

Seneca Area School District 2020-2021 Annual Meeting and Budget Hearing



**Tuesday, October 13, 2020, 7:00 p.m.
School Band Room**

Department of Public Instruction School of Recognition:

High School: 2004, 2005, 2006, 2007, 2008, 2015, 2016

Middle School: 2005, 2006, 2008, 2010, 2013, 2014, 2015, 2016, 2017, 2019

Elementary: 2004, 2008, 2010, 2011, 2012, 2013, 2014, 2015, 2016

U.S. News and World Report, America's Best High Schools:

Silver Medal: 2013

Bronze Medal: 2007, 2008, 2012, 2014, 2015, 2018

Newsweek Magazine:

Nation's Best High Schools: 2013

Beating the Odds: 2016

Association of Wisconsin School Administrators:

Exemplary Middle School, 2010

Seneca Area School District Budget Hearing and Annual Meeting Agenda

School District Band Room
Wednesday, October 13, 2020
7:00 p.m.

1. Call to order.
2. Acknowledgement of Public Notice.
3. Election of Chairperson of Meeting.
4. Adoption of Agenda.
5. Approval of the October 16, 2019 annual meeting minutes.
6. Treasurer's Report.
7. Present Budget and Budget Hearing- David Boland, District Administrator.
8. Old Business.
9. New Business:
 - a. Set school term-179 days.
 - b. Set salaries for Board of Education.
 - c. Authorize Board of Education to borrow funds to meet necessary obligations.
 - d. Authorize Board of Education to dispose of excess school property.
 - e. Authorize Board of Education to provide student accident insurance.
10. Authorization to provide school lunch program.
11. Adoption of proposed budget and set the levy for 2020-21.
12. Setting of the date, place, and hour of the 2021 Annual Meeting and Budget Hearing.
13. Concluding remarks by the Board of Education President.
14. Adjournment.

Each year, all schools in the state of Wisconsin are required by state statute to have an annual meeting, at which the financial status of the school is communicated to the electorate. The following documents are meant to measure the financial state of our District. In addition, they reflect the value of the contributions made to our student's welfare, our local community, and our society by the spending of these funds.

SENECA AREA SCHOOL DISTRICT MISSION STATEMENT:

Our schools will strive to develop life-long learners who become productive citizens in an ever-changing society. We will facilitate this by promoting leadership, self-esteem, achievement, and strong work ethics in our young people. We will create and maintain a positive rapport between the District, the parents, and the community to unite all in the common goal of providing the best possible educational opportunities for our students.

Seneca Area School District Board of Education

Mark Johnson, President
Chad Sime, Vice President
Tyler Aspenson, Member
Britney Joy, Member

Rachael George, Clerk
Larry Kelley, Treasurer
Charles Clark, Member

Seneca Area School District

NOTICE OF ANNUAL MEETING AND BUDGET HEARING

202 Main St, Hwy 27
Seneca, Wisconsin 54654

Notice is given to the qualified electors of the School District of Seneca that the 2020 Budget Hearing and Annual Meeting will be held Tuesday, October 13, 2020 in the school band room at 7:00 p.m.

It is anticipated more than half of the school board members will be in attendance.

The budget is available for examination at the Seneca Area School District, 202 Main St, Hwy 27, Seneca, WI 54654.

Rachael George, School Board Clerk.

Seneca Area School District Non-Discrimination Statement

It is the policy of the Seneca Area School District not to discriminate on the basis of creed, religion, race, color, national origin, ancestry, citizenship, sex, sexual orientation, gender identity, age, disability, political affiliation, arrest or conviction record, marital status, pregnancy, veteran status, or religion in its programs, activities, or employment practices in accordance with state and federal civil rights law, regulations, and policies.

Persons with disabilities who require alternative means of communication for information should contact the District Administrator at: 608-734-3411, ext 151; or dboland@seneca.k12.wi.us

Seneca School District

Budget Hearing and Annual Meeting Minutes

School District Band Room
Wednesday, October 16, 2019
7:00 p.m.

