



ANNUAL MEETING BUDGET HEARING

October 5, 2022

6:30 pm

Secondary School Commons

SCHOOL BOARD

Jamie Young—President
Ronald Lenz—Vice President
Clifford Gerbers—Treasurer
Nanette Mohr—Clerk
Jamie Heroux—Member
Katie Daul—Member
Robin Banaszynski—Member

ADMINISTRATION

Todd Hencsik—Superintendent
Shawn Limberg—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

Annual School District Meeting October 5, 2022

Notice is hereby given this date that the Annual School District meeting to be held **Wednesday, October 5, 2022 at 6:30 p.m.** in the **Secondary School Commons.**

AGENDA

- 1.0 Call to Order – Jamie Young, 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 6, 2021 Annual Meeting
- 5.0 District Administrator Comments
- 6.0 Treasurer's report
- 7.0 Presentation on 2022-23 Budget – Clifford Gerbers, School Board Treasurer
- 8.0 Act on the 2022-23 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 2023-24 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 6, 2021 at 6:30 pm in the Secondary School Commons

Call to Order	The meeting was called to order by School Board President Jamie Young at 6:30 pm.
Election of Chairperson	<p>President Jamie Young asked for nominations for Chairperson. Jamie Heroux nominates Jamie Young to serve as Chairperson, second by Nanette Mohr.</p> <p>Motion made by Jamie Heroux, second by Ron Lenz, to close nominations and cast a unanimous ballot for Jamie Young to serve as Chairperson. Motion carried unanimously.</p>
Election of Clerk	<p>Chairperson Jamie Young asked for nominations for Clerk. Jamie Young nominates Lynda Zeitler to serve as Clerk of the Annual Meeting, second by Nanette Mohr.</p> <p>Motion made by Jamie Young, second by Jamie Heroux, to close nominations and cast a unanimous ballot for Lynda Zeitler to serve as Clerk of the Annual Electors Meeting. Motion carried unanimously.</p>
Minutes	The minutes of the October 14, 2020 Annual meeting were read by Lynda Zeitler, Clerk of the Annual Meeting.
District Administrator	Mr. Todd Hencsik, District Administrator, welcomed the electors, and thanked the Board members. Mr. Hencsik spoke on a balanced budget, referendum information, school technology, and the 2021-22 district budget.
Treasurer's Report	Mr. Clifford Gerbers, Board Treasurer presented the District Financial report.
2021-22 Budget	Mr. Clifford Gerbers, Board Treasurer, presented the proposed budget for the 2021-22 school year.
2021-22 Tax Levy	Motion made by Jamie Heroux, second by Preston Peterson to set the 2021-22 tax levy at \$3,006,579.00. Motion carried.
Authorization	Motion made by Preston Peterson, second by Katie Daul, 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 Heroux, second by Nanette Mohr, to authorize the School Board to set the 2022-23 annual meeting date. Motion carried unanimously.

- Board Salaries** Motion made by Tami McQuillan second by Amy Umentum, to set the School Board members salaries to remain the same for the 2021-22 school year. Motion carried unanimously.
- Other Business** Kyle Foral asked the Board about hunting in the school owned woods.
- Minutes** Motion made by Preston Peterson, second by Nanette Mohr to approve the minutes of the annual meeting as read. Motion carried unanimously.
- Adjourn** Motion made by Preston Peterson, second by Jamie Heroux, to adjourn the meeting. The meeting was adjourned at 7:23 pm.

2022-23 SCHOOL DISTRICT PROPOSED BUDGET AND ACCOUNTING

The following information was obtained from the WUFAR (Wisconsin Uniform Financial Accounting Requirements) manual available on the DPI website.

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 (Art, English, Math, Music, Science, Social Studies, and Summer 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.

170000 – Other Special Needs – Instructional activities for multilingual learners in public school.

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 2020-2021 school year, unaudited results for 2021-2022, and proposed budget for 2022-2023.

