

# **SCHOOL DISTRICT OF MANAWA**

## **ANNUAL MEETING**



**MONDAY, OCTOBER 25, 2021**

**7:00 P.M.**

**Little Wolf High School/Manawa Middle School**

**SCHOOL DISTRICT OF MANAWA**

**800 Beech Street**

**Manawa, WI 54949**

**920-596-2525**

Prepared for the Annual School District Meeting  
In the Little Wolf High School/Manawa Middle School Cafeteria/Commons

The official records of the School District  
have been audited by the firm of  
WIPFLI, LLP  
Madison, Wisconsin

## **BOARD OF EDUCATION**

Joanne Johnson	President
Russell Johnson	Vice President
Russell Hollman	Clerk
Bobbi Jo Pethke	Treasurer
Peter Griffin	Director
Kerri Jepson	Director
Sondra Reiersen	Director

## **ADMINISTRATORS**

Dr. Melanie J. Oppor, District Administrator and Curriculum Director

Daniel Wolfgram, Principal, Little Wolf High School/Manawa Middle School and Assessment Coordinator

Danielle Brauer, Principal, Manawa Elementary School and Special Education Director

Carmen O'Brien, Business Manager

Dean Marzofka, Technology Director

Michelle Johnson, District Reading Specialist



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# INTRODUCTION, OVERVIEW AND MISSION STATEMENT

## Introduction

The School District of Manawa strives to create a budget that is clearly understood by the Board of Education, taxpayers, community, staff, and administration. The goal of the budget is to create exceptional learning opportunities for our students in a fiscally responsible manner. Our team values input from all stakeholders and works diligently to ensure transparency. If you have questions on any of the documents, please contact Dr. Melanie Oppor, District Administrator at 596-2525 or Ms. Carmen O'Brien, Business Manager at: [cobrien@manawaschools.org](mailto:cobrien@manawaschools.org) or 596-2525.

## Budget Overview

A well thought out budget is essential to the success of any organization. A school district budget establishes educational objectives, policies, financial constraints, and supports goals that formulate the foundation for the success of not only our students but our families, staff, and community.

Budget development always has the district mission and strategic plan as a focus during development and adheres to the principle of: *Students choosing to excel, realizing their strengths.*

The District is grateful for the support of our community and works to demonstrate value for the community's investment. All district departments work to support sustainable practices in a way that ensures fiscal responsibility and continued community support while maximizing both student achievement and staff professional capacity.

This year I recommend one of the three following scenarios:

	A	B	C
Property Tax Levy	\$2,372,375	\$2,372,375	\$2,372,375
Community Service (Fund 80)	\$50,000	\$50,000	\$50,000
Referendum Approved Debt (Fund 39)	\$1,009,234	\$1,109,234	\$1,209,234
Equalized Rate (Mill Rate)	\$8.24	\$8.48	\$8.72

Thank you for reviewing the district's budget information. The district is happy to clarify any information that is included on the following pages.



## **Students Choosing to Excel, Realizing their Strengths**

### **School District of Manawa Board of Education**

#### **Mission Statement:**

*The School District of Manawa is the place where students choose to excel academically and realize their strengths.*

#### **Vision Statement:**

*The School District of Manawa engages students to reach their full potential in a changing global society through highly effective instruction and leadership.*

#### **Guiding Principles Grouped by Core Values:**

1. ***Student Success*** - **The District focuses on addressing the needs of all students by creating a student-centered learning environment conducive to all learners.**
2. ***Highly Effective Staff*** – **The District demonstrates accountability to the students and community it serves by promoting high standards for:**
  - *Creating academically rigorous curriculum and instruction for ALL.*
  - *Closing the achievement gaps between sub-groups of students and their peers.*
  - *Engaging in regular professional development on research-based best practices.*
  - *Supporting and rewarding innovative and progressive initiatives.*
  - *Fostering a positive attitude toward change.*
  - *Expecting the highest degree of professionalism.*
  - *Creating a culture of competent and passionate employees.*
3. ***Innovative Leadership*** – **The District demonstrates accountability to the students and community it serves by holding high leadership standards for:**
  - *Developing proactive planning procedures for curriculum, instruction, assessment, and record-keeping.*
  - *Budgeting with the needs of all learners as the first priority.*
  - *Recruiting and retaining highly effective educators.*
  - *Creating balanced programming options for remediation and enrichment.*
4. ***Parent-Community Engagement*** – **The District is a centers of community life and enhances the community’s quality of life to the extent that it promotes and supports:**
  - *Collaborating with all stakeholders involved in issues prior to decision-making.*
  - *Being transparent in communications.*
  - *Maintaining an open-door policy.*
  - *Creating a culture that develops and sustains school/district pride.*
  - *Offering academic and social programs for families and the community.*
5. ***Learning Environment*** – **Successful teaching and learning are nurtured in an institutional climate characterized by:**
  - *Maintaining the facilities to ensure they are safe, clean, welcoming, inspirational, and reliable work spaces for all.*
  - *Nurturing a learning community that provides stability and a sense of satisfaction and fulfillment for all students and personnel.*
  - *Supplying and maintaining contemporary technology.*

