

**SCHOOL DISTRICT OF MANAWA  
FINANCE COMMITTEE MEETING  
AGENDA**

**Join with Google Meet**

meet.google.com/xjo-zmju-yee

**Join by phone**

(US) +1 404-369-5316 PIN: 794 004 307#

**Date: September 28, 2020**

**Time: 6:00 p.m.**

**Virtual Meeting**

**Board Committee Members: Scheller(C), J. Johnson, Pethke**

**In Attendance:**

**Timer:** \_\_\_\_\_ **Recorder:** \_\_\_\_\_

1. Short-term Borrowing RFP - (Informational)
2. 66.03 Contract with Iola-Scandinavia - (Informational)
3. Monthly Finance Reports - (Informational)
4. Revenue Limit Worksheet - (Informational)
5. 2020-21 Budget Projections - (Informational)
6. Consider Format for Annual Meeting - (Information/Action)
7. Finance Committee Planning Guide - (Information / Action)
8. Next Finance Committee Meeting Date: \_\_\_\_\_
9. Next Finance Committee Items:
  - 1.
  - 2.
10. Adjourn



**Students choosing to excel; realizing their strengths.**

## **SCHOOL DISTRICT OF MANAWA**

Short-Term Borrowing RFP

2020-21

## **Introduction**

The School District of Manawa is requesting proposals for a line of credit in order to manage cash flow.

## **Background**

The School District of Manawa is a PK-12 school district educating approximately 600 students in two schools:

Manawa Elementary School  
800 Beech Street  
Manawa, WI 54949

Little Wolf Jr./Sr. High School  
415 E. Fourth Street  
Manawa, WI 54949

Due to the timing of revenues such as property taxes, State Aid, and Federal Aid, there are times when the District may need to borrow funds for a short term in order to meet its obligations.

The District is asking for a revolving line of credit done on a taxable basis in the amount of \$1,000,000. The Board of Education will approve a resolution authorizing the borrowing at the October 19, 2020 meeting and the community will approve at the annual meeting on October 26, 2020 in accordance with Wisconsin State Statutes.

## **Right of Rejection**

The School District of Manawa reserves the right to accept or reject any or all responses to the RFP and enter into discussions and/or negotiations with one or more qualified vendors at the same time, if such action is in the best interest of the district.

## **RFP Objective**

The School District of Manawa requires a lender to provide a revolving line of credit in order to meet its obligations during periods of low cash flow.

## **Proposal Delivery**

Proposals must be received either through U.S. Postal Service, dropped off, or emailed no later than 12:30 p.m. on October 9, 2020. Late proposals will not be accepted.

USPS/Drop Off  
School District of Manawa  
Carmen O'Brien - RFP  
800 Beech Street  
Manawa, WI 54949

Email  
[cobrien@manawaschools.org](mailto:cobrien@manawaschools.org)  
Subject: Short-term Borrowing RFP

**Submission Requirements**

Name of Vendor

Complete Contact Information

Name of Primary Contact Person

Complete Contact Information for Primary Contact Person

Pricing – include all pricing delineating any fees, interest rate, and any other costs to the District.

Process – include the process for acquiring funds as well as repayment.

Restrictions – include any restrictions that may be encountered. The District expectation is to be able to withdraw and repay funds at any time from October 27, 2020 through June 1, 2021.

**RFP Timeframe**

<b>Activity</b>	<b>Date/Time (CST)</b>
RFP Issued	September 29, 2020
RFP Due	October 9, 2019 by 12:30 p.m.
Proposal Approval by Finance Committee	October 13, 2019
Borrowing Resolution to District	October 16, 2019
Approval of Resolution b BOE	October 29, 2019

The schedule above outlines the major activities that will occur in this bid process. Any changes in deadlines will be communicated to all suppliers in writing. The School District of Manawa reserves the right to disqualify any supplier who does not comply with these deadlines.

Please contact Carmen O’Brien regarding all questions about this RFP at [cobrien@manawaschools.org](mailto:cobrien@manawaschools.org) or 920/596-5332.



**Students choosing to excel; realizing their strengths.**

**To:** Board of Education  
**From:** Carmen O'Brien  
**cc:** Dr. Melanie Oppor  
**Date:** 9/25/2020  
**Re:** 66.03 Contract with Iola-Scandinavia

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The School District of Manawa is servicing one (1) student from the Iola-Scandinavia School District for the 2020-21 school year. This student attends under a 66.03.01 tuition sharing agreement. The SDM will receive money from the I-S SD to provide services per the student's Individualized Education Program (IEP). This student is enrolled in the I-S SD and I-S retains accountability for them under the Individuals with Disabilities Education Act (IDEA).

# SCHOOL DISTRICT OF MANAWA

Summary Cost Breakdown - 2020-21

Staff		Caseload	I-S	Salary	Salary + Fringe	S&F / Caseload cost per student	* number I-S cost for I-S	
	Teacher	14	1	\$60,600.00	\$89,720.27	\$6,408.59	\$6,408.59	
	Para	18	1	\$15,919.84	\$18,272.30	\$1,015.13	\$1,015.13	
	Para	18	1	\$17,465.25	\$20,040.25	\$1,113.35	\$1,113.35	
	Para	18	1	\$5,021.02	\$783.03	\$43.50	\$43.50	
	Para	18	1	\$12,662.30	\$14,545.67	\$808.09	\$808.09	
	Para	18	1	\$16,502.02	\$18,938.31	\$1,052.13	\$1,052.13	
							<b>Subtotal</b>	\$10,440.79

PAES Lab		Total Students	I-S	Lab Cost	Cost per student	I-S share	
Rent	\$7,200.00	5	1	\$11,075.00	\$2,215.00	\$2,215.00	
Electric	\$850.00						
Gas	\$825.00						
Water	\$400.00						
Phone/Internet	\$1,800.00						
Lab Cost	\$11,075.00						
						<b>Subtotal</b>	\$2,215.00

**TOTAL \$12,655.79**



# School District of Manawa

## 66.03 CONTRACT

(Section 66.0301)

Pursuant to a resolution adopted by each of the following school districts:

The School District of Manawa and the Iola-Scandinavia School District agree to share the services for teachers, aides, and therapists for one student.

