

SCHOOL DISTRICT OF MANAWA

ANNUAL MEETING



**MONDAY, OCTOBER 22, 2018
7:00 P.M.
MANAWA ELEMENTARY SCHOOL**

**SCHOOL DISTRICT OF MANAWA
800 Beech Street
Manawa, WI 54949
920-596-2525**

Prepared for the Annual School District Meeting
In the Manawa Elementary Board Room
(the meeting will move to the MES Library if more space is needed)

The official records of the School District
Have been audited by the firm of
Erickson & Associates,
Certified Public Accountants,
Appleton, Wisconsin

BOARD OF EDUCATION

Joanne Johnson	President
Russell Johnson	Vice President
Bobbi Jo Pethke	Clerk
Hélène Pohl	Treasurer
Russell Hollman	Director
Stan Forbes	Director
Bruce Scheller	Director

DISTRICT ADMINISTRATOR

Dr. Melanie J. Oppor

PRINCIPALS

Daniel Wolfgram, Little Wolf Jr./Sr. High School
Michelle Pukita, Manawa Elementary School

SPECIAL EDUCATION/CURRICULUM DIRECTOR

Danielle Brauer

BUSINESS MANAGER

Carmen O'Brien

TECHNOLOGY DIRECTOR

Bryant Cobarrubias



INDEX

Page 4	Introduction and Mission Statement
Page 6	Agenda
Pages 7	Ground Rules for Annual District Meeting
Page 8-9	2018 Annual Meeting Minutes
Page 10-11	Fund Overview
Page 12-15	Budget Overview
Page 16	November 6, 2018 Referendum
Page 17-18	Grant Information
Page 19	Fund Balance
Page 20-23	Resolutions
Addendum A	School Calendar 2018-19
Addendum B	Revenue Limit Worksheet



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 Mrs. Carmen O'Brien, Business Manager at: 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's recommended mill rate will remain at \$9.14 per \$1,000 of property value and the recommended tax levy is \$3,373,470. This levy amount includes \$870,000 for energy efficiency projects, including new windows at MES, a new secure and efficient front entryway, and LED lights exteriorly at both schools and interiorly at MES. This budget reflects an overall revenue increase of \$617,702.16 over actual while budgeted spending has only increased by \$176,873.57 over actual. This \$440,828.59 change from the 2017-18 school year budget corrects for previous deficits.

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 22, 2018

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 Temporary Chairperson of the Meeting
5. Annual Meeting Ground Rules
6. Reading of the 2017 Annual Meeting Minutes by Clerk, Bobbi Jo Pethke
7. Reading of the Treasurer's Report by Treasurer, Hélène Pohl
 - A. District Administrator's Report - State of the District
 - B. Budget Overview – Business Manager
8. Resolutions:
 - SY201819#07 Tax Levy
 - SY201819#08 School Board Member's Salary
 - SY201819#09 Free Textbooks
 - SY201819#10 Hot Lunch and Milk Program
 - SY201819#11 Sale of School Property
 - SY201819#12 Legal Proceedings
 - SY201819#13 Accident Insurance
 - SY201819#14 Lease of Real Property
 - SY201819#15 Dates of 2018-19 Board of Education Meetings
 - SY201819#16 Date of Annual Meeting
9. Any Other Business Legally Considered at the Annual Meeting
10. 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 23, 2017 Annual District Meeting

Call Meeting to Order by Board of Education President, Joanne Johnson at 7:07 p.m. in the Board Room. Board members present: J. Johnson, R. Johnson, Pohl, Pethke, Scheller and Forbes; Hollman was absent. Besides the Board of Education, there were 7 in attendance.

Pledge of Allegiance

Board President Johnson Appointed a Secretary of the Annual Meeting – Jeanne Frazier

Election of Temporary Chairman of the Meeting Motion by R. Johnson / Pethke to nominate Joanne Johnson. There were no other nominations. Motion carried – Hollman absent.

Annual Meeting Ground Rules – read by President Johnson. Motion by Pohl / Forbes to approve the ground rules of the Annual Meeting. Motion carried – Hollman absent.

