



## **ANNUAL MEETING BUDGET HEARING**

October 3, 2023

6:30 pm

Secondary School Commons

### **SCHOOL BOARD**

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

### **ADMINISTRATION**

Dr. Wayne Johnson—Superintendent  
Shawn Limberg—Secondary Principal  
Curt Angeli—Elementary Principal  
Jessica Cappeart—Special Education Director

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



## TABLE OF CONTENTS

Agenda	1
Minutes of the 2022 Annual Meeting, 10/5/2022	2 – 3
Annual Meeting – District Administrator Comments	4
2023-24 School District Proposed Budget and Accounting	5 – 6
Format for Budget Adoption	7 – 14
Student Enrollment	15
State Equalization Aid	16
Property Tax Levy	17 – 18
Municipality Equalize Value and Mill Rate	19
Debt Service Schedule	20
Phase I and II Energy Efficiency Projects	21 – 22
School Calendar	23





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



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

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**Annual School District Meeting  
October 3, 2023**

Notice is hereby given this date that the Annual School District meeting to be held **Tuesday, October 3, 2023** 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 5, 2022 Annual Meeting
- 5.0 District Administrator Comments
- 6.0 Treasurer's report
- 7.0 Presentation on 2023-24 Budget – Clifford Gerbers, School Board Treasurer
- 8.0 Act on the 2023-24 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 2024-25 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 5, 2022 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 Cliff Gerbers, 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 Heroux nominates Lynda Zeitler to serve as Clerk of the Annual Meeting, second by Robin Banaszynski</p> <p>Motion made by Clifford Gerbers, second by Katie Daul, 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 6, 2021 Annual meeting were read by Lynda Zeitler, Clerk of the Annual Meeting.   |
| District Administrator  | Mr. Todd Hencsik, District Administrator welcomed the electors. He announced that School Report card grades have increased and we are proud of students and staff. Mr. Hencsik spoke on referendum information and the 2022-23 district budget.  |
| Treasurer's Report      | Mr. Clifford Gerbers, Board Treasurer presented the District Financial report.   |
| 2022-23 Budget          | Mr. Clifford Gerbers, Board Treasurer, presented the proposed budget for the 2022-23 school year.  |
| 2022-23 Tax Levy        | Motion made by Jamie Heroux, second by Nanette Mohr to set the 2022-23 tax levy at \$2,149,481.00. Motion carried.   |
| Authorization           | Motion made by Tami McQuillan, second by Jamie Heroux, 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 Katie Daul, to authorize the School Board to set the 2023-24 annual meeting date. Motion carried unanimously.   |

**Board Salaries**                    Motion made by Tami McQuillan second by Nicole Soper, to set the School Board members salaries to remain the same for the 2022-23 school year. Motion carried unanimously.

**Other Business**                    There was no other business or comments.

**Minutes**                                Motion made by Jamie Heroux, second by Nanette Mohr to approve the minutes of the annual meeting as read. Motion carried unanimously.

**Adjourn**                                Motion made by Ron Lenz, second by Nanette Mohr, to adjourn the meeting. The meeting was adjourned at 7:16 pm.

## Annual Meeting – October 3, 2023

### District Administrator Comments

The Gillett School District is a great place for the community's children to receive a quality education. With all the challenges facing public schools today, the Gillett School District has quality teachers in every classroom, a top-notch leadership team, and continues to operate within the budget. This is possible by fiscal responsibility, a successful referendum, and small increases in state funding.

Unlike most area school districts, our enrollment is up and we offer many of the same programs and opportunities as the larger area school districts. From early learning opportunities, to child care, to college credit high school courses and much more is available for our students and families. Extracurriculars including several sports and academic programs round out the opportunities for our students.

A couple of facility projects that are underway this school year include adding a van garage to protect some of the District's transportation vans. This three-van garage is being built by our high school building trades class. Another project is adding a special education restroom at the elementary school along with a new restroom for the three-year-old kindergarten classroom. Adding this second bathroom will qualify the District for several grants while meeting the needs of our youngest students.

Some of the challenges the District is facing include a significant number of student English language learners, having an adequate number of school bus drivers, and constant recruitment of quality employees. These are universal school challenges throughout Wisconsin and beyond. In addition, our student drop-out rate has been addressed with a new high school program called THRIVE with the goal of 100% graduation rates starting this school year.

It is also important to note that the District has an outstanding Board of Education committed to not only maintaining but constantly improving the education for our school children.

It is an honor to serve the District in the transition to a permanent Superintendent. It is also important to recognize all the work of the former superintendent who passed away this past Spring.

Dr. Wayne Johnson



## 2023-24 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 and At-Risk Education programs.

**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 2021-2022 school year, unaudited results for 2022-2023, and proposed budget for 2023-2024.

