

St. Croix Central School District

Annual Meeting 2017

Monday, July 24, 2017

St. Croix Central Elementary School

Elementary School Library

202 S. Division Street

Roberts, WI 54023

Budget Hearing

7:00 p.m.

Annual Meeting

Immediately Following the
Budget Hearing

*District Vision: Be a district respected by others as a model of excellence in
student achievement.*

*District Mission: To prepare our students with exceptional character,
knowledge and skills to thrive in their changing world.*

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Notice for Annual District Meeting
[Section 120.08(1)]

Notice is hereby given to qualified electors of the St. Croix Central School District, that the annual meeting of said district for the transaction of business will be held in the Elementary School Library at the St. Croix Central Elementary School in Roberts, Wisconsin, on the 24th day of July, 2017, immediately following the Budget Hearing which starts at 7:00 p.m.

Jeff Redmon, School Board Clerk

AGENDA

Budget Hearing and Annual Meeting – July 24, 2017
St. Croix Central School District

Budget Hearing - 7:00 p.m.

1. Budget hearing called to order by Board President Howard Kruschke
2. Explanation of Proposed 2017-18 Budget by Business Manager Jennifer Kleschold
3. Motion to adjourn Budget Hearing

Annual Meeting – Immediately Following Budget Hearing

1. Annual Meeting Called to Order by Board President Howard Kruschke
2. Elect Chairperson
3. Approve Minutes of Annual Meeting – July 25, 2016
4. Treasurer's Report by Board Treasurer Scott DeGross
5. Old Business
6. New Business
 - a. Adopt Tax Levy to Meet the Proposed Budget for the 2017-18 School Year.
(Tax Levy \$6,723,309 Mill Rate 0.01129413)
 - b. Authorize the School Board to Make Temporary Loans to Meet Obligations Incurred up to \$600,000.
 - c. Authorize the School Board to Purchase Supplemental Student Accident Insurance for all Pupils 4K-12 from First Agency, Inc., Kalamazoo, MI.
 - d. Authorize the School Board to Lease Property, Buildings, and Equipment Not Needed for School Purposes.
 - e. Establish Compensation and Expense Reimbursement for Board of Education:

<u>Position</u>	<u>Present Compensation</u>
President	\$700.00
Clerk	\$700.00
Treasurer	\$700.00
All Members	\$50.00 per meeting \$60.00 per day outside district \$35.00 per committee meeting

Actual and necessary expenses incurred when traveling outside the school district in performance of duties will be reimbursed in accordance to board policies.
 - f. Business From the Floor
 - g. Adjournment

RESOLUTIONS

Annual Meeting

July 24, 2017

A. Motion: Budget Approval

To recommend a tax levy of \$6,723,309 for the 2017-18 school year with an approximate mill rate of .01129413 (actual mill rate to be determined after receipt of 2017 valuations) to support the fund 10 budgeted expenditures of \$17,160,066; fund 30 budgeted expenditures of \$3,569,216; and fund 80 expenditures of \$306,159.

B. Resolution: Authorize Temporary Borrowing

Be it hereby resolved that the Board of Education of St. Croix Central School District, St. Croix County, State of Wisconsin, is authorized to make short-term loans for current operating expenses up to \$600,000.

C. Resolution: Authorize Purchase of Accident Insurance

Be it hereby resolved that the Board of Education, St. Croix Central School District, St. Croix County, State of Wisconsin, be authorized to provide student accident insurance, and pay for same, for all pupils 4K-12 of this school district. Such insurance will be contracted with First Agency, Inc., Kalamazoo, Michigan. Sec. 120-13 (2) WI State Statute

D. Resolution: Authorize Lease of School District Property, Buildings, and Equipment

Be it hereby resolved that the Board of Education, St. Croix Central School District, St. Croix County, State of Wisconsin, be authorized to lease property, buildings, and equipment not needed for school purposes.

F. Resolution: Establish Compensation and Expense Reimbursement for Board of Education

Be it hereby resolved that the electors of St. Croix Central School District, St. Croix County, State of Wisconsin, that the following yearly compensation be adopted for the Board of Education including expenses incurred when traveling outside the school district in performance of duties in accordance to board policies.

	2016-17	2017-18
President	\$700.00	_____
Clerk	\$700.00	_____
Treasurer	\$700.00	_____
All members per meeting	\$ 50.00	_____
Per day outside district	\$ 60.00	_____
Per committee mtg.	\$ 35.00	_____

Unapproved Minutes
BUDGET HEARING AND ANNUAL MEETING — JULY 25, 2016
ST. CROIX CENTRAL SCHOOL DISTRICT
SCC Middle School Library

Budget Hearing – 7:04 p.m.

1. Budget hearing was called to order by Board President Howard Kruschke.
2. Superintendent Widiker reported that the meeting was properly notified.
3. Explanation of Proposed 2016-17 Budget: President Kruschke commented on the process of reviewing the budgetary figures. He turned the meeting over to Business Manager Jennifer Kleschold, who reported that the school board reviewed and recommended the budget presented tonight at the July 18, 2016 board meeting. This budget was comprised of the latest figures available. The actual budget and mill rate will be adjusted at the October 2016 school board meeting to reflect current laws, the taxable valuation of the properties within the district, and student count. Ms. Kleschold reviewed expenditures in Funds 20-80, and the receipts and expenditures in General Operating Fund 10.
4. Motion Director John Hueg, 2nd Director David Olsen to adjourn Budget Hearing. Unanimously carried.

Annual Meeting – 7:32 p.m.

1. Annual Meeting was called to order by Howard Kruschke.
2. Elect Chairperson – Motion Jeff Redmon, 2nd Kay Zwald to nominate Howard Kruschke as chairman. Motion Tim Widiker, 2nd David Olsen to close nominations. Unanimously carried. Howard Kruschke took over as chairman.
3. Chairman Kruschke directed the electorate to the minutes of the July 27, 2015 Annual Meeting as printed in the Annual Meeting booklet. Motion Jeff Redmon, 2nd Kay Zwald to approve the minutes of the July 27, 2015 Annual Meeting as recorded. Unanimously carried.
4. Chairman Kruschke directed the electorate to the minutes of the September 14, 2015 Special Meeting of the Electorate as printed in the Annual Meeting booklet. Motion John Hueg, 2nd Kirk Lyksett to approve the minutes of the September 14, 2015 Special Meeting of the Electorate as recorded. Unanimously carried.
5. Chairman Kruschke reported a cash balance as of June 30, 2016 of \$13,134,961.58. Motion Kay Zwald, 2nd Jeff Redmon to approve the treasurer's report as read. Unanimously carried.
6. Old Business – Nothing at this time.
7. New Business
 - a. Motion Kay Zwald, 2nd David Olsen to recommend a tax levy of \$6,696,395 for the 2016-17 school year with an approximate mill rate of .01214725 (actual mill rate to be determined after receipt of 2016 valuations) to support the fund 10 budgeted

expenditures of \$15,950,475; fund 30 budgeted expenditures of \$3,460,408; and fund 80 budgeted expenditures of \$175,000 as presented. Unanimously carried.

- b. Motion Jeff Redmon, 2nd Kirk Lyksett to authorize the school board to allow short-term borrowing to meet obligations incurred up to \$600,000. Unanimously carried.
- c. Motion David Olsen, 2nd Kay Zwald to authorize the school board to purchase supplemental accident insurance for all pupils 4K-12 from First Agency, Inc. Kalamazoo, MI. Unanimously carried.
- d. Motion Tim Widiker, 2nd John Hueg to authorize the school board to rent approximately 4.8 acres of land on the west campus in Roberts, Wisconsin to Mark Hamlin at a rate of \$40 per acre at a total cost of \$192 per year. This resolution extends the existing 3-year agreement to end on March 30, 2020. Unanimously carried.
- e. Motion David Olsen, 2nd Jeff Redmon to authorize the school board to rent approximately 4.0 acres of land on the east campus in Hammond, Wisconsin to Ken-Rich Farms at a rate of \$75 per acre at a total cost of \$300 per year. This resolution extends the existing 3-year agreement to end on December 31, 2019. Unanimously carried.
- f. Motion Jeff Redmon, 2nd Kay Zwald that the following yearly compensation be adopted for the Board of Education including all actual and necessary expenses when traveling outside the school district in performance of their duties. Unanimously carried.

President	\$700.00
Clerk	\$700.00
Treasurer	\$700.00
All members per meeting	\$ 50.00
Per day outside district	\$ 60.00
Per committee meeting	\$ 35.00

8. Business From the Floor

- a. Motion Kirk Lyksett, 2nd John Hueg to set the 2017 Budget Hearing and Annual Meeting start time at 7:00 p.m. on the 4th Monday in July. Unanimously carried. The 2017 Budget Hearing and Annual Meeting will be on Monday, July 24, 2017 beginning at 7:00 p.m. at the SCC Elementary School in Roberts, WI.