Reading of the 2015 Annual Meeting Minutes by Clerk, Bobbi Jo Pethke: Motion by R. Johnson / Scheller to dispense with the reading of the 2016 Annual Meeting Minutes. Motion carried – Hollman absent.

Reading of the Treasurer's Report by Treasurer, Helene Pohl – Erickson & Associates, S.C., district auditors, is currently working on the Audit of the district's financial statements for the year ended June 30, 2017 in accordance with generally accepted auditing standards. The audit is being performed as required by State Statute 120.14 and Wisconsin Administrative Code PI 14.03.

District Administrator's Report:

Dr. Oppor prepared a State of the District (PowerPoint Presentation) Good news happening in the district and prepared a PowerPoint presentation: attended 3 townships recently. Board Mission statement, administrator statements, building mission statement; Building for the Future – original vision spoke to academic growth; over the past year with Site Analysis includes caring for our sites and structures. Goal: rated in the top 10% of all rural Wisconsin districts academically. Site Analysis and Feasibility Study; the website contains information that's been used during the study; shared a 20-year maintenance plan that was developed during the study. Seven meetings were held with 23 community residents participating on a regular basis. Energy Efficiency Levy: projects included must be recoverable in energy savings; summary of the projects in handout.

Budget Overview – Carmen O'Brien, Business Manager reviewed the different budget funds including General Fund, Special Education, Non-Referendum Debt Service, Referendum Approved Debt Service, Capital Projects, Food Service, Community Service and Post-Employment Benefits (OPEB), comparison of revenues and expenditures. 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 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. The district has been debt free since the 2014-15 school year. Anticipate closing out fund 49 capital projects which was used for the MAC Manawa Athletic Complex fund for the athletic field. Anticipate short-term borrowing in December until state aid moneys are received. Recommend passing the tax levy of \$3,401,092 which is 3.45% higher than the 2016-17 tax levy of \$3,287,819. The district equalized valuation for 2017-18 is \$372,167,274 compared to \$359,790,236 in 2016-17 or a 3.33% increase. The mill rate for 2017-18 is \$9.13 / \$1000 compared to \$9.14 / \$1000 in 2016-17. Energy Efficiency Exemption total for the 2017-18 school year total \$816,673 for VAV Box Replacement, Boiler replacement and water softener system at the elementary school.

Resolutions:

Resolution SY201718#4: Motion by Pohl / Scheller to levy upon the taxable property of the School District of Manawa, the sum of \$3,363,963 for defraying the operation and maintenance of the public schools for

the school year 2017-2018 and \$40,000 for Community Service and less the computer aide amount of \$2,871 for a combined total of \$3,401,092. Motion carried.

Resolution SY201718#5: Motion by R. Johnson / Pohl that the following yearly salaries be adopted for the members of the Board of Education: \$1,500 for President, Vice President, Clerk and Treasurer, \$1,200 for Directors and 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 carried.

Resolution SY201718#6: Motion by Pethke / Forbes that the Board of Education 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 carried.

Resolution SY201718#7: Motion by Forbes / Scheller that the Board of Education is 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 carried.

Resolution SY201718#8: Motion by Scheller / R. Johnson that the Board of Education sell any property belonging to and not needed by said District for school purposes. Be it further resolved that the conduct of sale of such property be determined by said Board of Education. (Section 120.10 (12) Wisconsin Statutes). Motion carried.

Resolution SY201718#9: Motion by Pethke / Forbes that the Board of Education is directed to provide for the prosecution or defense of any action or proceeding in the District's interest for the remainder of the 2017-2018 school year. Motion carried.

Resolution SY201718#10: Motion by Forbes / R. Johnson that the Board of Education 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 carried.

Resolution SY201718#11: Motion by R. Johnson / Pohl that the Board of Education is hereby authorized to do all things necessary to negotiate and reach agreement on a lease for use of the Masonic Lodge, 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 carried.

Resolution SY201718#12: Motion by Scheller / Pethke that the Board of Education of the School District of Manawa, Waupaca County, Wisconsin, set the dates for the 2017-18 Board of Education meetings as follows: July 17, 2017, August 21, 2017, September 18, 2017, October 16, 2017, November 20, 2017, December 18, 2017, January 15, 2018, February 19, 2018, March 19, 2018, April 23, 2018, May 21, 2018 and June 18, 2018. Motion carried.