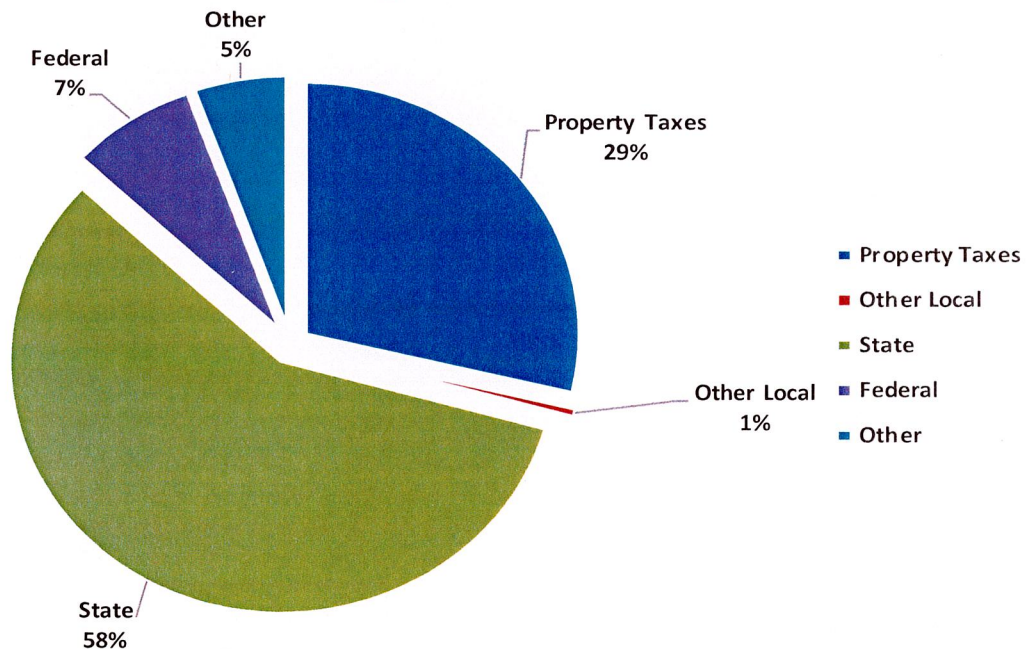
**General Fund (Fund 10)**

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

<b>BUDGET ADOPTION 2023-24</b>			
	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<b>GENERAL FUND (FUND 10)</b>			
Beginning Fund Balance (Account 930 000)	1,533,335.62	1,733,454.81	1,712,767.21
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	57,700.08	57,558.82	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)	1,675,754.73	1,655,198.39	1,968,587.21
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>1,733,454.81</b>	<b>1,712,767.21</b>	<b>1,968,587.21</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	2,000.00	4,763.03	0.00
<b>Local Sources</b>			
210 Taxes	2,251,769.88	1,480,821.80	2,614,508.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	4,036.00	1,217.05	1,217.00
270 School Activity Income	12,865.50	24,079.90	24,000.00
280 Interest on Investments	3,849.93	12,953.75	13,000.00
290 Other Revenue, Local Sources	15,514.88	12,648.22	12,740.00
<b>Subtotal Local Sources</b>	<b>2,288,036.19</b>	<b>1,531,720.72</b>	<b>2,665,465.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	402,659.92	421,790.20	464,380.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>402,659.92</b>	<b>421,790.20</b>	<b>464,380.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	7,335.40	17,069.61	5,039.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>7,335.40</b>	<b>17,069.61</b>	<b>5,039.00</b>
<b>State Sources</b>			
610 State Aid – Categorical	49,635.00	54,510.26	54,518.00
620 State Aid – General	4,019,118.00	4,243,265.00	4,233,594.00
630 DPI Special Project Grants	5,204.25	13,460.22	5,538.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	217,059.54	188,630.61	240,000.00
660 Other State Revenue Through Local Units	3,156.83	715.70	716.00
690 Other Revenue	701,766.73	712,973.89	715,873.00
<b>Subtotal State Sources</b>	<b>4,995,940.35</b>	<b>5,213,555.68</b>	<b>5,250,239.00</b>

GENERAL FUND (FUND 10) - Continued	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	632,858.47	549,260.65	410,185.00
750 IASA Grants	111,311.46	100,252.01	177,807.00
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	146,823.65	140,931.56	70,000.00
790 Other Federal Revenue - Direct	34,977.12	19,066.33	27,774.00
<b>Subtotal Federal Sources</b>	<b>925,970.70</b>	<b>809,510.55</b>	<b>685,766.00</b>
<b>Other Financing Sources</b>			
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
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	27,307.42	18,433.96	18,500.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	7,783.68	9,898.16	10,000.00
<b>Subtotal Other Revenues</b>	<b>35,091.10</b>	<b>28,332.12</b>	<b>28,500.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>8,657,033.66</b>	<b>8,026,741.91</b>	<b>9,099,389.00</b>

