



## **ANNUAL MEETING BUDGET HEARING**

October 2, 2019  
6:30 pm  
Secondary School Commons

### **SCHOOL BOARD**

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

### **ADMINISTRATION**

Todd Carlson—Superintendent  
Jason Dreier—Secondary Principal  
Curt Angeli—Elementary Principal

***Opportunities for Every Child, Every Day  
"It's the Tiger Way!"***



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*Opportunities, for Every Child, Every Day.  
"It's the Tiger Way!"*



# Gillett School District

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

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## **Annual School District Meeting October 2, 2019**

Notice is hereby given this date that the Annual School District meeting to be held **Wednesday, October 2, 2019 at 6:30 p.m.** in the **Secondary School Commons.**

### **AGENDA**

- 1.0 Call to Order – Ron Lenz, 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 October 3, 2018 Annual Meeting
- 5.0 District Administrator Comments
- 6.0 Treasurer's report
- 7.0 Presentation on 2019-20 Budget – Clifford Gerbers, School Board Treasurer
- 8.0 Act on the 2019-20 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 2020-21 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**  
**Wednesday, October 3, 2018 at 6:30 pm in the Secondary School Commons**

- Call to Order                    The meeting was called to order by School Board President Ron Lenz at 6:30 pm.
- Election of  
Chairperson                    President Ron Lenz asked for nominations for Chairperson. Tracy Winkler nominates Ron Lenz to serve as Chairperson second by James Karls.
- Motion made by Tracy Winkler, second by Preston Peterson, to close nominations and cast a unanimous ballot for Ron Lenz to serve as Chairperson. Motion carried unanimously.
- Election of Clerk                Chairperson Ron Lenz asked for nominations for Clerk. James Karls nominates Lynda Zeitler to serve as Clerk of the Annual Meeting.
- Motion made by Tracy Winkler, second by Preston Peterson, to close nominations and cast a unanimous ballot for Lynda Zeitler to serve as Clerk of the Annual Electors Meeting. Motion carried unanimously.
- Minutes                            The minutes of the October 26, 2017 Annual meeting were read by Lynda Zeitler, Clerk of the Annual Meeting.
- District Administrator        Mr. Todd Carlson, District Administrator, welcomed the electors, and spoke about the many opportunities Gillett has to offer students, the School Perceptions community survey, and the school report card. Mr. Carlson spoke about the school budget and the upcoming referendum.
- Treasurer's Report            Mr. Clifford Gerbers, Board Treasurer presented the District Financial report.
- 2018-19 Budget                Mr. Clifford Gerbers, Board Treasurer, presented the proposed budget for the 2018-19 school year.
- 2018-19 Tax Levy               Motion made by Mark Winkler, second by Tracy Winkler, to set the 2018-19 tax levy at \$2,375,698.00. Motion carried.
- Authorization                 Motion made by Tracy Winkler, second by Preston Peterson, 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 Jamie Young, second by Jamie Heroux, to authorize the School Board to set the 2019-20 annual meeting date. Motion carried unanimously.

**Board Salaries**

Motion made by Mark Winkler, second by Cathy Wocking, to set the School Board members salaries to remain the same for the 2018-19 school year. Motion carried unanimously.

**Other Business**

There was no other business or comments.

**Minutes**

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

**Adjourn**

Motion made by Jamie Young, second by James Karls, to adjourn the meeting. The meeting was adjourned at 7:36 pm.

Gillett School District  
Annual Meeting Budget Message  
10-2-19

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.

I am pleased to report that this year's proposed budget is a balanced budget. For the past several years, in order to continue quality educational programs and opportunities, we have worked with budget shortfalls, needing to use district fund balance to operate. Gillett was one of many school districts forced to seek a referendum with district residents for additional funding in order to continue instructional programs. We greatly thank the voters of our district for their support and understanding our financial needs to provide a quality education for our children. This will be the first budget year for the approved three-year referendum.

Newly elected Governor, Tony Evers, also understands the importance of a quality education and ran his campaign on an educational platform. The next two-year's Bi-Annual State budget includes additional funding authority for school district's like Gillett who were locked-in to a low revenue limit. The additional State funding authority was unexpected and will put districts like Gillett on a more level financial playing field and help reduce the future need for referendum support.

Educational funding along with state and local budgets are very complex and complicated. The Annual Meeting booklet and meeting presentation can help you to better understand our local school budget. If for any reason, you would like more information or have questions, please stop in and see me and I will do my best to help in any way I can, my door is open.

The Gillett School District continues to keep its focus on Student Needs; Quality Staff; Safe 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 good staff 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 within State revenue limits 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 to have.

Respectfully submitted,

Ron Lenz – School Board President  
Tracy Winkler – School Board Clerk  
Jamie Heroux – School Board Member  
Jamie Young – School Board Member

Preston Peterson – School Board Vice-President  
Cliff Gerbers – School Board Treasurer  
James Karls – School Board Member  
Todd Carlson – District Administrator

## 2019-20 SCHOOL DISTRICT PROPOSED BUDGET AND ACCOUNTING

### **Budget Reporting**

Accounts used in school district budgeting and financial reporting are designed by the Department of Public Instruction (DPI). A uniform accounting system is important for the facilitation of reporting, auditing, data processing, inter-district comparisons and financial accounting for cooperative programs.

### **Fund Accounting**

Financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by fund requiring its own set of books in accordance with special regulations, restrictions and limitation that earmark each fund for a specific activity.

All funds used by Wisconsin school districts must be classified into one of nine fund types. The major fund types are the General Fund (10), Special Projects Fund (20), Debt Service Fund (30), Capital Projects Fund (40), Food Service Fund (50), Agency (Pupil Activity) Fund (60), Trust Fund (70), Community Service Fund (80), and Package and Cooperative Program Fund (90).

### **Revenue Account (Source) Descriptions**

**100 – Transfers in from Another Fund** – These are operating transfers from another fund. These can only be utilized in certain funds.

**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 for athletic events, interest on district investments, gifts, rental fees, and student fines.

**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** – These are charges to school districts outside Wisconsin for services.

**500 – Revenue from Intermediate Sources** – These are 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) Equalization aid, and special projects are recorded here.

**700 – Revenue from Federal Sources** – Federal sources include special project grants and Title programs.

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

**900 – Other Revenues** – Refunds of prior year fiscal years, E-rate reimbursements, and other adjustments are recorded here.



## **Expenditure Account (Function) 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 (i.e. Business, Technology Education, and Agriculture).

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

**150000 – Special Education Curriculum** – Instructional activities for pupils with disabilities and provided by specially qualified personnel as required by an Individual Educational Program (IEP) for such pupils.

**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 (i.e. social work, guidance, health, psychological, speech and language, occupational therapy, and physical therapy).

**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, such as school boards.

**240000 – School Building Administration** – Activities concerned with directing and managing the operation of a particular school.

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

**260000 – Central Services** – District-wide support activities including copier rentals, printing, 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, CESA general administration expenses, and technology services.

**300000 – Community Services** – Activities involving services to services provided to the community.

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

**430000 – General Tuition Payments** – Includes open enrollment payments and alternative school costs.

**490000 – Other Non-Program Transactions** – Includes adjustments and refunds.

The following tables provide actual audited results for 2017-2018 school year, unaudited results for 2018-2019, and proposed budget for 2019-2020.

