

St. Croix Central School District

Annual Meeting 2020

Monday, October 5, 2020

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 5th day of October, 2020, immediately following the Budget Hearing which starts at 7:00 p.m.

Jeff Redmon, School Board Clerk

AGENDA

Budget Hearing and Annual Meeting – October 5, 2020
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 2020-21 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 22, 2019
4. Approve Minutes of Special Meeting of the Electorate – June 15, 2020
5. Treasurer's Report by Board Treasurer Scott DeGross
6. Old Business
7. New Business
 - a. Adopt Tax Levy to Meet the Proposed Budget for the 2020-21 School Year.
(Tax Levy \$7,881,920 Mill Rate 0.01007285)
 - 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
October 5, 2020

A. Motion: Budget Approval

To recommend a tax levy of \$7,881,920 for the 2020-21 school year with an approximate mill rate of .01007285 (actual mill rate to be determined after receipt of 2020 valuations) to support the fund 10 budgeted expenditures of \$20,987,968; fund 30 budgeted expenditures of \$4,078,801; and fund 80 expenditures of \$430,000.

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.

	2019-20	2020-21
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	_____

BUDGET HEARING AND ANNUAL MEETING — JULY 22, 2019
ST. CROIX CENTRAL SCHOOL DISTRICT
SCC Middle School Library
Unapproved Minutes

Budget Hearing – 7:01 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 2019-20 Budget: President Kruschke 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 15, 2019 board meeting. This budget was comprised of the latest figures available. The actual budget and mill rate will be adjusted at an October 2019 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 Scott DeGross to adjourn Budget Hearing. Unanimously carried.

Annual Meeting – 7:25 p.m.

1. Annual Meeting was called to order by Howard Kruschke.
2. Elect Chairperson – Motion Jeff Redmon, 2nd John Hueg to nominate Howard Kruschke as chairman. Motion Tim Widiker, 2nd Kirk Lyksett to close nominations. Unanimously carried. Howard Kruschke took over as chairman with a unanimous vote.
3. Chairman Kruschke directed the electorate to the minutes of the July 23, 2018 Annual Meeting as printed in the Annual Meeting booklet. Motion Scott DeGross, 2nd John Hueg to approve the minutes of the July 23, 2018 Annual Meeting as recorded. Unanimously carried.
4. Treasurer Scott DeGross reported a cash balance as of June 30, 2019 of \$2,984,635.70 Motion John Hueg, 2nd Kirk Lyksett to approve the treasurer's report as read. Unanimously carried.
5. Old Business – Nothing at this time.
6. New Business
 - a. Motion Tim Widiker, 2nd John Hueg to recommend a tax levy of \$7,665,501 for the 2019-20 school year with an approximate mill rate of .01052988 (actual mill rate to be determined after receipt of 2019 valuations) to support the fund 10 budgeted

expenditures of \$19,061,811; fund 30 budgeted expenditures of \$4,080,327; and fund 80 budgeted expenditures of \$430,000 as presented. Unanimously carried.

- b. Motion Jeff Redmon, 2nd Scott DeGross to authorize the school board to allow short-term borrowing to meet obligations incurred up to \$600,000. Unanimously carried.
- c. Motion Kirk Lyksett, 2nd John Hueg 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 Kirk Lyksett, 2nd Tim Widiker to authorize the school board to lease property, buildings, and equipment not needed for school purposes. Unanimously carried.
- e. Motion Kirk Lyksett, 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 John Hueg, 2nd Tim Widiker to set the 2020 Budget Hearing and Annual Meeting start time at 7:00 p.m. on the 4th Monday in July. Unanimously carried. The 2020 Budget Hearing and Annual Meeting will be on Monday, July 27, 2020 beginning at 7:00 p.m. at the SCC Elementary School in Roberts, WI.

- 8. Adjournment – Motion Scott DeGross, 2nd John Hueg to adjourn. Unanimously carried.

Time: 7:37 p.m.

Jeff Redmon, School Board Clerk

SPECIAL MEETING OF THE ELECTORATE
St. Croix Central School District
June 15, 2020
SCC District Office
Minutes - Unapproved

1. Special Meeting of the Electorate – The meeting was called to order by Howard Kruschke at 6:41 p.m.

2. Election of Chairperson – Motion David Olsen, 2nd Tim Widiker to nominate Howard Kruschke as chairman. Motion David Olsen, 2nd Tim Widiker to close nominations. Unanimously carried. Howard Kruschke took over as chairman with a unanimous vote.

3. New Business
 - a. Consideration of Approval of Postponement of Budget Hearing and Annual Meeting from July 27, 2020 to October 5, 2020 – Chairman Kruschke informed the electorate that Wisconsin state law mandates school districts to hold their Budget Hearing and Annual Meeting on the 4th Monday of July at 8:00 p.m. unless the electorate votes to change the meeting date and time. At the July 22, 2019 Annual Meeting the electorate voted to schedule the 2020 Annual Meeting on July 27, 2020 at 7:00 p.m. The Board and administration is recommending changing the 2020 Annual Meeting date from July 27, 2020 to October 5, 2020 at 7:00 p.m. due to a leave of absence for the district's business manager. The meeting location will remain unchanged and will take place at the SCC Elementary School in Roberts, WI. Motion David Olsen, 2nd Tricia Rogers to approve changing the 2020 Budget Hearing and Annual Meeting to Monday, October 5, 2020 starting at 7:00 p.m. as recommended. Unanimously carried.

4. Business from the Floor – Nothing at this time.

5. Adjournment – Motion David Olsen, 2nd Bryan Kofal to adjourn. Unanimously carried.

Time: 6:45 p.m.

Howard Kruschke, Acting School Board Clerk

Treasurer's Report
Balance Sheet Cash Balances as of 06/30/2020

FUND 10 GENERAL FUND	\$975,573.91
FUND 21 GIFTS AND DONATIONS	\$363,025.62
FUND 27 SPECIAL ED.	(\$130,749.20)
FUND 38 NON-REFERENDUM DEBT SERVICE	\$109,955.22
FUND 39 REFERENDUM APPROVED DEBT SERVICE	\$494,474.68
FUND 46 CAPITAL PROJECTS FUND	\$53.09
FUND 49 BUILDING FUND	\$0.00
FUND 50 FOOD SERVICE	\$295,731.87
FUND 60 ACTIVITY FUND	\$0.00
FUND 72 SCHOLARSHIP FUND	\$18,052.08
FUND 80 COMMUNITY SERVICE	\$394,103.33
FUND 98 PAYROLL CLEARING	\$625,328.76
TOTAL COMPUTER BALANCE	\$3,145,549.36

Bank Account Balances as of 06/30/2020

10-01056 CITIZENS STATE BANK CHECKING	\$3,114,078.48
30-02036 CITIZENS STATE BANK MM	\$12,255.38
20-1013852 CITIZENS STATE BANK MM - FUND 46	\$53.02
60-03860 CITIZENS STATE BANK MM - SUICIDE PREVENTION	\$19,162.48
855335 LOCAL GOVT. INV. POOL	\$0.00
TOTAL BANK ACCOUNT BALANCES	\$3,145,549.36

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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August 25, 2020

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

We have completed the initial phase of our fieldwork on the 2019-20 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 that reads "Brock J. Geyen".

