

SCHOOL DISTRICT OF MANAWA

ANNUAL MEETING



MONDAY, OCTOBER 23, 2017

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



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AGENDA FOR ANNUAL MEETING, OCTOBER 23, 2017

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 Chairman of the Meeting
5. Annual Meeting Ground Rules
6. Reading of the 2016 Annual Meeting Minutes by Clerk, Bobbi Jo Pethke
7. Reading of the Treasurer's Report by Treasurer, Helene Pohl
 - A. District Administrator's Report - State of the District
 - B. Budget Overview
8. Resolutions:
 - SY201718#04 Tax Levy
 - SY201718#05 School Board Member's Salary
 - SY201718#06 Free Textbooks
 - SY201718#07 Hot Lunch and Milk Program
 - SY201718#08 Sale of School Property
 - SY201718#09 Legal Proceedings
 - SY201718#10 Accident Insurance
 - SY201718#11 Lease of Real Property
 - SY201718#12 Dates of 2017-18 Board of Education Meetings
 - SY201718#13 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 Annual School District Meeting – October 24, 2016

Call Meeting to Order by Board of Education President, Joanne Johnson at 7:00 p.m.

Board members present: J. Johnson, R. Johnson, Pohl, Pethke, Scheller and Forbes; Hollman was absent. Besides the Board of Education, there were 11 in attendance.

Pledge of Allegiance

Board President Johnson Appointed Secretary of Annual Meeting – Jeanne Frazier

Election of Temporary Chairman of the Meeting Move by Pohl / Pethke to elect Joanne Johnson. Motion carried.

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

Reading of the 2015 Annual Meeting Minutes by Clerk, Bobbi Jo Pethke: Move by Pohl /R. Johnson to dispense with the reading of the September and October 2015 Annual Meeting Minutes. Motion carried.

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 2016 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:

State of the District (PowerPoint Presentation) focusing on symbolism – visited Spain.

Building for our Future. How we will get our news out to the district. Be a school for all people, be inclusive, friendly. Embarking on a site study, make our space friendly and accessible. It's also symbolic of our children – architecture of their futures. Administrative goals: rate in the top 10% of all rural school districts in the state; 3 main areas that need attention – relationships, communication, academic excellence. Set goals we can measure. District Mission, Vision, Core Values & Guiding Principles.

Budget Overview – Kathryn Burr, 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 over three years for all funds, tax levy for all funds for 2016-17 is \$3,287,819 compared to \$2,960,819 for 2015-16, a 11.04% increase. General Equalization Aid for 2016-17 is estimated at \$4,065,368 compared to \$4,490,368 or a decrease of 9.46%. The district equalized valuation for 2016-17 is \$359,790,236 compared to \$341,723,966 in 2015-16 or 5.2912% increase. The mill rate for 2016-17 is \$9.14 / \$1000 compared to \$8.60 / \$1000 in 2015-16.

In 2015-16 the district had an overage of \$813,880 due to the Energy Efficiency Levy. The District received \$388,141 in 2015-16 for energy efficiency and only \$6,667 was actually spent.

Expenditures – salaries are 41%; benefits 18%, purchased services 26%, Non-capital items 4%, capital objects 2%, insurance and judgements 2%, transfers to other districts 5% and other objects 1%. Third Friday membership this year was 754 students; last year 749. Open Enrolled in 101 and 26 out of the district. History of property tax 8.6% last year this year 9.4%. History of General Fund balance since 2007-08 school year.

Energy Efficiency Tax Levy was for roofing \$388,141 and boiler upgrades. A total of \$6,667 was paid out in 2015-16 and the rest will be paid out in 2016-17. A new EE grant for \$769,568 was approved and the district will levy for the remaining \$388,094.

Move by Pohl / Scheller to levy upon the taxable property of the School District of Manawa, the sum of \$3,211,159 for the purpose of defraying the operation and maintenance of the public schools for the school year 2016-2017 and \$40,000 for Community Service with a combined total of \$3,251,159. Motion carried.

Move by R. Johnson / Pethke 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.

Move 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.

Move by Scheller / R. Johnson 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.

Move by Forbes / Scheller 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.

