

LENA PUBLIC SCHOOL

ANNUAL SCHOOL DISTRICT
MEETING AND BUDGET
HEARING

MONDAY
OCTOBER 07, 2019

BUDGET HEARING
@ 6:30 p.m. IN THE
BOARD ROOM
ANNUAL MEETING
FOLLOWS IMMEDIATELY AFTER



Lena Public School District

"Small Community, Great Opportunity"

Ben Pytleski

- District Administrator
- Elementary Principal

James Torzala

- H.S./M.S. Principal
- Spec. Ed. Director

304 East Main Street

Lena, WI 54139

920-829-5703 (5) District Office
920-829-5959 (3) Elementary Office
920-829-5244 (4) H.S./M.S. Office
920-829-5122 Fax
www.lena.k12.wi.us

Board of Education

Lori Dufek – President
Ed Huberty – Vice President
Charles Imig – Clerk
David McNurlen – Treasurer
Timothy A. Goldschmidt - Member

AGENDA

LENA SCHOOL DISTRICT ANNUAL MEETING AND BUDGET HEARING Lena, Wisconsin

October 7, 2019 @ 6:30 P.M. in the Board Room

6:30 p.m. 2019-2020 Budget Hearing: District Administrator, Ben Pytleski, will present Budget. Any questions or concerns may be addressed at this time.

ANNUAL MEETING AGENDA

1. **Call to Order** –Board President, Lori Dufek
2. **Election of Chairperson**
3. **Adoption of Agenda**
4. **Minutes of meeting –October 15, 2018** – Board Clerk, Chuck Imig
5. **Set time, date, and location for 2020 Annual Meeting**
6. **Presentation and acceptance of the 2019-2020 school year Budget**
7. **Authorize the board to borrow capital to meet obligations during the 2019-2020 school year**
8. **Set salaries to be paid to members of the Lena Board of Education**
9. **Authorize the payment of actual and per diem expenses to Board of Education members when traveling outside of district in the performance of Board duties**
10. **Authorize the board to furnish textbooks and provide a school lunch program**
11. **Authorize the use of funds for legal action needed by the district**
12. **Authorize the sale/transfer of school property**
13. **Authorize a tax to be placed on the tax rolls**
14. **Other business**
15. **Motion to adjourn**

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Dave McNurlen – Member

Minutes

LENA SCHOOL DISTRICT ANNUAL MEETING AND BUDGET HEARING Lena, Wisconsin

October 15, 2018 @ 6:30 P.M. in the Board Room

6:30 p.m. 2018-2019 Budget Hearing: District Administrator, Ben Pytleski, will present Budget. Any questions or concerns may be addressed at this time.

ANNUAL MEETING MINUTES

1. **Call to Order** –Board President, Lori Dufek
Roll call: Lori Dufek, Kristan Huberty, David McNurlen, Ed Huberty, Charles Imig
2. **Election of Chairperson**
Motion by Kristan Huberty, second by Ed Huberty to elect Tina Rouer as the chairperson as presented. All ayes. Motion carried.
3. **Adoption of Agenda**
Motion by Lori Dufek, second by Charles Imig to approve the agenda as presented. All ayes. Motion carried.
4. **Minutes of meeting –September 18, 2017** – Board Clerk, Chuck Imig
Motion by Kristan Huberty, second by David McNurlen to approve the minutes of meeting-Sept. 18, 2017- Board Clerk, Charles Imig as presented. All ayes. Motion carried.
5. **Set time, date, and location for 2019 Annual Meeting**
Motion by Charles Imig, second by David McNurlen to set time, date, and location for 2019 Annual Meeting as follows: October 7, 2019 at 6:30pm in the Board Room.
6. **Presentation and acceptance of the 2018-2019 school year Budget**
Motion by David McNurlen, second by Lori Dufek to approve the presentation and acceptance of the 2018-2019 school year budget as presented. Roll call: Lori Dufek-aye, Kristan Huberty-aye, Ed Huberty-aye, David McNurlen-aye, Charles Imig-aye. Motion carried.
7. **Authorize the board to borrow capital to meet obligations during the 2018-2019 school year**
Motion by Lori Dufek, second by Kristan Huberty to authorize the board to borrow capital to meet obligations during the 2018-2019 school year as presented. All ayes. Motion carried.
8. **Set salaries to be paid to members of the Lena Board of Education**
Motion by David McNurlen, second by Charles Imig to approve to keep the set salary as current \$600, for board members and \$50 per meeting, of the Lena Board of Education. All ayes. Motion carried.

