



ANNUAL MEETING BUDGET HEARING

October 17, 2024
5:30 pm
Secondary School Commons

SCHOOL BOARD

Jamie Young—President
Robin Banaszynski—Vice President
Clifford Gerbers—Treasurer
Nanette Mohr—Clerk
Jamie Heroux—Member
Scott Burhandt—Member
Kimberly Schaal—Member

ADMINISTRATION

Dr. Nathan Hanson—Superintendent
Shawn Limberg—Secondary Principal
Curt Angeli—Elementary Principal
Wendy Simonis—Director of Special
Education and Pupil Services

***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 17, 2024**

Notice is hereby given this date that the Annual School District meeting to be held **Thursday, October 17, 2024 at 5:30 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 3, 2023 Annual Meeting
- 5.0 District Administrator Comments
- 6.0 Treasurer's report
- 7.0 Presentation on 2024-25 Budget – Clifford Gerbers, School Board Treasurer
- 8.0 Act on the 2024-25 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 2025-26 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
Tuesday, October 3, 2023 at 6:30 pm in the Secondary School Commons

Call to Order	The meeting was called to order by School Board Vice-President Katie Daul at 6:30 p.m.
Election of Chairperson	<p>Vice-President Katie Daul asked for nominations for Chairperson. Cliff Gerbers nominates Katie Daul to serve as Chairperson, second by Nanette Mohr.</p> <p>Motion made by Cliff Gerbers, second by Nanette Mohr, to close nominations and cast a unanimous ballot for Katie Daul to serve as Chairperson. Motion carried unanimously.</p>
Election of Clerk	<p>Chairperson Katie Daul asked for nominations for Clerk. Jamie Heroux nominates Lynda Zeitler to serve as Clerk of the Annual Meeting, second by Cliff Gerbers.</p> <p>Motion made by Robin Banaszynski, second by Nanette Mohr, 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 5, 2022 Annual meeting were read by Lynda Zeitler, Clerk of the Annual Meeting.
District Administrator	Dr. Wayne Johnson, District Administrator welcomed the electors. He expressed that Gillett School District is a great place for children to receive a quality education and the district has quality teachers and leadership team. From early learning opportunities, to child care, to college credit high school courses, to extracurriculars, are all available for our students. Enrollment is continuing to increase. He noted that the district has an outstanding Board of Education.
Treasurer's Report	Mr. Clifford Gerbers, Board Treasurer presented the District Financial report.
2023-24 Budget	Mr. Clifford Gerbers, Board Treasurer, presented the proposed budget for the 2023-24 school year.
2023-24 Tax Levy	Motion made by Cliff Gerbers, second by Nanette Mohr to set the 2023-24 tax levy at \$3,350,497.00. Motion carried.
Authorization	Motion made by Cliff Gerbers, second by Nanette Mohr 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 Penny Heroux, second by Nanette Mohr, to authorize the School Board to set the 2024-25 annual meeting date. Motion carried unanimously.
Board Salaries	Motion made by Cliff Gerbers second by Robin Banaszynski, to set the School Board members salaries to remain the same for the 2023-24 school year. Motion carried unanimously.
Other Business	There was no other business or comments.
Minutes	Motion made by Cliff Gerbers, second by Nanette Mohr to approve the minutes of the annual meeting as read. Motion carried unanimously.
Adjourn	Motion made by Jamie Heroux, second by Scott Burhandt, to adjourn the meeting. The meeting was adjourned at 7:18 pm.

Dear Gillett School District Community,

On behalf of the Gillett School District Board of Education and administration, I am honored to welcome you to our Annual School District Meeting. This gathering is a key part of our commitment to transparency, collaboration, and progress as we work together to ensure that every student in our district receives a high-quality education and the best possible opportunities for success.

The past several years have been challenging for our school district. Change and transition are never easy. In my short time here it is obvious that the Gillett School District is an important part of the community. I have found a community of people who firmly believe that we can strengthen our programs, build our community partnerships, and foster an inclusive, supportive learning environment for all. Your involvement plays a critical role in that process, and we are grateful for your dedication to our schools, staff, and students.

Tonight's meeting provides an opportunity to review our district's financial standing and gives you the opportunity to discuss what you feel is important for Gillett. Your voice is essential to the success of our schools, and we encourage you to ask questions and share your opinion. We thank you for taking the time to participate in this important process. Together, we can continue to build a bright future for all students in the Gillett School District.

We appreciate your continued support and commitment to making Gillett a place where every child can thrive. Thank you again for joining us tonight and for being a part of this exciting journey.

Dr. Nathan Hanson

2024-25 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 limitations 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 multi school consortiums and funds received from other Wisconsin School Districts 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 of 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 2022-2023 school year, unaudited results for 2023-2024, and proposed budget for 2024-2025.

