

**AGENDA**  
**School District of Manawa**  
**Finance Committee Meeting**

**Date: January 24, 2018**

**Time: 5:30 p.m.**

Location: ES Board Room @  
800 Beech Street, Manawa

Board Committee Members: Pohl (C), R. Johnson, J. Johnson

**In Attendance:**

Timer: \_\_\_\_\_

Recorder: \_\_\_\_\_

1. Tax Chargeback (Information / Action)
2. Staff and Program Changes for SY1819 (Information / Action)
3. Budget Update SY1718 (Information / Action)
4. Energy Efficiency Projects SY1819 (Informational)
5. Fund 46 Planning (Information)
6. Finance Committee Planning Guide (Informational)
7. Next Finance Committee Meeting Date: \_\_\_\_\_
8. Next Finance Committee Items:
  - 1.
  - 2.
  - 3.

1. Tax Chargeback Action \_\_\_\_ Table \_\_\_\_

---

---

2. Staff and Program Changes SY1819 Action \_\_\_\_ Table \_\_\_\_

---

---

3. Budget Update SY1718 Action \_\_\_\_ Table \_\_\_\_

---

---

4. Energy Efficiency Projects SY1819 Action \_\_\_\_ Table \_\_\_\_

---

---

5. Fund 46 Planning Action \_\_\_\_ Table \_\_\_\_

---

---

6. Finance Committee Planning Guide

Action \_\_\_\_\_ Table \_\_\_\_\_

---

---

7. Next Finance Committee Meeting Date: \_\_\_\_\_

Chair: \_\_\_\_\_ Date: \_\_\_\_\_ Time: \_\_\_\_\_  
Signature

# Memo

**To:** Dr. Melanie Oppor; Board of Education  
**From:** Carmen O'Brien  
**cc:**  
**Date:** January 21, 2018  
**Re:** Tax Chargeback Payment Recommendation

---

## **Background:**

1. Through research of the Skyward Finance System along with a discussion with former business manager, Brian Adesso, and auditor, Lee Stumpf, it has been determined that Fund 49 (a.k.a. MAC fund) was set up after money was spent from Fund 10 to finish the Manawa Athletic Complex. Throughout the past years, funds collected from the Manawa Athletic Booster Club were deposited into Fund 49. Currently, there is \$96,293.20 in this separate account.
2. Treehouse Foods/Sturm Foods, Inc. was awarded a tax refund for 2011, 2012, 2013, 2015, & 2016. The School District of Manawa must pay the City of Manawa \$83,402.46 due on or before February 15, 2017.

## **Recommendation:**

1. Close the Fund 49 account and transfer the balance to Fund 10.
2. Use the money from Fund 49 to make the payment to the City of Manawa for the Treehouse Foods/Sturm Foods, Inc. tax charge back.

## **Rationale:**

1. The Manawa Athletic Booster Club made the final payment to payback the District for completion of the athletic complex in the Spring of 2017. After the 2016-17 audit, it was recommended to close the MAC fund account and transfer the balance to Fund 10.
2. Increased revenue to Fund 10 could potentially decrease state aid to the School District of Manawa for the 2018-19 school year. By using the money to pay the charge back to the city, the effect to state aid will be minimized.

Staff or Program Change	Addition	Reduction	Rationale
Decreasing current grade 3 from three (3) sections to two (2) sections; this reduces 1.0 FTE teaching position	0	64,276	Declining enrollment; number of gr. 3 students = 55; teachers will be transferred to fill positions (One elementary teacher is on a one-year contract.)
Increase 1.0 FTE Special Education Teacher at MES.	\$64,276.00		Increased caseloads are a result of having Tier 3 interventions resulting in students being referred and qualifying for Specific Learning Disability. (See attachment for breakdown of teacher/student ratios and rationale.)
Add Instructional Paraprofessional under the direction of the Interventionist for a total of 28.75 hours per week	\$15,970.36		The paraprofessional would work under the direction of the Interventionist and support Tier 2 interventions (groups of 3-5 students) in grades K-3. This would allow time for current reading and math interventionists to provide Tier 3 support to students in need. These interventions require a licensed teacher and are one-on-one. This paraprofessional would be assigned recess duty. The additional hire would free up time for the current math interventionist to devote start-up time to the G/T program. It would allow time for RtI documentation that is critical for the program. The reading specialist, who currently does interventions, would have more time to provide coaching and instructional support to all teachers K-12.
Athletic Director no longer needed for MES recess duty if added aide is hired		3000	
Reduce Wolf Pack Express to bi-monthly publication		10,000	Assess communication options for reaching all stakeholders.

Newspaper letter from D.A. twice a month guaranteed;  
Face-to-face contact; What's Happening in Manawa;  
District website; key spots in community/employers; 1 pager fact sheet; social media; innovative practices

