

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 23, 2023
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. Resolution A – Salaries of the board members.
7. Resolution B – Disposal of surplus property.
8. Resolution C – Hot lunch program.
9. Resolution D – Student Accident insurance.
10. Resolution E – Adoption of tax levy 3,563,748.00
11. Fund 73 – Other Post- Employment Benefits
12. Resolution F – Lease School Property
13. Other new business.
14. Adjournment

Resolution A – 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 23rd day of October, 2023 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 B – 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 23rd day of October, 2023 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 C – 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 23rd day of October, 2023 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 D – Authorizing Student Accident Insurance coverage

BE IT RESOLVED by the electors of the Lancaster Community School District, assembled in annual district meeting on this 23rd day of October, 2023 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 E – Authorizing the Tax Levy for the Tax Year

WHEREAS, a budget for the 2023-2024 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 23rd day of October, 2023, 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 **\$14,333,273.84** 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 **\$3,563,748.00** 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 23rd day of October, 2023 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 \$417,167.15; returns earned since the last annual meeting consisted of

\$123,887.00 in contributions with interest earned totaling \$4,517.33; total disbursements made, for payment of benefits, since the last annual meeting totaled \$121,463.49. (MidAmerica), in partnership with National Insurance Services (NIS) provides administrative services for this employee trust.

Resolution F – 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 23rd day of October, 2023 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.

MINUTES
LANCASTER COMMUNITY SCHOOL DISTRICT
Meeting of the Board of Education
Budget Hearing/Annual Meeting
October 24, 2022

1. Mike Steffel called this meeting to order at 6:45 p.m.
2. Motion by Adam Arians and seconded by Bill Haskins to elect Mike Steffel as chairperson presiding over this meeting. Motion carried on a voice vote 14-0-1.
3. Motion by Adam Arians and seconded by Nate Gallagher to waive the reading of the 2021 Annual Meeting minutes. Motion carried with a voice vote 15-0-0.
4. Motion by Haskins and seconded by Moore to approve the Treasurer’s Report. Motion carried with a voice vote 15-0-0.
5. Motion by Noethe and seconded by Vesperman to approve the presentation of the proposed budget. Motion carried with a voice vote 15-0-0.
6. Motion by Ned Huebner and seconded by Tanya Moore to approve Resolution A- Providing for Transportation of Students. Motion carried with a voice vote 15-0-0.
7. Motion by Rob Wagner and seconded by Brad Sturmer to approve Resolution B – Salaries of the board members. Motion carried with a voice vote 7-0-8
8. Motion by Ned Huebner and seconded by Tanya Moore to approve Resolution C – Disposal of surplus property. Motion carried with a voice vote 15-0-0.
9. Motion by Adam Arians and seconded by Nate Gallagher to approve Resolution D- Hot Lunch program. Motion carried with a voice vote 15-0-0.
10. Motion by Bill Haskins and seconded by Jerry Vesperman to approve Resolution E – Audit of the financial records. Motion carried with a voice vote 15-0-0.
11. Motion by Nate Gallagher and seconded by Tanya Moore to approve Resolution F – Student Accident Insurance. Motion carried with a voice vote 15-0-0.

12. Motion by Ned Huebner and seconded by Adam Arians to approve Resolution G- Tax Levy. The proposed tax levy for 2022-2023 will be \$3,323,919.00. Motion carried with a voice vote 15-0-0.
13. Motion by Nate Gallagher and seconded by Tanya Moore to approve Fund 73 – Other Post-Employment Benefits. Motion carried with a voice vote 15-0-0.
14. Motion by Adam Arians and seconded by Bill Haskins to approve Resolution H – Lease School Property. Motion carried with a voice vote 15-0-0.
15. Other business
16. Motion by Ned Huebner and seconded by Tanya Moore to adjourn this meeting. Motion carried with a voice vote 15-0-0. The time was 7:06 p.m.