Resolution SY201718#13: Motion by Pethke / Forbes to set the date of the 2018 Annual Meeting to Monday, October 22, 2018 at 7:00 pm. Motion carried.

Any Other Business Legally Considered at the Annual Meeting – None

The meeting adjourned at 8:06 p.m.

Jeanne Frazier, Recording Secretary

FUND OVERVIEW

This booklet contains financial information legally required to present the School District of Manawa's annual budget for the 2018-2019 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 is run through this fund. This fund may carry a fund balance. The main purpose of this fund is to put donations in the fund, 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.

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. The district currently has no debts in this fund.

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. Previously, the District has used this account for money for the Athletic Complex raised via donations. This account was closed last school year.

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 is commonly referred to as Student Activity Funds. This fund includes accounts for assets held by the district for pupil organizations. Districts must keep accurate and detailed records and follow board policies related to activities within this fund.

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 includes scholarships. This fund may have a fund balance.

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.



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.*

Revenues

LOCAL SOURCES	17-18 Budget	17-18 Actual	Act. – Bud.	18-19 Budget	18-19 Bud. – 17-18 Act.
Property Taxes	\$3,361,092	\$3,361,092	\$0	\$3,412,470	\$51,378
Student Fees	\$32,612	\$28,895.50	\$-3,716.50	\$26,366	\$-2,529.50
Rental	\$750	\$600	\$-150	\$600	\$0
Summer School	\$3,500	\$3,189	\$-311	\$3,200	\$11

STATE SOURCES	17-18 Budget	17-18 Actual	Act. – Bud.	18-19 Budget	18-19 Bud. – 17-18 Act.
Transportation Aid	\$30,000	\$24,256.45	\$5,743.55	\$24,000	\$256.45
Common School Funds	\$30,565	\$30,790	\$225	\$29,801 (est.)	\$-989
State Equalization Aid	\$4,524,841	\$4,524,841	\$0	\$4,584,608	\$59,767
Personal Electronic Computing Device Grant	N/A	N/A	N/A	\$7,750	N/A
Assessment of Reading Readiness	\$0	\$1,307.88	\$1,307.88	\$1,300	\$7.88
Career and Tech Incentive Grant	\$0	\$1,900.45	\$1,900.45	\$1,500	\$400.45
Educator Effectiveness Grant	\$4,880	\$4,880	\$0	\$4,880	\$0
PILT payments	\$2,500	\$2,250.22	\$-249.78	\$2,000	\$250.22
Exempt Computers & Exempt Personal Property	\$2,871	\$2,870.59	\$-0.41	\$10,265	\$7,394.41
Sparsity Aid	\$0	\$0	\$0	\$295,600	\$295,600
Per Pupil Aid	\$334,350	\$334,350	\$0	\$479,382	\$145,032
State Special Education Aid (Fund 27)	\$173,496	\$173,068	\$-428	\$189,900	\$16,832

FOOD SERVICE SOURCES	17-18 Budget	17-18 Actual	Act. – Bud.	18-19 Budget	18-19 Bud. – 17-18 Act.
Student Breakfast	\$3,550	\$3,214.80	\$-335.20	\$3,250	\$35.20
Student Lunch	\$87,000	\$85,938.90	\$-1,061.10	\$90,000	\$4,061.10
Student Milk	\$3,400	\$4,176.85	\$776.85	\$4,500	\$323.15
A La Carte	\$20,500	\$18,119.55	\$-2,380.45	\$21,750	\$3,630.45
Adult Meals	\$5,135	\$4,783.25	\$-351.75	\$5,300	\$516.75
Catering	\$4,000	\$4,986.32	\$986.32	\$5,000	\$13.68
State Breakfast Aid	\$1,000	\$982.26	\$-17.74	\$1,000	\$-17.74
State Lunch Aid	\$3,000	\$3,059.76	\$59.76	\$3,000	\$59.76
WI Morning Milk	\$1,000	\$1,007.91	\$7.91	\$1,000	\$7.91

Donated Commodities	\$19,000	\$21,014.85	\$2,014.85	\$23,000	\$1,985.15
Federal Breakfast Aid	\$19,000	\$17,255.10	-\$1,744.90	\$19,000	\$1,744.90
Federal Lunch Aid	\$105,000	\$102,305.29	-\$2,694.71	\$110,000	\$7,694.71