General Fund (Fund 10)

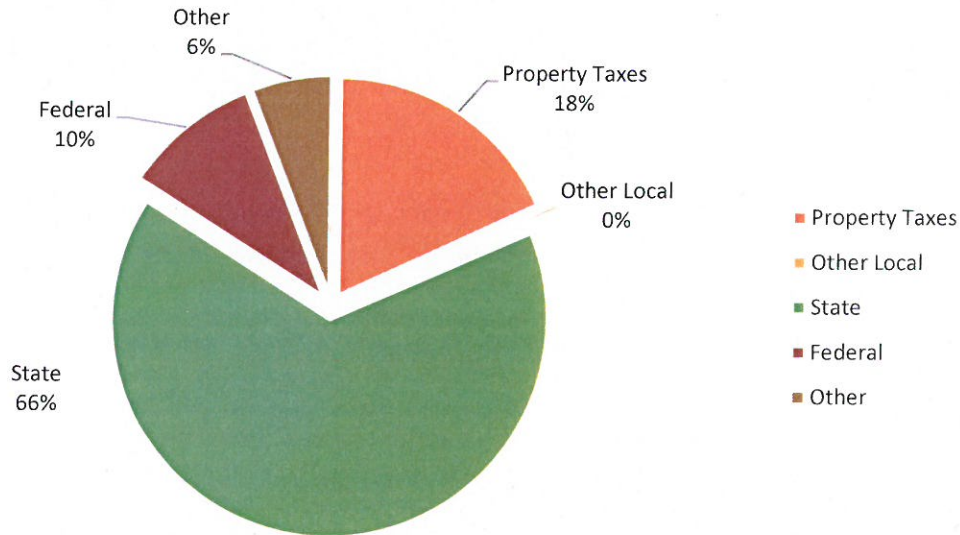
The General Fund is used to account for district financial activities for current operations except those that required to be accounted for in the separate funds.

BUDGET ADOPTION 2022-23

	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	1,533,335.62	1,533,335.62	1,733,454.81
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	4,981.20	57,700.08	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)	1,528,354.42	1,675,754.73	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	1,533,335.62	1,733,454.81	1,640,650.97
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	2,000.00	2,000.00	2,000.00
Local Sources			
210 Taxes	2,410,135.67	2,251,769.88	1,437,337.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	1.00	4,036.00	0.00
270 School Activity Income	2,102.55	12,865.50	10,000.00
280 Interest on Investments	4,076.77	3,849.93	3,000.00
290 Other Revenue, Local Sources	20,169.93	15,514.88	15,148.00
Subtotal Local Sources	2,436,485.92	2,288,036.19	1,465,485.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	282,406.91	402,659.92	440,868.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	282,406.91	402,659.92	440,868.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	6,037.95	7,335.40	5,525.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	6,037.95	7,335.40	5,525.00
State Sources			
610 State Aid – Categorical	46,003.00	49,635.00	49,635.00
620 State Aid – General	3,886,516.00	4,019,118.00	4,204,864.00
630 DPI Special Project Grants	8,388.08	5,204.25	11,956.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	241,137.11	217,059.54	220,000.00
660 Other State Revenue Through Local Units	1,311.85	3,156.83	1,200.00
690 Other Revenue	686,234.65	701,766.73	703,499.00
Subtotal State Sources	4,869,590.69	4,995,940.35	5,191,154.00

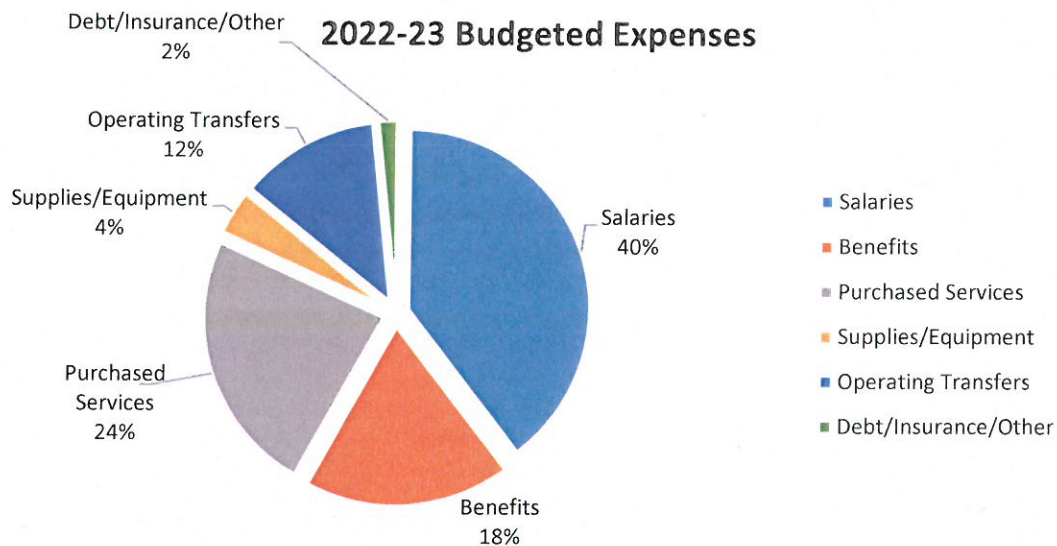
GENERAL FUND (FUND 10) - Continued	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	227,037.12	632,858.47	558,170.00
750 IASA Grants	144,553.31	111,311.46	119,390.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	34,763.56	146,823.65	98,594.00
790 Other Federal Revenue - Direct	4,386.00	34,977.12	19,676.00
Subtotal Federal Sources	410,739.99	925,970.70	795,830.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	19,895.63	27,307.42	15,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	6,785.34	7,783.68	7,000.00
Subtotal Other Revenues	26,680.97	35,091.10	22,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	8,033,942.43	8,657,033.66	7,922,862.00

