



ANNUAL MEETING BUDGET HEARING

October 26, 2017
8:00 pm
Secondary School Commons

SCHOOL BOARD

James Karls—President
Jamie Young—Vice President
Clifford Gerbers—Treasurer
Nanette Mohr—Clerk
Ronald Lenz—Member
Preston Peterson—Member
Tracy Winkler—Member

ADMINISTRATION

Todd Carlson—Superintendent
Jason Dreier—Secondary Principal
Curt Angeli—Elementary Principal
Kimberly Klister—Pupil Services Director

—Where Excellence is Expected—

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"Where Excellence is Expected"



Gillett School District

208 West Main Street P.O. Box 227 Gillett, WI 54124-0227

Annual School District Meeting October 26, 2017

Notice is hereby given this date that the Annual School District meeting to be held **Thursday, October 26, 2017 at 8:00 p.m.** in the **Secondary School Commons.**

AGENDA

- 1.0 Call to Order – James Karls, School Board President
- 2.0 Election of a Chairperson for the Annual Meeting
- 3.0 Election of a Clerk for the Annual Meeting
- 4.0 Reading of minutes of September 8, 2016 Annual Meeting
- 5.0 District Administrator Comments
- 6.0 Treasurer's report
- 7.0 Presentation on 2017-18 Budget – Clifford Gerbers, School Board Treasurer
- 8.0 Act on the 2017-18 tax levy
- 9.0 Act on the School District authorization to borrow money, sell unused school assets, and to secure legal counsel as deemed advisable
- 10.0 Act on authorizing the School Board to set the 2018-19 annual meeting date
- 11.0 Act on setting the School Board members salary
- 12.0 Other business that may legally be transacted at an annual meeting
- 13.0 Read and approve the minutes of this meeting
- 14.0 Adjourn

MINUTES
GILLETT SCHOOL DISTRICT
Annual School District Meeting
Thursday, September 8, 2016 at 8:00 pm in the Secondary School Commons

Call to Order	The meeting was called to order by School Board President James Karls at 8:00 pm.
Election of Chairperson	<p>President James Karls asked for nominations for Chairperson. Jamie Heroux nominates James Karls to serve as Chairperson.</p> <p>Motion made by Mark Winkler, second by Jamie Heroux, to close nominations and cast a unanimous ballot for James Karls to serve as Chairperson. Motion carried unanimously.</p>
Election of Clerk	<p>Chairperson James Karls asked for nominations for Clerk. Jamie Heroux nominates Tracy Winkler to serve as Clerk of the Annual Meeting.</p> <p>Motion made by Jamie Heroux, second by Jamie Young, to close nominations and cast a unanimous ballot for Tracy Winkler to serve as Clerk of the Annual Electors Meeting. Motion carried unanimously.</p>
Minutes	The minutes of the September 16, 2015 Annual meeting were read by Tracy Winkler, Clerk of the Annual Meeting.
District Administrator	Mr. Todd Carlson, District Administrator, welcomed the electors, gave an overview of district projects, gave of an overview of the school budget.
Treasurer’s Report/Audit	Mr. Clifford Gerbers, Board Treasurer presented the District Financial report and audit.
2016-17 Budget	Mr. Clifford Gerbers, Board Treasurer, presented the proposed budget for 2016-17 school year.
2016-17 Tax Levy	Motion made by Jamie Heroux, second by Mark Winkler, to set the 2016-17 tax levy at \$ 2,382,594.00. Motion carried unanimously.
Authorization	Motion made by Jerry Luther, second by Jamie Young, to authorize School Board to borrow money, sell unused school assets, and to secure legal counsel as deemed advisable. Motion carried unanimously.
Annual Meeting Date	Motion made by Preston Peterson, second by Nanette Mohr, to authorize the School Board to set the 2017-18 annual meeting date. Motion carried unanimously.

Board Salaries Motion made by Mark Winkler, second by Tod Anderson, to set the School Board members salaries to remain the same for the 2016-17 school year. Motion carried unanimously.

Other Business Mark Winkler thanked the Board for all they do and shared his concerns about the financial struggles in front of the District.

There was no other business or comments.

Minutes Motion made by Jamie Young, second by Preston Peterson, to approve the minutes of the annual meeting as read. Motion carried unanimously.

Adjourn Motion made by Jamie Heroux, second by Nanette Mohr, to adjourn the meeting. The meeting was adjourned at 9:11 pm.

Gillett School District
Annual Meeting Budget Message
10-26-17

To The Electors:

Welcome to the Annual Meeting of the Gillett Public School District and thank you for taking an active part in the important job of educating our children.

We have worked very hard to maintain opportunities for our students and to have a budget that is mindful of our community and taxpayers. We continue to maintain our focus on four main areas: Student Needs; A Quality Staff; Maintaining our Facilities; and Being Mindful of our Taxpayers.

Student Needs

We continue to strive in providing a quality education for our students by recognizing that all students can learn by providing the tools, support and connections needed for students to reach their full potential. A rigorous instructional program tied to high standards builds student knowledge and strengthens critical thinking. A quality school prepares all students to succeed.

A Quality Staff

We are very fortunate to have a highly qualified staff who benefit from continuous professional development that helps strengthen their teaching skills and leads toward increased student learning. Our staff members understand that when a decision needs to be made, the first thought should always be “what is best for our students?” We need to continue attracting and keeping the best in Gillett.

Maintaining our Facilities

Safe, sound facilities create an environment where students can learn and grow. We will focus on improving and maintaining our facilities to provide a supportive learning environment for our students, staff and community.

Mindful of Our Taxpayers

Educating all our students to high standards is a collective responsibility and one that requires ongoing engagement and support of our community. We appreciate the support our community has given to our schools and we continue to be mindful of the economy and its effects upon our community.

The board and administration would like to thank all those who volunteer their efforts in helping to make a good school system even better. The Gillett School District will continue to appreciate your suggestions for improvement and support for our school programs. We strive to educate our students at a fiscally responsible cost while serving the goals of society and our community. This is a very challenging task and with your continued cooperation and support we can achieve our mutual goal of an excellent educational system we can all be proud of.

