

St. Croix Central School District

Annual Meeting 2018

Monday, July 23, 2018

St. Croix Central High School

High School Lecture Hall—Room 118

1751 Broadway

Hammond, WI 54015

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 High School Lecture Hall Room 118 at the St. Croix Central High School in Hammond, Wisconsin, on the 23rd day of July, 2018, immediately following the Budget Hearing which starts at 7:00 p.m.

Jeff Redmon, School Board Clerk

AGENDA

Budget Hearing and Annual Meeting – July 23, 2018
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 2018-19 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 24, 2017
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 2018-19 School Year.
(Tax Levy \$6,820,521 Mill Rate 0.01064561)
 - 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 23, 2018

A. Motion: Budget Approval

To recommend a tax levy of \$6,820,521 for the 2018-19 school year with an approximate mill rate of .01064561 (actual mill rate to be determined after receipt of 2018 valuations) to support the fund 10 budgeted expenditures of \$18,078,469; fund 30 budgeted expenditures of \$3,580,706; and fund 80 expenditures of \$405,000.

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.

	2017-18	2018-19
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 24, 2017
ST. CROIX CENTRAL SCHOOL DISTRICT
SCC Elementary 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 2017-18 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 17, 2017 board meeting. This budget was comprised of the latest figures available. The actual budget and mill rate will be adjusted at the October 2017 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 Redmon, 2nd Director Lyksett to adjourn Budget Hearing. Unanimously carried.

Annual Meeting – 7:20 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 David Olsen, 2nd Kirk Lyksett to close nominations. Unanimously carried. Howard Kruschke took over as chairman.
3. Chairman Kruschke directed the electorate to the minutes of the July 25, 2016 Annual Meeting as printed in the Annual Meeting booklet. Motion Timothy Widiker, 2nd Jeff Redmon to approve the minutes of the July 25, 2016 Annual Meeting as recorded. Unanimously carried.
4. Chairman Kruschke reported a cash balance as of June 30, 2017 of \$3,073,821.07 Motion Kirk Lyksett, 2nd David Olsen to approve the treasurer's report as read. Unanimously carried.
5. Old Business – Nothing at this time.
6. New Business
 - a. Motion David Olsen, 2nd Jeff Redmon 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 budgeted expenditures of \$306,159 as presented. Unanimously carried.

- b. Motion Kirk Lyksett, 2nd Kay Zwald 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 Kirk Lyksett 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 Jeff Redmon, 2nd Kay Zwald to authorize the school board to lease property, buildings, and equipment not needed for school purposes. Unanimously carried.
- e. Motion Timothy Widiker, 2nd Jeff Redmon 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

7. Business From the Floor

- a. Motion Jeff Redmon, 2nd David Olsen to set the 2018 Budget Hearing and Annual Meeting start time at 7:00 p.m. on the 4th Monday in July. Unanimously carried. The 2018 Budget Hearing and Annual Meeting will be on Monday, July 23, 2018 beginning at 7:00 p.m. at the SCC High School in Hammond, WI.

8. Adjournment – Motion Jeff Redmon, 2nd Kay Zwald to adjourn. Unanimously carried.

Time: 7:29 p.m.

Jeff Redmon, School Board Clerk

Treasurer's Report
Balance Sheet Cash Balances as of 06/30/2018

FUND 10 GENERAL FUND	\$2,560,734.35
FUND 21 GIFTS AND DONATIONS	\$103,709.93
FUND 27 SPECIAL ED.	(\$1,934,258.27)
FUND 38 NON-REFERENDUM DEBT SERVICE	\$123,092.31
FUND 39 REFERENDUM APPROVED DEBT SERVICE	\$529,830.96
FUND 46 CAPITAL PROJECTS FUND	\$50.98
FUND 49 BUILDING FUND	\$99,169.32
FUND 50 FOOD SERVICE	\$274,773.48
FUND 60 ACTIVITY FUND	\$227,200.32
FUND 72 SCHOLARSHIP FUND	\$13,387.63
FUND 80 COMMUNITY SERVICE	\$153,574.36
FUND 98 PAYROLL CLEARING	\$556,756.62
TOTAL COMPUTER BALANCE	\$2,708,021.99

Bank Account Balances as of 06/30/2018

10-01056 CITIZENS STATE BANK CHECKING	\$2,491,382.38
30-02036 CITIZENS STATE BANK MM	\$5,771.24
20-1013852 CITIZENS STATE BANK MM - FUND 46	\$50.98
60-03860 CITIZENS STATE BANK MM - SUICIDE PREVENTION	\$17,390.05
CSCCSD 01DS; 05; 08EE AMERICAN DEPOSIT MGMT - REFERENDUM/EE PROC	\$193,427.34
855335 LOCAL GOVT. INV. POOL	\$0.00
TOTAL BANK ACCOUNT BALANCES	\$2,708,021.99

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

The balances noted above are the cash "in the bank" compared to the 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 11, 2018

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

We have completed the initial phase of our fieldwork on the 2017-18 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,

A handwritten signature in cursive script, appearing to read "Brock J. Geyen".