1. President of the Board, Mark Johnson called the meeting to order at 7:00 pm.
2. Acknowledgement of Public Notice of the Budget Hearing and Annual Meeting by Clerk, Rachael George.
3. Roll call: board members present to include Mark Johnson, Rachael George, Larry Kelley, Tyler Aspenson, Charles Clark, District Administrator David Boland, and three members of the public, Illene Olson, and Joanne and Maurice Henkes.
4. Election of Chairperson of Meeting. Moved by Illene Olson, seconded by Maurice Henkes that Mark Johnson be elected Chairperson of the Meeting. Motion carried 8 – 0. Mark Johnson abstained.
5. Adoption of Agenda. Moved by Joanne Henkes, seconded by Illene Olson that agenda be approved. Motion carried 9 – 0.
6. Approval of the October 17, 2018 annual meeting minutes. Moved by Joanne Henkes, seconded by Illene Olson, that the minutes of the 2018 Annual Meeting (10/17/2018) be approved. Carried 9 – 0. Treasurer's Report. Statement of money received, and money expended during the 2018-2019 school year. It is in order to adopt this report.

Shawn Lenzendorf arrived at 7:12pm.

Moved by Illene Olson, seconded by Maurice Henkes, that the Treasurer's statement of money received and expended during the 2018-2019 school year be adopted. Motion carried 10 – 0.

7. Present Budget and Budget Hearing- David Boland, District Administrator.
8. Old Business: None.
9. New Business:
 - a. Set school term-179 days. Moved by Illene Olson, seconded by Maurice Henkes to set the School Term at 179 days for the 2019-2020 school year. Motion carried 10 – 0.
 - b. Set salaries for Board of Education.

Present salaries are as follows: President, Clerk, and Treasurer receive \$850
All other board members \$750. Moved by Maurice Henkes, seconded by Illene Olson that the board salaries be set for Officers at: \$850 other board members at \$750 and the per meeting be set at \$15. Motion carried 10 – 0.

Approval of payment of actual and necessary expenses of the School Board Members when traveling outside the district in performance of their duties for 2019-2020; also, in district meetings between the hours from 8:00 a.m. and 5:00 p.m. will be compensated at the same rate as out of district. Current rate is \$80.00 for full days and \$40.00 for half days plus actual and necessary expenses.

Moved by Illene Olson, seconded by Joanne Henkes that the School Board Members receive actual and necessary expenses when traveling outside and inside the school district on school business and will be compensated for in school meetings during the hours of 8:00 a.m. and 5:00 p.m. for half days plus actual and necessary expenses. Motion carried 10 – 0.

- c. Authorize Board of Education to borrow funds to meet necessary obligations.

Moved by Joanne Henkes, seconded by Illene Olson that the School Board be authorized to borrow funds (short term loans) to meet necessary obligations. Motion carried 10 – 0.

- d. Authorize Board of Education to dispose of excess school property. Moved by Maurice Henkes, seconded by Illene Olson, that the Board of Education is authorized to dispose of excess school property. Motion carried 10 – 0.

- e. Authorize Board of Education to provide student accident insurance.

Moved by Illene Olson, seconded by Maurice Henkes, that the Board of Education be allowed to provide student accident insurance (secondary policy). Motion carried 10 – 0.

10. Authorization to provide school lunch program.

Moved by Joanne Henkes, seconded by Illene Olson, that the 2019-2020 hot lunch charges be as follows:

PreK-5: \$2.85 per meal; 6-12: \$3.25 per meal; Adults: \$4.30 per meal.
Student Breakfast: \$.80 Adults: \$2.00.

Motion carried 10 – 0.

11. Adoption of proposed budget and set the levy for 2019-20. Moved by Illene Olson, seconded by Joanne Henkes, that the recommended budget be adopted and that taxes be levied and assessed against real and personal tax roll properties within the community service for a total levy in the amount of \$1,662,011. Motion carried 10 – 0.
12. Setting of the date, place, and hour of the 2020 Annual Meeting and Budget Hearing. Moved by Joanne Henkes, seconded by Illene Olson, that in accord with prevailing State Law the 2020 Annual Meeting and Budget Hearing be set in accordance with state law, with consideration to Wednesday night evening community activities. Motion carried 10 – 0.
13. Concluding remarks by the Board of Education President Mark Johnson.
14. Moved by Larry Kelley, seconded by Shawn Lenzendorf, at 8:22 p.m. that the Budget Hearing and Annual Meeting of the Seneca Area School District be adjourned. Motion carried 10 – 0.



September 30, 2020

Board of Education
Seneca School District
P.O. Box 34, Hwy 27
Seneca, WI 54654-0034

This letter is regarding the status of the audit of the Seneca School District for the year ended June 30, 2020.

The field work relating to our audit of the District's financial statements was completed on August 4, 2020. The following comments are provided relative to our audit.