## **AGENDA FOR ANNUAL MEETING, OCTOBER 25, 2021**

1. Call Meeting to Order by Board of Education President, Joanne Johnson
2. Pledge of Allegiance
3. Appointment of Secretary of Annual Meeting
4. Election of Chairperson of the Meeting
5. Annual Meeting Ground Rules
6. District Administrator's Report – State of the District – Dr. Melanie Oppor
7. Reading of the 2020 Annual Meeting Minutes by Clerk, Russell Hollman
8. Treasurer's Report and Audit Summary – Treasurer, Bobbi Jo Pethke
9. Presentation of the Budget – Business Manager, Carmen O'Brien
10. Hearing on the Budget
11. Resolutions:
  - SY2022#01 Tax Levy
  - SY2022#02 School Board Member's Salary
  - SY2022#03 Free Textbooks
  - SY2022#04 Hot Lunch and Milk Program
  - SY2022#05 Legal Proceedings
  - SY2022#06 Accident Insurance
  - SY2022#07 Lease of Real Property
  - SY2022#08 Dates of 2021-22 Board of Education Meetings
  - SY2022#09 Date of 2022 Annual Meeting
12. Any Other New Business Legally Considered at the Annual Meeting
13. Adjournment



## **Proposed Ground Rules for the Annual District Meeting**

1. When addressing the Board, each speaker shall rise and state their name and address to the Chairman.
2. Accept motions under New Business not on the Agenda that are written, signed and handed to the Chairperson.
3. Any elector is allowed to speak 3 minutes on a subject.
4. Any elector may speak more than once on a subject.
5. There will not be an established order of speakers.
6. The voting procedure shall be by voice vote.
7. The parliamentary authority shall be *Robert's Rules of Order Newly Revised*.



## Minutes of the October 26, 2020 Annual District Meeting

Meeting called to Order at 7:00 p.m. by Board of Education President, Joanne Johnson - MES Cafeteria/Virtual. Board members in attendance: Scheller, Forbes, Pethke, R. Johnson, J. Johnson and attending virtually R. Hollman, and Seeger

### Pledge of Allegiance

There were 14 in attendance including the Board members that were present along with virtual attendees.

Appointment of Secretary of Annual Meeting - Motion by Pethke/R. Johnson to appoint Stephanie Flynn as the secretary. No other nominations were mentioned. Motion carried.

Election of Chairperson of the Meeting: Motion by Pethke/Forbes to appoint Joanne Johnson as chairperson of the meeting. No other nominations were mentioned. Motion carried.

Annual Meeting Ground Rules - on page 7. Read by Chairperson J. Johnson. Motion by R. Johnson/Scheller to approve the ground rules as presented. Motion carried.

### District Administrator's Report - State of the District - Dr. Melanie J. Oppor

There have been challenges this year moving towards virtual learning. There were some great success stories such as the school bus service delivering food to children in the district this spring. Inservice for all district staff focused on "Better Together" and the power of positive psychology. Teacher, Sandra Cordes received the 2019 Heart of Gold Award. The district also celebrated the 2019 Friend of Education recipient, Mike Frazier. Key performance indicators were used within the district for engagement and satisfaction, operation efficiencies, safe and orderly environment and learning. Once per month there is one of the indicators presented to the Board of Education. The board and community can see the various measures that indicate the district's successes and the growth trajectories. The presentation showed first looks of the renovations at Little Wolf High School/Manawa Middle School and the new fitness center, collaboration spaces, new band instrument lockers along with the filled pit in the band room. Both buildings have new roofs. The elementary has all new carpeting, a remodeled 4K classroom with a new bathroom as well as renovated special education classrooms. With the one year operational referendum, the old elementary building was demolished with a new parking area and green space. The start of school went well. There are changes but many positive learning experiences. Virtual instruction takes place with new tools and strategies. Social emotional learning continues to be a focus with the district.

Reading of the 2019 Annual Meeting Minutes by Clerk, Bobbi Jo Pethke. Motion by Forbes/Scheller to dispense with reading of the minutes. Motion carried.

Treasurer's Report and Audit Summary - Treasurer, Bruce Scheller. The School District of Manwa is undergoing an audit by Wipfli, LLP and all financial statements were provided by law. Once completed, the full audit will be presented to the Board of Education.

### Presentation of the Budget – Business Manager, Carmen O'Brien

Fund 10 - the General Fund accounts for about 80% of the budget. Last year, a little over \$8,650,000 was budgeted for Fund 10. Revenues were slightly higher than expected and expenses were slightly lower than expected. The pandemic did play a small part in affecting the lower expenses. The proposed budget is a little under \$8,650,000 for expenditures and revenue.

Revenue changes in Fund 10 - reduced membership by 19 FTE from 3-year average; fewer students are open enrolled into the District; allowable revenue limit decreased by \$618,749; per pupil Categorical Aid remained at \$742 per student due to declining enrollment, this revenue decreased by \$14,098; low-



revenue ceiling increased allows for an additional \$206,100 to be levied; State Equalization Aid increased by \$126,990 therefore the calculated change in revenue is -\$53,311.

Expenditure changes in Fund 10 - reduced enrollment by 12 students; 9 fewer students are open enrolled out; 6 fewer students in the private school voucher program; support, teaching and Administrative staff decreased by 8; support staff received a 1.81% wage increase; teaching staff were able to move within the Salary Advancement Model; Administrators received a 0% increase to salaries; 2019-20 Referenda projects \$869,716 vs. 2020-21 debt payments equaled \$981,462 with the calculated change in expenditures at -\$30,293 less than budgeted and +\$195,034 more than actual.

Fund 27 Special Education budget accounts for about 10% of the total budget.

Fund 50 Food Service fund. The federal government greatly subsidizes Fund 50.