**General Fund (Fund 10)**

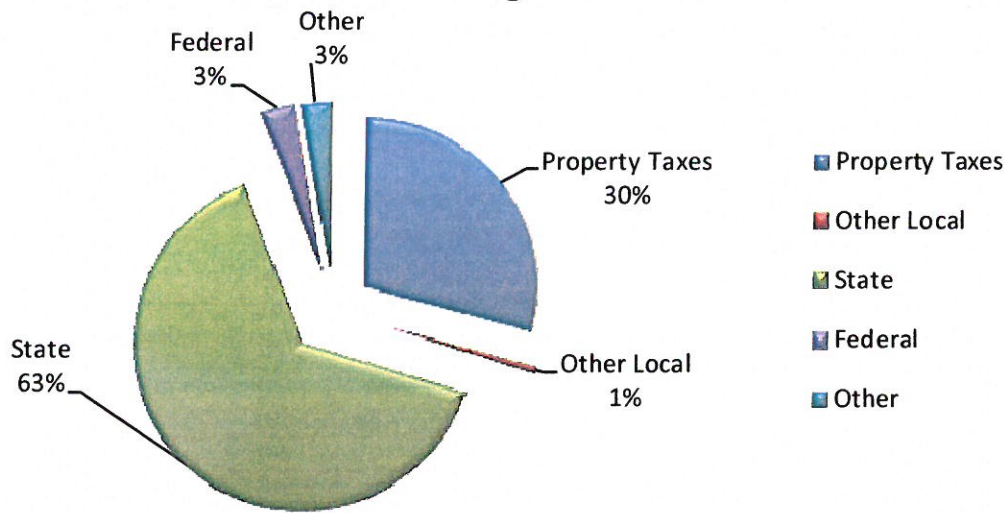
The General Fund is used to account for district financial activities for current operations except those that required to be accounted for in the separate funds.

| <b>BUDGET ADOPTION 2019-20</b>                              |                            |                              |                           |
|---|----------------------------|------------------------------|---------------------------|
| <b>GENERAL FUND (FUND 10)</b>                               | <b>Audited<br/>2017-18</b> | <b>Unaudited<br/>2018-19</b> | <b>Budget<br/>2019-20</b> |
| Beginning Fund Balance (Account 930 000)                    | 2,263,805.75               | 1,944,608.62                 | 1,533,335.62              |
| Ending Fund Balance, Nonspendable (Acct. 935 000)           | 0.00                       | 0.00                         | 0.00                      |
| Ending Fund Balance, Restricted (Acct. 936 000)             | 116.62                     | 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)             | 1,944,492.00               | 1,533,335.62                 | 1,533,335.62              |
| <b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>            | <b>1,944,608.62</b>        | <b>1,533,335.62</b>          | <b>1,533,335.62</b>       |
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>               |                            |                              |                           |
| 100 Transfers-in  | 7,300.00                   | 6,000.00                     | 6,000.00                  |
| <b>Local Sources</b>  |                            |                              |                           |
| 210 Taxes   | 1,849,285.14               | 1,622,706.14                 | 2,207,866.00              |
| 240 Payments for Services                                   | 0.00                       | 0.00                         | 0.00                      |
| 260 Non-Capital Sales                                       | 1,297.50                   | 6,222.30                     | 3,000.00                  |
| 270 School Activity Income                                  | 16,552.00                  | 13,147.60                    | 13,050.00                 |
| 280 Interest on Investments                                 | 6,479.60                   | 7,389.55                     | 7,300.00                  |
| 290 Other Revenue, Local Sources                            | 23,447.39                  | 25,917.89                    | 22,200.00                 |
| <b>Subtotal Local Sources</b>                               | <b>1,897,061.63</b>        | <b>1,675,383.48</b>          | <b>2,253,416.00</b>       |
| <b>Other School Districts Within Wisconsin</b>              |                            |                              |                           |
| 310 Transit of Aids   | 1,575.46                   | 1,455.00                     | 0.00                      |
| 340 Payments for Services                                   | 134,069.58                 | 137,145.50                   | 165,299.00                |
| 380 Medical Service Reimbursements                          | 0.00                       | 0.00                         | 0.00                      |
| 390 Other Inter-district, Within Wisconsin                  | 0.00                       | 0.00                         | 0.00                      |
| <b>Subtotal Other School Districts within Wisconsin</b>     | <b>135,645.04</b>          | <b>138,600.50</b>            | <b>165,299.00</b>         |
| <b>Other School Districts Outside Wisconsin</b>             |                            |                              |                           |
| 440 Payments for Services                                   | 0.00                       | 0.00                         | 0.00                      |
| 490 Other Inter-district, Outside Wisconsin                 | 0.00                       | 0.00                         | 0.00                      |
| <b>Subtotal Other School Districts Outside Wisconsin</b>    | <b>0.00</b>                | <b>0.00</b>                  | <b>0.00</b>               |
| <b>Intermediate Sources</b>                                 |                            |                              |                           |
| 510 Transit of Aids   | 25,910.23                  | 5,187.69                     | 8,000.00                  |
| 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                      |
| <b>Subtotal Intermediate Sources</b>                        | <b>25,910.23</b>           | <b>5,187.69</b>              | <b>8,000.00</b>           |
| <b>State Sources</b>  |                            |                              |                           |
| 610 State Aid -- Categorical                                | 42,245.18                  | 44,801.74                    | 41,838.00                 |
| 620 State Aid -- General                                    | 3,546,999.00               | 3,813,850.00                 | 3,842,725.00              |
| 630 DPI Special Project Grants                              | 7,352.50                   | 14,814.82                    | 11,925.00                 |
| 640 Payments for Services                                   | 0.00                       | 0.00                         | 0.00                      |
| 650 Student Achievement Guarantee in Education (SAGE Grant) | 200,026.16                 | 189,990.96                   | 181,700.00                |
| 690 Other State Revenue Through Local Units                 | 953.95                     | 547.89                       | 550.00                    |
| 690 Other Revenue   | 523,331.47                 | 762,994.87                   | 780,947.00                |
| <b>Subtotal State Sources</b>                               | <b>4,320,908.26</b>        | <b>4,827,000.28</b>          | <b>4,859,685.00</b>       |



|   |                     |                     |                     |
|---|---------------------|---------------------|---------------------|
| <b>Federal Sources</b>                              |                     |                     |                     |
| 710 Federal Aid - Categorical                       | 0.00                | 0.00                | 0.00                |
| 720 Impact Aid                                      | 0.00                | 0.00                | 0.00                |
| 730 DPI Special Project Grants                      | 45,869.45           | 56,284.03           | 58,364.00           |
| 750 IASA Grants                                     | 132,877.41          | 136,799.05          | 136,559.00          |
| 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             | 15,187.19           | 39,611.78           | 30,000.00           |
| 790 Other Federal Revenue - Direct                  | 16,918.30           | 16,944.16           | 13,197.00           |
| <b>Subtotal Federal Sources</b>                     | <b>210,852.35</b>   | <b>249,639.02</b>   | <b>238,120.00</b>   |
| <b>Other Financing Sources</b>                      |                     |                     |                     |
| 850 Reorganization Settlement                       | 0.00                | 0.00                | 0.00                |
| 860 Compensation, Fixed Assets                      | 20,845.00           | 0.00                | 0.00                |
| 870 Long-Term Obligations                           | 0.00                | 0.00                | 0.00                |
| <b>Subtotal Other Financing Sources</b>             | <b>20,845.00</b>    | <b>0.00</b>         | <b>0.00</b>         |
| <b>Other Revenues</b>                               |                     |                     |                     |
| 960 Adjustments                                     | 0.00                | 0.00                | 0.00                |
| 970 Refund of Disbursement                          | 69,217.40           | 43,934.11           | 20,000.00           |
| 980 Medical Service Reimbursement                   | 0.00                | 0.00                | 0.00                |
| 990 Miscellaneous                                   | 3,696.59            | 5,675.59            | 5,692.00            |
| <b>Subtotal Other Revenues</b>                      | <b>72,913.99</b>    | <b>49,609.70</b>    | <b>25,692.00</b>    |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b> | <b>6,691,436.50</b> | <b>6,951,420.67</b> | <b>7,556,212.00</b> |