Brock J. Geyen, CPA
Managing Principal

ST. CROIX CENTRAL SCHOOL DISTRICT
BUDGET FIGURES 2020-21 Levy - Funds 10, 30, & 80

	AUDITED 18-19	UNAUDITED 19-20	BUDGET 20-21
GENERAL FUND (FUND 10)			
Beginning Fund Balance 930000	\$ 3,149,513.21	\$ 3,294,121.35	\$ 3,484,356.64
Ending Fund Balance Nonspendable 935000	\$ -	\$ -	\$ -
Ending Fund Balance Restricted 936000	\$ -	\$ 81.24	\$ -
Ending Fund Balance Committed 937000	\$ -	\$ -	\$ -
Ending Fund Balance Assigned 938000	\$ -	\$ -	\$ -
Ending Fund Balance Unassigned 939000	\$ 3,294,121.35	\$ 3,484,275.40	\$ 3,549,927.64
Total Ending Fund Balance 930000	\$ 3,294,121.35	\$ 3,484,356.64	\$ 3,549,927.64
REVENUES/OTHER FINANCING SOURCES			
100 Operating Transfers In			
LOCAL SOURCES			
210 Taxes (Levy & Trailer Tax)	\$3,187,679.64	\$3,488,060.30	\$3,785,452.00
220 Payment in Lieu of Taxes			
230 Interfund payments			
240 Payment for Services	\$11,216.49	\$3,556.09	\$5,000.00
260 Non Capital Sales	\$30,899.43	\$54,804.26	\$57,225.00
270 School Activity Income	\$137,476.27	\$94,395.71	\$62,500.00
280 Interest on Investments	\$48,993.12	\$41,595.03	\$35,000.00
290 Other Revenue, Local Sources (Summer Schoo	\$73,577.93	\$32,331.68	\$69,000.00
OTHER SCHOOL DISTRICTS/WISCONSIN			
310 Transit of Aids (S-T-W)	\$2,902.50	\$12,923.72	\$25,500.00
340 Payment for Services (Open Enr)	\$1,810,642.15	\$2,360,688.75	\$3,209,375.00
390 Other Interdistrict, Within Wisconsin	\$2,500.00	\$900.00	\$1,000.00
OTHER SCHOOL DISTRICT OUTSIDE WI			
440 Payments for Services			
490 Other Interdistrict, Outside Wisconsin			
INTERMEDIATE SERVICES			
510 Transit of Aids		\$3,000.00	
520 Payments in Lieu of Taxes			
540 Payments for Services			
590 Other Intermediate Sources	\$16,017.74	\$15,484.57	\$17,196.00
STATE SOURCES			
610 State Aide - Categorical	\$116,814.78	\$136,744.83	\$138,340.00
620 State Aide - General	\$11,669,161.00	\$11,781,399.00	\$12,093,584.00
630 Special Project Grants	\$45,049.25	\$28,990.22	\$49,713.00
640 Payments for Services			
650 State Youth Initiative Program			
660 State Rev. through Local Units (PILT)	\$50,425.69	\$56,016.00	\$57,000.00
690 Other Revenue, State (Computer Aid)	\$1,153,933.59	\$1,292,218.38	\$1,239,538.00
FEDERAL SOURCES			
710 Transit of Aids			
720 Impact Aid			
730 Special Project Grants Title II	\$38,170.31	\$32,807.47	\$70,561.00
750 ECIA, Title I	\$59,654.28	\$46,270.19	\$41,905.00
760 JTPA			
770 Revenue Through Local Units (US Fish & Wildli	\$1,000.88	\$1,128.30	\$1,150.00
780 Revenue Through State Not DPI	\$6,046.55	\$21,996.45	\$20,000.00
790 Other Revenue, Federal			