9. Adjournment – Motion David Olsen, 2nd Tim Widiker to adjourn. Unanimously carried.

Time: 7:46 p.m.

Jeff Redmon, School Board Clerk

Treasurer's Report
Balance Sheet Cash Balances as of 06/30/2017

FUND 10 GENERAL FUND	\$556,996.41
FUND 21 GIFTS AND DONATIONS	\$43,547.50
FUND 27 SPECIAL ED.	\$0.00
FUND 38 NON-REFERENDUM DEBT SERVICE	\$129,122.41
FUND 39 REFERENDUM APPROVED DEBT SERVICE	\$548,055.96
FUND 46 CAPITAL PROJECTS FUND	\$50.37
FUND 49 BUILDING FUND	\$770,702.17
FUND 50 FOOD SERVICE	\$194,001.16
FUND 60 ACTIVITY FUND	\$169,166.90
FUND 72 SCHOLARSHIP FUND	\$17,027.51
FUND 80 COMMUNITY SERVICE	\$137,194.84
FUND 98 PAYROLL CLEARING	\$507,955.84
TOTAL COMPUTER BALANCE	\$3,073,821.07

Bank Account Balances as of 06/30/2017

10-01056 CITIZENS STATE BANK CHECKING	\$1,435,948.41
30-02036 CITIZENS STATE BANK MM	\$96,044.09
20-1013852 CITIZENS STATE BANK MM - FUND 46	\$50.37
60-03860 CITIZENS STATE BANK MM - SUICIDE PREVENTION	\$16,568.96
CSCCSD02; 04; 05; 05DS; 06; 06DS AMERICAN DEPOSIT MGMT - REFERENDUM	\$1,525,209.24
855335 LOCAL GOVT. INV. POOL	\$0.00
TOTAL BANK ACCOUNT BALANCES	\$3,073,821.07

Please note that these are "cash" balances - not the fund balances that are reported by the auditor. Fund balances include accts. receivable and accounts payable as required under the accrual method of accounting.

cash shown in the fund balances. These balances are used by the accountant in verifying accuracy; by the treasurer in reporting monthly balances; and the bookkeeping staff to keep track for cash flow purposes.



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July 7, 2017

The Board of Education
St. Croix Central School District
Hammond, Wisconsin

We have completed the initial phase of our fieldwork on the 2016-17 audit of the District's financial records. During this phase of the audit, we reviewed the financial records of the District's various funds to determine the necessity for any material adjustments to the recorded balances included therein prior to the printing out of the District's year-end financial statements.

While the audit is not finalized, nothing has come to our attention to date to indicate additional adjustments to the balances shown in the District's year-end financial statements will be required. Also, at this time, no situations have been noted which would adversely affect a favorable opinion on the financial statements.

We thank you for the courtesy and cooperation shown us during our audit. Upon completion of the audit and the issuance of our report we will make our customary presentation to the board.

Sincerely,

Brock J. Geyen, CPA
Managing Principal

Notice of Budget Hearing

(Section 65.90(4))

Notice is hereby given to the qualified electors of the St. Croix Central School District that the budget hearing will be held at the St. Croix Central Elementary School Library on the **24th day of July, 2017, at 7 p.m.** The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District's office at 915 Davis Street, Hammond, WI 54015. Dated this 12th day of July, 2017.

Jeff Redmon, District Clerk

ST. CROIX CENTRAL SCHOOL DISTRICT BUDGET FIGURES 2017-18 Levy - Funds 10, 30, & 80

	AUDITED 15-16	UNAUDITED 16-17	BUDGET 17-18
GENERAL FUND (FUND 10)			
Beginning Fund Balance 930000	\$ 3,016,302.18	\$ 3,045,957.14	\$ 3,090,861.37
Ending Fund Balance Nonspendable 935000	\$ -	\$ -	\$ -
Ending Fund Balance Restricted 936000	\$ -	\$ -	\$ -
Ending Fund Balance Committed 937000	\$ -	\$ -	\$ -
Ending Fund Balance Assigned 938000	\$ -	\$ -	\$ -
Ending Fund Balance Unassigned 939000	\$ 3,045,957.14	\$ 3,090,861.37	\$ 3,090,861.37
Total Ending Fund Balance 930000	\$ 3,045,957.14	\$ 3,090,861.37	\$ 3,090,861.37
REVENUES/OTHER FINANCING SOURCES			
100 Operating Transfers In			
LOCAL SOURCES			
210 Taxes (Levy & Trailer Tax)	\$3,646,767.71	\$3,412,767.73	\$3,128,351.00
220 Payment in Lieu of Taxes			
230 Interfund payments			
240 Payment for Services		\$8,806.02	\$9,000.00
260 Non Capital Sales	\$16,083.37	\$21,546.70	\$22,000.00
270 School Activity Income	\$75,741.52	\$113,174.40	\$102,000.00
280 Interest on Investments	\$4,667.06	\$9,479.08	\$9,500.00
290 Other Revenue, Local Sources (Summer Schoo	\$58,169.90	\$93,761.00	\$90,000.00
OTHER SCHOOL DISTRICTS/WISCONSIN			
310 Transit of Aids (S-T-W)	\$2,900.00	\$9,417.96	\$3,500.00
340 Payment for Services (Open Enr)	\$598,572.44	\$954,310.32	\$1,160,000.00
390 Other Interdistrict, Within Wisconsin			
OTHER SCHOOL DISTRICT OUTSIDE WI			
440 Payments for Services			
490 Other Interdistrict, Outside Wisconsin			
INTERMEDIATE SERVICES			
510 Transit of Aids			
520 Payments in Lieu of Taxes			
540 Payments for Services			
590 Other Intermediate Sources	\$5,335.57	\$5,391.65	\$5,500.00
STATE SOURCES			
610 State Aide - Categorical	\$342,873.24	\$104,122.61	\$105,000.00
620 State Aide - General	\$10,791,544.00	\$11,237,110.00	\$11,553,667.00
630 Special Project Grants	\$10,885.16	\$24,395.62	\$14,000.00
640 Payments for Services			
650 State Youth Initiative Program			
660 State Rev. through Local Units (PILT)	\$48,522.52	\$67,881.82	\$57,000.00
690 Other Revenue, State (Computer Aid)	\$27,635.00	\$406,541.00	\$720,568.00

FEDERAL SOURCES

710 Transit of Aids			
720 Impact Aid			
730 Special Project Grants Title II	\$19,586.00	\$19,147.00	\$25,701.00
750 ECIA, Title I	\$88,506.18	\$39,718.69	\$82,279.00
760 JTPA			
770 Revenue Through Local Units (US Fish & Wildli	\$1,023.53	\$0.00	\$1,500.00
780 Revenue Through State Not DPI	\$3,738.00	\$5,149.14	\$5,000.00
790 Other Revenue, Federal			

OTHER FINANCING SOURCES

850 Reorganization Settlement			
860 Compensation, Fixed Assets	\$450.00	\$6,814.45	\$0.00
870 Long-Term Ob.Bus Lease-Exp. 250000	\$90,915.50	\$0.00	\$0.00
890 Miscellaneous			

OTHER REVENUES

960 Adjustments	\$54.41	\$512.46	\$0.00
970 Refund of Disbursement (Ins. Aud)	\$53,363.66	\$57,728.61	\$58,500.00
980 Medical Service Reimbursement			
990 Miscellaneous	\$21,913.68	\$6,931.37	\$7,000.00

TOTAL REVENUES & FINANCING SOURCES	\$15,909,248.45	\$16,604,707.63	\$17,160,066.00
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EXPENDITURES/OTHER FINANCING USES