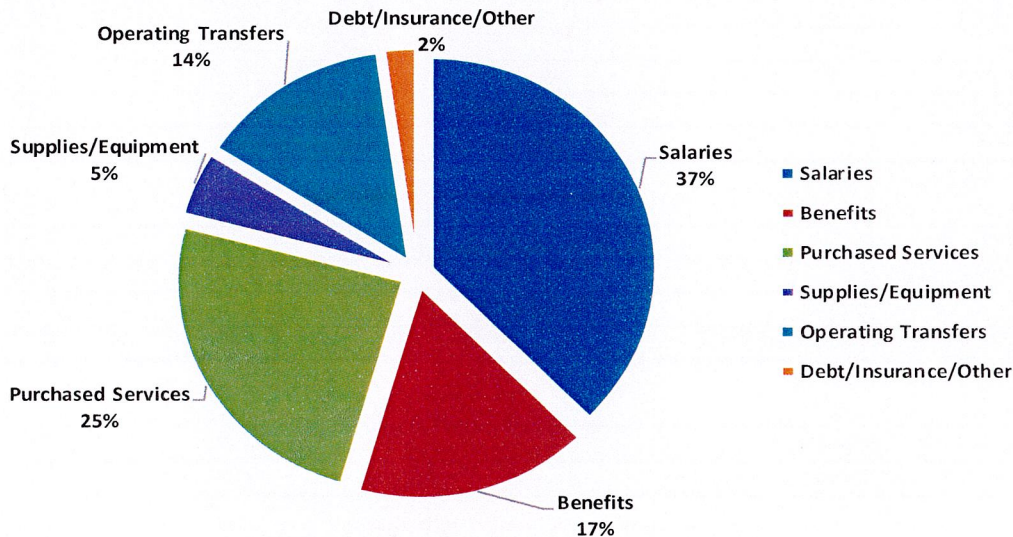
### 2023-24 Budgeted Revenues



Revenues	
Property Taxes	\$ 2,614,508.00
Other Local	50,957.00
State	5,250,239.00
Federal	685,766.00
Other	497,919.00
	<u>\$ 9,099,389.00</u>

GENERAL FUND (FUND 10) - Continued	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	1,147,740.03	1,126,352.22	1,225,467.00
120 000 Regular Curriculum	1,378,545.70	1,318,845.99	1,343,928.00
130 000 Vocational Curriculum	302,245.86	264,646.17	274,501.00
140 000 Physical Curriculum	232,560.99	153,250.12	176,271.00
160 000 Co-Curricular Activities	140,710.85	166,181.96	166,583.00
170 000 Other Special Needs	0.00	23,323.73	83,083.00
<b>Subtotal Instruction</b>	<b>3,201,803.43</b>	<b>3,052,600.19</b>	<b>3,269,833.00</b>
<i>Support Sources</i>			
210 000 Pupil Services	198,786.49	202,520.16	220,586.00
220 000 Instructional Staff Services	384,745.42	431,385.95	288,762.00
230 000 General Administration	253,873.58	279,132.94	273,169.00
240 000 School Building Administration	390,584.54	400,110.58	528,698.00
250 000 Business Administration	1,210,185.35	1,291,606.90	1,627,460.00
260 000 Central Services	64,937.02	57,656.48	62,500.00
270 000 Insurance & Judgments	89,804.54	93,133.00	110,280.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	647,134.12	362,788.36	344,691.00
<b>Subtotal Support Sources</b>	<b>3,240,051.06</b>	<b>3,118,334.37</b>	<b>3,456,146.00</b>
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	1,215,947.70	901,830.28	1,216,101.00
430 000 Instructional Service Payments	782,839.21	951,026.12	891,489.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	16,273.07	23,648.55	10,000.00
<b>Subtotal Non-Program Transactions</b>	<b>2,015,059.98</b>	<b>1,876,504.95</b>	<b>2,117,590.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>8,456,914.47</b>	<b>8,047,439.51</b>	<b>8,843,569.00</b>

### 2023-24 Budgeted Expenses



Expenses	
Salaries	\$ 3,324,965.00
Benefits	1,487,564.00
Purchased Services	2,185,219.00
Supplies/Equipment	434,425.00
Operating Transfers	1,216,101.00
Debt/Insurance/Other	195,295.00
	<u>\$ 8,843,569.00</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 are included in this fund too.