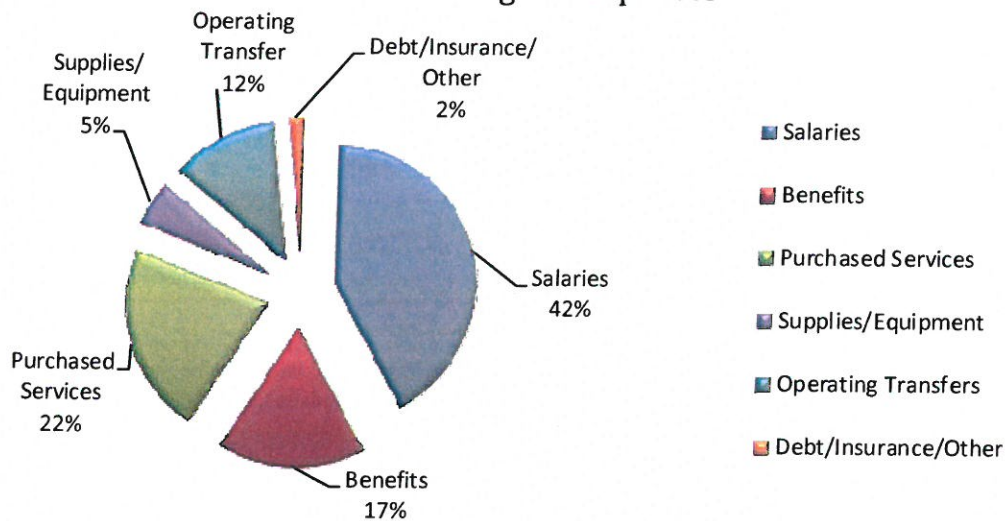
### 2019-20 Budgeted Revenues



| Revenues       |                        |
|----------------|------------------------|
| Property Taxes | \$ 2,207,866.00        |
| Other Local    | 45,550.00              |
| State          | 4,859,685.00           |
| Federal        | 238,120.00             |
| Other          | 204,991.00             |
|                | <u>\$ 7,556,212.00</u> |

| <b>GENERAL FUND (FUND 10) - Continued</b>            | <b>Audited<br/>2017-18</b> | <b>Unaudited<br/>2018-19</b> | <b>Budget<br/>2019-20</b> |
|--|----------------------------|------------------------------|---------------------------|
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b>       |                            |                              |                           |
| <b>Instruction</b>                                   |                            |                              |                           |
| 110 000 Undifferentiated Curriculum                  | 1,218,710.69               | 1,166,296.23                 | 1,151,722.00              |
| 120 000 Regular Curriculum                           | 1,214,821.35               | 1,333,568.07                 | 1,314,849.00              |
| 130 000 Vocational Curriculum                        | 272,739.83                 | 267,956.47                   | 284,676.00                |
| 140 000 Physical Curriculum                          | 215,349.26                 | 222,303.99                   | 236,225.00                |
| 160 000 Co-Curricular Activities                     | 139,562.14                 | 140,633.18                   | 164,873.00                |
| 170 000 Other Special Needs                          | 0.00                       | 0.00                         | 0.00                      |
| <b>Subtotal Instruction</b>                          | <b>3,061,183.27</b>        | <b>3,130,757.94</b>          | <b>3,152,345.00</b>       |
| <b>Support Sources</b>                               |                            |                              |                           |
| 210 000 Pupil Services                               | 142,579.06                 | 151,657.46                   | 155,031.00                |
| 220 000 Instructional Staff Services                 | 164,624.98                 | 250,524.65                   | 379,122.00                |
| 230 000 General Administration                       | 253,180.13                 | 250,041.80                   | 257,752.00                |
| 240 000 School Building Administration               | 357,452.37                 | 362,399.47                   | 369,712.00                |
| 250 000 Business Administration                      | 1,174,028.40               | 1,226,570.12                 | 1,276,645.00              |
| 260 000 Central Services                             | 294,701.80                 | 51,870.88                    | 54,475.00                 |
| 270 000 Insurance & Judgments                        | 96,387.10                  | 97,508.00                    | 86,310.00                 |
| 280 000 Debt Services                                | 0.00                       | 0.00                         | 0.00                      |
| 290 000 Other Support Services                       | 43,302.92                  | 238,283.65                   | 255,270.00                |
| <b>Subtotal Support Sources</b>                      | <b>2,526,256.76</b>        | <b>2,628,856.03</b>          | <b>2,834,317.00</b>       |
| <b>Non-Program Transactions</b>                      |                            |                              |                           |
| 410 000 Inter-fund Transfers                         | 667,193.38                 | 879,789.41                   | 920,677.00                |
| 430 000 Instructional Service Payments               | 731,301.32                 | 723,290.29                   | 648,873.00                |
| 490 000 Other Non-Program Transactions               | 24,698.90                  | 0.00                         | 0.00                      |
| <b>Subtotal Non-Program Transactions</b>             | <b>1,423,193.60</b>        | <b>1,603,079.70</b>          | <b>1,569,550.00</b>       |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>7,010,633.63</b>        | <b>7,362,693.67</b>          | <b>7,556,212.00</b>       |

### 2019-20 Budgeted Expenses



| Expenses             |                        |
|----------------------|------------------------|
| Salaries             | \$ 3,167,840.00        |
| Benefits             | 1,283,591.00           |
| Purchased Services   | 1,661,768.00           |
| Supplies/Equipment   | 391,831.00             |
| Operating Transfers  | 920,677.00             |
| Debt/Insurance/Other | 130,505.00             |
| <b>Total</b>         | <b>\$ 7,556,212.00</b> |



**Special Projects Funds**

**Special Revenue Trust Fund (Gift Fund) (Fund 21)**

This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

| <b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>      | <b>Audited<br/>2017-18</b> | <b>Unaudited<br/>2018-19</b> | <b>Budget<br/>2019-20</b> |
|--|----------------------------|------------------------------|---------------------------|
| 900 000 Beginning Fund Balance                       | 13,641.31                  | 10,540.88                    | 31,043.39                 |
| <b>900 000 Ending Fund Balance</b>                   | <b>10,540.88</b>           | <b>31,043.39</b>             | <b>31,043.39</b>          |
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>        | <b>7,322.02</b>            | <b>39,279.28</b>             | <b>0.00</b>               |
| 100 000 Instruction                                  | 7,046.94                   | 16,581.85                    | 0.00                      |
| 200 000 Support Services                             | 3,375.51                   | 2,194.92                     | 0.00                      |
| 400 000 Non-Program Transactions                     | 0.00                       | 0.00                         | 0.00                      |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>10,422.45</b>           | <b>18,776.77</b>             | <b>0.00</b>               |

**Special Education Fund (Fund 27)**

The fund is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. No fund balance or deficit can exist in this fund.

| <b>SPECIAL EDUCATION FUND (FUND 27)</b>                  | <b>Audited<br/>2017-18</b> | <b>Unaudited<br/>2018-19</b> | <b>Budget<br/>2019-20</b> |
|--|----------------------------|------------------------------|---------------------------|
| 900 000 Beginning Fund Balance                           | 0.00                       | 0.00                         | 0.00                      |
| <b>900 000 Ending Fund Balance</b>                       | <b>0.00</b>                | <b>0.00</b>                  | <b>0.00</b>               |
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>            |                            |                              |                           |
| 100 Transfers-in   | 651,411.38                 | 765,679.41                   | 915,897.00                |
| <b>Local Sources</b>                                     |                            |                              |                           |
| 240 Payments for Services                                | 0.00                       | 0.00                         | 0.00                      |
| 260 Non-Capital Sales                                    | 3,482.73                   | 4,234.02                     | 3,800.00                  |
| 270 School Activity Income                               | 0.00                       | 0.00                         | 0.00                      |
| 290 Other Revenue, Local Sources                         | 0.00                       | 0.00                         | 0.00                      |
| <b>Subtotal Local Sources</b>                            | <b>3,482.73</b>            | <b>4,234.02</b>              | <b>3,800.00</b>           |
| <b>Other School Districts Within Wisconsin</b>           |                            |                              |                           |
| 310 Transit of Aids                                      | 0.00                       | 0.00                         | 0.00                      |
| 340 Payments for Services                                | 2,468.27                   | 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                      |
| <b>Subtotal Other School Districts within Wisconsin</b>  | <b>2,468.27</b>            | <b>0.00</b>                  | <b>0.00</b>               |
| <b>Other School Districts Outside Wisconsin</b>          |                            |                              |                           |
| 440 Payments for Services                                | 0.00                       | 0.00                         | 0.00                      |
| 490 Other Inter-district, Outside Wisconsin              | 0.00                       | 0.00                         | 0.00                      |
| <b>Subtotal Other School Districts Outside Wisconsin</b> | <b>0.00</b>                | <b>0.00</b>                  | <b>0.00</b>               |
| <b>Intermediate Sources</b>                              |                            |                              |                           |
| 510 Transit of Aids                                      | 33,387.60                  | 29,341.91                    | 30,000.00                 |
| 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                      |
| <b>Subtotal Intermediate Sources</b>                     | <b>33,387.60</b>           | <b>29,341.91</b>             | <b>30,000.00</b>          |