110000 Undifferentiated Curriculum Elem by Grade	\$ 3,197,626.05	\$ 3,114,786.11	\$ 3,235,498.00
120000 Regular Curr. Middle & High Reg. Ed. & Rdg.	\$ 3,712,013.89	\$ 3,713,975.81	\$ 4,123,718.00
130000 Vocational Curriculum	\$ 471,145.06	\$ 499,329.01	\$ 511,943.00
140000 Physical Curriculum PE & Health	\$ 296,350.23	\$ 290,517.32	\$ 297,469.00
160000 Cocurricular Curriculum (Sports & Forensics)	\$ 335,411.34	\$ 364,001.80	\$ 370,840.00
170000 Special Needs (G&T, Homebound No IEP)	\$ 8,754.69	\$ 9,928.54	\$ 30,686.00
210000 Pupil Services (Guidance & Nursing)	\$ 388,735.96	\$ 438,254.44	\$ 552,161.00
220000 Instructional Staff Services(Lib+AV+AD)	\$ 822,539.43	\$ 821,225.92	\$ 703,583.00
230000 General Administration (Adm. Office & Board)	\$ 229,983.10	\$ 260,927.53	\$ 271,009.00
240000 School Building Administration (Princ. Off.)	\$ 801,871.54	\$ 933,619.48	\$ 1,148,545.00
250000 Business Adm.(Fis, Op, Main, Fac, Copy, Trans.)	\$ 2,555,869.74	\$ 2,692,642.86	\$ 2,733,253.00
260000 Central Services (Telephone & Postage)	\$ 94,221.56	\$ 102,914.41	\$ 316,827.00
270000 Insurance & Judgments (unemployment)	\$ 162,828.31	\$ 173,141.79	\$ 186,182.00
280000 Debt Services	\$ 21,030.00	\$ 79,262.00	\$ 3,000.00
290000 Other Support Services(Cesa Adm,Ret)	\$ 709,413.96	\$ 504,357.70	\$ 67,564.00
410000 Interfund Operating Tfrs. (Tfr Fund 27)	\$ 1,271,601.03	\$ 1,629,288.38	\$ 1,629,288.00
430000 General Tuition Payments (Open En.& 4K)	\$ 790,392.91	\$ 916,057.73	\$ 968,500.00
490000 Other Non-Program Transactions	\$ 9,804.69	\$ 15,572.57	\$ 10,000.00
TOTAL EXPENDITURES/FINANCING USES	\$ 15,879,593.49	\$ 16,559,803.40	\$ 17,160,066.00

SPECIAL PROJECT FUNDS (FUND 21 & 27)

900000 Beginning Fund Balance	\$ -	\$ 216,619.88	\$ 43,547.50
900000 Ending Fund Balance	\$ 216,619.88	\$ 43,547.50	\$ 23,547.50
TOTAL REVENUE & FINANCING SOURCES	\$ 2,498,847.83	\$ 2,575,844.93	\$ 2,574,453.00
100000 Instruction	\$ 1,751,147.61	\$ 2,049,875.47	\$ 2,035,620.00
200000 Support Services	\$ 432,191.12	\$ 624,466.46	\$ 496,671.00
400000 Non-Program Transactions	\$ 98,889.22	\$ 74,575.38	\$ 62,162.00
TOTAL EXPENDITURES/FINANCING USES	\$ 2,282,227.95	\$ 2,748,917.31	\$ 2,594,453.00

NON-REFERENDUM DEBT (FUND 38)

900000 Beginning Fund Balance	\$ 140,464.41	\$ 134,954.91	\$ 129,122.41
900000 Ending Fund Balance	\$ 134,954.91	\$ 129,122.41	\$ 123,091.41
TOTAL REVENUE & FINANCING SOURCES	\$ 719,398.00	\$ 1,247,381.00	\$ 1,244,863.00
281000 Long Term Capital Debt	\$ 649,887.50	\$ 1,175,413.50	\$ 1,175,758.00
282000 Refinancing	\$ -	\$ -	\$ -
283000 Operational Debt	\$ -	\$ -	\$ -
289000 Other Long Term Debt	\$ 75,020.00	\$ 77,800.00	\$ 75,136.00
TOTAL EXPENDITURES/FINANCING USES	\$ 724,907.50	\$ 1,253,213.50	\$ 1,250,894.00
INDEBTEDNESS, END OF YEAR	\$ 8,780,000.00	\$ 9,762,180.85	\$ 8,749,300.03

DEBT SERVICE FUND (FUND 39)

900000 Beginning Fund Balance	\$ 898,660.12	\$ 564,655.96	\$ 548,055.96
900000 Ending Fund Balance	\$ 564,655.96	\$ 548,055.96	\$ 529,828.96
TOTAL REVENUE & FINANCING SOURCES	\$ 1,698,856.05	\$ 2,184,920.00	\$ 2,300,095.00
281000 Long Term Capital Debt	\$ 1,951,831.45	\$ 2,201,520.00	\$ 2,318,322.00
282000 Refinancing	\$ 81,028.76	\$ -	\$ -
283000 Operational Debt	\$ -	\$ -	\$ -
TOTAL EXPENDITURES/FINANCING USES	\$ 2,032,860.21	\$ 2,201,520.00	\$ 2,318,322.00
842000 INDEBTEDNESS, END OF YEAR	\$ 30,275,000.00	\$ 28,955,000.00	\$ 27,485,000.00

BUILDING FUND (FUND 40)

900000 Beginning Fund Balance	\$ 18,082,867.79	\$ 9,126,375.21	\$ 770,752.54
900000 Fund Balance	\$ 9,126,375.21	\$ 770,752.54	\$ (0.00)
TOTAL REVENUE & FINANCING SOURCE	\$ 4,049,410.05	\$ 2,142,102.56	\$ -
100000 Instruction	\$ 49,757.98	\$ -	\$ -
200000 Support Service	\$ 12,956,144.65	\$ 10,497,725.23	\$ 770,752.54
400000 Non Program Transactions	\$ -	\$ -	\$ -
TOTAL EXPENDITURES/FINANCING USES	\$ 13,005,902.63	\$ 10,497,725.23	\$ 770,752.54

FOOD SERVICE FUND (FUND 50)

900000 Beginning Fund Balance	\$ 77,345.26	\$ 150,680.52	\$ 203,723.70
900000 Ending Fund Balance	\$ 150,680.52	\$ 203,723.70	\$ 203,723.70
TOTAL REVENUE & FINANCING SOURCE	\$ 693,556.31	\$ 715,131.42	\$ 735,000.00
200000 Support Services	\$ 620,221.05	\$ 662,088.24	\$ 735,000.00
400000 Non-Program Transactions	\$ -	\$ -	\$ -
TOTAL EXPENDITURES/FINANCING USES	\$ 620,221.05	\$ 662,088.24	\$ 735,000.00

COMMUNITY SERVICE FUND (FUND 80)

900000 Beginning Fund Balance	\$ 83,020.78	\$ 117,437.22	\$ 153,395.14
900000 Ending Fund Balance	\$ 117,437.22	\$ 153,395.14	\$ 153,395.14
TOTAL REV. & FIN. SOURCE	\$ 144,302.28	\$ 310,433.01	\$ 306,159.00
100000 Instruction	\$ -	\$ -	\$ -
200000 Support Service	\$ -	\$ 1,866.00	\$ -
300000 Community Ser. YMCA, GRASP	\$ 109,885.84	\$ 272,609.09	\$ 306,159.00
400000 Non-Program Transactions	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & FINANCING USES	\$ 109,885.84	\$ 274,475.09	\$ 306,159.00

PROPOSED PROPERTY TAX LEVY

Included in Revenues under Source 210			
General Fund	\$3,629,863	\$3,248,957	\$3,108,351
Non-Referendum Debt	\$719,398	\$1,247,381	\$1,244,863
Debt Service Fund	\$1,644,746	\$2,184,920	\$2,300,095
Capital Expansion Fund	\$0	\$0	\$0
Community Service Fund	\$70,000	\$70,000	\$70,000
TOTAL SCHOOL LEVY	\$6,064,007	\$6,751,258	\$6,723,309
DISTRICT EVALUATION *	\$540,459,428	\$583,620,020	\$595,292,420
MILL RATE	0.01122010	0.01156790	0.01129413

*17-18 Estimated 2% Increased Property Values

GENERAL FUND 10

Beginning Fund Balance 930000	\$3,016,302.18	\$3,045,957.14	\$3,090,861.37
Ending Fund Balance Nonspendable 935000			
Ending Fund Balance Restricted 936000			
Ending Fund Balance Committed 937000	\$ -	\$ -	\$ -
Ending Fund Balance Assigned 938000			
Ending Fund Balance Unassigned 939000	\$3,045,957.14	\$3,090,861.37	\$3,090,861.37
Total Ending Fund Balance 930000	\$3,045,957.14	\$3,090,861.37	\$3,090,861.37

REVENUES & OTHER FINANCING

Operating Transfer-In (Source 100)	\$0.00	\$0.00	\$0.00
Local Sources (Source 200)	\$3,801,429.56	\$3,659,534.93	\$3,360,851.00
Interdistrict Payments (Source 300 + 400)	\$601,472.44	\$963,728.28	\$1,163,500.00
Intermediate Sources (Source 500)	\$5,335.57	\$5,391.65	\$5,500.00
State Sources (Source 600)	\$11,221,459.92	\$11,840,051.05	\$12,450,235.00
Federal Sources (Source (700)	\$112,853.71	\$64,014.83	\$114,480.00
All Other Sources (Source 800 + 900)	\$166,697.25	\$71,986.89	\$65,500.00

TOTAL REVENUES & OTHER FINANCING

\$15,909,248.45	\$16,604,707.63	\$17,160,066.00
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EXPENDITURES & OTHER FINANCING USES