	AUDITED 18-19	UNAUDITED 19-20	BUDGET 20-21
OTHER FINANCING SOURCES			
850 Reorganization Settlement			
860 Compensation, Fixed Assets	\$4,980.57	\$3,979.06	\$0.00
870 Long-Term Ob.Bus Lease-Exp. 250000			
890 Miscellaneous			
OTHER REVENUES			
960 Adjustments	\$74.46	\$220.66	\$0.00
970 Refund of Disbursement (Ins. Aud)	\$69,237.00	\$42,143.58	\$70,000.00
980 Medical Service Reimbursement			
990 Miscellaneous	\$4,630.16	\$3,693.43	\$4,500.00
TOTAL REVENUES & FINANCING SOURCES	\$18,541,083.79	\$19,555,347.68	\$21,053,539.00
EXPENDITURES/OTHER FINANCING USES			
110000 Undifferentiated Curriculum Elem by Grade	\$ 3,412,357.30	\$ 3,463,581.40	\$ 3,716,933.00
120000 Regular Curr. Middle & High Reg. Ed. & Rdg.	\$ 3,999,742.69	\$ 4,087,379.49	\$ 4,457,609.00
130000 Vocational Curriculum	\$ 493,418.34	\$ 519,394.30	\$ 579,802.00
140000 Physical Curriculum PE & Health	\$ 291,119.06	\$ 289,261.52	\$ 298,643.00
160000 Cocurricular Curriculum (Sports & Forensics)	\$ 523,880.78	\$ 493,197.61	\$ 569,525.00
170000 Special Needs (G&T, Homebound No IEP)	\$ 30,546.12	\$ 35,784.21	\$ 45,010.00
210000 Pupil Services (Guidance & Nursing)	\$ 602,844.59	\$ 661,414.20	\$ 692,186.00
220000 Instructional Staff Services(Lib+AV+AD)	\$ 904,959.23	\$ 1,105,472.60	\$ 1,124,496.00
230000 General Administration (Adm. Office & Board)	\$ 266,698.62	\$ 286,635.77	\$ 293,110.00
240000 School Building Administration (Princ. Off.)	\$ 1,206,355.91	\$ 1,333,292.96	\$ 1,445,901.00
250000 Business Adm.(Fis, Op, Main, Fac,Copy, Trans.)	\$ 2,829,939.35	\$ 3,026,239.04	\$ 3,223,861.00
260000 Central Services (Telephone & Postage)	\$ 152,535.06	\$ 154,703.23	\$ 175,221.00
270000 Insurance & Judgments (unemployment)	\$ 189,376.05	\$ 224,489.89	\$ 242,835.00
280000 Debt Services	\$ 3,250.00	\$ 2,841.66	\$ 3,000.00
290000 Other Support Services(Cesa Adm,Ret)	\$ 662,610.82	\$ 609,618.90	\$ 552,265.00
410000 Interfund Operating Tfrs. (Tfr Fund 27)	\$ 1,863,594.15	\$ 2,073,868.39	\$ 2,198,071.00
430000 General Tuition Payments (Open En.)	\$ 937,305.87	\$ 964,897.25	\$ 1,344,500.00
490000 Other Non-Program Transactions	\$ 25,941.71	\$ 33,039.97	\$ 25,000.00
TOTAL EXPENDITURES/FINANCING USES	\$ 18,396,475.65	\$ 19,365,112.39	\$ 20,987,968.00
SPECIAL PROJECT FUNDS (FUND 21 & 27)			
900000 Beginning Fund Balance	\$ 103,709.93	\$ 111,192.72	\$ 362,959.12
900000 Ending Fund Balance	\$ 111,192.72	\$ 362,959.12	\$ 362,959.12
TOTAL REVENUE & FINANCING SOURCES	\$ 2,890,499.12	\$ 3,702,905.17	\$ 3,582,573.00
100000 Instruction	\$ 2,269,592.06	\$ 2,691,296.56	\$ 2,808,687.00
200000 Support Services	\$ 574,346.07	\$ 672,387.95	\$ 686,954.00
400000 Non-Program Transactions	\$ 39,078.20	\$ 87,454.26	\$ 86,932.00
TOTAL EXPENDITURES/FINANCING USES	\$ 2,883,016.33	\$ 3,451,138.77	\$ 3,582,573.00
NON-REFERENDUM DEBT (FUND 38)			
900000 Beginning Fund Balance	\$ 123,092.31	\$ 116,630.21	\$ 109,955.22
900000 Ending Fund Balance	\$ 116,630.21	\$ 109,955.22	\$ 105,105.22
TOTAL REVENUE & FINANCING SOURCES	\$ 1,252,370.00	\$ 1,249,232.00	\$ 644,038.00
281000 Long Term Capital Debt	\$ 1,176,557.10	\$ 1,177,156.99	\$ 648,888.00
282000 Refinancing	\$ -		
283000 Operational Debt	\$ -		
289000 Other Long Term Debt	\$ 82,275.00	\$ 78,750.00	\$ -
TOTAL EXPENDITURES/FINANCING USES	\$ 1,258,832.10	\$ 1,255,906.99	\$ 648,888.00
INDEBTEDNESS, END OF YEAR	\$ 7,705,863	\$ 6,640,000	\$ 6,155,000

	AUDITED 18-19	UNAUDITED 19-20	BUDGET 20-21
DEBT SERVICE FUND (FUND 39)			
900000 Beginning Fund Balance	\$ 529,830.96	\$ 511,105.96	\$ 494,474.68
900000 Ending Fund Balance	\$ 511,105.96	\$ 494,474.68	\$ 464,491.68
TOTAL REVENUE & FINANCING SOURCES	\$ 2,303,145.00	\$ 2,805,195.00	\$ 3,399,930.00
281000 Long Term Capital Debt	\$ 2,321,870.00	\$ 2,821,826.28	\$ 3,429,913.00
282000 Refinancing			\$ -
283000 Operational Debt			\$ -
TOTAL EXPENDITURES/FINANCING USES	\$ 2,321,870.00	\$ 2,821,826.28	\$ 3,429,913.00
842000 INDEBTEDNESS, END OF YEAR	\$ 25,975,000	\$ 23,945,000	\$ 21,245,000
BUILDING FUND (FUND 40)			
900000 Beginning Fund Balance	\$ 94,692.48	\$ 132.34	\$ 53.02
900000 Fund Balance	\$ 132.34	\$ 53.02	\$ 54.02
TOTAL REVENUE & FINANCING SOURCE	\$ 3,171.83	\$ 0.88	\$ 1.00
100000 Instruction	\$ -		
200000 Support Service	\$ 97,731.97	\$ 80.20	\$ -
400000 Non Program Transactions	\$ -	\$ -	\$ -
TOTAL EXPENDITURES/FINANCING USES	\$ 97,731.97	\$ 80.20	\$ -
FOOD SERVICE FUND (FUND 50)			
900000 Beginning Fund Balance	\$ 263,177.77	\$ 253,936.18	\$ 262,580.73
900000 Ending Fund Balance	\$ 253,936.18	\$ 262,580.73	\$ 231,788.73
TOTAL REVENUE & FINANCING SOURCE	\$ 705,292.77	\$ 708,864.49	\$ 742,087.00
200000 Support Services	\$ 714,373.81	\$ 700,219.94	\$ 772,879.00
400000 Non-Program Transactions	\$ 160.55	\$ -	\$ -
TOTAL EXPENDITURES/FINANCING USES	\$ 714,534.36	\$ 700,219.94	\$ 772,879.00
COMMUNITY SERVICE FUND (FUND 80)			
900000 Beginning Fund Balance	\$ 173,261.48	\$ 310,877.29	\$ 401,241.82
900000 Ending Fund Balance	\$ 310,877.29	\$ 401,241.82	\$ 401,241.82
TOTAL REV. & FIN. SOURCE	\$ 476,733.00	\$ 389,462.03	\$ 430,000.00
100000 Instruction	\$ -		
200000 Support Service			
300000 Community Ser. YMCA, GRASP	\$ 339,117.19	\$ 299,097.50	\$ 430,000.00
400000 Non-Program Transactions	\$ -	\$ -	\$ -
TOTAL EXPENDITURES & FINANCING USES	\$ 339,117.19	\$ 299,097.50	\$ 430,000.00
PROPOSED PROPERTY TAX LEVY			
Included in Revenues under Source 210			
General Fund	\$3,177,785	\$3,464,052	\$3,767,952
Non-Referendum Debt	\$1,252,370	\$1,249,232	\$644,038
Debt Service Fund	\$2,303,145	\$2,805,195	\$3,399,930
Capital Expansion Fund	\$0	\$0	\$0
Community Service Fund	\$70,000	\$70,000	\$70,000
Prior Year Levy Chargeback for Uncollectible Taxes	\$0	\$0	\$0
TOTAL SCHOOL LEVY	\$6,803,300	\$7,588,479	\$7,881,920
DISTRICT EVALUATION *	\$680,351,374	\$731,300,255	\$782,491,273
MILL RATE	0.00999969	0.01037669	0.01007285
*20-21 Property Values Estimated Increase 7%			