If you have questions concerning our school or its operation, please feel free to contact me or any school board member to get first-hand information. Your continued support of the Gillett School District and its educational programs is greatly appreciated.

James Karls – School Board President
Nanette Mohr – School Board Clerk
Preston Peterson – School Board Member
Ron Lenz – School Board Member

Jamie Young – School Board Vice-President
Cliff Gerbers – School Board Treasurer
Tracy Winkler – School Board Member
Todd Carlson – District Administrator

DESCRIPTION OF THE FUND ACCOUNTS

The accounts used in the Gillett School District's budget are required by the State of Wisconsin in order to provide uniformity and accountability among the school districts in the state. The system is called the "Wisconsin Uniform Financial Accounting Requirements (WUFAR)." All revenue and expenditures fit into one of several different funds. A fund is an independent accounting entity consisting of a self-balancing set of asset accounts, liability accounts, and equity accounts. A brief explanation of the various funds follows:

FUND 10 – General Fund – The general fund is used to account for district financial activities for current operations except those which required to be accounted for in the separate funds.

FUND 20 – Special Projects Fund – This fund is used for activities funded by specific federal or state grant programs. Only these programs the DPI has identified as being accounted for in this fund can be recorded here.

FUND 30 – Debt Service Fund – This fund is used for the debt service tax levy and related revenues and expenditures for long-term debt.

FUND 40 – Capital Projects Fund – These funds are used to account for expenditures financed through the use of bonds, promissory notes issued per Wis. Stats. 67.12(12), state trust fund loans, land contracts, or an expansion fund tax levy established under Wis. Stats. 120.10 (10m).

FUND 50 – Food Service Fund – Federal regulations require that all revenue and expenditures related to the lunch program be recorded here.

FUND 60 – Agency Fund – The Agency Fund is used to account for assets held by the district for pupil organizations.

FUND 70 – Trust Fund – The Trust Fund is used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governments and/or other funds.

FUND 80 – Community Service Fund – This fund is used for community service programs like the summer community recreation program. All revenue and expenses to operate such programs are recorded here.

FUND 90 – Package and Cooperative Program Fund – This fund is to be used for all types of cooperative instructional funds. No fund balance or deficit can exist in this fund.

GENERAL FUND REVENUE ACCOUNT DESCRIPTION

200 – Revenue from Local Sources – These sources reflect local property taxes, student fees, money received from sale of materials used in classes, money generated from ticket sales collected for student activities, interest on district investments, gifts, rental fees, student fines and driver education fees.

300 – Interdistrict Payments Within Wisconsin – State aid payments received due to participation in multischool consortiums and funds received from other Wisconsin School District for services provided are recorded here.

400 – Interdistrict Payment Outside Wisconsin

500 – Revenue from Intermediate Sources – Funds received from Cooperative Educational Service Agencies (CESAs) or county governments are recorded here.

600 – Revenue from State Sources – Revenue from sources like categorical aides (i.e. handicapped, transportation, library, drivers education) Equalization aid, and special projects are recorded here.

700 – Revenue from Federal Sources – Federal sources include vocational education aid, special project grants, and Title programs.

800 – Other Financial Resources – Income from sale of district property, buildings, or equipment are recorded here.

900 – Other Revenue – Accounting adjustments and overpayments from previous fiscal years are recorded here.

GENERAL FUND EXPENSE ACCOUNT DESCRIPTIONS

110000 – Undifferentiated Curriculum – Instruction for which one teacher teaches more than one subject to the same group of students, such as in the elementary schools.

120000 – Regular Curriculum – Instruction for which one teacher teaches only one subject, as in the high school.

130000 – Vocational Curriculum – Occupationally related curriculum for subject matter and related experiences designed to develop the knowledge, skills, attitudes, and appreciations that relate to the world of work.

140000 – Physical Curriculum – Subjects that include activities like health and safety in daily living, physical education, and recreation.

150000 – Special Curriculum – Curriculum provided for students with exceptional educational needs and taught by specially certified teachers.

160000 – Co-Curricular Activities – School Sponsored activities under the guidance of a qualified adult providing opportunities for students on either an individual, small group, or large group basis and for which participation is not required and credit is not given.

210000 – Pupil Services – Activities designed to assess and improve the well-being of students and to supplement the teaching process, such as guidance and counseling.

220000 – Instructional Staff Services – Activities associated with assisting the instructional staff in providing learning experiences for students such as staff development and library media.

230000 – General Administration – Activities concerned with establishing and administering policy in connection with operating the school district.

240000 – School Building Administration – Activities concerned with overall responsibility for school building principals.

250000 – Business Administration – Activities concerned with the school district's fiscal management, operating, maintenance, and pupil transportation.

260000 – Central Services – District-wide support activities including telephone, internet, and postal services.

270000 – Insurance and Judgements – Premiums for liability, property, workman's compensation, and unemployment insurances.

280000 – Debt Services – Principal and interest payments on district indebtedness.

290000 – Other Support Services – Includes early retirement benefits and CESA general administration expenses.

410000 – Interfund Operations – Permanent transfers on money from one fund to another to pay obligations of the receiving fund.

430000 – General Tuition Payments – Includes summer school expenses, open enrollment payments, and alternative school costs.

