

# **SCHOOL DISTRICT OF MANAWA**

## **ANNUAL MEETING**



**MONDAY, OCTOBER 28, 2019  
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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## **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](mailto:cobrien@manawaschools.org) or 596-2525.

### **Budget Overview**

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

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

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

This year's recommended mill rate will increase to \$9.39 per \$1,000 of property value. The \$0.25 increase is the amount needed to pay for the Wisconsin Parental Choice Program, also known as the Private School Voucher program. The recommended budget includes the property tax levy of \$3,000,000 that includes \$365,000 for the non-recurring referendum project. In addition, it is recommended to levy \$30,000 for the Community Service fund and \$504,716 for the approved referendum debt payment.

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 28, 2019**

1. Call Meeting to Order by Board of Education President, Joanne Johnson
2. Pledge of Allegiance
3. Appointment of Secretary of Annual Meeting
4. Election of Chairperson of the Meeting
5. Annual Meeting Ground Rules
6. District Administrator's Report – State of the District – Dr. Melanie Oppor
7. Reading of the 2018 Annual Meeting Minutes by Clerk, Bobbi Jo Pethke
8. Treasurer's Report and Audit Summary – Treasurer, Hélène Pohl
9. Presentation of the Budget – Business Manager, Carmen O'Brien
10. Hearing on the Budget
11. Resolutions:
  - SY201920#03 Tax Levy
  - SY201920#04 School Board Member's Salary
  - SY201920#05 Free Textbooks
  - SY201920#06 Hot Lunch and Milk Program
  - SY201920#07 Legal Proceedings
  - SY201920#08 Accident Insurance
  - SY201920#09 Lease of Real Property
  - SY201920#10 Dates of 2019-20 Board of Education Meetings
  - SY201819#11 Date of 2020 Annual Meeting
9. Any Other New 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 22, 2018 Annual District Meeting

Meeting called to order: by President J. Johnson 7:02 p.m.

Board Members in Attendance: Scheller, Forbes, Pohl, Pethke, J. Johnson. Absent: R. Johnson and R. Hollman

There were 13 in attendance including the Board of Education.

Appointment of Jeanne Frazier as Meeting Secretary.

Election of Temporary Chairperson: President Johnson Nominated Jim Quinn. Second by Pohl. No other nominations. Motion carried: Mr. Jim Quinn was appointed as Chairperson.

Ground rules were read by those present.

Motion J. Johnson / Forbes to approve ground rules as presented. Motion carried.

Move by Pohl / J. Johnson to dispense with the reading of the Annual Meeting Minutes of the 2017. Motion carried.

Treasurer's Report:

Motion by J. Johnson / Pethke to accept the Treasurer's report as read. Motion carried.

State of the District – Dr. Oppor reported: are appreciating the Board of Education this month. Building for the Future – continues to be our focus. Manner has shifted to describe what we're doing but the plan stays the same. District goals Key Performance Indicators; fixed Mindset to Growth Mindset; 20-year-old systems to energy efficiency remodeling; Analysis to referendum in November. Focusing on Academic excellence, relationships and communication. A staff engagement survey - Gallup Q12 Survey will be done annually. Feb. 18th Regional In-service; all educators will attend a large group In-service in Neenah. Referendum presentation tomorrow afternoon for students at Little Wolf Jr./Sr. High School.

Business Manager: Mrs. O'Brien goal to increase financial stability and how we've been working towards that goal. Kept the mill rate at \$9.14 per \$1000 property value, have established the Salary Advancement Model, simplified our contract language to some degree, all staff know where they are on the model; restructured our insurance (Quad County Consortium); all insurance renewal dates have been moved to July 1st creating a more stable budget; over 70% of our budget are salaries and benefits. 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.

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:

Motion by: Pohl / J. Johnson to approve Resolution SY201819#07 to levy 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 carried.

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.

Motion by: J. Johnson / Scheller to approve Resolution SY201819#09 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) as presented. Motion carried.

Motion by: J. Johnson / Forbes to approve Resolution SY201819#10 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.

Motion by: Pethke / J. Johnson to approve Resolution SY201819#11 to 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.