Move by Pohl / Pethke that the Board of Education is directed to provide for the prosecution or defense of any action or proceeding in which the District is interested for the remainder of the 2016-2017 school year. Motion carried.

Move by R. Johnson / Forbes 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.

Move by Pethke / Scheller to set the date of the 2017 Annual Meeting to Monday, October 23, 2017 at 7:00 pm. Motion carried.

Any Other Business Legally Considered at the Annual Meeting – None

Move by to adjourn Pohl / Pethke at 8:02 pm. Motion carried.

Jeanne Frazier, Recording Secretary

BUDGET OVERVIEW

This booklet contains financial information legally required to present the School District of Manawa's annual budget for the 2017-2018 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).

Fund 21 Special Revenue Trust includes revenues that are gifts or donations from parent teacher organizations, individuals, and/or businesses. Expenditures for purchases for the school district such as playground equipment or classroom supplies are charged here. Project Backpack is run through this fund.

Fund 27 Special Education Fund accounts for all cost of programs for students with exceptional needs. This includes our own programs as well as tuition to send students to programs in other districts when we do not have the specialized program that some students require. This fund also includes cost for physical and occupational therapy provided to students needing those services.

Fund 38 Non-Referendum Debt Service accounts for all receipts and expenditures specifically for payment of long and short-term debt. 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. Currently, there is no activity in this fund.

Fund 39 Referendum Approved Debt Service accounts for all receipts and expenditures specifically for payment of referendum approved debt. This is debt for which a special referendum election is held. Currently, there are no items in this fund and the district is debt-free.

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.

Fund 49 Capital Projects Fund accounts for money for the Athletic Complex raised via donations. A final donation was received by the District during the 2016-17 school year and all debts have been paid.

Fund 50 Food Service Fund includes all receipts and expenditures for lunch, breakfast, and special milk programs.

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. 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 some additional funds to help pay their property taxes by volunteering time in the schools in various programs.



Budget Publication, 2017-18
Required Published Budget Summary Format
School District of Manawa

GENERAL FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	1,584,087.16	2,397,967.30	2,316,644.82
Ending Fund Balance	2,397,967.30	2,316,644.82	2,316,644.82
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	3,014,035.21	3,328,904.37	3,440,592.00
Inter-district Payments (Source 300 + 400)	130,541.87	164,543.00	182,000.00
Intermediate Sources (Source 500)	4,376.93	6,098.00	4,500.00
State Sources (Source 600)	4,693,620.29	4,323,256.30	4,922,442.00
Federal Sources (Source 700)	197,621.21	173,583.68	151,620.00
All Other Sources (Source 800 + 900)	85,509.99	446,779.37	73,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	8,125,705.50	8,443,164.72	8,774,154.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	3,261,268.97	3,367,900.30	3,736,192.00
Support Services (Function 200 000)	3,009,485.79	3,950,932.95	3,950,542.00
Non-Program Transactions (Function 400 000)	1,041,070.60	1,205,653.95	1,087,420.00
TOTAL EXPENDITURES & OTHER FINANCING USES	7,311,825.36	8,524,487.20	8,774,154.00

SPECIAL PROJECTS FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	16,689.88	24,678.65	42,003.46
Ending Fund Balance	24,678.65	42,003.46	42,138.46
REVENUES & OTHER FINANCING SOURCES	901,158.71	889,460.10	850,506.00
EXPENDITURES & OTHER FINANCING USES	893,169.94	872,135.29	850,371.00

DEBT SERVICE FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

CAPITAL PROJECTS FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	(97,659.09)	(54,049.91)	(22,191.33)
Ending Fund Balance	(54,049.91)	(22,191.33)	(22,191.33)
REVENUES & OTHER FINANCING SOURCES	43,609.18	31,858.58	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	75,386.60	87,547.06	85,071.49
Ending Fund Balance	87,547.06	85,071.49	62,243.49
REVENUES & OTHER FINANCING SOURCES	278,584.63	285,789.27	271,585.00
EXPENDITURES & OTHER FINANCING USES	266,424.17	288,264.84	294,413.00

COMMUNITY SERVICE FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	0.00	821.57	939.10
Ending Fund Balance	821.57	939.10	4,949.10
REVENUES & OTHER FINANCING SOURCES	41,235.00	41,425.00	41,300.00
EXPENDITURES & OTHER FINANCING USES	40,413.43	41,307.47	37,290.00