Brock J. Geyen, CPA
Managing Principal

**ST. CROIX CENTRAL SCHOOL DISTRICT
BUDGET FIGURES 2018-19 Levy - Funds 10, 30, & 80**

	AUDITED 16-17	UNAUDITED 17-18	BUDGET 18-19
GENERAL FUND (FUND 10)			
Beginning Fund Balance 930000	\$ 3,045,957.14	\$ 3,090,756.37	\$ 3,149,550.01
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	\$ 3,090,756.37	\$ 3,149,550.01	\$ 3,149,550.01
Total Ending Fund Balance 930000	\$ 3,090,756.37	\$ 3,149,550.01	\$ 3,149,550.01
REVENUES/OTHER FINANCING SOURCES			
100 Operating Transfers In			
LOCAL SOURCES			
210 Taxes (Levy & Trailer Tax)	\$3,412,767.73	\$3,169,459.24	\$3,226,688.00
220 Payment in Lieu of Taxes			
230 Interfund payments			
240 Payment for Services	\$8,806.02	\$14,085.46	\$14,000.00
260 Non Capital Sales	\$21,347.70	\$27,717.72	\$29,000.00
270 School Activity Income	\$113,919.40	\$143,884.91	\$120,000.00
280 Interest on Investments	\$9,479.08	\$23,139.99	\$20,000.00
290 Other Revenue, Local Sources (Summer School, Parking Permits)	\$93,656.00	\$88,860.47	\$52,000.00
OTHER SCHOOL DISTRICTS/WISCONSIN			
310 Transit of Aids (S-T-W)	\$9,417.96	\$11,118.19	\$10,000.00
340 Payment for Services (Open Enr)	\$954,310.32	\$1,377,591.94	\$1,545,860.00
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	\$5,391.65	\$5,257.00	\$5,250.00
STATE SOURCES			
610 State Aide - Categorical	\$104,122.61	\$114,664.20	\$113,000.00
620 State Aide - General	\$11,237,110.00	\$11,530,786.00	\$11,695,260.00
630 Special Project Grants	\$24,395.62	\$21,027.36	\$20,000.00
640 Payments for Services			
650 State Youth Initiative Program			
660 State Rev. through Local Units (PILT)	\$67,881.82	\$62,683.25	\$58,000.00
690 Other Revenue, State (Computer Aid)	\$406,541.00	\$719,057.74	\$1,045,872.00
FEDERAL SOURCES			
710 Transit of Aids			
720 Impact Aid			
730 Special Project Grants Title II	\$19,147.00	\$30,721.02	\$23,742.00

	AUDITED 16-17	UNAUDITED 17-18	BUDGET 18-19
750 ECIA, Title I	\$39,718.69	\$77,170.66	\$48,297.00
760 JTPA			
770 Revenue Through Local Units (US Fish & Wildlife PILT)	\$0.00	\$1,248.80	\$1,500.00
780 Revenue Through State Not DPI	\$5,149.14	\$4,942.69	\$5,000.00
790 Other Revenue, Federal			
OTHER FINANCING SOURCES			
850 Reorganization Settlement			
860 Compensation, Fixed Assets	\$6,814.45	\$8,599.03	\$0.00
870 Long-Term Ob.Bus Lease-Exp. 250000			
890 Miscellaneous			
OTHER REVENUES			
960 Adjustments	\$512.46	\$106.57	\$0.00
970 Refund of Disbursement (Ins. Aud)	\$56,983.61	\$57,358.52	\$40,000.00
980 Medical Service Reimbursement			
990 Miscellaneous	\$6,931.37	\$4,568.63	\$5,000.00
TOTAL REVENUES & FINANCING SOURCES	\$16,604,403.63	\$17,494,049.39	\$18,078,469.00
EXPENDITURES/OTHER FINANCING USES			
110000 Undifferentiated Curriculum Elem by Grade	\$ 3,114,786.11	\$ 3,006,938.38	\$ 3,492,246.00
120000 Regular Curr. Middle & High Reg. Ed. & Rdg.	\$ 3,713,975.81	\$ 4,092,074.51	\$ 4,368,726.00
130000 Vocational Curriculum	\$ 499,329.01	\$ 510,575.85	\$ 455,981.00
140000 Physical Curriculum PE & Health	\$ 290,517.32	\$ 343,725.11	\$ 297,074.00
160000 Cocurricular Curriculum (Sports & Forensics)	\$ 364,001.80	\$ 499,525.81	\$ 476,571.00
170000 Special Needs (G&T, Homebound No IEP)	\$ 9,928.54	\$ 29,444.58	\$ 31,011.00
210000 Pupil Services (Guidance & Nursing)	\$ 438,254.44	\$ 538,629.44	\$ 563,636.00
220000 Instructional Staff Services(Lib+AV+AD)	\$ 821,225.92	\$ 725,800.66	\$ 756,472.00
230000 General Administration (Adm. Office & Board)	\$ 260,927.53	\$ 261,533.13	\$ 270,601.00
240000 School Building Administration (Princ. Off.)	\$ 933,619.48	\$ 1,157,880.59	\$ 1,214,443.00
250000 Business Adm.(Fis, Op, Main, Fac,Copy, Trans.)	\$ 2,692,642.86	\$ 2,938,274.26	\$ 2,771,153.00
260000 Central Services (Telephone & Postage)	\$ 102,914.41	\$ 330,761.78	\$ 332,798.00
270000 Insurance & Judgments (unemployment)	\$ 173,141.79	\$ 185,894.67	\$ 188,727.00
280000 Debt Services	\$ 79,262.00	\$ 3,199.99	\$ 3,000.00
290000 Other Support Services(Cesa Adm,Ret)	\$ 504,357.70	\$ 48,738.24	\$ 116,464.00
410000 Interfund Operating Tfrs. (Tfr Fund 27)	\$ 1,629,089.38	\$ 1,763,475.64	\$ 1,850,000.00
430000 General Tuition Payments (Open En.& 4K)	\$ 916,057.73	\$ 975,121.70	\$ 879,566.00
490000 Other Non-Program Transactions	\$ 15,572.57	\$ 23,661.41	\$ 10,000.00
TOTAL EXPENDITURES/FINANCING USES	\$ 16,559,604.40	\$ 17,435,255.75	\$ 18,078,469.00
SPECIAL PROJECT FUNDS (FUND 21 & 27)			
900000 Beginning Fund Balance	\$ 216,619.88	\$ 43,547.50	\$ 103,709.93
900000 Ending Fund Balance	\$ 43,547.50	\$ 103,709.93	\$ 28,709.93
TOTAL REVENUE & FINANCING SOURCES	\$ 2,664,905.43	\$ 2,813,650.74	\$ 2,899,102.00
100000 Instruction	\$ 2,004,276.47	\$ 2,158,615.36	\$ 2,358,763.00
200000 Support Services	\$ 759,125.96	\$ 539,866.51	\$ 572,192.00
400000 Non-Program Transactions	\$ 74,575.38	\$ 55,006.44	\$ 43,147.00
TOTAL EXPENDITURES/FINANCING USES	\$ 2,837,977.81	\$ 2,753,488.31	\$ 2,974,102.00