Motion by: Scheller / J. Johnson to approve Resolution SY201819#1 to direct the District 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 carried.

Motion by: J. Johnson / Pethke to approve Resolution SY201819#13 to provide for accident insurance covering pupils in the District and that the cost and expenditures for said insurance is hereby authorized. (Section 20.13 (2a) Wisconsin Statutes). Motion carried.

Motion by: Pethke / J. Johnson to approve Resolution SY201819#14 to authorize the district 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.

Motion by: J. Johnson / Forbes to approve Resolution SY201819#15 to set the dates for the 2018-19 Board of Education meetings as follows: July 16, 2018, August 20, 2018, September 17, 2018, October 15, 2018, October 22, 2018 Annual Meeting, November 19, 2018, December 17, 2018, January 21, 2019, February 18, 2019, March 18, 2019, April 29, 2019, May 20, 2019 and June 17, 2019 as presented.  
Motion carried.

Motion by: J. Johnson / Pethke to approve Resolution SY201819#16 to set the date for the 2019 Annual Meeting to Monday, October 28, 2019 at 7:00 p.m. Motion carried.

Chairman Quinn asked if there was any other business that can be legally discussed at the Annual Meeting. There was none.

Motion by J. Johnson / Pethke to adjourn at 8:07 p.m. Motion carried.  
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 2019-2020 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.*

**Revenue Summary** – For the 2018-19 school year, revenues exceeded expenditures and increased the general fund balance by \$140,414.

Revenue	2018-19 Unaudited Activity	2019-20 Proposed Budget	Percent Increase/Decrease
General Fund	\$9,290,846.72	\$8,801,606	-5.27%
Special Education	\$934,457.15	\$992,060	+6.16%
Debt Service	\$7,636,945.40	\$4,500,000	
Food Service	\$285,008.54	\$297,737	+4.47%
Community Service	\$41,300	\$31,300	-24.2%

### Notable Changes to 2019-20 Revenue Limit Worksheet – changes to the levy

- 3-year FTE average decreased by 26, from 733 to 707
- 0.86% 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
- Low-Revenue Ceiling raised to \$9,700
- Private School Voucher Aid deduction increased by 284% to \$91,736
  - Increase from 3 students to 11 students receiving vouchers
- Allowable revenue limit is \$3,279,084, a decrease of \$93,386
- Equalization aid is \$4,333,434, a decrease of \$261,440
- Non-recurring referendum adds \$365,000 to the revenue limit

### Notable Changes to 2019-20 Revenues

- Levy \$3,000,000, less than the allowable limit
  - Raises the mill rate by \$0.25 per \$1,000 of property value to pay for the Private School Vouchers
  - 3.6% increase in total property tax levy
- Per Pupil Categorical Aid increased by \$88 per members
  - Adds \$62,216 in general fund revenue

- Overall \$273,308 decrease in total state aids
- Increase of \$1,887 in federal aids
- Debt payment for the construction referendum adds \$504,716 to tax levy
  - outside the revenue limit
- Community service fund decrease of \$10,000 to \$30,000 added to tax levy
  - outside the revenue limit
  - \$10,366.42 Fund 80 balance
- Total Revenues decreased of \$489,241, -5.3% from previous year

**LEVY RECOMMENDATION**

Allowable limit (Fund 10)	\$3,000,000
Referendum approved debt (Fund 39)	\$504,716
Community service fund (Fund 80)	\$30,000
<b>TOTAL</b>	<b>\$3,534,716</b>
<b>LEVY RATE</b>	<b>\$0.00938825</b>
	<b>\$9.39 per \$1,000 of property value</b>

**Expenditure Summary** – For the 2018-19 school year, actual expenditures were less than that of the expected budgeted expenditures by \$42,935.

