

**LANCASTER COMMUNITY SCHOOL DISTRICT**  
**Meeting of the Board of Education**  
**Budget Hearing/Annual Meeting**

*Hillery Auditorium  
Lancaster High School  
806 East Elm Street  
Lancaster, WI 53813*

*Monday  
October 24, 2022  
6:45 p.m.*

**AGENDA**

1. Call meeting to order
2. Election of Chairperson
3. Reading of minutes of last annual meeting  
*Note: Reading of the minutes may be waived on a motion to that effect. A copy of the minutes of last year's meeting is a part of the Annual Meeting booklet and it is not necessary for the electors to vote on approval of the minutes.*
4. Treasurer's report
5. Presentation of the proposed budget
6. Adoption of the proposed budget
7. Resolution A – Providing for Transportation of Students
8. Resolution B – Salaries of the board members.
9. Resolution C – Disposal of surplus property.
10. Resolution D – Hot lunch program.
11. Resolution E – Audit of the financial records.
12. Resolution F – Student Accident insurance.
13. Resolution G – Adoption of tax levy 3,323,919.00
14. Fund 73 – Other Post- Employment Benefits
15. Resolution H – Lease School Property
16. Other new business
17. Adjournment

## **Resolution A – Providing for Transportation of Students**

1. BE IT RESOLVED: by the electors of the Lancaster Community School District, assembled in annual district meeting on this 24th day of October, 2022 as follows:  
The School District will transport all students residing in the District to school who are required to be transported by the School District under the laws of the State of Wisconsin and in the manner as required by said laws. The laws being particularly referred to in this section are those sections contained in subchapter II of Chapter 121, Wis. Stats., beginning with s. 121.51.
2. This annual meeting of electors pursuant to s. 121.54(2)(c), Wis. Stats., hereby determines to provide transportation to part of the pupils residing in the School District not required otherwise to be transported by s. 121.54, Wis. Stats., by hereby authorizing the School Board of said School District to transport in its discretion any student living outside of the city limits of the City of Lancaster, but less than two miles from the schoolhouse being attended by said student. The provisions of this section apply to students attending private schools within the area defined in s. 121.54(2)(b) as well as those attending public schools. In exercising this discretion said School Board is restricted by the requirements of reasonable uniformity in the minimum distance as provided for in said s. 121.54(2)(c).
3. Said Board is hereby authorized to maintain and operate motor vehicles owned by the School District and presently being used for the transportation of pupils and said School Board is hereby further authorized to purchase or to lease through contract any additional motor vehicles it considers necessary and usable for pupil transportation and to place the same in operation. This authority is a continuation of previous authority given to the School Board.
4. Said Board, in its discretion, is hereby further authorized to furnish some students transportation, by parent contracts, if it finds it advisable or necessary, in the manner provided in s. 121.55, Wis. Stats.
5. It is not the intention of this meeting to restrict the School Board as to the methods of providing transportation, but it is hereby specifically provided that said Board in its discretion may use any other method provided under s. 121.55, Wisconsin Statutes, for the transportation hereunder. Said Board is to have full discretion to use any method of transportation provided in s. 121.55, Wisconsin Statutes, or any combination thereof. Such discretion further included transportation for extracurricular activities as provided in s. 121.54(7), Wisconsin Statutes, and for required transportation in hazardous areas as set forth in s. 121.54(9), Wisconsin Statutes.
6. Said School Board is hereby authorized to expend whatever sum it deems necessary and advisable for the above purposes and to pay for the same from the general fund, except any expenditures for the purpose of motor vehicles may be secured by the Board, wholly or partially, in its discretion by borrowing under any of the manners provided for and available to the School Board under Wisconsin Statutes or by finance contracts.

7. The above authority to operate includes the authority to purchase liability insurance on any and all of said vehicles in such amounts and for such coverage as the Board deems advisable with the minimum coverage, however, to be provided in s. 121.53, Wis. Stats.
8. The School Board is further authorized to dispose of any buses replaced by newly purchased buses or no longer needed by the School District by using them as partial payment on the purchase or otherwise disposing of them.

