

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

Google Meet joining info

Video call link: <https://meet.google.com/oxm-fodr-sie>

Or dial: (US) +1 772-494-6760 PIN: 439 245 128#

Date: June 12, 2023

Time: 5:00 p.m.

**MES Board Room
800 Beech Street, Manawa**

**Hybrid Meeting Format (In-person Meeting for Board of Education at MES Board Room,
800 Beech Street & Virtual Components)**

Board Committee Members: Jepson (C), Reiersen, Fietzer

In Attendance:

Timer: _____ **Recorder:** _____

1. Consider Endorsement of Food Service Meal and Milk Prices for the 2023-24 School Year as presented (Information / Action)
2. Consider Endorsement of Prime Vendor for the 2023-24 School Year as presented (Information / Action)
3. Consider Endorsement of Dairy Vendor for the 2023-24 School Year as presented (Information / Action)
4. Consider Endorsement of Class and District Fees for the 2023-24 School Year as presented (Information / Action)
5. State Budget Update (Information)
6. 2022-23 Fund 46 Deposit (Information / Action)
7. Monthly Financial Summary (Information)
8. Finance Committee Planning Guide (Information / Action)
9. Next Finance Committee Meeting Date: _____
10. Next Finance Committee Items:
 - 1.
 - 2.
7. Adjourn



School District of Manawa

Students Choosing to Excel, Realizing Their Strengths

To: Carmen O'Brien

From: Brenda Suehs

Date: June 7th, 2023

Re: Recommendation for SY 2023-24

Meal & Milk Prices

The School District of Manawa was exempt from completing the Paid Lunch Equity tool for SY 2023-24. However, the USDA paid lunch equity price is set at \$3.56 for SY 2023-24. DPI is encouraging us to charge the paid lunch equity price or at the very least raise the prices by 10 cents. In an effort to provide our families with nutritious meals at an affordable rate I am recommending we only raise the prices by 10 cents.

Breakfast:

Reduced	MES	MMS/LWHS	Adult
\$.30	\$1.40	\$1.60	\$2.66

Lunch:

Reduced	MES	MMS/LWHS	Adult
\$.40	\$2.90	\$3.10	\$4.75

Milk: \$.40

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School District of Manawa

Students Choosing to Excel, Realizing Their Strengths

To: Carmen O'Brien

From: Brenda Suehs

Date: Mar 20, 2023

Re: Recommendation for Prime Vendor

I recommend that the School District of Manawa select Performance Foodservice as the prime vendor for the 2023-2024 school year.

A Request for Proposal was sent to four vendors: Indianhead Food Service, Gordon Food Service, Sysco Eastern Wisconsin, and Performance Food Service. We have received no response from Indianhead Food Service. Sysco Eastern Wisconsin, Gordon Food Service as well as Reinhart Food Service have returned a completed request for proposal.

After going over the proposals and the pricing criteria provided for a list of common products we purchase. Sysco had an extended total cost of \$7,243.58, Gordon Food Service at \$5,072.16, and Performance Foodservice at \$4,842.93.

In working with Performance Foodservice in the past we have appreciated all they have to offer including courteous staff, an easily accessible ordering system, editable menus, K-12 compliant recipes, printable tools for kitchen staff, and rebate programs.

In addition, Performance Foodservice provides seminars and training publications which are beneficial to our programs compliance with state and federal regulations allowing staff to have the required amount of yearly Professional Development.

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To: Carmen O'Brien

From: Brenda Suehs

Date: Mar 20, 2023

Re: Recommendation for Dairy Vendor

I recommend that the School District of Manawa select Engelhardt as our dairy vendor for the 2023-2024 school year.

An RFP was sent to Four vendors: Ray Alderman & Son's, Pete's Distributing, Prairie Farms, and Engelhardt Dairy. We have not received any response from Ray Alderman & Son's or Pete's Distributing. Prairie Farms and Engelhardt Dairy have returned a completed request for proposal.

Both Prairie Farms and Engelhardt Dairy can deliver twice a week to both buildings. Currently, our milk coolers are provided by Engelhardt. Whereas if we go with Prairie Farms we would need to purchase the necessary equipment to store our milk.

With the pricing criteria provided by both companies Engelhardt Dairy had better prices per carton as well as offering a wide variety of dairy products compliant for school nutrition programs as well as the required documentation for State and Federal compliance.