Instruction (Function 100000)	\$8,021,301.26	\$7,992,538.59	\$8,570,154.00
Support Services (Function 200000)	\$5,786,493.60	\$6,006,346.13	\$5,982,124.00
Non-Program Trans. (Function 400000&500000)	\$2,071,798.63	\$2,560,918.68	\$2,607,788.00

SPECIAL PROJECT FUND 20

Beginning Fund Balance	\$ -	\$216,619.88	\$43,547.50
Ending Fund Balance	\$216,619.88	\$43,547.50	\$23,547.50

REVENUES & OTHER FINANCING SOURCES

\$2,498,847.83	\$2,575,844.93	\$2,574,453.00
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EXPENDITURES & OTHER FINANCING USES

\$2,282,227.95	\$2,748,917.31	\$2,594,453.00
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DEBT SERVICE FUND 30

Beginning Fund Balance	\$ 1,039,124.53	\$ 699,610.87	\$ 677,178.37
Ending Fund Balance	\$699,610.87	\$677,178.37	\$652,920.37

REVENUES & OTHER FINANCING SOURCES

\$ 2,418,254.05	\$ 3,432,301.00	\$3,544,958.00
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EXPENDITURES & OTHER FINANCING USES

\$2,757,767.71	\$3,454,733.50	\$3,569,216.00
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CAPITAL PROJECTS FUND 40

Beginning Fund Balance	\$ 18,082,867.79	\$9,126,375.21	\$770,752.54
Ending Fund Balance	\$9,126,375.21	\$770,752.54	(\$0.00)

REVENUES & OTHER FINANCING SOURCES

\$4,049,410.05	\$2,142,102.56	\$0.00
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EXPENDITURES & OTHER FINANCING USES

\$13,005,902.63	\$10,497,725.23	\$770,752.54
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FOOD SERVICE FUND 50

Beginning Fund Balance	\$77,345.26	\$150,680.52	\$203,723.70
Ending Fund Balance	\$150,680.52	\$203,723.70	\$203,723.70

REVENUES & OTHER FINANCING SOURCES

\$ 693,556.31	\$ 715,131.42	\$735,000.00
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EXPENDITURES & OTHER FINANCING USES

\$620,221.05	\$662,088.24	\$735,000.00
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COMMUNITY SERVICE FUND 80

Beginning Fund Balance	\$83,020.78	\$117,437.22	\$153,395.14
Ending Fund Balance	\$117,437.22	\$153,395.14	\$153,395.14

REVENUES & OTHER FINANCING SOURCES

\$144,302.28	\$310,433.01	\$306,159.00
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EXPENDITURES & OTHER FINANCING USES

\$109,885.84	\$274,475.09	\$306,159.00
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ALL FUNDS

Total Expenditures (All Funds)	\$ 34,655,598.67	\$ 34,197,742.77	\$ 25,135,646.54
% Increase - Total Exp. from Prior Year		-1%	-26%

PROPOSED PROPERTY TAX LEVY

General Fund	\$3,629,863.00	\$3,248,957.00	\$3,108,351.00
Non-Referendum Debt	\$719,398.00	\$1,247,381.00	\$1,244,863.00
Debt Service Fund	\$1,644,746.00	\$2,184,920.00	\$2,300,095.00
Capital Expansion Fund	\$0.00	\$0.00	\$0.00
Community Service Fund	\$70,000.00	\$70,000.00	\$70,000.00
TOTAL SCHOOL LEVY	\$6,064,007.00	\$6,751,258.00	\$6,723,309.00
% Increase Total Levy from Prior Year		11.33%	-0.41%

Addendum: Revenue Limit Exemption for Energy Conservation s.121.91(4)(0)1.

The School District of St. Croix Central exercised its taxing authority to exceed the revenue limit on a non-recurring basis by \$1,126,403 on energy efficiency measures and renewable energy products for the 2016-2017 school year. The district has expended \$1,126,403 of this revenue limit authority. As a result of these expenditures, the district has met the following performance indicators:

St. Croix Central School District Community Service Fund (Fund 80) Summary 2017-18

The St. Croix Central School District Community Service Fund (Fund 80) has established seven different community education programs.

- St. Croix Valley YMCA Program (5th – 8th grade) – Supported entirely by tax levy
- GRASP (5th – 8th grade) – Supported entirely by tax levy
- Community Education (all ages – depending on class) – Supported by user fees and tax levy
- Central Kids CARE Day Care Program – Supported by user fees and tax levy
- Fab Lab (9th grade - Adult) – Supported by user fees and tax levy
- Backpack Program – Supported entirely by donations
- Central St. Croix Rec (Pre-K – 8th grade) – Supported by user fees and donations

These programs meet the Wisconsin Department of Public Instruction's criteria for use of the Community Service fund:

- *They are open to the general public;*
- *There are direct costs associated with operating the programs that are funded through either user fees or a direct tax levy;*
- *These programs are not part of the curricular or extra-curricular program*

These programs have been annually audited by an external auditor for comparison to the Wisconsin Department of Public Instruction's criteria and have been deemed to meet the criteria with no audit findings regarding the use of the Community Service Fund for these programs.

St. Croix Valley YMCA Program

Budgeted Revenues: \$35,000

Budgeted Expenditures: \$35,000

This program is open to the general public - 5th through 8th grade. It is supported entirely by a Board of Education approved tax levy. The St. Croix Valley YMCA runs this program after school at the middle school on certain days of the week. They also have evening activities such as dances or game nights. Expenses for this program include amounts paid to the YMCA to run this program.

GRASP

Budgeted Revenues: \$10,000

Budgeted Expenditures: \$10,000

This after-school program is open to the general public - 5th through 8th grade. It is supported entirely by a Board of Education approved tax levy. The district runs this program at the middle school after the end of the regular school day on certain days of the week. Expenses for this program include staff salaries and benefits.

Community Education

Budgeted Revenues: \$20,000

Budgeted Expenditures: \$20,000

This program is open to the general public. It is supported by both a Board of Education approved tax levy and collection of user fees. Classes offered include beginning guitar, wellness classes, unicycling, sign language and other classes of interest. The district runs this program at various locations throughout the district. Expenses for the program include payments to instructors for the various classes, and salary/benefits for the community education director.

Central Kids CARE Daycare Program

Budgeted Revenues: \$186,159

Budgeted Expenditures: \$186,159

This program is open to the general public – 4K through 4th grade. It is supported by user fees and a Board of Education approved tax levy. The district runs this program at the elementary school before and after the end of the regular school day, professional development days, inclement weather days, and during the summer from 6 a.m. to 6 p.m. except when summer school is in session. Expenses for this program include staff salaries and benefits, materials, and equipment for the program.

Fab Lab

Budgeted Revenues: \$5,000

Budgeted Expenditures: \$5,000

This program is open to the general public – 9th grade through adult. It is supported by user fees and a Board of Education approved tax levy. The district runs this program at the high school after the end of the regular school day and select evenings and weekends. Expenses for this program include coordinator salaries and benefits, materials, supplies and equipment for the program.

Backpack Program

Budgeted Revenues: \$5,000

Budgeted Expenditures: \$5,000

The Backpack Program provides backpacks filled with nutritious, kid-friendly food items for families who need food assistance on weekends and extended breaks during the regular school year. The program is funded entirely by community donations. Families with students in 4K through 12th grades can apply for the program any time during the school year. Expenses for the program include food and backpacks.

Central St. Croix Rec Program

Budgeted Revenue: \$50,000

Budgeted Expenditures: \$50,000

This program is open to the general public – Pre-K through 8th grade. The program is supported by user fees and donations. Classes offered include volleyball, baseball, softball, soccer and flag football. The district runs this program at various locations throughout the district. Expenses for this program include coordinator salaries and benefits, materials, supplies and equipment for the program.

Phase One Savings Summary

Expected Utility Savings: \$44,327; Realized Utility Savings: \$44,122

Shortfall Utility Savings: \$205

The Project also includes Operations and Maintenance savings in addition to capital cost avoidance savings in the amount of \$537,321.

St. Croix Central School District signed a Detailed Engineering Study Agreement with McKinstry for the purpose of developing a performance contract.