2022-23 Budgeted Revenues



Revenues	
Property Taxes	\$ 1,437,337.00
Other Local	28,148.00
State	5,191,154.00
Federal	795,830.00
Other	470,393.00
	<u>\$ 7,922,862.00</u>

GENERAL FUND (FUND 10) - Continued	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	1,239,776.69	1,147,740.03	1,150,183.00
120 000 Regular Curriculum	1,178,964.29	1,378,545.70	1,315,323.75
130 000 Vocational Curriculum	300,188.62	302,245.86	303,765.00
140 000 Physical Curriculum	222,685.75	232,560.99	157,152.00
160 000 Co-Curricular Activities	133,331.73	140,710.85	171,282.00
170 000 Other Special Needs	36,343.47	0.00	29,638.00
Subtotal Instruction	3,111,290.55	3,201,803.43	3,127,343.75
<i>Support Sources</i>			
210 000 Pupil Services	207,914.10	198,786.49	200,285.00
220 000 Instructional Staff Services	343,312.86	384,745.42	442,789.00
230 000 General Administration	248,025.90	253,873.58	264,829.00
240 000 School Building Administration	400,373.82	390,584.54	404,058.00
250 000 Business Administration	1,265,321.53	1,210,185.35	1,219,691.00
260 000 Central Services	48,725.90	64,937.02	65,050.00
270 000 Insurance & Judgments	72,509.02	89,804.54	93,133.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	425,377.67	647,134.12	373,203.09
Subtotal Support Sources	3,011,560.80	3,240,051.06	3,063,038.09
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	1,225,862.85	1,215,947.70	1,003,124.00
430 000 Instructional Service Payments	657,783.74	782,839.21	817,160.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	27,444.49	16,273.07	5,000.00
Subtotal Non-Program Transactions	1,911,091.08	2,015,059.98	1,825,284.00
TOTAL EXPENDITURES & OTHER FINANCING USES	8,033,942.43	8,456,914.47	8,015,665.84



Expenses	
Salaries	\$ 3,173,758.00
Benefits	1,479,862.00
Purchased Services	1,900,437.00
Supplies/Equipment	321,899.84
Operating Transfers	1,003,124.00
Debt/Insurance/Other	136,585.00
	<u>\$ 8,015,665.84</u>

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. Scholarships were reclassified into this fund according to new accounting standards implemented in 2020-2021 school year.

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	42,442.56	549,820.10	538,835.33
900 000 Ending Fund Balance	549,820.10	538,835.33	646,685.33
REVENUES & OTHER FINANCING SOURCES	598,560.46	248,981.26	202,250.00
100 000 Instruction	45,353.48	129,545.77	66,400.00
200 000 Support Services	3,555.72	8,444.89	8,000.00
400 000 Non-Program Transactions	42,273.72	121,975.37	20,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	91,182.92	259,966.03	94,400.00

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.