	AUDITED 16-17	UNAUDITED 17-18	BUDGET 18-19
NON-REFERENDUM DEBT (FUND 38)			
900000 Beginning Fund Balance	\$ 134,954.91	\$ 129,122.41	\$ 123,092.31
900000 Ending Fund Balance	\$ 129,122.41	\$ 123,092.31	\$ 116,628.31
TOTAL REVENUE & FINANCING SOURCES	\$ 1,247,381.00	\$ 1,244,862.00	\$ 1,252,370.00
281000 Long Term Capital Debt	\$ 1,175,413.50	\$ 1,175,757.10	\$ 1,176,558.00
282000 Refinancing	\$ -	\$ -	\$ -
283000 Operational Debt	\$ -	\$ -	\$ -
289000 Other Long Term Debt	\$ 77,800.00	\$ 75,135.00	\$ 82,276.00
TOTAL EXPENDITURES/FINANCING USES	\$ 1,253,213.50	\$ 1,250,892.10	\$ 1,258,834.00
INDEBTEDNESS, END OF YEAR	\$ 9,762,180.85	\$ 8,749,299.85	\$ 7,705,862.85
DEBT SERVICE FUND (FUND 39)			
900000 Beginning Fund Balance	\$ 564,655.96	\$ 548,055.96	\$ 529,830.96
900000 Ending Fund Balance	\$ 548,055.96	\$ 529,830.96	\$ 511,103.96
TOTAL REVENUE & FINANCING SOURCES	\$ 2,184,920.00	\$ 2,300,095.00	\$ 2,303,145.00
281000 Long Term Capital Debt	\$ 2,201,520.00	\$ 2,318,320.00	\$ 2,321,872.00
282000 Refinancing	\$ -	\$ -	\$ -
283000 Operational Debt	\$ -	\$ -	\$ -
TOTAL EXPENDITURES/FINANCING USES	\$ 2,201,520.00	\$ 2,318,320.00	\$ 2,321,872.00
842000 INDEBTEDNESS, END OF YEAR	\$ 28,955,000.00	\$ 27,485,000.00	\$ 25,975,000.00
BUILDING FUND (FUND 40)			
900000 Beginning Fund Balance	\$ 9,126,375.21	\$ 771,717.69	\$ 99,220.30
900000 Fund Balance	\$ 771,717.69	\$ 99,220.30	\$ -
TOTAL REVENUE & FINANCING SOURCE	\$ 2,143,067.71	\$ 13,730.75	\$ -
100000 Instruction	\$ -	\$ -	\$ -
200000 Support Service	\$ 10,497,725.23	\$ 686,228.14	\$ 99,220.30
400000 Non Program Transactions	\$ -	\$ -	\$ -
TOTAL EXPENDITURES/FINANCING USES	\$ 10,497,725.23	\$ 686,228.14	\$ 99,220.30
FOOD SERVICE FUND (FUND 50)			
900000 Beginning Fund Balance	\$ 150,680.52	\$ 203,723.70	\$ 263,177.77
900000 Ending Fund Balance	\$ 203,723.70	\$ 263,177.77	\$ 263,177.77
TOTAL REVENUE & FINANCING SOURCE	\$ 715,131.42	\$ 724,523.21	\$ 735,000.00
200000 Support Services	\$ 662,088.24	\$ 665,069.14	\$ 735,000.00
400000 Non-Program Transactions	\$ -	\$ -	\$ -
TOTAL EXPENDITURES/FINANCING USES	\$ 662,088.24	\$ 665,069.14	\$ 735,000.00
COMMUNITY SERVICE FUND (FUND 80)			
900000 Beginning Fund Balance	\$ 117,437.22	\$ 153,395.14	\$ 173,261.48
900000 Ending Fund Balance	\$ 153,395.14	\$ 173,261.48	\$ 173,261.48
TOTAL REV. & FIN. SOURCE	\$ 310,433.01	\$ 405,311.43	\$ 405,000.00
100000 Instruction	\$ -	\$ -	\$ -
200000 Support Service	\$ 1,866.00	\$ -	\$ -
300000 Community Ser. YMCA, GRASP	\$ 272,609.09	\$ 385,445.09	\$ 405,000.00
400000 Non-Program Transactions	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & FINANCING USES	\$ 274,475.09	\$ 385,445.09	\$ 405,000.00

