



**2020-2021
BUDGET HEARING
AND ANNUAL MEETING**

Tuesday, September 1, 2020
Budget Hearing at 5:30 p.m.
Followed Immediately by the Annual Meeting
in the Lake Country School Library
Virtual Access Link Available Online at:
www.mylakecountryschool.org

LAKE COUNTRY SCHOOL DISTRICT
Serving the City of Delafield, Town of Delafield, Town
of Merton, Village of Chenequa,
Village of Hartland, and Village of Nashotah

1800 Vettelson Road, Hartland, WI 53029
Phone: 262-367-3606 | Fax: 262-367-3205
Web Page: www.mylakecountryschool.org

Home of the Wildcats!



Lake Country School District ANNUAL MEETING REPORT

Tuesday, September 1, 2020
BUDGET HEARING - 5:30 p.m.
ANNUAL MEETING – Immediately to follow
in the Lake Country School Library
(Virtual Link Available)

SCHOOL BOARD MEMBERS & TERM

Monique Henry, President	Term runs to April, 2022
Andrea Shrednick, Vice President	Term runs to April, 2021
Brian Brandel, Treasurer	Term runs to April, 2021
Elizabeth Gould, Clerk	Term runs to April, 2022
Allen Larson, Member	Term runs to April, 2023

MISSION AND BELIEF STATEMENTS

Lake Country School's mission statement is:

To inspire all students to reach their highest potential by providing a tradition of academic excellence and innovative thinking within a supportive community.

We believe that:

1. All people have **the potential to learn and to be successful.**
2. The school will provide a **positive learning environment that is safe, challenging, and rewarding.**
3. The school community will **promote self-esteem and confidence.**
4. Learning is enhanced through an **integrated relevant curriculum and high expectations.**
5. Discipline will be consistent, timely, and carried out with **dignity.**
6. Students and staff will **assume responsibility for themselves and their surroundings.**
7. Students, staff, and parents should acquire an **appreciation for lifelong learning.**
8. To be a successful district we need to **plan for our future, be proactive in the present, and continually self-assess our effectiveness and sustainability.**
9. The success of Lake Country School is in direct relation to the **communication and collaboration of the community, parents, students, staff, Board, and administration.**

LAKE COUNTRY SCHOOL DISTRICT

Class 1 Notice of Budget Hearing and Annual Meeting:

Notice is hereby given to the qualified electors of the joint #1 District of The Villages of Nashotah, Hartland and Chenequa, Towns of Delafield and Merton and City of Delafield, that the Budget Hearing of said District will be held at 5:30 p.m., Tuesday, September 1, 2020, followed immediately by the Annual Meeting at Lake Country School District, 1800 Vettelson Road, Hartland, WI 53029. Information packets for the meeting will be available in the office beginning Thursday, August 27, 2020. Elizabeth Gould, School Board Clerk

Class 1 Notice in the Lake Country NOW newspaper:
August 26, 2020

LAKE COUNTRY SCHOOL DISTRICT
-Class 1 Notice of Budget Hearing and
Annual Meeting:

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Run: August 26, 2020 WNXLP

Posted online at www.MyLakeCountrySchool.org > My School > Board of Education > Meeting Agendas

Posted online at www.MyLakeCountrySchool.org > Upcoming Events > Board of Education Annual Meeting

Lake Country School District
BUDGET HEARING
Tuesday, September 1, 2020 - 5:30 p.m.
in the Lake Country School Library
(virtual link available on school website)

AGENDA

- I. **CALL TO ORDER**
- II. **PLEDGE OF ALLEGIANCE**
- III. **PUBLIC NOTICE REPORT**
- IV. **REPORT ON STATUS OF THE DISTRICT –**
Mark Lichte, District Administrator
- V. **REPORT OF PROPOSED 2020-2021 BUDGET AND LEVY –**
Mark Lichte, District Administrator
- VI. **MEETING OPEN FOR QUESTIONS**
- VII. **ADJOURN TO ANNUAL MEETING**

Lake Country School District
ANNUAL MEETING
Tuesday, September 1, 2020

To commence immediately following the 5:30 p.m. Budget Hearing
in the Lake Country School Library (virtual link available on school website)

AGENDA

- I. **CALL TO ORDER** – The meeting will be called to order by the President of the School Board who will serve as temporary chairperson during the election of the permanent chairperson.
 - A. Introduction of School Board
 - B. Comments regarding the status of the school district
- II. **ELECTION OF A CHAIRPERSON** – Nominations shall be made from the floor as per section 120.10 (1) of Wisconsin State Statutes.
- III. **OFFICIAL MINUTES OF THE MEETING** – The chairperson should appoint a person to take the minutes of the meeting. This person shall make a record of all motions and business of the meeting as per sections 120.10(1), (3) and 12.17, ss.
- IV. **MINUTES OF THE LAST ANNUAL MEETING** – Minutes to be read by the School Board Clerk and acted upon. Motion of approval.
- V. **REPORT OF TREASURER AND AUDITOR**
 - A. Length of School Year – **Chapter PI 8.01(2)(f) Wisconsin Administrative Code. Hours of instruction.** Each school district board shall annually schedule and hold at least 437 hours of direct pupil instruction in kindergarten, at least 1,050 hours of direct pupil instruction in grades 1 through 6, and at least 1,137 hours of direct pupil instruction in grades 7 through 12. The school hours are computed as the period from the start to the close of the school's daily instructional schedule. Scheduled hours under this subdivision include recess and time for pupils to transfer between classes but do not include the lunch period. No more than 30 minutes per day may be counted for recess. Scheduled hours may also include the hours of instructional programming offered through innovative instructional designs that apply to the entire school or grade level. In computing the minimum number of instructional hours under this subdivision, schools may not count days and parts of days on which parent and teacher conferences are held, staff development or inservice programs are held, schools are closed for inclement weather and no compensatory instruction is offered virtually, and when no direct instruction is provided.. Motion to set calendar is in order.
 - B. Salaries of School Board – The Annual Meeting establishes the salaries of the school board members. Current pay is \$1,100 per year.
 - C. Tax Levy for the ensuing year – consider a motion to levy a school tax as recommended in the district's budget for the operation of the school and capital

Continued on next page

outlay in the ensuing school year as per s. 120.10 and 67.12(8) of the Wisconsin State Statutes. Motion for adoption of the budget including a resolution for the levying of taxes for school purposes may be as follows:

“Ms/Mr. Chairperson, I move that there be levied a school tax against all taxable property with the district in the sum of \$3,859,229.00 to operate and maintain the school system and finance the capital outlay to maintain such system for the year 2019-2020 for which the budget is approved.”