490000 – Other Non-Program Transactions

BUDGET ADOPTION 2017-18			
GENERAL FUND (FUND 10)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance (Account 930 000)	2,615,098.53	2,774,965.18	2,263,805.75
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)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	2,774,965.18	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	2,774,965.18	2,263,805.75	1,649,223.75
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	6,014.00	7,310.48	7,500.00
Local Sources			
210 Taxes	2,228,719.25	1,889,384.38	1,795,936.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	148.45	548.56	549.00
270 School Activity Income	12,306.00	11,761.00	11,771.00
280 Interest on Investments	5,553.81	4,860.69	4,861.00
290 Other Revenue, Local Sources	29,740.57	21,453.82	21,454.00
Subtotal Local Sources	2,276,468.08	1,928,008.45	1,834,571.00
Other School Districts Within Wisconsin			
310 Transit of Aids	686.14	1,636.94	1,637.00
340 Payments for Services	173,149.87	205,448.88	154,789.00
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	173,836.01	207,085.82	156,426.00
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	3,979.50	4,689.49	4,984.00
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	3,979.50	4,689.49	4,984.00
State Sources			
610 State Aid -- Categorical	225,603.81	39,084.67	39,000.00
620 State Aid -- General	3,455,921.00	3,457,135.00	3,548,825.00
630 DPI Special Project Grants	5,280.00	10,224.01	4,960.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	186,764.09	163,373.28	178,000.00
660 Other State Revenue Through Local Units	703.51	557.69	600.00
690 Other Revenue	184,316.00	365,587.20	487,586.00
Subtotal State Sources	4,058,588.41	4,035,961.85	4,258,971.00
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	42,270.31	56,555.23	45,374.00
750 IASA Grants	104,085.84	126,716.71	135,831.00
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	14,995.18	25,986.90	15,000.00
790 Other Federal Revenue - Direct	21,337.08	27,444.78	13,600.00
Subtotal Federal Sources	182,688.41	236,703.62	209,805.00

Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
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	18,292.04	0.00	0.00
970 Refund of Disbursement	110,372.12	17,608.01	70,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	43,463.81	5,268.79	5,269.00
Subtotal Other Revenues	172,127.97	22,876.80	75,269.00
TOTAL REVENUES & OTHER FINANCING SOURCES	6,873,702.38	6,442,636.51	6,547,526.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	1,120,690.54	1,123,206.26	1,218,251.00
120 000 Regular Curriculum	1,165,734.25	1,183,737.10	1,234,941.00
130 000 Vocational Curriculum	240,249.86	256,412.33	245,132.00
140 000 Physical Curriculum	203,402.65	204,381.76	219,811.00
160 000 Co-Curricular Activities	192,153.60	135,786.23	140,141.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	2,922,230.90	2,903,523.68	3,058,276.00
Support Sources			
210 000 Pupil Services	129,658.78	140,364.77	149,888.00
220 000 Instructional Staff Services	152,702.56	162,558.43	162,860.00
230 000 General Administration	280,090.47	257,548.02	258,789.00
240 000 School Building Administration	339,635.20	334,711.27	356,223.00
250 000 Business Administration	1,155,499.65	1,155,374.04	1,176,705.00
260 000 Central Services	302,016.57	282,716.24	304,021.00
270 000 Insurance & Judgments	76,472.00	94,327.27	98,638.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	64,389.62	56,959.79	44,617.00
Subtotal Support Sources	2,500,464.85	2,484,559.83	2,551,741.00
Non-Program Transactions			
410 000 Inter-fund Transfers	815,111.30	890,277.09	812,019.00
430 000 Instructional Service Payments	455,223.90	649,448.43	740,072.00
490 000 Other Non-Program Transactions	20,804.78	25,986.91	0.00
Subtotal Non-Program Transactions	1,291,139.98	1,565,712.43	1,552,091.00
TOTAL EXPENDITURES & OTHER FINANCING USES	6,713,835.73	6,953,795.94	7,162,108.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	18,982.67	10,721.55	13,641.31
900 000 Ending Fund Balance	10,721.55	13,641.31	13,641.31
REVENUES & OTHER FINANCING SOURCES	8,371.43	11,711.58	0.00
100 000 Instruction	11,067.88	5,904.89	0.00
200 000 Support Services	5,564.67	2,886.93	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	16,632.55	8,791.82	0.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
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	801,945.57	865,124.46	787,910.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	710.10	1,396.44	1,000.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	710.10	1,396.44	1,000.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	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	0.00	0.00	0.00
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	24,059.48	24,067.31	23,000.00
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	24,059.48	24,067.31	23,000.00
State Sources			
610 State Aid -- Categorical	262,629.00	260,227.00	257,429.00
620 State Aid -- General	0.00	0.00	0.00
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	115.14	0.00
Subtotal State Sources	262,629.00	260,342.14	257,429.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	156,456.03	113,345.29	214,455.00
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	54,307.33	49,220.90	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	210,763.36	162,566.19	264,455.00
Other Financing Sources		0.00	0.00
860 Compensation, Fixed Assets	0.00	1,200.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	1,200.00	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	1,300,107.51	1,314,696.54	1,333,794.00
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	2,457.20	1,504.33	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	880,728.20	905,126.14	859,847.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	883,185.40	906,630.47	859,847.00
Support Sources			
210 000 Pupil Services	153,235.48	145,330.76	162,195.00
220 000 Instructional Staff Services	171,497.19	153,669.22	167,564.00
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	68,931.12	76,739.78	81,000.00
260 000 Central Services	0.00	2,089.33	1,700.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	393,663.79	377,829.09	412,459.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	23,258.32	30,236.98	61,488.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	23,258.32	30,236.98	61,488.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,300,107.51	1,314,696.54	1,333,794.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	60,907.70	93,926.06	91,018.40
900 000 ENDING FUND BALANCES	93,926.06	91,018.40	87,924.40
TOTAL REVENUES & OTHER FINANCING SOURCES	484,630.50	428,305.04	394,500.00
281 000 Long-Term Capital Debt	362,149.44	341,750.00	341,300.00
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	89,462.70	89,462.70	56,294.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	451,612.14	431,212.70	397,594.00
842 000 INDEBTEDNESS, END OF YEAR	3,017,227.68	2,664,150.68	2,336,753.40

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	1,553,240.00	25,134.69	(0.00)
900 000 Ending Fund Balance	25,134.69	(0.00)	(0.00)
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	1,528,105.31	25,134.69	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	1,528,105.31	25,134.69	0.00

FOOD SERVICE FUND (FUND 50)			
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	273,487.00	286,535.91	292,899.00
200 000 Support Services	273,487.00	286,535.91	292,899.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	273,487.00	286,535.91	292,899.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	24,187.31	14,315.44	11,977.54
900 000 ENDING FUND BALANCE	14,315.44	11,977.54	3,270.54
TOTAL REVENUES & OTHER FINANCING SOURCES	30,860.00	42,740.00	46,240.00
200 000 Support Services	176.87	2,851.56	3,350.00
300 000 Community Services	40,555.00	42,226.34	51,597.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	40,731.87	45,077.90	54,947.00