SPECIAL EDUCATION FUND (FUND 27)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	911,653.25	935,664.94	994,424.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	103.75	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	103.75	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	420.25	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	0.00	420.25	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	27,784.86	36,874.61	36,875.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	27,784.86	36,874.61	36,875.00

SPECIAL EDUCATION FUND (FUND 27) - Continued	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
State Sources			
610 State Aid – Categorical	299,225.00	338,952.00	338,952.00
620 State Aid – General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	1,000.00	1,912.85	1,000.00
Subtotal State Sources	300,225.00	340,864.85	339,952.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	151,117.60	143,846.50	170,767.00
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	96,123.40	129,717.16	100,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	247,241.00	273,563.66	270,767.00
Other Financing Sources		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	1,487,007.86	1,587,388.31	1,642,018.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	1,098,253.21	1,117,143.52	1,181,136.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,098,253.21	1,117,143.52	1,181,136.00
Support Sources			
210 000 Pupil Services	241,779.02	275,848.22	184,028.00
220 000 Instructional Staff Services	75,719.47	145,027.92	223,434.00
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	31,925.51	33,096.02	36,000.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	349,424.00	453,972.16	443,462.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	10,287.40	10,826.89	11,420.00
490 000 Other Non-Program Transactions	29,043.25	5,445.74	6,000.00
Subtotal Non-Program Transactions	39,330.65	16,272.63	17,420.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,487,007.86	1,587,388.31	1,642,018.00

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.

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	123,758.49	122,283.87	122,016.68
900 000 ENDING FUND BALANCES	122,283.87	122,016.68	115,706.68
TOTAL REVENUES & OTHER FINANCING SOURCES	4,378,089.47	732,058.95	669,144.00
281 000 Long-Term Capital Debt	701,695.98	676,033.50	675,454.00
282 000 Refinancing	3,621,575.40	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	56,292.64	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	4,379,564.09	732,326.14	675,454.00
842 000 INDEBTEDNESS, END OF YEAR	3,317,389.02	2,634,000.00	1,993,000.00

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. The District is eligible to use these funds on July 23, 2024.

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.

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	197,938.13	512,469.85	790,288.64
900 000 Ending Fund Balance	512,469.85	790,288.64	790,288.64
TOTAL REVENUES & OTHER FINANCING SOURCES	314,531.72	277,818.79	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

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.

FOOD SERVICE FUND (FUND 50)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	0.00	56,326.33	197,254.19
900 000 ENDING FUND BALANCE	56,326.33	197,254.19	105,629.19
TOTAL REVENUES & OTHER FINANCING SOURCES	285,721.46	417,582.15	246,500.00
200 000 Support Services	229,395.13	276,654.29	338,125.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	229,395.13	276,654.29	338,125.00

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, school playgrounds, Seeds 2 Service program, Community Theater, Summer Baseball, and Weight Room.

COMMUNITY SERVICE FUND (FUND 80)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	17,827.87	40,495.97	48,706.82
900 000 ENDING FUND BALANCE	40,495.97	48,706.82	45,075.84
TOTAL REVENUES & OTHER FINANCING SOURCES	46,930.00	46,875.00	46,875.00
200 000 Support Services	1,843.53	4,427.77	4,500.00
300 000 Community Services	22,418.37	34,236.38	46,005.98
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	24,261.90	38,664.15	50,505.98

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.

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	51,468.49	94,022.17	34,551.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	49,468.49	92,022.17	32,551.00
400 000 Non-Program Transactions	2,000.00	2,000.00	2,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	51,468.49	94,022.17	34,551.00

Total Expenditures and Other Financing Uses			
ALL FUNDS	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
GROSS TOTAL EXPENDITURES -- ALL FUNDS	14,296,822.82	11,445,935.56	10,850,719.82
Interfund Transfers (Source 100) - ALL FUNDS	1,227,862.85	1,217,947.70	1,005,124.00
Refinancing Expenditures (FUND 30)	3,621,575.40	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	9,447,384.57	10,227,987.86	9,845,595.82
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		8.26%	-3.74%

The percentage increase in expenditures was for ESSER funding for District network switches replaced and updates to devices and other technology purchases in 2021-22. The decrease in the 2022-23 budget is due to no referendum and looking at reducing costs through reducing maintenance projects, supply budgets, and staffing as needed.

PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
General Fund	2,407,114.00	2,250,201.00	1,435,937.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	754,792.00	731,506.00	668,544.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	45,000.00	45,000.00	45,000.00
TOTAL SCHOOL LEVY	3,206,906.00	3,026,707.00	2,149,481.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-5.62%	-28.98%

The proposed property tax levy for 2022-23 decreased due to the referendum dropping off this year and since our enrollment has increased our District has a lower declining enrollment exemption added to our levy for this year.