	AUDITED 16-17	UNAUDITED 17-18	BUDGET 18-19
PROPOSED PROPERTY TAX LEVY			
Included in Revenues under Source 210			
General Fund	\$3,248,957	\$3,145,137	\$3,195,006
Non-Referendum Debt	\$1,247,381	\$1,244,862	\$1,252,370
Debt Service Fund	\$2,184,920	\$2,300,095	\$2,303,145
Capital Expansion Fund	\$0	\$0	\$0
Community Service Fund	\$70,000	\$70,000	\$70,000
Prior Year Levy Chargeback for Uncollectible Taxes	\$0	\$10,143	\$0
TOTAL SCHOOL LEVY	\$6,751,258	\$6,770,237	\$6,820,521
DISTRICT EVALUATION *	\$583,620,020	\$628,125,833	\$640,688,350
MILL RATE	0.01156790	0.01077847	0.01064561

*18-19 Property Values Estimated Increase 2.00%

GENERAL FUND 10			
Beginning Fund Balance 930000	\$3,045,957.14	\$3,090,756.37	\$3,149,550.01
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	\$3,090,756.37	\$3,149,550.01	\$3,149,550.01
Total Ending Fund Balance 930000	\$3,090,756.37	\$3,149,550.01	\$3,149,550.01
REVENUES & OTHER FINANCING			
Operating Transfer-In (Source 100)	\$0.00	\$0.00	\$0.00
Local Sources (Source 200)	\$3,659,975.93	\$3,467,147.79	\$3,461,688.00
Interdistrict Payments (Source 300 + 400)	\$963,728.28	\$1,388,710.13	\$1,555,860.00
Intermediate Sources (Source 500)	\$5,391.65	\$5,257.00	\$5,250.00
State Sources (Source 600)	\$11,840,051.05	\$12,448,218.55	\$12,932,132.00
Federal Sources (Source 700)	\$64,014.83	\$114,083.17	\$78,539.00
All Other Sources (Source 800 + 900)	\$71,241.89	\$70,632.75	\$45,000.00
TOTAL REVENUES & OTHER FINANCING	\$16,604,403.63	\$17,494,049.39	\$18,078,469.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100000)	\$7,992,538.59	\$8,482,284.24	\$9,121,609.00
Support Services (Function 200000)	\$6,006,346.13	\$6,190,712.76	\$6,217,294.00
Non-Program Trans. (Function 400000&500000)	\$2,560,719.68	\$2,762,258.75	\$2,739,566.00

SPECIAL PROJECT FUND 20			
Beginning Fund Balance	\$ 216,619.88	\$43,547.50	\$103,709.93
Ending Fund Balance	\$43,547.50	\$103,709.93	\$28,709.93
REVENUES & OTHER FINANCING SOURCES	\$2,664,905.43	\$2,813,650.74	\$2,899,102.00
EXPENDITURES & OTHER FINANCING USES	\$2,837,977.81	\$2,753,488.31	\$2,974,102.00

DEBT SERVICE FUND 30			
Beginning Fund Balance	\$ 699,610.87	\$ 677,178.37	\$ 652,923.27
Ending Fund Balance	\$677,178.37	\$652,923.27	\$627,732.27
REVENUES & OTHER FINANCING SOURCES	\$ 3,432,301.00	\$ 3,544,957.00	\$3,555,515.00
EXPENDITURES & OTHER FINANCING USES	\$3,454,733.50	\$3,569,212.10	\$3,580,706.00

	AUDITED 16-17	UNAUDITED 17-18	BUDGET 18-19
CAPITAL PROJECTS FUND 40			
Beginning Fund Balance	\$ 9,126,375.21	\$771,717.69	\$99,220.30
Ending Fund Balance	\$771,717.69	\$99,220.30	\$0.00
REVENUES & OTHER FINANCING SOURCES	\$2,143,067.71	\$13,730.75	\$0.00
EXPENDITURES & OTHER FINANCING USES	\$10,497,725.23	\$686,228.14	\$99,220.30
FOOD SERVICE FUND 50			
Beginning Fund Balance	\$150,680.52	\$203,723.70	\$263,177.77
Ending Fund Balance	\$203,723.70	\$263,177.77	\$263,177.77
REVENUES & OTHER FINANCING SOURCES	\$ 715,131.42	\$ 724,523.21	\$735,000.00
EXPENDITURES & OTHER FINANCING USES	\$662,088.24	\$665,069.14	\$735,000.00
COMMUNITY SERVICE FUND 80			
Beginning Fund Balance	\$117,437.22	\$153,395.14	\$173,261.48
Ending Fund Balance	\$153,395.14	\$173,261.48	\$173,261.48
REVENUES & OTHER FINANCING SOURCES	\$310,433.01	\$405,311.43	\$405,000.00
EXPENDITURES & OTHER FINANCING USES	\$274,475.09	\$385,445.09	\$405,000.00
ALL FUNDS			
Total Expenditures (All Funds)	\$ 34,286,604.27	\$ 25,494,698.53	\$ 25,872,497.30
% Increase - Total Exp. from Prior Year	-1%	-26%	1%
PROPOSED PROPERTY TAX LEVY			
General Fund	\$3,248,957.00	\$3,145,137.00	\$3,195,006.00
Non-Referendum Debt	\$1,247,381.00	\$1,244,862.00	\$1,252,370.00
Debt Service Fund	\$2,184,920.00	\$2,300,095.00	\$2,303,145.00
Capital Expansion Fund	\$0.00	\$0.00	\$0.00
Community Service Fund	\$70,000.00	\$70,000.00	\$70,000.00
Prior Year Levy Chargeback for Uncollectible Taxes	\$0.00	\$10,143.00	\$0.00
TOTAL SCHOOL LEVY	\$6,751,258.00	\$6,760,094.00	\$6,820,521.00
% Increase Total Levy from Prior Year	11.33%	0.13%	0.89%

St. Croix Central School District

Community Service Fund (Fund 80) Summary

2018-19

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 and supplies.