	AUDITED 18-19	UNAUDITED 19-20	BUDGET 20-21
GENERAL FUND 10			
Beginning Fund Balance 930000	\$3,149,513.21	\$3,294,121.35	\$3,484,356.64
Ending Fund Balance Nonspendable 935000			
Ending Fund Balance Restricted 936000		\$ 81.24	
Ending Fund Balance Committed 937000	\$ -	\$ -	\$ -
Ending Fund Balance Assigned 938000			
Ending Fund Balance Unassigned 939000	\$3,294,121.35	\$3,484,275.40	\$3,549,927.64
Total Ending Fund Balance 930000	\$3,294,121.35	\$3,484,356.64	\$3,549,927.64
REVENUES & OTHER FINANCING			
Operating Transfer-In (Source 100)	\$0.00	\$0.00	\$0.00
Local Sources (Source 200)	\$3,489,842.88	\$3,714,743.07	\$4,014,177.00
Interdistrict Payments (Source 300 + 400)	\$1,816,044.65	\$2,374,512.47	\$3,235,875.00
Intermediate Sources (Source 500)	\$16,017.74	\$18,484.57	\$17,196.00
State Sources (Source 600)	\$13,035,384.31	\$13,295,368.43	\$13,578,175.00
Federal Sources (Source 700)	\$104,872.02	\$102,202.41	\$133,616.00
All Other Sources (Source 800 + 900)	\$78,922.19	\$50,036.73	\$74,500.00
TOTAL REVENUES & OTHER FINANCING	\$18,541,083.79	\$19,555,347.68	\$21,053,539.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100000)	\$ 8,751,064.29	\$ 8,888,598.53	\$9,667,522.00
Support Services (Function 200000)	\$ 6,818,569.63	\$ 7,404,708.25	\$7,752,875.00
Non-Program Trans. (Function 400000&500000)	\$ 2,826,841.73	\$ 3,071,805.61	\$3,567,571.00
SPECIAL PROJECT FUND 20			
Beginning Fund Balance	\$ 103,709.93	\$111,192.72	\$362,959.12
Ending Fund Balance	\$111,192.72	\$362,959.12	\$362,959.12
REVENUES & OTHER FINANCING SOURCES			
	\$2,890,499.12	\$3,702,905.17	\$3,582,573.00
EXPENDITURES & OTHER FINANCING USES			
	\$2,883,016.33	\$3,451,138.77	\$3,582,573.00
DEBT SERVICE FUND 30			
Beginning Fund Balance	\$ 652,923.27	\$ 627,736.17	\$ 604,429.90
Ending Fund Balance	\$627,736.17	\$604,429.90	\$569,596.90
REVENUES & OTHER FINANCING SOURCES			
	\$ 3,555,515.00	\$ 4,054,427.00	\$4,043,968.00
EXPENDITURES & OTHER FINANCING USES			
	\$3,580,702.10	\$4,077,733.27	\$4,078,801.00
CAPITAL PROJECTS FUND 40			
Beginning Fund Balance	\$ 94,692.48	\$132.34	\$53.02
Ending Fund Balance	\$132.34	\$53.02	\$54.02
REVENUES & OTHER FINANCING SOURCES			
	\$3,171.83	\$0.88	\$1.00
EXPENDITURES & OTHER FINANCING USES			
	\$97,731.97	\$80.20	\$0.00
FOOD SERVICE FUND 50			
Beginning Fund Balance	\$263,177.77	\$253,936.18	\$262,580.73
Ending Fund Balance	\$254,096.73	\$262,580.73	\$231,788.73
REVENUES & OTHER FINANCING SOURCES			
	\$ 705,292.77	\$ 708,864.49	\$742,087.00
EXPENDITURES & OTHER FINANCING USES			
	\$714,373.81	\$700,219.94	\$772,879.00
COMMUNITY SERVICE FUND 80			
Beginning Fund Balance	\$173,261.48	\$310,877.29	\$401,241.82
Ending Fund Balance	\$310,877.29	\$401,241.82	\$401,241.82
REVENUES & OTHER FINANCING SOURCES			
	\$476,733.00	\$389,462.03	\$430,000.00
EXPENDITURES & OTHER FINANCING USES			
	\$339,117.19	\$299,097.50	\$430,000.00
ALL FUNDS			
Total Expenditures (All Funds)	\$ 26,011,577.60	\$ 27,893,382.07	\$ 29,852,221.00
% Increase - Total Exp. from Prior Year	-1%	7%	7%

	AUDITED 18-19	UNAUDITED 19-20	BUDGET 20-21
PROPOSED PROPERTY TAX LEVY			
General Fund	\$3,177,785.00	\$3,464,052.00	\$3,767,952.00
Non-Referendum Debt	\$1,252,370.00	\$1,249,232.00	\$644,038.00
Debt Service Fund	\$2,303,145.00	\$2,805,195.00	\$3,399,930.00
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	\$0.00	\$0.00
TOTAL SCHOOL LEVY	\$6,803,300.00	\$7,588,479.00	\$7,881,920.00
% Increase Total Levy from Prior Year	11.33%	11.54%	3.87%

St. Croix Central School District

Community Service Fund (Fund 80) Summary

2020-21

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.

Please note: During the 2020-21 school year some community education programs may not be operating as anticipated due to the COVID-19 pandemic. Please contact the District for further information.