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	179,616.38	206,120.09	100,362.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	173,602.38	198,809.61	92,962.00
400 000 Non-Program Transactions	6,014.00	7,310.48	7,400.00
TOTAL EXPENDITURES & OTHER FINANCING USES	179,616.38	206,120.09	100,362.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
GROSS TOTAL EXPENDITURES -- ALL FUNDS	10,504,128.49	9,289,815.59	9,359,704.00
Interfund Transfers (Source 100) - ALL FUNDS	821,125.30	897,587.57	819,519.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	9,683,003.19	8,392,228.02	8,540,185.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-13.33%	1.76%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
General Fund	2,227,499.00	1,888,226.00	1,794,736.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	484,312.00	428,013.00	394,500.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	16,000.00	41,500.00	45,000.00
TOTAL SCHOOL LEVY	2,727,811.00	2,357,739.00	2,234,236.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-13.57%	-5.24%

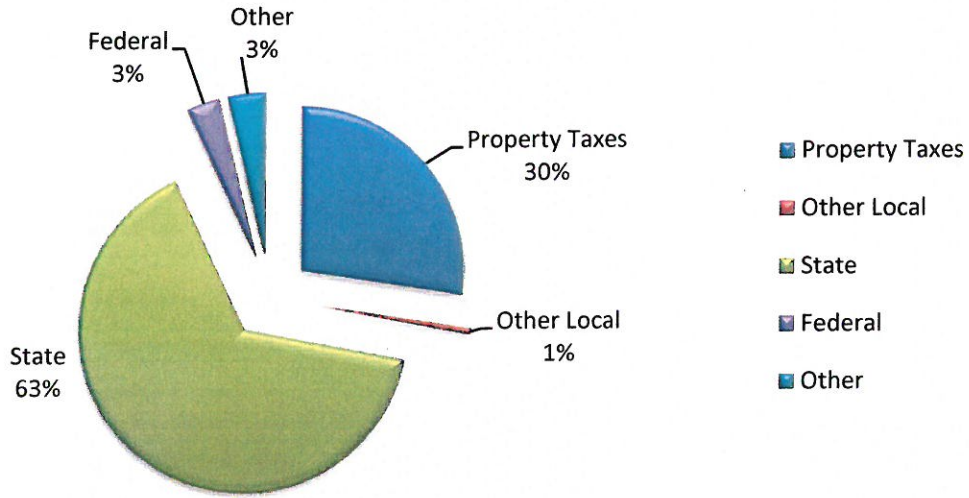
ENERGY EFFICIENCY EXEMPTION

§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators

Name of Qualified Contractor	Honeywell Building Solutions		
Performance Contract Length (years)			10
Total Project Cost (including financing)		\$	3,579,677
Total Project Payback Period			10
Years of Debt Payments			10
Remaining Useful Life of the Facility			66
Prior Year Resolution Expense Amount	Fiscal Year	2015	
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2015	
Utility Savings applied in Prior Year to Debt	Fiscal Year	2015	
Sum of reported Utility Savings to be applied to Debt		\$	66,692
		Savings Reported for 2017-18	
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
TRS.1 Baseline Development (Campus Wide)	\$ 9,333		
TRS.2 Annual M&V & Preventative Maintenance Services	\$ 9,300		
C.1 Energy Management & DDC-Base Project GES	\$ 96,512	\$ 6,125	
C.2 VaV Box Controls DDC Upgrade GES	\$ 186,508	\$ 2,299	
E.1 Variable Speed Drivers/Ventilation Control GES	\$ 21,211	\$ 1,869	
L.1 Lighting Retrofit GES	\$ 180,293	\$ 11,513	
S.1 Building Envelope/Air Leakage GES	\$ 23,774	\$ 1,985	
S.2 Secure ES Entrance GES	\$ 67,168		
C.1 Energy Management & DDC-Base Project GMS	\$ 138,458	\$ 10,301	
C.2 Energy Management & DDC Enhance Scope GMS/GHS	\$ 179,993	\$ 489	
E.1 Variable Speed Drivers/Ventilation Control GMS/GHS	\$ 28,281	\$ 4,338	
I.1 Lighting Retrofit GMS/GHS	\$ 293,419	\$ 18,781	
M.1 1961 Boiler Plant Replacement	\$ 422,099	\$ 1,150	
M.2 Original 1927 HS Multi Zone FA Furnace	\$ 776,079	\$ 1,936	
M.3 Destratification Fans	\$ 11,706	\$ 769	
M.4 Replace DHS Tank with HE DHW Heater	\$ 53,027	\$ 142	
P.1 Bathroom Remodel	\$ 55,016		
S.1 Building Envelope/Air Leakage GMS/GHS	\$ 16,130	\$ 1,468	
S.3 Replace 1995 Roof	\$ 439,736	\$ 3,527	
V.1 Replace 1961 Unit Ventilators GMS/GHS	\$ 203,216		
V.2a Refurbish 1961 AHU's with DDC GMS/GHS	\$ 104,481		
V.2a Refurbish 1961 AHU's Asbestos Allowance GMS/GHS	\$ 17,589		
PD & B Project Development Commissioning & Bonds	\$ 155,428		
Measurement & Verification (10 years)	\$ 90,920		
Entire Energy Efficiency Project Totals	\$ 3,579,677	\$ 66,692	\$ -