Fund 80 is the community fund which is levied outside of the revenue limit by the taxpayers of the district. This funds middle school sports and the Senior Tax Exchange Program (STEP). This year they are proposing \$25,000 for this program. Normally about \$40,000 is budgeted for this program but the pandemic has played a part in not being able to have STEP volunteers in the school buildings as of yet this year.

Fund Balance - this is the amount of money the district has on June 30th every year. This amount changes daily. Un-audited numbers show an increase in the Fund Balance of \$248,344. On June 30, 2020, the fund balance was at 26.8% of 2019-20 expenditures. The board policy requires it to be at 18% or higher.

The MOD Rating for the district is 1.03 and the industry average is 1.0.

Enrollment is at 599 students in seats in the district on the 3rd Friday in September. Membership is how many are students in our district which is 677. The trend is declining enrollment for several years in a row and an epidemic throughout the state. The FTE is 671. The estimated FTE for the next several years continues to decline.

Property Values have increased 3.2% and the state average is at 5.1%.

#### Hearing on the Budget

The recommended tax levy is \$9.44/per \$1,000 home value. The 2020-21 proposed budget tax levy is the maximum allowable amount of \$2,660,335 and the entire referendum debt payment of \$981,462 and \$25,000 for the Community Service Fund (Fund 80). The total tax levy is \$3,666,797 with the mill rate at \$9.44.

Consideration/Discussion of the District engaging a School Resource Officer for the 2021-2022 school year, as follows:

- Full-Time (1.0 FTE)
- Part-Time (.6 FTE – 3 days/week / 24 hours/week)

Resolutions:

Motion by Sondra Reiersen/ Nicole Rineck SY20/21#03 Resolution - Not to Proceed into an Intergovernmental Agreement with the City of Manawa for a School Resource Officer (SRO).

Discussion:

Sondra Reiersen, N6234 Cty Rd K, Ogdensburg, mentioned over the years there had been an SRO in the district. If it was a good program, why didn't they keep it? There was a survey sent out. She has never seen any kind of information as to what the constituents want? What is going to be different now?

Chairman J. Johnson noted the survey results:

In favor of an SRO - 43% all residents, 29% staff, 56% parents and 38% non-parents.

Not in favor of an SRO - 32% all residents, 45% staff, 22% parents, 35% non-parents.

Not sure/need more information - 25% all residents, 26% staff, 22% parents and 27% non-parents.

When asked if they would support paying for an SRO through Fund 80, the survey results were:

In favor of an SRO - 39% all residents, 35% staff, 51% parents and 33% non-parents.

Not in favor of an SRO - 33% all residents, 38% staff, 25% parents, 37% non-parents.

Not sure/need more information - 28% all residents, 27% staff, 24% parents and 30% non-parents.

When asked if they were to add an SRO, what would the staffing level be, the survey results were:

Employ an SRO PT- 31% all residents, 43% staff, 35% parents and 29% non-parents.

Employ an SRO FT - 28% all residents, 29% staff, 39% parents, 23% non-parents.

Not sure/need more information - 41% all residents, 28% staff, 26% parents and 48% non-parents.

Nicole Rineck, 808 Water Street, Ogdensburg stated there is a police department down the road. We are not in a big city. What is happening in the school now that warrants an SRO? Why are taxes going up for this?

Mike Frazier, 405 E. Fourth St., Manawa, typed in the chat box saying the city would work with the School District on this issue.

John Smith, 960 Depot Street, Manawa, speaking on behalf of the city, said an SRO is not just to enforce rules as to what is happening in school but to help with other things that happen at home as well. Today's youth deal with drugs, suicides, and an SRO gives opportunity to build relationships. He said he realizes they may not have had the best SRO's in the past and that is why the position went away years ago. It should be full time. School staff is not trained in investigations.

Anglea Emmert, N8115 Ferg Road, Manawa wrote in the chat box with all due respect, Mr. Smith, you are contradicting what we heard from the principal who seemed to indicate there were few issues. Can Mr. Wolfram please clarify?

Mr. Wolfram said he is not going to say schools are a perfect situation where they don't rely on the police when called upon. They do have experience dealing with some things within the district as staff. Drugs in school rely on police to help in investigations. The majority of instances within the last year are related to vaping incidents. *(Audio quality was an issue.)*

Jenny Bessette, E5702 N. Water Dr., Manawa, thinks the SRO is a great concept. However, last year the staff was polled and she feels safe at school. Taxes are going up already and doesn't want more increases. There were many programs that the district does not have any longer due to cuts. The schools have two amazing school counselors.

Sondra Reiersen noted Manawa student's state testing numbers are going down. She would rather have money go to instruction than a SRO.

John Smith is glad staff feels safe here. Things have changed since he went to school here. Right now everyone wants to call the police for everything. The townships do not pay for the city police - only the city taxpayers pay for them. A Sheriff can take up to 40 minutes to respond if the city police are dealing with another issue. That should be another factor in considering an SRO.

Stephanie Riske, E6464 State Rd 22, Bear Creek, wanted to confirm that having an SRO would not affect staffing. Chairman Johnson confirmed that is true because the SRO would be funded out of Fund 80.

The motion on the floor is:

Motion by Sondra Reiersen/ Nicole Rineck - Not to Proceed into an Intergovernmental Agreement with the City of Manawa for a School Resource Officer (SRO).