9. **Authorize the payment of actual and per diem expenses to Board of Education members when traveling outside of district in the performance of Board duties**
Motion by Kristan Huberty, second by David McNurlen to approve to authorize the payment of actual and per diem expenses to Board of Education members when traveling outside of district in the performance of Board duties as presented. All ayes. Motion carried.
10. **Authorize the board to furnish textbooks and provide a school lunch program**
Motion by David McNurlen, second by Kristan Huberty to approve the authorizing the board to furnish textbooks and provide a school lunch program as presented. All ayes. Motion carried.
11. **Authorize the use of funds for legal action needed by the district**
Motion by Lori Dufek, second by David McNurlen to approve to authorize the use of funds for legal action needed by the district as presented. All ayes. Motion carried.
12. **Authorize the sale/transfer of school property**
Motion by David McNurlen, second by Charles Imig to approve to authorize the sale/transfer of school property as presented. All ayes. Motion carried.
13. **Authorize a tax to be placed on the tax rolls**
Motion by Lori Dufek, second by David McNurlen to approve to authorize a tax to be placed on the tax rolls as presented. All ayes. Motion carried.
14. **Other business**
N/A
15. **Motion to adjourn**
Motion by David McNurlen to adjourn at 6:51 pm.

Recording Secretary
Tina Rouer

LENA PUBLIC SCHOOL DISTRICT 2019-20 PROPOSED BUDGET

BUDGET ADOPTION 2019-20 *			
GENERAL FUND (FUND 10)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance (Account 930 000)	1,917,142.29	2,104,926.52	2,502,914.56
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	2,104,926.52	2,502,914.56	2,664,825.81
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.84	0.00
Local Sources			
210 Taxes/Estimated	1,765,570.38	1,885,090.07	1,893,037.00
240 Payments for Services	4,800.00	2,400.00	2,400.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	158,961.64	112,040.10	161,507.84
280 Interest on Investments	2,305.54	1,596.78	1,000.00
290 Other Revenue, Local Sources	44,803.35	18,399.23	17,975.00
Subtotal Local Sources	1,976,440.91	2,019,526.18	2,075,919.84
Other School Districts Within Wisconsin			
310 Transit of Aids	273.42	479.76	0.00
340 Payments for Services	323,367.00	398,665.00	597,756.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	323,640.42	399,144.76	597,756.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	2,690.00	2,698.44	2,792.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	2,690.00	2,698.44	2,792.00
State Sources			
610 State Aid -- Categorical/Est Transportation & Library	28,725.00	29,246.36	29,246.00
620 State Aid -- General/Equalization Aid	2,721,604.00	2,746,819.00	2,774,323.00
630 DPI Special Project Grants/Ed Effectiveness & Reading	3,628.50	7,672.50	3,595.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units/Safety Grant	19,621.49	45,795.87	37,148.00
690 Other Revenue/Sparsity/Per Pupil/Tax Exempt (Est)	318,610.10	457,975.21	446,311.00
Subtotal State Sources	3,092,189.09	3,287,508.94	3,290,623.00

Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants/Title IIA & Title IVA	10,212.67	15,148.52	26,269.86
750 IASA Grants/Title IA	49,567.63	40,567.22	49,212.36
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	0.00	0.00
790 Other Federal Revenue - Direct/REAP Grant	21,393.41	46,576.39	40,495.28
Subtotal Federal Sources	81,173.71	102,292.13	115,977.50
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	1,037.02	890.00	0.00
970 Refund of Disbursement	11,474.75	3,353.00	3,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	2,209.78	3,119.15	3,000.00
Subtotal Other Revenues	14,721.55	7,362.15	6,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	5,490,855.68	5,818,533.44	6,089,068.34
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	1,273,155.52	1,336,953.53	1,351,404.45
120 000 Regular Curriculum	508,542.90	472,362.81	554,240.71
130 000 Vocational Curriculum	264,452.13	282,707.97	271,037.39
140 000 Physical Curriculum	107,151.37	111,784.30	134,630.03
160 000 Co-Curricular Activities	251,022.05	206,577.74	217,048.28
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	2,404,323.97	2,410,386.35	2,528,360.86
Support Sources			
210 000 Pupil Services	99,081.29	103,886.35	111,364.10
220 000 Instructional Staff Services	327,697.63	307,567.27	296,900.32
230 000 General Administration	171,840.92	183,328.62	197,596.36
240 000 School Building Administration	223,502.75	227,861.61	234,984.27
250 000 Business Administration	783,823.06	890,042.72	1,128,532.89
260 000 Central Services	28,736.54	19,874.72	25,000.00
270 000 Insurance & Judgments	40,886.00	45,923.78	46,744.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	21,997.17	49,792.16	107,436.29
Subtotal Support Sources	1,697,565.36	1,828,277.23	2,148,558.23
Non-Program Transactions			
410 000 Inter-fund Transfers	553,395.56	580,603.31	634,906.34
430 000 Instructional Service Payments	647,111.51	601,278.51	615,331.66
490 000 Other Non-Program Transactions	675.05	0.00	0.00
Subtotal Non-Program Transactions	1,201,182.12	1,181,881.82	1,250,238.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,303,071.45	5,420,545.40	5,927,157.09

