

2014-2015
Budget Hearing
And
Annual Meeting
Wonewoc-Union Center School District
"Home of the Wolves"
On
September 22, 2014 at 7:00 p.m.



Photo by Tricia Louis

WONEWOC-UNION CENTER SCHOOL DISTRICT

September 22, 2014

Wonewoc-Center Jr./Sr. High School Rm. 242 HS Computer Lab
7:00 PM

AGENDA

1. Call Meeting to Order
2. Election of Chairperson
3. Approve the minutes of the September 23, 2013 Annual Meeting (Reading of minutes may be waived by a motion)
4. Audit Summary
5. Budget Hearing
 - A. Presentation of the 2014-2015 Projected Budget
 - B. Fund 73 Report
 - C. Fund 80 Report
6. Annual Meeting
 - A. Adoption of 2014-2015 Budget and Tax Levy
 - B. Motion to authorize the school board to make temporary loans for current operation according to statutory requirements.
 - C. Authorization to dispose of school property no longer needed for school purposes.
 - D. Establish salaries for school board members. Current: \$2500 - Clerk; \$2400 - President; \$2400 - Treasurer; \$2300 -Board at Large
 - E. Authorization to reimburse board members for actual and necessary expenses incurred when traveling in the performance of their duties.
 - F. Motion authorizing the school board to set the date of the 2015 Annual School District Meeting between May 15th and October 31st, 2015.
7. Adjourn Meeting

Posting Location: Bank of Wonewoc
Farmers State Bank of Hillsboro
U.S. Post Office, Wonewoc and Union Center

Posting date and time: Posted by _____

Annual School District Meeting
Budget Hearing and Annual Meeting
September 23, 2013
Wonewoc-Center Jr/Sr High School Rm 242
7:00 P.M.

Business Manager Linda Dallman presented the 2014-2015 projected budget.

The meeting was called to order by the Board President Sandy Rogers at 7:00 p.m.

Members present: Wohlrab, Degner, Preston, Rogers, Benson, Laack and Dieck. One school district resident was in attendance.

Motion by Nancy Dieck, second by Vicki Laack to appoint Sandy Rogers as chairperson. Motion carried.

Motion by Cory Wohlrab, second by Merry Preston, to approve the minutes of the September 24, 2012 Annual meeting as read. Motion carried.

The auditor's report was read by Treasurer Merry Preston. Motion by Vicki Laack, second by Melanie Benson, to approve the auditor's report as read. Motion carried.

2013-2014 Budget hearing presentation by Business Manager Linda Dallman. Presentation included Fund 73 and Fund 80 reports.

Motion by Michelle Noll, second by Matt Miller, to set the 2013 tax levy at \$2,930,111 General Fund (Fund 10): \$2,816,111, Debt Service (Fund 39): \$100,000 and Community Service Fund (Fund 80) \$14,000.00 Motion carried.

Motion by Merry Preston, second by Vicki Laack, to authorize the Board to make temporary loans for current operation according to statutory requirements. Motion carried.

Motion by Sheri Degner, second by Merry Preston, to authorize the disposal of school property no longer needed for school purposes. Motion carried.

Motion by Matt Miller, second by Vicki Laack, to set the salaries of the school board members at the current amount of \$2300.00 per year. The additional salary of president and treasurer will remain at \$100.00 per year and the clerk at \$200.00 per year. Motion carried.

Motion by Matt Miller, second by Merry Preston, to authorize Board members reimbursement for actual and necessary expenses incurred when serving on the Board. The mileage reimbursement rate will be at the current IRS rate. Motion carried.

Motion by Michelle Noll, second by Merry Preston, to authorize the Board to set the date of the 2014 annual school district meeting between May 15, 2014 and October 31, 2014. Motion carried.

Motion by Merry Preston, second by Cory Wohlrab, to set the next annual meeting for Monday, September 22, 2014, at 7:00 p.m. Motion carried.

Motion by Nancy Dieck, second by Cory Wohlrab, to adjourn at 7:18 p.m. Motion carried.