- 1) We anticipate that an unmodified opinion on the June 30, 2020 financial statements will be included in our report. This opinion states that the District's financial statements are fairly presented.
- 2) Student activities were reconciled and we noted no variances.
- 3) The fund balances of the District's general and special education funds totaled \$1,754,949, which represents 35% of the 2019-2020 budgeted expenditures.
- 4) The District maintains its books and records in accordance with Wisconsin DPI regulations.
- 5) We were required to test the District's compliance with laws and regulations and intend on reporting on compliance and internal controls over compliance. At this point we are unaware of any compliance issues including compliance with Wisconsin's Revenue Cap and levy limit regulations.
- 6) We expect the financial statements will be issued by the DPI's December 1, 2020 due date.

Please contact our office should there be questions.

Sincerely,

Johnson Block & Company, Inc.

Johnson Block & Company, Inc.

Wisconsin Department of Public Instruction FY 2019-2020 1505-AC

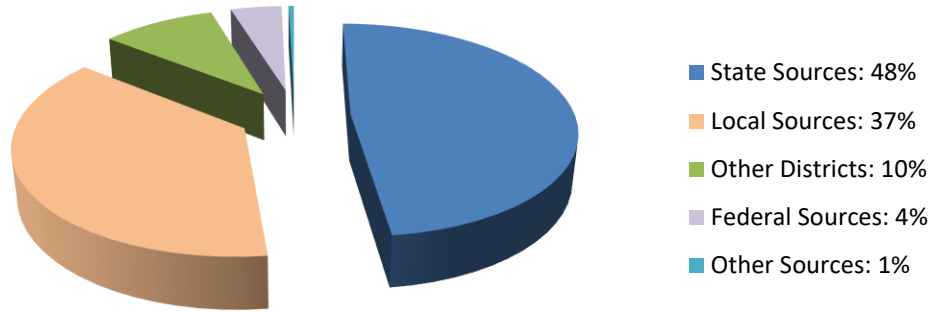
Seneca (5124)
PO Box 34
Seneca WI 54654-0034
Cesa #03
Crawford County (12)

Officially submitted
on **Monday, August 24, 2020 at 10:27:57 AM**

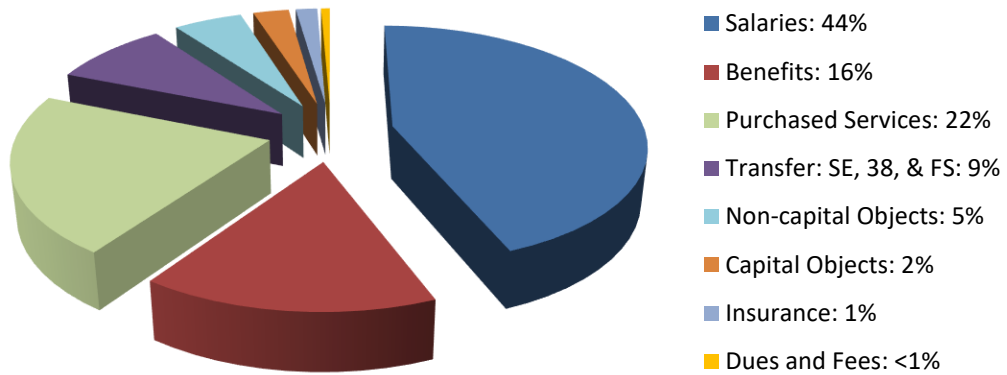
Account	Description	District Entry
Fund 10: General Fund		
1 10 B 900000 001	Beginning Fund Balance	1,538,859.95
2 10 R 000000 000	Total Revenues and Transfers In	4,463,779.25
3 10 R 000000 211	Property Taxes	1,621,323.00
4 10 R 000000 212	Property Tax Charge Back	0.00
5 10 R 000000 213	Mobile Home Tax	0.00
6 10 R 000000 219	Other Tax	0.00
7 10 R 000000 620	General State Aid	1,602,938.00
8 10 R 000000 691	State Tax Exempt Aids	854.20
9 10 R 000000 720	Federal Impact Aid	0.00
10 10 R 000000 850	Reorganization Settlement Proceeds	0.00
11 10 R 000000 873	LT Operational Borrowing - Notes	0.00
12 10 R 000000 874	LT Operational Borrowing - STFL	0.00
13 10 R 000000 972	Property Tax and Equalization Aid Refund	0.00
14 10 E 000000 000	Total Expenditures and Transfers Out	4,247,690.64
15 10 E 411000 838	Transfer to Non-Referendum Debt Fund	52,190.42
16 10 E 411000 839	Transfer to Referendum Debt Fund	0.00
17 10 E 491000 950	Reorganization Settlement Payment	0.00
18 10 E 492000 972	Property Tax Chargeback and Equalization Aid Repayments	0.00
19 10 B 900000 002	Ending Fund Balance	1,754,948.56
Fund 38: Non-Referendum Debt Service Fund		
20 38 B 936310 001	Begin Restricted for Debt Refinancing	0.00
21 38 B 936320 001	Begin Other Debt Service Fund Bal	32,164.16
22 38 R 000000 000	Total Revenues and Transfers In	93,153.21
23 38 R 000000 211	Property Taxes	40,688.00
24 38 R 000000 220	Milwaukee City Paid Debt	0.00
25 38 R 000000 800	Proceeds of Refinancing Borrowing	0.00
26 38 E 000000 000	Total Expenditures and Transfers Out	125,317.37
27 38 E 282000 000	Debt Refinancing Expenditure	0.00
28 38 E 283000 670	LT Operational Debt Principal Payment	0.00
29 38 E 283000 680	LT Operational Debt Interest Payment	0.00
30 38 B 936310 002	End Restricted for Debt Refinancing	0.00
31 38 B 936320 002	End Other Debt Service Fund Bal	0.00