Angela Emmert yes, Jeanne Frazier no, Mike Frazier no, Jill Schuelke abstain, Mataya Pethke abstain, Tammy Buschke yes, Scott Emmert yes, Jenny Bessette yes, Bill Dallman yes, Bev Dallman yes, Nicole Rineck yes, Sondra Reiersen yes, John Smith no, Seeger no, Hollman yes, Forbes no, Scheller yes, Pethke yes, R. Johnson yes, J. Johnson yes. Motion carried on a roll call vote.

Motion by John Smith/Jenny Bessette to Approve Resolution SY20/21#04 and levy upon the taxable property of the School District of Manawa, the sum of \$3,666,797 for defraying the operation and maintenance of the public schools for the school year 2020-21.

Angela Emmert yes, Scott Emmert yes, Jenny Bessette yes, Bill Dallman yes, Bev Dallman yes, Nicole Rineck yes, Sondra Reiersen yes, John Smith yes, Seeger yes, Hollman yes, Forbes yes, Scheller yes, Pethke yes, R. Johnson yes, J. Johnson yes. Motion carried on a roll call vote.

Motion by John Smith/Nicole Rieck to Approve Resolution SY20/21#05 School Board Member's Salary and the salaries be adopted for the members of the Board of Education: for President, Vice President, Clerk and Treasurer, \$1,500/year per office, and Directors \$1,200/year per office and Board members shall be paid \$50 per day when traveling outside the district to attend meetings, workshops, etc., in the performance of his/her duties. No payment shall be made unless authorized by the Annual or special common school district meeting, all being in accordance with provisions of Section 120.10 (3), Wisconsin Statutes. Angela Emmert yes, Scott Emmert yes, Jenny Bessette yes, Bill Dallman yes, Bev Dallman yes, Nicole Rineck yes, Sondra Reiersen yes, John Smith yes, Seeger yes, Hollman yes, Forbes yes, Scheller yes, Pethke yes, R. Johnson yes, J. Johnson yes. Motion carried on a roll call vote.

Motion by Jenny Bessette/Stephanie Risko to Approve Resolution SY20/21#06 Free Textbooks for use in the school system and to establish a penalty of unusual and unreasonable wear according to rules that may be established by said Board. (Section 120.10 (15) Wisconsin Statutes). Angela Emmert yes, Scott Emmert yes, Jenny Bessette yes, Bill Dallman yes, Bev Dallman yes, Nicole Rineck yes, Sondra Reiersen yes, John Smith yes, Seeger yes, Hollman yes, Forbes yes, Scheller yes, Pethke yes, R. Johnson yes, J. Johnson yes. Motion carried on a roll call vote.

Motion by Jenny Bessette/Nicole Rineck to Approve Resolution SY20/21#07 to furnish hot lunch and milk to any and all students of said District at such places and times and at such cost as shall be set by said School Board, and the School Board is hereby authorized to pay any deficiency which may result from said lunch program. (Section 120.10 (16) Wisconsin Statutes). Angela Emmert yes, Scott Emmert yes, Jenny Bessette yes, Bill Dallman yes, Bev Dallman yes, Nicole Rineck yes, Sondra Reiersen yes, John Smith yes, Seeger yes, Hollman yes, Forbes yes, Scheller yes, Pethke yes, R. Johnson yes, J. Johnson yes. Motion carried on a roll call vote.

Motion by Jenny Bessette/Stephanie Risko to Approve Resolution SY20/21#08 is directed to provide for the prosecution or defense of any action or proceeding in the District's interest for the remainder of the 2020-2021 school year. Angela Emmert yes, Scott Emmert yes, Jenny Bessette yes, Bill Dallman yes, Bev Dallman yes, Nicole Rineck yes, Sondra Reiersen yes, John Smith yes, Seeger yes, Hollman yes, Forbes yes, Scheller yes, Pethke yes, R. Johnson yes, J. Johnson yes. Motion carried on a roll call vote.

Motion by Sondra Reiersen/Nicole Rineck to Approve Resolution SY20/21#09 to provide for accident insurance covering pupils in the District and that the cost and expenditures for said insurance is hereby authorized. (Section 20.13 (2a) Wisconsin Statutes). Angela Emmert yes, Scott Emmert yes, Jenny Bessette yes, Bill Dallman yes, Bev Dallman yes, Nicole Rineck yes, Sondra Reiersen yes, John Smith

yes, Seeger yes, Hollman yes, Forbes yes, Scheller yes, Pethke yes, R. Johnson yes, J. Johnson yes.  
Motion carried on a roll call vote.

Motion by John Smith/Nicole Rineck to Approve Resolution SY20/21#10 is hereby authorized to do all things necessary to negotiate and reach agreement on a lease for use of the property, located at 407 South Bridge Street, Manawa, Wisconsin, by the District, pursuant to such terms and conditions as determined to be reasonable and appropriate by the School Board. Angela Emmert yes, Scott Emmert yes, Jenny Bessette yes, Bill Dallman yes, Bev Dallman yes, Nicole Rineck yes, Sondra Reiersen yes, John Smith yes, Seeger yes, Hollman yes, Forbes yes, Scheller yes, Pethke yes, R. Johnson yes, J. Johnson yes.  
Motion carried on a roll call vote.