Nancy Dieck, Clerk



Certified Public Accountants

1315 Bad Axe Court ▲ P.O. Box 271 ▲ Viroqua, Wisconsin 54665 ▲ TEL 608-637-2082 ▲ FAX 608-637-3021

August 18, 2014

Board of Education
Wonewoc-Union Center School District
101 School Road
Wonewoc, Wisconsin 53968

Dear Members of the Board:

This letter is to provide you with an update as to the status of the audit of the Wonewoc-Union Center School District for the year ended June 30, 2014.

The field work relating to our audit of the District's financial statements was completed on July 30, 2014. We are in the process of preparing the financial statements and our report thereon. The following summarizes key matters pertinent to our audit:

- 1) We anticipate that an unmodified opinion on the June 30, 2014 financial statements will be included in our report. This opinion states that the District's financial statements are fairly presented.
- 2) The District maintains its books and records in accordance with Wisconsin DPI regulations.
- 3) We were required to test the District's compliance with laws and regulations. No violations of laws or regulations were noted in our testing. The District has complied with Wisconsin's Revenue Cap regulations. As such, the District's tax levy for 2013/2014 was within allowed limits.
- 4) We expect the financial statements and our report will be issued by the DPI's December 1 due date.

Please contact our office should there be questions that arise.

Sincerely,

A handwritten signature in black ink that reads 'Johnson Block & Company, Inc.' The signature is written in a cursive, flowing style.

Johnson Block & Company, Inc.

H:\Viroqua\Govt Clients\Wonewoc Center Schools\2014\Correspondence\2014 Wonewoc SD Annual Mtg Ltr.Doc

FUND 73 -Other Post Employment Benefits - HRA / Trust

AUL	Beginning Balance	Payment		Trust	Ending Balance
6/30/2014	\$330,659.73			\$62,203.64	\$392,863.37
				Fixed rate of 2.5%	

Trust Administrator: MidAmerica Administrative and Retirement Solutions, Inc.

Custodian: American United Life

Community Service – Fund 80

2013 Wisconsin Act 20

While Act 20 does not change the authority of a school board to establish a Community Programs and Services Fund (Fund 80), it does include changes that affect a school board's authority to levy into Fund 80. In summary, Act 20: 1) imposes a limit on the amount a board may levy into Fund 80 for 2014-15 school year 2) specifies a procedure for exceeding this new limit; 3) requires school boards to include information on planned Fund 80 expenditures in the budget summary at an annual meeting (requirement varies for unified districts and the board of MPS, see below); 4) strongly encourages districts to publish this information on the district website and requires districts report the information to the Department of Public Instruction (DPI); and 5) requires DPI to publish the information on the DPI website and submit a report to the Legislature by December 1, 2014 detailing the information reported to DPI by school boards.

(<http://sfs.dpi.wi.gov/community-service-fund-limits-and-reporting-requirements-under-2013-wisconsin-act-20>)

COMMUNITY SERVICE FUND	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
Beginning Fund Balance	958.06	7,941.11	13,279.85
Ending Fund Balance	7,941.11	13,279.85	0.00
REVENUES & OTHER FINANCING SOURCES	14,000.00	14,000.00	14,000.00
EXPENDITURES & OTHER FINANCING USES	7,016.95	8,661.26	27,279.85

**The above fund balance ending 6/30/2014, not all expenditures had been posted for the end of the summer rec program; therefore the ending balance is \$8,482.59.

Community Summer Rec Program meets the criteria Department of Public Instruction:
 Open to everyone (age appropriate) in the community
 Additional direct cost is incurred in operating the program
 The cost of the activity is not recovered by fees because the Board of Education voted to subsidize by a separate community service tax levy.

Revenue: \$14,000

Expenses to support a community summer recreational program:

Salary & Benefits: \$9300.00

Supplies: \$2900.00

Transportation: \$2500.00

Motion to adopt the budget and set the 2014 Tax Levy:

Levy Fund 10: \$2,854,053

Levy Fund 39: \$100,000

Levy Fund 80: \$14,000

Total All Fund Levy: \$2,968,053

New Fund Balance Classifications

Effective July 1, 2010, The Government Accounting Standards Board, issued GASB 54 *Fund Balance Governmental Reporting and Fund Type Definitions*, which requires districts to classify fund balances into the following specifically defined classifications.