Said school districts hereby mutually agree, pursuant to Section 66.0301 of the Wisconsin Statutes, to the following conditions:

1. That said above parties agree and contract for the cooperation of a special education program;
2. That the School District of Manawa is to be the operator and fiscal agent for this program;
3. That the fiscal agent district will include all program expenditures and receipts in Fund 27 per Wisconsin Uniform Financial Accounting Requirements (WUFAR) as set by the Wisconsin Department of Public Instruction;
4. That the proration of costs to each participating district be determined prior to August 1, annually, on the basis of pupil participation for each school district;
5. The district of residence shall receive special education aid and the non-fiscal agent district also may claim aid if applicable;
6. That variations from the budget will require prior approval of all school district parties hereto;
7. That the fiscal agent agrees to file a plan of service and the required financial reports with the Department of Public Instruction if applicable;
8. That each participating district agrees to correlate its calendar with the host school's calendar in the program area covered by this contract;
9. That the plan for operation and the plan of payments to said operator or fiscal agent will consist of two payments from the Iola-Scandinavia School District to the School District of Manawa of \$6,327.89 by December 15, 2019 and \$6,327.90 +/- any cost variations and salary increases incurred throughout the school year by June 15, 2020.

Dated

### School District of Manawa

### Iola-Scandinavia School District

\_\_\_\_\_  
(President)

\_\_\_\_\_  
(President)

\_\_\_\_\_  
(Clerk)

\_\_\_\_\_  
(Clerk)

\_\_\_\_\_  
(District Administrator)

\_\_\_\_\_  
(District Administrator)

#### School District of Manawa

800 Beech Street  
Manawa, WI 54949

Phone: (920) 596-2525  
Fax: (920) 596-5308

#### Little Wolf High School Manawa Middle School

515 E. Fourth St  
Manawa, WI 54949

Phone: (920) 596-2524  
Fax: (920) 596-2655

#### Manawa Elementary

800 Beech Street  
Manawa, WI 54949

Phone: (920) 596-2238  
Fax: (920) 596-5339

#### ManawaSchools.org



/ ManawaSchools



/ ManawaSchools

## DEPARTMENT OF PUBLIC INSTRUCTION 2020-21 REVENUE LIMIT WORKSHEET

<b>DISTRICT:</b>	Manawa	3276
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**DATA AS OF 8/17/2020, 9:00 AM**

Line 1 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)	+	4,323,684
2019-20 Computer Aid Received (19-20 Line 12C, Src 691)	+	2,940
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)	+	6,810
2019-20 Fnd 10 Levy Cert (19-20 Line 14A, Levy 10 Src 211)	+	3,000,000
2019-20 Fnd 38 Levy Cert (19-20 Line 14B, Levy 38 Src 211)	+	0
2019-20 Fnd 41 Levy Cert (19-220 Line 14C, Levy 41 Src 211)	+	0
2019-20 Aid Penalty for Over Levy (19-20 FINAL Rev Limit Wksht)	-	0
2019-20 Total Levy for All Levied Non-Recurring Exemptions*	-	485,233
<b>NET 2020-21 Base Revenue Built from 2019-20 Data (Line 1)</b>	<b>=</b>	<b>6,848,201</b>

\*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 Pupils, Reduction for Ineligible Fund 80 Expends, 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:** $((17+.4ss)+(18+.4ss)+(19+.4ss)) / 3 =$  **706**

	2017	2018	2019
Summer FTE:	21	18	15
% (40,40,40)	8	7	6
Sept FTE:	721	699	677
New ICS - Independent	0	0	0
Charter Schools FTE			
Total FTE	729	706	683

**Line 6: Curr Avg:** $((18+.4ss)+(19+.4ss)+(20+.4ss)) / 3 =$  **687**

	2018	2019	2020
Summer FTE:	18	15	9
% (40,40,40)	7	6	4
Sept FTE:	699	677	667
New ICS - Independent	0	0	0
Charter Schools FTE			
Total FTE	706	683	671

"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:  
**687**

**Line 10B: Declining Enrollment Exemption =** **190,000**

Average FTE Loss (Line 2 - Line 6, if > 0) 19

X 1.00 = 19

X (Line 5, Maximum 2020-2021 Revenue per Memb) = 10,000.00

**Non-Recurring Exemption Amount:** **190,000**

**Fall 2020 Property Values (actuals will be loaded below in Sept, 2020)**

2020 TIF-Out Tax Apportionment Equalized Valuation **387,639,255**

CELL COLOR KEY: Auto-Calc    DPI Data    District-Entered

Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>

Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.