<b>Expenditure</b>	<b>2018-19 Unaudited Activity</b>	<b>2019-20 Proposed Budget</b>	<b>Percent Increase/Decrease</b>
General Fund	\$9,150,433.02	\$8,801,606	-3.81%
Special Education	\$934,457.15	\$992,060	+6.16%
Debt Service	\$1,004,745.84	\$10,995,254	
Food Service	\$277,684	\$285,009	+2.64%
Community Service	\$36,058	\$41,667	+15.6%

*Notable Changes to 2019-20 Expenditures*

- Total number of staff decreased by 2
  - 1 teaching position was eliminated
  - 1 instructional paraprofessional was eliminated
  - 1 special education paraprofessional was added
  - Athletic Director position was filled internally
- 1% increase to total employee salaries/wages
  - Phase 2 of professional teaching staff have moved to the new SAM
  - Support staff received a 2.44% increase on individual wages
  - Administrators received a 2.44% increase to individual salaries
- 1% decrease to total employee benefit expenditures
  - 8.7% increase to health insurance
  - Increase in employee deductible for health insurance
    - Single increased to \$500
    - Family increased to \$1,000
  - No change in the dental or vision premiums
- 12 less FTE students open enrolled out of the district
  - Decrease in payment to other districts -\$40,927
- Eleven (11) students have received private school vouchers
  - Equates to \$91,736 that is charged to taxpayers.
- The fund 27 transfer increased to \$571,430, 8% increase from previous year.
- Total Expenditures decreased \$348,827, 4.0% from previous year.



## **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**

- 2019–20 Budget = \$173,801 (\$198 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**

- 2019–2019 Budget = \$8,086 (\$133 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**

- 2019-20 Budget = \$104,935 (\$240 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**

- 2019-20 Budget = \$24,305 (\$1,930 increase)
- 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**

- 2019-20 Budget = \$581 (\$283 decrease)
- Title IIIA is part of legislation enacted to ensure that English Learner students, including immigrant children and youth, attain English proficiency and develop high levels of academic attainment in English and to assist all English learners, including immigrant children and youth, so that all English learners can meet the same challenging State academic standards that all children are expected to meet; and to promote parental, family, and community participation in language instruction educational programs for the parents, families, and communities of English learners.
- We are part of a consortium with CESA #6 to provide educational services to students that are English Language Learners and all Title IIIA funds are transferred.

### **Title IVA**

- 2019-20 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 = \$7,185 (\$778 increase)
- The purposes of the 2006 Carl Perkins Act is to assist localities to develop challenging academic and technical standards and to assist students in meeting such standards, including preparation for high-skill, high-wage or high-demand occupations in current or emerging professions; promote the development of activities that integrate rigorous and challenging academic and career and technical instruction, linking secondary education and postsecondary education for career and technical education (CTE) students; provide technical assistance and professional development related to best practices that improve CTE programs, services, activities, and quality of CTE educators, faculty, administrators and counselors; and support partnerships between secondary schools, postsecondary institutions, local workforce investment boards, and business and industry.
- Funds are targeted to specific CTE programs as needed and decided by the staff and curriculum director.





## FUND BALANCE

The 2018-19 un-audited data shows an increase in fund balance of \$140,414. The auditors will finalize this number in their report. There was a deliberate drawdown of the fund balance in 2014-15 to \$1,584,087. Over the past 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 2018-19 is \$2,019,343. This amount is approximately 22.9% 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 helps improve bond rating. 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:

**SY201920#03 Tax Levy**

*Resolution:* Be it resolved that there shall be levied upon the taxable property of the School District of Manawa, the sum of \$3,534,716 for defraying the operation and maintenance of the public schools for the school year 2019-2020.

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

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

**SY201920#04 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: \_\_\_\_\_

**SY201920#05 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: \_\_\_\_\_

**SY201920#06 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: \_\_\_\_\_

**SY201920#07 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 2019-2020 school year.

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

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

**SY201920#08 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: \_\_\_\_\_

**SY201920#09 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: \_\_\_\_\_

**SY201920#10 Dates of 2019-20 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 2019-20 Board of Education meetings as follows:

July 22, 2019	January 20, 2020
August 19, 2019	February 24, 2020
September 16, 2019	March 16, 2020
October 21, 2019	April 27, 2020
October 28, 2019	May 18, 2020
November 18, 2019	June 15, 2020
December 16, 2019	

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

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

**SY201920#11 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 2020 Annual Meeting to Monday, October 26, 2020 at 7:00 p.m.

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

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