St. Croix Valley YMCA Program

Budgeted Revenues: \$38,000

Budgeted Expenditures: \$38,000

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: \$17,000

Budgeted Expenditures: \$17,000

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: \$285,000

Budgeted Expenditures: \$285,000

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: \$70,000

Budgeted Expenditures: \$70,000

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: 2020
Resolution #3189, #3292, #3474, #3668

Expected Utility Savings: \$44,327

Realized Utility Savings: \$46,235

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) and savings for the Facility Improvement Measures (FIMs) are as follows:

- HVAC Renovation: Equipment technology, Pre- & Post- boiler system efficiency, Pre- and Post- temperature dependent heating load requirements | Expected Savings: \$2,257 | Realized Savings: \$3,188
- Coil Coatings: Pre- and Post- cooling system EER, CFM capacity of equipment | Expected Savings: \$6,611 | Realized Savings: \$0
- Controls Upgrade: Ventilation system schedule, OA damper position, OA temperature, Space occupancy, and Supply air temperature | Expected Savings: \$5,354 | Realized Savings: \$6,606
- Interior Lighting Upgrades: Equipment technology, hours of operation, fixture quantity, Pre- and Post- fixture wattage | Expected Savings: \$10,727 | Realized Savings: \$13,028
- 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 | Expected Savings: \$5,179 | Realized Savings: \$6,490
- Window Upgrades: Area of windows, and U Value of windows | Expected Savings: \$46 | Realized Savings: \$203
- Roofing Improvements: Pre- and Post- R-Value of Roof, Area of new roofing material | Expected Savings: \$2,592 | Realized Savings: \$4,122
- 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 | Expected Savings: \$573 | Realized Savings: \$667
- 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 | Expected Savings: \$8,500 | Realized Savings: \$9,440
- Green IT: Quantity of computers/monitors, Pre- and Post- percentage of computers/monitors turned 'off', annual use of computers | Expected Savings: \$2,270 | Realized Savings: \$2,270
- Kitchen Equipment: Equipment technology type and efficiency, Pre- and Post- energy consumption, and typical operation | Expected Savings: \$218 | Realized Savings: \$218

**St. Croix Central School District
Revenue Limit Exemption Savings Update: 2020
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:

- 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 | Expected Savings: \$829 | Realized Savings: \$873
- Commissioning: Occupied/unoccupied schedules, typical weather conditions, utility consumption and savings reduction | Expected Savings: \$2,769 | Realized Savings: \$2,914
- HVAC Improvements: Outdoor air supply CFM, Space setpoint/setback temperatures, occupied/unoccupied schedules, typical weather conditions, supply fan CFM | Expected Savings: \$985 | Realized Savings: \$1,037
- Boilers: Equipment technology, Pre- & Post- boiler system efficiency, Pre- & Post- temperature dependent heating load requirements | Expected Savings: \$2,244 | Realized Savings: \$2,362
- Interior Lighting Upgrades: Equipment technology, hours of operation, fixture quantity, fixture wattage | Expected Savings: \$3,975 | Realized Savings: \$4,429
- Exterior Lighting Upgrades: Equipment technology, hours of operation, fixture quantity, fixture wattage | Expected Savings: \$7,652 | Realized Savings: \$8,054
- Sink Replacements: Pre- & Post- project typical operation/water usage, type and efficiency | Expected Savings: \$595 | Realized Savings: \$602
- Dust Collector: Equipment technology, hours of operation | Expected Savings: \$1,173 | Realized Savings: \$1,307

2019-20 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	2019-2020 Total Levy	2019 TIFOUT EQ Value	2019-2020 Mill Rate
Pepin	\$3,487,905				\$18,000		\$3,505,905	\$253,671,399	13.82
Elmwood	\$1,959,299				\$25,000		\$1,984,299	\$160,152,200	12.39
Barron	\$4,370,061	\$817,800	\$92,698		\$295,000		\$5,575,559	\$487,830,079	11.43
Plum City	\$1,475,799		\$270,000				\$1,745,799	\$156,213,723	11.18
Rice Lake	\$14,545,213	\$772,788	\$2,187,475		\$199,970	\$13,565	\$17,719,011	\$1,634,179,404	10.84
Clayton	\$1,283,162	\$66,064					\$1,349,226	\$125,019,473	10.79
Prescott	\$6,214,415	\$368,164	\$2,507,310		\$150,000		\$9,239,889	\$859,892,306	10.75
Prairie Farm	\$1,303,445	\$125,000			\$30,000		\$1,458,445	\$137,243,207	10.63
Cameron	\$1,516,519		\$2,426,275		\$86,872		\$4,029,666	\$381,496,221	10.56
SCC	\$3,464,052	\$1,249,232	\$2,805,195		\$70,000		\$7,588,479	\$731,300,255	10.38
Hudson	\$41,186,366		\$6,999,050				\$48,185,416	\$4,650,215,965	10.36
Siren	\$5,760,532	\$101,285	\$927,850	\$30,000	\$300,000		\$4,960,118	\$479,739,126	10.34
Frederic	\$2,440,234	\$404,816	\$295,000		\$179,705	\$93	\$3,319,848	\$325,356,844	10.2
Shell Lake	\$3,464,052	\$1,249,232	\$2,805,195		\$70,000		\$4,211,520	\$415,718,613	10.13
Cumberland	\$7,038,468				\$250,000		\$7,288,468	\$725,795,582	10.04
New Richmond	\$9,644,353	\$144,075	\$7,564,050		\$85,000		\$17,437,478	\$1,740,175,389	10.02
CWASD	\$10,178,467	\$315,932			\$70,000		\$10,564,399	\$1,070,734,516	9.87
Clear Lake	\$1,250,424	\$577,213	\$455,198		\$30,000		\$2,312,835	\$235,503,362	9.82
Boyceville	\$2,033,583	\$46,477	\$979,625		\$60,000		\$3,119,685	\$321,089,677	9.72
Spooner	\$4,201,754	\$566,761	\$146,603		\$45,000		\$16,213,908	\$1,695,281,490	9.56
Somerset	\$2,988,485		\$1,107,035	\$30,000	\$86,000		\$8,813,074	\$924,871,135	9.53
Ellsworth	\$6,945,652	\$328,604	\$2,205,626		\$150,000		\$9,629,882	\$1,015,064,114	9.49
Glenwood City	\$1,596,086		\$656,888		\$400,000		\$2,652,974	\$280,293,366	9.46
St. Croix Falls	\$5,760,532	\$101,285	\$927,850	\$30,000	\$300,000		\$7,119,667	\$767,137,900	9.28
B-W	\$3,990,188	\$255,300	\$2,525,066		\$50,000		\$6,820,554	\$740,041,435	9.22
Spring Valley	\$2,929,676				\$70,000		\$2,999,676	\$325,193,504	9.22
Osceola	\$5,291,209	\$99,470	\$3,348,850		\$125,000	\$85	\$8,864,614	\$963,295,323	9.2
Unity	\$8,757,988	\$228,135	\$1,211,813		\$569,320		\$10,767,256	\$1,174,548,793	9.17
Turtle Lake	\$4,538,953	\$394,390			\$88,000		\$5,021,343	\$554,006,507	9.06
River Falls	\$14,739,123		\$5,355,134		\$180,000		\$20,274,257	\$2,243,240,075	9.04
Luck	\$2,601,007		\$114,000		\$315,000		\$3,030,007	\$338,975,286	8.94
Amery	\$7,755,037	\$179,254	\$932,150		\$104,000		\$8,970,441	\$1,004,185,219	8.93
Durand-Arkansaw	\$3,932,358	\$119,450	\$862,450		\$13,000		\$4,927,258	\$567,985,885	8.67
Menomonie	\$11,809,430	\$405,000	\$4,159,988		\$262,000		\$16,636,418	\$1,951,971,245	8.52
Elk Mound	\$2,298,456		\$915,000				\$3,213,456	\$388,596,640	8.27
Grantsburg	\$3,452,632				\$66,501		\$3,519,133	\$434,562,222	8.1
Colfax	\$2,301,207	\$263,230	\$412,638				\$2,977,075	\$373,047,254	7.98
Birchwood	\$2,401,831	\$946,394			\$470,000		\$3,818,225	\$602,446,479	6.34
Webster	\$6,467,948		\$816,150		\$94,000		\$7,378,098	\$1,433,884,496	5.15