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	549,820.10	538,835.33	557,022.62
<b>900 000 Ending Fund Balance</b>	<b>538,835.33</b>	<b>557,022.62</b>	<b>569,925.62</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>248,981.26</b>	<b>302,835.97</b>	<b>248,800.00</b>
100 000 Instruction	129,545.77	186,996.33	161,608.00
200 000 Support Services	8,444.89	26,066.50	4,989.00
400 000 Non-Program Transactions	121,975.37	71,585.85	69,300.00
<b>TOTAL EXPENDTURES &amp; OTHER FINANCING USES</b>	<b>259,966.03</b>	<b>284,648.68</b>	<b>235,897.00</b>

### Special Education Fund (Fund 27)

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

SPECIAL EDUCATION FUND (FUND 27)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	935,664.94	890,840.28	1,216,101.00
<b>Local Sources</b>			
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
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	420.25	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>420.25</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	36,874.61	50,776.26	50,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>36,874.61</b>	<b>50,776.26</b>	<b>50,000.00</b>

<b>SPECIAL EDUCATION FUND (FUND 27) - Continued</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<b>State Sources</b>			
610 State Aid – Categorical	338,952.00	386,694.97	411,000.00
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	1,912.85	955.41	0.00
<b>Subtotal State Sources</b>	<b>340,864.85</b>	<b>387,650.38</b>	<b>411,000.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	143,846.50	167,443.36	201,184.00
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	129,717.16	107,837.53	90,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>273,563.66</b>	<b>275,280.89</b>	<b>291,184.00</b>
<b>Other Financing Sources</b>		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,587,388.31</b>	<b>1,604,547.81</b>	<b>1,968,285.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	1,117,143.52	1,119,480.24	1,389,855.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>1,117,143.52</b>	<b>1,119,480.24</b>	<b>1,389,855.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	275,848.22	204,431.84	236,052.00
220 000 Instructional Staff Services	145,027.92	209,656.26	208,437.00
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	33,096.02	42,908.58	66,000.00
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
<b>Subtotal Support Sources</b>	<b>453,972.16</b>	<b>456,996.68</b>	<b>510,489.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	10,826.89	28,070.89	67,941.00
490 000 Other Non-Program Transactions	5,445.74	0.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>16,272.63</b>	<b>28,070.89</b>	<b>67,941.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,587,388.31</b>	<b>1,604,547.81</b>	<b>1,968,285.00</b>

**Debt Service Funds**

**Non-Referendum Debt Service Fund (Fund 38)**

This fund is used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund.

**Referendum Approved Debt Service Funds (Fund 39)**

This fund is used to account for transactions for the repayment of debt issues that were either: authorized by school board resolution before August 12, 1993, or approved by referendum. A fund balance may exist in this fund.

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	122,283.87	122,016.68	116,415.74
<b>900 000 ENDING FUND BALANCES</b>	<b>122,016.68</b>	<b>116,415.74</b>	<b>113,970.74</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>732,058.95</b>	<b>669,902.56</b>	<b>668,239.00</b>
281 000 Long-Term Capital Debt	676,033.50	675,503.50	670,684.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	56,292.64	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>732,326.14</b>	<b>675,503.50</b>	<b>670,684.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>2,634,000.00</b>	<b>1,993,000.00</b>	<b>1,344,000.00</b>

**Capital Project Funds**

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

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

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

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	512,469.85	790,288.64	802,732.08
<b>900 000 Ending Fund Balance</b>	<b>790,288.64</b>	<b>802,732.08</b>	<b>815,232.08</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>277,818.79</b>	<b>12,443.44</b>	<b>12,500.00</b>
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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



**Food Service Fund (Fund 50)**

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

<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	56,326.33	197,254.19	252,005.86
<b>900 000 ENDING FUND BALANCE</b>	<b>197,254.19</b>	<b>252,005.86</b>	<b>300,249.86</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>417,582.15</b>	<b>388,519.90</b>	<b>376,314.00</b>
200 000 Support Services	276,654.29	333,768.23	328,070.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>276,654.29</b>	<b>333,768.23</b>	<b>328,070.00</b>

**Community Service Fund (Fund 80)**

This fund is used to account for activities such as community recreation programs. The district may adopt a separate tax levy for this Fund. Statute 120.13(19) permits a school board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of the costs of such programs and services. Access to Community Service Fund activities is open to all, not limited to pupils enrolled in the district's K-12 educational programs. The following activities accounted for in this fund: Middle School Athletics, Ruby's Pantry Custodial Time, school playgrounds, Seeds 2 Service program, Community Theater, Summer Baseball, Weight Room, 3K Program, and Little Tigers Child Care.

<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	40,495.97	48,706.82	56,866.25
<b>900 000 ENDING FUND BALANCE</b>	<b>48,706.82</b>	<b>56,866.25</b>	<b>39,895.25</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>46,875.00</b>	<b>52,476.00</b>	<b>290,376.00</b>
200 000 Support Services	4,427.77	3,704.48	3,925.00
300 000 Community Services	34,236.38	40,612.09	303,422.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>38,664.15</b>	<b>44,316.57</b>	<b>307,347.00</b>

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

This fund is to be used for all other types of cooperative instructional funds. No fund balance or deficit can exist in this fund. The TRITON program is utilized in this fund. This fund was closed out in 2023-24.