**Resolution B – To fix School Board members salaries. Sec. 120.10 (3) and (4)**

BE IT RESOLVED: by the electors of the Lancaster Community School District assembled in the Annual District Meeting on the 24th day of October, 2022 as follows:

1. That the following salaries be adopted for members of the School Board:
  - A. President: \$ 600.00 or \$
  - B. Clerk: \$ 700.00 or \$
  - C. Treasurer: \$ 600.00 or \$
  - D. Other Members: \$ 450.00 or \$
2. That in addition to their salary each School Board member is also to be paid a \$ 35.00 or \$ per diem for each meeting attended by said School Board member as a representative of this school district when said Special Meeting has been called by the School Board President, Chairman of the School Board committees, by the Wisconsin Department of Public Instruction or the Wisconsin Association of School Boards. When meetings are over six hours in length, school board members will be paid \$50.00 or \$ per meeting.
3. That in addition to the above per diem, the School Board members are to be reimbursed mileage in accordance with District Policy for the travel within or without the District to meetings, or on the business of the District; and when outside the District, on business of the District, out of pocket expenses.

**Resolution C – Disposal of surplus property**

WHEREAS, from time to time the School District has surplus property to dispose of

NOW, THEREFORE, BE IT RESOLVED by the electors of the Lancaster Community School District assembled in annual district meeting on this 24th day of October, 2022 as follows, to-wit:

1. That the School Board of said School District is hereby authorized to sell any and all personal property belonging to the School District no longer used and not needed by the School District for school purposes.
2. That the School Board is hereby authorized to make such a determination as to any item of personal property and it is further authorized to sell such property by private sale or by auction sale and for whatever price and upon whatever terms said Board feels are reasonable, proper and to the best interest of the School District.

### **Resolution D – Authorizing the School Board to operate a Hot Lunch program**

BE IT RESOLVED by the electors of the Lancaster Community School District, assembled in annual district meeting on this 24th day of October, 2022 as follows:

1. That said School Board is hereby directed to furnish hot lunches to any and all pupils of this School District attending any of the schools of said District at such places and times, and at such cost as shall be set by the School Board.
2. That said School Board is hereby authorized to pay any deficiency, which may result from said lunch program from the general fund.

### **Resolution E – Authorizing the audit of school district accounts**

BE IT RESOLVED by the electors of Lancaster Community School District, assembled in annual district meeting on this 24th day of October, 2022 that the School Board be authorized and directed to have an annual audit of the books and affairs of the District made by a licensed accountant.

### **Resolution F – Authorizing Student Accident Insurance coverage**

BE IT RESOLVED by the electors of the Lancaster Community School District, assembled in annual district meeting on this 24th day of October, 2022 as follows:

1. That the School Board is, and it is hereby authorized to provide accident insurance coverage covering pupils in the School District and the School Board is hereby authorized to pay for said insurance from the general fund of the District.
2. That the School Board is authorized to make all decisions as to the amount and type of coverage; the purpose of this resolution being to approve the payment of said insurance from School District funds as provided for in s. 120.13(2), Wis. Stats.

### **Resolution G – Authorizing the Tax Levy for the Tax Year**

WHEREAS, a budget for the 2022-2023 school year which provides sums for various items requiring a tax levy by the electors having been reviewed at this meeting:

NOW, THEREFORE, BE IT RESOLVED by the electors of the Lancaster Community School District of the Grant County, Wisconsin assembled in the Annual Meeting on the 24th day of October, 2022, that there be levied upon all taxable property of the Lancaster Community School District a tax to meet the current requirements of the ensuing year in the amount of **\$14,065,543.63** and School District Clerk, be, and is hereby directed to extend said tax levy to the City affected and the various towns affected, in accordance with the proportionate valuation in each municipality determined in the manner as provided by Wisconsin Law, and to certify the amount for each such municipality at the time and manner provided by Wisconsin Law. The levy of **\$3,323,919.00** is required to provide finances for General Fund (10) operation.

## **Fund 73 – Other Post Employment Benefits**

BE IT RESOLVED, by the electors of the Lancaster Community School District of Grant County, Wisconsin assembled in the Annual Meeting on this 24th day of October, 2022 that a trust has been established by said district for the purpose of paying post-employment benefits to employees who are so qualified to receive such benefits. The amount presently in this trust is \$410,226.31; returns earned since the last annual meeting consisted of \$123,887.00 in contributions with interest earned totaling \$4,675.42; total disbursements made, for payment of benefits, since the last annual meeting totaled \$94,178.50. (MidAmerica), in partnership with National Insurance Services (NIS) provides administrative services for this employee trust.