Fund 39: Referendum Debt Service Fund			
32	39 B 936310 001	Begin Restricted for Debt Refinancing	0.00
33	39 B 936320 001	Begin Other Debt Service Fund Bal	0.00
34	39 R 000000 000	Total Revenues and Transfers In	0.00
35	39 R 000000 211	Property Taxes	0.00
36	39 R 000000 220	Milwaukee City Paid Debt	0.00
37	39 R 000000 800	Proceeds of Refinancing Borrowing	0.00
38	39 E 000000 000	Total Expenditures and Transfers Out	0.00
39	39 E 282000 000	Debt Refinancing Expenditure	0.00
40	39 E 283000 670	LT Operational Debt Principal Payment	0.00
41	39 E 283000 680	LT Operational Debt Interest Payment	0.00
42	39 B 936310 002	End Restricted for Debt Refinancing	0.00
43	39 B 936320 002	End Other Debt Service Fund Bal	0.00
Fund 41: Capital Expansion Fund			
44	41 B 900000 001	Beginning Fund Balance	24,319.70
45	41 R 000000 000	Total Revenues	352.51
46	41 R 000000 211	Property Taxes	0.00
47	41 R 000000 280	Interest on Investments	352.51
48	41 R 000000 900	Other Revenues	0.00
49	41 E 000000 000	Total Expenditures	0.00
50	41 E 411000 810	Transfer to General Fund	0.00
51	41 B 900000 002	Ending Fund Balance	24,672.21
Other			
52	10 P 230000 000	Cost of Lawsuit Against the State §121.07(6a)	0.00
53	10 P 256000 000	Indigent Transportation §120.13(27m) and/or Environmental §121.07(6a) Remediation Loan	0.00
54	10 P 254000 000	3. Of the amount levied by your district, what were the actual general (fund 10) expenditures in 2019-2020 for the energy efficiency measures and products approved by the board in its resolution? <i>Enter a zero if zero is shown above in #1. Should not be more than the amount shown in #2.</i>	0.00
55		10. Of the amount in Line 9, how much was actually spent on energy efficiency debt service payments made between January 1 and June 30, 2020 ? <i>Enter a zero if zero is shown above in #8 for the net exemption amount. Sum of Lines 10 & 11 should not exceed amount in Line 9.</i>	0.00

2019-20 District Revenue



2019-20 Fund 10 Expenditures



SENECA AREA SCHOOL DISTRICT BUDGET ADOPTION 2020-21

	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	1,424,202.89	1,538,859.95	1,754,948.56
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)	1,538,859.95	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	1,538,859.95	1,754,948.56	1,754,948.56
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	1,652,787.00	1,621,323.00	1,424,808.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	909.09	1,242.15	500.00
270 School Activity Income	15,888.30	17,359.00	10,000.00
280 Interest on Investments	18,085.67	12,649.74	10,000.00
290 Other Revenue, Local Sources	34,722.32	21,920.73	12,000.00
Subtotal Local Sources	1,722,392.38	1,674,494.62	1,445,583.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	421,666.72	429,980.95	329,737.00
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	421,666.72	429,980.95	329,737.00
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	5,765.73	9,802.61	2,949.00
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	5,765.73	9,802.61	2,949.00
State Sources			
610 State Aid -- Categorical	32,118.34	38,290.77	30,000.00
620 State Aid -- General	1,669,824.00	1,602,938.00	1,532,455.00
630 DPI Special Project Grants	5,342.00	5,601.88	2,300.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE)	79,749.29	88,357.56	65,660.00
660 Other State Revenue Through Local Units	2,714.87	2,657.21	2,500.00
690 Other Revenue	433,986.01	408,815.95	356,706.00
Subtotal State Sources	2,223,734.51	2,146,661.37	2,001,346.00