- D. Legal Services – The Board requests permission to obtain and pay for the services of an attorney during the school year, if the need arises. Motion to obtain legal services as needed is in order.
- E. Authorize the Board to lease the building to: YMCA for the remainder of the 2019-2020 school year.
- F. Authorize the Board to establish Fund 80 Community Service Fund in the amount of \$56,081.00 for a portion of evening custodians and other building costs.
- G. Authorize the Board to Set Annual Meeting Date for 2020. Motion to give Board authorization is in order. The date of Tuesday, September 8, 2020 has been proposed.

VI. ADJOURN

**BUDGET PUBLICATION, 2020-21
LAKE COUNTRY SCHOOL DISTRICT
ANNUAL MEETING BUDGET**

A budget summary, notice of the place where the budget in detail may be examined, the time and place for a public hearing on the budget must be published or distributed under s. 65.90. The required minimum detail for the published summary is as follows:

GENERAL FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Beginning Fund Balance	839,613.03	851,970.11	897,449.11
Ending Fund Balance	851,970.11	897,449.11	843,412.11
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	4,068,296.39	4,074,825.00	4,111,272.00
Inter-district Payments (Source 300 + 400)	1,136,838.00	1,322,332.00	1,332,477.00
Intermediate Sources (Source 500)	0.00	0.00	0.00
State Sources (Source 600)	424,864.18	445,770.00	425,711.00
Federal Sources (Source 700)	25,695.91	41,227.00	47,115.00
All Other Sources (Source 800 + 900)	18,684.90	18,312.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	5,674,379.38	5,902,466.00	5,916,575.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	3,304,381.16	3,550,879.00	3,557,062.00
Support Services (Function 200 000)	1,688,718.12	1,667,715.00	1,710,943.00
Non-Program Transactions (Function 400 000)	668,923.02	638,393.00	702,607.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,662,022.30	5,856,987.00	5,970,612.00

SPECIAL PROJECTS FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Beginning Fund Balance	1,801.16	1,883.04	16,601.04
Ending Fund Balance	1,883.04	16,601.04	16,601.04
REVENUES & OTHER FINANCING SOURCES	900,096.74	770,813.00	748,187.00
EXPENDITURES & OTHER FINANCING USES	900,014.86	756,095.00	748,187.00

DEBT SERVICE FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

CAPITAL PROJECTS FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Beginning Fund Balance	9,012.41	10,834.17	26,875.17
Ending Fund Balance	10,834.17	26,875.17	26,875.17
REVENUES & OTHER FINANCING SOURCES	168,611.85	190,116.00	175,409.00
EXPENDITURES & OTHER FINANCING USES	166,790.09	174,075.00	175,409.00

COMMUNITY SERVICE FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Beginning Fund Balance	3,154.16	3,148.37	3,148.37
Ending Fund Balance	3,148.37	3,148.37	3,148.37
REVENUES & OTHER FINANCING SOURCES	56,081.00	56,081.00	56,081.00
EXPENDITURES & OTHER FINANCING USES	56,086.79	56,081.00	56,081.00

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	237,723.74	255,039.00	208,855.00
EXPENDITURES & OTHER FINANCING USES	237,723.74	255,039.00	208,855.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
GROSS TOTAL EXPENDITURES -- ALL FUNDS	7,022,637.78	7,098,277.00	7,159,144.00
Interfund Transfers (Source 100) - ALL FUNDS	501,363.02	0.00	0.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	6,521,274.76	7,098,277.00	7,159,144.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		8.85%	0.86%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
General Fund	4,068,296.00	3,895,079.00	3,992,922.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	56,081.00	56,081.00	56,081.00
TOTAL SCHOOL LEVY	4,124,377.00	3,951,160.00	4,049,003.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-4.20%	2.48%

DEPARTMENT OF PUBLIC INSTRUCTION
2020-21 REVENUE LIMIT WORKSHEET

Lake County

DATA AS OF 8/5/2020, 1:15PM

3862

Line Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 19-20 Revenue Limit

2019-20 General Aid Certification (19-20 Line 12A, Src 621)	37,310
2019-20 Computer Aid Received (19-20 Line 12C, Src 691)	69,522
2019-20 Hi Pov Aid (19-20 Line 12B, Src 628)	0
2019-20 Aid for Exempt Personal Property (19-20 Line 12D, Src 691)	28,012
2019-20 10 Levy Cert (19-20 Line 14A, Levy 10 Src 211)	3,895,079
2019-20 Fnd 38 Levy Cert (19-20 Line 14B, Levy 38 Src 211)	0
2019-20 Fnd 41 Levy Cert (19-20 Line 14C, Levy 41 Src 211)	0
2019-20 Aid Penalty for Over Levy (19-20 FINAL Rev Limit Wkstn)	0
2019-20 Total Levy for All Levied Non-Recurring Exemptions*	28,815
NET 2020-21 Base Revenue Built from 2019-20 Data (Line 1)	4,001,108

*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B) Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupil's Reduction for Ineligible Fund 80 Expendts, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

September & Summer FTE Membership Averages

Count Ch 220 Inter-District Resident Transfer Pupils @ 75%

Line 2: Base Avg((17+45S)+(18+45S)+(19+45S)) / 3 =

	2017	2018	2019
Summer FTE: % (40,40,40)	12	14	15
Sept FTE:	5	6	6
New ICS - Independent Charter Schools FTE	351	341	370
Total FTE	0	0	0
Total FTE	356	347	376