Increase the amount of health insurance deductible paid by staff from \$300/\$600 to \$400/\$800			8,900	This amount could be FLEXed by staff for a 33% savings
Health insurance rates increase	140,000			According to M3, the health insurance rate is predicted to increase by 10%.
Dental insurance rate increase	2,710			\$90,328; staff pay 10%
Dental insurance deductible increase			5,024	Increase employee contribution from 10% of premium to 14%.
Vision insurance rate increase	236			\$7877; staff pay 10 %; 3% increase
Vision insurance deductible increase			438	Increase employee contribution from 10% of premium to 14%.
Budget capacity for wage increase for all employee groups	74,884			CPI is trending around 2%; this is building budget capacity for a possible increase but is NOT approving a pay increase for any group. This process will be done separately by the Board.
Increase to per pupil aid			150,000	Per the state budget
CESA School Psychologist contract reduced from 4 times per month to 2 times per month			11,700	Reducing to 2* per month with CESA or contract with a school psychologist from a neighboring school district for an hourly amount
CESA SPED/Curriculum Director eliminated from CESA contract			150,520	SPED/Curriculum Director
Add 1.0 FTE SDM SPED/Curriculum Director hired directly through the District	122,000			\$92,000 Gross wage, single benefits, and support (network, conferences, etc.)
PACE	44,000			55 teachers * \$800 (Final year of current program; program is up for re-evaluation.)
Property Insurance	3,400			3% increase
Utilities	6,000			Probable increase of 3%, also an increase in efficiency at MES
Transportation			50,000	Reduction of 1 route; Kobussen anticipates the retirement of a driver so the reduction is part of attrition.
Limit WASB convention attendance			775	WASB is \$775/person (limit 5; 2 admin, 3 BOE)
Supplies (400 Objects) 10% cut			50,000	Across the board 10% cut in supplies

Declining Enrollment	5,000		Graduating Class of 2018 = 63 Incoming 9th graders from St. Paul = 6 EC & 4K to 5K = 36 Incoming 4K&EC = 35 (0.6) Total = -2 FTE
Support for Expelled Students	0		After hours at PAES Lab; use existing personnel- adjusted day contract; security concerns; declined by public library and city hall as off-sites; an hour a day for 180 days; PAES Lab charge to pay Fund 27 from 10 (staffing 22,500) (cost of location-1080) (Cost expected to be about \$23,580.)
WiFi Hotspots for students without internet at home	5,000		12 person pilot
<b>Total Additions</b>	<b>483,476</b>		
<b>Total Reductions</b>		<b>504,633</b>	
		<b>-21,157</b>	<b>Reductions exceed additions slightly</b>

**To: Dr. Melanie J. Oppor and Board of Education**  
**From: Mrs. Pukita and Ms. Brauer**  
**Date: January 22, 2018**  
**Re: Rationale for adding 1.0 FTE Special Education Teacher to MES Staff**

Below is a table to show the calculation of caseloads for special education staff. The first calculation is a new formula created by a group of special education directors in CESA #6 because the former Department of Public Instruction (DPI) formula is no longer recommended for use. Maximum caseloads are typically expected at 15 students for the elementary level and at 18 students for the secondary level. For the sake of comparison, the second calculation is the old DPI formula that is no longer in use but has been used statewide for many previous years. The DPI caseload calculation maximum was 26.

Both formulas were intended to take into account the seriousness of the students' learning needs along with the amount of special education teacher time that is needed per student. In this way, a student with more significant and involved special educational needs is weighted more heavily in the formula than a student with special needs who requires minimal supports and accommodations.

Option 1 (current staffing)	Option 2 (adding a position)
Special Ed position #1 grades 1-6 - 10.7, 28	Special Ed position #1 grades 1-6 - 11.5, 27.2
Special Ed position #2 grades 1-6 - 13.4, 24.2	Special Ed position # 2 grades 1-5 - 10.3, 13.6
Special Ed position #3 grades 8-12+ - 14.1, 26.5	Special Ed position # 3 grades 6-8 - 11.6, 19.0
Special Ed position #4 grades 7-12 - 15.2, 25.4	Special Ed position # 4 grades 9-12+ - 9.0, 19.8
	Special Ed position # 5 grades 9-12 - 12.7, 19.3

The chart does not include the Early Childhood through kindergarten teacher as this position will not change. These numbers include students that are currently in special education and two (2) students that are being referred for testing to determine if they qualify for special education. Those two students have gone through the Tier 2 and Tier 3 interventions as stated in the RtI Handbook process. Even though there was some growth during the intervention process, the growth was not enough to close the learning gap.

The above numbers do not include four (4) students who are currently in Tier 3 intervention that need to finish the RtI intervention process before a recommendation for further action would be made. The current data is showing learning growth for all four students, but not enough growth to close the gap for three of the four students. One student has made the growth to close the gap,

but is not applying those skills to the regular education classroom setting. There are fifty (50) students who are in Tier 2 interventions that the Building Consultant Team is monitoring bi-weekly.

With that being stated, available space on caseloads is needed for students who will likely qualify for special education per the current data trend or who transfer in from other districts. If all programs are at their maximum capacity, students with disabilities will not have their needs met per state and federal special education legal requirements.

The following explains how a special education teacher could be added by shuffling some MES staff.

Teacher A is dually certified regular education and special education. Teacher B, considered a highly effective teacher per the Effectiveness Project evaluation, has a limited term 1-year contract. Teacher A would move into special education. This would provide for the addition of the 1.0 FTE special education teacher. Teacher B could apply for the vacancy (required posting but would have priority consideration for the position given the highly effective teacher status with the district) created by the move of Teacher A out of the regular education teaching position.

Teacher C would move from third grade to second grade, as there is a proposed reduction from 3 sections to 2 section for third grade based on projected enrollments. The class size for the current third grade has been between 55 and 57 students for the school year. For this reason, the third grade class moving to fourth grade would need only 2 sections.

Special Note--- It is the district's intent to maintain a stable workforce. The possibility exists that numbers of students with special education needs can fluctuate over time. If there was a decrease in students with special needs (based on the formula described above), it is hoped that staff attrition and internal transfers could be used to provide Teacher A either a different special education position or a regular education position.