

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

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(US) +1 316-512-3643 PIN: 156 005 470#

Date: June 8, 2020

Time: 5:30 p.m.

Virtual Meeting

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

In Attendance:

Timer: _____ **Recorder:** _____

1. 2019-20 Budget Update (Information)
2. 2020-21 Budget Scenarios (Information)
3. 2020-21 I.T. Purchases (Information / Action)
4. 2020-21 Food Service Vendors (Action)
5. 2020-21 Food Service Meal/Milk Prices (Action)
6. 2020-21 Wage Increases (Action)
7. 2020-21 Student Insurance Policy (Action)
8. Unused Vacation Time COVID-19 Exception (Action)
9. Vision Insurance Premium Holiday (Action)
10. CARES Act (Information)
11. Legislative Feedback Provided by SDM (Information)
12. Finance Committee **Planning** Guide (Information / Action)
13. Next Finance Committee Meeting Date: _____
14. Next Finance Committee Items:
 - 1.
 - 2.
7. Adjourn

March 31, 2020

Monthly Financial Summary

| | Revenues Month | Expenses Month | Revenues YTD | Expenses YTD | |
|--------------------------------|-----------------|----------------------|----------------------------------|-------------------------------------|----------------------------|
| Fund 10 - General | \$ 171,935.81 | \$ 558,242.33 | \$ 5,693,373.40 | \$ 5,318,205.16 | |
| Fund 27 - Special Education | \$ 9,099.06 | \$ 88,443.95 | \$ 177,111.10 | \$ 722,956.87 | |
| Fund 50 - Food Service | \$ 44,438.40 | \$ 26,794.04 | \$ 248,233.28 | \$ 245,636.30 | |
| Fund 80 - Community Fund | \$ - | \$ 1,567.41 | \$ 30,975.00 | \$ 35,302.91 | |
| | | | Interest Earnings to Date | | Project Exp to Date |
| Fund 39/49 - Referendum (2018) | \$ 4,123.64 | \$ 806,015.67 | \$ 163,183.65 | \$ 6,372,287.55 | \$ 7,377,033.39 |
| Demo Referendum Project | \$ - | \$ - | \$ - | \$ 230,741.89 | |
| Accounts | Balance | Interest Rate | | | |
| General Checking | \$ 1,924,757.92 | 1.642% | | | |
| General Money Market | \$ 5,171.59 | 0.049% | | | |
| ADM Investment Savings | \$ 150,622.64 | 0.610% | | | |
| Student Activity Account | \$ 121,768.57 | 0.150% | | | |
| OPEB | \$ 243,037.07 | | \$ 17,441.61 | Change in Value from previous month | |
| Fund 46 - Savings | \$ 200.42 | | | | |

| Grants Fund 10 | Allocation | Carryover | Total | Claimed to Date | Outstanding Revenue |
|---------------------------------------|---------------|--------------|---------------|-----------------|---------------------|
| Carl Perkins (Tech. Ed) | \$ 7,185.00 | \$ - | \$ 7,185.00 | \$ - | \$ 7,185.00 |
| Title I - Public (Reading/Math) | \$ 104,935.00 | \$ 5,149.99 | \$ 110,084.99 | \$ - | \$ 110,084.99 |
| Title II - Public (Professional Dev.) | \$ 24,305.00 | \$ 14,979.32 | \$ 39,284.32 | \$ - | \$ 39,284.32 |
| Title IV (Stud. Support & Enrich.) | \$ 10,000.00 | \$ 7,180.76 | \$ 17,180.76 | \$ - | \$ 17,180.76 |
| Fund 27 | | | | | |
| Flow Through (SPED) | \$ 173,801.00 | \$ 16,589.13 | \$ 190,390.13 | \$ - | \$ 190,390.13 |
| Preschool (Early Childhood) | \$ 8,086.00 | \$ 1.99 | \$ 8,087.99 | \$ - | \$ 8,087.99 |

| Revenues | Budgeted | Collected to Date | Outstanding | 2018-19 |
|------------------------------|-----------------|-------------------|-----------------|-----------------|
| Property Taxes | \$ 3,000,000.00 | \$ 1,956,236.02 | \$ 1,043,763.98 | \$ 3,372,470.00 |
| Mobile Home Tax | \$ 7,300.00 | \$ 7,307.07 | \$ (7.07) | \$ - |
| Athletic Event Admission | \$ 11,000.00 | \$ 10,529.60 | \$ 470.40 | \$ 10,534.45 |
| Open Enrollment In | \$ 185,670.00 | \$ - | \$ 185,670.00 | \$ 163,669.00 |
| Transportation Aid | \$ 24,000.00 | \$ 19,980.00 | \$ 4,020.00 | \$ 24,610.85 |
| Equalization Aid | \$ 4,323,683.00 | \$ 2,764,364.00 | \$ 1,559,319.00 | \$ 4,584,608.00 |
| Sparsity Aid | \$ 285,600.00 | \$ 283,894.00 | \$ 1,706.00 | \$ 295,600.00 |
| Per Pupil Aid | \$ 524,594.00 | \$ 523,852.00 | \$ 742.00 | \$ 479,382.00 |
| High-Cost Transportation Aid | \$ 30,000.00 | \$ - | \$ 30,000.00 | \$ 35,380.23 |