Line 6: Curr Avg((18+45S)+(19+45S)+(20+45S)) / 3 =

	2018	2019	2020
Summer FTE: % (40,40,40)	14	15	0
Sept FTE:	6	6	0
New ICS - Independent Charter Schools FTE	341	370	372
Total FTE	0	0	0
Total FTE	347	376	372

"Current Average" for use in 20-21
Per-Pupil Aid and Supplemental
Per-Pupil Aid calcs
(does not include New ICS - Independent Charter Schools FTE)
Average without ICS: 365

Line 10B: Declining Enrollment Exemption =
Average FTE Loss (Line 2 - Line 6, if > 0)

X (Line 5, Maximum 2020-2021 Revenue per Memb) =
Non-Recurring Exemption Amount:

Fall 2020 Property Values (actuals will be loaded below in Sept, 2020)
2020 TIF-Out Tax Apportionment Equalized Valuation

1,164,768,967

2020-2021 Revenue Limit Worksheet

1. 2019-20 Base Revenue (Funds 10, 38, 41)		(from left)	4,001,108
2. Base Sept Membership Avg (2017+45S, 2019+45S)/3		(from left)	360
3. 2019-20 Base Revenue Per Member (Ln 1 / Ln 2)		(with cents)	11,114.19
4. 2020-21 Per Member Change (A+B)			179.00
5. 2020-21 Low Revenue Ceiling per s. 121 905(1):			10,000
A. Allowed Per-Member Change for 20-21 (\$179, all districts)			179.00
B. Low Rev Incr ((Low Rev Ceiling-(344A))4C) NOT<0			0.00
C. Value of the CCDEB (DPI Computed-CCDEB Dists only)			0.00
6. 2020-21 Maximum Revenue / Member (Ln 3 + Ln 4)			11,293.19
7. Current Membership Avg (2018+45S, 2019+45S, 2020+45S)/3		(from left)	365
8. 2020-21 Rev Limit, No Exemptions (Ln 7 + Ln 8)		(rounded)	4,122,014
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)			4,122,014
B. Hold Harmless Non-Recurring Exemption			0
C. Total 2020-21 Recurring Exemptions (A+B+C+D+E)		(rounded)	0
A. Prior Year Carryover			0
B. Transfer of Service			0
C. Transfer of Territory/Other Reorg (if negative, include sign)			0
D. Federal Impact Aid Loss (2018-19 to 2019-20)			0
E. Recurring Referenda to Exceed (if 2020-21 is first year)			0
9. 2020-21 Limit with Recurring Exemptions (Ln 7 + Ln 8)			4,122,014
10. Total 2020-21 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)			122
A. Non-Recurring Referenda to Exceed 2020-21 Limit			0
B. Declining Enrollment Exemption for 2020-21 (from left)			0
C. Energy Efficiency Net Exemption for 2020-21 (see pg 4 for details)			122
D. Adjustment for Refunded or Rescinded Taxes, 2020-21			0
E. Prior Year Open Enrollment (uncounted pupil(s))			0
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)			0
G. Other Adjustments (Environmental Rem + Fund 39 Bal Transfer)			0
H. WPCP and RP/CP Private School Voucher Aid Deduction			0
I. SNSP Private School Voucher Aid Deduction			0
11. 2020-21 Revenue Limit With All Exemptions (Ln 9 + Ln 10)			4,122,136
12. Total Aid to Be Used in Computation (12A + 12B + 12C + 12D)			129,214
A. 2020-21 July 1 Est (need to update on Oct 15) -> Cell is locked.			31,680
B. State Aid to High Poverty Districts (not all districts)			0
C. State Aid for Exempt Computers (Source 691)			69,522
D. State Aid for Exempt Personal Property (Source 691)			28,012
REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.			
13. Allowable Limited Revenue: (Line 11 - Line 12)			3,992,922
(10, 38, 41 Levies)			
14. Total Limited Revenue To Be Used (A+B+C)			3,992,922
Entries Required Below: Enter amnts needed by purpose and fund.			
A. Gen Operations: Fnd 10 Src 211	Not > line 13		3,992,922
B. Non-Referendum Debt (inside limit) Fund 38 Src 211		3,992,922	(Proposed Fund 10)
C. Capital Exp. Annual Meeting Approved: Fund 41 Src 211		0	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)			56,081
A. Referendum Approved Debt (Fund 39 Dept. Src 211)			0
B. Community Services (Fund 90 Src 211)			56,081
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)			0
D. Other Levy Revenue - Milwaukee & Kenosha Only			0
16. Total Fall, 2020 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)			4,049,003
Levy Rate =			0.00347623

CELL COLOR KEY: Auto-Calc: DPl Data: District-Entered
Worksheet is available at: <http://dpi.wi.gov/sf/limits/worksheets/revenue>
Calculation Revised: 8/5/2020 Rounding in Total FTE buckets

Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.

DEPARTMENT OF PUBLIC INSTRUCTION 2020-21 REVENUE LIMIT WORKSHEET

DPI Revenue Limit Reconciliation	
Fund 10, P1-401	3,992,922.00
Fund 38, P1-401	0.00
Fund 41, P1-401	0.00
3,992,922.00	
Chargeback, P1-401	0.00
Fund 39, P1-401	0.00
Fund 80, P1-401	56,081.00
Fund 48/Other, P1-401	0.00
4,049,003.00	
Total, P1-401	

Carryover Computation Based on Levy Information in the P1-401

0

You have levied to your maximum.