| <b>SPECIAL EDUCATION FUND (FUND 27)</b>              | <b>Audited<br/>2017-18</b> | <b>Unaudited<br/>2018-19</b> | <b>Budget<br/>2019-20</b> |
|--|----------------------------|------------------------------|---------------------------|
| <b>State Sources</b>                                 |                            |                              |                           |
| 610 State Aid -- Categorical                         | 256,795.00                 | 238,377.00                   | 254,035.00                |
| 620 State Aid -- General                             | 110,295.00                 | 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                                    | 5,000.00                   | 2,000.00                     | 3,000.00                  |
| <b>Subtotal State Sources</b>                        | <b>372,090.00</b>          | <b>240,377.00</b>            | <b>257,035.00</b>         |
| <b>Federal Sources</b>                               |                            |                              |                           |
| 710 Federal Aid - Categorical                        | 0.00                       | 0.00                         | 0.00                      |
| 730 DPI Special Project Grants                       | 176,081.26                 | 162,691.68                   | 166,910.00                |
| 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              | 50,501.75                  | 70,103.52                    | 50,000.00                 |
| 790 Other Federal Revenue - Direct                   | 0.00                       | 0.00                         | 0.00                      |
| <b>Subtotal Federal Sources</b>                      | <b>226,583.01</b>          | <b>232,795.20</b>            | <b>216,910.00</b>         |
| <b>Other Financing Sources</b>                       |                            |                              |                           |
| 860 Compensation, Fixed Assets                       | 0.00                       | 0.00                         | 0.00                      |
| 870 Long-Term Obligations                            | 0.00                       | 0.00                         | 0.00                      |
| <b>Subtotal Other Financing Sources</b>              | <b>0.00</b>                | <b>0.00</b>                  | <b>0.00</b>               |
| <b>Other Revenues</b>                                |                            |                              |                           |
| 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                      |
| <b>Subtotal Other Revenues</b>                       | <b>0.00</b>                | <b>0.00</b>                  | <b>0.00</b>               |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>1,289,422.99</b>        | <b>1,272,427.54</b>          | <b>1,423,642.00</b>       |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b>       |                            |                              |                           |
| <b>Instruction</b>                                   |                            |                              |                           |
| 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                 | 852,937.65                 | 878,288.32                   | 1,029,839.00              |
| 160 000 Co-Curricular Activities                     | 0.00                       | 0.00                         | 0.00                      |
| 170 000 Other Special Needs                          | 0.00                       | 0.00                         | 0.00                      |
| <b>Subtotal Instruction</b>                          | <b>852,937.65</b>          | <b>878,288.32</b>            | <b>1,029,839.00</b>       |
| <b>Support Sources</b>                               |                            |                              |                           |
| 210 000 Pupil Services                               | 154,280.43                 | 199,591.59                   | 212,808.00                |
| 220 000 Instructional Staff Services                 | 158,444.64                 | 70,970.05                    | 84,049.00                 |
| 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                      | 72,901.85                  | 60,428.20                    | 34,600.00                 |
| 260 000 Central Services                             | 1,280.63                   | 664.26                       | 768.00                    |
| 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                         | 500.00                    |
| <b>Subtotal Support Sources</b>                      | <b>386,907.55</b>          | <b>331,654.10</b>            | <b>332,725.00</b>         |
| <b>Non-Program Transactions</b>                      |                            |                              |                           |
| 410 000 Inter-fund Transfers                         | 0.00                       | 0.00                         | 0.00                      |
| 430 000 Instructional Service Payments               | 49,577.79                  | 62,485.12                    | 61,078.00                 |
| 490 000 Other Non-Program Transactions               | 0.00                       | 0.00                         | 0.00                      |
| <b>Subtotal Non-Program Transactions</b>             | <b>49,577.79</b>           | <b>62,485.12</b>             | <b>61,078.00</b>          |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>1,289,422.99</b>        | <b>1,272,427.54</b>          | <b>1,423,642.00</b>       |



## Debt Service Funds

### **Non-Referendum Debt Service Fund (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.

### **Referendum Approved Debt Service Funds (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.

| <b>DEBT SERVICE FUND (FUNDS 38, 39)</b>              | <b>Audited<br/>2017-18</b> | <b>Unaudited<br/>2018-19</b> | <b>Budget<br/>2019-20</b> |
|--|----------------------------|------------------------------|---------------------------|
| 900 000 Beginning Fund Balance                       | 91,018.40                  | 88,184.90                    | 115,228.52                |
| <b>900 000 ENDING FUND BALANCES</b>                  | <b>88,184.90</b>           | <b>115,228.52</b>            | <b>114,828.52</b>         |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>394,779.21</b>          | <b>694,707.46</b>            | <b>741,751.00</b>         |
| 281 000 Long-Term Capital Debt                       | 341,320.00                 | 611,371.13                   | 685,858.00                |
| 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      | 56,292.71                  | 56,292.71                    | 56,293.00                 |
| 400 000 Non-Program Transactions                     | 0.00                       | 0.00                         | 0.00                      |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>397,612.71</b>          | <b>667,663.84</b>            | <b>742,151.00</b>         |
| <b>842 000 INDEBTEDNESS, END OF YEAR</b>             | <b>5,116,753.40</b>        | <b>4,587,697.06</b>          | <b>3,961,938.87</b>       |

## Capital Project Funds

These funds are used to account for expenditures financed through the use of bonds, promissory notes issued per statute 67.12(12), state trust fund loans, land contracts, an expansion fund tax levy established per statute 120.10(10m). Any balance remaining in a subfund established with borrowing proceeds must be transferred to the related debt service fund account upon project completion.

### **Long Term Capital Improvement Trust Fund (Fund 46)**

A long-term capital improvement plan (minimum of 10 years) may establish a "trust" that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the five year period is over, funds can only be used for the purposes identified in the approved long-term capital improvement plan.

### **Other Capital Projects Fund (Fund 49)**

Used to report capital project fund activities not required to be reported in Funds 41 or 48. A fund balance may exist in this fund.

| <b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>  | <b>Audited<br/>2017-18</b> | <b>Unaudited<br/>2018-19</b> | <b>Budget<br/>2019-20</b> |
|--|----------------------------|------------------------------|---------------------------|
| 900 000 Beginning Fund Balance                       | 0.00                       | 1,361,353.50                 | 147,518.43                |
| <b>900 000 Ending Fund Balance</b>                   | <b>1,361,353.50</b>        | <b>147,518.43</b>            | <b>100,000.43</b>         |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>2,780,000.00</b>        | <b>100,000.00</b>            | <b>0.00</b>               |
| 100 000 Instructional Services                       | 0.00                       | 0.00                         | 0.00                      |
| 200 000 Support Services                             | 1,418,646.50               | 1,313,835.07                 | 47,518.00                 |
| 300 000 Community Services                           | 0.00                       | 0.00                         | 0.00                      |
| 400 000 Non-Program Transactions                     | 0.00                       | 0.00                         | 0.00                      |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>1,418,646.50</b>        | <b>1,313,835.07</b>          | <b>47,518.00</b>          |



### Food Service Fund (Fund 50)

All revenues and expenditures related to pupil food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the district's Food Service Fund. Any food service fund deficit, resulting from student food services, must be eliminated by an operating transfer from the General Fund. In order to comply with federal requirements, the district increases food prices as directed.

| <b>FOOD SERVICE FUND (FUND 50)</b>                   | <b>Audited<br/>2017-18</b> | <b>Unaudited<br/>2018-19</b> | <b>Budget<br/>2019-20</b> |
|--|----------------------------|------------------------------|---------------------------|
| 900 000 Beginning Fund Balance                       | 0.00                       | 29,943.51                    | 33,878.93                 |
| <b>900 000 ENDING FUND BALANCE</b>                   | <b>29,943.51</b>           | <b>33,878.93</b>             | <b>30,359.93</b>          |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>296,387.48</b>          | <b>278,385.85</b>            | <b>287,052.00</b>         |
| 200 000 Support Services                             | 266,443.97                 | 274,450.43                   | 290,571.00                |
| 400 000 Non-Program Transactions                     | 0.00                       | 0.00                         | 0.00                      |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>266,443.97</b>          | <b>274,450.43</b>            | <b>290,571.00</b>         |