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
GROSS TOTAL EXPENDITURES -- ALL FUNDS	8,511,832.90	9,726,194.80	9,956,228.00
Interfund Transfers (Source 100) - ALL FUNDS	426,531.31	480,551.38	471,920.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	8,085,301.59	9,245,643.42	9,484,308.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		14.35%	2.58%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
General Fund	2,920,819.00	3,247,819.00	3,361,092.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	40,000.00	40,000.00	40,000.00
TOTAL SCHOOL LEVY	2,960,819.00	3,287,819.00	3,401,092.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		11.04%	3.45%

ENERGY EFFICIENCY EXEMPTION

§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	Nexus Solutions		
Performance Contract Length (years)			20
Total Project Cost (including financing)			\$ 766,605.00
Total Project Payback Period			13.1
Years of Debt Payments			1
Remaining Useful Life of the Facility			40
Prior Year Resolution Expense Amount	Fiscal Year	2017	\$ 197,037.00
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2017	\$ 197,037.00
Utility Savings applied in Prior Year to Debt	Fiscal Year	2017	\$ -
Sum of reported Utility Savings to be applied to Debt			\$ 3,488
		Savings Reported for 2017	
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Roofing Upgrades	\$ 500,287	\$ 2,547	\$ 27,046
Controls Upgrades & VAV Replacement	\$ 266,318	\$ 941	\$ 19,534
Entire Energy Efficiency Project Totals	\$ 766,605	\$ 3,488	\$ 46,580

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:

SY201718#04 Tax Levy

Resolution: Be it resolved that there shall be levied upon the taxable property of the School District of Manawa, the sum of \$3,403,963 for defraying the operation and maintenance of the public schools for the school year 2017-2018 and \$40,000 for Community Service with a combined total of \$3,443,963.

Motion by: _____

Second by: _____

SY201718#05 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: _____

SY201718#06 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: _____

SY201718#07 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: _____

SY201718#08 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: _____

SY201718#09 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 2017-2018 school year.

Motion by: _____

Second by: _____

SY201718#10 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: _____

SY201718#11 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: _____

SY201718#12 Dates of 2017-18 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 2017-18 Board of Education meetings as follows:

- | | |
|--------------------|-------------------|
| July 17, 2017 | January 15, 2018 |
| August 21, 2017 | February 19, 2018 |
| September 18, 2017 | March 19, 2018 |
| October 16, 2017 | April 23, 2018 |
| November 20, 2017 | May 21, 2018 |
| December 18, 2017 | June 18, 2018 |

Motion by: _____

Second by: _____

SY201718#13 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 2018 Annual Meeting to Monday, October 22, 2018 at 7:00 p.m.

Motion by: _____

Second by: _____





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.*

- No School
- P/T Conferences
- Early Release / Staff Development
- End of Quarter / Semester

**SCHOOL DISTRICT OF MANAWA
2017- 2018 SCHOOL CALENDAR**

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 Observed

18 - Student Registration Day

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

JANUARY						
S	M	T	W	T	F	S
		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		

30 - Open House 3:30 - 6:30 both schools

8 - Early Release for Students
P/T Conf 12:30 - 7:30 pm - Both Schools
9 - No School - Inservice Day

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			

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

4 - Labor Day - No School
5 - 1st Day of School

5-9 Spring Break
29 - End of 3rd Quarter (42.5 days)
3/30 - Holiday Break - No School

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	O	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				

5 - P/T Conf 4:00 to 8:00 pm - Both Schools
26 - Early Release / Staff Development
27 - No School

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	O	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

3 - End of 1st Quarter (42.5 days)
9 - P/T Conf 4:00 to 8:00 pm - Both Schools
22-24 No School - Thanksgiving

25 - Full Day for Students
26 - Commencement Ceremony - 11 a.m.
28 - No School - Memorial Day

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						

12 & 14 Holiday Concerts (tentative)
18 - Board Meeting
23-31 No School - Holiday Break

7 - Last Day of School (47.5 days)
8 - AM Records
8, 9, 11 - Make-up Days or Add Minutes

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

May 25 is a full day of classes for students. Commencement Ceremony has been moved to May 26th.