## **Resolution H – Lease School Property 120.13 (24) and (25)**

BE IT RESOLVED by the electors of the Lancaster Community School District, assembled in annual district meeting on this 24th day of October, 2022 as follows:

1. Participate and enter into contracts with school boards and other governmental units as provided under s. 120.25
2. In addition to any other authority, lease school sites, buildings, and equipment not needed for school purposes to any person for any lawful use at a reasonable rental if approved at an annual or special school district meeting.

<b>GENERAL FUND (10)</b>	<b>Audited 2020-2021</b>	<b>Unaudited 2021-2022</b>	<b>Budget 2022-2023</b>
Beginning Fund Balance	1,880,638.87	1,980,857.16	2,193,036.74
<b>Ending Fund Balance</b>	<b>1,980,857.16</b>	<b>2,193,036.74</b>	<b>2,193,036.74</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	3,641,061.57	3,664,126.08	3,424,469.00
Inter-district Payments (Source 300 + 400)	414,641.40	446,500.28	479,976.00
Intermediate Sources (Source 500)	7,346.58	10,062.69	7,000.00
State Sources (Source 600)	8,643,130.46	8,743,119.93	9,198,739.28
Federal Sources (Source 700)	654,689.10	1,021,141.91	889,359.35
All Other Sources (Source 800 + 900)	83,501.67	352,300.38	66,000.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>13,444,370.78</b>	<b>14,237,251.27</b>	<b>14,065,543.63</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	6,189,448.85	6,548,532.64	6,767,969.50
Support Services (Function 200 000)	4,655,566.61	5,350,151.58	5,376,886.68
Non-Program Transactions (Function 400 000)	2,499,137.03	2,126,387.47	1,920,687.45
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>13,344,152.49</b>	<b>14,025,071.69</b>	<b>14,065,543.63</b>

<b>SPECIAL PROJECTS FUND (21, 27)</b>	<b>Audited 2020-2021</b>	<b>Unaudited 2021-2022</b>	<b>Budget 2022-2023</b>
Beginning Fund Balance	32,625.93	469,878.32	493,709.99
<b>Ending Fund Balance</b>	<b>469,878.32</b>	<b>493,709.99</b>	<b>493,709.99</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,814,548.44</b>	<b>2,485,373.52</b>	<b>2,615,882.45</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,377,296.05</b>	<b>2,461,541.85</b>	<b>2,615,882.45</b>

<b>CAPITAL PROJECTS FUND (46)</b>	<b>Audited 2020-2021</b>	<b>Unaudited 2021-2022</b>	<b>Budget 2022-2023</b>
Beginning Fund Balance	956,077.86	1,616,466.29	1,993,407.76
<b>Ending Fund Balance</b>	<b>1,616,466.29</b>	<b>1,993,407.76</b>	<b>2,009,407.76</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>660,388.43</b>	<b>376,941.47</b>	<b>16,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>FOOD SERVICE FUND (50)</b>	<b>Audited 2020-2021</b>	<b>Unaudited 2021-2022</b>	<b>Budget 2022-2023</b>
Beginning Fund Balance	164,142.67	215,477.04	343,543.68
<b>Ending Fund Balance</b>	<b>215,477.04</b>	<b>343,543.68</b>	<b>343,543.68</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>557,068.14</b>	<b>678,950.20</b>	<b>523,800.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>505,733.77</b>	<b>550,883.56</b>	<b>523,800.00</b>

**Total Expenditures and Other Financing Uses**

<b>ALL FUNDS</b>	<b>Audited 2020-2021</b>	<b>Unaudited 2021-2022</b>	<b>Budget 2022-2023</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	16,227,182.31	17,037,497.10	17,205,226.08
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	1,913,825.37	1,607,602.87	1,404,382.45

<b>Refinancing Expenditures (FUND 30)</b>	0.00	0.00	0.00
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>14,313,356.94</b>	<b>15,429,894.23</b>	<b>15,800,843.63</b>

**PROPOSED PROPERTY TAX LEVY**

<b>FUND</b>	<b>Audited 2020-2021</b>	<b>Unaudited 2021-2022</b>	<b>Budget 2022-2023</b>
General Fund	3,522,025.00	3,568,591.00	3,323,919.00
<b>TOTAL SCHOOL LEVY</b>	<b>3,522,025.00</b>	<b>3,568,591.00</b>	<b>3,323,919.00</b>

**MINUTES**  
**LANCASTER COMMUNITY SCHOOL DISTRICT**  
**Meeting of the Board of Education**  
**Budget Hearing/ Annual Meeting**  
**October 18, 2021**  
**7:00 p.m.**