### Private Purpose Trust Fund (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 investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

| <b>PRIVATE PURPOSE TRUST FUND (FUND 72)</b>          | <b>Audited<br/>2017-18</b> | <b>Unaudited<br/>2018-19</b> | <b>Budget<br/>2019-20</b> |
|--|----------------------------|------------------------------|---------------------------|
| 900 000 Beginning Fund Balance                       | 337,985.78                 | 365,228.54                   | 377,304.05                |
| <b>900 000 ENDING FUND BALANCE</b>                   | <b>365,228.54</b>          | <b>377,304.05</b>            | <b>392,504.05</b>         |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>34,192.76</b>           | <b>31,250.51</b>             | <b>35,200.00</b>          |
| 400 000 Non-Program Transactions                     | 6,950.00                   | 19,175.00                    | 20,000.00                 |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>6,950.00</b>            | <b>19,175.00</b>             | <b>20,000.00</b>          |

### Community Service Fund (Fund 80)

This fund is used to account for activities such as community recreation programs. The district may adopt a separate tax levy for this Fund. Statute 120.13(19) permits a school board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of the costs of such programs and services. Access to Community Service Fund activities is open to all, not limited to pupils enrolled in the district's K-12 educational programs. The following activities accounted for in this fund: Middle School Athletics, Ruby's Pantry Custodial Time, Seeds 2 Service program, Community Theater, Summer Baseball, and Weight Room.

| <b>COMMUNITY SERVICE FUND (FUND 80)</b>              | <b>Audited<br/>2017-18</b> | <b>Unaudited<br/>2018-19</b> | <b>Budget<br/>2019-20</b> |
|--|----------------------------|------------------------------|---------------------------|
| 900 000 Beginning Fund Balance                       | 11,977.54                  | 10,242.56                    | 9,276.44                  |
| <b>900 000 ENDING FUND BALANCE</b>                   | <b>10,242.56</b>           | <b>9,276.44</b>              | <b>5,555.44</b>           |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>46,895.00</b>           | <b>46,650.00</b>             | <b>50,046.00</b>          |
| 200 000 Support Services                             | 5,103.78                   | 5,125.23                     | 5,600.00                  |
| 300 000 Community Services                           | 43,526.20                  | 42,490.89                    | 48,167.00                 |
| 400 000 Non-Program Transactions                     | 0.00                       | 0.00                         | 0.00                      |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>48,629.98</b>           | <b>47,616.12</b>             | <b>53,767.00</b>          |



**Other Package and Cooperative Program Funds (Fund 99)**

This fund is to be used for all other types of cooperative instructional funds. No fund balance or deficit can exist in this fund. The TRITON program is utilized in this fund.

| <b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b> | <b>Audited<br/>2017-18</b> | <b>Unaudited<br/>2018-19</b> | <b>Budget<br/>2019-20</b> |
|--|----------------------------|------------------------------|---------------------------|
| 900 000 Beginning Fund Balance                                   | 0.00                       | 0.00                         | 0.00                      |
| <b>900 000 ENDING FUND BALANCE</b>                               | <b>0.00</b>                | <b>0.00</b>                  | <b>0.00</b>               |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>              | <b>222,723.34</b>          | <b>157,702.93</b>            | <b>33,401.00</b>          |
| 100 000 Instruction  | 0.00                       | 0.00                         | 0.00                      |
| 200 000 Support Services   | 215,423.34                 | 151,702.93                   | 27,401.00                 |
| 400 000 Non-Program Transactions                                 | 7,300.00                   | 6,000.00                     | 6,000.00                  |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>             | <b>222,723.34</b>          | <b>157,702.93</b>            | <b>33,401.00</b>          |

**Total Expenditures and Other Financing Uses**

| <b>ALL FUNDS</b>  | <b>Audited<br/>2017-18</b> | <b>Unaudited<br/>2018-19</b> | <b>Budget<br/>2019-20</b> |
|---|----------------------------|------------------------------|---------------------------|
| <b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>                              | <b>10,671,485.57</b>       | <b>11,134,341.37</b>         | <b>10,167,262.00</b>      |
| <b>Interfund Transfers (Source 100) - ALL FUNDS</b>                       | <b>674,493.38</b>          | <b>885,789.41</b>            | <b>926,677.00</b>         |
| <b>Refinancing Expenditures (FUND 30)</b>                                 | <b>0.00</b>                | <b>0.00</b>                  | <b>0.00</b>               |
| <b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>                                | <b>9,996,992.19</b>        | <b>10,248,551.96</b>         | <b>9,240,585.00</b>       |
| <b>PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b> |                            | <b>2.52%</b>                 | <b>-9.84%</b>             |

**PROPOSED PROPERTY TAX LEVY**

| <b>FUND</b>  | <b>Audited<br/>2017-18</b> | <b>Unaudited<br/>2018-19</b> | <b>Budget<br/>2019-20</b> |
|--|----------------------------|------------------------------|---------------------------|
| General Fund   | 1,848,565.00               | 1,622,024.00                 | 2,207,186.00              |
| Referendum Debt Service Fund                             | 0.00                       | 0.00                         | 0.00                      |
| Non-Referendum Debt Service Fund                         | 394,500.00                 | 694,043.00                   | 741,151.00                |
| Capital Expansion Fund                                   | 0.00                       | 0.00                         | 0.00                      |
| Community Service Fund                                   | 45,000.00                  | 45,000.00                    | 45,000.00                 |
| <b>TOTAL SCHOOL LEVY</b>                                 | <b>2,288,065.00</b>        | <b>2,361,067.00</b>          | <b>2,993,337.00</b>       |
| <b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b> |                            | <b>3.19%</b>                 | <b>26.78%</b>             |

The proposed property tax levy for 2019-20 increased due to in revenue limit per pupil increasing from \$9,400 to \$9,700. In addition, District's referendum passed in November of 2018, which is partially applied to tax levy in 2019-20.

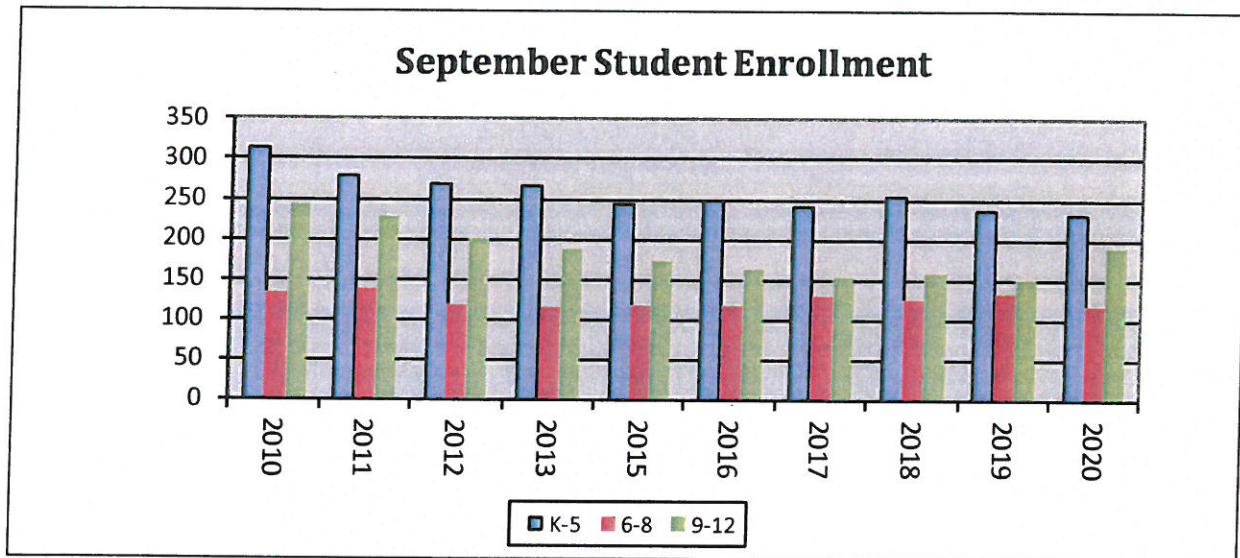


## STUDENT ENROLLMENT

Historical, Current and Projected Enrollment Data  
2010-2011 through 2019-2020

| <b>STUDENT ENROLLMENT</b> |            |            |            |            |            |            |            |            |            |            |
|---------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| Grade                     | 2010-11    | 2011-12    | 2012-13    | 2013-14    | 2014-15    | 2015-16    | 2016-17    | 2017-18    | 2018-19    | 2019-20**  |
| K-5                       | 314        | 279        | 269        | 266        | 245        | 250        | 241        | 253        | 237        | 231        |
| 6 - 8                     | 134        | 139        | 119        | 115        | 117        | 119        | 130        | 125        | 133        | 119        |
| 9 - 12                    | 243        | 228        | 200        | 187        | 174        | 162        | 153        | 159        | 151        | 190        |
| <b>Total</b>              | <b>691</b> | <b>646</b> | <b>588</b> | <b>568</b> | <b>536</b> | <b>531</b> | <b>524</b> | <b>537</b> | <b>521</b> | <b>540</b> |
| Inc/Dec                   | (9)        | (45)       | (58)       | (20)       | (32)       | (5)        | (7)        | 13         | (16)       | 19         |
| % change                  | -1.29%     | -6.51%     | -8.98%     | -3.40%     | -5.63%     | -0.93%     | -1.32%     | 2.48%      | -2.98%     | 3.65%      |

\*\*Estimate 2019-20



This table includes all the students that are attending the District. Final enrollment numbers are certified with the 3<sup>rd</sup> Friday count in September.