**DEPARTMENT OF PUBLIC INSTRUCTION  
2020-21 REVENUE LIMIT WORKSHEET**

2020-2021 Revenue Limit Worksheet		
1. 2019-20 Base Revenue (Funds 10, 38, 41)	(from left)	6,848,201
2. Base Sept Membership Avg (2017+.4ss, 2018+.4ss, 2019+.4ss)/3	(from left)	706
3. 2019-20 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,700.00
4. 2020-21 Per Member Change (A+B)		300.00
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-(3+4A))-4C) NOT<0	121.00	
C. Value of the CCDEB (DPI Computed-CCDEB Dists only)	0.00	
5. 2020-21 Maximum Revenue / Member (Ln 3 + Ln 4)		10,000.00
6. Current Membership Avg (2018+.4ss, 2019+.4ss, 2020+.4ss)/3	(from left)	687
7. 2020-21 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	6,870,000
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	6,870,000	
B. Hold Harmless Non-Recurring Exemption	0	
8. 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)		6,870,000
10. Total 2020-21 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		290,000
A. Non-Recurring Referenda to Exceed 2020-21 Limit	0	
B. Declining Enrollment Exemption for 2020-21 (from left)	190,000	
C. Energy Efficiency Net Exemption for 2020-21 (see pg 4 for details)	0	
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 RPCP Private School Voucher Aid Deduction	100,000	
I. SNSP Private School Voucher Aid Deduction	0	
11. 2020-21 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		7,160,000
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		4,567,604
A. 2020-21 <b>July 1 Est (need to update on Oct 15) → Cell is locked.</b>	4,558,809	
B. State Aid to High Poverty Districts (not all districts)	0	
C. State Aid for Exempt Computers (Source 691)	2,500	
D. State Aid for Exempt Personal Property (Source 691)	6,295	
<b>REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.</b>		
13. Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)		2,592,396
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	2,592,396
<b>Entries Required Below:</b> Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	2,592,396	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		1,021,462
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	981,462	
B. Community Services (Fund 80 Src 211)	40,000	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Fall, 2020 <b>ESTIMATED</b> All Fund Tax Levy (14A + 14B + 14C + 15)		3,613,858
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00932273

**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, PI-401	2,592,396.00
Fund 38, PI-401	0.00
Fund 41, PI-401	0.00
	2,592,396.00
Chargeback, PI-401	0.00
Fund 39, PI-401	981,462.00
Fund 80, PI-401	40,000.00
Fund 48/Other, PI-401	0.00
<b>Total, PI-401</b>	<b>3,613,858.00</b>
Carryover Computation Based on Levy Information in the PI-401	
0	0
0	0
You have levied to your maximum.	
0	
0	
	0
0	
0	
21-22 Base-Building Information	
Total Non-Recurring Exemptions:	290,000
<b>LEVIED Total Non-Recurring Exemptions:</b>	<b>290,000</b>
(to be removed from subsequent year's base)	

## DEPARTMENT OF PUBLIC INSTRUCTION 2020-21 REVENUE LIMIT WORKSHEET

Manawa ▼

### 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/sfs/aid/categorical/per-pupil-aid>

### 2020-21 ENERGY EFFICIENCY EXEMPTION NET TOTAL - LINE 10C.

(Carry bright yellow box amount to Line 10C. on page 1. See detail computation boxes below.)

ENTER ALL NUMBERS AS POSITIVE EXCEPT WHERE INDICATED. FORMULAS WILL AUTO-CALCULATE.

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 (entered as a negative)	\$0
<b>6. Total 2020-21 Energy Efficiency Exemption (carry to Line 10 C. on page 2)</b>	<b>\$0</b>

**(Amount can be < 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 PI-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 (per 18-19 PI-1506-AC, entered as a negative)	\$0
C. Jan-Jun 2019 Debt Service Payment (per 18-19 PI-1506AC)	\$0
D. Jul-Dec 2019 Debt Service Payment (per 19-20 PI-1506AC)	\$0

(If Line 1 in this box is < 0, see 2018-19 Adjustment in "2020-21 Net Energy Efficiency Exemption" box above.)

### 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 (per 19-20 PI-1506-AC, entered as a negative)	\$0
B. 2019-20 Actual EE Expenses (per 19-20 PI-1506AC)	\$0

(If Line 1 in this box is < 0, see 2019-20 Adjustment in "2020-21 Net Energy Efficiency Exemption" box above.)

The 2019-20 Adjustment for Unspent Energy Exemption related to debt cannot be calculated until the 2020-21 PI-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.

**DEPARTMENT OF PUBLIC INSTRUCTION  
2019-20 REVENUE LIMIT WORKSHEET**

<b>DISTRICT:</b>	Manawa	3276
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**DATA AS OF 11/12/2019, 3:00 PM**

**Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 18-19 Revenue Limit**

2018-19 General Aid Certification (18-19 Line 12A, src 621)	+	4,584,609
2018-19 Computer Aid Received (18-19 Line 12C, Src 691)	+	2,940
2018-19 Hi Pov Aid (18-19 Line 12B, Src 628)	+	0
2018-19 Aid for Exempt Personal Property (18-19 Line 12D, Src 691)	+	7,325
2018-19 Fnd 10 Levy Cert (18-19 Line 14A, Levy 10 Src 211)	+	3,372,470
2018-19 Fnd 38 Levy Cert (18-19 Line 14B, Levy 38 Src 211)	+	0
2018-19 Fnd 41 Levy Cert (18-19 Line 14C, Levy 41 Src 211)	+	0
2018-19 Aid Penalty for Over Levy (18-19 FINAL Rev Limit Wksht)	-	1
2018-19 Total Levy for All Levied Non-Recurring Exemptions*	-	1,077,143
<b>*NET 2019-20 Base Revenue Built from 18-19 Data (Line 1)</b>	=	<b>6,890,200</b>

\*For 2018-19 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 Pupils, Reduction for Ineligible Fund 80 Expend, Environmental Remediation, 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:((16+.4ss)+(17+.4ss)+(18+.4ss)) / 3 = **733**

	2016	2017	2018
Summer FTE:	20	21	18
% (40,40,40)	8	8	7
Sept FTE:	755	721	699
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
<b>Total FTE</b>	<b>763</b>	<b>729</b>	<b>706</b>

**Line 6:** Curr Avg:((17+.4ss)+(18+.4ss)+(19+.4ss)) / 3 = **707**

	2017	2018	2019
Summer FTE:	21	18	15
% (40,40,40)	8	7	6
Sept FTE:	721	699	679
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
<b>Total FTE</b>	<b>729</b>	<b>706</b>	<b>685</b>

**"Current Average" for use in 19-20  
Per-Pupil Aid calc (does not include  
Special Needs Voucher FTE  
or New ICS - Independent  
Charter Schools FTE).  
Average without SNSP/ICS:  
**707****

**Line 10B: Declining Enrollment Exemption =**  
Average FTE Loss (Line 2 - Line 6, if > 0) **252,200**

X 1.00 = **26**

**X (Line 5, Maximum 2018-2019 Revenue per Memb) =**  
**Non-Recurring Exemption Amount:** **9,700.00**

**252,200**

**Fall 2019 Property Values (actuals have been loaded below)**  
2019 TIF-Out Tax Apportionment Equalized Valuation **376,504,061**

CELL COLOR KEY: Auto-Calc    DPI Data    District-Entered

Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>

Calculation Revised: 9/26/2018, New ICS - Independent Charter Schools FTE added to Line 2 and Line 6.