Revenues

Fund	17-18 Budget	17-18 Actual	Act. – Bud.	18-19 Budget	18-19 Bud. – 17-18 Act.
10	\$8,888,237	\$8,755,651.93	-\$132,585.07	\$9,337,210	\$581,558.07
27	\$981,280	\$925,004.71	-\$56,275.29	\$930,758 \$504,453 from Fund 10 transfer	\$5,753.29
50	\$296,772	\$269,474.20	-\$27,297.80	\$299,920 \$288,800 in projected revenues \$11,120 from Fund 50 balance	\$30,445.80
80	\$41,300	\$41,355.00	\$55.00	\$41,300	-\$55.00
Total	\$10,207,589	\$9,991,485.84	-\$216,103.16	\$10,609,188	\$617,702.16

Revenue Summary – For the 2017-18 school year, actual revenue fell short of the expected budgeted revenues.

Notable Changes to 2018-19 Revenues

- 0.28% increase in property taxes
- 0.305% 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
- Revenue limit increase of \$78,539
- Equalization Aid increase \$59,762
- Rescinded taxes can be collected in the amount of \$83,402
- Sparsity Aid increase of \$295,600
- Personal Electronic Computing Device Grant (based on 9th grade enrollment) of \$7,750
- \$204 increase to categorical aid equal to three-year rolling pupil count average
 - Adds \$145,032 in general fund revenue

It is recommended that the School District of Manawa levies to the maximum authority.

Expenditures

FUND 10	17-18 Budget	17-18 Actual	Bud. – Act.	18-19 Budget	18-19 Bud. – 17-18 Act.
Salaries	\$3,384,995	\$3,421,277.01	\$-36,282.01	\$3,609,294	\$188,016.99
Employee Benefits	\$1,604,467	\$1,539,641.11	\$64,825.89	\$1,543,497	\$3,855.89
Purchased Services	\$2,731,742	\$2,885,859.03	\$-154,117.03	\$3,055,038	\$169,178.97
Non-Capital Objects	\$342,739	\$323,998.96	\$18,740.04	\$307,327	\$-16,671.96
Capital Objects	\$133,689	\$135,307.29	\$1,618.29	\$173,213	\$37,905.71
Debt Retirement	\$1,500	\$149,119.27 (\$148,800.52 bus payoff)	\$-147,619.27	\$10,000	\$9,681.25
Insurance and Judgments	\$114,415	\$111,392.85	\$3,022.15	\$92,453	\$-18,939.85
Transfers	\$531,943	\$492,806.89	\$39,136.11	\$504,453	\$11,646.11
Other Objects	\$42,747	\$134,165.13 (\$83,402.46 chargeback)	\$-9,015.67	\$41,935	\$-9,827.67

FUND 27	17-18 Budget	17-18 Actual	Bud. – Act.	18-19 Budget	18-19 Bud. – 17-18 Act.
Salaries	\$463,346	\$458,897.73	\$4,448.27	\$488,691	\$29,793.27
Employee Benefits	\$183,564	\$185,233.39	\$-1,669.39	\$223,691	\$38,457.61
Purchased Services	\$261,209	\$229,801.56	\$31,407.44	\$194,119	\$-35,682.56
Non-Capital Objects	\$26,825	\$19,878.99	\$6,946.01	\$10,214	\$-9,664.99
Capital Objects	\$45,386	\$30,687	\$14,699	\$13,333	\$-17,354
Other Objects	\$950	\$506.04	\$443.96	\$710	\$203.96

FUND 50	17-18 Budget	17-18 Actual	Bud. – Act.	18-19 Budget	18-19 Bud. – 17-18 Act.
Salaries	\$106,059	\$105,530.11	\$528.89	\$115,075	\$9,544.89
Employee Benefits	\$38,413	\$32,371.32	\$6,041.68	\$39,896	\$7,524.68
Purchased Services	\$13,600	\$18,825.82	\$-5,225.82	\$22,949	\$4,123.18
Non-Capital Objects	\$133,700	\$117,257.77	\$16,442.23	\$122,000	\$4,742.23
Capital Objects	\$5,000	\$3,699	\$1,301	\$0	\$-3,699
Other Objects	\$0	\$0	\$0	\$0	\$0