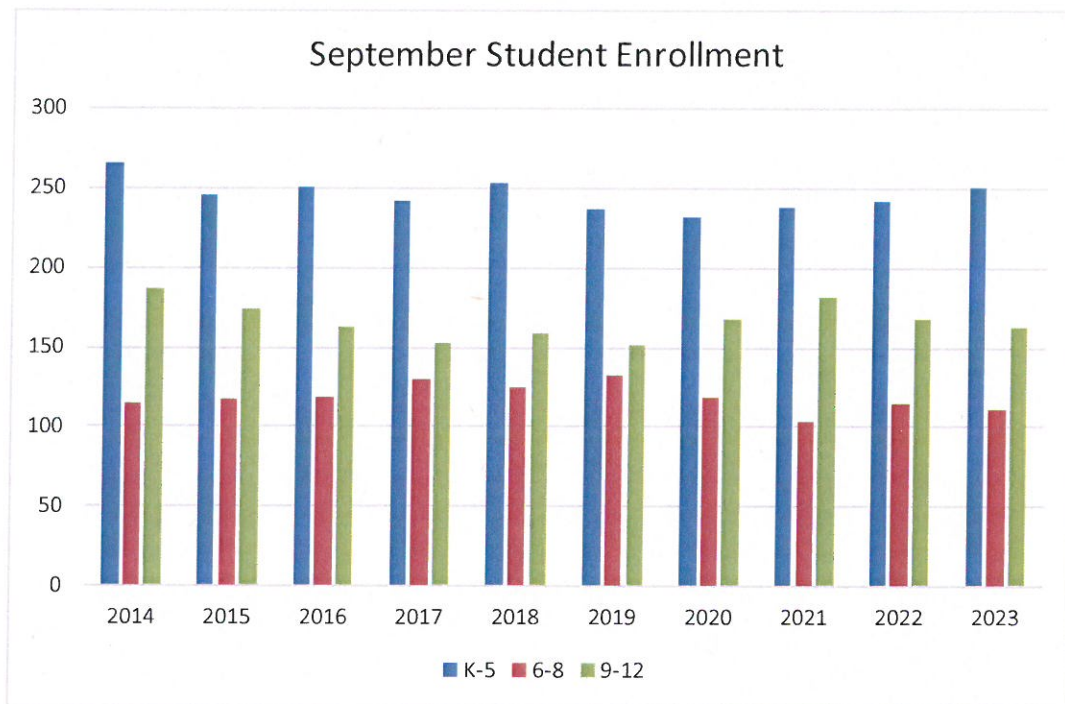
Note: The equalized valuation is estimated at increasing almost 16% (which is significantly higher than previous years). This will result in a higher equalized valuation of properties so the property tax levy can be spread over more values causing the mill rate to decline in the 2022-23 school year.

STUDENT ENROLLMENT

Historical, Current and Projected Enrollment Data
2013-2014 through 2022-2023

STUDENT ENROLLMENT										
Grade	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23**
4K-5	266	245	250	241	253	237	231	238	242	251
6 - 8	115	117	119	130	125	133	119	104	115	111
9 - 12	187	174	162	153	159	151	167	181	168	162
Total	568	536	531	524	537	521	517	523	525	524
Inc/Dec	(20)	(32)	(5)	(7)	13	(16)	(4)	6	2	(1)
% change	-3.40%	-5.63%	-0.93%	-1.32%	2.48%	-2.98%	-0.77%	1.16%	0.38%	-0.19%