St. Croix Central School District

Existing General Obligation Debt Service Payments

PAYMENT PERIOD	Fund 38			Fund 38			Fund 38					
	PRINCIPAL (2/1)	RATE (2/1 & 8/1)	INTEREST (2/1 & 8/1)	TOTAL	PRINCIPAL (3/1)	RATE (3/1 & 9/1)	INTEREST (3/1 & 9/1)	TOTAL	PRINCIPAL (3/15)	RATE (3/15)	INTEREST (3/15)	TOTAL
Jan-June 2020	\$75,000	5.000%	\$1,875	\$76,875	\$480,000	2.000%	\$86,744	\$566,744	\$510,863	2.500%	\$12,807	\$523,669
July-Dec 2020					\$485,000	2.000%	\$81,944	\$566,944				
Jan-June 2021					\$495,000	2.000%	\$77,094	\$572,094				
July-Dec 2021					\$505,000	2.000%	\$72,144	\$577,144				
Jan-June 2022					\$520,000	2.000%	\$67,094	\$587,094				
July-Dec 2022					\$530,000	2.250%	\$61,894	\$591,894				
Jan-June 2023					\$540,000	2.500%	\$55,931	\$595,931				
July-Dec 2023					\$555,000	2.500%	\$49,181	\$604,181				
Jan-June 2024					\$570,000	2.500%	\$42,244	\$612,244				
July-Dec 2024					\$585,000	2.750%	\$35,119	\$620,119				
Jan-June 2025					\$600,000	2.750%	\$27,075	\$627,075				
July-Dec 2025					\$620,000	3.000%	\$18,825	\$638,825				
Jan-June 2026					\$635,000	3.000%	\$9,525	\$644,525				
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	\$75,000		\$1,875	\$76,875	\$7,120,000		\$1,282,881	\$8,402,881	\$510,863		\$12,807	\$523,669

Callable Maturities

Credit: NR
Paying Agent: Associated Trust
Notes:

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

Credit: S&P AA
Paying Agent: Associated Trust
Notes: Refinanced 1/7/2013 NAN'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 TOTAL	CALENDAR YEAR TOTAL
Jan-June 2020	\$1,065,863	\$101,425	\$1,167,288	Jan-June Only \$1,167,288	\$1,249,232
July-Dec 2020		\$81,944	\$81,944		
Jan-June 2021	\$485,000	\$81,944	\$566,944	\$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	\$72,144	\$577,144	\$649,288	\$644,238
July-Dec 2023		\$67,094	\$67,094		
Jan-June 2024	\$520,000	\$67,094	\$587,094	\$654,188	\$648,988
July-Dec 2024		\$61,894	\$61,894		
Jan-June 2025	\$530,000	\$61,894	\$591,894	\$653,788	\$647,825
July-Dec 2025		\$55,931	\$55,931		
Jan-June 2026	\$540,000	\$55,931	\$595,931	\$651,863	\$645,113
July-Dec 2026		\$49,181	\$49,181		
Jan-June 2027	\$555,000	\$49,181	\$604,181	\$653,363	\$646,425
July-Dec 2027		\$42,244	\$42,244		
Jan-June 2028	\$570,000	\$42,244	\$612,244	\$654,488	\$647,363
July-Dec 2028		\$35,119	\$35,119		
Jan-June 2029	\$585,000	\$35,119	\$620,119	\$655,238	\$647,194
July-Dec 2029		\$27,075	\$27,075		
Jan-June 2030	\$600,000	\$27,075	\$627,075	\$654,150	\$645,900
July-Dec 2030		\$18,825	\$18,825		
Jan-June 2031	\$620,000	\$18,825	\$638,825	\$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 \$7,705,863 \$1,297,563 \$9,003,426 \$9,003,426 \$9,003,426

Callable Maturities

St. Croix Central School District

Existing General Obligation Debt Service Payments

		Fund 39			
		Issue:	Amount:	Type:	Dated:
		1	\$8,525,000	General Obligation Refunding Bonds (AR)	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	
Jan-June 2020	\$745,000	3.000%	\$64,210	\$809,210	
July-Dec 2020			\$53,035	\$53,035	
Jan-June 2021	\$770,000	3.000%	\$66,978	\$836,978	
July-Dec 2021			\$35,428	\$35,428	
Jan-June 2022	\$660,000	2.500%	\$69,428	\$729,428	
July-Dec 2022			\$27,178	\$27,178	
Jan-June 2023	\$695,000	2.500%	\$72,178	\$767,178	
July-Dec 2023			\$18,490	\$18,490	
Jan-June 2024	\$720,000	2.500%	\$73,849	\$793,849	
July-Dec 2024			\$9,490	\$9,490	
Jan-June 2025	\$730,000	2.600%	\$9,490	\$739,490	
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	\$4,320,000		\$345,393	\$4,665,393	
		Callable Maturities			