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, supplies and salary/benefits for the community education director.

Central Kids CARE Daycare Program

Budgeted Revenues: \$275,000

Budgeted Expenditures: \$275,000

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 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: \$55,000

Budgeted Expenditures: \$55,000

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.

St. Croix Central School District
Revenue Limit Exemption Savings Update: 2018
Resolution #3189, #3292, #3474, #3668

Expected Utility Savings: \$44,327

Realized Utility Savings: \$42,465

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 purposes 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 Expected Savings: \$5,179, Realized Savings: \$6,490
- HVAC Coil Coatings: Expected Savings: \$6,611, Realized Savings: \$0
- Controls Upgrades: Expected Savings: \$5,354, Realized Savings: \$6,606
- Green IT: Expected Savings: \$2,270, Realized Savings: \$0
- HVAC Renovations: Expected Savings: \$2,257, Realized Savings \$3,188
- Kitchen Equipment Upgrades: Expected Savings: \$218, Realized Savings: \$218
- Interior Lighting Upgrades: Expected Savings: \$10,727, Realized Savings: \$11,532
- Roofing Improvements: Expected Savings: \$2,592, Realized Savings: \$4,122
- Vending Machine Controls: Expected Savings: \$573, Realized Savings: \$667
- Water Conservation: Expected Savings: \$8,500, Realized Savings: \$9,440
- Window Replacements: Expected Savings: \$46, Realized Savings: \$203

**St. Croix Central School District
Revenue Limit Exemption Savings Update: 2018
Resolution #4091**

Expected Utility Savings: \$20,221

Realized Utility Savings: \$21,578

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 Upgrades: Equipment technology, hours of operation, fixture quantity, fixture wattage
- Sink Replacements: Pre- & Post- project typical operation/water usage, 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
- Commissioning: Occupied/unoccupied schedules, typical weather conditions, utility consumption and savings reduction.
- 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
- Interior Lighting Upgrades: Equipment technology, hours of operation, fixture quantity, fixture wattage

The summarized annual energy performance savings are as follows:

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

2017-18 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	2017-2018 Total Levy	2017 TIFOUT EQ Value	2017-2018 Mill Rate
Elmwood	\$2,064,840	\$50,000			\$25,000		\$2,139,840	\$143,817,702	14.88
Pepin	\$3,222,901				\$15,000		\$3,237,901	\$229,425,988	14.11
Plum City	\$1,524,998		\$250,500				\$1,775,498	\$137,791,453	12.89
Prescott	\$6,643,979	\$382,491	\$2,400,287		\$125,000		\$9,551,757	\$771,347,467	12.38
Cameron	\$2,277,822		\$1,743,775		\$86,872		\$4,108,469	\$347,288,935	11.83
Barron	\$4,180,060	\$819,531	\$92,698		\$185,000		\$5,277,289	\$456,281,836	11.57
Amery	\$8,445,630	\$109,090	\$1,132,350		\$104,000		\$9,791,070	\$878,703,948	11.14
Prairie Farm	\$1,382,362				\$30,000		\$1,412,362	\$127,068,235	11.11
Siren	\$3,757,889	\$91,005	\$793,300	\$38,616	\$43,000		\$4,723,810	\$428,479,062	11.02
Rice Lake	\$15,275,408	\$434,331	\$602,556		\$157,295	\$1,544	\$16,471,134	\$1,518,904,048	10.84
SCC	\$3,145,137	\$1,244,862	\$2,300,095		\$70,000	\$10,143	\$6,770,237	\$628,125,833	10.78
Ellsworth	\$6,945,697	\$329,803	\$2,231,475		\$210,000		\$9,716,975	\$905,767,366	10.73
Clayton	\$1,234,258		\$23,340				\$1,257,598	\$117,317,842	10.72
CWASD	\$9,214,155	\$316,213	\$761,500		\$70,000		\$10,361,868	\$967,733,162	10.71
Boyceville	\$2,022,153	\$46,477	\$995,352		\$60,000		\$3,123,982	\$292,709,058	10.67
New Richmond	\$7,981,332		\$7,439,931		\$125,000		\$15,546,263	\$1,467,379,296	10.59
Turtle Lake	\$4,531,316	\$101,385	\$356,603		\$38,000		\$5,027,304	\$481,052,893	10.45
Unity	\$9,280,124	\$212,832	\$1,096,212		\$410,000		\$10,999,168	\$1,058,056,638	10.4
Hudson	\$35,115,039		\$7,011,271				\$42,126,310	\$4,077,155,782	10.33
Spring Valley	\$3,045,845				\$50,000		\$3,095,845	\$305,513,839	10.13
Luck	\$2,600,184	\$78,580	\$262,000		\$145,000		\$3,085,764	\$308,006,302	10.02
Frederic	\$1,641,821	\$525,581	\$558,358		\$220,650	\$22	\$2,946,432	\$299,253,039	9.85
Durand-Arkansaw	\$4,277,594	\$148,010	\$845,525		\$13,000		\$5,284,129	\$536,856,730	9.84
Glenwood City	\$1,740,331		\$655,225		\$70,000		\$2,465,556	\$251,172,944	9.82
Spooner	\$12,168,033	\$159,030	\$3,187,875		\$158,000	\$1,000	\$15,673,938	\$1,606,741,103	9.76
Somerset	\$5,445,345	\$182,111	\$2,024,695				\$7,652,151	\$786,175,157	9.73
Cumberland	\$6,217,215				\$250,000		\$6,467,215	\$669,033,478	9.67
Menomonie	\$13,181,931	\$405,000	\$3,450,000		\$200,000	\$236	\$17,237,167	\$1,785,765,309	9.65
Clear Lake	\$1,042,379	\$576,513	\$371,587		\$30,000		\$2,020,479	\$209,939,413	9.62
Osceola	\$6,261,888	\$102,861	\$1,618,740		\$20,000		\$8,003,489	\$833,534,140	9.6
St. Croix Falls	\$5,276,041	\$223,512	\$906,181	\$30,000	\$20,000		\$6,455,734	\$689,296,161	9.37
Shell Lake	\$3,373,749			\$30,000	\$86,000		\$3,489,749	\$372,753,845	9.36
River Falls	\$14,068,152		\$3,991,823		\$150,000		\$18,209,975	\$2,001,082,417	9.1
B-W	\$3,228,598	\$269,231	\$2,232,775		\$50,000		\$5,780,604	\$661,674,169	8.74
Elk Mound	\$2,002,387		\$875,206				\$2,877,593	\$338,266,650	8.51
Colfax	\$2,243,845	\$251,293	\$286,338			\$445	\$2,781,921	\$330,704,479	8.41
Grantsburg	\$2,999,042		\$166,264		\$60,473		\$3,225,779	\$396,177,907	8.14
Birchwood	\$2,480,762	\$825,866			\$145,230		\$3,451,858	\$557,629,879	6.19
Webster	\$6,343,827		\$810,450		\$94,000		\$7,248,277	\$1,329,855,891	5.45