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>94,022.17</b>	<b>55,560.00</b>	<b>0.00</b>
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	92,022.17	50,796.97	0.00
400 000 Non-Program Transactions	2,000.00	4,763.03	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>94,022.17</b>	<b>55,560.00</b>	<b>0.00</b>

Total Expenditures and Other Financing Uses			
ALL FUNDS	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
GROSS TOTAL EXPENDITURES -- ALL FUNDS	11,445,935.56	11,045,784.30	12,353,852.00
Interfund Transfers (Source 100) - ALL FUNDS	1,217,947.70	906,593.31	1,216,101.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	10,227,987.86	10,139,190.99	11,137,751.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-0.87%	9.85%

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. The increase in the 2023-24 budget is due incorporating maintenance projects which were delayed from prior year and staffing based on needs.

PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
General Fund	2,250,201.00	1,479,925.00	2,613,608.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	731,506.00	668,544.00	666,889.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	45,000.00	45,000.00	70,000.00
TOTAL SCHOOL LEVY	3,026,707.00	2,193,469.00	3,350,497.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-27.53%	52.75%

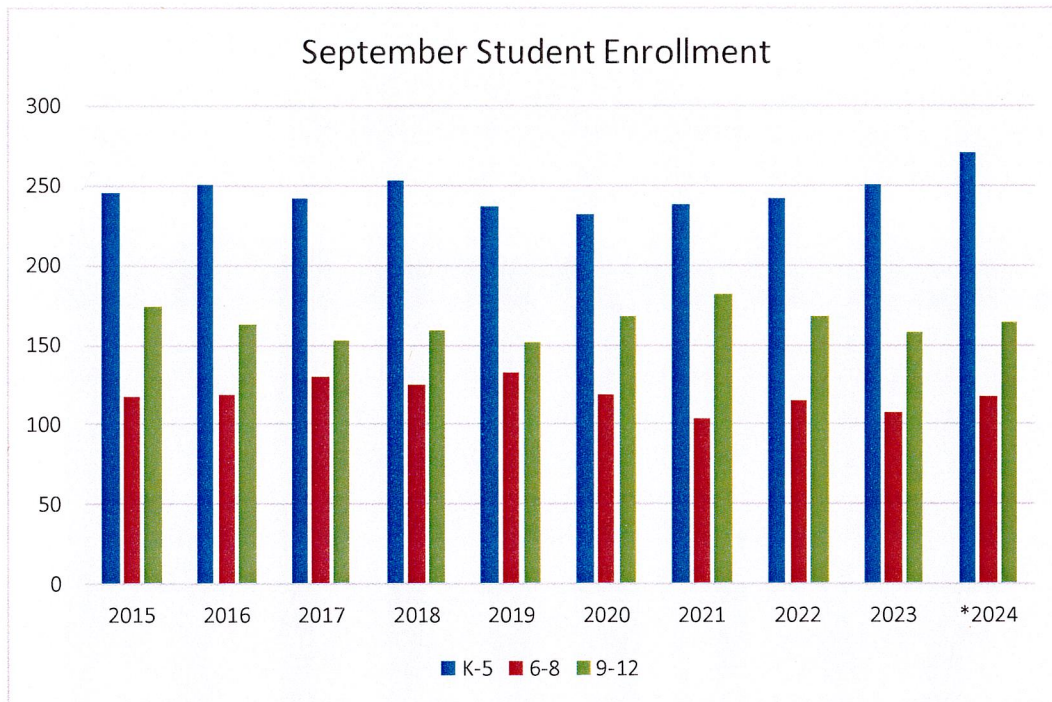
The proposed property tax levy for 2022-23 decreased due to the referendum dropping off this year and since our enrollment has increased our District has a lower declining enrollment exemption added to our levy for this year. Now for 2023-24 tax levy includes the \$600,000 referendum.