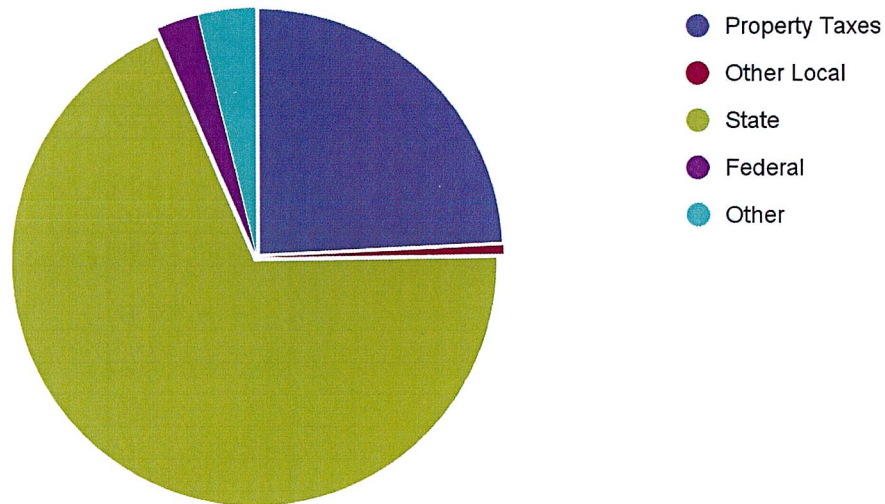
General Fund (Fund 10)

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

BUDGET ADOPTION 2024-25*			
	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	1,733,454.81	1,712,757.21	1,832,337.32
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	57,558.82	60,219.83	60,219.83
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)	1,655,198.39	1,772,117.49	1,267,786.64
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	1,712,757.21	1,832,337.32	1,331,296.47
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	4,763.03	0.00	0.00
Local Sources			
210 Taxes	1,480,821.80	2,725,959.99	2,142,340.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	1,217.05	182.02	0.00
270 School Activity Income	24,079.90	17,482.75	20,000.00
280 Interest on Investments	12,953.75	14,263.01	14,000.00
290 Other Revenue, Local Sources	12,648.22	15,008.62	14,400.00
Subtotal Local Sources	1,531,720.72	2,772,896.39	2,190,740.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	421,790.20	359,343.32	315,657.00
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	421,790.20	359,343.32	315,657.00
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	17,069.61	16,978.46	15,970.00
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	17,069.61	16,978.46	15,970.00
State Sources			
610 State Aid -- Categorical	54,510.26	62,400.74	55,436.01
620 State Aid -- General	4,243,265.00	4,204,843.00	5,022,423.00
630 DPI Special Project Grants	13,460.22	31,075.66	29,480.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	188,630.61	222,069.78	225,000.00
660 Other State Revenue Through Local Units	715.70	0.00	0.00
690 Other Revenue	712,973.89	730,166.90	737,471.00
Subtotal State Sources	5,213,555.68	5,250,556.08	6,069,810.01

GENERAL FUND (FUND 10) - Continued	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	549,260.65	433,423.90	32,097.00
750 IASA Grants	100,252.01	164,682.71	154,788.47
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	140,931.56	0.00	0.00
790 Other Federal Revenue - Direct	19,066.33	50,156.00	54,548.65
Subtotal Federal Sources	809,510.55	648,262.61	241,434.12
<i>Other Financing Sources</i>			
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
<i>Other Revenues</i>			
960 Adjustments	0.00	21,857.90	0.00
970 Refund of Disbursement	18,433.96	5,402.82	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	9,898.16	6,367.37	5,000.00
Subtotal Other Revenues	28,332.12	33,628.09	5,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	8,026,741.91	9,081,664.95	8,838,611.13

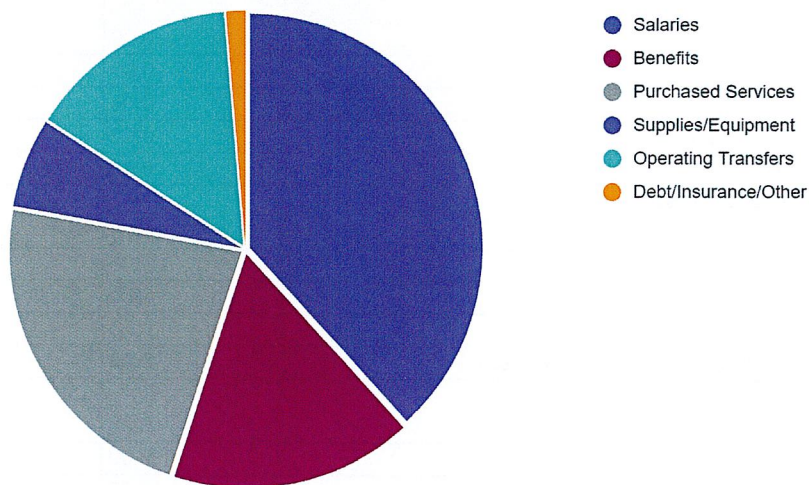
2024-25 Budgeted Revenues



Revenues		
Property Taxes	24.20%	\$ 2,142,340.00
Other Local	0.50%	48,400.00
State	68.70%	6,069,810.01
Federal	2.70%	241,434.12
Other	3.80%	336,627.00
		<u>\$ 8,838,611.13</u>