St. Croix Central School District

Existing General Obligation Debt Service Payments

FUND 38 TOTAL DEBT SERVICE

PAYMENT PERIOD	PRINCIPAL	INTEREST	TOTAL	FISCAL YEAR TOTAL	CALENDAR YEAR TOTAL
July-Dec 2018		\$95,081	\$95,081		
Jan-June 2019	\$1,043,437	\$120,314	\$1,163,751	\$1,258,832	July-Dec Only \$95,081
July-Dec 2019		\$88,619	\$88,619		\$1,252,370
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	\$81,944	\$566,944	\$648,888	
July-Dec 2021		\$77,094	\$77,094		\$644,038
Jan-June 2022	\$495,000	\$77,094	\$572,094	\$649,188	
July-Dec 2022		\$72,144	\$72,144		\$644,238
Jan-June 2023	\$505,000	\$72,144	\$577,144	\$649,288	
July-Dec 2023		\$67,094	\$67,094		\$644,238
Jan-June 2024	\$520,000	\$67,094	\$587,094	\$654,188	
July-Dec 2024		\$61,894	\$61,894		\$648,988
Jan-June 2025	\$530,000	\$61,894	\$591,894	\$653,788	
July-Dec 2025		\$55,931	\$55,931		\$647,825
Jan-June 2026	\$540,000	\$55,931	\$595,931	\$651,863	
July-Dec 2026		\$49,181	\$49,181		\$645,113
Jan-June 2027	\$555,000	\$49,181	\$604,181	\$653,363	
July-Dec 2027		\$42,244	\$42,244		\$646,425
Jan-June 2028	\$570,000	\$42,244	\$612,244	\$654,488	
July-Dec 2028		\$35,119	\$35,119		\$647,363
Jan-June 2029	\$585,000	\$35,119	\$620,119	\$655,238	
July-Dec 2029		\$27,075	\$27,075		\$647,194
Jan-June 2030	\$600,000	\$27,075	\$627,075	\$654,150	
July-Dec 2030		\$18,825	\$18,825		\$645,900
Jan-June 2031	\$620,000	\$18,825	\$638,825	\$657,650	
July-Dec 2031		\$9,525	\$9,525		\$648,350
Jan-June 2032	\$635,000	\$9,525	\$644,525	\$654,050	
July-Dec 2032					\$644,525
Jan-June 2033					
July-Dec 2033					
Jan-June 2034					
July-Dec 2034					
Jan-June 2035					
July-Dec 2035					

TOTAL **\$8,749,300** **\$1,601,577** **\$10,350,877** **\$10,350,877** **\$10,350,877**

Callable Maturities

St. Croix Central School District

Existing General Obligation Debt Service Payments

PAYMENT PERIOD	Fund 39				PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL
	Issue:	Amount:	Type:	Dated:				
	1	\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012	\$790,000	2.500%	\$75,085	\$725,000
July-Dec 2018		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
Jan-June 2019		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
July-Dec 2019		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
Jan-June 2020		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012	\$815,000	2.500%	\$81,610	\$745,000
July-Dec 2020		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
Jan-June 2021		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
July-Dec 2021		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
Jan-June 2022		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012	\$835,000	2.500%	\$85,423	\$770,000
July-Dec 2022		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
Jan-June 2023		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
July-Dec 2023		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
Jan-June 2024		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012	\$845,000	2.600%	\$10,985	\$770,000
July-Dec 2024		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
Jan-June 2025		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
July-Dec 2025		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
Jan-June 2026		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012	\$685,000	2.000%	\$68,500	\$685,000
July-Dec 2026		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
Jan-June 2027		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
July-Dec 2027		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
Jan-June 2028		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012	\$710,000	2.500%	\$71,000	\$710,000
July-Dec 2028		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
Jan-June 2029		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
July-Dec 2029		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
Jan-June 2030		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012	\$1,385,000	2.500%	\$138,500	\$1,385,000
July-Dec 2030		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
Jan-June 2031		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
July-Dec 2031		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
Jan-June 2032		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012	\$1,335,000	3.000%	\$133,500	\$1,335,000
July-Dec 2032		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
Jan-June 2033		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
July-Dec 2033		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
Jan-June 2034		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012	\$1,340,000	3.000%	\$134,000	\$1,340,000
July-Dec 2034		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
Jan-June 2035		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
July-Dec 2035		\$8,525,000	General Obligation Refunding Bonds (AR)	April 18, 2012				
TOTAL		\$5,525,000			\$595,665	\$6,120,665		\$5,525,000
		\$9,955,000			\$5,330,500	\$15,285,500		\$9,955,000