## STUDENT ENROLLMENT

Historical, Current and Projected Enrollment Data  
2014-2015 through 2023-2024

<b>STUDENT ENROLLMENT</b>										
Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24**
4K-5	245	250	241	253	237	231	238	242	250	271
6 - 8	117	119	130	125	133	119	104	115	107	117
9 - 12	174	162	153	159	151	167	181	168	158	164
<b>Total</b>	<b>536</b>	<b>531</b>	<b>524</b>	<b>537</b>	<b>521</b>	<b>517</b>	<b>523</b>	<b>525</b>	<b>515</b>	<b>552</b>
Inc/Dec	(32)	(5)	(7)	13	(16)	(4)	6	2	(10)	37
% change	-5.63%	-0.93%	-1.32%	2.48%	-2.98%	-0.77%	1.16%	0.38%	-1.90%	7.18%

\*\*Estimate 2023-2024



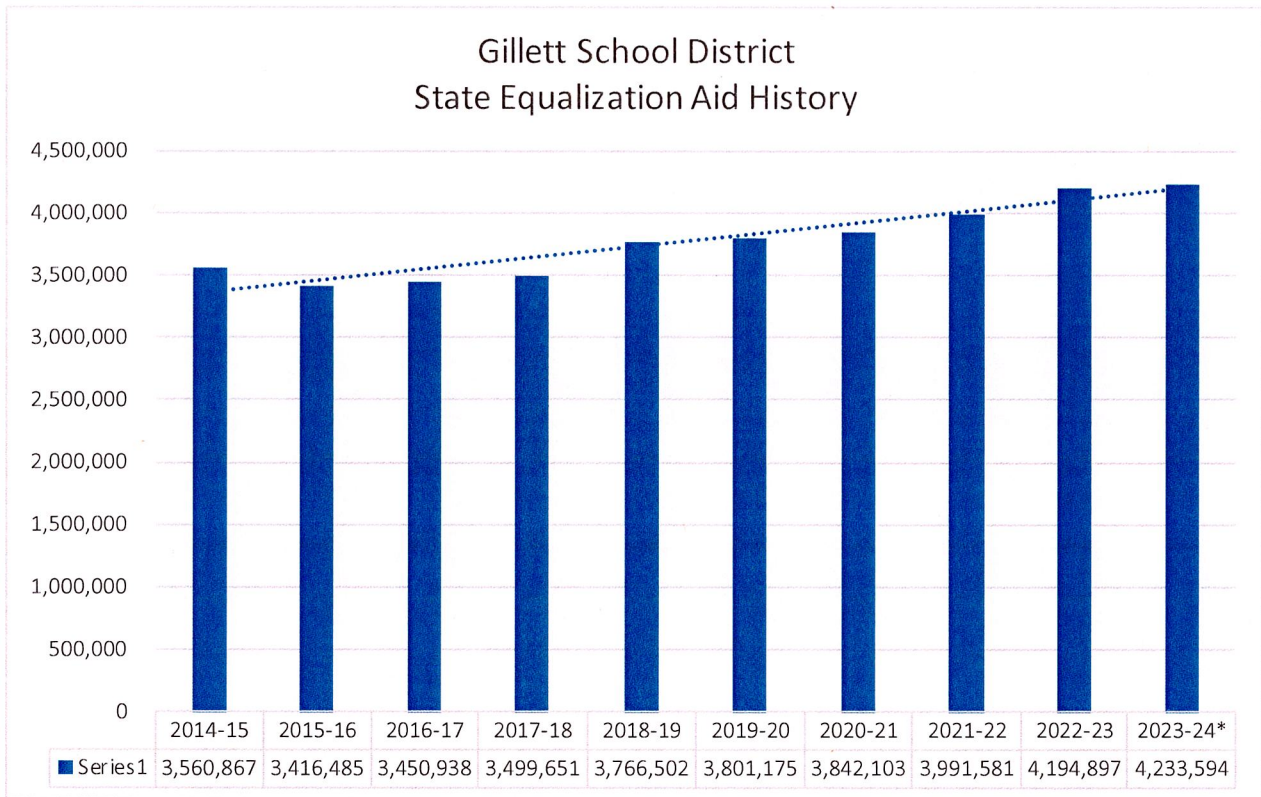
This table includes all the students that are attending the District. Final enrollment numbers are certified with the 3<sup>rd</sup> Friday count in September.

## State Equalization Aid

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

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

The following table below shows the history of state equalization aid the District has received. The 2023-2024 value is estimated based on July 1 values and will be finalized October 15.