TREASURER'S REPORT

(All Funds)

Generally Accepted Accounting Principles (GAAP)

October 23, 2023

Fund Equity	FUND EQUITY 6/30/2022	RECEIPTS 07/01/2022- 06/30/2023	DISBURSEMENTS 07/01/2022- 06/30/2023	FUND EQUITY 6/30/2023
FUND 10 - GENERAL FUND	\$2,193,036.74	\$14,641,076.24	\$14,615,868.94	\$2,218,244.04
FUND 21 - SPECIAL REVENUE TRUST	\$493,709.99	\$240,322.64	\$255,015.37	\$479,017.26
FUND 27 - SPECIAL EDUCATION	\$0.00	\$2,560,053.65	\$2,560,053.65	\$0.00
FUND 46 - CAPITAL IMPROVEMENT	\$1,993,407.76	\$30,893.18	\$109,767.42	\$1,914,533.52
FUND 50 - FOOD SERVICE	\$343,543.68	\$598,063.11	\$578,257.34	\$363,349.45
FUND 73 - EMPLOYEE BENEFIT	\$410,226.31	\$128,404.33	\$121,463.49	\$417,167.15
TOTAL ALL FUNDS	\$5,433,924.48	\$18,198,813.15	\$18,240,426.21	\$5,392,311.42
DEBT RETIREMENT		\$0.00		
MAXIMUM BONDED INDEBTEDNESS		\$60,531,088.50		

This is a report regarding the School District's Financial Records from July 1, 2022 though June 30, 2023.

An audit of the 2022-23 receipts and disbursements has been performed by Hawkins Ash, and the examination included such tests of records and other auditing procedures as deemed necessary.

GENERAL FUND (10)	Audited 2021-2022	Unaudited 2022-2023	Proposed 2023-2024
Beginning Fund Balance	1,980,857.16	2,193,036.74	2,218,244.04
Ending Fund Balance	2,193,036.74	2,218,244.04	2,218,244.04
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	3,664,126.08	3,667,267.39	3,722,024.00
Inter-district Payments (Source 300 + 400)	446,500.28	476,809.42	472,035.00
Intermediate Sources (Source 500)	10,062.69	18,238.62	8,000.00
State Sources (Source 600)	8,743,119.93	9,147,273.74	9,377,736.87
Federal Sources (Source 700)	1,021,141.91	1,316,404.42	725,477.97
All Other Sources (Source 800 + 900)	352,300.38	15,082.65	28,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	14,237,251.27	14,641,076.24	14,333,273.84
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	6,548,532.64	6,906,918.84	6,868,935.95
Support Services (Function 200 000)	5,350,151.58	5,733,438.94	5,349,553.55
Non-Program Transactions (Function 400 000)	2,126,387.47	1,975,511.16	2,114,784.34
TOTAL EXPENDITURES & OTHER FINANCING USES	14,025,071.69	14,615,868.94	14,333,273.84

SPECIAL PROJECTS FUND (21, 27)	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
Beginning Fund Balance	469,878.32	493,709.99	479,017.26
Ending Fund Balance	493,709.99	479,017.26	473,817.26
REVENUES & OTHER FINANCING SOURCES	2,485,373.52	2,800,376.29	2,945,960.51
EXPENDITURES & OTHER FINANCING USES	2,461,541.85	2,815,069.02	2,951,160.51

CAPITAL PROJECTS FUND (46)	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
Beginning Fund Balance	1,616,466.29	1,993,407.76	1,914,533.52
Ending Fund Balance	1,993,407.76	1,914,533.52	1,599,533.52
REVENUES & OTHER FINANCING SOURCES	376,941.47	30,893.18	85,000.00
EXPENDITURES & OTHER FINANCING USES	0.00	109,767.42	400,000.00

FOOD SERVICE FUND (50)	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
Beginning Fund Balance	215,477.04	343,543.68	363,349.45
Ending Fund Balance	343,543.68	363,349.45	325,871.72
REVENUES & OTHER FINANCING SOURCES	678,950.20	598,063.11	592,300.00
EXPENDITURES & OTHER FINANCING USES	550,883.56	578,257.34	629,777.73

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
GROSS TOTAL EXPENDITURES -- ALL FUNDS	17,037,497.10	18,118,962.72	18,314,212.08
Interfund Transfers (Source 100) - ALL FUNDS	1,607,602.87	1,639,103.35	1,486,637.34
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00

NET TOTAL EXPENDITURES -- ALL FUNDS	15,429,894.23	16,479,859.37	16,827,574.74
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PROPOSED PROPERTY TAX LEVY

FUND	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
General Fund	3,568,591.00	3,323,919.00	3,563,748.00
TOTAL SCHOOL LEVY	3,568,591.00	3,323,919.00	3,563,748.00