0

21-22 Base-Building Information	
Total Non-Recurring Exemptions	122
LEVIED Total Non-Recurring Exemptions: <small>(to be removed from subsequent year's base)</small>	122

2020-21 Per Pupil Categorical Aids

In 2020-21, the Per Pupil Aid amount is \$742 multiplied by the current 3-year average membership, excluding any additional SNSP and ICS students. Revenue is coded to source 695 and is paid OUTSIDE of the Revenue Limit

The new Supplemental Per Pupil Aid will be based on the same count. The amount will be determined in Spring, 2021 and depends on funds available. For reference, 19-20 payments were computed using \$3.36 per pupil. Revenue is source 619 and also outside the limit

More information: <http://dpi.wi.gov/stat/categorical/per-pupil-aid>

2020-21 ENERGY EFFICIENCY EXEMPTION NET TOTAL - LINE 10C	
<small>(carry bright yellow box amount to Line 10C on page 1. See detail computation boxes below.)</small>	
<small>ENTER ALL NUMBERS AS POSITIVE EXCEPT WHERE INDICATED FORMULAS WILL AUTO-CALCULATE</small>	
1) 2018-19 Adjustment for Unspent Debt Energy Exemption (see box below)	\$0
2) 2019-20 Adjustment for Unspent Non-Debt Energy Exemption (see box below)	\$0
3) 2020-21 EE Expenses for Non-Debt (1-Year Project) per Board Resolution	\$0
4) 2020-21 EE Expenses for Debt per Board Resolution	\$0
5) Measured Utility Savings Applied to 2020-21 <small>(entered as a negative)</small>	\$0
6. Total 2020-21 Energy Efficiency Exemption (carry to Line 10 C. on page 2)	\$0

The 2020-21 Net EE exemption will include adjustments for unspent Fall, 2018 Levy (DEBT) and Fall, 2019 Levy (NON-DEBT) BOE resolutions. Actual expenditures will be reported to DPI by your auditor in September, 2020 via the P1-1506-AC. Until then, districts are to enter their estimates of expenditures made related to the respective EE BOE resolutions.

If, after you enter your anticipated expenditures, negative numbers appear in Line 1 (cells X38 and X46) in either or both the 2018-19 or 2019-20 tables below, this indicates the estimated expenditures entered are less than the amount of the exemption that year. Call a School Finance Consultant if you have questions.

2018-19 Energy Efficiency Reconciliation - Debt	
1) 2018-19 Adjustment for Unspent Energy Exemption (A+B+C+D, can be < 0)	\$0
A 2018-19 EE Debt Amount Levied <small>(per 18-19 PI-1506-AC, entered as a negative)</small>	\$0
C Jan-Jun 2019 Debt Service Payment <small>(per 18-19 PI-1506AC)</small>	\$0
D Jul-Dec 2019 Debt Service Payment <small>(per 19-20 PI-1506AC)</small>	\$0
<small>(If Line 1 in this box is < 0, see 2018-19 Adjustment in "2020-21 Net Energy Efficiency Exemption" box above.)</small>	

2019-20 Energy Efficiency Reconciliation - Non-Debt	
1) 2019-20 Adjustment for Unspent Energy Exemption (A+B, can be < 0)	\$0
A 2019-20 EE Non-Debt Amount Levied <small>(per 19-20 PI-1506-AC, entered as a negative)</small>	\$0
B 2019-20 Actual EE Expenses <small>(per 19-20 PI-1506AC)</small>	\$0
<small>(If Line 1 in this box is < 0, see 2019-20 Adjustment in "2020-21 Net Energy Efficiency Exemption" box above.)</small>	

The 2019-20 Adjustment for Unspent Energy Exemption related to debt cannot be calculated until the 2020-21 P1-1506-AC is submitted in September, 2021, after actual calendar year 2020 debt payments (funded by the Fall, 2019 levy) are available. This adjustment will be incorporated into Line 10C of the 2021-22 Revenue Limit Calculation.

2020-2021				Annual Meeting
Reductions To Expense	Amount	OBJ	Function	Notes
Remove Great America	\$ (3,000.00)	943	110000	
Remove Homework Club Help	\$ (4,000.00)	100	110000	
Reduce Salary	\$ (5,429.00)	100	121000	Entered in Wrong Area
Salary/Benefit Changes	\$ (966.00)	100-200	123000	
Salary/Benefit Changes	\$ (1,089.00)	100-200	125000	
Move from Health to PE	\$ (250.00)	411	141000	
Salary/Benefit Changes	\$ (566.00)	100-200	213000	
Remove Staff to NY training	\$ (3,000.00)	310	221100	
Salary/Benefit Changes	\$ (3,879.00)	100-200	229000	
Reduce Sub Principal Costs	\$ (4,000.00)	130	232900	
Reduce Conventions	\$ (1,100.00)	310	232900	
Salary/Benefit Changes	\$ (972.00)	100-200	232900	
Salary/Benefit Changes	\$ (957.00)	100-200	252900	
Maint Changes Staffing, Motherboard and Garbage	\$ (16,392.00)	100-551	253000	
Freeze Salaries Teachers	\$ (42,800.00)		Several	(Put in 110000 for now)
Not Replace RTI	\$ (8,279.00)		229000	
10-27 Fund Transfer	\$ (73,316.00)			
Total Reductions to expense	\$(169,995.00)			

Increase To Expense	Amount	OBJ	Function	Notes
Staff Retirements-Replacements	\$ 23,551.00	100-200	110000	
Salary-Benefit Changes	\$17,602.00	100-200	129000	
Move from Health to PE Staffing and Retirement	\$1,489.00	100-200	140000	
Salary-Benefit Changes	\$ 518.00	100-200	172000	
Xerox and Internet Increases	\$ 2,936.00	300	263300	
OE Outs from 34 to 36	\$ 19,500.00	382	435000	
Possible Deductible Exposure	\$ 12,000.00		110000	(New health Plan)
Move Robotics Teams to 10-160000	\$ 5,400.00		161000	
Total Additions to Expense	\$82,996.00			

Changes In Revenue	Amount	OBJ	Function	Notes
10 Fund Levy Decrease	\$ 51,246.00			Lines H and I removed not known until October
Title IA Increase	\$ (17,247.00)			
Title II Increase	\$ (1,828.00)			
Title IV	\$ (10,000.00)			Never in Budget last year
OE In Decrease	\$ 74,750.00			
Remove YMCA Summer Revenue	\$ 14,000.00			
Total Revenue Changes	\$ 110,921.00			

Total Differences This Run \$ 23,922
Estimated Fund Balance Use Prior April 2020 \$ 30,115.00
Total Estimated 10 Fund Balance Use 2019-2020 \$ 54,037