A performance contract totaling \$10,900,943 was signed on October 31, 2012

The Key Performance Indicators (KPIs) for the Facility Improvement Measures (FIMs) that are generating utility savings in the District are as follows:

- Building Architectural Repairs: Average annual heat degree days, Average annual wind speed, Pre- & Post- infiltration capacity (CFM) with corresponding air gaps and locations within building envelope
- Coil Coatings (Existing): Pre- and Post- cooling system EER, CFM capacity of equipment.
- Coil Coatings (New): Pre- and Post- cooling system EER, CFM capacity of equipment.
- Controls Upgrade: Ventilation system schedule, OA damper position, OA temperature, Space occupancy, and Supply air temperature
- Green IT: Quantity of computers/monitors, Pre- and Post- percentage of computers/monitors turned 'off', annual use of computers
- HVAC Renovation: Equipment technology, Pre & Post boiler system efficiency, Pre- and Post- temperature dependent heating load requirements
- Kitchen Equipment: Equipment technology type and efficiency, Pre- and Post- energy consumption, and typical operation
- Lighting: Equipment technology, hours of operation, fixture quantity, Pre- and Post- fixture wattage
- Roofing: Pre- and Post- R-Value of Roof, Area of new roofing material
- Vending: Quantity and type and location of beverage vending machines, Pre- & Post- electrical consumption (kWh/year) per beverage vending machine, and annual occupancy hours within vicinity of beverage vending machine
- Water Conservation: : Quantity and type and location of plumbing fixtures, Pre- & Post- average flow rate per plumbing fixture, Pre- and Post- annual plumbing fixture utilization, and average annual occupancy for each building per year
- Windows: Area of windows, and U Value of windows

The summarized annual energy performance savings are as follows:

- Building Architectural Repairs Anticipated Savings: \$5,179, Actual Savings: \$6,490
- HVAC Coil Coatings: Anticipated Savings: \$6,611, Actual Savings: \$0
- Controls Upgrades: Anticipated Savings: \$5,354, Actual Savings: \$6,606
- Green IT: Anticipated Savings: \$2,270, Actual Savings: \$1,657
- HVAC Renovations: Anticipated Savings: \$2,257, Actual Savings \$3,188
- Kitchen Equipment Upgrades: Anticipated Savings: \$218, Actual Savings: \$218
- Interior Lighting Upgrades: Anticipated Savings: \$10,727, Actual Savings: \$11,532
- Roofing Improvements: Anticipated Savings: \$2,592, Actual Savings: \$4,122
- Vending Machine Controls: Anticipated Savings: \$573, Actual Savings: \$667
- Water Conservation: Anticipated Savings: \$8,500, Actual Savings: \$9,440

- Window Replacements: Anticipated Savings: \$46, Actual Savings: \$203

Phase Two Savings Summary

Expected Utility Savings: \$20,221; Realized Utility Savings: \$21,578

Excess Utility Savings: \$1,357

The Project also includes Operations and Maintenance savings in addition to capital cost avoidance savings in the amount of \$94,375

A subsequent additional phase of performance contract totaling \$2,000,000 was approved on September 26, 2016.

The Key Performance Indicators (KPIs) for the Facility Improvement Measures (FIMs) that are generating utility savings in the District are as follows:

- Exterior Lighting: Equipment technology, hours of operation, fixture quantity, fixture wattage
- Sink Replacements: Pre and post-project typical operation, type and efficiency
- Windows/Envelope: Average annual heat degree days, Average annual wind speed, Pre- & Post- infiltration capacity (CFM) with corresponding lineal footage and crack dimensions of infiltration.
- Boilers: Equipment technology, Pre & Post boiler system efficiency, Pre & Post temperature dependent heating load requirements
- Cx & Engineering: Occupied/unoccupied schedules, typical weather conditions, supply fan CFM
- HVAC Improvements: Outdoor air supply CFM, Space setpoint/setback temperatures, occupied/unoccupied schedules, typical weather conditions, supply fan CFM
- Dust Collector: Equipment technology, hours of operation
- Lighting Upgrades - MS/HS: Equipment technology, hours of operation, fixture quantity, fixture wattage

The summarized annual energy performance savings are as follows:

- Exterior Lighting: Anticipated Savings: \$7,652, Actual Savings: \$8,054
- Sink Replacements: Anticipated Savings: \$595, Actual Savings: \$602
- Windows/Envelope: Anticipated Savings: \$829, Actual Savings: \$873
- Boilers: Anticipated Savings: \$2,244, Actual Savings: \$2,362
- Cx & Engineering: Anticipated Savings: \$2,769, Actual Savings: \$2,914
- HVAC Improvements: Anticipated Savings: \$985, Actual Savings: \$1,037
- Dust Collector: Anticipated Savings: \$1,173, Actual Savings: \$1,307
- Lighting Upgrades - MS/HS: Anticipated Savings: \$3,975, Actual Savings: \$4,429

2016-17 Tax Levy Mill Rate Summary

School District	General Fund Tax Levy (Fund 10 Levy)	Non Referendum Debt Tax Levy (Fund 38 Levy)	Referendum Debt Tax Levy (Fund 39 Levy)	Sinking Fund Tax Levy (Fund 41 Levy)	Community Service Tax Levy (Fund 80 Levy)	General Fund Chargeback Levy	2016-2017 Total Levy	2016 TIFOUT EQ Value	2016-2017 Mill Rate
Elmwood	1,928,150.00	50,000.00			25,000.00		2,003,150.00	136,856,727.00	14.64
Pepin	3,172,322.00				16,000.00		3,188,322.00	222,767,429.00	14.31
Plum City	1,440,955.00		224,638.00				1,665,593.00	135,025,169.00	12.34
Prescott	6,381,878.00	80,828.00	2,299,028.00		125,000.00	181	8,886,915.00	725,503,699.00	12.25
Prairie Farm	1,507,888.00				20,000.00		1,527,888.00	126,221,060.00	12.1
Siren	3,992,099.00	52,441.00	788,500.00		43,000.00		4,876,040.00	413,736,765.00	11.79
Clayton	1,061,010.00		233,313.00				1,294,323.00	111,383,265.00	11.62
SCC	3,248,957.00	1,247,381.00	2,184,920.00		70,000.00		6,751,258.00	583,620,020.00	11.57
Ellsworth	6,855,046.00	2,150,965.00	859,259.00		210,000.00		10,075,270.00	871,483,083.00	11.56
Barron	4,424,723.00	213,920.00	196,698.00		185,000.00		5,020,341.00	448,263,803.00	11.2
Amery	7,113,785.00	111,683.00	2,152,588.00		104,000.00		9,482,056.00	848,420,616.00	11.18
Cameron	2,021,632.00		1,681,925.00		86,872.00		3,790,429.00	339,125,380.00	11.18
Boyceville	2,034,570.00	46,477.00	996,496.00		60,000.00		3,137,543.00	284,335,850.00	11.03
New Richmond	7,465,577.00		7,195,965.00		200,680.00		14,862,222.00	1,349,133,437.00	11.02
Rice Lake	15,187,900.00	26,250.00	403,500.00		157,295.00	3,011.00	15,777,956.00	1,453,154,258.00	10.86
Unity	8,948,700.00	216,384.00	1,469,744.00		300,000.00	403.00	10,935,231.00	1,013,854,423.00	10.79
Clear Lake	1,185,785.00	574,813.00	399,376.00		20,000.00		2,179,974.00	204,768,367.00	10.65
Spring Valley	2,894,456.00				80,000.00		2,974,456.00	281,611,624.00	10.56
Turtle Lake	4,380,448.00	101,385.00	259,342.00		38,000.00		4,779,175.00	457,137,111.00	10.45
Frederic	2,007,838.00	179,248.00	623,350.00		270,000.00		3,080,436.00	295,032,846.00	10.44
B-W	3,413,484.00	254,183.00	2,689,825.00		50,000.00		6,407,492.00	614,694,492.00	10.42
CWASD	8,651,146.00	315,693.00	758,163.00		70,000.00		9,795,002.00	969,173,910.00	10.11
Glenwood City	1,573,579.00		749,338.00		70,000.00		2,392,917.00	238,326,252.00	10.04
Luck	2,593,999.00	78,580.00	262,000.00		60,000.00		2,994,579.00	299,159,079.00	10.01
Somerset	5,018,697.00	182,111.00	2,023,635.00				7,224,443.00	727,969,698.00	9.92
Spooner	11,843,505.00	167,550.00	3,190,321.00		158,000.00	1,000.00	15,360,376.00	1,549,193,249.00	9.92
Hudson	31,242,209.00		6,823,424.00				38,065,633.00	3,849,362,485.00	9.89
Osceola	5,567,100.00	97,740.00	2,228,140.00		20,000.00		7,912,980.00	800,320,090.00	9.89
Durand-Arkansaw	4,079,098.00	177,870.00	812,195.00		13,000.00		5,082,163.00	521,240,713.00	9.75
St. Croix Falls	5,254,603.00	220,355.00	816,500.00	30,000.00	20,000.00		6,341,458.00	650,274,788.00	9.75
Menomonie	13,221,371.00	280,000.00	3,100,000.00		250,000.00	14,473.00	16,865,844.00	1,734,937,891.00	9.72
Shell Lake	3,292,113.00			30,000.00	86,000.00		3,408,113.00	363,090,452.00	9.39
River Falls	13,214,008.00	106,219.00	3,991,823.00		150,000.00	306.00	17,462,356.00	1,866,329,400.00	9.36
Cumberland	5,667,733.00				250,000.00		5,917,733.00	642,314,265.00	9.21
Colfax	2,372,889.00	251,293.00	250,000.00				2,874,182.00	324,161,103.00	8.87
Elk Mound	1,876,461.00		873,617.00				2,750,078.00	320,807,074.00	8.57
Grantsburg	2,216,603.00		437,480.00		50,610.00	351	2,705,044.00	381,867,728.00	7.08
Birchwood	2,518,093.00	488,999.00	225,746.00		145,230.00		3,378,068.00	545,845,691.00	6.19
Webster	6,490,478.00		810,100.00		94,000.00		7,394,578.00	1,298,382,946.00	15.7