		Fund 39			
		Issue:	Amount:	Type:	Dated:
		2	\$9,955,000	General Obligation Refunding Bonds (CR)	March 2, 2015
		Callable: '31-'35 Callable 3/1/23 or on any date thereafter @ Par			
PAYMENT PERIOD	PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL	
Jan-June 2020	\$174,213		\$174,213	\$174,213	
July-Dec 2020			\$174,213	\$174,213	
Jan-June 2021	\$174,213		\$174,213	\$174,213	
July-Dec 2021			\$174,213	\$174,213	
Jan-June 2022	\$174,213		\$174,213	\$174,213	
July-Dec 2022			\$174,213	\$174,213	
Jan-June 2023	\$174,213		\$174,213	\$174,213	
July-Dec 2023			\$174,213	\$174,213	
Jan-June 2024	\$174,213		\$174,213	\$174,213	
July-Dec 2024			\$174,213	\$174,213	
Jan-June 2025	\$174,213		\$174,213	\$174,213	
July-Dec 2025			\$174,213	\$174,213	
Jan-June 2026	\$174,213		\$174,213	\$174,213	
July-Dec 2026			\$174,213	\$174,213	
Jan-June 2027	\$174,213		\$174,213	\$174,213	
July-Dec 2027			\$174,213	\$174,213	
Jan-June 2028	\$174,213		\$174,213	\$174,213	
July-Dec 2028			\$174,213	\$174,213	
Jan-June 2029	\$174,213		\$174,213	\$174,213	
July-Dec 2029			\$174,213	\$174,213	
Jan-June 2030	\$174,213		\$174,213	\$174,213	
July-Dec 2030			\$174,213	\$174,213	
Jan-June 2031	\$174,213		\$174,213	\$174,213	
July-Dec 2031			\$150,675	\$150,675	
Jan-June 2032	\$150,675	3.500%	\$1,705,675	\$1,856,350	
July-Dec 2032			\$123,463	\$123,463	
Jan-June 2033	\$2,270,000	3.500%	\$2,393,463	\$4,663,463	
July-Dec 2033			\$83,738	\$83,738	
Jan-June 2034	\$2,350,000	3.500%	\$83,738	\$2,433,738	
July-Dec 2034			\$42,613	\$42,613	
Jan-June 2035	\$2,435,000	3.500%	\$42,613	\$2,477,613	
July-Dec 2035					
TOTAL	\$9,955,000		\$4,807,863	\$14,762,863	
		Callable Maturities			

		Fund 39			
		Issue:	Amount:	Type:	Dated:
		3	\$10,000,000	G.O. Refunding Bonds (CR)	May 1, 2015
		Callable: '24-'30 Callable 3/1/23 or any date thereafter			
PAYMENT PERIOD	PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL	
Jan-June 2020	\$128,363		\$128,363	\$128,363	
July-Dec 2020			\$128,363	\$128,363	
Jan-June 2021	\$128,363		\$128,363	\$128,363	
July-Dec 2021			\$128,363	\$128,363	
Jan-June 2022	\$685,000	2.000%	\$121,513	\$806,513	
July-Dec 2022			\$121,513	\$121,513	
Jan-June 2023	\$680,000	2.000%	\$114,713	\$794,713	
July-Dec 2023			\$114,713	\$114,713	
Jan-June 2024	\$685,000	2.000%	\$107,863	\$792,863	
July-Dec 2024			\$107,863	\$107,863	
Jan-June 2025	\$710,000	2.500%	\$98,988	\$808,988	
July-Dec 2025			\$98,988	\$98,988	
Jan-June 2026	\$1,385,000	2.500%	\$81,675	\$1,466,675	
July-Dec 2026			\$81,675	\$81,675	
Jan-June 2027	\$1,335,000	3.000%	\$61,650	\$1,396,650	
July-Dec 2027			\$61,650	\$61,650	
Jan-June 2028	\$1,340,000	3.000%	\$61,650	\$1,401,650	
July-Dec 2028			\$61,650	\$61,650	
Jan-June 2029	\$1,365,000	3.000%	\$41,550	\$1,406,550	
July-Dec 2029			\$41,550	\$41,550	
Jan-June 2030	\$1,405,000	3.000%	\$21,075	\$1,426,075	
July-Dec 2030			\$21,075	\$21,075	
TOTAL	\$9,590,000		\$1,939,863	\$11,529,863	
		Callable Maturities			

Credit: S&P AA
Paying Agent: Associated Trust
Notes: Partially defeased 6/15/20

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.

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

St. Croix Central School District

Existing General Obligation Debt Service Payments

Fund 39
Issue: 4
Amount: \$3,995,000
Type: G.O. Promissory Notes
Dated: January 5, 2016
Callable: Noncallable
PRINCIPAL RATE INTEREST TOTAL (3/1) (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
Jan-June 2020	\$805,000	2.000%	\$20,425	\$825,425	\$1,550,000	\$387,210	\$1,937,210	\$1,937,210	\$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	\$1,595,000	\$361,928	\$1,956,928	\$2,324,913	\$2,294,930
July-Dec 2021						\$338,003	\$338,003		
Jan-June 2022					\$1,345,000	\$338,003	\$1,683,003	\$2,021,005	\$2,005,905
July-Dec 2022						\$322,903	\$322,903		
Jan-June 2023					\$1,375,000	\$307,415	\$1,682,415	\$2,020,805	\$2,005,318
July-Dec 2023						\$307,415	\$307,415		
Jan-June 2024					\$1,405,000	\$291,565	\$1,696,565	\$2,019,830	\$2,003,980
July-Dec 2024						\$291,565	\$291,565		
Jan-June 2025					\$1,440,000	\$291,565	\$1,731,565	\$2,023,130	\$2,004,765
July-Dec 2025						\$273,200	\$273,200		
Jan-June 2026					\$1,385,000	\$255,888	\$1,640,888	\$1,931,400	\$1,914,088
July-Dec 2026						\$255,888	\$255,888		
Jan-June 2027					\$1,335,000	\$235,863	\$1,570,863	\$1,846,775	\$1,826,750
July-Dec 2027						\$235,863	\$235,863		
Jan-June 2028					\$1,340,000	\$215,763	\$1,555,763	\$1,811,725	\$1,791,625
July-Dec 2028						\$215,763	\$215,763		
Jan-June 2029					\$1,365,000	\$195,288	\$1,560,288	\$1,796,525	\$1,776,050
July-Dec 2029						\$195,288	\$195,288		
Jan-June 2030					\$1,405,000	\$174,213	\$1,579,213	\$1,795,575	\$1,774,500
July-Dec 2030						\$174,213	\$174,213		
Jan-June 2031					\$1,345,000	\$150,675	\$1,495,675	\$1,693,425	\$1,669,888
July-Dec 2031						\$150,675	\$150,675		
Jan-June 2032					\$1,555,000	\$123,463	\$1,678,463	\$1,856,350	\$1,829,138
July-Dec 2032						\$123,463	\$123,463		
Jan-June 2033					\$2,270,000	\$83,738	\$2,353,738	\$2,516,925	\$2,477,200
July-Dec 2033						\$83,738	\$83,738		
Jan-June 2034					\$2,350,000	\$42,613	\$2,392,613	\$2,517,475	\$2,476,350
July-Dec 2034						\$42,613	\$42,613		
Jan-June 2035					\$2,435,000	\$42,613	\$2,477,613	\$2,520,225	\$2,477,613
July-Dec 2035									
TOTAL	\$1,630,000		\$45,175	\$1,675,175	\$25,495,000	\$7,138,293	\$32,633,293	\$32,633,293	\$32,633,293