**DEPARTMENT OF PUBLIC INSTRUCTION  
2019-20 REVENUE LIMIT WORKSHEET**

2019-2020 Revenue Limit Worksheet		
1. 2018-19 Base Revenue (Funds 10, 38, 41)	(from left)	6,890,200
2. Base Sept Membership Avg (2016+.4ss, 2017+.4ss, 2018+.4ss)/3	(from left)	733
3. 2018-19 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,400.00
4. 2019-20 Per Member Change (A+B+C)		300.00
A. Allowed Per-Member Change	175.00	
B. Low Rev Incr (Enter DPI Adjustment)	125.00	
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5. 2019-20 Maximum Revenue / Member (Ln 3 + Ln 4)		9,700.00
6. Current Membership Avg (2017+.4ss, 2018+.4ss, 2019+.4ss)/3	(from left)	707
7. 2019-20 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	6,890,200
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	6,857,900	
B. Hold Harmless Non-Recurring Exemption	32,300	
8. Total 2019-20 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 (2017-18 to 2018-19)	0	
E. Recurring Referenda to Exceed (If 2019-20 is first year)	0	
9. 2019-20 Limit with Recurring Exemptions (Ln 7 + Ln 8)		6,890,200
10. Total 2019-20 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		722,317
A. Non-Recurring Referenda to Exceed 2019-20 Limit	365,000	
B. Declining Enrollment Exemption for 2019-20 (from left)	252,200	
C. Energy Efficiency Net Exemption for 2019-20 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2019-20	0	
E. Prior Year Open Enrollment (uncounted pupil[s])	13,381	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Other Adjustments (Environmental Rem + Fund 39 Bal Transfer)	0	
H. WPCP and RPCP Private School Voucher Aid Deduction	91,736	
I. SNSP Private School Voucher Aid Deduction	0	
11. 2019-20 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		7,612,517
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		4,333,434
A. 2019-20 October 15 Aid Certification → <b>Cell is locked.</b>	4,323,683	
B. State Aid to High Poverty Districts (not all districts)	0	
C. State Aid for Exempt Computers (Source 691)	2,940	
D. State Aid for Exempt Personal Property (Source 691)	6,810	
REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.		
<b>13. Allowable Limited Revenue:</b> (Line 11 - Line 12) (10, 38, 41 Levies)		<b>3,279,084</b>
<b>14. Total Limited Revenue To Be Used (A+B+C)</b>	<b>Not &gt;line 13</b>	<b>3,000,000</b>
<b>Entries Required Below:</b> Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	3,000,000	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
<b>15. Total Revenue from Other Levies (A+B+C+D)</b>		<b>534,716</b>
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	504,716	
B. Community Services (Fund 80 Src 211)	30,000	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
<b>16. Total Fall, 2019 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)</b>		<b>3,534,716</b>
<i>Line 16 is the total levy to be apportioned in the PI-401.</i>	Levy Rate =	0.00938825

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  
2019-20 REVENUE LIMIT WORKSHEET**

DPI Revenue Limit Reconciliation	
Fund 10, PI-401	3,000,000.00
Fund 38, PI-401	0.00
Fund 41, PI-401	0.00
	3,000,000.00
Chargeback, PI-401	0.00
Fund 39, PI-401	504,716.00
Fund 80, PI-401	30,000.00
Fund 48/Other, PI-401	0.00
<b>Total, PI-401</b>	<b>3,534,716.00</b>
Carryover Computation Based on Levy Information in the PI-401	
0	0
You have underlevied by:	279,084
0	
0	
0	
0	
0	0
0	
<p>Because your underlevy is less than your non-recurring exemptions, there is no carryover.</p>	
20-21 Base-Building Information	
Total Non-Recurring Exemptions:	754,617
<b>LEVIED Total Non-Recurring Exemptions:</b>	<b>475,533</b>
(to be removed from subsequent year's base)	

## DEPARTMENT OF PUBLIC INSTRUCTION 2019-20 REVENUE LIMIT WORKSHEET

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### 2019-20 Per Pupil Categorical Aids

In 2019-20, 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 depends on funds available; based on 2018-19 data, payments would have been \$3.34 per pupil. Revenue is source 619 and also outside the limit.

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

### 2019-20 ENERGY EFFICIENCY EXEMPTION NET TOTAL - LINE 10C.

(Carry bright yellow box amount to Line 10C. on page 1. See detail computation boxes below.)

ENTER ALL NUMBERS AS POSITIVE EXCEPT WHERE INDICATED. FORMULAS WILL AUTO-CALCULATE.

1.) 2017-18 Adjustment for Unspent Debt Energy Exemption (see box below)	\$0
2.) 2018-19 Adjustment for Unspent Non-Debt Energy Exemption (see box below)	\$0
3.) 2019-20 EE Expenses for Non-Debt (1-Year Project) per Board Resolution	\$0
4.) 2019-20 EE Expenses for Debt per Board Resolution	\$0
5.) Measured Utility Savings Applied to 2019-20 (entered as a negative)	\$0
<b>6. Total 2019-20 Energy Efficiency Exemption (carry to Line 10 C. on page 2)</b>	<b>\$0</b>

**(Amount can be < 0.)**

The 2019-20 Net EE exemption will include adjustments for unspent Fall, 2017 Levy (DEBT) and Fall, 2018 Levy (NON-DEBT) BOE resolution amounts levied. Actual expenditures will be reported to DPI by your auditor in September, 2019 via the PI-1506-AC. Until then, districts are to enter their estimates of expenditures made related to the respective EE BOE resolution amounts levied.