**Estimate 2022-2023



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

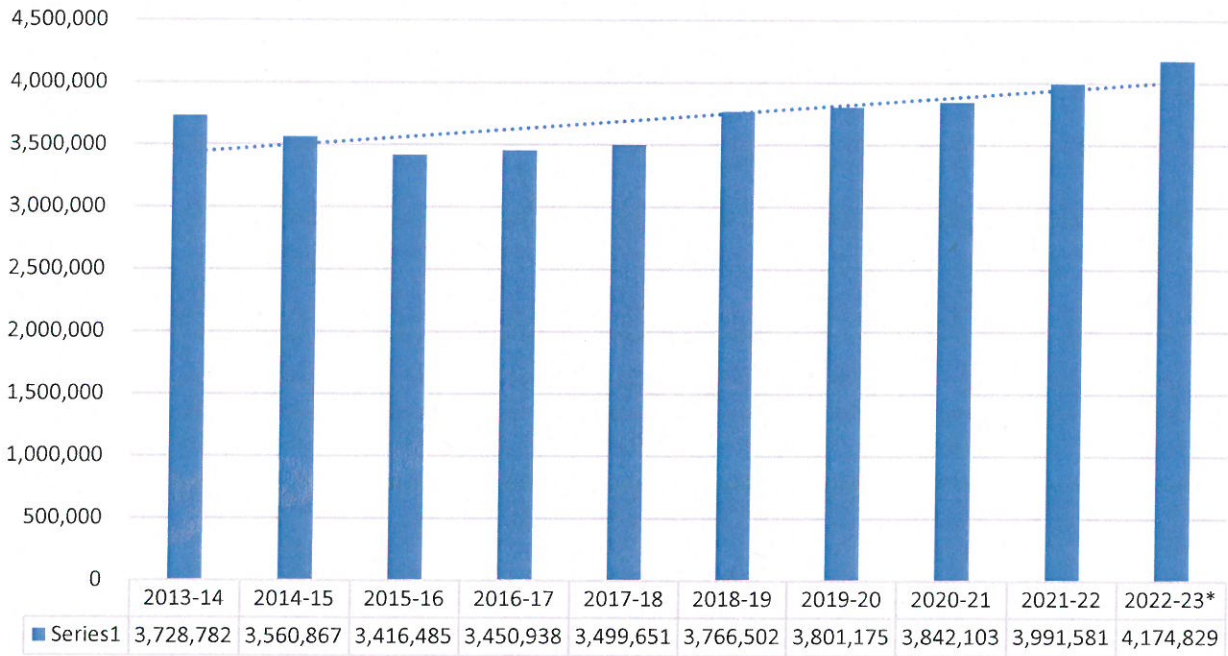
State Equalization Aid

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 2022-23 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.

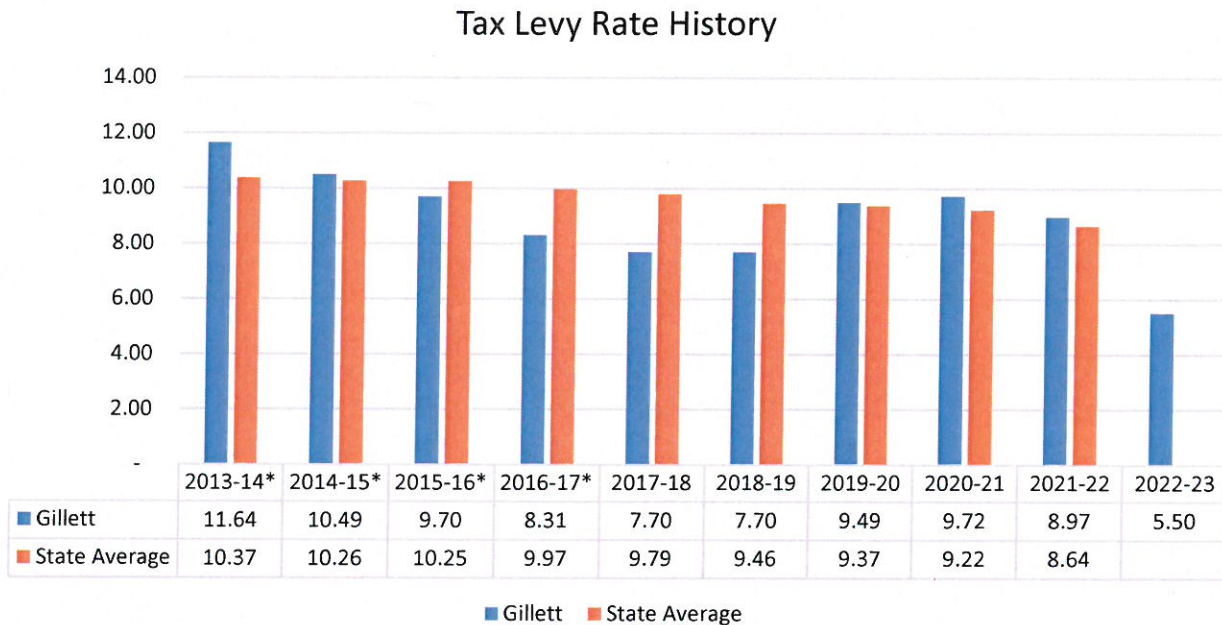
The following chart shows resident membership FTE (full-time equivalency), taxation history, and tax levy per pupil for the time period of 2013-2023.