St. Croix Central School District

Existing General Obligation Debt Service Payments

PAYMENT PERIOD	Fund 38			Fund 38			Fund 38		
	Issue:	Amount:	Type:	Issue:	Amount:	Type:	Issue:	Amount:	Type:
	\$610,000		Taxable G.O. Promissory Notes (UPPL)	\$10,000,000		G.O. Refunding Bonds (CR)	\$2,000,000		State Trust Fund Loan
	February 10, 2010		'19-'20 Callable 2/1/18 or on any date thereafter @ Par	March 1, 2013		'23-'32 Callable 3/1/22 or on any date thereafter @ Par	October 25, 2016		1/1-8/31 each year (3/15 thereafter)
	PRINCIPAL	RATE	INTEREST	PRINCIPAL	RATE	INTEREST	PRINCIPAL	RATE	INTEREST
	(2/1)		(2/1 & 8/1)	(3/1)		(3/1 & 9/1)	(3/15/17 & 3/15 thereafter)		(3/15)
	\$5,068	4.400%	\$5,068	\$96,044	2.000%	\$96,044	\$487,881	2.500%	\$35,789
	\$70,068		\$70,068	\$91,444		\$91,444	\$498,437		\$25,233
	\$3,638	4.700%	\$3,638	\$86,744		\$86,744	\$510,863		\$12,807
	\$1,875	5.000%	\$1,875	\$81,944		\$81,944			
	\$76,875		\$76,875	\$81,944		\$81,944			
July-Dec 2017				\$77,094		\$77,094			
Jan-June 2018				\$72,144		\$72,144			
July-Dec 2018				\$67,094		\$67,094			
Jan-June 2019				\$61,894		\$61,894			
July-Dec 2019				\$55,931		\$55,931			
Jan-June 2020				\$49,181		\$49,181			
July-Dec 2020				\$42,244		\$42,244			
Jan-June 2021				\$35,119		\$35,119			
July-Dec 2021				\$27,075		\$27,075			
Jan-June 2022				\$18,825		\$18,825			
July-Dec 2022				\$9,525		\$9,525			
Jan-June 2023				\$9,525		\$9,525			
July-Dec 2023				\$9,525		\$9,525			
Jan-June 2024				\$9,525		\$9,525			
July-Dec 2024				\$9,525		\$9,525			
Jan-June 2025				\$9,525		\$9,525			
July-Dec 2025				\$9,525		\$9,525			
Jan-June 2026				\$9,525		\$9,525			
July-Dec 2026				\$9,525		\$9,525			
Jan-June 2027				\$9,525		\$9,525			
July-Dec 2027				\$9,525		\$9,525			
Jan-June 2028				\$9,525		\$9,525			
July-Dec 2028				\$9,525		\$9,525			
Jan-June 2029				\$9,525		\$9,525			
July-Dec 2029				\$9,525		\$9,525			
Jan-June 2030				\$9,525		\$9,525			
July-Dec 2030				\$9,525		\$9,525			
Jan-June 2031				\$9,525		\$9,525			
July-Dec 2031				\$9,525		\$9,525			
Jan-June 2032				\$9,525		\$9,525			
July-Dec 2032				\$9,525		\$9,525			
Jan-June 2033				\$9,525		\$9,525			
July-Dec 2033				\$9,525		\$9,525			
Jan-June 2034				\$9,525		\$9,525			
July-Dec 2034				\$9,525		\$9,525			
Jan-June 2035				\$9,525		\$9,525			
July-Dec 2035				\$9,525		\$9,525			
TOTAL	\$215,000		\$21,160	\$236,160	\$8,050,000		\$1,744,600		\$9,794,600
Callable Maturities							\$1,497,181		\$75,828
									\$1,571,009

Credit: NR
Paying Agent: Associated Trust
Notes:

Credit: S&P AA
Paying Agent: Associated Trust
Notes: Refinanced 1/7/2013 INAN's.
EEE Levy

Credit:
Paying Agent:
Notes: EEE Levy

St. Croix Central School District

Existing General Obligation Debt Service Payments

FUND 38 TOTAL DEBT SERVICE

PAYMENT PERIOD	PRINCIPAL	INTEREST	TOTAL	FISCAL YEAR		CALENDAR YEAR	
				TOTAL	TOTAL	TOTAL	TOTAL
July-Dec 2017		\$101,111	\$101,111				\$101,111
Jan-June 2018	\$1,012,881	\$136,900	\$1,149,781	\$1,250,892			\$1,244,862
July-Dec 2018		\$95,081	\$95,081				
Jan-June 2019	\$1,043,437	\$120,314	\$1,163,751	\$1,258,832			\$1,252,370
July-Dec 2019		\$88,619	\$88,619				
Jan-June 2020	\$1,065,863	\$101,425	\$1,167,288	\$1,255,907			\$1,249,232
July-Dec 2020		\$81,944	\$81,944				
Jan-June 2021	\$485,000	\$51,844	\$566,844	\$648,888			\$644,038
July-Dec 2021		\$77,094	\$77,094				
Jan-June 2022	\$495,000	\$77,094	\$572,094	\$649,188			\$644,238
July-Dec 2022		\$72,144	\$72,144				
Jan-June 2023	\$505,000	\$67,094	\$572,094	\$649,288			\$644,238
July-Dec 2023		\$67,094	\$67,094				
Jan-June 2024	\$520,000	\$61,894	\$581,894	\$654,188			\$648,988
July-Dec 2024		\$61,894	\$61,894				
Jan-June 2025	\$530,000	\$55,931	\$585,931	\$653,788			\$647,825
July-Dec 2025		\$55,931	\$55,931				
Jan-June 2026	\$540,000	\$49,181	\$589,181	\$651,863			\$645,113
July-Dec 2026		\$49,181	\$49,181				
Jan-June 2027	\$555,000	\$42,244	\$597,244	\$653,363			\$646,425
July-Dec 2027		\$42,244	\$42,244				
Jan-June 2028	\$570,000	\$35,119	\$605,119	\$654,488			\$647,363
July-Dec 2028		\$35,119	\$35,119				
Jan-June 2029	\$585,000	\$27,075	\$612,075	\$655,238			\$647,194
July-Dec 2029		\$27,075	\$27,075				
Jan-June 2030	\$600,000	\$18,825	\$618,825	\$654,150			\$645,900
July-Dec 2030		\$18,825	\$18,825				
Jan-June 2031	\$620,000	\$9,525	\$629,525	\$657,650			\$648,350
July-Dec 2031		\$9,525	\$9,525				
Jan-June 2032	\$635,000	\$9,525	\$644,525	\$654,050			\$644,525
July-Dec 2032							
Jan-June 2033							
July-Dec 2033							
Jan-June 2034							
July-Dec 2034							
Jan-June 2035							
July-Dec 2035							
TOTAL	\$9,762,161	\$1,839,588	\$11,601,769	\$11,601,769	\$11,601,769	\$11,601,769	\$11,601,769

Callable
Maturities

St. Croix Central School District

Existing General Obligation Debt Service Payments

Fund 39	
Issue:	3
Amount:	\$10,000,000
Type:	G.O. Refunding Bonds (CR)
Dated:	May 1, 2015
Callable:	'24-'50 Callable 3/1/23 or any date thereafter

Fund 39	
Issue:	2
Amount:	\$9,955,000
Type:	General Obligation Refunding Bonds (CR)
Dated:	March 2, 2015
Callable:	'31-'35 Callable 3/1/23 or on any date thereafter @ Par

Fund 39	
Issue:	1
Amount:	\$9,525,000
Type:	General Obligation Refunding Bonds (AR)
Dated:	April 18, 2012
Callable:	'22-'25 Callable 3/1/21 or on any date thereafter @ Par