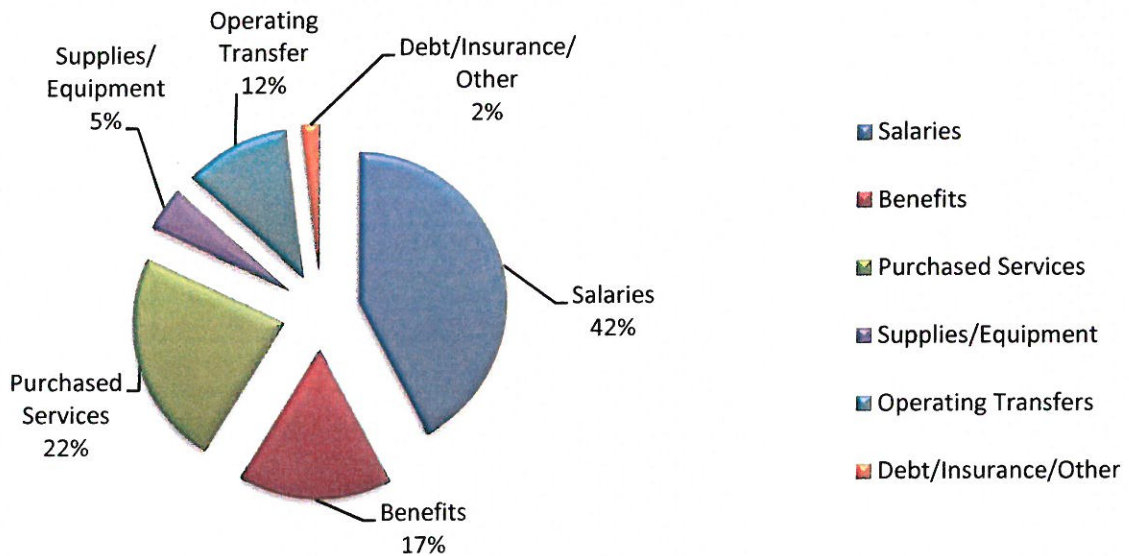
**Gillett School District
2017-18 Budget**

2017-18 Budgeted Revenues



Revenues	
Property Taxes	\$ 1,795,936.00
Other Local	\$ 38,635.00
State	\$ 4,258,971.00
Federal	\$ 209,805.00
Other	\$ 244,179.00
	<u>\$ 6,547,526.00</u>

2017-18 Budgeted Expenses



Benefits	\$ 1,186,219.00
Purchased Services	\$ 1,664,032.00
Supplies/Equipment	\$ 340,258.00
Operating Transfers	\$ 812,019.00
Debt/Insurance/Other	\$ 138,835.00
	<u>\$ 7,162,108.00</u>

RESIDENT ENROLLMENT AND TAXATION HISTORY

The actual tax levy for 2017-18 cannot be determined until October 2017, after all budget adjustments are made and the "Fall School District Certification of 2017 Values" used for appointment of the school levy, have been received from the Wisconsin Department of Revenue.

The following chart shows enrollment, taxation history, and tax levy per pupil for the time period of 2008-2018.

ENROLLMENT AND TAXATION HISTORY						
Year	Enrollment FTE	Equalized Valuation	Tax Levy	Tax		
				Rate/\$1000 Equalized	Tax Levy Per Pupil	Percent Change
08-09	714	285,262,135	2,262,496	7.93	3,169	-1%
09-10	707	287,502,676	2,439,927	8.49	3,451	9%
10-11	709	284,563,685	2,581,893	9.07	3,642	6%
11-12	674	277,908,563	2,507,869	9.02	3,721	2%
12-13	626	273,851,320	2,610,423	9.53	4,170	12%
13-14	596	268,761,365	3,127,917	11.64	5,248	26%
14-15	587	277,700,181	2,912,113	10.49	4,961	-5%
15-16	574	281,325,829	2,727,811	9.70	4,752	-4%
16-17	554	283,762,429	2,357,739	8.31	4,256	-10%
17-18	608	296,991,284	2,234,236	7.52	3,675	-14%

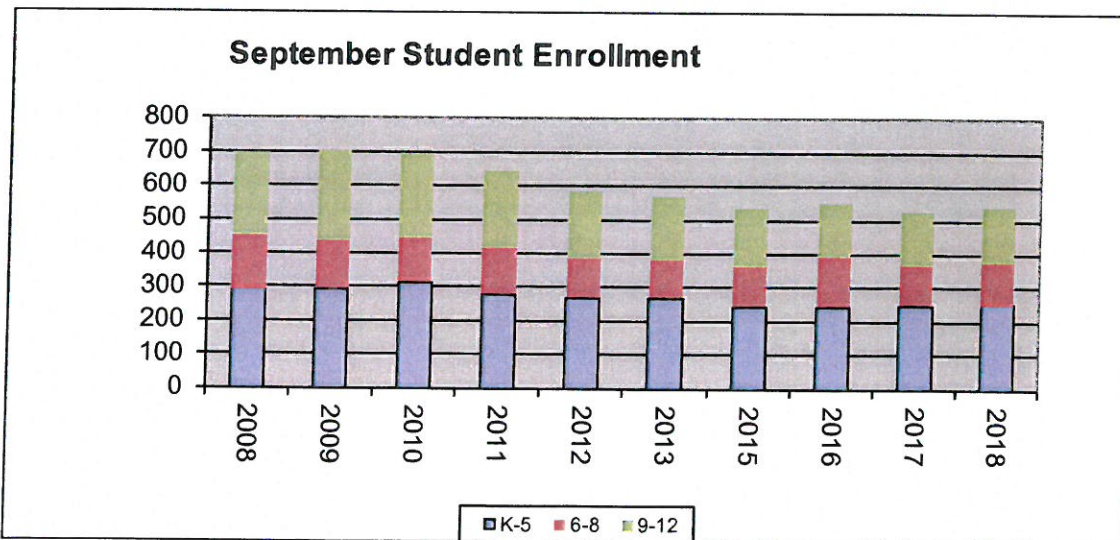
STUDENT ENROLLMENT

General Enrollment

Historical, Current and Projected Resident Enrollment Data
2008-2009 through 2017-2018

Grade*	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
K-5	292	294	313	278	269	266	245	249	250	253
6 - 8	159	144	135	139	121	115	117	119	119	127
9 - 12	246	262	244	228	196	188	174	161	158	161
Total	697	700	692	645	586	569	536	529	527	541
Inc/Dec	(38)	3	(8)	(47)	(59)	(17)	(33)	(7)	(2)	14
% change	-5.17%	0.43%	-1.14%	-6.79%	-9.15%	-2.90%	-5.80%	-1.31%	-0.38%	2.66%