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School District of Manawa
Students Choosing to Excel, Realizing Their Strengths

To: Board of Education
From: Carmen O'Brien
cc: Dr. Melanie Oppor
Date: 6/9/2023
Re: District and Class Fee

Recommendation

I recommend no change to the 2023-24 school year class and district fees.

Manawa Elementary School Fees	
District Fee	\$15.00
Class of 2031-2036 Fee	\$10.00

Manawa Middle School Fees	
District Fee	\$20.00
Class of 2028-2030 Fee	\$5.00

Little Wolf High School Fees	
District Fee	\$20.00
Junior Class of 2025	\$10.00
Sophomore Class of 2026	\$5.00
Freshman Class of 2027	\$5.00

If a family qualifies for Free or Reduced priced breakfast/lunch, the district fee is waived.

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To: Board of Education
From: Carmen O'Brien
cc: Dr. Melanie Oppor
Date: 6/9/2023
Re: State Budget Update

Governor Evers and GOP legislative leaders announced they had reached a deal on a shared revenue package for local governments that included a deal on K-12 education funding. The compromise package includes over \$1 billion in spendable revenue for public school districts.

While all the details on the overall package will be forthcoming, this is what we know about the proposal now:

- Maintain two-thirds funding for public schools.
- There is over \$1 billion in spendable revenue with additional categorical aids possibly being included.
- Each fiscal year there will be a \$325 per pupil increase in revenue limits.
- Increase in the low revenue ceiling from \$10,000-\$11,000 per student.
- \$30 million will be invested to support school-based mental health with the intent to move away from competitive grants to statewide distribution.
- In additional \$97M Reaching 33.3% reimbursement for special education.
- Provide \$50 million toward a reading initiative that is still in development.
- The compromise also includes an increase in the per pupil voucher payments as follows:
 - K-8 from \$8,399 to \$9,500
 - Grades 9-12 from \$9,045 to \$12,000
- Charter school payments increase from \$9,264 to \$11,000 per student.

Overall, this is good news, but it is important to remember that this is not in place yet. This is an agreement that still needs to be included in the State budget. This is likely, but knowing the way politics works, we cannot treat this as a done deal. In addition, some details need more explanation. For example, the low revenue limit ceiling increase to \$11,000 needs to be explained more; would it be effective the first year or implemented over the two years or longer. The special education increase implementation also needs to be defined.

In the approved SDM staff and program changes, the only increase in funding that was included was \$200 per pupil. The additional \$125 per pupil adds \$79,000 into the budget. If the low revenue ceiling is lifted to \$11,000 in the first year, that will add \$632,000.

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FY2324 Staff or Program Change Proposal

	Staff or Program Change	Addition to Expenditures/ Increased Costs Fund 10	Reduction in Expenditures/ Cost Savings Fund 10	Funding Source Other Than Fund 10 (See rationale.)	Rationale
All inserted into the Budget Model					
1	Aid reduction	\$350,000.00			Declining Enrollment/Hold Harmless (-13 FTE)
2	ESSER III		\$350,000.00		Approximate
3	BOE approved Professional Teaching Staff \$AM	\$183,850.00		\$29,300.00	Includes all approved changes (4/11/23), Fund 27 = \$29,300; Fund 10 = \$183,850
4	BOE approved Support Staff	\$20,500.00		\$16,750.00	Includes all approved changes (4/11/23), Fund 27 = \$9,150; Fund 50 = \$7,600, Fund 10 = \$20,500
5	BOE approved Health Insurance	\$37,000.00		\$5,500.00	4.5% (\$938,936), Fund 27 & 50
6	BOE approved Dental & Vision				0% increase (\$76,364)
7	BOE approved Retirement, SS, Medicare	\$33,100.00		\$4,900.00	14.45% of new payroll - \$260,000, Fund 27 & 50
8	BOE approved Gas/Electric Utility	\$11,300.00			4% increase (\$283,160)
9	BOE approved Busing	\$32,500.00			2-5% increase (\$648,933)
10	BOE approved Increase Summer School hourly wage	\$5,850.00			Currently \$25 per hour, raise to \$30 per hour (1170 total hours)
11	BOE approved Administrators	\$6,400.00			4% increase on 2 contracts
12	BOE approved District Administrator retirement		\$152,795.00		Salary and Benefits
13	BOE approved Business Manager resignation		\$110,000.00		Salary \$80,000, Benefits \$30,000 (family)
14	BOE approved District and Business Administrator	\$170,101.00			Salary \$142,000, Benefits \$28,101 (family)
15	BOE approved Accounts Receivable	\$70,101.00			\$20.19 per hour (\$42,000) + Benefits \$28,101 (family)
16	Curriculum Director	\$0.00	\$0.00		Building principals will share coordination
17	Maintenance Supervisor	\$10,000.00	\$0.00		\$20.00 per hour for 10 hours per week; year round
18	Add HR director role to district office admin assistant	\$42,693.00			part-time to full-time, pending wage approval on \$17.56/hour with family benefits
19	Food Service Supervisor	\$0.00	\$0.00		Assign to Secondary Principal as the production kitchen is in the MS/HS; Paid from Fund 50
20					
21	MMS/LWHS Principal Resignation		\$111,608.00		Salary and Benefits
22	Reading Specialist to MMS/LWHS Principal	\$97,000.00		-\$76,500.00	Salary and Benefits, Funded through Title I
23	Reading Teacher (License 516 required; 517 preferred)			\$66,500.00	Tier III Literacy Interventions for K-5, Literacy Coach, Title I Portfolio, family nights; Paid from Title I Grant
24	Summer School Administrator	\$5,000.00			
25					
26	Add a second section of 2nd grade	\$60,000.00			Option 2: Splitting the current 1st grade class into 2 sections for 2nd grade would mean an elementary teacher will need to be added to the staff.
27	Add Secondary Tech Ed Teacher	\$90,000.00			Student interest indicates this is needed
28	Transfer 5th grade teacher to 4th grade	\$0.00	\$0.00		