GENERAL FUND (FUND 10) - Continued	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	1,126,352.22	1,212,014.74	1,213,349.6
120 000 Regular Curriculum	1,318,845.99	1,368,522.84	1,475,627.16
130 000 Vocational Curriculum	264,646.17	279,958.41	301,289.07
140 000 Physical Curriculum	153,250.12	157,879.26	190,364.06
160 000 Co-Curricular Activities	166,181.96	164,269.50	216,335.08
170 000 Other Special Needs	23,323.73	118,056.22	132,203.65
Subtotal Instruction	3,052,600.19	3,300,700.97	3,529,168.63
<i>Support Sources</i>			
210 000 Pupil Services	202,520.16	229,634.41	286,026.27
220 000 Instructional Staff Services	431,385.95	334,546.25	288,817.08
230 000 General Administration	279,132.94	285,798.60	298,153.79
240 000 School Building Administration	400,110.58	527,132.49	433,626.61
250 000 Business Administration	1,291,606.90	1,553,916.18	1,500,288.96
260 000 Central Services	57,656.48	70,075.75	210,387.54
270 000 Insurance & Judgments	93,133.00	112,174.00	124,238.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	362,788.36	407,494.13	423,583.10
Subtotal Support Sources	3,118,334.37	3,520,771.81	3,565,121.35
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	901,830.28	1,225,166.01	1,369,748.00
430 000 Instructional Service Payments	951,026.12	915,446.05	875,614.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	23,648.55	0.00	0.00
Subtotal Non-Program Transactions	1,876,504.95	2,140,612.06	2,245,362.00
TOTAL EXPENDITURES & OTHER FINANCING USES	8,047,439.51	8,962,084.84	9,339,651.98

2024-25 Budgeted Expenses



Expenses		
Salaries	38.30%	\$ 3,572,435.49
Benefits	16.80%	1,565,512.30
Purchased Services	22.80%	2,131,684.26
Supplies/Equipment	6.20%	576,033.93
Operating Transfers	14.70%	1,369,748.00
Debt/Insurance/Other	1.30%	124,238.00
		\$ 9,339,651.98

Special Projects Funds

Special Revenue Fund (Fund 21)

This fund is used to account for non-trust revenues that can be used for district operations. The most common source of such funds are gifts and donations. Funds expenditures are limited to specific purposes related to district operations. 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 2022-23	Unaudited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	538,835.33	557,022.62	633,422.17
900 000 Ending Fund Balance	557,022.62	633,422.17	671,636.98
REVENUES & OTHER FINANCING SOURCES	700,628.30	264,638.54	265,498.33
100 000 Instruction	186,996.33	153,230.66	139,275.19
200 000 Support Services	26,066.50	6,258.33	14,258.33
400 000 Non-Program Transactions	469,378.18	28,750.00	73,750.00
TOTAL EXPENDITURES & OTHER FINANCING USES	682,441.01	188,238.99	227,283.52

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 2022-23	Unaudited 2023-24	Budget 2024-25
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	890,840.28	1,225,166.01	1,369,748.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	0.00	0.00	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	50,776.26	48,698.43	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
Subtotal Intermediate Sources	50,776.26	48,698.43	30,000.00

SPECIAL EDUCATION FUND (FUND 27) - Continued	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
State Sources			
610 State Aid -- Categorical	386,694.97	403,734.00	403,734.00
620 State Aid -- General	0.00	1,500.00	1,500.00
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	955.41	0.00	0.00
Subtotal State Sources	387,650.38	405,234.00	405,234.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	167,443.36	193,589.39	205,028.00
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	107,837.53	145,939.37	100,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	275,280.89	339,528.76	305,028.00
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	1,604,547.81	2,018,627.20	2,110,010.00
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	1,119,480.24	1,340,677.63	1,598,591.04
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,119,480.24	1,340,677.63	1,598,591.04
Support Sources			
210 000 Pupil Services	204,431.84	305,952.11	181,958.90
220 000 Instructional Staff Services	209,656.26	214,297.46	211,658.38
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	42,908.58	77,977.00	66,301.68
260 000 Central Services	0.00	0.00	1,000.00
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	456,996.68	598,226.57	460,918.96
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	28,070.89	79,723.00	50,500.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	28,070.89	79,723.00	50,500.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,604,547.81	2,018,627.20	2,110,010.00

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 2022-23	Unaudited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	122,016.68	116,415.74	113,526.67
900 000 ENDING FUND BALANCES	116,415.74	113,526.67	110,236.67
TOTAL REVENUES & OTHER FINANCING SOURCES	669,902.56	667,794.43	669,904.00
281 000 Long-Term Capital Debt	675,503.50	670,683.50	673,194.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	675,503.50	670,683.50	673,194.00
842 000 INDEBTEDNESS, END OF YEAR	1,993,000.00	1,344,000.00	686,000.00

Capital Project Funds

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

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 an 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 beginning July 23, 2024.