Motion by Sondra Reiersen/Nicole Rineck to Approve Resolution SY20/21#11 set dates of 2020-2021 Board of Education Meetings as follows: July 27, 2020, August 17, 2020, September 21, 2020, October 19, 2020, October 26, 2020, November 16, 2020, December 21, 2020, January 18, 2021, February 22, 2021, March 15, 2021, April 26, 2021, May 17, 2021, and June 21, 2021 as presented. Angela Emmert yes, Scott Emmert yes, Jenny Bessette yes, Bill Dallman yes, Bev Dallman yes, Nicole Rineck yes, Sondra Reiersen yes, John Smith yes, Seeger yes, Hollman yes, Forbes yes, Scheller yes, Pethke yes, R. Johnson yes, J. Johnson yes. Motion carried on a roll call vote.

Motion by Nicole Rineck/Sondra Reiersen to Approve Resolution SY20/21#12 set the date of 2021 Annual District Meeting to October 25, 2021 at 7:00 p.m. Angela Emmert yes, Scott Emmert yes, Jenny Bessette yes, Bill Dallman yes, Bev Dallman yes, Nicole Rineck yes, Sondra Reiersen yes, John Smith yes, Seeger yes, Hollman yes, Forbes yes, Scheller yes, Pethke yes, R. Johnson yes, J. Johnson yes.  
Motion carried on a roll call vote.

Any Other New Business Legally Considered at the Annual Meeting: None

Motion by John Smith/Jenny Bessette to Adjourn the Annual Meeting at 8:59 p.m.  
Angela Emmert yes, Scott Emmert yes, Jenny Bessette yes, Bill Dallman yes, Bev Dallman yes, Nicole Rineck yes, Sondra Reiersen yes, John Smith yes, Seeger yes, Hollman yes, Forbes yes, Scheller yes, Pethke yes, R. Johnson yes, J. Johnson yes. Motion carried on a roll call vote.

Stephanie Flynn, Recording Secretary



## **FUND OVERVIEW**

This booklet contains financial information legally required to present the School District of Manawa's annual budget for the 2021-2022 school year. The information is presented in its entirety in a format required by the State. The report shows two years of actual revenues and receipts along with the data being proposed for the coming year. Information is broken down into separate accounts referred to by the State as Funds. Each fund is used for a specific source and use of funds. A brief explanation of each fund follows:

**Fund 10 General Fund** includes all expenditures for the regular education program as well as administration, maintenance, insurance and utilities. Fund 10 also includes the net cost of Fund 27 (the budget for exceptional needs students). This fund controls the day-to-day operations of a school district and does not have any sub-funds. Over 80 percent of the district's total budget flows through this fund.

**Fund 21 Special Revenue Trust** includes revenues that are gifts or donations from parent teacher organizations, individuals, and/or businesses. Project Backpack, scholarships and the student activity accounts are run through this fund. This fund may carry a fund balance. The main purpose of this fund is to record donations so it does not impact state aid.

**Fund 27 Special Education Fund** contains all activities related to Special Education. Included are salaries and benefits, state/federal categorical aid, physical and occupational therapy, as well as flow-through and other grants related to Special Education. This fund cannot carry a deficit or fund balance. Since federal and state categorical aids (revenues) do not subsidize 100% of special education expenditures, approximately 60% of local dollars must account for any shortfall. The district transfers dollars from Fund 10 at the end of each fiscal year to balance a deficit. This is typical for every school district in Wisconsin.

**Fund 38 Non-Referendum Debt Service** accounts for all receipts and expenditures specifically for payment of long and short-term debt **within** the revenue limits. This is debt that was not approved through a referendum. A district can have up to a total of \$1,000,000 of debt without having a referendum. However, funds to pay for this debt must come from the fund 10 general operational fund of the district and may not be levied separately. The School District of Manawa currently does not utilize this fund.

**Fund 39 Referendum Approved Debt Service** accounts for all receipts and expenditures specifically for payment of referendum approved debt **outside** the revenue limits. This is debt for which a special referendum election is held. This is established if taxpayers agree to exceed the revenue cap for debt purposes via operational or capital building projects through borrowing. In November 2017 the district passed a \$12 million debt referendum for new construction and remodeling projects.

**Fund 46 Long-Term Capital Improvement** is used to save for future projects. Money may be deposited into this separate account to be used for future capital improvement projects. The District implemented this fund on September 18, 2017. Funds can be used five years after implementation towards items on the capital projects plan.

**Fund 49 Other Capital Projects Fund** can be used for special projects where dollars other than taxes are utilized. Currently, all construction invoices are managed through this fund.

**Fund 50 Food Service Fund** includes revenues and expenditures related to food service. Included in this fund are salaries and benefits of food service employees as well as costs to purchase, maintain, or fix kitchen-related equipment. This fund is closely regulated by federal law and rules. Fund 50 must remain

its own entity. Expenditures and revenues are closely monitored to fit the state statute requirements of the use of this fund. This fund can carry a balance but cannot carry a deficit.

**Fund 60 Agency Fund** was commonly referred to as Student Activity Funds. This fund has been dissolved and all assets have been moved to Fund 21.

**Fund 70 Trust Fund** includes assets held by the district as a trustee for individuals, private organizations, or other governments.

Fund 72 – Gifts & Donations not under control of the School Board. This included scholarships. This fund has been dissolved and all assets moved to Fund 21.

Fund 73 – Employee Benefit Trust Fund. This fund is created to establish a trust for formal pension plans, benefit plans, etc. The goal of this fund is to set aside funds for future unfunded liabilities.