3rd Friday 376 Sum Schl 0
 36 Total OE Out Total =\$284,352
 4 4K at \$4,875=\$19,500
 1 SE at \$12,977
 31 Reg Ed at \$8,125 each = \$251,875
 165 OE Ins Total \$1,332,477
 4 OE ins 4K at \$4,875 = \$19,500
 1 SE at \$12,977
 160 Reg Ed at \$8,125=\$1,300,000

LAKE COUNTRY SCHOOL DISTRICT

Summary of Expenditures

2020-2021
Annual Meeting

EXPENDITURES	2019-20 Proposed Budget	2019-20 Actual	202-2021 Proposed Budget	2020-21 Budget to 2019-2020 Budget	2020-21 Budget to 2019- 20 Actual
110000 4K-8	\$ 2,653,166	\$ 2,712,863	\$ 2,676,477	0.88%	-1.34%
121000 Art	\$ 87,290	\$ 87,044	\$ 88,534	1.43%	1.71%
123000 World Language	\$ 74,689	\$ 72,804	\$ 75,307	0.83%	3.44%
125000 Music	\$ 182,062	\$ 178,860	\$ 185,652	1.97%	3.80%
129000 Computer	\$ 171,434	\$ 170,782	\$ 196,631	14.70%	15.14%
140000 Physical Education	\$ 138,263	\$ 131,538	\$ 177,691	28.52%	35.09%
141000 Health	\$ 18,863	\$ 18,148	\$ -	-100.00%	-100.00%
162000 Co-Curricular	\$ 32,016	\$ 65,195	\$ 39,416	23.11%	-39.54%
172000 Resource	\$ 115,818	\$ 113,645	\$ 117,354	1.33%	3.26%
213000 Guidance	\$ 55,025	\$ 53,786	\$ 55,556	0.97%	3.29%
214000 Health Room	\$ 19,018	\$ 17,311	\$ 19,052	0.18%	10.06%
221000 Staff Development	\$ 17,277	\$ 10,553	\$ 17,777	2.89%	68.45%
222200 Library	\$ 62,812	\$ 59,868	\$ 64,120	2.08%	7.10%
222200 Educat Media (Lib Aide Exp)	\$ 11,200	\$ 19,004	\$ 11,200	0.00%	-41.07%
229000 Aides	\$ 80,690	\$ 49,019	\$ 68,532	-15.07%	39.81%
231100 School Board	\$ 41,842	\$ 51,398	\$ 40,092	-4.18%	-22.00%
232100 Principal Office	\$ 87,977	\$ 92,348	\$ 89,851	2.13%	-2.70%
232900 Administration	\$ 303,875	\$ 308,679	\$ 310,511	2.18%	0.59%
252000 Business Services	\$ 110,055	\$ 110,417	\$ 115,752	5.18%	4.83%
253000 Operation of Plant	\$ 430,401	\$ 420,586	\$ 422,130	-1.92%	0.37%
255000 Remodel/landscape	\$ 18,476	\$ 16,565	\$ 18,476	0.00%	11.54%
256710 Transportation	\$ 184,963	\$ 169,568	\$ 184,963	0.00%	9.08%
263300 Central Services	\$ 30,264	\$ 30,865	\$ 33,200	9.70%	7.57%
270000 Insurance	\$ 50,745	\$ 46,069	\$ 50,745	0.00%	10.15%
283000 Debt Service	\$ 35,285	\$ 46,627	\$ 35,285	0.00%	-24.32%
850000 Transfer to 50 Fund	\$ -	\$ -	\$ -	0.00%	0.00%
850000 Transfer to 99 Fund	\$ 45,000	\$ 75,846	\$ 45,000	0.00%	0.00%
291000 Retirement Benefits	\$ 137,701	\$ 124,614	\$ 173,701	26.14%	0.00%
295000 Tech Software-Aid deduct		\$ 40,438			
435000 Tuition/Open Enr.	\$ 185,325	\$ 179,959	\$ 284,352	53.43%	58.01%
435000 Special Ed Transfer 10 Fund		\$ 382,588		0.00%	0.00%
Fund 10 General Fund	\$ 5,381,532	\$ 5,856,987	\$ 5,597,357	4.01%	-4.43%
Fund 21 Special Rev Trust	\$ 69,911	\$ 83,419	\$ 69,911	0.00%	-16.19%
Fund 27 Special Education	\$ 679,127	\$ 672,676	\$ 678,276	-0.13%	0.83%
Fund 39 Debt Service	\$ -		\$ -		
Fund 50 Food Service	\$ 174,631	\$ 174,075	\$ 175,409	0.45%	0.77%
Fund 80 Community Serv.	\$ 56,081	\$ 56,081	\$ 56,081	0.00%	0.00%
Fund 99 Co-Op 6603.01	\$ 163,855	\$ 255,039	\$ 163,855	0.00%	0.00%
GRAND TOTAL	\$ 6,525,137	\$ 7,098,277	\$ 6,740,889	3.31%	-5.03%