Expenditures

Fund	17-18 Budget	17-18 Actual	Bud. – Act.	18-19 Budget	18-19 Bud. – 17-18 Act.
10	\$8,888,237	\$9,193,567.54	-\$305,330.50	\$9,337,210	\$143,642.46
27	\$981,280	\$925,004.71	\$56,275.29	\$930,758 \$504,453 from Fund 10 transfer	\$5,753.29
50	\$296,772	\$277,684.02	\$19,087.98	\$299,920 \$288,800 in projected revenues \$11,120 from Fund 50 balance	\$22,235.98
80	\$41,300	\$36,058.16	\$5,241.84	\$41,300	\$5,241.84
Total	\$10,207,589	\$10,432,314.43	-\$224,725.39	\$10,609,188	\$176,873.57

Expenditure Summary – For the 2017-18 school year, actual expenditures exceeded that of the expected budgeted expenditures. The payoff of the buses for \$148,800.52 was planned. The Tree House Foods chargeback was unexpected and accounts for an \$83,402.46 expense. Had this not occurred, expenditures would have been \$7,477.59 under budget.

Notable Changes to 2018-19 Expenditures

- Total number of staff is unchanged
- 5.4% increase to salaries
 - Phase 1 of professional teaching staff have moved to the new SAM
 - Support staff received a 2.13% increase on individual wages
 - Administrators received a 1.75% increase to individual salaries
- Membership reduction of 10 FTE students from 3-year average
- Net loss of 13 FTE students to open enrollment
 - \$96,720 payment to other districts
- Includes \$50,000 for a back-up generator for the high school. If the referendum passes, this is included in the referendum plan. If the referendum does not pass, this expense will be paid from Fund 10.
- Three (3) students have received private school vouchers. This equates to an expense of \$23,908 for the district that is charged to taxpayers.
- Energy Efficiency levy is recommended at \$870,000 to be used for the energy efficiency projects, including new windows at MES, a new secure and efficient front entryway, and LED lights exteriorly at both schools and interiorly at MES.

November 6, 2018 Referendum

The Board approved a resolution on August 20, 2018 authorizing two referendum question on November 6, 2018. The Board chose to ask the voters to exceed the revenue limit in the amount of \$12 million to be paid back over 20 years for a capital building project including \$5.2 million in maintenance items that are predicted to require attention in the next 5 years. This will address significant capital projects that are challenging to fit in an annual operating budget. The second question asks the voters to exceed the revenue limit for one year, nonrecurring, in the amount of \$365,000 to demolish former elementary school.

For the 2019-20 school year, the school tax rate is projected to remain the same, a 0% increase, should the referendum pass. The district is committed to spending resources responsibly while protecting the investments the community has made in facilities to help educate students today and into the future.



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

- 2018–19 Budget = \$173,603 (\$2,911 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

- 2018–19 Budget = \$7,953 (\$194 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

- 2018-19 Budget = \$104,695 (\$1,374 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

- 2018-19 Budget = \$22,375 (\$372 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

- 2018-19 Budget = \$864 (\$165 increase)
- 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

- 2018-19 Budget = \$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

- 2018-19 Budget = \$4,500 (no change)
- 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 2017-18 un-audited data shows a decrease in fund balance of \$437,916. The auditors may 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 3 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. The un-audited fund balance at the end of 2017-18 is \$1,880,383. This is an increase of \$296,296 from 2014-15. This amount is approximately 20.37% of expenditures.

From a financial perspective, it is important to put fund balance in perspective. The district has a negative cash balance the months of November and December. This requires the district to cash flow borrow for operating purposes. Interest must be paid on money borrowed, thus costing the District additional money.

A healthy Fund Balance helps reduce interest expense on borrowing, one-time emergency expenditures and most important for this year, helps improve bond rating. An improved bond rating can have a 0.25% - 0.75% on the interest rate of a loan. This can impact interest expense significantly depending on the range of bonded money. The state average fund balance is 15% as estimated by Robert W. Baird in the spring of 2018 and 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:

SY201819#07 Tax Levy

Resolution: Be it resolved that there shall be levied upon the taxable property of the School District of Manawa, the sum of \$3,372,470 for defraying the operation and maintenance of the public schools for the school year 2018-2019 and \$40,000 for Community Service for a combined total of \$3,412,470.