**Estimate 2017-18



**Gillett School District
Municipality Equalize Value & Mill Rate**

MUNICIPALITY	Nov-11 Full Value	% of Total Value	Tax Levy 2011	Mill Rate 2011
City Gillett	50,240,200	18.08	453,371.57	
Town Gillett	64,763,000	23.30	584,426.47	
Town How	1,382,093	0.50	12,472.12	
Town Maple Valley	20,766,723	7.47	187,400.56	
Town Morgan	9,631,035	3.46	86,911.23	
Town Oconto Falls	7,436,267	2.68	67,105.47	
Town Spruce	515,062	0.19	4,647.96	
Town Underhill	86,899,400	31.27	784,187.09	
Town Green Valley	36,274,783	13.05	327,346.53	
	277,908,563	100.00	2,507,869.00	9.02

MUNICIPALITY	Nov-12 Full Value	% of Total Value	Tax Levy 2012	Mill Rate 2012
City Gillett	50,036,900	18.27	476,964.93	
Town Gillett	66,546,000	24.30	634,334.02	
Town How	1,370,439	0.50	13,063.39	
Town Maple Valley	20,330,017	7.42	193,791.08	
Town Morgan	9,554,242	3.49	91,073.55	
Town Oconto Falls	7,620,351	2.78	72,639.20	
Town Spruce	501,679	0.18	4,782.14	
Town Underhill	82,607,800	30.17	787,439.33	
Town Green Valley	35,283,892	12.88	336,335.36	
	273,851,320	100.00	2,610,423.00	9.53

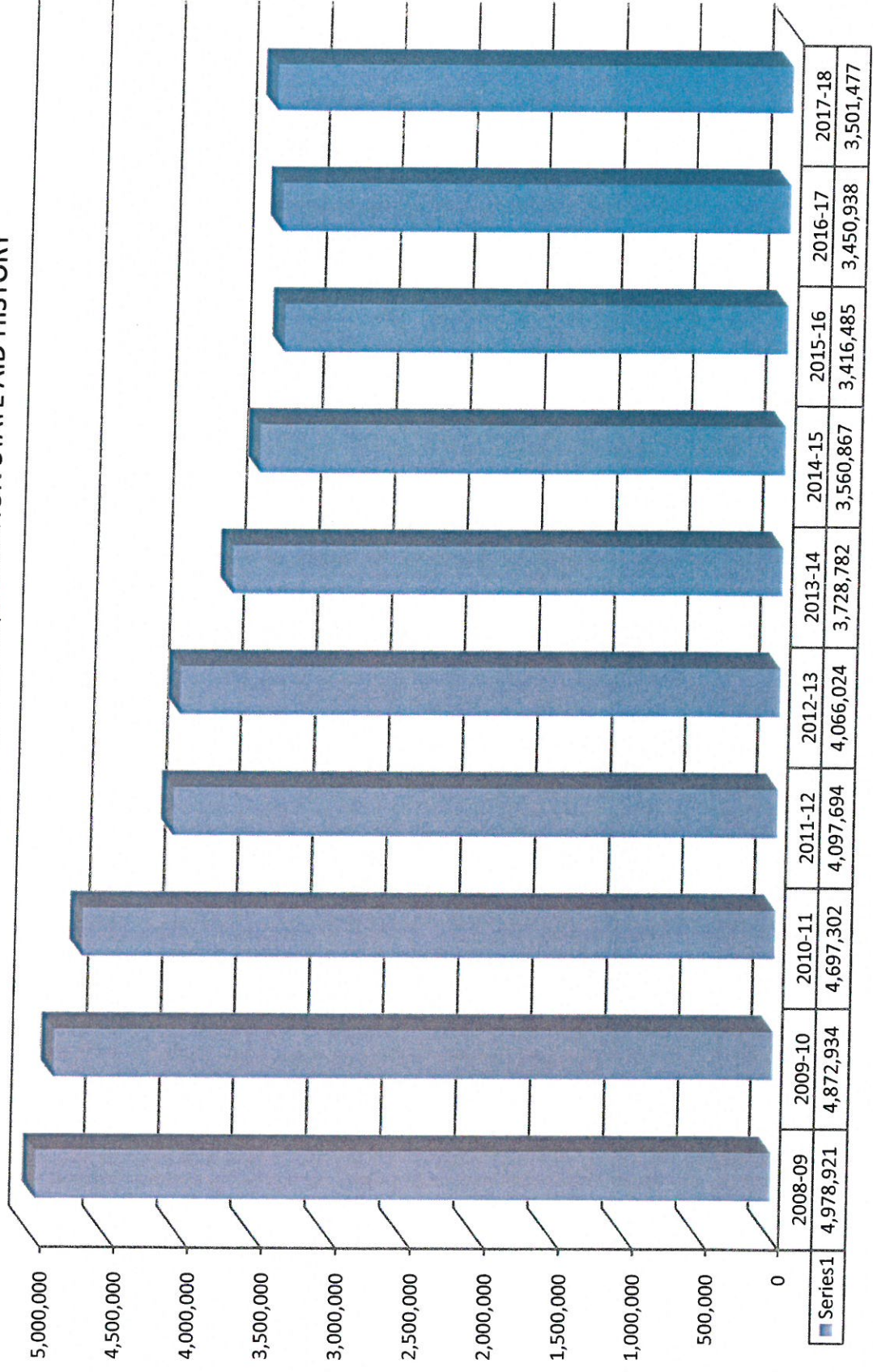
MUNICIPALITY	Nov-13 Full Value	% of Total Value	Tax Levy 2013	Mill Rate 2013
City Gillett	49,072,700	18.26	571,121.27	
Town Gillett	64,442,200	23.98	749,995.64	
Town How	1,382,689	0.51	16,092.11	
Town Maple Valley	20,023,759	7.45	233,041.89	
Town Morgan	9,623,912	3.58	112,005.67	
Town Oconto Falls	7,538,776	2.81	87,738.30	
Town Spruce	495,055	0.18	5,761.58	
Town Underhill	80,797,400	30.06	940,341.87	
Town Green Valley	35,384,874	13.17	411,818.67	
	268,761,365	100.00	3,127,917.00	11.64