## 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.

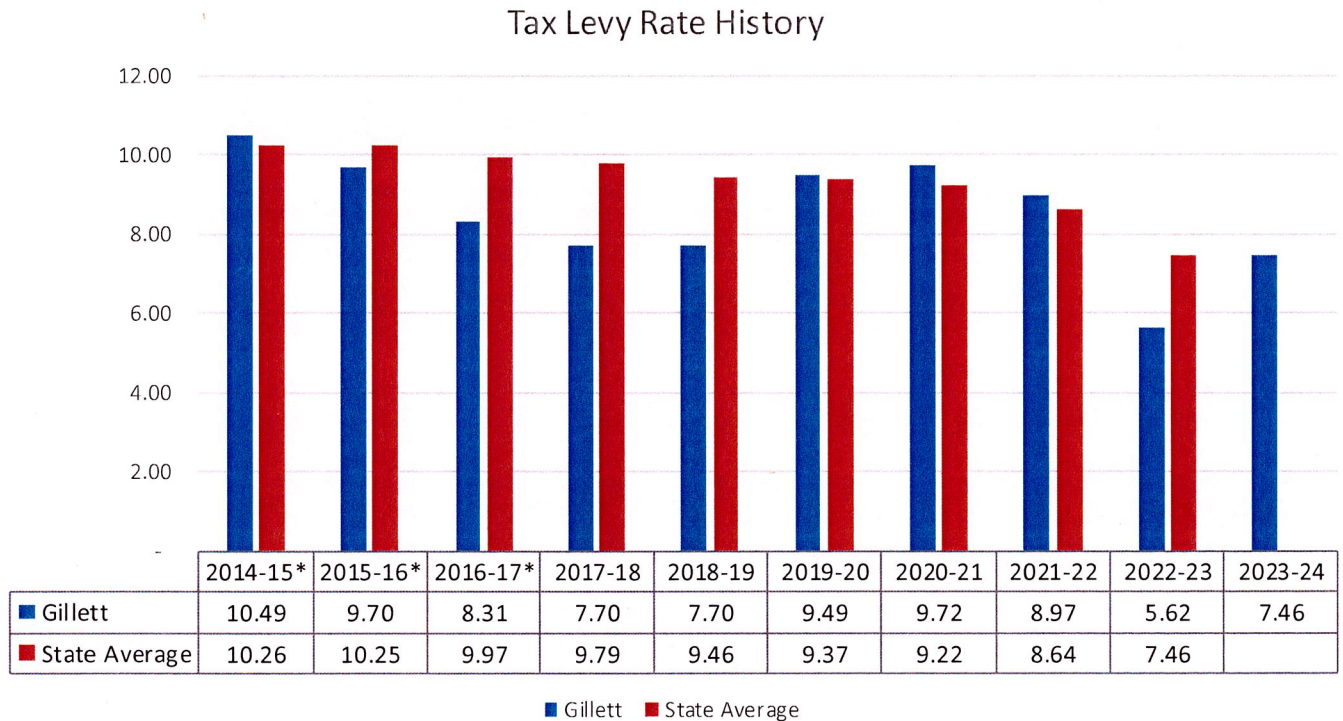
The following chart shows resident membership FTE (full-time equivalency), taxation history, and tax levy per pupil for the time period of 2014-2024.

<b>ENROLLMENT AND TAXATION HISTORY</b>						
Year	Resident Membership FTE	Equalized Valuation	Tax Levy	Tax Rate/\$1000 Equalized	Tax Levy Per Pupil	Percent Change
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	556	390,438,573	2,193,469	5.62	3,945	-27%
23-24 *	565	449,274,244	3,350,497	7.46	5,930	50%

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 2014-2024. The 2023-24 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 declined due to operating without an operational referendum. In addition, the equalized value is projected to increased which resulted in a drop in the mill rate.

The 2023-2024 mill rate (estimated) increased due the operational referendum in affect for this school year. In addition per pupil increased to \$11,000. Membership FTE's for this year is anticipated to increase given student enrollment especially at the Elementary school. Lastly, equalized valuation is expected to increase (state average of 13%).

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

MUNICIPALITY	Nov-17	% of Total	Tax Levy	Mill Rate
	Full Value	Value	2017	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	<b>7.70</b>

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	<b>7.70</b>

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	<b>9.49</b>

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	<b>9.72</b>

MUNICIPALITY	Nov-21	% of Total	Tax Levy	Mill Rate
	Full Value	Value	2021	2021
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	<b>8.97</b>

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	<b>5.62</b>



**BOND DEBT SERVICE**

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

<b>Period Ending</b>	<b>Principal</b>	<b>Coupon</b>	<b>Interest</b>	<b>Debt Service</b>	<b>Annual Debt Service</b>
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
	<b>3,585,000</b>		<b>141,736.23</b>	<b>3,726,736.23</b>	<b>3,726,736.23</b>



<b>ENERGY EFFICIENCY EXEMPTION</b>			
<b>121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators</b>			
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
		<b>Savings Reported for 2023-24</b>	
<b>Specific Energy Efficiency Measure or Products</b>	<b>Project Cost Including</b>	<b>Utility Cost Savings</b>	<b>Non-Utility Cost Savings</b>
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/G	\$ 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/GH	\$ 17,589	\$ -	
PD & B Project Development Commissioning & Bonds	\$ 155,428	\$ -	
Measurement & Verification (10 years)	\$ 90,920	\$ -	
<b>Entire Energy Efficiency Project Totals</b>	<b>\$ 3,579,677</b>	<b>\$ 66,692</b>	<b>\$ -</b>