**Fund 80 Community Services Fund** are funds collected and spent on programs for residents of the School District of Manawa but not regular instruction programs for the students and is **outside** the revenue limits. Our fund 80 includes the operation of the Middle School sports, and the Senior Tax Exchange Program (STEP). The STEP program is a program to help seniors in our district earn funds to help pay their property taxes by volunteering time in the schools in various programs. Fund 80 can borrow from the general fund, Fund 10. The Board has historically levied \$40,000 in this fund for services to our community. Due to an increase in participation in middle school athletics, Fund 80 had a deficit of \$4,497.29 last year. To ensure that all costs are covered this school year, I am proposing an increase to \$50,000, \$5,000 to cover the deficit and \$5,000 to cover the increased costs.



## BUDGET OVERVIEW

This budget reflects the variables the team believes will be in place for the district to operate in a fiscally responsible manner and carry out our mission to ensure *Students choosing to excel, realizing their strengths.*

**Revenue Summary** – For the 2020-21 school year, actual revenues exceeded expected revenues by \$69,453 in Funds 10 and 27.

Revenue	2020-21 Unaudited Activity	2021-22 Proposed Budget	Percent Increase/Decrease
General Fund	\$8,694,452.22	\$8,701,166	+0.07%
Special Education	\$956,235.84	\$1,009,032	+5.52%
Debt Service	\$981,462	\$809,234 to \$1,209,234	-17.55% to +23.21%
Food Service	\$395,446.04	\$372,964	-5.69%
Community Service	\$26,320	\$50,000	+90.00%

### Notable Changes to 2021-22 Revenue Limit Worksheet – changes to the levy

- 3-year FTE average decreased by 24, from 687 to 663
- 7.22% increase in property valuation
  - This impacts the mill rate but does not provide more revenue for the district
  - This will impact value per member, which in turn affects future equalization aid
- Private School Voucher Aid deduction decreased by \$466 to \$42,972
  - The number of students remained at 5 (3 K-8, 2 9-12) receiving vouchers
- Allowable revenue limit increased by \$46,770, from \$7,121,008 to \$7,167,778
- State equalization aid increased by \$334,730, from \$4,460,673 to \$4,795,403
- Allowable property tax levy decreased by \$287,960, from \$2,660,335 to \$2,372,375

### Notable Changes to 2020-21 Revenues

- All presented scenarios will result in a lower total property tax levy
- Per Pupil Categorical Aid remains at \$742 per member
  - Due to declining enrollment, this is a decrease of \$17,808 in general fund revenue
- Elementary and Secondary School Emergency Relief II program (ESSER II) increased revenues by \$250,583 to be used to support teaching and learning in response to the impact of COVID-19

- Debt payment for the construction referendum adds at least \$809,234 to tax levy
  - outside the revenue limit
  - additional money levied to Fund 39 could be saved in an escrow account to mitigate tax rates in the future or pay the debt off sooner
- Community service fund increase to \$50,000
  - outside the revenue limit
  - \$(4,497.29) Fund 80 balance

**LEVY RECOMMENDATION**

I recommend one of the three following scenarios:

	<b>A</b>	<b>B</b>	<b>C</b>
Property Tax Levy (Fund 10)	\$2,372,375	\$2,372,375	\$2,372,375
Community Service (Fund 80)	\$50,000	\$50,000	\$50,000
Referendum Approved Debt (Fund 39)	\$1,009,234	\$1,109,234	\$1,209,234
<b>TOTAL</b>	<b>\$3,431,609</b>	<b>\$3,531,609</b>	<b>\$3,631,609</b>
Levy Rate	\$0.00823545	\$0.00847544	\$0.00871542
Equalized Rate (Mill Rate) per \$1,000 of property value	\$8.24	\$8.48	\$8.72



**Expenditure Summary** – For the 2020-21 school year, actual expenditures were less than that of the expected budgeted expenditures by \$326,236 for Funds 10 and 27.

<b>Expenditure</b>	<b>2020-21 Unaudited Activity</b>	<b>2021-22 Proposed Budget</b>	<b>Percent Increase/Decrease</b>
General Fund	\$8,339,755.44	\$8,701,166	+4.33%
Special Education	\$956,235.84	\$1,009,032	+5.52%
Debt Service	\$928,037.31	\$809,234	-12.80%
Food Service	\$347,954.31	\$372,964	+7.19%
Community Service	\$35,946.64	\$50,000	+39.10%

*Notable Changes to 2020-21 Expenditures*

- Total number of staff decreased by 4
  - 1 full-time teaching position was eliminated
  - 5 support staff positions were merged into 3 new hybrid positions
  - Spanish instruction is now a service agreement
- Increase of \$21,886 in 2021-22 budgeted employee salaries/wages from 2020-21 actual expenditures
  - All professional teaching staff advanced on the salary model if they met their criteria
  - Support staff received a 2.00% increase on individual wages
  - Administrators received a 1.23% salary increase
- Increase of \$10,370 in 2021-22 budgeted employee benefit expenditures from 2020-21 actual expenditures
  - No change to health insurance premiums
  - 13.44% increase to the dental premiums
  - No change to the vision premiums
- 4 less FTE students open enrolled out of the district
  - Payment increased to \$8,161 (+\$36) and \$13,013 (+\$36)
  - Decrease in payment to other districts of \$31 from 2020-21 actual expense
- Five (5) students have received private school vouchers
  - Equates to \$42,972 that is charged to taxpayers.
- The fund 27 transfer increased to \$587,271, 15.3% increase from actual transfer from 2020-21.
- Total Expenditures in Funds 10 and 27 increased by \$414,207 from actual previous year expenditures, +4.45%.