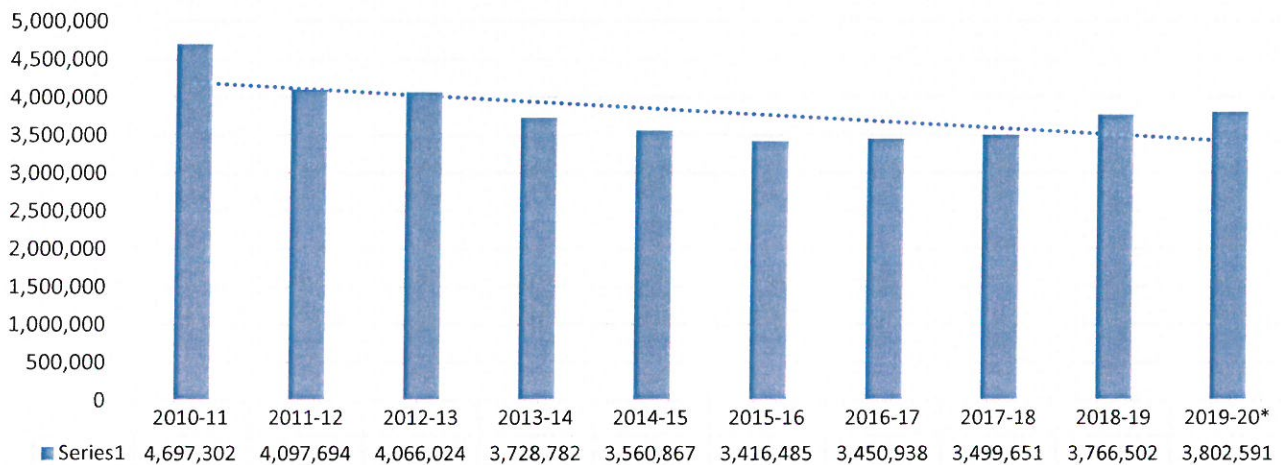
## State Equalization Aid

Wisconsin State Equalization Aid is general financial assistance to public school districts for use in funding a broad range of school district operational expenditures. The Equalization Aid formula distributes financial assistance to school districts to achieve two basic policy goals: 1) to reduce the reliance upon the local property tax as the sole source of revenue for educational programs; and 2) to guarantee that a basic educational opportunity is available to all pupils regardless of the local fiscal capacity of the district in which they reside.

There can be many reasons why a specific district experiences a notable aid change from the previous year, as both state-related and local factors can effect Equalization Aid eligibility. Significant changes in the amount of state money available for general school aids, shifts in the statewide shared cost ceilings and/or increase in the state average property value per member can contribute to an aid shift. Locally, significant changes in district property value, membership and/or shared cost can further cause a district to experience a change.

The following table below shows the history of state equalization aid the District has received. The 2019-20 value is estimated based on July 1 values and will be finalized October 15.

Gillett School District  
State Equalization Aid History



## Property Tax Levy

The tax levy is the total amount of property taxes levied or assessed to municipalities in the school district to fund school operations. The maximum tax levy amount is determined through the state's revenue limit formula (Revenue Limit – State Aid = Property Taxes).

Equalized valuation plays an important role in determining the school mill (tax) rate. Equalized valuation is the fair market value of all properties within a school district as determined by the Wisconsin Department of Revenue (DOR). The DOR uses property sales information to determine a municipality's equalized "fair market" valuation. This information is reported to the school district in October of each year. Estimated amounts are utilized from spring values provided by DOR.

To calculate the school mill (tax) rate, the district uses the tax levy certified in October and divides the amount by the total equalized value of the school district. The mill rate is defined as the rate one thousand dollars of equalized valuation will raise in property taxes. Property owners in a municipality having more than one school district, fire district or other governmental entity may find the mill rates vary within the municipality. Property owners may realize different changes in their property assessments depending upon conditions within their community and surrounding communities.

The following chart shows resident membership FTE (full-time equivalency), taxation history, and tax levy per pupil for the time period of 2010-2020.

| ENROLLMENT AND TAXATION HISTORY |                               |                        |             |                                 |                       |                   |
|---------------------------------|-------------------------------|------------------------|-------------|---------------------------------|-----------------------|-------------------|
| Year                            | Resident<br>Membership<br>FTE | Equalized<br>Valuation | Tax<br>Levy | Tax<br>Rate/\$1000<br>Equalized | Tax Levy<br>Per Pupil | Percent<br>Change |
| 10-11                           | 704                           | 284,563,685            | 2,581,893   | 9.07                            | 3,667                 | 6%                |
| 11-12                           | 667                           | 277,908,563            | 2,507,869   | 9.02                            | 3,760                 | 3%                |
| 12-13                           | 617                           | 273,851,320            | 2,610,423   | 9.53                            | 4,231                 | 13%               |
| 13-14                           | 588                           | 268,761,365            | 3,127,917   | 11.64                           | 5,320                 | 26%               |
| 14-15                           | 577                           | 277,700,181            | 2,912,113   | 10.49                           | 5,047                 | -5%               |
| 15-16                           | 565                           | 281,325,829            | 2,727,811   | 9.70                            | 4,828                 | -4%               |
| 16-17                           | 570                           | 283,762,429            | 2,357,739   | 8.31                            | 4,136                 | -14%              |
| 17-18                           | 592                           | 296,991,284            | 2,288,065   | 7.70                            | 3,865                 | -7%               |
| 18-19                           | 578                           | 306,585,608            | 2,361,067   | 7.70                            | 4,085                 | 6%                |
| 19-20*                          | 594                           | 306,785,128            | 2,993,337   | 9.76                            | 5,039                 | 23%               |