FY2324 Staff or Program Change Proposal

	Staff or Program Change	Addition to Expenditures/ Increased Costs Fund 10	Reduction in Expenditures/ Cost Savings Fund 10	Funding Source Other Than Fund 10 (See rationale.)	Rationale
29	Add Gifted & Talented Coordinator	\$0.00	\$0.00		Physical Education Teacher will have devoted hours for District G/T Coordinator
30					
31	Add Special Education Teacher			\$60,000.00	Fund 27 - Flow Through Grant
32	Reconfiguring MMS/LWHS Attendance/Health Para Position to part-time year round		\$36,500.00		\$6,500 less salary (\$14.25/hr) and \$30,000 less in benefits
33	Nurse - contracted	\$24,000.00			CESA contract (\$1,200 per day, 20 days)
34	Reduce all budgets by 10%		\$143,632.00		
35	Elevate K-12		\$26,000.00		Replace Elevate K-12 7-8th grade Spanish with ERVING
36	ERVING Network	\$22,000.00			Establish an increased Distance Learning budget (ex. ERVING (\$20,746.09), Start College Now (\$22,241.25), WI Virtual)
37					
38	Enter into an agreement with Weyauwega-Fremont School District for an in-person Occupational Therapist	\$30,000.00	\$25,780.00		We are paying Soliant for a virtual OT to supervise our COTA, meet with students and complete student evaluations. The virtual OT is contracted for 6 hours/week for \$80/hour. Going into an agreement with WF for an in-person OT will give us more services. WF has agreed to share for 50% both the COTA and the OTR.
39					
40	Biennial Budget		\$126,400.00		Per Pupil Per Pupil Categorical Aid (\$200) Low Revenue Ceiling Special Ed Categorical Aid Reimbursement Total State Aid Pot 645-13 = 632 FTE
	TOTAL	\$1,301,395.00	\$1,082,715.00		
			-\$218,680.00		

Cost to the District for Health, Dental, & Vision Insurance

Family	\$28,101.00
Employee + 1	\$21,608.00
Single	\$10,607.00



School District of Manawa
Students Choosing to Excel, Realizing Their Strengths

To: Board of Education
From: Carmen O'Brien
cc: Dr. Melanie Oppor
Date: 6/9/2023
Re: Fund 46 Deposit

Recommendation

I recommend depositing \$245,000 into a CD with American Deposit Management Company as a Fund 46 investment in June. The fund 10 fund balance should be reevaluated in July after bills and revenues have been entered for a second possible deposit before July 30, 2023 that can be counted as an expense in the 2022-23 budget.