| Fund 10 Expenses | 2018-19 FY Activity | 2019-20 Budget | 2019-20 FYTD Activity | Percent Expended to Date | Unexpended Balance |
|-----------------------------|---------------------|-----------------|-----------------------|--------------------------|--------------------|
| Salaries | \$ 3,578,713.22 | \$ 3,561,426.00 | \$ 2,616,673.13 | 73.47% | \$ 944,752.87 |
| Benefits | \$ 1,501,290.79 | \$ 1,493,345.00 | \$ 1,083,331.92 | 72.54% | \$ 410,013.08 |
| Purchased Services | \$ 2,951,070.37 | \$ 2,537,319.95 | \$ 1,228,461.58 | 48.42% | \$ 1,308,858.37 |
| Non-Capital Objects | \$ 310,371.17 | \$ 239,988.53 | \$ 161,526.59 | 67.31% | \$ 78,461.94 |
| Capital Objects | \$ 158,750.11 | \$ 119,804.66 | \$ 105,502.94 | 88.06% | \$ 14,301.72 |
| Debt Retirement | \$ 3,299.99 | \$ - | \$ - | | \$ - |
| Insurance & Judgments | \$ 85,125.48 | \$ 104,203.00 | \$ 101,243.52 | 97.16% | \$ 2,959.48 |
| Transfers (i.e. to Fund 27) | \$ 524,513.73 | \$ 581,440.00 | \$ - | 0.00% | \$ 581,440.00 |
| Other (Dues & Fees) | \$ 37,298.16 | \$ 38,110.86 | \$ 21,465.38 | 56.32% | \$ 16,645.48 |
| TOTAL | \$ 9,150,433.02 | \$ 8,675,638.00 | \$ 5,318,205.06 | 61.30% | \$ 3,357,432.94 |

| Fund 50 - Revenues | Monthly Total | 2019-20 FYTD | 2018-19 FYTD |
|---------------------------|----------------------|---------------------|---------------------|
| MES Sales | \$ - | \$ 33,686.05 | \$ 47,083.45 |
| HS Sales | \$ 50.20 | \$ 73,958.00 | \$ 80,281.85 |
| Catering | \$ - | \$ 2,701.97 | \$ 2,492.33 |
| Aid | \$ 44,388.20 | \$ 137,887.26 | \$ 83,045.14 |
| Total | \$ 44,438.40 | \$ 248,233.28 | \$ 212,902.77 |
| Fund 50- Expenses | | | |
| Salaries | \$ 12,809.64 | \$ 100,843.36 | \$ 97,027.63 |
| Benefits | \$ 3,996.51 | \$ 36,608.79 | \$ 33,786.30 |
| Purchased Services | \$ - | \$ 105.00 | \$ 99.00 |
| Repair/Maintenance | \$ 2,074.45 | \$ 5,135.43 | \$ 9,485.70 |
| Operational Services | \$ - | \$ 1,127.68 | \$ 200.80 |
| Employee Travel | \$ - | \$ - | \$ - |
| Fuel - Vehicle | \$ - | \$ 88.00 | \$ 63.00 |
| Commodity Charges | \$ - | \$ 6,325.25 | \$ 7,275.52 |
| Central Supply | \$ 828.89 | \$ 5,839.18 | \$ 8,883.30 |
| Food | \$ 7,084.55 | \$ 89,361.01 | \$ 65,517.94 |
| Non-Capital Equipment | \$ - | \$ 202.60 | \$ 53.27 |
| Other Non-Capital Objects | \$ - | \$ - | \$ - |
| Total | \$ 26,794.04 | \$ 245,636.30 | \$ 222,392.46 |
| Fund Balance | \$ 56,921.00 | \$ 2,596.98 | |



Students choosing to excel; realizing their strengths.

To: Carmen O'Brien
From: Brenda Suehs
cc: Board of Education
Date: 6/4/2020
Re: Recommendation for Food Service Vendors

Formally, I would like to recommend that the School District of Manawa continue our contracts for the 2020-2021 school year with:

- Reinhart Food Service as the prime vendor
- Engelhardt Dairy as the dairy vendor
- Pan O' Gold as the bread vendor

I had sent a Request for Proposal to these companies last year with the option to renew the contract for the following school year. Our experience the past year was above satisfactory for all three companies. Especially over the past few months with supply shortages as well as delivery location changes. I feel these companies really went above, and beyond to make sure we had everything we needed.