LAKE COUNTRY SCHOOL DISTRICT
Summary of Revenue Sources

2020-2021
Annual Meeting

REVENUE SOURCE		2019-20' Proposed Budget	2019-2020 Actual	2020-2021 Proposed Budget	2020-21 Budget to 2019-20 Budget	2020-21 Budget to 2019-20 Actual
211	Property Tax - Fund 10	\$ 3,895,079	\$ 3,895,079	\$ 3,992,922	2.51%	2.51%
219	Other Taxes	\$ -		\$ -	0.00%	0.00%
279	Robotics	\$ -	\$ 46,527	\$ -	0.00%	0.00%
211	Community Serv. -Fund 80	\$ 56,081	\$ 56,081	\$ 56,081	0.00%	0.00%
280	Interest	\$ 20,627	\$ 17,769	\$ 20,627	0.00%	16.08%
291	Gifts	\$ -	\$ 1,000	\$ -	0.00%	0.00%
292	Student Fees	\$ 90,875	\$ 98,019	\$ 90,875	0.00%	-7.29%
294	Other Local Revenue	\$ 20,848	\$ 16,431	\$ 6,848	-67.15%	-58.32%
345	Open Enrollment Revenue	\$ 1,279,109	\$ 1,322,332	\$ 1,332,477	4.17%	0.77%
695	Per Pupil Adjust Aid	\$ 268,322	\$ 267,120	\$ 272,314	1.49%	1.94%
619	Special Projects Fund	\$ -	\$ 1,208	\$ -	0.00%	-100.00%
612	Transportation Aid	\$ 12,983	\$ 11,085	\$ 12,983	0.00%	17.12%
613	Common Library Aid	\$ 11,200	\$ 14,056	\$ 11,200	0.00%	-20.32%
621	Equalized Aid	\$ 37,310	\$ 37,310	\$ 31,314	-16.07%	-16.07%
630	Spec Proj Fund		\$ 17,457		0.00%	-100.00%
691	Computer Aid - State	\$ 69,522	\$ 69,522	\$ 69,522	0.00%	0.00%
691	Personal Property Aide	\$ 28,012	\$ 28,012	\$ 28,012	0.00%	0.00%
730	CARES ESSER			\$ 40,000	0.00%	0.00%
730	Title II IV-A	\$ 6,863	\$ 15,069	\$ 18,691	172.34%	24.04%
751	Title I- A	\$ 11,543	\$ 26,158	\$ 28,790	149.42%	10.06%
780	Prior Year Medicaid	\$ -		\$ -	0.00%	0.00%
968	Debt Premium Revenue Cash Flow		\$ 8,752		0.00%	0.00%
971	Aide able Refund	\$ -	\$ 6,623	\$ -	0.00%	-100.00%
990	Miscellaneous Revenue	\$ -	\$ 2,937	\$ -	0.00%	0.00%
	Fund 10 General Fund	\$ 5,752,293	\$ 5,902,466	\$ 5,956,575	3.55%	0.92%
	Fund 39 Long Term Debt	\$ -		\$ -	0.00%	0.00%
	Fund 21 Special Revenue Trust	\$ 69,911	\$ 98,137	\$ 69,911	0.00%	-28.76%
	Fund 27 Spec. Ed. Aid	\$ 308,366	\$ 290,092	\$ 305,021	-1.08%	5.15%
	Fund 27 Transfer from 10 Fund		\$ 382,588		0.00%	-100.00%
	Fund 50 Food Service	\$ 174,631	\$ 190,116	\$ 175,409	0.45%	-7.74%
	Fund 50 Transfer from 10 Fund				0.00%	0.00%
	Fund 80 Comm. Service				0.00%	0.00%
	Fund 99 Sub, Summ Schl Band	\$ 163,855	\$ 179,196	\$ 163,855	0.00%	-8.56%
	Fund 99 Transfer from 10 Fund	\$ 45,000	\$ 75,844	\$ 45,000	0.00%	-40.67%
	All Fund Balance Transfer **	\$ -		\$ 54,037	0.00%	0.00%
	GRAND TOTAL	\$ 6,525,137	\$ 7,174,520	\$ 6,740,889	3.31%	-6.04%
	Total Levy: Property Tax +Com Serv	3,951,160	3,951,160	4,049,003	2.48%	2.48%
	Equalized Value	1,096,227,328	1,096,227,328	1,164,768,967	6.25%	6.25%
	Tax Levy Per Thousand	\$ 3.60	\$ 3.60	\$ 3.48	-3.55%	-3.55%

2020-2021 10 Fund Tax Levy \$ 3,992,922

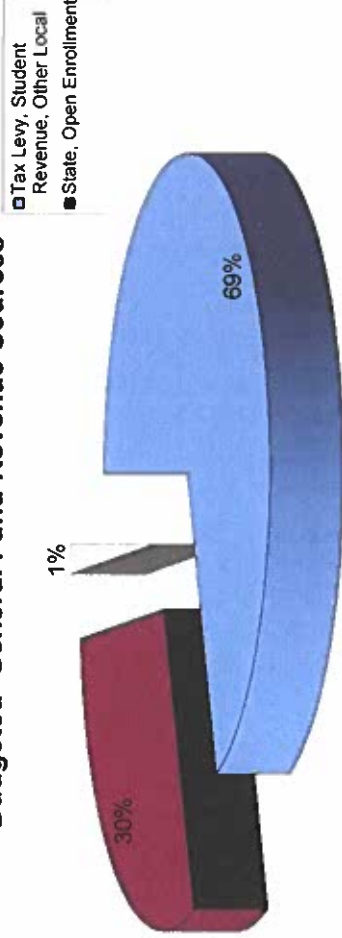
10 Fund Balance at Beginning of 2019-20	\$ 851,970	2020-2021 Fund Balance Info	
Anticipated Fund Balance Use 2019-20	(27,439)	Fund 10 General	54,037
Anticipated Ending Fund Balance 2019-20	879,409	Fund 50 Food Service	0
		Fund 80 Comm Service	0
		All Fund Balance Transfer	<u>54,037</u>
10 Fund Balance at Beginning of 2020-2021	\$ 879,409		
Anticipated Fund Balance Use 2020-2021	54,037		
Anticipated Ending Fund Balance 2020-2021	825,372		

2020-2021

General Fund Revenue Sources

Fund 10		
Tax Levy, Student Revenue, Other Local	\$	4,111,272.00
State, Open Enrollment	\$	1,758,188.00
Federal	\$	87,481.00
Total Fund 10 Revenues	\$	5,956,941.00

**Lake Country School District 2020-2021
Budgeted General Fund Revenue Sources**



2020-2021

General Fund Expenditures

Fund 10		
Instruction	\$	3,557,062.00
Support Services	\$	236,237.00
Non-Program	\$	1,804,058.00
Special Ed 10 Fund Cost	\$	305,547.00
Fund Balance Use	\$	54,037.00
Total Fund 10 Expenditures	\$	5,956,941.00