MUNICIPALITY	Nov-14 Full Value	% of Total Value	Tax Levy 2014	Mill Rate 2014
City Gillett	51,005,100	18.36	534,866.83	
Town Gillett	70,633,100	25.44	740,696.56	
Town How	1,340,176	0.48	14,053.80	
Town Maple Valley	20,147,269	7.26	211,275.07	
Town Morgan	10,273,998	3.70	107,738.65	
Town Oconto Falls	7,149,271	2.57	74,971.09	
Town Spruce	524,785	0.19	5,503.18	
Town Underhill	80,557,100	29.01	844,764.94	
Town Green Valley	36,069,382	12.99	378,242.88	
	277,700,181	100.00	2,912,113.00	10.49

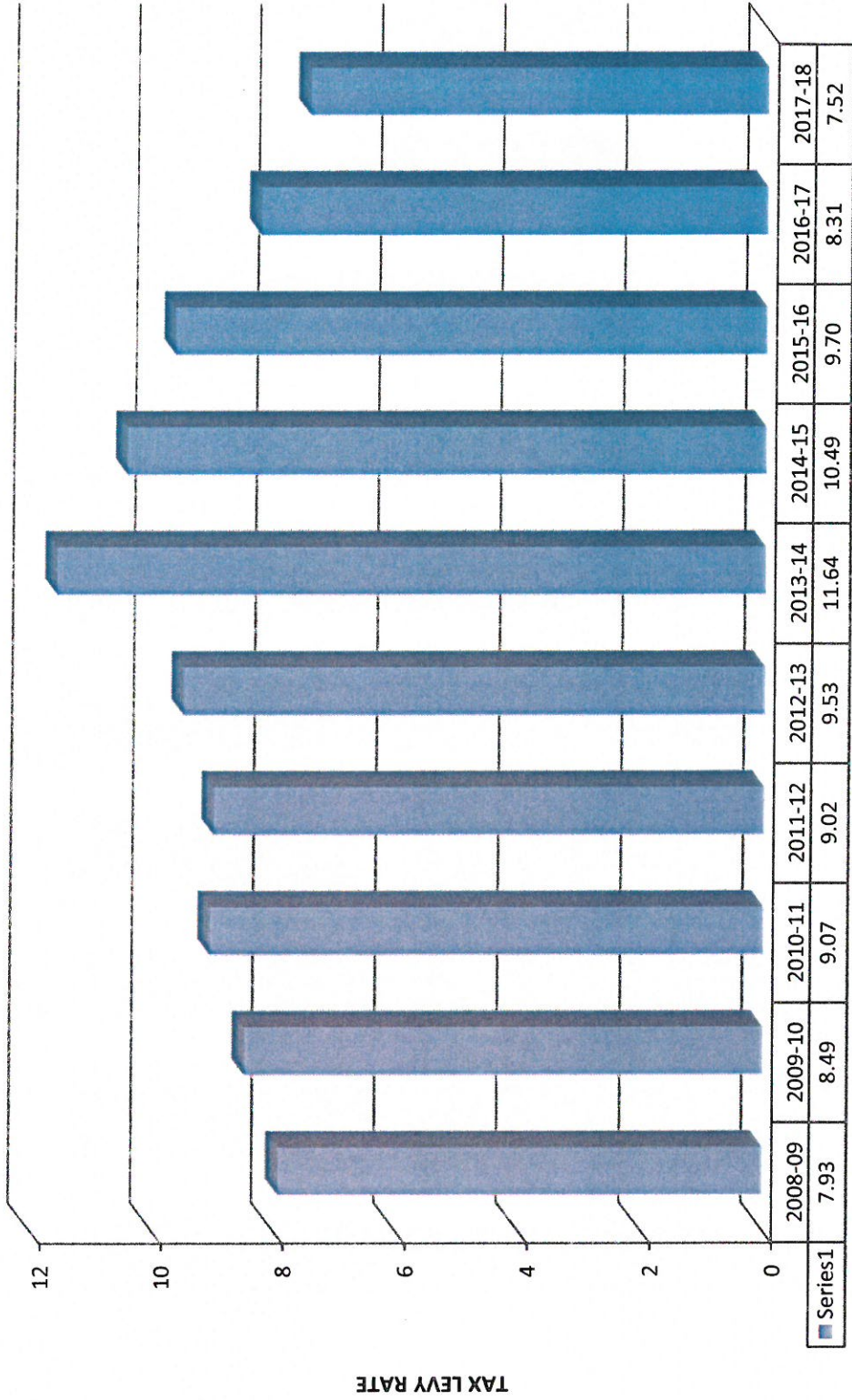
MUNICIPALITY	Nov-15 Full Value	% of Total Value	Tax Levy 2015	Mill Rate 2015
City Gillett	49,325,800	17.53	478,276.24	
Town Gillett	73,082,600	25.98	708,628.57	
Town How	1,359,056	0.48	13,177.77	
Town Maple Valley	21,034,376	7.48	203,954.97	
Town Morgan	10,502,569	3.74	101,835.74	
Town Oconto Falls	7,290,229	2.59	70,688.02	
Town Spruce	546,844	0.19	5,302.35	
Town Underhill	83,233,800	29.59	807,057.35	
Town Green Valley	34,950,555	12.42	338,889.99	
	281,325,829	100.00	2,727,811.00	9.70

MUNICIPALITY	Nov-16 Full Value	% of Total Value	Tax Levy 2016	Mill Rate 2016
City Gillett	50,177,900	17.68	416,920.56	
Town Gillett	74,264,800	26.17	617,054.96	
Town How	1,567,905	0.55	13,027.48	
Town Maple Valley	20,470,450	7.21	170,085.87	
Town Morgan	10,997,434	3.88	91,376.01	
Town Oconto Falls	7,519,065	2.65	62,474.77	
Town Spruce	548,676	0.19	4,558.87	
Town Underhill	83,119,500	29.30	690,627.33	
Town Green Valley	35,096,699	12.37	291,613.15	
	283,762,429	100.00	2,357,739.00	8.31