BUDGET ADOPTION 2014-2015			
GENERAL FUND (FUND 10)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
Beginning Fund Balance (Account 930 000)	1,303,688.21	1,558,427.10	1,662,346.22
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)	37,963.56	38,346.08	38,700.00
Ending Fund Balance, Assigned (Acct. 938 000)	1,520,463.54	1,624,000.14	1,556,000.00
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	1,558,427.10	1,662,346.22	1,662,346.22
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
<i>Local Sources</i>			
210 Taxes	2,505,191.50	2,864,826.22	2,857,153.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	5,311.59	1,985.64	2,100.00
270 School Activity Income	17,586.46	12,011.80	10,000.00
280 Interest on Investments	1,555.13	2,153.85	2,000.00
290 Other Revenue, Local Sources	15,339.75	15,662.91	11,300.00
Subtotal Local Sources	2,544,984.43	2,896,640.42	2,882,553.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	257,201.00	240,920.40	250,000.00
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	257,201.00	240,920.40	250,000.00
<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	3,138.50	3,042.00	3,042.00
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	500.00	50.00	0.00
Subtotal Intermediate Sources	3,638.50	3,092.00	3,042.00
<i>State Sources</i>			
610 State Aid -- Categorical	53,963.00	89,997.00	114,881.00
620 State Aid -- General	1,792,068.00	1,544,342.00	1,453,313.00
630 DPI Special Project Grants	0.00	3,520.00	3,360.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	135,031.36	125,689.76	166,833.00
660 Other State Revenue Through Local Units	870.55	954.32	900.00
690 Other Revenue	100,294.00	95,624.31	98,711.00
Subtotal State Sources	2,082,226.91	1,860,127.39	1,837,998.00
<i>Federal Sources</i>			
710 Transit of Aids	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	13,551.88	28,791.91	19,560.00
750 IASA Grants	89,728.23	184,097.98	144,653.00
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	10,421.00	5,000.00
790 Other Federal Revenue - Direct	21,519.00	25,197.10	19,057.00
Subtotal Federal Sources	124,799.11	248,507.99	188,270.00
<i>Other Financing Sources</i>	0.00	0.00	0.00
850 Reorganization Settlement			
860 Compensation, Fixed Assets	5,240.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	5,240.00	0.00	0.00
<i>Other Revenues</i>			
960 Adjustments	3,006.92	3,916.95	0.00
970 Refund of Disbursement	11,334.40	5,147.73	3,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	1,400.74	60.00	0.00
Subtotal Other Revenues	15,742.06	9,124.68	3,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	5,033,832.01	5,258,412.88	5,164,863.00
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	837,713.95	791,100.00	772,253.26
120 000 Regular Curriculum	873,532.27	1,159,287.34	1,112,995.74
130 000 Vocational Curriculum	143,329.43	137,693.31	217,031.00
140 000 Physical Curriculum	121,563.24	139,435.69	144,961.00
160 000 Co-Curricular Activities	99,585.12	116,388.30	129,900.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	2,075,724.01	2,343,904.64	2,377,141.00
<i>Support Sources</i>			
210 000 Pupil Services	107,661.14	115,668.88	146,650.00
220 000 Instructional Staff Services	341,627.62	368,544.80	375,282.00
230 000 General Administration	149,761.00	151,697.69	159,850.00
240 000 School Building Administration	297,287.68	271,996.01	254,150.00
250 000 Business Administration	911,469.76	979,293.75	920,090.00
260 000 Central Services	15,172.05	23,011.50	23,700.00
270 000 Insurance & Judgments	46,365.14	50,217.67	53,000.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	1,869,344.39	1,960,430.30	1,932,722.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	516,533.32	438,560.43	440,000.00
430 000 Instructional Service Payments	317,491.40	407,902.56	415,000.00
490 000 Other Non-Program Transactions	0.00	3,695.83	0.00
Subtotal Non-Program Transactions	834,024.72	850,158.82	855,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	4,779,093.12	5,154,493.76	5,164,863.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	16,559.20	16,093.08	16,093.08
900 000 Ending Fund Balance	16,093.08	16,093.08	16,093.08
TOTAL REVENUES & OTHER FINANCING SOURCES	813,027.89	774,037.02	736,399.08
100 000 Instruction	485,508.70	502,244.85	465,092.08
200 000 Support Services	145,563.31	114,911.23	128,307.00
400 000 Non-Program Transactions	182,422.00	156,880.94	143,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	813,494.01	774,037.02	736,399.08

