

**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 28, 2024  
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 3,504,218.00
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 28th day of October, 2024 as follows:

1. That the following salaries be adopted for members of the School Board:

A. President:	<u>\$ 600.00 or \$</u>
B. Clerk:	<u>\$ 700.00 or \$</u>
C. Treasurer:	<u>\$ 600.00 or \$</u>
D. Other Members:	<u>\$ 450.00 or \$</u>
  
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 28th day of October, 2024 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 28th day of October, 2024 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 28th day of October, 2024 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 2024-2025 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 28th day of October, 2024, 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 **\$14,707,550.16** 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 **\$3,504,218.00** 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 28th day of October, 2024 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 \$468,325.74; returns earned since the last annual meeting consisted of

\$135,192.00 in contributions with interest earned totaling \$5,535.05; total disbursements made, for payment of benefits, since the last annual meeting totaled \$89,568.46. (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 28th day of October, 2024 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 23, 2023**  
**6:45 p.m.**

1. Mike Steffel called this meeting to order at 6:45 p.m.
2. Motion by Arians and seconded by Gallagher to elect Mike Steffel as chairperson. Motion carried with a voice vote 15-0-0.
3. Motion by Haskins and seconded by Mum to waive the reading of last year's meeting minutes. Motion carried with a voice vote 15-0-0.
4. Motion by Eggers and seconded by Reynolds to approve Resolution A -Salaries of the board members. Motion carried with a voice vote 16-0-0.
5. Presentation of proposed budget
6. Motion by Arians and seconded by Mumm to approve Resolution B – Disposal of surplus property. Motion carried with a voice vote 16-0-0.
7. Motion by Eggers and seconded by Arians to approve Resolution C – Hot lunch program. Motion carried with a voice vote 16-0-0.
8. Motion by Reynolds and seconded by Haskins to approve Resolution D – Student Accident Insurance. Motion carried with a voice vote 16-0-0.
9. Motion by Gallagher and seconded by Mumm to approve Resolution E – Adoption of tax levy \$3,563,748.00. Motion carried with a voice vote 16-0-0.
10. Motion by Arians and seconded by Gallagher to approve Fund 73 – Other Post-Employment Benefits. Motion carried with a voice vote 16-0-0.
11. Motion by Haskins and seconded by Arians to approve Resolution F – Lease School Property. Motion carried with a voice vote 16-0-0.
12. Other new business – none
13. Motion by Haskins and seconded by Gallagher to adjourn this meeting. Motion carried with a voice vote 16-0-0. The time was 6:54 p.m.

**TREASURER'S REPORT**  
**(All Funds)**  
**Generally Accepted Accounting Principles (GAAP)**  
**October 28, 2024**

<b>Fund Equity</b>	<b>FUND EQUITY 6/30/2023</b>	<b>RECEIPTS 07/01/2023- 06/30/2024</b>	<b>DISBURSEMENTS 07/01/2023- 06/30/2024</b>	<b>FUND EQUITY 6/30/2024</b>
FUND 10 - GENERAL FUND	\$2,218,244.04	\$14,429,822.87	\$14,429,822.87	\$2,218,244.04
FUND 21 - SPECIAL REVENUE TRUST	\$479,017.26	\$306,921.51	\$236,669.85	\$549,268.92
FUND 27 - SPECIAL EDUCATION	\$0.00	\$2,832,232.54	\$2,832,232.54	\$0.00
FUND 46 - CAPITAL IMPROVEMENT	\$1,914,533.52	\$533,441.95	\$568,291.10	\$1,879,684.37
FUND 50 - FOOD SERVICE	\$363,349.45	\$582,729.78	\$689,852.61	\$256,226.62
FUND 73 - EMPLOYEE BENEFIT	\$417,167.15	\$140,727.05	\$89,568.46	\$468,325.74
<b>TOTAL ALL FUNDS</b>	<b>\$5,392,311.42</b>	<b>\$18,825,875.70</b>	<b>\$18,846,437.43</b>	<b>\$5,371,749.69</b>
DEBT RETIREMENT		\$0.00		
MAXIMUM BONDED INDEBTEDNESS		\$68,234,048.10		

This is a report regarding the School District's Financial Records from July 1, 2023 though June 30, 2024.

An audit of the 2023-24 receipts and disbursements has been performed by Lauterbach & Amen, and the examination included such tests of records and other auditing procedures as deemed necessary.

**NOTICE OF BUDGET HEARING/ANNUAL MEETING**

**Lancaster Community School District, 231 North Sheridan Street, Lancaster, WI 53813**

**NOTICE IS HEREBY GIVEN** to qualified electors of the Lancaster Community School District that a Budget Hearing/Annual Meeting will be held in Hillery Auditorium at 806 East Elm Street, Lancaster, WI on Monday, October 28, 2024 at 6:45 P.M. That copy of said budget is on file in the Central Office at 231 North Sheridan Street, Lancaster Wisconsin and open for inspection. Office hours are 7:30 a.m. - 4:00 p.m.