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	790,288.64	802,732.08	827,080.06
900 000 Ending Fund Balance	802,732.08	827,080.06	539,080.06
TOTAL REVENUES & OTHER FINANCING SOURCES	12,443.44	24,347.98	12,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	300,000.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	300,000.00

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 2022-23	Unaudited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	197,254.19	252,005.86	305,598.24
900 000 ENDING FUND BALANCE	252,005.86	305,598.24	268,234.75
TOTAL REVENUES & OTHER FINANCING SOURCES	388,519.90	409,367.25	376,399.84
200 000 Support Services	333,768.23	355,774.87	413,763.33
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	333,768.23	355,774.87	413,763.33

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. Wis. Stats. § 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, Summer Baseball, Weight Room, Field Maintenance Equipment, Orby Jones Complex Maintenance, Summer Ag Programming, 3K, School Resource Officer, Elementary School Summer Splash.

COMMUNITY SERVICE FUND (FUND 80)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	48,706.82	56,866.25	(96,117.77)
900 000 ENDING FUND BALANCE	56,866.25	(96,117.77)	(76,894.28)
TOTAL REVENUES & OTHER FINANCING SOURCES	52,476.00	107,628.53	298,145.00
200 000 Support Services	3,704.48	3,303.57	51,712.00
300 000 Community Services	40,612.09	257,308.98	227,209.51
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	44,316.57	260,612.55	278,921.51

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 utilized this fund. The TRITON program was discontinued at the end of the 2022-2023 fiscal year.

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	(36,456.13)	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	55,560.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	87,253.10	0.00	0.00
400 000 Non-Program Transactions	4,763.03	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	92,016.13	0.00	0.00

Total Expenditures and Other Financing Uses			
ALL FUNDS	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
GROSS TOTAL EXPENDITURES -- ALL FUNDS	11,480,032.76	12,456,021.95	13,342,824.34
Interfund Transfers (Source 100) - ALL FUNDS	906,593.31	1,225,166.01	1,369,748.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	10,573,439.45	11,230,855.94	11,973,076.34
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		6.22%	6.61%

The increase in the 2023-24 budget is due to incorporating maintenance projects which were delayed from the prior year and staffing based on needs. The increase in the 2024-25 budget is significantly due to the expiration of ESSER revenue, which was in the amount of \$389,705 for the 2023-24 fiscal year, significant increase in Special Education costs and a slight increase in student FTE count which impacted declining enrollment exemption revenue

PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
General Fund	1,479,925.00	2,724,871.04	2,141,140.00
Referendum Debt Service Fund	668,544.00	666,889.20	669,354.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	45,000.00	70,000.00	298,145.00
TOTAL SCHOOL LEVY	2,193,469.00	3,461,760.24	3,108,639.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		57.82%	-10.20%