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCES	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	100,000.00	100,000.00	100,000.00
281 000 Long-Term Capital Debt	100,000.00	100,000.00	100,000.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	100,000.00	100,000.00	100,000.00
842 000 INDEBTEDNESS, END OF YEAR	1,100,000.00	1,000,000.00	900,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	1,140,202.98	188,100.13	0.00
900 000 Ending Fund Balance	188,100.13	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	1,375.34	30.37	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	953,478.19	188,130.50	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	953,478.19	188,130.50	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	58,544.54	86,691.72	94,220.22
900 000 ENDING FUND BALANCE	86,691.72	94,220.22	94,220.22
TOTAL REVENUES & OTHER FINANCING SOURCES	281,332.99	268,878.61	277,200.00
200 000 Support Services	253,185.81	261,350.11	277,200.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	253,185.81	261,350.11	277,200.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	958.06	7,941.11	13,279.85
900 000 ENDING FUND BALANCE	7,941.11	13,279.85	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	14,000.00	14,000.00	14,000.00
200 000 Support Services	2,314.84	2,185.99	12,500.00
300 000 Community Services	4,702.11	6,475.27	14,779.85
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	7,016.95	8,661.26	27,279.85

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
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

BUDGET PUBLICATION, 2014-2015
NOTICE OF BUDGET HEARING
SCHOOL DISTRICT OF WONEWOC-UNION CENTER

Notice is hereby given to the qualified electors of the School District of Wonewoc-Union Center that the 2014 Budget Hearing will be held at 101 School Rd, Room #242, on September 22, 2014 at 7:00 p.m. The summary of the budget is

Printed below. A detailed copy of the proposed budget is available in the District Office. *Nancy Dieck, Clerk*

GENERAL FUND	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
Beginning Fund Balance	1,303,688.21	1,558,427.10	1,662,346.22
Ending Fund Balance	1,558,427.10	1,662,346.22	1,662,346.22
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	2,544,984.43	2,896,640.42	2,882,553.00
Inter-district Payments (Source 300 + 400)	257,201.00	240,920.40	250,000.00
Intermediate Sources (Source 500)	3,638.50	3,092.00	3,042.00
State Sources (Source 600)	2,082,226.91	1,860,127.39	1,837,998.00
Federal Sources (Source 700)	124,799.11	248,507.99	188,270.00
All Other Sources (Source 800 + 900)	20,982.06	9,124.68	3,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	5,033,832.01	5,258,412.88	5,164,863.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	2,075,724.01	2,343,904.64	2,377,141.00
Support Services (Function 200 000)	1,869,344.39	1,960,430.30	1,932,722.00
Non-Program Transactions (Function 400 000)	834,024.72	850,158.82	855,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	4,779,093.12	5,154,493.76	5,164,863.00
SPECIAL PROJECTS FUND	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
Beginning Fund Balance	16,559.20	16,093.08	16,093.08
Ending Fund Balance	16,093.08	16,093.08	16,093.08
REVENUES & OTHER FINANCING SOURCES	813,027.89	774,037.02	736,399.08
EXPENDITURES & OTHER FINANCING USES	813,494.01	774,037.02	736,399.08
DEBT SERVICE FUND	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	100,000.00	100,000.00	100,000.00
EXPENDITURES & OTHER FINANCING USES	100,000.00	100,000.00	100,000.00
CAPITAL PROJECTS FUND	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
Beginning Fund Balance	1,140,202.98	188,100.13	0.00
Ending Fund Balance	188,100.13	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	1,375.34	30.37	0.00
EXPENDITURES & OTHER FINANCING USES	953,478.19	188,130.50	0.00
FOOD SERVICE FUND	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
Beginning Fund Balance	58,544.54	86,691.72	94,220.22
Ending Fund Balance	86,691.72	94,220.22	94,220.22
REVENUES & OTHER FINANCING SOURCES	281,332.99	268,878.61	277,200.00
EXPENDITURES & OTHER FINANCING USES	253,185.81	261,350.11	277,200.00
COMMUNITY SERVICE FUND	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
Beginning Fund Balance	958.06	7,941.11	13,279.85
Ending Fund Balance	7,941.11	13,279.85	0.00
REVENUES & OTHER FINANCING SOURCES	14,000.00	14,000.00	14,000.00
EXPENDITURES & OTHER FINANCING USES	7,016.95	8,661.26	27,279.85
PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
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
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Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
GROSS TOTAL EXPENDITURES -- ALL FUNDS	6,906,268.08	6,486,672.65	6,305,741.93
Interfund Transfers (Source 100) - ALL FUNDS	516,533.32	438,560.43	440,000.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	6,389,734.76	6,048,112.22	5,865,741.93
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-5.35%	-3.02%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
General Fund	2,502,127.00	2,861,800.00	2,854,053.00
Referendum Debt Service Fund	100,000.00	100,000.00	100,000.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	14,000.00	14,000.00	14,000.00
TOTAL SCHOOL LEVY	2,616,127.00	2,975,800.00	2,968,053.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		13.75%	-0.26%