If, after you enter your anticipated expenditures, negative numbers appear in Line 1 (cells X38 and X46) in either or both the 2017-18 or 2018-19 tables below, this indicates the estimated expenditures entered are less than the amount of the exemption that year. Call a finance consultant if you have questions.

### 2017-18 Energy Efficiency Reconciliation - Debt

1.) 2017-18 Adjustment for Unspent Energy Exemption (-A+B+C+D, can be < 0)	\$0
A. 2017-18 EE Debt Amount Levied (per 17-18 PI-1506-AC, entered as a negative)	\$0
C. Jan-Jun 2018 Debt Service Payment (per 17-18 PI-1506AC)	\$0
D. Jul-Dec 2018 Debt Service Payment (per 18-19 PI-1506AC)	\$0

**(If Line 1 < 0, see "2017-18 Net Energy Efficiency Exemption" box above.)**

### 2018-19 Energy Efficiency Reconciliation - Non-Debt

1.) 2018-19 Adjustment for Unspent Energy Exemption (-A+B, can be < 0)	\$0
A. 2018-19 EE Non-Debt Amount Levied (per 18-19 PI-1506-AC, entered as a negative)	-\$870,000
B. 2018-19 Actual EE Expenses (per 18-19 PI-1506AC)	\$870,000

**(If Line 1 < 0, see "2018-19 Net Energy Efficiency Exemption" box above.)**

The 2018-19 Adjustment for Unspent Energy Exemption related to debt cannot be calculated until the 2019-20 PI-1506-AC is submitted in September, 2020, after actual calendar year 2019 debt payments (funded by the Fall, 2018 levy) are available. This adjustment will be incorporated into Line 10C of the 2020-21 Revenue Limit Calculation.



# Annual Meetings During the COVID-19 Pandemic

*A supplement to the May 2020 Edition of “The Annual School District Meeting for Common and Union High School Districts”*

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## Introduction

The COVID-19 pandemic has caused school boards across the state to adjust their approach to holding school board meetings. Many school boards expanded their use of virtual meetings by authorizing greater remote participation by board members and offering the public the opportunity to observe/attend the meeting using technology-facilitated access. Some school districts continued to offer in-person attendance options for board meetings, but with changes such as using a different location or changing the room set-up to enable appropriate physical distancing by attendees.

Common and union high school districts are now entering the window of time for holding their annual meeting of the school district electors, as required under section 120.08 of the Wisconsin Statutes.<sup>1</sup> Because the COVID-19 pandemic is an ongoing concern, these school boards and school officials are faced with the question of how the pandemic might affect the annual meeting.

School officials should consult with local public health officials, their insurance carriers, and with their legal counsel regarding how to conduct their annual meetings during the pandemic. Additionally, school officials must check their board policies to ensure that they do not contain restrictions on calling and holding annual meetings; changes to such board policies will be necessary if school officials are considering deviating from such policies in light of the public health emergency. It is important to both plan ahead as much as possible and to maintain flexibility regarding the date, location, and format of the

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<sup>1</sup> All citations are to the Wisconsin Statutes.





# Annual Meetings During the COVID-19 Pandemic

## *A supplement to the May 2020 Edition of "The Annual School District Meeting for Common and Union High School Districts"*

annual meeting. School boards might need to change annual meeting dates, location, and format on short notice due to a local surge in the pandemic or an order from a state or local public health official.

This is a supplement to the May 2020 Edition of "The Annual School District Meeting for Common and Union High School Districts"

### Changing the Date of the 2020 Annual Meeting

School boards should understand what authority, if any, they have to change the date and place of the 2020 Annual Meeting. School boards might need to change the date and place of their annual meeting for several reasons. One reason might be the pandemic, as a surge in new cases might cause state or local public health officials to restrict or prohibit large gatherings with little or no notice. Another is the financial uncertainty resulting from the pandemic, causing school officials to be uncertain regarding state school aid and revenue limit authority as state government sorts out the impact of the pandemic on state finances. While Wisconsin has adopted a budget for the 2019-2021 biennium, the Legislative Fiscal Bureau reported concerns about the pandemic's impact on the Wisconsin economy and tax collections. That report can be found [here](#) along with a WASB Legislative Update that can be found [here](#). If tax revenues fall significantly below those which were projected for the 2019-2021 biennium, a budget repair bill (where the legislature modifies the 2019-2021 state budget to balance revenues and expenditures) is possible, and school officials might wish to delay the annual meeting until more is known about finances for the upcoming school year.

State law requires that every common and union high school district hold an annual meeting. Unless a different time or date is established at a prior annual meeting, the union high school district must meet at 8 p.m. on the third Monday in July and the common district at 8 p.m. on the fourth Monday in July. [Section 120.08\(1\)\(a\)](#) authorizes the electors at one annual meeting to either set a new time and date for future annual meetings or authorize the school board to set a different time and date. No annual meeting may be held before May 15 or after October 31. School officials should determine if a prior annual meeting has either changed the time or date of the 2020 annual meeting or authorized the school board to set a different time and date by reviewing the minutes and motions made at past annual meetings. School officials should particularly review the most recent action taken by the annual meeting with respect to the scheduling of the annual meeting.

There are three possible ways that a school board might be able change the time and date of the 2020 annual meeting.

1. If a past annual meeting had authorized the school board to set the time and date of future annual meetings, then the school board may exercise this authority at a properly noticed school board meeting. To determine this, school officials should review the most recent action taken by the annual meeting with respect to the scheduling of the annual meeting.