First 3 inclement weather days will not be made up. Additional inclement weather days will be made up on June 7, 8 and 9 or add minutes.

Early Release Wednesdays: MES Releases at 1:50 p.m.; LWHS Releases at 2:05 p.m. Buses run 1 hour earlier per Board approval.

**DEPARTMENT OF PUBLIC INSTRUCTION
2017-18 REVENUE LIMIT WORKSHEET**

2017-2018 Revenue Limit Worksheet		
1. 2016-17 Base Revenue (Funds 10, 38, 41)	(from left)	6,909,200
2. Base Sept Membership Avg (14+.4ss, 15+.4ss, 16+.4ss/3)	(from left)	751
3. 2016-17 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,200.00
4. 2017-18 Per Member Change (A+B+C)		0.00
A. Allowed Per-Member Change	0.00	
B. Low Rev Incr ((9,100 - (3 + 4A))-4C) Not < 0	0.00	
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5. 2017-18 Maximum Revenue / Member (Ln 3 + Ln 4)		9,200.00
6. Current Membership Avg (15+.4ss, 16+.4ss, 17+.4ss/3)	(from left)	743
7. 2017-18 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	6,909,200
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	6,835,600	
B. Hold Harmless Non-Recurring Exemption	73,600	
8. Total 2017-18 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 (2015-16 to 2016-17)	0	
E. Recurring Referenda to Exceed (If 2017-18 is first year)	0	
9. 2017-18 Limit with Recurring Exemptions (Ln 7 + Ln 8)		6,909,200
10. Total 2017-18 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		979,604
A. Non-Recurring Referenda to Exceed 2017-18 Limit	0	
B. Declining Enrollment Exemption for 2017-18 (from left)	73,600	
C. Energy Efficiency Net Exemption for 2017-18 (see pg 4 for details)	872,037	
D. Adjustment for Refunded or Rescinded Taxes, 2017-18	0	
E. Prior Year Open Enrollment (uncounted pupil[s])	18,261	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Environmental Remediation Exemption	0	
H. Private School Voucher Aid Deduction	15,706	
I. Private School Special Needs Voucher Aid Deduction	0	
11. 2017-18 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		7,888,804
12. Total Aid to be Used in Computation (12A + 12B)		4,524,841
A. 2017-18 October 15 General Aid Certification → Cell is locked.	4,524,841	
B. State Aid to High Poverty Districts (not all districts)	0	
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 + Src 691. Src 691 is DOR Computer Aid.)		3,363,963
14. Total Limited Revenue To Be Used (A+B+C)	Not > line 13	3,363,963
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fund 10 including Src 211 & Src 691	3,363,963	(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 Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)		3,403,963
17. Src 691 (Comp Aid) Based on 2017 Wisconsin Act 59		2,871
18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2017-18 Budget		3,361,092
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
19. Total Fall, 2017 All Fund Tax Levy (14B + 14C + 15 + 18)		3,401,092
Line 19 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00913861

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
2017-18 REVENUE LIMIT WORKSHEET**

Manawa ▼

2017-18 Per-Pupil Categorical Aid

In 2017-18, the Per-Pupil aid amount is \$450 multiplied by the Current 3-Year Average which does NOT include Special Needs Voucher students, new charter students, or 2x charter students. See Cell F37 for the Current 3-Year Average to be used for Per-Pupil Aid.

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.

2017-18 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.) 2015-16 Adjustment for Unspent Debt Energy Exemption (see box below)	\$0
2.) 2016-17 Adjustment for Unspent Non-Debt Energy Exemption (see box below)	-\$2,963
3.) 2017-18 EE Expenses for Non-Debt (1-Year Project) per Board Resolution	\$875,000
4.) 2017-18 EE Expenses for Debt per Board Resolution	\$0
5.) Measured Utility Savings Applied to 2017-18 (entered as a negative)	\$0
6. Total 2017-18 Energy Efficiency Exemption (carry to Line 10 C. on page 2)	\$872,037

(Amount can be < 0.)