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	39,036.50	58,727.33	86,117.00
750 IASA Grants	75,131.00	75,511.00	83,551.00
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	36,439.61	36,201.52	32,000.00
790 Other Federal Revenue - Direct	19,735.30	22,292.00	23,214.00
Subtotal Federal Sources	170,342.41	192,731.85	224,882.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	6,000.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	6,000.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	26,995.72	4,107.85	4,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	4,221.00	0.00	0.00
Subtotal Other Revenues	31,216.72	4,107.85	4,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	4,575,118.47	4,463,779.25	4,008,497.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	634,908.10	557,438.56	539,576.00
120 000 Regular Curriculum	930,972.58	931,029.22	853,276.00
130 000 Vocational Curriculum	233,188.50	282,037.68	208,898.00
140 000 Physical Curriculum	104,198.23	101,015.74	98,480.00
160 000 Co-Curricular Activities	107,703.42	95,944.26	110,654.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	2,010,970.83	1,967,465.46	1,810,884.00
Support Sources			
210 000 Pupil Services	105,320.97	104,666.43	103,826.00
220 000 Instructional Staff Services	172,938.39	162,260.86	116,240.00
230 000 General Administration	155,555.79	153,370.14	164,086.00
240 000 School Building Administration	158,976.06	157,473.38	162,343.00
250 000 Business Administration	807,372.01	693,495.55	739,581.00
260 000 Central Services	90,798.66	63,345.49	61,725.00
270 000 Insurance & Judgments	61,113.54	81,059.70	69,540.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	38,902.35	46,381.18	43,366.00
Subtotal Support Sources	1,590,977.77	1,462,052.73	1,460,707.00
Non-Program Transactions			
410 000 Inter-fund Transfers	411,415.27	377,434.59	317,540.00
430 000 Instructional Service Payments	444,795.87	438,430.35	417,066.00
490 000 Other Non-Program Transactions	2,301.67	2,307.51	2,300.00
Subtotal Non-Program Transactions	858,512.81	818,172.45	736,906.00
TOTAL EXPENDITURES & OTHER FINANCING USES	4,460,461.41	4,247,690.64	4,008,497.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	2,047.67	2,047.67	2,047.67
900 000 Ending Fund Balance	2,047.67	2,047.67	2,047.67
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
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	387,425.68	325,244.17	317,540.00
Local Sources			
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	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	69,865.93	42,707.42	36,150.00
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	69,865.93	42,707.42	36,150.00
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	2,449.82	2,737.35	2,200.00
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	2,449.82	2,737.35	2,200.00
State Sources			
610 State Aid -- Categorical	157,346.00	151,409.00	150,000.00
620 State Aid -- General	17,297.00	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	0.00	0.00	0.00
Subtotal State Sources	174,643.00	151,409.00	150,000.00

Federal Sources			
710 Federal Aid - Categorical	4,624.00		0.00
730 DPI Special Project Grants	51,084.70	44,124.82	58,854.00
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	11,938.75	9,123.97	10,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	67,647.45	53,248.79	68,854.00
Other Financing Sources		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	702,031.88	575,346.73	574,744.00
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	476,641.24	433,057.46	466,440.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	476,641.24	433,057.46	466,440.00
Support Sources			
210 000 Pupil Services	98,937.50	94,061.03	57,668.00
220 000 Instructional Staff Services	45,290.43	22,433.08	21,416.00
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	18,500.52	1,219.50	1,220.00
260 000 Central Services	0.00	549.00	0.00
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	0.00	0.00	0.00
Subtotal Support Sources	162,728.45	118,262.61	80,304.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	44,528.24	7,182.97	12,000.00
490 000 Other Non-Program Transactions	18,133.95	16,843.69	16,000.00
Subtotal Non-Program Transactions	62,662.19	24,026.66	28,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	702,031.88	575,346.73	574,744.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	31,433.14	32,164.16	0.00
900 000 ENDING FUND BALANCES	32,164.16	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	41,418.18	93,153.21	0.00
281 000 Long-Term Capital Debt	0.00	0.00	0.00
282 000 Refinancing	0.00	0.00	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	40,687.16	93,153.21	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	40,687.16	125,317.37	0.00
842 000 INDEBTEDNESS, END OF YEAR	122,545.79	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	23,767.56	24,319.70	24,319.70
900 000 Ending Fund Balance	24,319.70	24,319.70	24,319.70
TOTAL REVENUES & OTHER FINANCING SOURCES	552.14	0.00	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	0.00	0.00	7,593.37
900 000 ENDING FUND BALANCE	0.00	7,593.37	7,593.37
TOTAL REVENUES & OTHER FINANCING SOURCES	215,957.85	246,097.32	234,533.00
200 000 Support Services	215,957.85	238,503.95	234,533.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	215,957.85	238,503.95	234,533.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	30,774.53	30,774.53	30,774.53
900 000 ENDING FUND BALANCE	30,774.53	30,774.53	30,774.53
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS			
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91, 93, 99)			
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	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
General Fund	1,652,787.00	1,621,323.00	1,424,808.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	40,688.00	93,154.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	0.00	0.00	0.00
TOTAL SCHOOL LEVY	1,693,475.00	1,714,477.00	1,424,808.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		1.24%	-16.90%