Callable Maturities
 Credit: AA
 Paying Agent: Associated Trust
 Notes:

St. Croix Central School District Equalized Values 2010 TO 2020

MUNICIPALITY	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
VILLAGE-HAMMOND	\$97,646,200	\$94,644,800	\$70,469,800	\$91,233,000	\$85,398,800	\$92,748,200	\$103,540,100	\$110,053,400	\$118,645,100	\$125,704,700	\$134,504,029
TOWN-ERIN PRAIRIE	\$4,522,317	\$4,408,177	\$4,118,218	\$4,281,973	\$4,507,325	\$4,507,093	\$5,004,901	\$5,323,875	\$5,437,982	\$6,234,394	\$6,670,802
TOWN-HAMMOND	\$123,744,486	\$111,812,871	\$115,244,919	\$121,744,482	\$131,931,468	\$141,585,348	\$148,763,102	\$164,723,503	\$180,542,446	\$196,592,089	\$210,353,535
TOWN-KINNICKINNIC	\$12,350,943	\$12,171,837	\$11,486,865	\$12,156,693	\$13,580,194	\$13,440,418	\$14,805,421	\$16,363,438	\$16,810,607	\$18,086,074	\$19,352,099
TOWN-PLEASANT VALLEY	\$24,557,601	\$23,601,024	\$23,423,176	\$24,082,160	\$24,953,732	\$25,646,610	\$27,989,516	\$31,834,543	\$34,210,686	\$38,040,831	\$40,703,689
TOWN-RICHMOND	\$300,834	\$291,841	\$289,538	\$293,223	\$359,259	\$387,955	\$390,215	\$419,256	\$453,493	\$475,521	\$508,807
TOWN-RUSH RIVER	\$7,537,773	\$7,090,979	\$6,919,927	\$6,825,540	\$7,000,527	\$7,184,504	\$7,613,065	\$8,335,418	\$8,874,560	\$8,536,946	\$9,134,532
TOWN-WARREN	\$147,137,100	\$130,816,700	\$130,687,100	\$131,861,100	\$140,910,000	\$147,428,800	\$167,042,400	\$173,216,000	\$186,960,900	\$201,666,200	\$215,782,894
VILLAGE-ROBERTS	\$93,175,600	\$85,465,700	\$81,757,000	\$89,488,600	\$98,052,800	\$107,530,500	\$108,471,300	\$117,856,400	\$128,415,600	\$135,963,500	\$145,480,945
	\$510,972,854	\$470,303,929	\$444,396,543	\$481,966,771	\$506,694,105	\$540,459,428	\$583,620,020	\$628,125,833	\$680,351,374	\$731,300,255	\$782,491,273

Mill Rate Summary 2000 TO 2020

YEAR	LEVY	EVALUATION	MILL RATE
2020-2021	\$7,881,920	\$782,491,273	0.01007285
2019-2020	\$7,588,479	\$731,300,255	0.01037669
2018-2019	\$6,803,300	\$680,351,374	0.00999969
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

2020-21 Evaluation is an estimated 7% increase

2019-20	Evaluation is an actual 7.49% increase
2018-19	Evaluation is an actual 8.31% 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

Final—Board Approved 12/9/19

ST. CROIX CENTRAL STAFF CALENDAR 2020-21

Labor Day Sept. 7
Columbus Day Oct. 12
Veterans Day Nov. 11
Thanksgiving Day Nov. 26
Christmas Day Dec. 25
New Year's Day Jan. 1
Martin Luther King Jr. Day Jan. 18
Easter April 4
Memorial Day May 31
Independence Day July 4

2021 Summer School Dates:

Week 1 June 7-11
Week 2 June 14-18
Week 3 June 21-25

Any changes will be published in the Star Observer newspaper or on the SCC website (www.scc.k12.wi.us).

October 2020

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 2021

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 2021

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			

September 2020

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 2021

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 2021

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 2020

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 2020

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 2021

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 2020

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 2020

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						

March 2021

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
3▶ PD for New Staff	1▶ 1st Day of School	2▶ SCC Homecoming	24▶ End of 1st Trimester	23-31▶ No School	1▶ No School	18▶ All Staff PD	5▶ End of 2nd Trimester	1-2▶ No School Spring Break	21▶ Teacher PD	4▶ Half Day of School for Students
4▶ PD for New Staff and Mentors	7▶ No School Labor Day	20▶ P/T Conferences	25-27▶ Thanksgiving Vacation-No School	25▶ Paid Holiday	4▶ 1st Day Back to School	18▶ No School for Students	12▶ Teacher PD	30▶ All Staff PD	21▶ No School for Students	4▶ End of 4th Quarter
17▶ Data Analysis	7▶ Paid Holiday	22▶ P/T Conferences	30▶ Teacher PD		8▶ 2nd Friday Student Count	19▶ Teacher Flex PD	12▶ No School for Students	30▶ No School for Students	28▶ 2021 Graduation 7:00 pm	4▶ End of 3rd Trimester
24▶ All Staff PD	18▶ 3rd Friday Student Count	23▶ Teacher PD	30▶ No School for Students		15▶ End of 2nd Quarter	19▶ No School for Students	23 & 25▶ P/T Conferences		31▶ No School Memorial Day	4▶ Half Day of Teacher PD
25▶ Teacher PD	25▶ All Staff PD	23▶ No School for Students			18▶ Teacher PD		25▶ End of 3rd Quarter		31▶ Paid Holiday	
26▶ All Staff PD/Open House	25▶ No School for Students	30▶ End of 1st Quarter			18▶ No School for Students		26▶ Teacher Flex PD			
27▶ Teacher PD							26▶ No School for Students			
							29-31▶ No School Spring Break			
4T/0S	22 T/20 S	23 T/21 S	18 T/17 S Q1— 41 Days	17 T/16 S	20 T/19 S Q2— 43 Days	20 T/18 S	21 T/18 S Q3— 45 Days	20 T/19 S	21 T/19 S	4T/4 S Q4— 42 Days
Start Date	Conference	Teacher PD	Teacher Flex PD	No School	Staff PD	End of Quarter	End of Trimester	Paid Holiday	Graduation	