We would be fortunate to continue with them for this upcoming school year.



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To: Board of Education
From: Carmen O'Brien
cc: Dr. Melanie Oppor
Date: 6/8/2020
Re: 2020-21 Food Service Meal and Milk Price Recommendation

Recommendation:

I recommend that there be no changes to the food service meal and milk prices for the 2020-21 school year.

| | 2019-20 | 2020-21 |
|--------------|----------------|----------------|
| Breakfast | | |
| MES | \$1.30 | \$1.30 |
| Jr./Sr. High | \$1.50 | \$1.50 |
| Adult | \$1.80 | \$1.80 |
| Lunch | | |
| MES | \$2.80 | \$2.80 |
| Jr./Sr. High | \$3.00 | \$3.00 |
| Adult | \$3.65 | \$3.65 |
| | | |
| Milk | \$0.40 | \$0.40 |

Rationale:

The School District of Manawa raised the prices of meals and milk for the 2019-20 school year. Currently, I do not feel prices should be increased again for the following reasons:

- There has been an increase in the number of meals served
- Fund 50 is projected to be profitable for the 2019-20 school year
- Continued economic uncertainty for our families



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To: Board of Education
From: Carmen O'Brien
cc: Dr. Melanie Oppor
Date: 6/8/2020
Re: 2020-21 Support Staff Wage recommendation

Recommendation:

I recommend that all support staff upon completion of a positive evaluation, earn a \$0.29 increase to their 2020-21 hourly wage.

Rationale:

In 2019, the Wage Advancement Committee determined that the support staff would value a wage advancement system where raises were determined by the Board of Education on an annual basis using the CPI (Consumer Price Index) as a guide. Performance is measured through evaluation. All staff that meets employment expectations are eligible for a raise. Employees that do not meet expectations will either be placed on a Performance Improvement Plan or nonrenewed and no increase in pay will be earned. Last year, all staff earned a 2.44% increase to their individual hourly wage.

This year, a total increase will be determined and divided equally between returning employees. The July 1, 2020 Consumer Price Index as valued by the Wisconsin Department of Revenue is 1.81%. All hourly wages for 2020-21 support staff were added together (\$466.14). This total was multiplied by 1.81% (\$8.44 increase in total of hourly wages). The increase was then divided equally across the number of returning support staff members (29). This equals \$0.29 per person. The actual percent increase ranges from 1.54-2.19%.

Through the staff and program change process, the BOE passed changes that included \$13,287 increase to support staff wages for the 2020-21 school year. The cost of this recommendation is \$11,037, \$2,250 under this budgeted amount.



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To: Board of Education
From: Carmen O'Brien
cc: Dr. Melanie Oppor
Date: 6/5/2020
Re: Recommendation for 2019-20 Unused Vacation Time

Recommendation:

For 2019-20 only, earned vacation time will be extended for use through July of 2020 for support staff.

Rationale:

Due to the COVID-19 pandemic, many staff had planned vacations that were cancelled. Then, because of the building closure, construction, and general uncertainty, many did not use their vacation time. This affects six staff members that have unused vacation time that will need to be taken or will be lost on June 30, 2020.

| Employee | Hours | Days |
|-----------------|--------------|-------------|
| A | 43.5 | 5.4 |
| B | 40 | 5 |
| C | 48 | 6 |
| D | 64.25 | 8 |
| E | 44 | 5.5 |
| F | 2.5 | 0.25 |

This would be a one-time-only extension caused by an unprecedented event.



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To: Board of Education
From: Carmen O'Brien
cc: Dr. Melanie Oppor
Date: 6/5/2020
Re: Holiday for payment of employee-portion of vision insurance

Recommendation:

Employees that participate in the group vision insurance shall not have to pay for their portion of the premium for the month of June 2020.

Rationale:

The School District of Manawa provides group vision insurance through Delta Dental. Due to widespread closures, participants were unable to use their vision insurance benefits. In turn, Delta Dental issued refunds. The SDM received \$307.67 or half of a monthly premium. Employees pay 14% of their premium and should therefore receive a portion of the refund. Vision insurance costs are:

| Plan | Premium per month | 86% per month (District pays) | 14% per month (Employee pays) |
|-------------|--------------------------|--------------------------------------|--------------------------------------|
| Single | \$4.65 | \$4.00 | \$0.65 |
| Family | \$11.56 | \$9.94 | \$1.62 |

Since the employees were most affected by this inconvenience, allowing a “holiday” for payments in the month of June seems fair and reasonable. This equates to a little over 28% of the refund or \$86.98.