Functions Defined: Grouping of expenditures by department or purpose.

- 110 000: Teacher is responsible for providing instruction in several subject areas.
- 120 000: Teacher is responsible for instruction in one subject area.
- 130 000: Teacher is responsible for instruction in one of the vocational areas.
- 140 000: Instructional activities concerned with health and phy ed.
- 160 000: Instructional activities such as band, chorus, speech, and athletics.
- 170 000: Activities of special needs students not categorized in special education.
- 210 000: Activities such as counseling and nursing.
- 220 000: Activities such as curriculum development and library services.
- 230 000: Activities related to the overall administration of the District.
- 240 000: Activities related to the coordination of school instructional activities.
- 250 000: Activities related to operating the business: accounting, maintenance, transportation, etc
- 260 000: Activities which support other areas, such as phones, postage, printing.
- 270 000: Insurance expenses.
- 280 000: Expenses related to short term borrowing.
- 290 000: CESA administrative costs, etc.
- 410 000: Transfer of funds to special education and food service.
- 430 000: Expenses related to open enrollment & teaching services purchased from other schools.

2019-20 School Year Financial Summary

Budget:

- Finished the year with total revenue of \$4,463,779 and total expenditures of \$4,247,690. This resulted in a \$216,089 surplus for the year, primarily due to the pandemic.
- Expenditures finished lower than expected (-\$54,290 in transportation; -\$48,480 in Fund 27).
- Revenues finished higher than budgeted (+\$36,860 in food program changes; +\$40,480 in donations to the District).

Finances:

- General state aid to the District decreased \$54,356 over the previous year. Categorical aids were slightly higher.
- The District changed health insurance plans to the *Quartz* health provider network, and was able to realize a decrease in premiums of 22.3% over the previous year. Employees continue to pay 12% of their health insurance premiums, and are also paying a \$500/\$1000 deductible.
- District employees received a 3.0% increase in base wages.

Grants and Donations:

- The District received \$40,489 in donations for the year, including:
 - \$8,942 for a STEM project from Donors Choose, requested by Laury Nelson. It will allow students to build their own STEM projects.
 - \$15,327 from the Seneca Educational Foundation for Chromebooks for the Class of 2023, and a set for the elementary.
 - \$6,160 worth of supplies through the “3M Supplies for Schools” program courtesy of the 3M plant in our community.
 - \$5,419 from the Seneca Educational Foundation for student projects, including a set of small engines for the Machinery class, reimbursement for 3 trumpets for the band students, a set of Ozobots for students to program, and a classroom rug.
 - a \$2,900 donation to the Trap Team from the Seneca Sportsman’s Club.
 - \$1,741 from Donors Choose for separate projects requested by instructors Cody Sime, Jessica Dworschack, and Megan Burbach.

Enrollment:

- Overall enrollment was 270 students, which was lower than the previous year.

Curriculum:

- Purchased new textbooks for the high school Algebra I, Geometry, and Algebra II classes.
- This year was the sixth year of the Department of Public Instruction’s “Educator Effectiveness” initiative. Teachers continue to lay out research-based classroom and student goals, and will evaluate these goals on a regular basis.