# Annual Meetings During the COVID-19 Pandemic

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If a past annual meeting has not authorized the school board to determine the date of the 2020 annual meeting, then two remaining options exist:

2. If time permits, the school board might call a special meeting of the electors under [section 120.08\(2\)](#) for the purpose of either changing the time or date of the 2020 annual meeting or authorizing the school board to set the time and date for the 2020 (and perhaps future) annual meeting. Notice of a special meeting should be published as a class 2 legal notice, as further described in section 120.08(2). Ideally, such a special meeting would occur before any notices of the annual meeting need to be issued (e.g., 3 or more weeks prior to the date that is currently designated for the 2020 annual meeting).
3. School officials might notice and convene the 2020 annual meeting on the designated date, but immediately ask the annual meeting to adjourn the annual meeting to a later date. [Section 120.10\(2\)](#) gives the electors at the annual meeting the power to adjourn from time to time. Note that in this context, "adjourn" should be understood to mean suspending the meeting and continuing it at a later date.
  - a. Any decision to adjourn the annual meeting to a later date is made by the annual meeting (i.e., by a motion and vote). A school board member or other elector of the district should be prepared to make the motion to adjourn the meeting to a later date shortly after the annual meeting is called to order.
  - b. School officials should make clear their intent to ask for an adjournment of the annual meeting in all meeting notices and in other meeting publicity.
  - c. If the motion to adjourn passes and is for more than 30 days, then [section 120.08\(1\)\(c\)](#) directs the board clerk to give a class 2 notice of any adjourned meeting. No mandatory legal notice of the continuation of an adjourned annual meeting is required if the adjournment is for 30 days or fewer. However, regardless of the length of the adjournment, a class 1 legal notice of the public hearing on the budget likely should be re-issued (i.e., for the new date) by following the requirements identified in [section 65.90\(3\)](#).
  - d. It is possible that the electors at the annual meeting may not approve the motion to adjourn to a later date. Therefore, if this option is used, both the annual meeting and budget hearing must be noticed for the currently-designated date, and school officials would have to be prepared to conduct the budget hearing and full annual meeting if the electors do not agree to adjourn the annual meeting to a later date.

The second option for calling a special meeting if there is time to do so might be preferable because school officials will not have to hold the required annual budget hearing at this meeting (which by statute must be at the time and place of the annual meeting). However, a special meeting has all the powers of a regular annual meeting, so the school board can consider whether to call the special meeting to address any other issues within the powers of an annual meeting that might need to be addressed prior to the rescheduled annual meeting.



# Annual Meetings During the COVID-19 Pandemic

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Note that if the school board is authorized to change the time and date of the 2020 annual meeting, it must select a date sufficiently far in advance that the required public notices of the annual meeting and budget hearing can be given. School officials should remember that the notice requirements under the Open Meetings Law do not apply to the annual meeting, and that annual meetings require notice to be provided further in advance than regular school board meetings.

If the school board has not been granted authority to change the date and time of the annual meeting by a past annual meeting, school officials should consider asking for that authority for future years at the 2020 annual meeting. A school board member or other elector of the district should be prepared to make that motion at the 2020 annual meeting.

### Changing the Place of the 2020 Annual Meeting

The place of the annual meeting is determined by the school board. [Section 120.08\(1\)\(b\)](#) states "The place of the annual meeting shall be in a schoolhouse in the school district." Nothing in the statutes gives the annual meeting authority to determine in which room or building the annual meeting is held. [Section 120.12\(1\)](#) gives to school boards "the possession, care, control and management of the property" of the school district, which would include determination of the school building and room or rooms where the annual meeting is held. School officials should consider using a larger space than has been used in the past to allow for more physical distancing among attendees (such as a gymnasium or a performing arts auditorium).

[Section 120.08\(1\)\(b\)](#) goes on to state, "If a schoolhouse which will accommodate the electors is not available, the place of the annual meeting shall be the nearest available place designated by the school board." The school board determines whether a room in a school building that will accommodate the electors is or is not available. If the school board determines that electors cannot meet safely in a room in a school building due to the public health emergency, the board might conclude that no school building which would accommodate the electors is available and move the annual meeting to another site. School officials might also consider moving the annual meeting to an outdoor location as there is evidence that the risk of spread of the virus is lower outdoors.

### Is a Virtual Annual Meeting an Option?

While the school board has authority to move the place of the annual meeting, it is less clear whether the school board has authority to determine that the annual meeting will be a virtual meeting. Use of the term "place" in [section 120.08\(1\)\(b\)](#) suggests that the annual meeting is to be held in a physical location. The term "place" is also used in relation to the budget hearing in [section 65.90\(4\)](#) ("the time and place of the budget hearing shall be the time and place of the annual meeting"). Annual meetings make important and sometimes controversial decisions that some might wish to challenge in court. Also, as is discussed below, making motions, debate, voting, and challenging an elector's eligibility to vote under [section 120.08\(3\)](#) are difficult to manage in a virtual meeting. There are both legal and practical



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reasons for avoiding a virtual annual meeting if possible. A conservative approach would be to hold the annual meeting in a physical location.

If a school board determines that the risks to public safety resulting from holding the annual meeting in a physical location outweigh the potential problems inherent in holding a virtual annual meeting, it might ask the Department of Public Instruction for a waiver under [section 118.38](#) of the requirement that the annual meeting be held in a physical place and that the school district instead be allowed to hold a virtual annual meeting. Note that [section 118.38](#) does not give DPI the authority to waive the requirements of [section 65.90](#), although that might not be necessary as [section 65.90\(4\)](#) directs that "the time and place of the budget hearing shall be the time and place of the annual meeting." If the DPI allows school officials to designate a virtual "place" for the annual meeting, then the virtual venue might also be the "place of the annual meeting" for purposes of [section 65.90\(4\)](#). As noted above, these are untested legal questions. Given the importance of the issues established at an annual meeting, school officials should consult with district legal counsel before designating a virtual "place" for the annual meeting.