SCHOOL DISTRICT OF GILLETT EQUALIZATION STATE AID HISTORY



SCHOOL DISTRICT OF GILLETT TAX LEVY RATE HISTORY





BOND DEBT SERVICE

Gillett School District (A1)
General Obligation Promissory Notes - FINAL
BQ; Callable 3/1/2021 or any date thereafter

Dated Date 03/03/2015
Delivery Date 03/03/2015

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
03/03/2015					
03/01/2016	290,000	2.000%	71,699.44	361,699.44	
09/01/2016			33,150.00	33,150.00	394,849.44
03/01/2017	275,000	2.000%	33,150.00	308,150.00	
09/01/2017			30,400.00	30,400.00	338,550.00
03/01/2018	280,000	2.000%	30,400.00	310,400.00	
09/01/2018			27,600.00	27,600.00	338,000.00
03/01/2019	285,000	2.000%	27,600.00	312,600.00	
09/01/2019			24,750.00	24,750.00	337,350.00
03/01/2020	290,000	2.000%	24,750.00	314,750.00	
09/01/2020			21,850.00	21,850.00	336,600.00
03/01/2021	295,000	2.000%	21,850.00	316,850.00	
09/01/2021			18,900.00	18,900.00	335,750.00
03/01/2022	300,000	3.000%	18,900.00	318,900.00	
09/01/2022			14,400.00	14,400.00	333,300.00
03/01/2023	310,000	3.000%	14,400.00	324,400.00	
09/01/2023			9,750.00	9,750.00	334,150.00
03/01/2024	320,000	3.000%	9,750.00	329,750.00	
09/01/2024			4,950.00	4,950.00	334,700.00
03/01/2025	330,000	3.000%	4,950.00	334,950.00	
09/01/2025					334,950.00
	2,975,000		443,199.44	3,418,199.44	3,418,199.44



Managing Wisconsin's trust assets for public education.

**Amortization Schedule
for Loan ID: 02012121.01**

Schedule Begin Date: 6/12/2012

Customer: SCHOOL DISTRICT OF GILLETT

Loan Purpose: Refinance BCPL Loan #2007081.01

County: Oconto

Amount of Original Disbursement: \$ 472,016.03

On: 6/12/2012

Original Term: 10 years

Interest Rate: 3.50 %

<i>Date</i>	<i>Payment</i>	<i>Principal</i>	<i>Interest</i>	<i>Balance</i>
3/15/2013	\$56,292.71	\$43,800.45	\$12,492.26	\$428,215.58
3/15/2014	\$56,292.71	\$41,305.16	\$14,987.55	\$386,910.42
3/15/2015	\$56,292.71	\$42,750.85	\$13,541.86	\$344,159.57
3/15/2016	\$56,292.71	\$44,214.12	\$12,078.59	\$299,945.45
3/15/2017	\$56,292.71	\$45,794.62	\$10,498.09	\$254,150.83
3/15/2018	\$56,292.71	\$47,397.43	\$8,895.28	\$206,753.40
3/15/2019	\$56,292.71	\$49,056.34	\$7,236.37	\$157,697.06
3/15/2020	\$56,292.71	\$50,758.19	\$5,534.52	\$106,938.87
3/15/2021	\$56,292.71	\$52,549.85	\$3,742.86	\$54,389.02
3/15/2022	\$56,292.64	\$54,389.02	\$1,903.62	\$0.00
Totals:	562,927.03	472,016.03	90,911.00	

* indicates prepayment

Schedule #: 0000008883

Gillett School District 2017-18 Calendar

Approved 3/23/17

5 Independence Day

JULY 2017						
Su	Mo	Tu	We	Th	Fr	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

JANUARY 2018						
Su	Mo	Tu	We	Th	Fr	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

1 No School
18 Secondary Sch End of Semester
19 Teacher In Service (No Students)

22 Teacher days
21 Student days

28 New Staff In-Service
29-31 Teacher In-Service (No Students)

AUGUST 2017						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

3 Teacher days

FEBRUARY 2018						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28			

2 Elem Progress Reports
16 Teacher In-Service (w/ Suring) (No Students)

20 Teacher days
19 Student days

5 First Day of School
4 No School - Labor Day
29 Teacher In-Service (No Students)

SEPTEMBER 2017						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

19 Teacher days
18 Student days

MARCH 2018						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

8 Secondary Sch Progress Reports
8 Elementary 2nd Trimester Ends
9 Teacher In-Service (No Students)
15 Parent/Teacher Conf (evening) (Secondary & Elem)
22 Parent/Teacher Conf (evening) (Elem only)
26-30 No School - Spring/Easter Break
17.5 Teacher days
16 Student days

13 Progress Reports (Secondary & Elem School)
20 Teacher In-Service (w/ Suring) (No Students)

OCTOBER 2017						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

22 Teacher days
21 Student days

APRIL 2018						
Su	Mo	Tu	We	Th	Fr	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

20 Progress Reports (Secondary & Elem School)

21 Teacher days
21 Student days

2 Parent/ Teacher Conf (evening) (Secondary School Only)
20-21 Teacher In-Service (No Students)
22-24 No School - Thanksgiving Break

NOVEMBER 2017						
Su	Mo	Tu	We	Th	Fr	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

19.5 Teacher days
17 Student days

MAY 2018						
Su	Mo	Tu	We	Th	Fr	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

11 Early Release/In-Service
27 Graduation
28 No School - Memorial Day

22 Teacher days
22 Student days

1 Secondary Sch Progress Reports
1 Elem 1st Trimester Report Cards
7 & 14 Parent/Teacher Conf (evening) (Elem School Only)
25-29 No School - Christmas Break

DECEMBER 2017						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

16 Teacher days
16 Student days

JUNE 2018						
Su	Mo	Tu	We	Th	Fr	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

8 Secondary Sch End of Semester
8 Elementary End of 3rd Trimester
8 Last Day of School (1/2 day students)

6 Teacher days
6 Student days

188 Teacher days
177 Student days