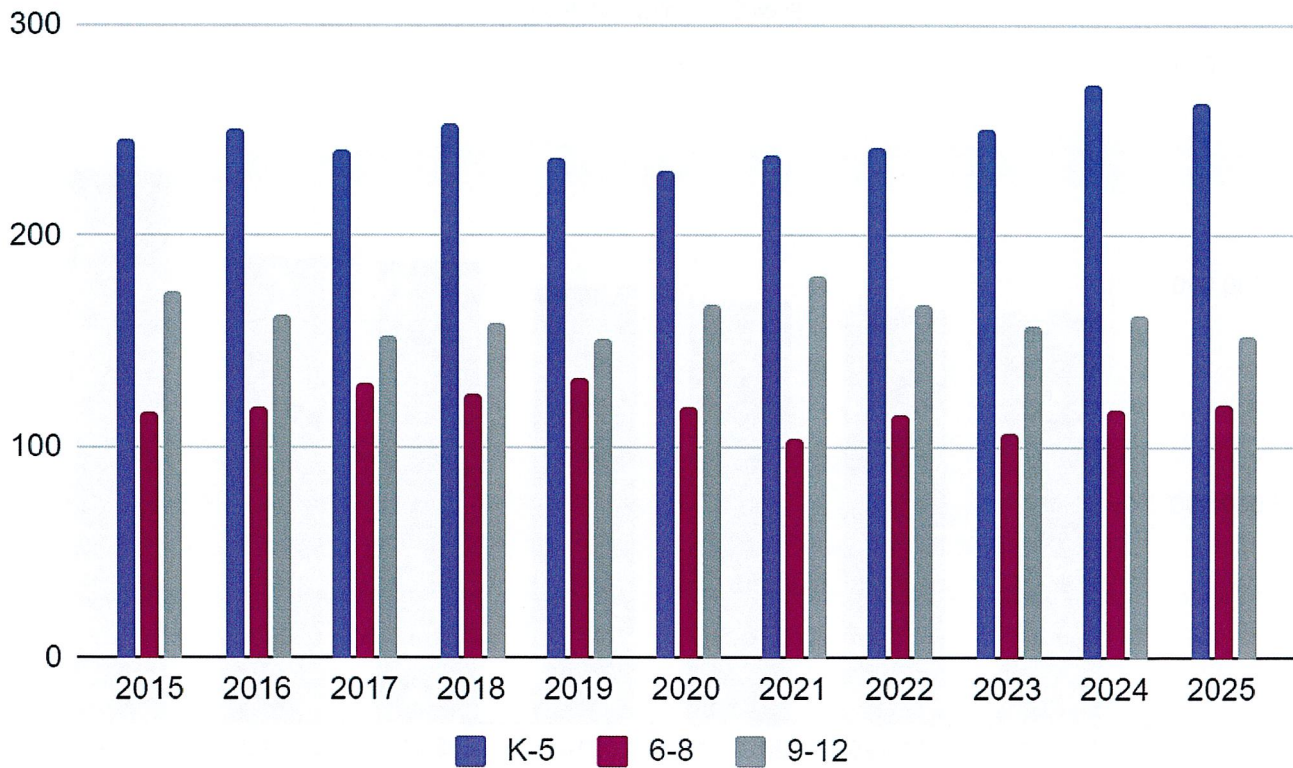
The proposed property tax levy for 2024-25 decreased due to the increased property valuations. This will result in a higher equalized valuation of properties so the property tax levy can be spread over more values causing the mill rate to decline in the 2024-25 school year.

STUDENT ENROLLMENT

Historical, Current and Projected Enrollment Data
2015-2016 through 2024-2025

STUDENT ENROLLMENT										
Grade	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
4K-5	250	241	253	237	231	238	242	250	272	263
6 - 8	119	130	125	133	119	104	115	107	118	120
9 - 12	162	153	159	151	167	181	168	158	163	152
Total	531	524	537	521	517	523	525	515	553	535
Inc/Dec	(20)	(7)	13	(16)	(4)	6	2	(10)	38	(18)
% change	-3.40%	-1.32%	2.48%	-2.98%	-0.77%	1.16%	0.38%	-1.90%	7.38%	-3.25%

September Student Enrollment



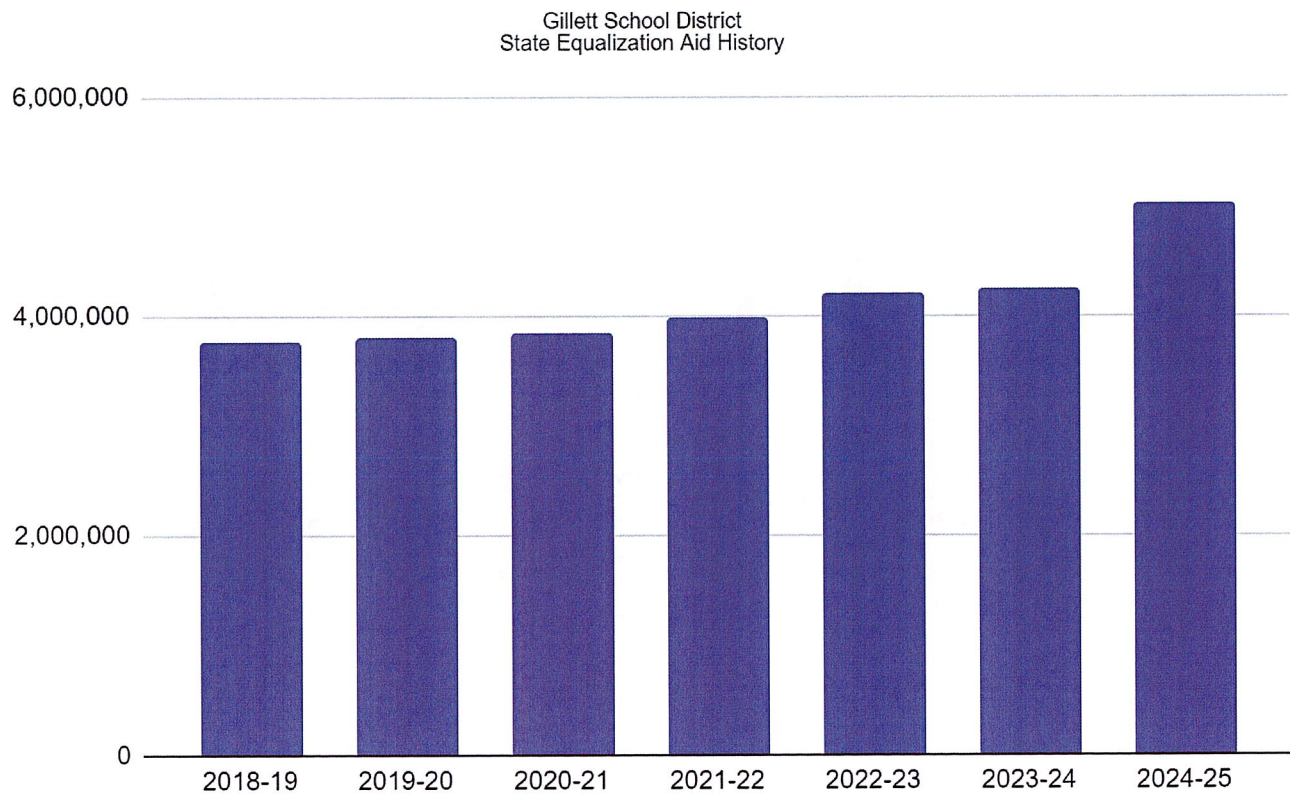
This table includes all the students that are attending the District. Final enrollment numbers are certified with the 3rd Friday count in September and are represented in the data above.