The school board might also determine that the annual meeting will both be held in a physical location and allow for virtual participation where electors would attend and vote at either the physical location or virtually. Some electors might have difficulties accessing either a virtual meeting or a meeting at a physical location based on their individual circumstances. Therefore, offering both a physical location and virtual option for the annual meeting might better meet the needs of certain electors. The school board might also determine that the annual meeting will be held at a physical location only, but the public will be allowed to view the proceedings virtually without the ability to participate or vote. Another option might be to allow the public to view the proceedings virtually and ask questions and make comments during the budget hearing but otherwise not have the ability to participate or vote. Annual meeting and budget hearing notices should make clear any options for, or limitations on, virtual participation at the annual meeting and budget hearing.

There are both legal and practical concerns about holding the annual meeting in a virtual setting. As noted above, school board authority to move the annual meeting to a virtual "place" is uncertain. And, as noted below, there are potential difficulties associated with conducting the meeting, making motions, debating, voting, and challenging an elector's eligibility to vote under [section 120.08\(3\)](#) in a virtual setting. If the annual meeting can be conducted safely in a physical location, that should be the preferred option. School boards considering a virtual "place" for the annual meeting should consult with district legal counsel regarding the risks and problems inherent in either including a virtual component in the annual meeting or holding the annual meeting entirely on a virtual platform.

### Safety Considerations for Meetings held at Physical Locations

*The following are links to state and federal guidance relevant to large indoor public gatherings:*

Wisconsin Economic Development Corporation (WEDC) Guidance:



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<https://wedc.org/reopen-guidelines/>

<https://wedc.org/wp-content/uploads/2020/06/COVID-19-GENERAL-Guidelines-ENGLISH-1.pdf>

[https://wedc.org/wp-content/uploads/2020/06/COVID-19-Public-Facilities-Guidelines\\_cl.pdf](https://wedc.org/wp-content/uploads/2020/06/COVID-19-Public-Facilities-Guidelines_cl.pdf)

Center for Disease Control (CDC) Guidance:

<https://www.cdc.gov/coronavirus/2019-ncov/community/organizations/community-based.html>

<https://www.cdc.gov/coronavirus/2019-ncov/community/schools-childcare/schools.html>

Changes to the Meeting and Budget Hearing Notice (if there is a virtual element)

[Section 120.08\(1\)\(c\)](#) directs the school board clerk to publish a class 2 notice, under Chapter 985, of the time and place of the annual meeting. [Section 65.90\(3\)\(a\)](#) directs that a summary of the budget, the place where the budget in detail is available for public inspection, and the time and place of the public hearing must be published in a qualified newspaper as a class 1 notice under chapter 985 of the statutes at least 15 days prior to the public hearing in a union high school district and at least 10 days prior to the hearing in a common school district. If the school board decides to conduct the annual meeting and budget hearing virtually or include both a virtual and physical option for participation in the annual meeting, it should include information about that in the meeting and hearing notice. As is noted above, there is a legal question as to whether the annual meeting and budget hearing can be held in a virtual "place," and school officials should consult district legal counsel before designating a virtual "place" for the annual meeting and budget hearing.

The Department of Justice issued guidance on conducting governmental meetings virtually in March 2020 that can be found [here](#). Annual meetings are not subject to the requirements of the Open Meetings Law; however, that guidance is still potentially relevant to virtual annual meetings and budget hearings. That guidance included the following tips on conducting meetings remotely:

*When conducting a meeting remotely:*

- *You must follow notice requirements under state law.*
- *Notice must include the info needed for remote access, such as teleconference dial-in information or a video link and any necessary passcodes or login information.*
- *If the meeting is via videoconference or internet-based, strongly consider providing a telephone option.*
- *Facilitate reasonable access for people who cannot attend remotely.*
- *The meeting chair should ask all members to identify themselves before speaking and not to speak over one another.*



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- *When possible, record the meeting and promptly make the recording publicly available on social media or a website.*

Annual meetings and budget hearings are different than school board meetings as electors attending the meeting have the right to participate and vote at the annual meeting and make comments and ask questions during the budget hearing. Additionally, annual meetings do not have a prescribed agenda, although some annual meetings approve an agenda at the beginning of the meeting as a practical matter. School officials providing virtual annual meetings will need to significantly modify their notices for annual meetings from previous annual meetings. The notices for a virtual annual meeting and budget hearing should include information on how electors can attend, make motions, participate in debate, vote, and challenge persons intending to vote at the annual meeting, and also information on how electors can inspect the budget in detail, and finally information on how electors can make comments and ask questions during the budget hearing. The notice should also include a phone number and other contact information if virtual attendees have questions or technical difficulties while navigating the technology. If a secure voting system is used, the notice might provide information about how electors can submit names, telephone numbers, and email addresses in advance of the meeting so that they might receive ballots during the meeting when appropriate.

The notice of the budget hearing must include "notice of the place where the budget in detail is available for public inspection." School officials should consider posting the budget in detail on their website and most persons interested in inspecting the budget in detail would likely access it online. A paper budget in detail should also be made available in the district office in a place that allows for sufficient physical distancing and other safeguards for the public and staff.

### [Preparing the Chair, Legal Counsel/Parliamentarian, and Technical Staff for the Virtual Meeting.](#)

As is noted above, there are both legal and practical concerns about conducting the annual meeting and budget hearing virtually, and school officials should consult with district legal counsel, insurance carriers, local health officials, and persons competent to operate virtual meeting and voting software before designating a virtual "place" for the annual meeting. A virtual annual meeting will present challenges to the annual meeting chair, who must coordinate the running of the virtual meeting with the district legal counsel/parliamentarian, and technology staff. Someone should be prepared to fill the role of chair, and someone else be prepared to nominate that person as the chair. The board president might explain to those attending the annual meeting that the person nominated to serve as chair will need to understand the technical aspects of running the meeting virtually and that the person who has prepared for that role should be nominated and elected chair. However, in considering a virtual annual meeting, school officials need to be prepared for the eventuality that someone unprepared for that role is elected chair.