## **GRANT INFORMATION**

The district receives grant funding from two main programs: IDEA and ESSA. The Every Student Succeeds Act (ESSA) is a reauthorization of what was formally known as Elementary and Secondary Education Act (ESEA), the nation's national education law and longstanding commitment to equal opportunity for all students. Each year the District submits plans of services and budget items through a portal titled WISEgrants. This is administered by the Department of Public Instruction (DPI) and expenditures are only approved if they qualify. Their guidance is received from the Department of Education from the Federal level.

Funds under the Individuals with Disabilities Education Act (IDEA) are provided to school districts on an entitlement basis for programs and services to children with disabilities. Funds may be used for staffing, educational materials, equipment, and other costs to provide special education and related services, as well as supplementary aids and services, to children with disabilities.

Below are the programs identified under IDEA and ESSA. The district's local budget also supports these programs because under federal guidelines the district needs to demonstrate a constant level of local support of budgeted funds to continue to receive federal funding. The district uses a federal procedures manual to ensure compliance for use of federal funds.

### **Special Education Flow Through**

- 2021-22 Allocation = \$180,042 (\$6,722 increase)
- Funds under the Individuals with Disabilities Education Act are provided to school districts on an entitlement basis for programs and services to children with disabilities. Part B flow-through provides funds for special education services to children ages 3-21

### **Special Education Pre School**

- 2021-22 Allocation = \$11,011 (\$2,889 increase)
- Funds under the Individuals with Disabilities Education Act are provided to school districts on an entitlement basis for programs and services to children with disabilities. Part B preschool provides funds for special education services to children ages 3-5.
- Expenditures are budgeted through this grant for child development days, partial staffing expenditures for preschool programming and professional development for staff members serving children who qualify for preschool education.

### **Title IA**

- 2021-22 Allocation = \$98,832 (\$10,075 increase)
- Title I is a federal program that provides funds to school districts and schools with high numbers or high percentages of children who are disadvantaged to support a variety of services. Its overall purpose is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and assessments. The grant contains provisions for ensuring that children who are disadvantaged enrolled in private schools also benefit from the academic enrichment services funded with Title I, Part A funds.
- 100% of the funds are budgeted for staffing expenditures. Certified teaching staff members that provide reading or math intervention programming are budgeted here.

### **Title IIA**

- 2021-22 Allocation = \$21,419 (\$3,270 decrease)
- The current law allows school districts to use funds for activities under Well Rounded Education such as English, reading/language arts, writing, science, technology, engineering, mathematics, foreign languages, civics and government, economics, arts, history, geography, computer science, music, environmental education, career and technical education, health, and physical education.
- School districts will be required to develop and submit a consolidated ESSA plan to DPI to be eligible for funding

### **Title IIIA**

- 2021-22 Allocation = \$710 (\$59 decrease)
- Title IIIA is part of legislation enacted to ensure that English Learner students, including immigrant children and youth, attain English proficiency and develop high levels of academic attainment in English and to assist all English learners, including immigrant children and youth, so that all English learners can meet the same challenging State academic standards that all children are expected to meet; and to promote parental, family, and community participation in language instruction educational programs for the parents, families, and communities of English learners.
- We are part of a consortium with CESA #6 to provide educational services to students that are English Language Learners and all Title IIIA funds are transferred.

### **Title IVA**

- 2021-22 Allocation = \$10,000 (no change)
- Title IV, Part A is a newly enacted grant, known as the Student Support and Academic Enrichment (SSAE) Grant. Title IV, Part A is a flexible block grant that authorizes activities in three broad areas.
- Funding for this grant is based on the Title I funding formula and is meant to supplement not supplant current initiatives. Districts have significant flexibility in using funds to support the following priority areas:
  - access to a well-rounded education,
  - improving school conditions for learning to ensure safe and healthy students, and effective the use of technology
  - to improve academic achievement and digital literacy.
- Title IVA funds provide an additional resource to equitably meet the needs of districts to close achievement gaps.

### **Carl Perkins**

- 2021-22 Allocation = \$6,468 (\$461 increase)
- The purposes of the 2006 Carl Perkins Act is to assist localities to develop challenging academic and technical standards and to assist students in meeting such standards, including preparation for high-skill, high-wage or high-demand occupations in current or emerging professions; promote the development of activities that integrate rigorous and challenging academic and career and technical instruction, linking secondary education and postsecondary education for career and technical education (CTE) students; provide technical assistance and professional development related to best practices that improve CTE programs, services, activities, and quality of CTE educators, faculty, administrators and counselors; and support partnerships between secondary schools, postsecondary institutions, local workforce investment boards, and business and industry.
- Funds are targeted to specific CTE programs as needed and decided by the staff and curriculum director.



## FUND BALANCE

The 2020-21 un-audited data shows an increase in general fund balance of \$274,698. The auditors will finalize this number in their report. There was a deliberate drawdown of the fund balance in 2014-15 to \$1,584,087. Over the past 6 years, there have been projects that have spanned over the fiscal years causing the fund balance to go up and down. These projects were deliberate and done to maximize aid and utilize the energy efficiency exemption program. The un-audited fund balance at the end of 2020-21 is \$2,622,386. This amount is approximately 30.0% of 2020-21 expenditures. Fiscally speaking, 2020-21 was a below expected spending year due to the continuing effects of the COVID-19 pandemic as well as conservatively budgeting for the last of the referendum construction projects.