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 affect 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 table below shows the history of state equalization aid the District has received. The 2024-25 value is based on the October 15 finalized values.



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 the 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 value 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.

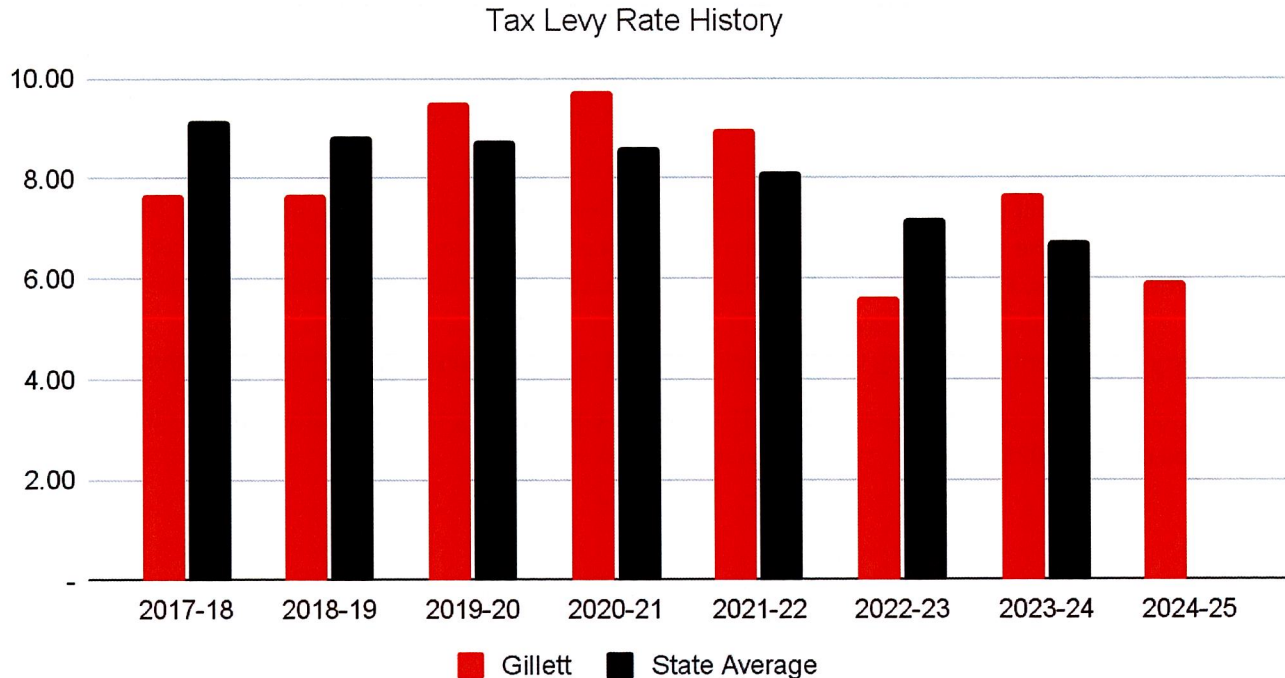
The following chart shows resident membership FTE (full-time equivalency), taxation history, and tax levy per pupil for the time period of 2015-2025.