1. Motion by Adam Arians and seconded by Bill Haskins to appoint Mike Steffel as chairperson of this meeting.
2. Motion by Tanya Moore and seconded by Nate Gallagher to appoint Bill Haskins as Clerk for this meeting.
3. Motion by Pat Schroeder and seconded by Ellen Winkler to dispense with the reading of the 2020 Annual Meeting minutes. Motion carries with a show of hands.
4. Motion by Brian Gardner and seconded by Nick Witzig to move Resolution I – Approving Revision of Plan of Apportionment Relating to the Election of School Board Members. 15 minutes of public participation both in favor and opposed to the aforementioned resolution. Motion by Heidi Nelson and seconded by Denise LaBudda to adopt Resolution I. Motion fails on a voice vote.
5. Presentation of the Treasurer’s Report
6. Presentation of the proposed budget.
7. Motion by Ned Huebner and seconded by Adam Arians to adopt the proposed budget, as presented. Motion carries with a voice vote.
8. Motion by Ned Huebner and seconded by Nate Gallagher to adopt Resolution A – Providing for Transportation of Students. Motion carries with a show of hands.
9. Motion by Ned Huebner and seconded by Adam Arians to approve Resolution B – Salaries of the board members. Motion carries with a show of hands.
10. Motion by Nate Gallagher and seconded by Adam Arians to approve Resolution C – Disposal of surplus property. Motion carries with a show of hands.
11. Motion by Tanya Moore and seconded by Nate Gallagher to approve Resolution D – Hot Lunch Program. Motion carries with a show of hands.
12. Motion by Bill Haskins and seconded by Chassity Bennett to approve Resolution E – Audit of the financial records. Motion carries with a show of hands.
13. Motion by Gina Rollins and seconded by Nick Witzig to approve Resolution F - Student Accident Insurance. Motion carries with a show of hands.
14. Motion by Ned Huebner and seconded by Brian Gardner to approve the levy for the 2021-2022 school year at \$ 3,568,591.00. Motion carries with a show of hands.
15. Motion by Nate Gallagher and seconded by Tanya Moore approve Fund 73 – Other Post-Employment Benefits. Motion carries with a show of hands, with Gina Rollins abstaining.
16. Motion by Tanya Moore and seconded by Adam Arians to approve Resolution H – Lease School Property. Motion carries with a show of hands
17. Motion by Tanya Moore and seconded by Nate Gallagher to adjourn this meeting. Motion carries with a show of hands.

Respectfully submitted,

Bill Haskins, Appointed Clerk



**TREASURER'S REPORT****(All Funds)****Generally Accepted Accounting Principles (GAAP)****October 24, 2022**

<b>Fund Equity</b>	<b>FUND EQUITY 6/30/2021</b>	<b>RECEIPTS 07/01/2021- 06/30/2022</b>	<b>DISBURSEMENTS 07/01/2021- 06/30/2022</b>	<b>FUND EQUITY 6/30/2022</b>
FUND 10 - GENERAL FUND	\$1,980,857.16	\$14,237,251.27	\$14,025,071.69	\$2,193,036.74
FUND 21 - SPECIAL REVENUE TRUST	\$469,878.32	\$162,938.30	\$139,106.63	\$493,709.99
FUND 27 - SPECIAL EDUCATION	\$0.00	\$2,322,435.22	\$2,322,435.22	\$0.00
FUND 46 - CAPITAL IMPROVEMENT	\$1,616,466.29	\$376,941.47	\$0.00	\$1,993,407.76
FUND 50 - FOOD SERVICE	\$215,477.04	\$678,950.20	\$550,883.56	\$343,543.68
FUND 73 - EMPLOYEE BENEFIT	\$375,842.39	\$128,562.42	\$94,178.50	\$410,226.31
<b>TOTAL ALL FUNDS</b>	<b>\$4,658,521.20</b>	<b>\$17,907,078.88</b>	<b>\$17,131,675.60</b>	<b>\$5,433,924.48</b>
DEBT RETIREMENT		\$0.00		
MAXIMUM BONDED INDEBTEDNESS		\$55,016,264.40		

This is a report regarding the School District's Financial Records from July 1, 2021 though June 30, 2022.

An audit of the 2021-22 receipts and disbursements has been performed by Hawkins Ash, and the examination included such tests of records and other auditing procedures as deemed necessary.