for the 2016/2017 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
2016-2017 PRELIMINARY PROPERTY TAX LEVY ESTIMATE**

FUND	2006-07	2007-2008	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	10 Year Average Annual % Change
General Fund Tax Levy Amount	6,930,780	7,617,609	7,766,993	7,888,229	8,300,848	8,179,974	8,303,407	7,786,575	7,700,316	7,466,412	7,240,419	0.44%
Debt Service Fund 38 Tax Levy Amount	-	1,909,193	2,422,137	2,940,331	3,019,353	3,151,051	3,245,383	3,659,057	3,823,645	4,300,768	4,620,000	8.70%
Debt Service Fund 39 Tax Levy Amount	-	25,000	10,000	20,000	110,000	99,176	99,000	216,936	179,359	207,160	92,163	-
Capital Project Fund 41 Tax Levy Amount	-	-	-	-	-	-	333,740	216,936	179,359	207,160	92,163	-
Community Service Fund 80 Tax Levy Amount	-	-	-	-	-	-	99,000	99,000	99,000	99,000	99,000	-
Total Tax Levy Amount	8,936,627	9,552,002	10,199,120	10,848,560	11,430,201	11,430,201	11,981,530	11,814,668	11,900,520	12,190,980	12,168,232	0.94%
Total Increase (Decrease) From Prior Year	425,554	613,375	647,118	649,440	581,641	-	551,329	(166,862)	93,852	282,470	(21,758)	3.14%
Percentage Change-Total Levy From Prior Year	5.00%	6.89%	6.77%	6.37%	5.36%	0.00%	4.82%	-1.39%	0.79%	2.37%	-0.18%	3.14%
State of Wisconsin Equalization Aid												
Enrollment	1,152	1,191	1,215	1,208	1,154	1,138	1,123	1,081	1,086	1,080	1,080	0.00%
Percentage Change-Enrollment From Prior Year	1.05%	3.39%	2.02%	-0.56%	-4.47%	-1.39%	-2.69%	-3.74%	0.46%	-0.55%	0.00%	-0.64%
Tax Levy Per Student	7,757.49	8,020.15	8,394.34	8,980.60	9,904.85	10,044.11	10,669.22	10,929.39	10,965.49	11,287.95	11,267.81	3.80%
Percentage Change-Tax Levy Per Student	3.91%	3.39%	4.67%	6.98%	10.29%	1.41%	7.72%	2.44%	0.33%	2.94%	-0.18%	3.80%
Equalized Value of District	2,178,605,624	2,362,674,315	2,406,352,875	2,364,850,374	2,272,799,051	2,246,765,323	1,924,263,129	1,867,121,760	1,881,963,457	1,930,712,798	1,889,327,052	-1.01%
Percentage Change-Equalized Value From Prior Year	8.74%	8.43%	1.65%	-1.73%	-3.88%	-1.15%	-15.34%	-2.97%	0.79%	2.59%	2.00%	-1.01%
General Fund Tax Levy Per \$1,000	3,1609	3,2242	3,2277	3,3359	3,6523	3,6408	4,3151	4,1704	4,0917	3,8672	3,6766	-
Debt Service Fund Tax Levy Per \$1,000	0,9206	0,8081	1,0066	1,2435	1,3285	1,4025	1,8600	2,0759	2,1270	2,3349	2,3928	-
Capital Project Fund Tax Levy Per \$1,000	-	-	-	-	-	-	0,1734	0,1162	0,0953	0,1073	0,0468	-
Community Service Fund Tax Levy Per \$1,000	-	0,0108	0,0042	0,0085	0,0484	0,0441	0,0514	0,0530	0,0526	0,0513	0,0503	-
Tax Rate per \$1,000	4,1014	4,0429	4,2384	4,5878	5,0291	5,0874	6,2266	6,3277	6,3277	6,3142	6,1794	-
Tax Rate Change = \$	(0,1481)	(0,0586)	0,1955	0,3494	0,4413	0,0563	1,1974	0,1012	0,0000	(0,0135)	(0,1349)	-
Percentage Change-Tax Rate From Prior Year	-3.44%	-1.43%	4.84%	8.24%	9.62%	1.16%	23.81%	1.99%	0.00%	-0.21%	-2.13%	4.18%
Tax on \$100,000 Property	410.14	404.29	423.84	458.78	502.91	508.74	622.66	632.77	632.77	631.42	617.94	(13.49)
Tax on \$150,000 Property	615.21	606.43	635.76	688.17	754.37	763.11	933.98	949.16	949.16	947.14	926.91	(20.23)
Tax on \$175,000 Property	717.75	707.50	741.72	802.87	880.10	890.30	1,089.65	1,107.36	1,107.36	1,104.99	1,081.39	(23.60)
Tax on \$200,000 Property	820.29	808.56	847.88	917.56	1,005.63	1,017.48	1,246.31	1,265.55	1,265.55	1,262.85	1,235.88	(26.97)



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 -	1080
1980/81 - 828	1989/90 - 642	1998/99 - 952	2007/08 - 1191	2016/17 -	1080
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		

2002-2016 Enrollment History