**Lake Country School District 2020-2021 Budgeted
General Fund Expenditures**

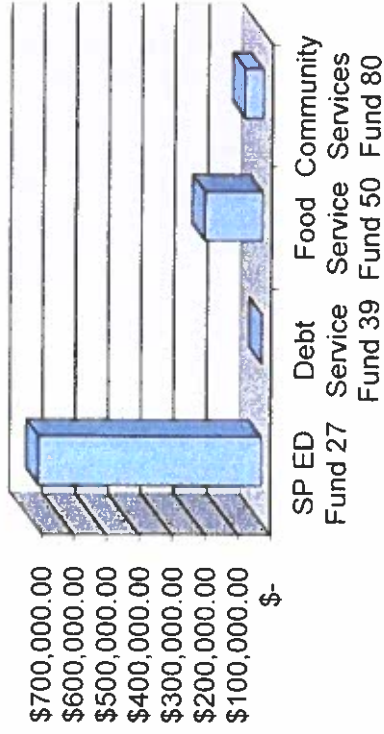


2020-2021

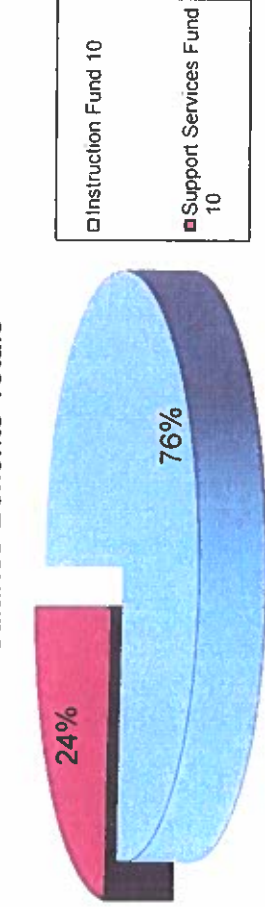
Categorical Expenditures

SP ED Fund 27	\$	678,276.00
Debt Service Fund 39	\$	-
Food Service Fund 50	\$	175,409.00
Community Services Fund 80	\$	56,081.00

Lake Country School District 2020-2021 Budgeted Categorical Expenditures

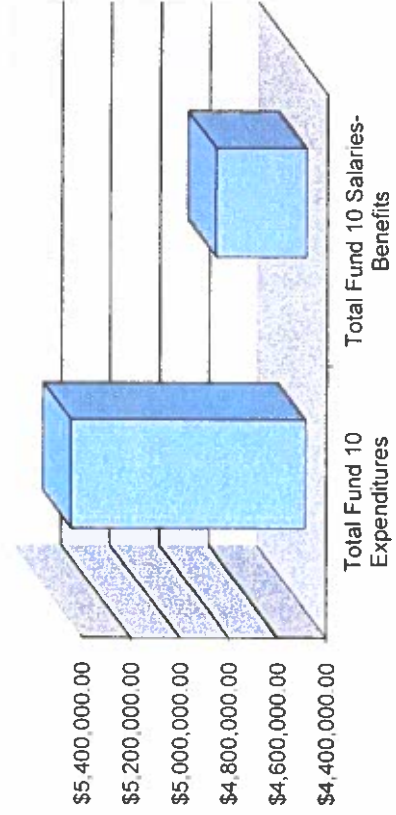


**Lake Country School District
2020-2021 Budgeted
Salaries-Benefits Totals**



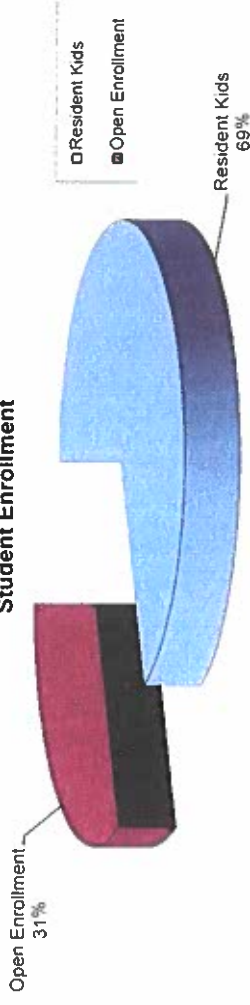
2020-2021 Salaries-Benefits Totals General Fund	
Instruction Fund 10	\$ 3,642,667.00
Support Services Fund 10	\$ 1,132,062.00
Total Salaries 10 Fund	\$ 4,774,729.00

**Lake Country School
Budgeted
Expenditure Comparison
2019-2020**



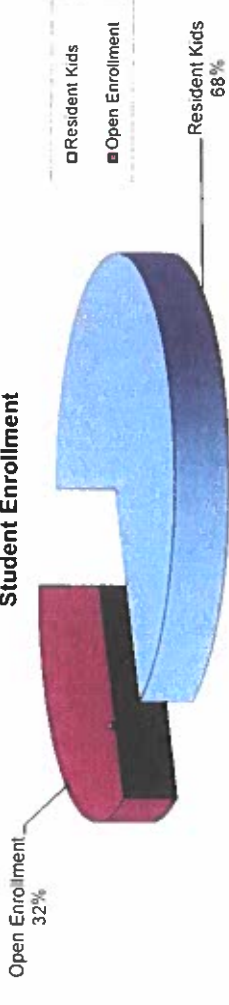
2019-2020 Budgeted Expenditure Comparison	
Total Fund 10 Expenditures	\$ 5,360,656.00
Total Fund 10 Salaries-Benefits	\$ 4,774,729.00
Percentage Total	89%

**Lake Country School District
2018-2019
Student Enrollment**



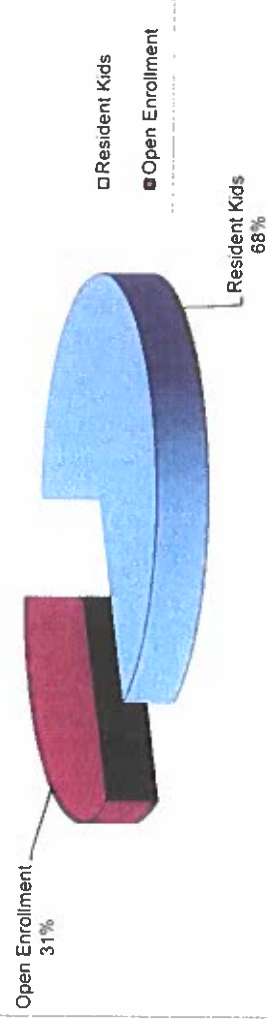
2018-2019	
Student Enrollment	
Resident Kids	342
Open Enrollment	157
Total Student Enrollment	499