Motion by: _____

Second by: _____

SY201819#08 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: _____

SY201819#09 Free Textbooks

Resolution: 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: _____

SY201819#10 Hot Lunch and Milk Program

Resolution: Resolved, that the Board of Education, 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: _____

SY201819#11 Sale of Unneeded School Property

Resolution: Be it resolved that electors of the School District of Manawa, Waupaca County, Wisconsin, sell any property belonging to and not needed by said District for school purposes. Be it further resolved that the conduct of sale of such property be determined by said Board of Education. (Section 120.10 (12) Wisconsin Statutes)

Motion by: _____

Second by: _____

SY201819#12 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 2018-2019 school year.

Motion by: _____

Second by: _____

SY201819#13 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: _____

SY201819#14 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 Masonic Lodge, 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: _____

SY201819#15 Dates of 2018-19 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 2018-19 Board of Education meetings as follows:

- | | |
|--------------------|-------------------|
| July 16, 2018 | January 21, 2019 |
| August 20, 2018 | February 18, 2019 |
| September 17, 2018 | March 18, 2019 |
| October 15, 2018 | April 29, 2019 |
| October 22, 2018 | May 20, 2019 |
| November 19, 2018 | June 17, 2019 |
| December 17, 2018 | |

Motion by: _____

Second by: _____

SY201819#16 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 2019 Annual Meeting to Monday, October 28, 2019 at 7:00 p.m.

Motion by: _____

Second by: _____



X No School

O P/T Conferences

Early Release / Staff Development

▲ End of Quarter / Semester

☐ Inservice (No School)

SCHOOL DISTRICT OF MANAWA 2018- 2019 SCHOOL CALENDAR

UPDATED 5-21-18

1 Hr Early Release Day

☐ Commencement

JULY						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

4 - Independence Day

1 - No School - Holiday Break
 18 - End of 2nd Qtr (45 days)
 18 - End of 1st Semester
 21 - Records / Inservice - No School
 21 - Student Days - 1 Inservice

JANUARY						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

AUGUST						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

14 - New Curriculum Day
 27 - New Teacher Orientation
 28 - Full Day Inservice
 29 - AM Inservice / PM Work in Rms
 29 - Open House 3:30 - 6:30 both schools
 30 - Full Day Inservice
 3 Inservice Days

18 - Inservice - No School
 28 - P/T Conf 3:30 - 7:30 pm - Both Schools
 19 - Student Days / .5 PT Conf / 1 Inservice

FEBRUARY						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	

SEPTEMBER						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

3 - Labor Day - No School
 4 - 1st Day of School

1 - No School - P/T Conf 7:30 to 10:30 a.m.
 1 - PM Teachers Dismissed
 14-15 Spring Break
 29 - End of 3rd Quarter (45 days)
 18 - Student Days

MARCH						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

OCTOBER						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

4 - P/T Conf 4:00 to 8:00 pm - Both Schools
 25 - Early Release / Staff Development
 26 - No School
 22 - Student Days / .5 PT Conf / .5 Inservice

19-22 Holiday Break - No School
 20 - Student Days

APRIL						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

NOVEMBER						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

2 - End of 1st Quarter (43 days)
 8 - P/T Conf 4:00 to 8:00 pm - Both Schools
 21-23 No School - Thanksgiving
 19 - Student Days / .5 PT Conf

25 - AM Commencement Ceremony
 27 - No School - Memorial Day
 22 - Student Days / .5 Inservice

MAY						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

DECEMBER						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

11 & 13 Holiday Concerts (tentative)
 17 - Board Meeting
 24 - 31 - No School - Holiday Break
 15 - Student Days

5 - Last Day of School
 6 - AM Records (45 Days)
 6, 7, 8 - Make-up Days or Add Minutes
 3 - Student Days / .5 Inservice

JUNE						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

First 3 inclement weather days will not be made up. Additional inclement weather days will be made up on June 6, 7 and 8 or add minutes.