Rationale

The approved 2022-23 school year budget included \$50,000 to Fund 46, the long-term capital improvement trust fund. The deposit is not made until June to allow the Board of Education the ability to repurpose that money if needed.

To date, there is \$2,695,888 in the fund 10 fund balance. I advise keeping 22% of the previous year's expenses in fund balance to avoid short-term borrowing. This is equal to \$1,847,992. This leaves \$847,896. Fund balance changes daily with the money flowing in and out of the account. Not all the bills for 2022-23 have been paid and not all the revenues have been collected. I remain confident in the 2022-23 budget numbers and despite many projects and the above recommendation to increase the Fund 46 deposit; I believe that the District will be very close to spending the current budget. If the Board of Education would like to reduce the fund balance, another deposit may be made in July.

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Post Date	Batch	Amount	Acct Nbr	Description	Credit	Debit
04/03/2023	GF0403 1	18,815.00	10 R 800 780 500000 679	KGA-LEA 2 GRANT	18,815.00	0.00
		18,815.00	Totals for GF0403 1			
04/03/2023	GF0403 2	565.00	50 L 816900	FOOD SERVICE DEPOSIT FOR 3/27-3/31	565.00	0.00
		565.00	Totals for GF0403 2			
04/07/2023	GF 0407f	6,460.75	50 L 816900	HS FOOD SERVICE FOR WEEKS OF 3/10/23 TO	6,460.75	0.00
		6,460.75	Totals for GF 0407f			
04/10/2023	GF 0410A	675.00	50 L 816900	ES FOOD SERVICE FOR WEEK OF 4/3/23 TO 4/	675.00	0.00
		675.00	Totals for GF 0410A			
04/10/2023	GF 0410B	4,341.51	27 R 800 780 500000 000	MEDICAID REIMBURSEMENT	4,341.51	0.00
04/10/2023	GF 0410B	1,412.01	27 R 800 516 500000 000	TRANSIT AID FROM CESA 5	1,412.01	0.00
04/10/2023	GF 0410B	120.00	10 R 800 262 500000 000	BASEBALL HAT DEPOSIT - RESALE	120.00	0.00
		5,873.52	Totals for GF 0410B			
04/12/2023	LOTTERY	145,658.99	10 R 800 211 500000 000	Lottery Tax Credit from Waupaca County	145,658.99	0.00
		145,658.99	Totals for LOTTERY			
04/24/2023	GF04241	1,489.95	50 L 816900	MES 4/6 THROUH 4/21	1,489.95	0.00
		1,489.95	Totals for GF04241			
04/24/2023	GF04242	100.00	10 R 400 343 162000 000	WOLF RIVER LUTHERAN HIGH SCHOOL - PAYMEN	100.00	0.00
04/24/2023	GF04242	200.00	10 R 400 343 162000 000	SCHOOL DISTRICT OF CHILTON - PAYMENT FOR	200.00	0.00
		300.00	Totals for GF04242			
04/24/2023	GF0424CS	34,258.00	10 R 800 613 500000 031	COMMON SCHOOL FUND AID	34,258.00	0.00
		34,258.00	Totals for GF0424CS			
04/27/2023	GFPERKIN	4,794.14	10 R 800 517 500000 517	TO RECORD CARL PERKINS REIMBURSEMENT	4,794.14	0.00
		4,794.14	Totals for GFPERKIN			
04/30/2023	GF INT	14,842.13	10 R 800 280 500000 000	MONTHLY INTEREST FOR GENERAL FUND CHECKI	14,842.13	0.00
		14,842.13	Totals for GF INT			

Post Date	Batch	Amount	Acct Nbr	Description	Credit	Debit
04/30/2023	GFEFUNDS	3,801.65	50 L 816900	MAGIC WRITER E-FUNDS DEPOSIT	3,801.65	0.00
		3,801.65	Totals for GFEFUNDS			

237,534.13 Total for Cash Receipts

FUND SUMMARY

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BALANCE SHEET</u>	<u>REVENUE</u>	<u>EXPENSE</u>	<u>TOTAL</u>
10	GENERAL FUND	0.00	218,788.26	0.00	218,788.26
27	SPECIAL EDUCATION FUND	0.00	5,753.52	0.00	5,753.52
50	FOOD SERVICE FUND	12,992.35	0.00	0.00	12,992.35
***	Fund Summary Totals ***	12,992.35	224,541.78	0.00	237,534.13

***** End of report *****