The recommended minimum detail budget summary is as follows (in accordance with Wis. Stats. 65.90)

Dated this 17th day of October, 2024.

/s/ Dean J. Noethe  
LANCASTER COMMUNITY SCHOOL  
DISTRICT

Lancaster, Wisconsin

<b>GENERAL FUND (10)</b>	<b>Audited 2022-2023</b>	<b>Unaudited 2023-2024</b>	<b>Proposed 2024-2025</b>
Beginning Fund Balance	2,193,036.74	2,218,244.04	2,218,244.04
<b>Ending Fund Balance</b>	<b>2,218,244.04</b>	<b>2,218,244.04</b>	<b>2,218,244.04</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	0.00	5,859.87	5,000.00
Local Sources (Source 200)	3,667,267.39	3,760,289.22	3,692,718.00
Inter-district Payments (Source 300 + 400)	476,809.42	472,688.54	471,492.00
Intermediate Sources (Source 500)	18,238.62	9,060.80	8,000.00
State Sources (Source 600)	9,147,273.74	9,450,920.96	10,115,142.74
Federal Sources (Source 700)	1,316,404.42	655,623.11	382,197.42
All Other Sources (Source 800 + 900)	15,082.65	75,380.37	33,000.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>14,641,076.24</b>	<b>14,429,822.87</b>	<b>14,707,550.16</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	6,906,918.84	6,928,604.62	7,168,043.77
Support Services (Function 200 000)	5,733,438.94	4,875,521.96	4,917,280.05
Non-Program Transactions (Function 400 000)	1,975,511.16	2,625,696.29	2,622,226.34
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>14,615,868.94</b>	<b>14,429,822.87</b>	<b>14,707,550.16</b>

<b>SPECIAL PROJECTS FUND (21, 27)</b>	<b>Audited 2022-2023</b>	<b>Unaudited 2023-2024</b>	<b>Budget 2024-2025</b>
Beginning Fund Balance	493,709.99	479,017.26	549,268.92
<b>Ending Fund Balance</b>	<b>479,017.26</b>	<b>549,268.92</b>	<b>482,618.92</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,800,376.29</b>	<b>3,139,154.05</b>	<b>3,186,518.27</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,815,069.02</b>	<b>3,068,902.39</b>	<b>3,253,168.27</b>

<b>CAPITAL PROJECTS FUND (46)</b>	<b>Audited 2022-2023</b>	<b>Unaudited 2023-2024</b>	<b>Budget 2024-2025</b>
Beginning Fund Balance	1,993,407.76	1,914,533.52	1,879,684.37
<b>Ending Fund Balance</b>	<b>1,914,533.52</b>	<b>1,879,684.37</b>	<b>1,909,684.37</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>30,893.18</b>	<b>533,441.95</b>	<b>580,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>109,767.42</b>	<b>568,291.10</b>	<b>550,000.00</b>

<b>FOOD SERVICE FUND (50)</b>	<b>Audited 2022-2023</b>	<b>Unaudited 2023-2024</b>	<b>Budget 2024-2025</b>
Beginning Fund Balance	343,543.68	363,349.45	255,763.12
<b>Ending Fund Balance</b>	<b>363,349.45</b>	<b>255,763.12</b>	<b>231,113.12</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>598,063.11</b>	<b>582,266.28</b>	<b>579,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>578,257.34</b>	<b>689,852.61</b>	<b>603,650.00</b>

**Total Expenditures and Other Financing Uses**

<b>ALL FUNDS</b>	<b>Audited 2022-2023</b>	<b>Unaudited 2023-2024</b>	<b>Budget 2024-2025</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>18,118,962.72</b>	<b>18,756,868.97</b>	<b>19,114,368.43</b>
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	<b>1,369,103.35</b>	<b>1,992,043.96</b>	<b>2,037,389.34</b>
<b>Refinancing Expenditures (FUND 30)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>16,749,859.37</b>	<b>16,764,825.01</b>	<b>17,076,979.09</b>

**PROPOSED PROPERTY TAX LEVY**

<b>FUND</b>	<b>Audited 2022-2023</b>	<b>Unaudited 2023-2024</b>	<b>Budget 2024-2025</b>
General Fund	3,323,919.00	3,563,748.00	3,504,218.00
<b>TOTAL SCHOOL LEVY</b>	<b>3,323,919.00</b>	<b>3,563,748.00</b>	<b>3,504,218.00</b>