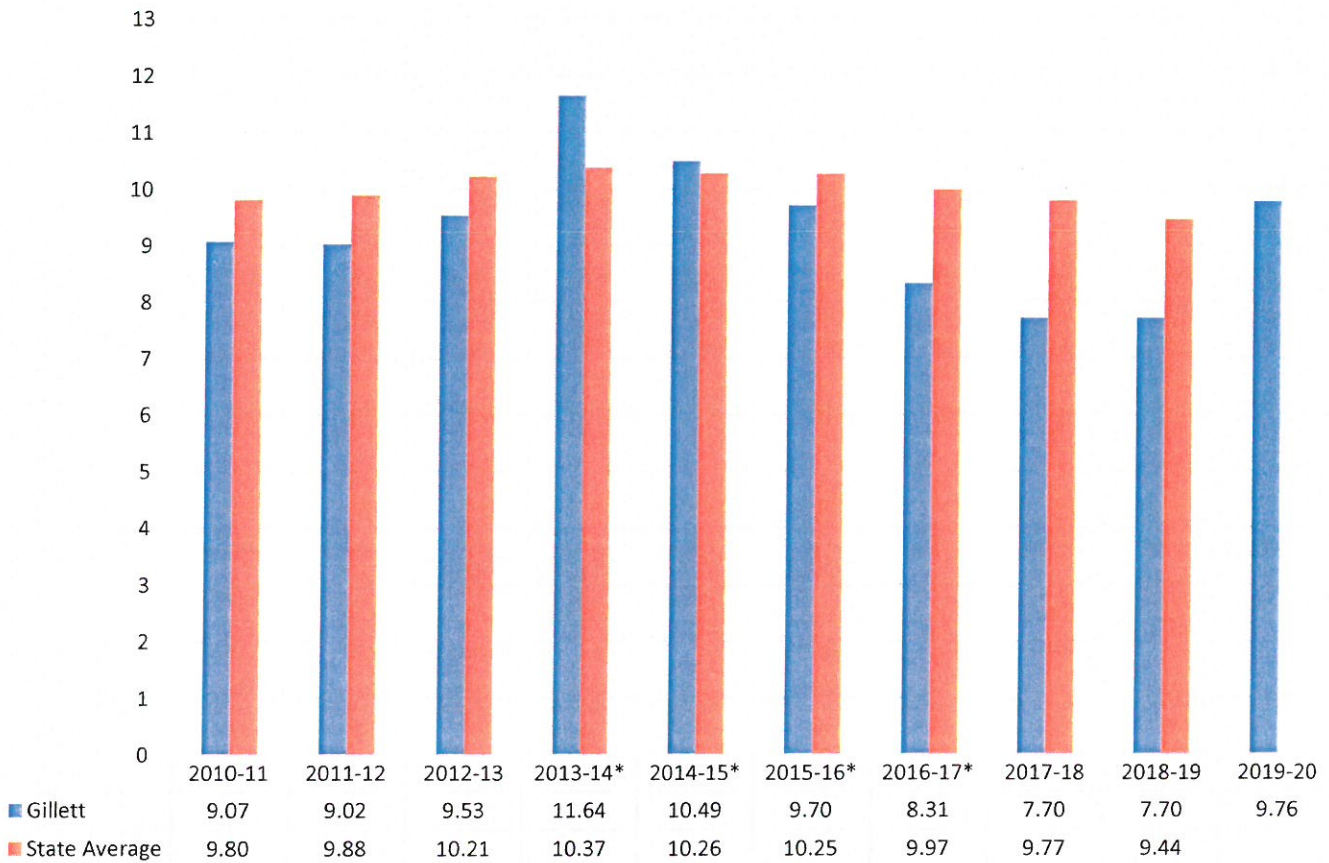
**Note:** Resident membership FTE is the total resident students (total students attending the district – open enrolled students in from other districts + open enrolled students out to other districts x by the amount of time). For example, 4K students are considered a FTE factor of 0.60 instead of 1 given the length of time of the day.



## Property Tax Levy – Continued

The following chart shows the tax levy rate in comparison to the state average for the period of 2010-2020. The 2019-20 is estimated and no state average is yet available.

### Tax Levy Rate History



**\*Note:** The District had experienced a severe declining enrollment in the years prior (2011-12 through 2015-2016). The District received a hold harmless exemption and a declining enrollment exemption in years of 2013-2014 through 2016-2017. The State added this back to revenue limit calculation to order to help stabilize the revenue limit for the District. These exemptions allowed the District to increase the amount of the levy. Without these exemptions the District would have experienced much significant drops in mill (tax) rate in those – years. In 2016-2017, a small hold harmless exemption still applied but now the District’s membership numbers have stabilized in recent years so the exemption is now longer being added back to the revenue limit.

The 2019-20 mill (tax) rate estimate increase due to the operating referendum had passed in November of 2018 and the state increased the revenue limit from \$9,400 to \$9,700 for 2019-2020.

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

| MUNICIPALITY      | Nov-13<br>Full Value | % of Total<br>Value | Tax Levy<br>2013 | Mill Rate<br>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             |

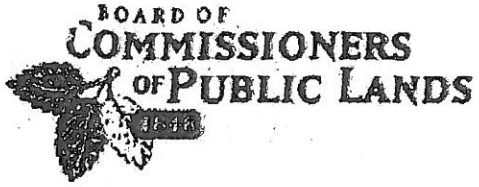
| MUNICIPALITY      | Nov-15<br>Full Value | % of Total<br>Value | Tax Levy<br>2015 | Mill Rate<br>2015 |
|-------------------|----------------------|---------------------|------------------|-------------------|
| City Gillett      | 49,325,800           | 17.53               | 478,276.24       |                   |
| 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-17<br>Full Value | % of Total<br>Value | Tax Levy<br>2017 | Mill Rate<br>2017 |
|-------------------|----------------------|---------------------|------------------|-------------------|
| City Gillett      | 53,218,800           | 17.92               | 410,005.55       |                   |
| Town Gillett      | 76,956,000           | 25.91               | 592,880.46       |                   |
| Town How          | 1,324,045            | 0.45                | 10,200.64        |                   |
| Town Maple Valley | 21,177,152           | 7.13                | 163,151.93       |                   |
| Town Morgan       | 11,605,217           | 3.91                | 89,408.32        |                   |
| Town Oconto Falls | 8,158,495            | 2.75                | 62,854.26        |                   |
| Town Spruce       | 541,215              | 0.18                | 4,169.60         |                   |
| Town Underhill    | 87,285,500           | 29.39               | 672,460.46       |                   |
| Town Green Valley | 36,724,860           | 12.37               | 282,933.78       |                   |
|                   | 296,991,284          | 100.00              | 2,288,065.00     | 7.70              |

| MUNICIPALITY      | Nov-14<br>Full Value | % of Total<br>Value | Tax Levy<br>2014 | Mill Rate<br>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-16<br>Full Value | % of Total<br>Value | Tax Levy<br>2016 | Mill Rate<br>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              |

| MUNICIPALITY      | Nov-18<br>Full Value | % of Total<br>Value | Tax Levy<br>2018 | Mill Rate<br>2018 |
|-------------------|----------------------|---------------------|------------------|-------------------|
| City Gillett      | 54,739,900           | 17.85               | 421,561.12       |                   |
| Town Gillett      | 79,690,100           | 25.99               | 613,706.78       |                   |
| Town How          | 1,340,095            | 0.44                | 10,320.30        |                   |
| Town Maple Valley | 21,468,808           | 7.00                | 165,334.88       |                   |
| Town Morgan       | 12,240,504           | 3.99                | 94,266.17        |                   |
| Town Oconto Falls | 8,221,804            | 2.68                | 63,317.49        |                   |
| Town Spruce       | 557,885              | 0.18                | 4,296.37         |                   |
| Town Underhill    | 89,685,200           | 29.25               | 690,680.69       |                   |
| Town Green Valley | 38,641,312           | 12.60               | 297,583.20       |                   |
|                   | 306,585,608          | 100.00              | 2,361,067.00     | 7.70              |



*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         |
| <b>Totals:</b> | <b>562,927.03</b> | <b>472,016.03</b> | <b>90,911.00</b> |                |

\* indicates prepayment

**Schedule #:** 0000008883

BAIRD

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        |



**BOND DEBT SERVICE**

**Gillett School District  
 General Obligation Promissory Notes - FINAL  
 BQ; Callable Any Date With 30 Days Written Notice  
 ZB, N.A.**

| <b>Period Ending</b> | <b>Principal</b> | <b>Coupon</b> | <b>Interest</b>   | <b>Debt Service</b> | <b>Annual Debt Service</b> |
|----------------------|------------------|---------------|-------------------|---------------------|----------------------------|
| 12/27/2017           |                  |               |                   |                     |                            |
| 03/01/2019           | 195,000          | 1.800%        | 75,221.13         | 270,221.13          |                            |
| 09/01/2019           |                  |               | 30,178.50         | 30,178.50           | 300,399.63                 |
| 03/01/2020           | 285,000          | 1.950%        | 30,178.50         | 315,178.50          |                            |
| 09/01/2020           |                  |               | 27,399.75         | 27,399.75           | 342,578.25                 |
| 03/01/2021           | 305,000          | 2.040%        | 27,399.75         | 332,399.75          |                            |
| 09/01/2021           |                  |               | 24,288.75         | 24,288.75           | 356,688.50                 |
| 03/01/2022           | 315,000          | 2.130%        | 24,288.75         | 339,288.75          |                            |
| 09/01/2022           |                  |               | 20,934.00         | 20,934.00           | 360,222.75                 |
| 03/01/2023           | 320,000          | 2.250%        | 20,934.00         | 340,934.00          |                            |
| 09/01/2023           |                  |               | 17,334.00         | 17,334.00           | 358,268.00                 |
| 03/01/2024           | 325,000          | 2.380%        | 17,334.00         | 342,334.00          |                            |
| 09/01/2024           |                  |               | 13,466.50         | 13,466.50           | 355,800.50                 |
| 03/01/2025           | 335,000          | 2.480%        | 13,466.50         | 348,466.50          |                            |
| 09/01/2025           |                  |               | 9,312.50          | 9,312.50            | 357,779.00                 |
| 03/01/2026           | 345,000          | 2.610%        | 9,312.50          | 354,312.50          |                            |
| 09/01/2026           |                  |               | 4,810.25          | 4,810.25            | 359,122.75                 |
| 03/01/2027           | 355,000          | 2.710%        | 4,810.25          | 359,810.25          |                            |
| 09/01/2027           |                  |               |                   |                     | 359,810.25                 |
|                      | <b>2,780,000</b> |               | <b>370,669.63</b> | <b>3,150,669.63</b> | <b>3,150,669.63</b>        |