Callable Maturities

Credit: S&P AA
Paying Agent: Associated Trust
Notes: Refunded 3/15/2005 Issue.

Credit: S&P AA
Paying Agent: Associated Trust
Notes: Refunded 12/23/2014 BAN.
DPI Shows \$1,220,000 for 2031. Principal

Credit: S&P AA
Paying Agent: Associated Trust
Notes: Refinanced 2015 BANS

PAYMENT PERIOD	Fund 39				PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL
	Issue:	Amount:	Type:	Dated:				
	2	\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015	\$685,000	2.000%	\$68,500	\$685,000
July-Dec 2018		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
Jan-June 2019		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
July-Dec 2019		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
Jan-June 2020		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015	\$710,000	2.500%	\$71,000	\$710,000
July-Dec 2020		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
Jan-June 2021		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
July-Dec 2021		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
Jan-June 2022		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015	\$1,385,000	2.500%	\$138,500	\$1,385,000
July-Dec 2022		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
Jan-June 2023		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
July-Dec 2023		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
Jan-June 2024		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015	\$1,335,000	3.000%	\$133,500	\$1,335,000
July-Dec 2024		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
Jan-June 2025		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
July-Dec 2025		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
Jan-June 2026		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015	\$1,340,000	3.000%	\$134,000	\$1,340,000
July-Dec 2026		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
Jan-June 2027		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
July-Dec 2027		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
Jan-June 2028		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015	\$1,405,000	3.000%	\$140,500	\$1,405,000
July-Dec 2028		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
Jan-June 2029		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
July-Dec 2029		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
Jan-June 2030		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015	\$685,000	2.000%	\$68,500	\$685,000
July-Dec 2030		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
Jan-June 2031		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
July-Dec 2031		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
Jan-June 2032		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015	\$710,000	2.500%	\$71,000	\$710,000
July-Dec 2032		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
Jan-June 2033		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
July-Dec 2033		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
Jan-June 2034		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015	\$1,385,000	2.500%	\$138,500	\$1,385,000
July-Dec 2034		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
Jan-June 2035		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
July-Dec 2035		\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015				
TOTAL		\$9,955,000			\$5,330,500	\$15,285,500		\$9,955,000

St. Croix Central School District

Existing General Obligation Debt Service Payments

Issue: **Fund 39**
 Amount: **4**
 Type: **\$3,995,000**
 Dated: **January 5, 2016**
 G.O. Promissory Notes

Callible: **Noncallible**
 (3/1) PRINCIPAL RATE INTEREST TOTAL
 (3/1 & 9/1)

FUND 39 TOTAL DEBT SERVICE

PAYMENT PERIOD	PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL	PRINCIPAL	INTEREST	TOTAL	FISCAL YEAR TOTAL	CALENDAR YEAR TOTAL
July-Dec 2018			\$28,275	\$28,275	\$1,510,000	\$405,935	\$405,935	\$2,321,870	\$405,935
Jan-June 2019	\$785,000	2.000%	\$28,275	\$813,275	\$1,510,000	\$405,935	\$1,915,935	\$2,321,870	\$2,303,145
July-Dec 2019			\$20,425	\$20,425	\$1,550,000	\$387,210	\$387,210	\$2,324,420	\$2,305,195
Jan-June 2020	\$805,000	2.000%	\$20,425	\$825,425	\$1,550,000	\$367,985	\$1,937,210	\$2,330,970	\$2,307,045
July-Dec 2020			\$12,375	\$12,375	\$1,595,000	\$344,060	\$344,060	\$2,163,120	\$2,146,395
Jan-June 2021	\$825,000	3.000%	\$12,375	\$837,375	\$1,475,000	\$327,335	\$1,819,060	\$2,149,670	\$2,132,683
July-Dec 2021					\$1,495,000	\$327,335	\$1,822,335	\$2,140,695	\$2,123,408
Jan-June 2022					\$1,520,000	\$310,348	\$1,830,348	\$2,141,120	\$2,121,260
July-Dec 2022					\$1,555,000	\$293,060	\$293,060	\$1,931,400	\$1,914,088
Jan-June 2023					\$1,385,000	\$273,200	\$273,200	\$1,846,775	\$1,826,750
July-Dec 2023					\$1,335,000	\$255,888	\$255,888	\$1,811,725	\$1,791,625
Jan-June 2024					\$1,340,000	\$235,863	\$235,863	\$1,796,525	\$1,776,050
July-Dec 2024					\$1,365,000	\$215,763	\$215,763	\$1,795,575	\$1,774,500
Jan-June 2025					\$1,405,000	\$195,288	\$195,288	\$1,693,425	\$1,669,888
July-Dec 2025					\$1,345,000	\$174,213	\$174,213	\$1,856,350	\$1,829,138
Jan-June 2026					\$1,555,000	\$150,675	\$150,675	\$2,516,925	\$2,477,200
July-Dec 2026					\$2,270,000	\$123,463	\$123,463	\$2,517,475	\$2,476,350
Jan-June 2027					\$2,350,000	\$83,738	\$83,738	\$2,477,613	\$2,477,613
July-Dec 2027					\$2,435,000	\$42,613	\$42,613	\$2,477,613	\$2,477,613
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	\$2,415,000		\$122,150	\$2,537,150	\$27,485,000	\$8,373,265	\$35,858,265	\$35,858,265	\$35,858,265