SPECIAL PROJECT FUNDS (FUNDS 21)			
900 000 Beginning Fund Balance	72,274.42	14,771.02	33,093.71
900 000 Ending Fund Balance	14,771.02	33,093.71	13,593.71
REVENUES & OTHER FINANCING SOURCES	9,455.00	29,651.00	10,500.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	6,958.40	0.00	0.00
400 000 Non-Program Transactions	60,000.00	11,328.31	30,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	66,958.40	11,328.31	30,000.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	501,010.38	557,793.32	596,512.01
<i>Local Sources</i>			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	109.10	125.88	100.00
Subtotal Local Sources	109.10	125.88	100.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	0.00	0.00	0.00
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
<i>Intermediate Sources</i>			
510 Transit of Aids	8,033.47	6,552.91	6,172.64
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	8,033.47	6,552.91	6,172.64
<i>State Sources</i>			
610 State Aid -- Categorical	143,318.00	150,236.00	161,062.35
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	1,000.00	0.00	0.00
Subtotal State Sources	144,318.00	150,236.00	161,062.35
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	68,146.39	100,769.80	102,930.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	68,146.39	100,769.80	102,930.00
<i>Other Financing Sources</i>	0.00	0.00	0.00

860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00

Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	721,617.34	815,477.91	866,777.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	597,824.59	657,497.50	676,077.64
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	597,824.59	657,497.50	676,077.64
Support Sources			
210 000 Pupil Services	43,448.04	55,593.17	73,289.33
220 000 Instructional Staff Services	58,843.47	84,627.49	87,354.63
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	0.00	4,440.49	10,555.40
260 000 Central Services	1,052.58	378.00	2,000.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	5,087.50	0.00	0.00
Subtotal Support Sources	108,431.59	145,039.15	173,199.36
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	15,361.16	12,941.26	17,500.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	15,361.16	12,941.26	17,500.00
TOTAL EXPENDITURES & OTHER FINANCING USES	721,617.34	815,477.91	866,777.00
DEBT SERVICE FUND (FUNDS 39)			
900 000 Beginning Fund Balance	29,767.95	26,638.08	14,701.22
900 000 ENDING FUND BALANCES	26,638.08	14,701.22	9,501.22
TOTAL REVENUES & OTHER FINANCING SOURCES	306,104.44	255,747.00	237,000.00
281 000 Long-Term Capital Debt	257,623.77	233,350.00	242,200.00
282 000 Refinancing	0.00	2.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	51,610.54	34,333.86	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	309,234.31	267,683.86	242,200.00
842 000 INDEBTEDNESS, END OF YEAR	977,698.84	740,000.00	520,000.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	202,712.17	204,325.16	220,911.73
200 000 Support Services	202,712.17	204,325.16	220,911.73
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	202,712.17	204,325.16	220,911.73

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	25,184.92	30,392.40	32,473.03
900 000 ENDING FUND BALANCE	30,392.40	32,473.03	28,182.78
TOTAL REVENUES & OTHER FINANCING SOURCES	12,084.00	12,086.00	11,000.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	6,876.52	10,005.37	15,290.25
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	6,876.52	10,005.37	15,290.25

SCHOLARSHIP FUND /FUND 72			
900 000 Beginning Fund Balance	327,206.39	322,377.40	333,016.06
900 000 ENDING FUND BALANCE	322,377.40	333,016.06	340,016.06
TOTAL REVENUES & OTHER FINANCING SOURCES	26,538.75	34,535.67	32,000.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	31,367.74	23,897.01	25,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	31,367.74	23,897.01	25,000.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.