**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 2019-20**

| Specific Energy Efficiency Measure or Products         | Project Cost Including Financing | Savings Reported for 2019-20 |                          |
|--|----------------------------------|------------------------------|--------------------------|
|  |                                  | 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'sAsbestos Allowance GMS/GHS    | \$ 17,589                        | \$ -                         |                          |
| PD & B Project Development Commissioning & Bonds       | \$ 155,428                       | \$ -                         |                          |
| Measurement & Verification (10 years)                  | \$ 90,920                        | \$ -                         |                          |
| <b>Entire Energy Efficiency Project Totals</b>         | <b>\$ 3,579,677</b>              | <b>\$ 66,692</b>             | <b>\$ -</b>              |

**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)              |                              |      | 3,150,670 |
| Total Project Payback Period                          |                              |      | 10        |
| Years of Debt Payments                                |                              |      | 10        |
| Remaining Useful Life of the Facility                 |                              |      | 60        |
| Prior Year Resolution Expense Amount                  | Fiscal Year                  | 2018 |           |
| Prior Year Related Expense Amount or CY debt levy     | Fiscal Year                  | 2018 |           |
| Utility Savings applied in Prior Year to Debt         | Fiscal Year                  | 2018 |           |
| Sum of reported Utility Savings to be applied to Debt |                              |      | \$ 17,607 |

**Savings Reported for 2019-20**

| Specific Energy Efficiency Measure or Products   | Project Cost Including Financing | Utility Cost Savings | Non-Utility Cost Savings |
|--|----------------------------------|----------------------|--------------------------|
| O&M.3 Misc O&M Repairs (Contingency)             | \$ 80,897                        | \$ -                 | \$ -                     |
| TRS.1 Baseline Development                       | \$ 11,846                        | \$ -                 | \$ -                     |
| TRS.2 Annual M&V Services                        | \$ 11,804                        | \$ -                 | \$ -                     |
| E.1 Refurbish/Replace Elevator Systems           | \$ 26,130                        | \$ -                 | \$ 5,000                 |
| L.1 Lighting/LED Upgrade                         | \$ 52,887                        | \$ 4,089             | \$ 250                   |
| M.1 Replace HW Boilers                           | \$ 346,778                       | \$ 1,160             | \$ 5,000                 |
| M.2 Boilers Asbestos Allowance                   | \$ 11,557                        | \$ -                 | \$ -                     |
| M.3 Office/ K Wing Heating System Improvements   | \$ 23,920                        | \$ -                 | \$ -                     |
| M.4 Office/K Wing Asbestos Allowance             | \$ 5,778                         | \$ -                 | \$ -                     |
| S.1 Roof Replacement (Option 1)                  | \$ 274,369                       | \$ 483               | \$ 500                   |
| S.2 Roof Replacement (Option 2)                  | \$ 274,369                       | \$ 498               | \$ 500                   |
| S.3 Replace Playground Door                      | \$ 41,809                        | \$ -                 | \$ -                     |
| L.1 Lighting/LED Upgrade                         | \$ 87,889                        | \$ 5,914             | \$ 250                   |
| M.1 Replace 1997 Hote Water Boilers              | \$ 491,173                       | \$ 1,945             | \$ 10,000                |
| M.5 Replace AC Condensing Unit - 35 Tons         | \$ 113,232                       | \$ 386               | \$ 7,500                 |
| S.1 Roof Replacement (Option 1)                  | \$ 511,561                       | \$ 1,129             | \$ 500                   |
| S.2 Roof Replacement (Option 2)                  | \$ 495,355                       | \$ 1,646             | \$ 500                   |
| S.3 Roof Replacement (Option 3)                  | \$ 113,903                       | \$ 357               | \$ 500                   |
| S.5 Replace District Office Door Entryway        | \$ 26,130                        | \$ -                 | \$ -                     |
| PDC&B Project Development, Commissioning & Bonds | \$ 149,284                       | \$ -                 | \$ -                     |
| <b>Entire Energy Efficiency Project Totals</b>   | <b>\$ 3,150,670</b>              | <b>\$ 17,607</b>     | <b>\$ 30,500</b>         |



# Gillett School District 2019-20 Calendar

Approved 02/21/19

4 Independence Day

| JULY 2019 |    |    |    |    |    |    |
|-----------|----|----|----|----|----|----|
| 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 2020 |    |    |    |    |    |    |
|--------------|----|----|----|----|----|----|
| 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  
17 End of 1st Semester - Secondary  
20 Teacher In Service (No Students)  
  
22 Teacher days  
21 Student days

1-23 Floating Teacher In-Service  
26-29 Teacher In-Service  
(No Students)

| AUGUST 2019 |    |    |    |    |    |    |
|-------------|----|----|----|----|----|----|
| 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 |

| FEBRUARY 2020 |    |    |    |    |    |    |
|---------------|----|----|----|----|----|----|
| 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 |

7 6 week grading period ends - Elem  
7 Teacher In-Service (No Students)

5 Teacher days

20 Teacher days  
19 Student days

2 No School - Labor Day  
3 First Day of School  
27 Teacher In-Service  
(No Students)  
  
20 Teacher days  
19 Student days

| SEPTEMBER 2019 |    |    |    |    |    |    |
|----------------|----|----|----|----|----|----|
| 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 |    |    |    |    |    |

| MARCH 2020 |    |    |    |    |    |    |
|------------|----|----|----|----|----|----|
| 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 |    |    |    |    |

5 6 week grading period ends - Sec  
5 End of second trimester - Elem  
12 Parent/Teacher Conf (evening)  
(Secondary only)  
17 & 19 Parent/Teacher Conf (evening)  
(Elem Only)  
  
22.5 Teacher days  
22 Student days

11 6 week grading period ends  
(Secondary & Elem School)  
21 Teacher In-Service (No Students)  
  
23 Teacher days  
22 Student days

| OCTOBER 2019 |    |    |    |    |    |    |
|--------------|----|----|----|----|----|----|
| 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 |    |    |

| APRIL 2020 |    |    |    |    |    |    |
|------------|----|----|----|----|----|----|
| 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 |    |    |

9 Teacher Inservice (No Students)  
10-13 No School - Easter Break  
16 12 week grading period ends - Sec  
(Secondary & Elem School)  
  
20 Teacher days  
19 Student days

5 Parent/Teacher Conf (evening)  
(Elem only)  
7 Parent/Teacher Conf (evening)  
(Secondary & Elem)  
25-29 No School - Thanksgiving Break  
  
16.5 Teacher days  
16 Student days

| NOVEMBER 2019 |    |    |    |    |    |    |
|---------------|----|----|----|----|----|----|
| 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 |

| MAY 2020 |    |    |    |    |    |    |
|----------|----|----|----|----|----|----|
| 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       |    |    |    |    |    |    |

25 No School - Memorial Day  
31 Graduation  
  
20 Teacher days  
20 Student days

6 12 week grading period ends - Sec  
6 End of first trimester - Elem  
23-31 No School - Christmas Break

| DECEMBER 2019 |    |    |    |    |    |    |
|---------------|----|----|----|----|----|----|
| 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 |    |    |    |    |

| JUNE 2020 |    |    |    |    |    |    |
|-----------|----|----|----|----|----|----|
| 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 |    |    |    |    |

4 End of 2nd Semester - Secondary  
4 End of 3rd Trimester - Elementary  
4 Last Day of Sch (1/2 day students)  
  
4 Teacher days  
4 Student days

188 Teacher days  
177 Student days