Callible Maturities

Credit: AA
 Paying Agent: Associated Trust
 Notes:

St. Croix Central School District Equalized Values 2008 TO 2018

MUNICIPALITY	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	Estimated 2018
VILLAGE-HAMMOND	\$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	\$110,053,400	\$112,254,468
TOWN-ERIN PRAIRIE	\$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	\$5,323,875	\$5,430,353
TOWN-HAMMOND	\$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	\$164,723,503	\$168,017,973
TOWN-KINNICKINNIC	\$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	\$16,363,438	\$16,690,707
TOWN-PLEASANT VALLEY	\$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	\$31,834,543	\$32,471,234
TOWN-RICHMOND	\$399,118	\$328,237	\$300,834	\$291,841	\$289,538	\$293,223	\$359,259	\$387,955	\$390,215	\$419,256	\$427,641
TOWN-RUSH RIVER	\$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	\$8,335,418	\$8,502,126
TOWN-WARREN	\$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	\$173,216,000	\$176,680,320
VILLAGE-ROBERTS	\$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	\$117,856,400	\$120,213,528
	\$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	\$628,125,833	\$640,688,350

Mill Rate Summary 1997 TO 2018

YEAR	LEVY	EVALUATION	MILL RATE
2018-2019	\$6,820,521	\$640,688,350	0.01064561
2017-2018	\$6,770,237	\$628,125,833	0.01077847
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

2018-19 Evaluation is an estimated 2.00% increase

- 2017-18 Evaluation is an actual 7.63% increase
- 2016-17 Evaluation is an actual 7.99% increase
- 2015-16 Evaluation is an actual 6.66% increase
- 2014-15 Evaluation is a 5.13% actual increase
- 2013-14 Evaluation is an 8.45% actual increase
- 2012-13 Evaluation is a -5.51% actual decrease
- 2011-12 Evaluation is a -7.96% actual decrease
- 2010-11 Evaluation is -9.37% actual decrease
- 2009-10 Evaluation is -7.2% actual decrease
- 2008-09 Evaluation is -0.6% actual decrease
- 2007-08 Evaluation is 2.7% actual increase
- 2006-07 Evaluation is 14.4% actual increase
- 2005-06 Evaluation is actual 15.2% increase
- 2004-05 Evaluation is actual 15% increase
- 2003-04 Evaluation is actual 19% increase
- 2002-03 Evaluation is actual 27% increase
- 2001-02 Evaluation is actual 15% increase

ST. CROIX CENTRAL STAFF CALENDAR

2018-19

- Labor Day Sept. 3
- Columbus Day Oct. 8
- Veterans Day Nov. 11
- Thanksgiving Day Nov. 22
- Christmas Day Dec. 25
- New Year's Day Jan. 1
- Martin Luther King Jr. Day Jan. 21
- Easter April 21
- Memorial Day May 27
- Independence Day July 4

2019 Summer School Dates:

- Week 1 June 10-14
- Week 2 June 17-21
- Week 3 June 24-28

AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE
20▶ New Staff and Mentor PD	3▶ No School Labor Day	23▶ PT Conference by appointment	2▶ End of 1st Quarter	21▶ All Staff PD and Staff Christmas Party	1▶ No School	22▶ Teacher PD	21▶ End of 3rd Quarter	9▶ PT Conference by appointment	17▶ Teacher PD	7▶ Half Day of School for Students
21▶ Teacher Workday	3▶ Paid Holiday	25▶ PT Conference by appointment	21▶ Teacher Flex PD No School for Students	21▶ No School for Students	2▶ 1st Day Back to School	22▶ No School for Students	22▶ All Staff PD	11▶ PT Conference by appointment	17▶ No School for Students	7▶ End of 4th Quarter
22▶ Open House Noon-8:00 p.m.	4▶ 1st Day of School	26▶ Teacher PD	22-23▶ Thanksgiving Vacation -No School	24-31▶ Christmas Vacation	18▶ End of 2nd Quarter	25▶ No School	22▶ No School for Students	18▶ Teacher PD	24▶ 2019 Graduation	7▶ Half day of PD for Teachers
23▶ Data Analysis	21▶ All Staff PD	26▶ No School for Students		25▶ Paid Holiday	21▶ Teacher PD		25-29▶ No School Spring Break	18▶ No School for Students	27▶ No School Memorial Day	
28▶ Teacher PD	21▶ No School for Students				21▶ No School for Students			19▶ No School	27▶ Paid Holiday	
29▶ All Staff PD								22▶ No School		
4T/0S	20T/18S	24T/22S	20T/19S Q1-42 Days	16T/14S	22T/21S Q2-44 Days	19T/18S	16T/15S Q3-41 Days	21T/19S	23T/21S Q4-45 Days	5T/5S

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
 End of Quarter
 Staff PD
 Paid Holiday
 Graduation