The 2017-18 Net EE exemption will include adjustments for unspent Fall, 2015 Levy (DEBT) and Fall, 2016 Levy (NON-DEBT) BOE resolutions. Actual expenditures will be reported to DPI by your auditor in August, 2017 via the PI-1506-AC. Until then, districts are to enter their estimates of expenditures made related to the respective EE BOE resolutions.

If, after you enter your anticipated expenditures, negative numbers appear in Line 1 (cells X35 and X44) in either or both the 2015-16 or 2016-17 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.

2015-16 Energy Efficiency Reconciliation - Debt

1.) 2015-16 Adjustment for Unspent Energy Exemption (-A+B+C+D, can be < 0)	\$0
A. 2015-16 EE Debt Resolution Expenses per Portal (entered as a negative)	\$0
B. Jan-Jun 2016 Debt Service Payment (per 16-17 PI-1506AC)	\$0
C. Jul-Dec 2016 Debt Service Payment (per 16-17 PI-1506AC)	\$0

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

2016-17 Energy Efficiency Reconciliation - Non-Debt

1.) 2016-17 Adjustment for Unspent Energy Exemption (-A+B, can be < 0)	-\$2,963
A. 2016-17 EE Non-Debt Resolution Expenses per Portal (entered as a negative)	-\$769,568
B. 2016-17 Actual EE Expenses per 16-17 PI-1506AC (August, 2017)	\$766,605

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

The 2016-17 Adjustment for Unspent Energy Exemption related to debt cannot be calculated until the 2017-18 PI-1506-AC is submitted in September, 2018, after actual calendar year 2017 debt payments (funded by the Fall, 2016 levy) are available. This adjustment will be incorporated into Line 10C of the 2017-18 Revenue Limit Calculation.

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
OCTOBER 15 CERTIFICATION OF 2017-18 GENERAL AID**

USING 2016-17 MEMBERSHIP, 2016-17 PI-1506-AC REPORTS & 2016 EQUALIZED VALUES (CERT MAY 2017)

Manawa 3276

GUARANTEES FOR OCT 15 CERT:	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,172,875	3,518,625	1,759,312
TERTIARY (G11)	573,439	1,720,317	860,158

2017-18 OCT 15 CERTIFICATION

PART A: 2016-17 AUDITED MEMBERSHIP	FTE
A1 3RD FRI SEPT 16 MEMBERSHIP* (include Youth Challenge)	755.00
A2 2ND FRI JAN 17 MEMBERSHIP* (include Youth Challenge)	751.00
A3 TOTAL (A1 + A2)	1,506.00
A4 AVERAGE (A3/2) (ROUNDED)	753.00
A5 SUMMER 16 FTE EQUIVALENT* (ROUNDED)	20.00
A6A FOSTER & GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.00
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.00
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER	2.00
A6D SPECIAL NEEDS SCHOLARSHIP STUDENTS	0.00
A7 AID MEMBERSHIP (A4+A5+A6+A6A+A6B+A6C+A6D) (ROUNDED)	775.00

* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2016-17 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC REPORT)		FTE
B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+ 8,443,164.72
B2 PROP TAX + COMPUTER AID	10R 210 + 691	- 3,255,887.81
B3 GENERAL STATE AID	10R 000000 620	- 4,065,368.00
B4 NON-DED IMPACT AID	(DPI AMOUNT)	- 0.00
B5 REORG SETTLEMENT	10R 000000 850	- 0.00
B6 LONG TERM OP BORR, NOTE	10R 000000 873	- 0.00
B7 LONG TERM OP BORR, STF	10R 000000 874	- 0.00
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	- 0.00
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	= 1,121,908.91

PART C: 2016-17 NET COST OF GENERAL FUND (PI-1506-AC REPORT)		FTE
C1 TOTAL GF EXPENDITURES	10E 000000 000	+ 8,524,487.20
C2 DEBT SRVC TRANSFER	10E 411000 838+839	- 0.00
C3 REORG SETTLEMENT	10E 491000 950	- 0.00
C4 REFUND PRIOR YEAR REV	10E 492000 972	- 0.00
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+ 8,524,487.20
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	- 1,121,908.91
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+ 0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	= 7,402,578.29