Maintenance and Upkeep:

- Installed a flashing sign at the crosswalk on Taylor Ridge near the student parking lot, at a cost of \$2,815. The sign is solar powered, and is on a timer to flash during times of high usage during the school day.
- Strub Blacktopping sealed the elementary playground and parking lot, at a cost of \$4500.
- The baseball and softball infields were re-landscaped, at a cost of \$3850, funded by donations from the baseball club, the softball club, the Little League, and the District.
- The school replaced our old website with one powered by Apptegy. It is much more compatible with cell phones and other online devices, and has proven to be significantly better at getting out our messages.
- Replaced nine windows in the elementary, done by Chambers Construction at a cost of \$4734.
- We upgraded our service contract, backed up the system, and replaced the main server for our phone system with Centurylink, at a cost of \$5,604.
- Purchased a Traverse van from Fillbach Motors for \$28,291, for our student transportation needs.
- The Ag Structures class built two play houses for the elementary playground, to replace two older houses that wore out.
- Brickl Brothers of West Salem repaired the gym ceiling, placing industrial strength fabric beneath the old ceiling, and then placing a metal gridwork below that cloth; cost was \$27,340.
- We replaced two 28 year old furnaces in the elementary that had been causing problems. Mezera Heating and Air Conditioning did the work for \$14,925. They also upgraded all the thermostats, to make them more efficient.
- We retired our two oldest computer servers; beefed up the remaining server, and purchased a new server which cost \$11,283. It has provided us with an additional backup system for our online information, and was installed and supported by Compunet.

2020-21 School Year Financial Summary

Budget:

- Budget will be balanced, with proposed expenditures of \$4,008,497 and anticipated revenue of \$4,008,497.
- *Revenue Limit:* Anticipated total tax levy is \$1,424,808. The mill rate for that levy would be 8.38.
- The amount levied would be \$681,622 under the maximum levy. This is the twelfth straight year the District has under-levied.

Finances:

- General state aid to the District decreased \$70,483 over the previous year.
- The health insurance premiums increased 5% over the previous year. Employees continued to pay 12% of their health insurance premiums, and are also paying a \$500/\$1000 deductible.
- District employees received no increase in base wages.

Enrollment:

- Overall enrollment is 230 students, which is significantly lower than the previous year.

Curriculum:

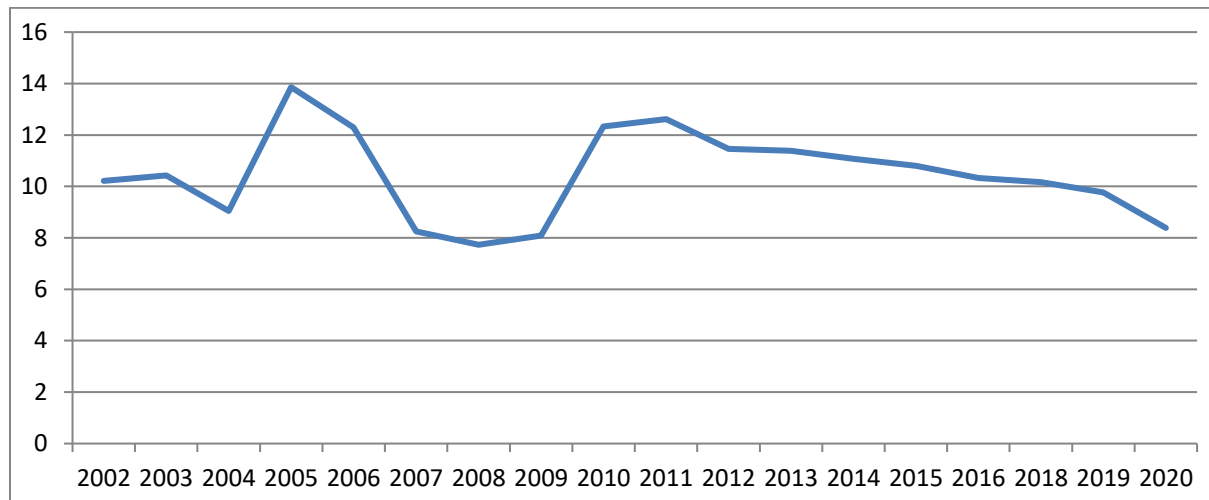
- Purchased new textbooks for 5th grade science, and high school Accounting and Personal Finance.
- This year is the seventh year of the Department of Public Instruction's "Educator Effectiveness" initiative. Teachers continue to lay out research-based classroom and student goals, and will evaluate these goals on a regular basis.