PAYMENT PERIOD	PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL
July-Dec 2017	\$85,660		\$85,660	\$85,660
Jan-June 2018	\$705,000	3.000%	\$85,660	\$790,660
July-Dec 2018	\$725,000	3.000%	\$75,085	\$800,085
Jan-June 2019	\$745,000	3.000%	\$64,210	\$809,210
July-Dec 2019	\$770,000	3.000%	\$53,035	\$823,035
Jan-June 2020	\$790,000	3.000%	\$41,485	\$831,485
July-Dec 2020	\$815,000	2.500%	\$31,610	\$846,610
Jan-June 2021	\$835,000	2.500%	\$21,423	\$856,423
July-Dec 2021	\$845,000	2.600%	\$10,985	\$855,985
Jan-June 2022				
July-Dec 2022				
Jan-June 2023				
July-Dec 2023				
Jan-June 2024				
July-Dec 2024				
Jan-June 2025				
July-Dec 2025				
Jan-June 2026				
July-Dec 2026				
Jan-June 2027				
July-Dec 2027				
Jan-June 2028				
July-Dec 2028				
Jan-June 2029				
July-Dec 2029				
Jan-June 2030				
July-Dec 2030				
Jan-June 2031				
July-Dec 2031				
Jan-June 2032				
July-Dec 2032				
Jan-June 2033				
July-Dec 2033				
Jan-June 2034				
July-Dec 2034				
Jan-June 2035				
July-Dec 2035				

PAYMENT PERIOD	PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL
July-Dec 2017	\$174,213		\$174,213	\$174,213
Jan-June 2018	\$1,345,000	3.500%	\$174,213	\$1,519,213
July-Dec 2018	\$1,555,000	3.500%	\$150,675	\$1,705,675
Jan-June 2019	\$2,270,000	3.500%	\$123,463	\$2,393,463
July-Dec 2019	\$2,350,000	3.500%	\$93,738	\$2,443,738
Jan-June 2020	\$2,435,000	3.500%	\$83,738	\$2,518,738
July-Dec 2020			\$42,613	\$42,613
Jan-June 2021			\$42,613	\$42,613
July-Dec 2021			\$42,613	\$42,613
Jan-June 2022			\$42,613	\$42,613
July-Dec 2022			\$42,613	\$42,613
Jan-June 2023			\$42,613	\$42,613
July-Dec 2023			\$42,613	\$42,613
Jan-June 2024			\$42,613	\$42,613
July-Dec 2024			\$42,613	\$42,613
Jan-June 2025			\$42,613	\$42,613
July-Dec 2025			\$42,613	\$42,613
Jan-June 2026			\$42,613	\$42,613
July-Dec 2026			\$42,613	\$42,613
Jan-June 2027			\$42,613	\$42,613
July-Dec 2027			\$42,613	\$42,613
Jan-June 2028			\$42,613	\$42,613
July-Dec 2028			\$42,613	\$42,613
Jan-June 2029			\$42,613	\$42,613
July-Dec 2029			\$42,613	\$42,613
Jan-June 2030			\$42,613	\$42,613
July-Dec 2030			\$42,613	\$42,613
Jan-June 2031			\$42,613	\$42,613
July-Dec 2031			\$42,613	\$42,613
Jan-June 2032			\$42,613	\$42,613
July-Dec 2032			\$42,613	\$42,613
Jan-June 2033			\$42,613	\$42,613
July-Dec 2033			\$42,613	\$42,613
Jan-June 2034			\$42,613	\$42,613
July-Dec 2034			\$42,613	\$42,613
Jan-June 2035			\$42,613	\$42,613
July-Dec 2035			\$42,613	\$42,613

PAYMENT PERIOD	PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL
July-Dec 2017	\$128,363		\$128,363	\$128,363
Jan-June 2018	\$1,385,000	2.000%	\$128,363	\$1,513,363
July-Dec 2018	\$1,435,000	2.000%	\$121,513	\$1,556,513
Jan-June 2019	\$1,710,000	2.000%	\$114,713	\$1,824,713
July-Dec 2019	\$1,385,000	2.500%	\$107,863	\$1,492,863
Jan-June 2020	\$1,335,000	2.500%	\$98,988	\$1,433,988
July-Dec 2020	\$1,335,000	3.000%	\$81,675	\$1,416,675
Jan-June 2021	\$1,340,000	3.000%	\$61,650	\$1,401,650
July-Dec 2021	\$1,365,000	3.000%	\$41,350	\$1,406,350
Jan-June 2022	\$1,405,000	3.000%	\$21,075	\$1,426,075
July-Dec 2022				
Jan-June 2023				
July-Dec 2023				
Jan-June 2024				
July-Dec 2024				
Jan-June 2025				
July-Dec 2025				
Jan-June 2026				
July-Dec 2026				
Jan-June 2027				
July-Dec 2027				
Jan-June 2028				
July-Dec 2028				
Jan-June 2029				
July-Dec 2029				
Jan-June 2030				
July-Dec 2030				
Jan-June 2031				
July-Dec 2031				
Jan-June 2032				
July-Dec 2032				
Jan-June 2033				
July-Dec 2033				
Jan-June 2034				
July-Dec 2034				
Jan-June 2035				
July-Dec 2035				

TOTAL	\$6,230,000		\$766,985	\$6,996,985
Callable Maturities				

Credit: SRP AA
Paying Agent: Associated Trust
Notes: Refunded 3/15/2005 Issue.

TOTAL	\$9,955,000		\$5,678,925	\$15,633,925
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Credit: SRP AA
Paying Agent: Associated Trust
Notes: Refunded 12/23/2014 BAN.
DPI Shows \$1,220,000 for 2031 Principal

TOTAL	\$9,590,000		\$2,581,675	\$12,171,675
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Credit: SRP AA
Paying Agent: Associated Trust
Notes: Refinanced 2015 BAN

St. Croix Central School District

Existing General Obligation Debt Service Payments

Issue: **Fund 39**
 Amount: \$3,995,000
 Type: G.O. Promissory Notes
 Dated: January 5, 2016
 Callable: **Noncallable**

FUND 39 TOTAL DEBT SERVICE

PAYMENT PERIOD	PRINCIPAL		INTEREST		TOTAL	FISCAL YEAR TOTAL	CALENDAR YEAR TOTAL
	(3/1)	RATE	(3/1 & 9/1)	TOTAL			
July-Dec 2017			\$35,925		\$35,925	\$424,160	\$424,160
Jan-June 2018	\$765,000	2.000%	\$35,925		\$800,925	\$2,318,320	\$2,300,095
July-Dec 2018			\$28,275		\$28,275	\$405,935	\$405,935
Jan-June 2019	\$785,000	2.000%	\$28,275		\$813,275	\$2,321,870	\$2,303,145
July-Dec 2019			\$20,425		\$20,425	\$387,210	\$387,210
Jan-June 2020	\$805,000	2.000%	\$20,425		\$825,425	\$2,324,420	\$2,305,195
July-Dec 2020			\$12,375		\$12,375	\$367,985	\$367,985
Jan-June 2021	\$825,000	3.000%	\$12,375		\$837,375	\$2,330,970	\$2,307,045
July-Dec 2021						\$344,060	\$344,060
Jan-June 2022						\$344,060	\$344,060
July-Dec 2022			\$327,335		\$327,335	\$2,163,120	\$2,146,395
Jan-June 2023			\$327,335		\$327,335	\$2,149,670	\$2,149,670
July-Dec 2023			\$310,348		\$310,348	\$2,132,683	\$2,132,683
Jan-June 2024			\$310,348		\$310,348	\$2,140,695	\$2,140,695
July-Dec 2024			\$293,060		\$293,060	\$2,123,408	\$2,123,408
Jan-June 2025			\$293,060		\$293,060	\$2,141,120	\$2,141,120
July-Dec 2025			\$273,200		\$273,200	\$2,121,260	\$2,121,260
Jan-June 2026			\$273,200		\$273,200	\$1,931,400	\$1,931,400
July-Dec 2026			\$255,888		\$255,888	\$1,846,775	\$1,846,775
Jan-June 2027			\$255,888		\$255,888	\$1,826,750	\$1,826,750
July-Dec 2027			\$235,863		\$235,863	\$1,811,725	\$1,811,725
Jan-June 2028			\$235,863		\$235,863	\$1,796,525	\$1,796,525
July-Dec 2028			\$215,763		\$215,763	\$1,774,500	\$1,774,500
Jan-June 2029			\$215,763		\$215,763	\$1,756,525	\$1,756,525
July-Dec 2029			\$195,288		\$195,288	\$1,739,425	\$1,739,425
Jan-June 2030			\$195,288		\$195,288	\$1,722,138	\$1,722,138
July-Dec 2030			\$174,213		\$174,213	\$1,693,425	\$1,693,425
Jan-June 2031			\$174,213		\$174,213	\$1,676,050	\$1,676,050
July-Dec 2031			\$150,675		\$150,675	\$1,659,888	\$1,659,888
Jan-June 2032			\$150,675		\$150,675	\$1,643,138	\$1,643,138
July-Dec 2032			\$123,463		\$123,463	\$2,477,200	\$2,477,200
Jan-June 2033			\$123,463		\$123,463	\$2,460,525	\$2,460,525
July-Dec 2033			\$83,738		\$83,738	\$2,443,738	\$2,443,738
Jan-June 2034			\$83,738		\$83,738	\$2,427,000	\$2,427,000
July-Dec 2034			\$42,913		\$42,913	\$2,410,285	\$2,410,285
Jan-June 2035			\$42,913		\$42,913	\$2,393,570	\$2,393,570
July-Dec 2035						\$2,376,855	\$2,376,855