PART D: 2016-17 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC REPORT)		FTE
D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+ 0.00
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	- 0.00
D3 PROPERTY TAXES	38R + 39R 210	- 0.00
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	- 0.00
D5 NON-REV RECEIPTS	38R + 39R 800	- 0.00
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	- 0.00
D7 TOTAL EXPENDITURES	38E + 39E 000	+ 0.00
D8 AIDABLE FUND 41 EXP	(DPI AMOUNT)	+ 0.00
D9 REFINANCING	38E + 39E 282000	- 0.00
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	- 0.00
D11 NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	= 0.00

PART E: 2016-17 SHARED COST (PI-1506-AC REPORT)		FTE
E1 NET COSTS: GEN + DEBT SERV FUNDS (C8 + D11)		+ 7,402,578.29
E2 COSTS INDIGENT TRANSPORTATION AND/OR OTHER		- 0.00
E3 IMPACT AID NON-DEDUCTIBLE		- 0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		= 7,402,578.29

PART E: 2016-17 SHARED COST - CONTINUED	E5 =	FTE
E6 PRIMARY COST CEILING PER MEMBER		1,000
E7 PRIMARY CEILING (A7 * E6)		775,000.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)		775,000.00
E9 SECONDARY COST CEILING PER MEMBER		9,619
E10 SECONDARY CEILING (A7 * E9)		7,454,725.00
E11 SECONDARY SHARED COST		6,627,578.29
(LESSER OF E5 OR E10) - E8)		
E12 TERTIARY SHARED COST		0.00
(GREATER OF (E5 - E8 - E11) OR 0)		

SHARED COST PER MEMBER = \$9,552

PART F: EQUALIZED PROPERTY VALUE		FTE
F1 2016 EQUALIZED VALUE (CERT MAY 17) + EXEMPT COMPUTER VALUE		360,073,634
VALUE PER MEMBER =	464,611	

PART G: 2017-18 EQUAL AID BY TIER: USING 2016-17 PI-1506-AC REPORT DATA		FTE
G1 PRIMARY GUARANTEED VALUE PER MEMBER		1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)		1,495,750,000
G3 PRIMARY REQUIRED RATE (E8 / G2)		0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)		1,135,676,366
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)		588,428.00
G6 SECONDARY GUARANTEED VALUE PER MEMB		1,172,875
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)		908,978,125
G8 SECONDARY REQUIRED RATE (E11 / G7)		0.00729124
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)		548,904,491
G10 SECONDARY EQUALIZATION AID (G8 * G9)		4,002,194.38
G11 TERTIARY GUARANTEED VALUE PER MEMB		573,439
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)		444,415,225
G13 TERTIARY REQUIRED RATE (E12 / G12)		0.00000000
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)		84,341,591
G15 TERTIARY EQUALIZATION AID (G13 * G14)		0.00

PART H: 2017-18 OCTOBER 15 CERTIFICATION OF EQUALIZATION AID		FTE
H1 2017-18 EQUALIZATION AID ELIGIBILITY (G5+G10+G15) NOT< 0		4,590,622.00
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)		0.00
H2A PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE		0.00
H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Line H1 * -0.0143759017)		-65,994.00
H4 2016-17 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID		216.00
H5 PRIOR YEAR (2016-17) ERROR ADJUSTMENT		0.00
H6 2017-18 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4+H5)		4,524,844

***** PART I: 2017-18 OCT 15 CERT - SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY *****

I1 2017-18 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 AID ELIGIBILITY	0.00
I2A PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)	0.00
I2B MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (Line I1 * -0.0143759017)	0.00
I2C 2016-17 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID	0.00
I3 2017-18 SPEC ADJ AID and/or CHAP 220-OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)	0.00
I4 2016-17 OCT-TO-FINAL ADJUSTMENT, CHOICE/CHARTER DEDUCTION	-3.00
*I5 2017-18 OCT 15 CERT OF GENERAL AID (H6+I3+I4)	4,524,841

DISTRICTS ARE REMINDED THAT THE OCTOBER 15, 2017 GENERAL AID CERTIFICATION MUST BE USED IN THE REVENUE LIMIT COMPUTATION AND SETTING THE FALL, 2017 LEVY.

THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE I1 CAN BE FOUND IN THE "BREAKDOWN OF LINE 1" TAB IN THIS EXCEL WORKBOOK.

COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.