**Notice for Annual District Meeting
(Section 120.08(1))**

Notice is hereby given to qualified electors of Wonewoc-Union Center School District, that the annual meeting of said district for the transaction of business will be held at 101 School Rd, Room #242, on September 22, 2014 at 7:00 p.m.

Nancy Dieck, District Clerk

***** Please publish as a class 2 notice with 2 insertions*****

September 11

September 18

WONEWOC-UNION CENTER SCHOOL

**WONEWOC-UNION CENTER SCHOOL DISTRICT
Notice for Annual District Meeting
(Section 120.08(1))**

Notice is hereby given to qualified electors of Wonewoc-Union Center School District, that the annual meeting of said district for the transaction of business will be held at 101 School Rd, Room #242, on September 22, 2014 at 7:00 p.m.

Nancy Dieck, District Clerk

Publish: September 11, 18, 2014

WNAXLP

DISTRICT: Wonevoc-Union Center **7/13** **2014-2015 Revenue Limit Worksheet**

DATA AS OF 9/10/2014 3:30 PM

Line 1 Amount May Not Exceed Line 11 minus Line 7B of Final 13-14 Revenue Limit

2013-14 General Aid Certification (13-14 Line 12A, src 621)	+	1,522,043	
2013-14 Computer Aid Received (13-14 Line 17, Src 691)	+	1,032	
2013-14 Hi-Pov Aid (13-14 Line 12B, src 628)	+	22,299	
2013-14 Fnd 10 Levy Cert (13-14 Line 18, Src 211)	+	2,861,800	
2013-14 Fnd 38 Levy Cert (13-14 Line 14B, Src 210)	+	0	
2013-14 Fnd 41 Levy Cert (13-14 Line 14C, Src 210)	+	0	
2013-14 Aid Penalty for Over Levy (13-14 FINAL Rev Limit Worksheet)	-	0	
2013-14 Penalty for Unspent Energy Exemption	-	256,077	
2013-14 Total Levy for All Levied Non-Recurring Exemptions*	-	4,151,097	
Line 1 NET 2013-14 Base Revenue	=		

*For 2013-14 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Uncounted Open-Enroll. Pupils)

September & Summer FTE Membership Averages

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

	2011	2012	2013	2014
Summer fte:	10	16	14	14
% (40,40,40)	4	6	6	6
Sept fte:	388	371	360	350
Total fte	392	377	366	366