ENROLLMENT AND TAXATION HISTORY						
Year	Resident Membership FTE	Equalized Valuation	Tax Levy	Tax Rate/\$1000 Equalized	Tax Levy Per Pupil	Percent Change
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	556	390,438,573	2,193,469	5.62	3,945	-27%
23-24	568	449,735,456	3,461,760	7.70	6,095	54%
24-25	571	524,403,125	3,108,639	5.93	5,444	-11%

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 2018-2025. The 2024-25 state average is not yet available.



In 2019-2020 the increase was due to the operating referendum that was passed in November of 2018 and the state increased the revenue limit per pupil from \$9,400 to \$9,700. In 2020-2021 the increase was due to the operating referendum in place and the state increase in the revenue limit per pupil from \$9,700 to \$10,000. In addition, the District had a declining enrollment exemption of \$170,000 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 due to the revenue limit per pupil being held steady at \$10,000 and the declining enrollment exemption decreased to \$110,000. Summer school programs were operated in the summer of 2021 adding 8 FTEs (19 FTEs @ 40% allowed use) back into the calculation.

The 2022-2023 mill rate revenue limit per pupil was held at \$10,000 again this year. Also, the declining enrollment exemption decreased further to \$50,257 given the increase in FTE. Also, our District's referendum ended in 2021-22, making this the first year in recent years without a referendum. Lastly, the estimated equalized value increased and resulted in a drop in the mill rate.

The 2023-24 mill rate increased due to the operational referendum in effect. The revenue limit per pupil increased to \$11,000, an added \$325 per member was allowed based on the State of WI Biennial Budget, the Membership FTE increased by 12 and the equalized valuation increased by 15%.

The 2024-25 mill rate decreased due to an increase in state aid of \$817,580 coupled with an equalized valuation increase of \$74,667,669 or 16.6%. The revenue limit per pupil remained unchanged at \$11,000 along with the added \$325 per member allowed based on the State of WI Biennial Budget.

Gillett School District
Municipality Equalized Value & Mill Rate - Historical

MUNICIPALITY	Nov-18	% of Total	Tax Levy	Mill Rate
	Full Value	Value	2018	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	% of Total	Tax Levy	Mill Rate
	Full Value	Value	2020	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-22	% of Total	Tax Levy	Mill Rate
	Full Value	Value	2022	2022
City Gillett	67,939,600	17.40	381,682.08	
Town Gillett	100,323,100	25.69	563,611.35	
Town How	1,604,175	0.41	9,012.19	
Town Maple Valley	24,903,903	6.38	139,909.18	
Town Morgan	13,528,421	3.46	76,002.15	
Town Oconto Falls	11,349,105	2.91	63,758.84	
Town Spruce	224,672	0.06	1,262.20	
Town Underhill	116,329,800	29.79	653,536.37	
Town Green Valley	54,235,797	13.89	304,694.64	
	390,438,573	100.00	2,193,469.00	5.62

MUNICIPALITY	Nov-19	% of Total	Tax Levy	Mill Rate
	Full Value	Value	2019	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	% of Total	Tax Levy	Mill Rate
	Full Value	Value	2021	2021
City Gillett	58,562,100	13.02	525,497.66	
Town Gillett	87,373,200	19.43	784,029.47	
Town How	1,429,270	0.32	12,825.33	
Town Maple Valley	21,878,600	4.86	196,324.13	
Town Morgan	12,262,065	2.73	110,031.68	
Town Oconto Falls	10,417,479	2.32	93,479.59	
Town Spruce	604,528	0.13	5,424.64	
Town Underhill	100,814,900	22.42	904,646.39	
Town Green Valley	43,957,778	9.77	394,448.11	
	337,299,920	75.00	3,026,707.00	8.97

MUNICIPALITY	Nov-23	% of Total	Tax Levy	Mill Rate
	Full Value	Value	2023	2023
City Gillett	81,034,300	18.02	623,747.35	
Town Gillett	111,313,200	24.75	856,813.89	
Town How	1,871,532	0.42	14,405.79	
Town Maple Valley	28,089,631	6.25	216,215.02	
Town Morgan	15,923,336	3.54	122,567.09	
Town Oconto Falls	13,930,657	3.10	107,228.80	
Town Spruce	277,678	0.06	2,137.38	
Town Underhill	134,557,900	29.92	1,035,735.90	
Town Green Valley	62,737,222	13.95	482,908.79	
	449,735,456	100.00	3,461,760.01	7.70