**DEPARTMENT OF PUBLIC INSTRUCTION
2018-19 REVENUE LIMIT WORKSHEET**

DISTRICT:	Manawa	3276
------------------	--------	------

DATA AS OF 10/15/2018, 11:45 AM

Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 17-18 Revenue Limit

2017-18 General Aid Certification (17-18 Line 12A, src 621)	+	4,524,841
2017-18 Computer Aid Received (17-18 Line 17, Src 691)	+	2,871
2017-18 Hi Pov Aid (17-18 Line 12B, Src 628)	+	0
2017-18 Fnd 10 Levy Cert (17-18 Line 18, Levy 10 Src 211)	+	3,361,092
2017-18 Fnd 38 Levy Cert (17-18 Line 14B, Levy 38 Src 211)	+	0
2017-18 Fnd 41 Levy Cert (17-18 Line 14C, Levy 41 Src 211)	+	0
2017-18 Aid Penalty for Over Levy (17-18 FINAL Rev Limit Wksht)	-	0
2017-18 Total Levy for All Levied Non-Recurring Exemptions*	-	1,053,204
*NET 2018-19 Base Revenue Built from 17-18 Data (Line 1)	=	6,835,600

*For 2017-18 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:((15+.4ss)+(16+.4ss)+(17+.4ss)) / 3 = 743

	2015	2016	2017
Summer FTE:	22	20	21
% (40,40,40)	9	8	8
Sept FTE:	728	755	721
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	737	763	729

Line 6: Curr 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	701
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	763	729	708

"Current Average" for use in 18-19
Per-Pupil Aid calc (does not include
Special Needs Voucher FTE
or New ICS - Independent
Charter Schools FTE).
Average without SNSP/ICS:
733

Line 10B: Declining Enrollment Exemption = 94,000

Average FTE Loss (Line 2 - Line 6, if > 0) 10

X 1.00 = 10

X (Line 5, Maximum 2018-2019 Revenue per Memb) = 9,400.00

Non-Recurring Exemption Amount: 94,000

Fall 2018 Property Values (actuals have been loaded below)

2018 TIF-Out Tax Apportionment Equalized Valuation 373,306,909

State Aid for Exempt Computers (Source 691) is included on Line 12C. It is no longer found on Line 17 as in previous year's Revenue Limit Worksheets.

Line 17 has been removed due to the change with State Aid for Exempt Computers.

Line 18 has been removed due to the change with State Aid for Exempt Computers, the **Fund 10 Levy** is now **Line 14A**.

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
2018-19 REVENUE LIMIT WORKSHEET**

2018-2019 Revenue Limit Worksheet		
1. 2017-18 Base Revenue (Funds 10, 38, 41)	(from left)	6,835,600
2. Base Sept Membership Avg (2015+.4ss, 2016+.4ss, 2017+.4ss)/3	(from left)	743
3. 2017-18 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,200.00
4. 2018-19 Per Member Change (A+B+C)		200.00
A. Allowed Per-Member Change	0.00	
B. Low Rev Incr (Enter DPI Adjustment)	200.00	
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5. 2018-19 Maximum Revenue / Member (Ln 3 + Ln 4)		9,400.00
6. Current Membership Avg (2016+.4ss, 2017+.4ss, 2018+.4ss)/3	(from left)	733
7. 2018-19 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	6,890,200
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	6,890,200	
B. Hold Harmless Non-Recurring Exemption	0	
8. Total 2018-19 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 (2016-17 to 2017-18)	0	
E. Recurring Referenda to Exceed (If 2018-19 is first year)	0	
9. 2018-19 Limit with Recurring Exemptions (Ln 7 + Ln 8)		6,890,200
10. Total 2018-19 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		1,077,143
A. Non-Recurring Referenda to Exceed 2018-19 Limit	0	
B. Declining Enrollment Exemption for 2018-19 (from left)	94,000	
C. Energy Efficiency Net Exemption for 2018-19 (see pg 4 for details)	870,000	
D. Adjustment for Refunded or Rescinded Taxes, 2018-19	83,402	
E. Prior Year Open Enrollment (uncounted pupil[s])	5,833	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Environmental Remediation Exemption	0	
H. WPCP and RPCP Private School Voucher Aid Deduction	23,908	
I. SNSP Private School Voucher Aid Deduction	0	
11. 2018-19 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		7,967,343
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		4,594,874
A. 2018-19 October 15 Aid Certification → Cell is locked.	4,584,608	
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)	7,325	
REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)		3,372,470
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	3,372,470	(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)		40,000
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	0	
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, 2018 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)		3,412,470
<i>Line 16 is the total levy to be apportioned in the PI-401.</i>	Levy Rate =	0.00914119