**Lake Country School District
2019-2020
Student Enrollment**



2019-2020	
Student Enrollment	
Resident Kids	356
Open Enrollment	170
Total Student Enrollment	526

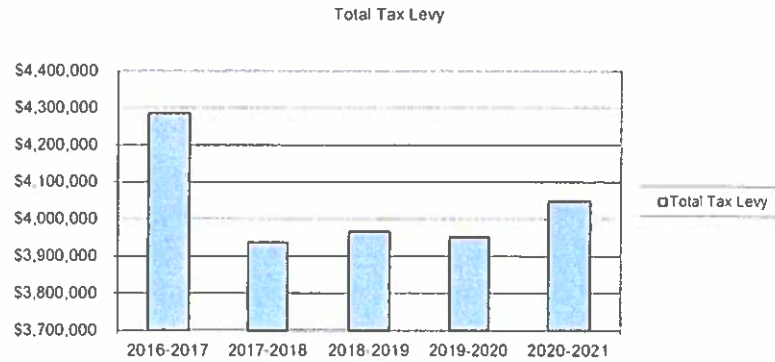
**Lake Country School
2020-2021
District Enrollment**



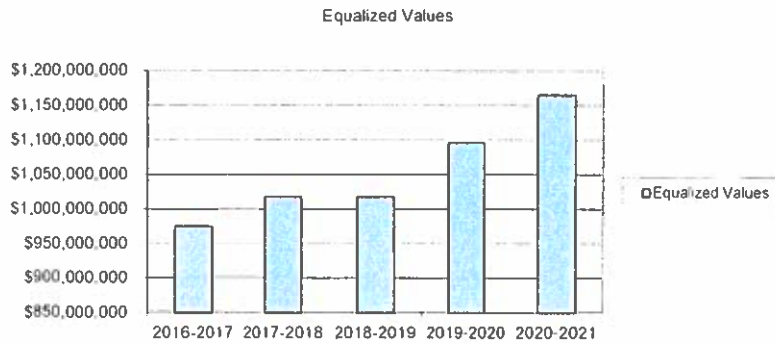
2020-2021	
Student Enrollment	
Resident Kids	347
Open Enrollment	165
Total Student Enrollment	512

Tax Levy Mill Rate Comparisons

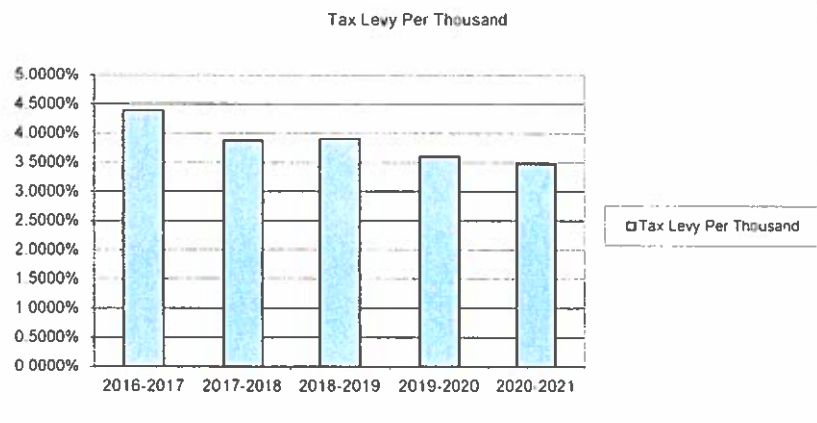
Year	Total Tax Levy
2016-2017	\$ 4,284,513
2017-2018	\$ 3,937,196
2018-2019	\$ 3,966,799
2019-2020	\$ 3,951,160
2020-2021	\$ 4,049,003



Year	Equalized Values
2016-2017	\$ 975,063,813
2017-2018	\$ 1,017,386,976
2018-2019	\$ 1,017,518,622
2019-2020	\$ 1,096,227,326
2020-2021	\$ 1,164,768,967



Year	Tax Levy Per Thousand
2016-2017	4.3900%
2017-2018	3.8700%
2018-2019	3.9000%
2019-2020	3.6000%
2020-2021	3.4800%



LAKE COUNTRY SCHOOL 2020/2021 CALENDAR

Approved by the Board of Education 11/18/2019

July

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

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					

September

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		

October

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

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					

December

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	

SCHEDULE OF EVENTS

August	Floating Day for Staff
Aug. 25-26	Staff In-service Days
Aug. 25	Open House 5:30 p.m.-7:00 p.m.
Sept. 1	First Day of School
Sept. 7	No School - Labor Day
Oct. 22	Conferences 11:00 a.m.-7:00 p.m.
Oct. 23	No School
Oct. 30	End of 1st Quarter
Nov. 25-27	No School - Thanksgiving Break
Dec. 24-Jan. 3	No School—Winter Break
Jan. 4	Return to School
Jan. 15	1/2 Day-End of 2nd Quarter
Jan. 18	No School for Students (Staff In-Service)
Feb. 12	Conferences 8:00 a.m.-3:00 p.m.
Feb. 15	No School
Mar. 26	End of 3rd Quarter
Mar. 29-Apr. 5	No School-Spring Break
Apr. 6	Return to School
May 28	No School
May 31	No School-Memorial Day
June 8	Graduation 7:00 p.m.
June 9	Last Day of School-1/2 Day
June 10	Staff In-Service

SYMBOL KEY

- No School
- Workday/In-Service for Staff
No School for Students
- △ 1/2 Day for Students
- ★ First Day for Students

January

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

February

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

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

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	

May

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					

June

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		

Lake Country School
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www.mylakecountryschool.org