Line 2: Base Avg: (11+4ss)+(12+4ss)+(13+4ss) / 3 =

Summer fte:	10	16	14	14
% (40,40,40)	4	6	6	6
Sept fte:	388	371	360	350
Total fte	392	377	366	366

Line 6: Curr Avg: (12+4ss)+(13+4ss)+(14+4ss) / 3 =

Summer fte:	16	14	10	10
% (40,40,40)	6	6	4	4
Sept fte:	371	360	350	350
Total fte	377	366	354	354

Line 10B: Declining Enrollment Exemption =

Average FTE Loss (Line 2 - Line 6, if > 0)

X (Line 5, Maximum 2014-2015 Revenue per Memb) =

Non-Recurring Exemption Amount:

Line 17: State Aid for Exempt Computers =

Line 17 = A X (Line 16 / C) (to 8 decimals)

2014 Property Values (October 1, 2014 Values from DOR)

A. 2014 Exempt Computer Property Valuation Required

B. 2014 TIF-Out Tax Apportionment Equalized Valuation

C. 2014 TIF-Out Value plus Exempt Computers (A + B)

Computer aid replaces a portion of proposed Fund 10 Levy

Summer and Fall 2014 Membership must be estimated.	132,681
Line 10B: Declining Enrollment Exemption	12
Average FTE Loss (Line 2 - Line 6, if > 0)	12
X (Line 5, Maximum 2014-2015 Revenue per Memb) =	11,056.74
Non-Recurring Exemption Amount:	132,681
Line 17: State Aid for Exempt Computers =	1,030
Line 17 = A X (Line 16 / C) (to 8 decimals)	(Rounds to Dollar)
2014 Property Values (October 1, 2014 Values from DOR)	
A. 2014 Exempt Computer Property Valuation Required	78,500
B. 2014 TIF-Out Tax Apportionment Equalized Valuation	226,290,649
C. 2014 TIF-Out Value plus Exempt Computers (A + B)	226,369,149

Line 1: 2013-14 Base Revenue (Funds 10, 38, 41)

Line 2: Base Sept Membership Avg (11+4ss, 12+4ss, 13+4ss/3)

Line 3: 2013-14 Base Revenue Per Member (Ln 1 / Ln2)

Line 4: 2014-15 Per Member Change (A+B)

A. Allowed Per Pupil Change (+\$0.00/Member)

B. Low Rev Incr (9,100 - (3 + 4A)-4C) Not < 0

C. Low Rev Dist in CCDEB (Enter DPI Adjustment)

Line 5: 2014-15 Maximum Revenue / Memb (Ln 3 + Ln 4)

Line 6: Current Membership Avg (12+4ss, 13+4ss, 14+4ss/3)

Line 7: 2014-15 Rev Limit, No Exemptions (Ln7A + Ln 7B)

A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)

B. Hold Harm Non-Recurr Exemption

Line 8: Total Recurring Exemptions (A+B+C+D+E)

A. Prior Year Carryover

B. Transfer of Service (if negative, include sign)

C. Transfer of Territory (if negative, include sign)

D. Federal Impact Aid Loss (2012-13 to 2013-14)

E. Recurring Referenda to Exceed (if 2014-15 is first year)

Line 9: 2014-15 Limit with Recurring Exemptions (Ln 7 + Ln 8)

Line 10: Total 2014-15 Non-Recurring Exemptions (A+B+C+D+E)

A. Non-Recurring Referenda to Exceed 2014-15 Limit

B. Declining Enrollment Exemption for 2014-15 (from left)

C. Energy Efficiency Exemption for 2014-15

D. Adjustment for Refunded or Rescinded Taxes for 2014-15

E. Prior Year Open Enrollment (uncounted pupils)

Line 11: 2014-15 Revenue Limit With All Exemptions (Ln 9 + Ln 10)

Line 12: Total Aid to be Used in Computation (12A + 12B)

A. ESTIMATE of 2014-15 October 15 General Aid

B. State Aid to High Poverty Districts (not all dists)

Line 13: Allowable Limited Revenue: (Line 11 - Line 12)

(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)

Line 14: Total Limited Revenue To Be Used (A+B+C)