The chair, legal counsel/parliamentarian, district administrator, other presenters, and technology staff should all be present at the physical location of the meeting, maintaining appropriate physical distancing



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and other safeguards. Technology staff must be available to troubleshoot any technical difficulties experienced by both those physically present and participating virtually. It is especially important that the chair, legal counsel/parliamentarian, and any presenters have any technical difficulties quickly resolved, which is easier done when all are at the same physical location.

The [Official Robert's Rules of Order Website](#) contains guidance on interpreting the current Eleventh Edition of Robert's Rules of Order with respect to virtual meetings. The Twelfth Edition of [Robert's Rules of Order, available September 1, 2020](#), will also contain information regarding virtual meetings. Legal counsel/parliamentarians and chairs should review this recent information on virtual meetings prior to the annual meeting. Care will need to be taken to recognize people making motions and speaking during debates, which might be particularly difficult for electors participating using meeting platform software or by telephone. The chair and legal counsel/parliamentarian should work together to establish a process that protects the rights of all electors to participate in the meeting. The logistics of such processes will vary with the size of the meeting, and large meetings might be very difficult to conduct virtually.

### [Making Motions, Participating in Debate, Voting at the Virtual Meeting](#)

Conducting a virtual annual meeting presents many practical challenges, particularly when there is a combination of electors physically present, participating through meeting software, and participating solely by telephone. All participants should be able to make motions, participate in debate and vote. Managing a hybrid physical and virtual annual meeting, with a combination of electors voting at the physical location, over the virtual meeting software, and by telephone or text will be complicated. Large meetings will be particularly difficult to manage, and meeting chairs, legal counsel/parliamentarians, and technical staff should be prepared to handle those difficulties.

Electors must have the ability to vote at annual meetings. For many votes, voice voting through virtual meeting platforms, telephone, and those attending the physical meeting might be sufficient. However, it might be difficult to accurately gauge the number of electors voting "aye" or "nay" in a closely split vote, and the chair should allow time for someone to call for a division of the assembly when appropriate. It might be possible to divide the assembly by asking those physically present and participating through meeting software to raise their hands (those using meeting software might raise their hands to be viewed through their web cameras) and individually poll telephone participants.

Particularly close votes will require a secure voting software system. This creates additional practical problems for school officials and particularly the school board clerk. Secure voting software systems require the board clerk or designee to input the names and either telephone numbers or email addresses of individuals participating in the meeting in order for them to receive a ballot, who will not be known until the time of the meeting. Some might arrive late or leave early, and the voter list will need to constantly be updated. School officials might ask electors to register and submit contact



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information in advance of the meeting, but those who fail to do so and still show up for the meeting will need to be accommodated.

Electors will need to promptly respond to receipt of electronic ballots with their votes. The ground rules should include time limits for voting which are described to electors at the start of the meeting. Some annual meetings also vote to approve the ground rules at the beginning of the meeting as a matter of policy or practice. Approving the ground rules is a good practice if the annual meeting will be virtual because of the significant changes to the ground rules necessitated by a virtual annual meeting. An explanation of the voting software and a test ballot at the start of the agenda might help, but some electors might have difficulties submitting their ballots, which might raise questions about the accuracy of the vote and the fairness of the process.

A secret ballot might not be possible using a secure voting software system, depending on the particular software selected. Note that a "secret ballot" in this context means an unsigned ballot that cannot be attributable to a particular elector. A secret ballot is not necessarily needed, and the annual meeting can adopt parliamentary procedures consistent with state law. If secret ballots are not possible using the selected secure voting software system, school officials should review parliamentary procedures used at past annual meetings to make certain that the rules do not provide for secret ballots. Note that [section 120.09](#) allows electors to petition for consideration of a special subject, which, among other things, requires that the school board clerk prepare a "proper ballot to permit voting on the subject or item at the annual meeting." It is not clear that a "proper ballot" need be a secret ballot, but the parliamentary procedure again should be reviewed so that secret ballots are not required if secret ballots are not possible.

Whatever approach to voting, motions, and participating is adopted should be expressly stated in the explanation of the ground rules at the onset of the meeting. These rules will inherently be differently from years past, and more care should be taken than usual to explain these rules and the technology being used to implement these ground rules.

### Verifying Elector Eligibility in Response to a Challenge at the Virtual Meeting

[Section 120.08\(3\)](#) provides a process whereby one elector may challenge another's qualifications to vote. This might be difficult to do at a virtual annual meeting, particularly if the meeting is large. The chair may require all electors to state their name and address at the start of the meeting to allow electors to raise challenges. If an elector is challenged, [section 120.08\(3\)](#) directs the meeting chair to explain the qualifications for voting at the annual meeting and to administer an oath or affirmation that the elector is qualified to vote at the annual meeting. There might be a legal question as to whether oaths or affirmations taken over either the telephone or via meeting platform software is sufficient. Oaths are being administered remotely in courts and other legal proceedings, and if the meeting is conducted virtually this might be the best that school officials can do.





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## Conclusion

Conducting the annual meeting during the pandemic will be difficult, and school officials should start planning now. Districts hoping to hold a physical meeting might be told by state or local public health officials (with potentially very little notice) that a physical meeting is prohibited. Conducting the annual meeting and budget hearing virtually will be difficult, with several legal and practical questions to resolve. School officials should consult with legal counsel, insurance carriers, local public health officials, and technical staff soon and have contingency plans in case a physical meeting is not possible.

*The WASB acknowledges and thanks attorneys Michael Julka and Brian Goodman of Boardman Clark for the assistance they provided in the development of this supplement. Any inaccuracies in this supplement are solely the responsibility of the WASB.*