ENROLLMENT AND TAXATION HISTORY						
Year	Resident Membership FTE	Equalized Valuation	Tax Levy	Tax Rate/\$1000 Equalized	Tax Levy Per Pupil	Percent Change
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	579	306,585,608	2,361,067	7.70	4,078	6%
19-20	565	319,776,738	3,034,088	9.49	5,370	32%
20-21	572	329,910,516	3,206,906	9.72	5,606	4%
21-22	561	337,299,920	3,026,707	8.97	5,395	-4%
22-23*	559	390,917,658	2,149,481	5.50	3,845	-29%

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 an 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 2013-2023. The 2022-23 is estimated and no state average is yet available.



***Note:** The District had experienced a severe declining enrollment in the years prior (2013-2014 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.

In 2019-2020 an 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. In 2020-2021 increase due to the operating referendum in place and the state increase in the revenue limit from \$9,700 to \$10,000 per pupil. In addition, the District has a declining enrollment exemption of \$170,000 was applied to this year given the FTE (full-time equivalency) loss. COVID-19 caused this impact on the FTE since the District did not operate a summer school program in the summer of 2020.

The 2021-2022 mill rate decreased revenue limit per pupil held at \$10,000 per pupil and declining enrollment exemption decreased to \$110,000 given this year FTE loss has reduced. Summer school program operated in the summer of 2021 adding 19 FTE’s back into the calculation.

The 2022-2023 mill rate (estimated) revenue limit per pupil held at \$10,000 per pupil again this year. Also the declining enrollment exemption is decreased further to \$20,103 given to the FTE increasing. Also, our District’s referendum ended in 2021-22, this is the first year in the recent years without the referendum. Lastly, the estimated equalized value is projected to increase 16% (which is significantly higher than typical). This will result in a drop in the mill rate.

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

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

MUNICIPALITY	Nov-18 Full Value	% of Total Value	Tax Levy 2018	Mill Rate 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

MUNICIPALITY	Nov-20 Full Value	% of Total Value	Tax Levy 2020	Mill Rate 2020
City Gillett	55,756,200	16.90	541,848.62	
Town Gillett	83,315,100	25.25	809,670.88	
Town How	1,371,342	0.42	13,326.94	
Town Maple Valley	20,824,897	6.31	202,380.03	
Town Morgan	12,613,618	3.82	122,581.37	
Town Oconto Falls	9,577,358	2.90	93,074.46	
Town Spruce	589,526	0.18	5,729.12	
Town Underhill	102,488,200	31.06	995,998.47	
Town Green Valley	43,454,252	13.17	422,296.11	
	329,990,493	100.00	3,206,906.00	9.72

MUNICIPALITY	Nov-17 Full Value	% of Total Value	Tax Levy 2017	Mill Rate 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-19 Full Value	% of Total Value	Tax Levy 2019	Mill Rate 2019
City Gillett	55,892,800	17.48	530,318.98	
Town Gillett	81,073,000	25.35	769,232.36	
Town How	1,365,574	0.43	12,956.76	
Town Maple Valley	21,469,688	6.71	203,707.51	
Town Morgan	12,647,781	3.96	120,003.98	
Town Oconto Falls	8,699,983	2.72	82,546.70	
Town Spruce	572,696	0.18	5,433.82	
Town Underhill	96,316,800	30.12	913,867.75	
Town Green Valley	41,738,416	13.05	396,020.14	
	319,776,738	100.00	3,034,088.00	9.49