Entries Required Below: Amnts Needed by Purpose and Fund:

A. Gen Operations: Fnd 10 including Src 211 & Src 691

B. Non-Referendum Debt (inside limit) Fnd 38 Src 210

C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 210

Line 15: Total Revenue from Other Levies

A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)

B. Community Services (Fnd 80 Src 210)

C. Prior Year Levy Chargeback (Src 212)

D. Other Levy Revenue - Milwaukee & Kenosha Only

Line 16: Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)

Line 17: Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered

Line 18: Fnd 10 Src 211 (Ln 14A-Ln 17), 2014-15 Budget

Line 18 (not 14A) is the Fund 10 Levy certified by the Board.

Line 19: Total Fall, 2014 All Fund Tax Levy (14B + 14C + 15 + 18)

Line 19 is the total levy to be apportioned in the PL-401.

Line 20: Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)

2013-14 Base Revenue (Funds 10, 38, 41)	(from left)	4,151,097
Base Sept Membership Avg (11+4ss, 12+4ss, 13+4ss/3)	(from left)	378
2013-14 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,981.74
2014-15 Per Member Change (A+B)		75.00
A. Allowed Per Pupil Change (+\$0.00/Member)		0
B. Low Rev Incr (9,100 - (3 + 4A)-4C) Not < 0		0.00
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)		
2014-15 Maximum Revenue / Memb (Ln 3 + Ln 4)	(from left)	11,056.74
Current Membership Avg (12+4ss, 13+4ss, 14+4ss/3)	(rounded)	366
2014-15 Rev Limit, No Exemptions (Ln7A + Ln 7B)		4,151,097
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		4,046,767
B. Hold Harm Non-Recurr Exemption		104,330
Total Recurring Exemptions (A+B+C+D+E)	(rounded)	0
Prior Year Carryover		0
Transfer of Service (if negative, include sign)		0
Transfer of Territory (if negative, include sign)		0
Federal Impact Aid Loss (2012-13 to 2013-14)		0
Recurring Referenda to Exceed (if 2014-15 is first year)		0
2014-15 Limit with Recurring Exemptions (Ln 7 + Ln 8)		0
Total 2014-15 Non-Recurring Exemptions (A+B+C+D+E)		0
Non-Recurring Referenda to Exceed 2014-15 Limit		0
Declining Enrollment Exemption for 2014-15 (from left)		132,681
Energy Efficiency Exemption for 2014-15		0
Adjustment for Refunded or Rescinded Taxes for 2014-15		0
Prior Year Open Enrollment (uncounted pupils)		0
2014-15 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		4,283,778
Total Aid to be Used in Computation (12A + 12B)		1,428,695
ESTIMATE of 2014-15 October 15 General Aid		1,406,396
State Aid to High Poverty Districts (not all dists)		22,299
Allowable Limited Revenue: (Line 11 - Line 12)		2,855,083
Total Limited Revenue To Be Used (A+B+C)	Not > line 13	2,855,083
Gen Operations: Fnd 10 including Src 211 & Src 691	(Proposed Fund 10)	2,855,083
Non-Referendum Debt (inside limit) Fnd 38 Src 210	(to Budget Rpt)	0
Capital Exp, Annual Meeting Approved: Fnd 41 Src 210	(to Budget Rpt)	0
Total Revenue from Other Levies	(A+B+C+D):	114,000
Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)		100,000
Community Services (Fnd 80 Src 210)		14,000
Prior Year Levy Chargeback (Src 212)		0
Other Levy Revenue - Milwaukee & Kenosha Only		0
Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)		2,854,653
Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered		1,030
Fnd 10 Src 211 (Ln 14A-Ln 17), 2014-15 Budget		2,854,053
Total Fall, 2014 All Fund Tax Levy (14B + 14C + 15 + 18)		2,968,053
Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)	Levy Rate =	0.01311611
		100,000

CELL COLOR KEY: Auto-Calc DPI Data District Enters

Districts are responsible for the integrity of the revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.

Unknown - 3rd Friday Count (Student + Count)
 - General Aid
 - Property Values