**ENERGY EFFICIENCY EXEMPTION**

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

Name of Qualified Contractor	Honeywell Building Solutions		
Performance Contract Length (years)			10
Total Project Cost (including financing)			3,150,670
Total Project Payback Period			10
Years of Debt Payments			10
Remaining Useful Life of the Facility			60
Prior Year Resolution Expense Amount	Fiscal Year	2018	
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2018	
Utility Savings applied in Prior Year to Debt	Fiscal Year	2018	
Sum of reported Utility Savings to be applied to Debt			\$ 17,607

Specific Energy Efficiency Measure or Products	Project Cost Including	Savings Reported for 2023-24	
		Utility Cost Savings	Non-Utility Cost Savings
O&M.3 Misc O&M Repairs (Contingency)	\$ 80,897	\$ -	\$ -
TRS.1 Baseline Development	\$ 11,846	\$ -	\$ -
TRS.2 Annual M&V Services	\$ 11,804	\$ -	\$ -
E.1 Refurbish/Replace Elevator Systems	\$ 26,130	\$ -	\$ 5,000
L.1 Lighting/LED Upgrade	\$ 52,887	\$ 4,089	\$ 250
M.1 Replace HW Boilers	\$ 346,778	\$ 1,160	\$ 5,000
M.2 Boilers Asbestos Allowance	\$ 11,557	\$ -	\$ -
M.3 Office/ K Wing Heating System Improvements	\$ 23,920	\$ -	\$ -
M.4 Office/K Wing Asbestos Allowance	\$ 5,778	\$ -	\$ -
S.1 Roof Replacement (Option 1)	\$ 274,369	\$ 483	\$ 500
S.2 Roof Replacement (Option 2)	\$ 274,369	\$ 498	\$ 500
S.3 Replace Playground Door	\$ 41,809	\$ -	\$ -
L.1 Lighting/LED Upgrade	\$ 87,889	\$ 5,914	\$ 250
M.1 Replace 1997 Hote Water Boilers	\$ 491,173	\$ 1,945	\$ 10,000
M.5 Replace AC Condensing Unit - 35 Tons	\$ 113,232	\$ 386	\$ 7,500
S.1 Roof Replacement (Option 1)	\$ 511,561	\$ 1,129	\$ 500
S.2 Roof Replacement (Option 2)	\$ 495,355	\$ 1,646	\$ 500
S.3 Roof Replacement (Option 3)	\$ 113,903	\$ 357	\$ 500
S.5 Replace District Office Door Entryway	\$ 26,130	\$ -	\$ -
PDC&B Project Development, Commissioning & Bonds	\$ 149,284	\$ -	\$ -
<b>Entire Energy Efficiency Project Totals</b>	<b>\$ 3,150,670</b>	<b>\$ 17,607</b>	<b>\$ 30,500</b>

**Gillett School District  
2023-24 Calendar**

Approved 02/16/2023

**4** Independence Day

JULY 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					

JANUARY 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			

- 1** No School - New Years Day
- 26** Teacher In-Service (No Students)
- 26** End of 1st Semester - Elem/Sec

22 Teacher days  
21 Student days

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

4 Teacher days

AUGUST 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		

FEBRUARY 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		

21 Teacher days  
21 Student days

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

19 Teacher days  
18 Student days

SEPTEMBER 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

MARCH 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						

- 8** Teacher In-Service (No Students)
- 8** 6 Week Progress Report - Sec
- 21** Parent/Teacher Conf (evening)
- 22** No Students
- Elem Parent/Tchr Conf (morning)
- Sec Teacher Inservice (morning)
- 29** No School - Easter Break

20 Teacher days  
18 Student days

**13** 6 Week Grading Period Ends (Secondary)  
**27** Teacher In-Service (No Students)

22 Teacher days  
21 Student days

OCTOBER 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				

APRIL 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				

- 1** No School - Easter Break
- 5** 3rd Quarter Ends - Elementary
- 19** 12 Week Progress Report - Sec
- 26** Teacher Inservice (No School)

21 Teacher days  
20 Student days

**8** 1st Quarter Ends (Elementary)  
**16** Parent/Teacher Conf (evening)  
**17** No Students  
Elem Parent/Tchr Conf (morning)  
Sec Teacher Inservice (morning)  
**17-24** No School - Thanksgiving Break

17 Teacher days  
16 Student days

NOVEMBER 2023						
Su	Mo	Tu	We	Th	Fr	Sa
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY 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	

- 26** Graduation
- 27** No School - Memorial Day

22 Teacher days  
22 Student days

**1** 12 Week Grading Period Ends - Sec  
**25-29** No School - Christmas Break

16 Teacher days  
16 Student days

DECEMBER 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						

JUNE 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						

- 5** Last Day of School
- 6** Teacher Inservice

4 Teacher days  
3 Student days

188 Teacher days  
176 Student days