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
2018-19 REVENUE LIMIT WORKSHEET**

DPI Revenue Limit Reconciliation	
Fund 10, PI-401	3,372,470.00
Fund 38, PI-401	0.00
Fund 41, PI-401	0.00
	3,372,470.00
Chargeback, PI-401	0.00
Fund 39, PI-401	0.00
Fund 80, PI-401	40,000.00
Fund 48/Other, PI-401	0.00
Total, PI-401	3,412,470.00
Computer Aid	0.00 <----- don't change
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	
19-20 Base-Building Information	
Total Non-Recurring Exemptions:	1,077,143
LEVIED Total Non-Recurring Exemptions:	1,077,143
<small>(to be removed from subsequent year's base)</small>	

**DEPARTMENT OF PUBLIC INSTRUCTION
2018-19 REVENUE LIMIT WORKSHEET**

Manawa ▼

2018-19 Per-Pupil Categorical Aid

In 2018-19, the Per-Pupil aid amount is \$654 multiplied by the Current 3-Year Average which does NOT include Special Needs Voucher students, new charter students, or 2x charter students.

Per-Pupil revenue is coded to Source 695 (note new source code). The Per-Pupil Aid computation uses information from the district's Revenue Limit Computation, but is paid OUTSIDE of the Revenue Limit. See <http://dpi.wi.gov/sfs/aid/categorical/per-pupil-aid> for more information.

2018-19 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.) 2016-17 Adjustment for Unspent Debt Energy Exemption (see box below)	\$0
2.) 2017-18 Adjustment for Unspent Non-Debt Energy Exemption (see box below)	\$0
3.) 2018-19 EE Expenses for Non-Debt (1-Year Project) per Board Resolution	\$870,000
4.) 2018-19 EE Expenses for Debt per Board Resolution	\$0
5.) Measured Utility Savings Applied to 2018-19 (entered as a negative)	\$0
6. Total 2018-19 Energy Efficiency Exemption (carry to Line 10 C. on page 2)	\$870,000

(Amount can be < 0.)

The 2018-19 Net EE exemption will include adjustments for unspent Fall, 2016 Levy (DEBT) and Fall, 2017 Levy (NON-DEBT) BOE resolution amounts levied. Actual expenditures will be reported to DPI by your auditor in September, 2018 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 2016-17 or 2017-18 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.

2016-17 Energy Efficiency Reconciliation - Debt

1.) 2016-17 Adjustment for Unspent Energy Exemption (-A-B+C+D, can be < 0)	\$0
A. 2016-17 EE Debt Resolution Amount levied (per 17-18 PI-1506AC)	\$0
B. 2016-17 Utility Savings (per Energy Efficiency Portal)	\$0
C. Jan-Jun 2017 Debt Service Payment (per 17-18 PI-1506AC)	\$0
D. Jul-Dec 2017 Debt Service Payment (per 17-18 PI-1506AC)	\$0

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

2017-18 Energy Efficiency Reconciliation - Non-Debt

1.) 2017-18 Adjustment for Unspent Energy Exemption (-A+B, can be < 0)	\$0
A. 2017-18 EE Non-Debt Resolution Amount Levied (per 17-18 PI-1506AC)	-\$875,000
B. 2017-18 Actual EE Expenses per 17-18 PI-1506AC (August, 2018)	\$875,000

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

The 2017-18 Adjustment for Unspent Energy Exemption related to debt cannot be calculated until the 2018-19 PI-1506-AC is submitted in September, 2019, after actual calendar year 2018 debt payments (funded by the Fall, 2017 levy) are available. This adjustment will be incorporated into Line 10C of the 2019-20 Revenue Limit Calculation.