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 Financing	Utility Cost Savings	Non-Utility Cost Savings
TRS.1 Baseline Development (Campus Wide)	\$ 9,333	\$ -	
TRS.2 Annual M&V & Preventative Maintenance Services	\$ 9,300	\$ -	
C.1 Energy Management & DDC-Base Project GES	\$ 96,512	\$ 6,125	
C.2 VaV Box Controls DDC Upgrade GES	\$ 186,508	\$ 2,299	
E.1 Variable Speed Drivers/Ventilation Control GES	\$ 21,211	\$ 1,869	
L.1 Lighting Retrofit GES	\$ 180,293	\$ 11,513	
S.1 Building Envelope/Air Leakage GES	\$ 23,774	\$ 1,985	
S.2 Secure ES Entrance GES	\$ 67,168	\$ -	
C.1 Energy Management & DDC-Base Project GMS	\$ 138,458	\$ 10,301	
C.2 Energy Management & DDC Enhance Scope GMS/GHS	\$ 179,993	\$ 489	
E.1 Variable Speed Drivers/Ventilation Control GMS/GHS	\$ 28,281	\$ 4,338	
I.1 Lighting Retrofit GMS/GHS	\$ 293,419	\$ 18,781	
M.1 1961 Boiler Plant Replacement	\$ 422,099	\$ 1,150	
M.2 Original 1927 HS Multi Zone FA Furnace	\$ 776,079	\$ 1,936	
M.3 Destratification Fans	\$ 11,706	\$ 769	
M.4 Replace DHS Tank with HE DHW Heater	\$ 53,027	\$ 142	
P.1 Bathroom Remodel	\$ 55,016	\$ -	
S.1 Building Envelope/Air Leakage GMS/GHS	\$ 16,130	\$ 1,468	
S.3 Replace 1995 Roof	\$ 439,736	\$ 3,527	
V.1 Replace 1961 Unit Ventilators GMS/GHS	\$ 203,216	\$ -	
V.2a Refurbish 1961 AHU's with DDC GMS/GHS	\$ 104,481	\$ -	
V.2a Refurbish 1961 AHU'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 2024-25 Calendar

4	Independence Day	JULY 2024						
		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 2025							
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 - New Years Day

15 Early Release - Staff Collaboration
2:00 p.m.

17 Teacher In-Service (No Students)

17 End of 1st Semester - Elem/Sec

22 Teacher days

21 Student days

1-23	Floating Teacher Workday (2 days)	AUGUST 2024						
21	New Staff In-Service	Su	Mo	Tu	We	Th	Fr	Sa
26-29	Teacher In-Service (No Students)					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

6 Teacher days

FEBRUARY 2025							
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		

5 Parent/Teacher Conf (evening)

12 Parent/Teacher Conf (evening)

19 Early Release - Staff Collaboration
2:00 p.m.

21 Teacher days

20 Student days

2	No School - Labor Day Break	SEPTEMBER 2024						
3	First Day of School	Su	Mo	Tu	We	Th	Fr	Sa
18	Early Release - Staff Collaboration 2:00 p.m.	1	2	3	4	5	6	7
		8	9	10	11	12	13	14
		15	16	17	18	19	20	21
		22	23	24	25	26	27	28
		29	30					

20 Teacher days

20 Student days

MARCH 2025							
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						

7 6 Week Progress Report - Sec

19 Early Release - Staff Collaboration
2:00 p.m.

24-28 Spring Break

16 Teacher days

16 Student days

2	Parent/Teacher Conf (evening)	OCTOBER 2024						
9	Parent/Teacher Conf (evening)	Su	Mo	Tu	We	Th	Fr	Sa
11	6 Week Grading Period Ends (Sec)			1	2	3	4	5
16	Early Release - Staff Collaboration 2:00 p.m.	6	7	8	9	10	11	12
25	Teacher In-Service (No Students)	13	14	15	16	17	18	19
		20	21	22	23	24	25	26
		27	28	29	30	31		

24 Teacher days

22 Student days

APRIL 2025							
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 3rd Quarter Ends - Elementary

16 Early Release - Staff Collaboration
2:00 p.m.

18 12 Week Progress Report - Sec

18 No School - Easter Break

21 Teacher Inservice (No School)

21 Teacher days

20 Student days

6	1st Quarter Ends (Elementary)	NOVEMBER 2024						
20	Early Release - Staff Collaboration 2:00 p.m.	Su	Mo	Tu	We	Th	Fr	Sa
22	12 Week Grading Period Ends - Sec						1	2
25	Teacher Inservice	3	4	5	6	7	8	9
26-29	No School - Thanksgiving Break	10	11	12	13	14	15	16
		17	18	19	20	21	22	23
		24	25	26	27	28	29	30

17 Teacher days

16 Student days

MAY 2025							
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 Early Release - Staff Collaboration
2:00 p.m.

25 Graduation

26 No School - Memorial Day

21 Teacher days

21 Student days

18	Early Release - Staff Collaboration 2:00 p.m.	DECEMBER 2024						
23-31	No School - Christmas Break	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				

15 Teacher days

15 Student days

JUNE 2025							
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 Last Day of School (students)

5 Teacher Inservice

5 Teacher days

4 Student days

188 Teacher days
175 Student days