Maintenance and Upkeep:

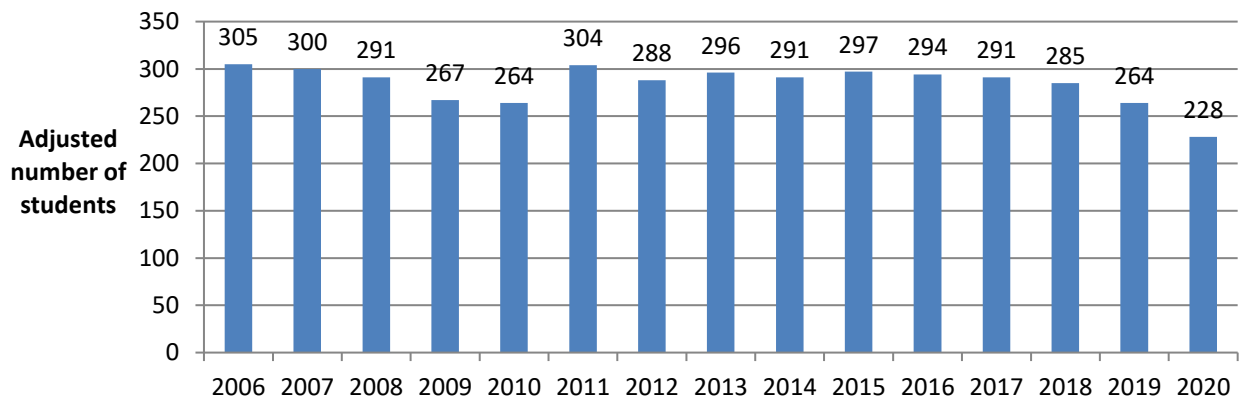
- Replaced four bubblers in the facility, in order to provide additional filling stations for water bottles, as recommended for best Covid safety protocol.
- Purchased 5 disinfectant foggers, to sanitize buses, classrooms, and equipment for best Covid safety protocol.
- Numerous smaller projects to adapt the classrooms and buildings for Covid protocol.

1994: \$17.68	2001: \$11.04	2008: \$7.73	2015: \$10.80
1995: \$17.64	2002: \$10.22	2009: \$8.09	2016: \$10.33
1996: \$15.23	2003: \$10.43	2010: \$12.33	2017: \$10.07
1997: \$12.00	2004: \$9.05	2011: \$12.62	2018: \$10.16
1998: \$10.95	2005: \$13.86	2012: \$11.46	2019: \$9.77
1999: \$10.10	2006: \$12.29	2013: \$11.43	2020: \$8.38
2000: \$11.17	2007: \$8.25	2014: \$11.07	

District Mill Rate, 2002-2020



District FTE Enrollment History



Seneca Area School District Equalized Property Value by Municipality

District	County	Municipality	2019 Equalized Values	2020 Equalized Values	% Increase or Decrease
Seneca (5124)	Crawford	T. Eastman	26,316,868	26,545,689	0.9%
	Crawford	T. Freeman	14,696,105	14,872,066	1.2%
	Crawford	T. Haney	2,682,306	2,702,976	0.8%
	Crawford	T. Seneca	98,948,000	99,270,600	0.3%
	Crawford	T. Utica	12,634,974	12,894,808	2.1%
	Crawford	V. Eastman	364,034	363,288	-0.2%
	Crawford	V. Lynxville	10,212,100	10,540,300	3.2%
	Crawford	V. Mount Sterling	4,330,904	4,459,558	3.0%
	Total:		170,185,291	171,649,245	0.9%

School Web Page: Our Biggest Source of Information

Our school web page is the biggest single source of information on our school, including daily and monthly schedules, menus, handbooks, contact information, announcements, calendars, access to *Skyward* and much, much more. Text messages and reminders are sent out through the school webpage. This website is powered by a company named *Apptegy*, and it integrates seamlessly with smart phones and smart tablets. It allows students, parents, and District residents to more directly access all our school information. The upgrading of this website has greatly increased the flow of information from our school to our community. You can find the school website at: www.seneca.k12.wi.us

Through the website, we have launched a mobile app that helps students, parents, and community members know what is happening at school, right from their phones. We know that families are using smart phones as a primary means to communicate. That's why we've created an app that is custom-built for mobile. On the app, you can find cafeteria menus, sports scores, contact information for staff, and event information. The app will allow you to better know what is going on at school, connect with school staff, and stay up-to-date with school information. You can download the app for free from the Apple App Store or Google Play. Download the app:

on Android: <http://bit.ly/2UDC2jb> on iPhone: <https://apple.co/2Uv3YWq>