From a financial perspective, it is important to put fund balance in perspective. In the past, the district has a negative cash balance the months of November and December. This would require the district to cash flow borrow for operating purposes. Interest must be paid on money borrowed, thus costing the District additional money. For the last 2 years, the District has not had to short-term borrow for cash flow purposes. It is estimated that if the fund balance is at 22% of the previous year's expenditures, short-term borrowing will not be necessary.

A healthy Fund Balance helps reduce interest expense on borrowing, mitigates one-time emergency expenditures, and helps improve bond rating. The recommended amount maintained in fund balance is 15% - 25% of expenditures.



**RESOLUTIONS**

State laws require that several resolutions be acted upon each year at the Annual School District Meeting, giving the Board of Education the necessary legal authority to operate the schools. These resolutions follow:

**SY2022#01 Tax Levy**

*Resolution:* Be it resolved by the electors of the School District of Manawa, Waupaca County, Wisconsin, that there shall be levied upon the taxable property of the School District of Manawa, the sum of (\$3,431,609 –or– \$3,531,609 –or– \$3,631,609) for defraying the operation and maintenance of the public schools for the school year 2021-22.

Motion by: \_\_\_\_\_

Second by: \_\_\_\_\_

**SY2022#02 School Board Member Salaries**

Proposed salaries are as follows:

President, Vice President, Clerk and Treasurer	\$1,500/year per office
Directors	\$1,200/year per office

*Resolution:* Be it resolved by the electors of the School District of Manawa, Waupaca County, Wisconsin, the following yearly salaries be adopted for the members of the Board of Education:

President: \_\_\_\_\_

Vice President: \_\_\_\_\_

Clerk: \_\_\_\_\_

Treasurer: \_\_\_\_\_

Directors: \_\_\_\_\_

Be it further resolved that the Board members shall be paid \$50 per day when traveling outside the district to attend meetings, workshops, etc., in the performance of his/her duties. No payment shall be made unless authorized by the Annual or Special Common School District meeting, all being in accordance with provisions of Section 120.10 (3), Wisconsin Statutes.

Motion by: \_\_\_\_\_

Second by: \_\_\_\_\_

**SY2022#03 Free Textbooks**

*Resolution:* Be it resolved, that the School Board of the School District of Manawa, Waupaca County, Wisconsin, shall be and is hereby authorized to furnish free textbooks for use in the school system and to establish a penalty for unusual and unreasonable wear according to rules that may be established by said Board. (Section 120.10 (15) of Wisconsin Statutes)

Motion by: \_\_\_\_\_

Second by: \_\_\_\_\_

**SY2022#04 Hot Lunch and Milk Program**

*Resolution:* Be it resolved, that the Board of Education of the School District of Manawa, Waupaca County, Wisconsin, is hereby directed to furnish hot lunches and milk to any and all students of said District at such places and times and at such cost as shall be set by said School Board, and the School Board is hereby authorized to pay any deficiency which may result from said lunch program. (Section 120.10 (16) Wisconsin Statutes)

Motion by: \_\_\_\_\_

Second by: \_\_\_\_\_

**SY2022#05 Legal Proceedings**

*Resolution:* Be it resolved, that the Board of Education of the School District of Manawa, Waupaca County, Wisconsin, is directed to provide for the prosecution or defense of any action or proceeding in the District's interest for the remainder of the 2021-2022 school year.

Motion by: \_\_\_\_\_

Second by: \_\_\_\_\_

**SY2022#06 Accident Insurance**

*Resolution:* Be it resolved, that the Board of Education of the School District of Manawa, Waupaca County, Wisconsin, may provide for accident insurance covering pupils in the District and that the cost and expenditures for said insurance is hereby authorized. (Section 20.13 (2a) Wisconsin Statutes)

Motion by: \_\_\_\_\_

Second by: \_\_\_\_\_

**SY2022#07 Lease of Real Property**

*Resolution:* Be it resolved, that the Board of Education of the School District of Manawa, Waupaca County, Wisconsin, is hereby authorized to do all things necessary to negotiate and reach agreement on a lease for use of the property, located at 407 South Bridge Street, Manawa, Wisconsin, by the District, pursuant to such terms and conditions as determined to be reasonable and appropriate by the School Board.

Motion by: \_\_\_\_\_

Second by: \_\_\_\_\_

**SY2022#08 Dates of 2021-22 Board of Education Meetings**

*Resolution:* Be it resolved, that the Board of Education of the School District of Manawa, Waupaca County, Wisconsin, move to set the dates for the 2021-22 Board of Education meetings as follows:

- |                    |                   |
|--------------------|-------------------|
| July 19, 2021      | January 17, 2022  |
| August 16, 2021    | February 28, 2022 |
| September 22, 2021 | March 21, 2022    |
| October 18, 2021   | April 25, 2022    |
| October 25, 2021   | May 16, 2022      |
| November 15, 2021  | June 20, 2022     |
| December 20, 2021  |                   |

Motion by: \_\_\_\_\_

Second by: \_\_\_\_\_

**SY2022#09 Date of Annual Meeting**

*Resolution:* Be it resolved, that the Board of Education of the School District of Manawa, Waupaca County, Wisconsin, move to set the date for the 2022 Annual Meeting to Monday, October 24, 2022 at 7:00 p.m.

Motion by: \_\_\_\_\_

Second by: \_\_\_\_\_