MUNICIPALITY	Nov-21 Full Value	% of Total Value	Tax Levy 2019	Mill Rate 2019
City Gillett	58,562,100	17.36	525,497.66	
Town Gillett	87,373,200	25.90	784,029.47	
Town How	1,429,270	0.42	12,825.33	
Town Maple Valley	21,878,600	6.49	196,324.13	
Town Morgan	12,262,065	3.64	110,031.68	
Town Oconto Falls	10,417,479	3.09	93,479.59	
Town Spruce	604,528	0.18	5,424.64	
Town Underhill	100,814,900	29.89	904,646.39	
Town Green Valley	43,957,778	13.03	394,448.11	
	337,299,920	100.00	3,026,707.00	8.97

BOND DEBT SERVICE

**Gillett School District
General Obligation Refunding Bonds - FINAL
BQ; Callable 3/1/2023 or any Date Thereafter
Bankers' Bank Private Placement**

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
12/02/2020					
03/01/2021	322,000	2.000%	13,096.23	335,096.23	
09/01/2021			23,266.75	23,266.75	358,362.98
03/01/2022	629,000	2.000%	23,266.75	652,266.75	
09/01/2022			16,976.75	16,976.75	669,243.50
03/01/2023	641,000	2.000%	16,976.75	657,976.75	
09/01/2023			10,566.75	10,566.75	668,543.50
03/01/2024	649,000	1.000%	10,566.75	659,566.75	
09/01/2024			7,321.75	7,321.75	666,888.50
03/01/2025	658,000	1.000%	7,321.75	665,321.75	
09/01/2025			4,031.75	4,031.75	669,353.50
03/01/2026	341,000	1.100%	4,031.75	345,031.75	
09/01/2026			2,156.25	2,156.25	347,188.00
03/01/2027	345,000	1.250%	2,156.25	347,156.25	
09/01/2027					347,156.25
	3,585,000		141,736.23	3,726,736.23	3,726,736.23

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 2022-23	
Specific Energy Efficiency Measure or Products	Project Cost Including	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/GH	\$ 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	\$ -	
Entire Energy Efficiency Project Totals	\$ 3,579,677	\$ 66,692	\$ -

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 2022-23			
Specific Energy Efficiency Measure or Products	Project Cost Including	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	\$ -	\$ -
Entire Energy Efficiency Project Totals	\$ 3,150,670	\$ 17,607	\$ 30,500

Gillett School District 2022-23 Calendar

4 Independence Day

JULY 2022						
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 2023						
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				

20 Teacher In-Service (No Students)
20 End of 1st Semester - Secondary
27 Progress Reports (Elementary)

22 Teacher days
21 Student days

1-24 Floating in-service (1 day)
24 New Staff In-Service
25 Teacher In-Service (No Students)
29-31 Teacher In-Service (No Students)

AUGUST 2022						
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 Teacher days

FEBRUARY 2023						
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				

3 Teacher In-Service (No Students)
28 Parent/Teacher Conf (evening) (Elementary & Secondary)

20.5 Teacher days
19 Student days

1 First Day of School
5 No School - Labor Day Break
30 Teacher In-Service (No Students)

SEPTEMBER 2022						
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	

21 Teacher days
20 Student days

MARCH 2023						
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	

2 Teacher In-Service (No Students)
2 6 Week Grading Period Ends - Sec
2 End of Second Trimester - Elem
3 No School - Spring Break
1-31 Parent/Teacher Conf (virtual) (Elementary only)

22.5 Teacher days
21 Student days

7 Progress Reports (Elementary)
14 6 Week Grading Period Ends (Secondary)
25 Parent/Teacher Conf (evening) (Elementary only)
27 Parent/Teacher Conf (evening) (Elementary & Secondary)
28 Fall Break

OCTOBER 2022						
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					

21 Teacher days
20 Student days

APRIL 2023						
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						

7-10 No School - Easter Break
14 12 Week Grading Period Ends - Sec

18 Teacher days
18 Student days

21-25 No School - Thanksgiving Break

NOVEMBER 2022						
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			

17 Teacher days
17 Student days

MAY 2023						
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			

28 Graduation
29 No School - Memorial Day

22 Teacher days
22 Student days

2 End of First Trimester - Elem
2 12 Week Grading Period Ends - Sec
23-31 No School - Christmas Break

DECEMBER 2022						
Su	Mo	Tu	We	Th	Fr	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

16 Teacher days
16 Student days

JUNE 2023						
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	

2 Last Day of School
5 Teacher Inservice
5 * Possible Snow Day Make Up*

3 Teacher days
2 Student days

188 Teacher days
176 Student days