TOTAL **\$3,180,000** **\$194,000** **\$3,374,000**

Callable Maturities

Credit: AA
 Paying Agent: Associated Trust
 Notes:

St. Croix Central School District Equalized Values 2006 TO 2017

MUNICIPALITY	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
VILLAGE-HAMMOND	\$111,444,800	\$109,287,400	\$104,463,200	\$97,646,200	\$94,644,800	\$70,469,800	\$91,233,000	\$85,398,800	\$92,748,200	\$103,540,100	\$105,610,902
TOWN-ERIN PRAIRIE	\$5,305,150	\$5,379,201	\$4,817,214	\$4,522,317	\$4,408,177	\$4,118,218	\$4,281,973	\$4,507,325	\$4,507,093	\$5,004,901	\$5,104,999
TOWN-HAMMOND	\$159,704,824	\$151,467,847	\$134,064,387	\$123,744,486	\$111,812,871	\$115,244,919	\$121,744,482	\$131,931,468	\$141,585,348	\$148,763,102	\$151,738,364
TOWN-KINNICKINNIC	\$12,642,888	\$14,249,194	\$12,703,921	\$12,350,943	\$12,171,837	\$11,486,865	\$12,156,693	\$13,580,194	\$13,440,418	\$14,805,421	\$15,101,529
TOWN-PLEASANT VALLEY	\$29,240,130	\$30,573,854	\$26,989,836	\$24,557,601	\$23,601,024	\$23,423,176	\$24,082,160	\$24,953,732	\$25,646,610	\$27,989,516	\$28,549,306
TOWN-RICHMOND	\$363,463	\$399,118	\$328,237	\$300,894	\$291,841	\$289,538	\$293,223	\$359,259	\$387,955	\$390,215	\$398,019
TOWN-RUSH RIVER	\$8,438,467	\$8,701,927	\$8,364,726	\$7,537,773	\$7,090,979	\$6,919,927	\$6,825,540	\$7,000,527	\$7,184,504	\$7,613,065	\$7,765,326
TOWN-WARREN	\$175,457,600	\$177,596,500	\$170,243,700	\$147,137,100	\$130,816,700	\$130,687,100	\$131,861,100	\$140,910,000	\$147,428,800	\$167,042,400	\$170,383,248
VILLAGE-ROBERTS	\$108,690,100	\$109,980,000	\$101,814,200	\$93,175,600	\$85,465,700	\$81,757,000	\$89,488,600	\$98,052,800	\$107,530,500	\$108,471,300	\$110,640,726
	\$611,287,422	\$607,635,041	\$563,789,421	\$510,972,854	\$470,303,929	\$444,396,543	\$481,966,771	\$506,694,105	\$540,459,428	\$583,620,020	\$595,292,420

YEAR	LEVY	EVALUATION	MILL RATE
2017-2018	\$6,723,309	\$595,292,420	0.01129413
2016-2017	\$6,751,258	\$583,620,020	0.01156790
2015-2016	\$6,064,007	\$540,459,428	0.01122010
2014-2015	\$5,802,725	\$506,694,105	0.01145213
2013-2014	\$4,986,205	\$481,966,771	0.01034554
2012-2013	\$5,292,668	\$444,396,543	0.01190979
2011-2012	\$5,535,757	\$470,303,929	0.01177059
2010-2011	\$5,833,952	\$510,972,854	0.01141734
2009-2010	\$6,024,743	\$563,789,421	0.01068616
2008-2009	\$5,853,865	\$607,635,041	0.00963385
2007-2008	\$5,775,853	\$611,287,422	0.00944867
2006-2007	\$5,281,722	\$595,127,172	0.00887495
2005-2006	\$4,913,941	\$520,590,535	0.00943917
2004-2005	\$4,254,885	\$451,851,011	0.00941657
2003-2004	\$3,443,605	\$393,090,149	0.00876034
2002-2003	\$2,997,291	\$330,145,742	0.00907869
2001-2002	\$2,705,512	\$260,078,239	0.01040268
2000-2001	\$2,495,830	\$225,519,879	0.01106701
1999-2000	\$2,462,824	\$204,486,361	0.01204395
1998-1999	\$2,288,762	\$184,399,913	0.01241195
1997-1998	\$2,123,327	\$164,472,431	0.01290993

YEAR	LEVY	EVALUATION	MILL RATE
2017-18			2017-18 Evaluation is an estimated 2% increase
2016-17			2016-17 Evaluation is an actual 7.99% increase
2015-16			2015-16 Evaluation is an actual 6.66% increase
2014-15			2014-15 Evaluation is a 5.13% actual increase
2013-14			2013-14 Evaluation is an 8.45% actual increase
2012-13			2012-13 Evaluation is a -5.51% actual decrease
2011-12			2011-12 Evaluation is a -7.96% actual decrease
2010-11			2010-11 Evaluation is -9.37% actual decrease
2009-10			2009-10 Evaluation is -7.2% actual decrease
2008-09			2008-09 Evaluation is -0.6% actual decrease
2007-08			2007-08 Evaluation is 2.7% actual increase
2006-07			2006-07 Evaluation is 14.4% actual increase
2005-06			2005-06 Evaluation is actual 15.2% increase
2004-05			2004-05 Evaluation is actual 15% increase
2003-04			2003-04 Evaluation is actual 19% increase
2002-03			2002-03 Evaluation is actual 27% increase
2001-02			2001-02 Evaluation is actual 15% increase

ST. CROIX CENTRAL STAFF CALENDAR 2017-18

Labor Day Sept. 4
Columbus Day Oct. 9
Veterans Day Nov. 11
Thanksgiving Day Nov. 23
Christmas Day Dec. 25
New Year's Day Jan. 1
Martin Luther King Jr. Day Jan. 15
Easter April 1
Memorial Day May 28
Independence Day July 4

2018 Summer School Dates:
Week 1 June 4-7
Week 2 June 11-14
Week 3 June 18-21
Week 4 June 25-28

October 2017

S	M	T	W	T	F	S
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 2018

S	M	T	W	T	F	S
			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			

June 2018

S	M	T	W	T	F	S
					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

September 2017

S	M	T	W	T	F	S
					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

January 2018

S	M	T	W	T	F	S
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			

May 2018

S	M	T	W	T	F	S
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		

August 2017

S	M	T	W	T	F	S
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		

December 2017

S	M	T	W	T	F	S
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 2018

S	M	T	W	T	F	S
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					

July 2017

S	M	T	W	T	F	S
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				

November 2017

S	M	T	W	T	F	S
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				

March 2018

S	M	T	W	T	F	S
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				

AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
21▶ PD-New Staff	1▶ 1st Day of School	17▶ 4-8:00 p.m. PT Conference	3▶ End of 1st Quarter	25-29▶ Christmas Vacation	1▶ No School	16▶ Teacher PD—MBC	22▶ End of 3rd Quarter	10▶ 4-8:00 p.m. PT Conference	18▶ Teacher PD	1▶ Half Day of School for Students
22▶ Teacher Workday	4▶ No School Labor Day	19▶ 4-8:00 p.m. PT Conference	22▶ Teacher Flex PD No School for Students	25▶ Paid Holiday	2▶ 1st Day Back to School	16▶ No School for Students	23▶ All Staff PD	12▶ 4-8:00 p.m. PT Conference	18▶ No School for Students	1▶ End of 4th Quarter
23▶ Open House Noon-8:00 p.m.	4▶ Paid Holiday	27▶ Teacher PD	23-24▶ Thanksgiving Vacation -No School		12▶ End of 2nd Quarter		23▶ No School for Students	27▶ Teacher PD	25▶ 2018 Graduation 7:30 pm	1▶ Half day of PD for Teachers
24▶ Data Analysis	29▶ All Staff PD	27▶ No School for Students	27▶ All Staff PD		15▶ All Staff PD		26-30▶ No School-Spring Break	27▶ No School for Students	28▶ No School Memorial Day	
29▶ All Staff PD	29▶ No School for Students		27▶ No School for Students		15▶ No School for Students				28▶ Paid Holiday	
30▶ Teacher PD										
4T/OS	21T/19S	23T/21S	20T/18S Q1-43 Days	17T/16S	22T/21S Q2-40 Days	20T/19S	17T/16S Q3-47 Days	22T/20S	23T/21S Q4-42 Days	17T/1S

Any changes will be published in the school newsletter, area newspaper or on the SCC website (www.scc.k12.wi.us).

Start Date
 Conference
 Teacher PD
 Teacher Flex PD
 No School
 Staff PD
 End of Quarter
 Paid Holiday
 Graduation