

SCHOOL DISTRICT OF MANAWA

ANNUAL MEETING



**MONDAY, OCTOBER 26, 2020
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 Cafeteria/Commons

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

BOARD OF EDUCATION

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

ADMINISTRATORS

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

Daniel Wolfgram, Principal, Little Wolf High School and Manawa Middle School

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

Carmen O'Brien, Business Manager

Bryant Cobarrubias, Technology Director

Jacquelyn Sernau, District Reading Specialist and Assessment Coordinator



INDEX

Page 4	Introduction
Page 5	Mission Statement
Page 6	Agenda
Pages 7	Ground Rules for Annual District Meeting
Page 8-9	2019 Annual Meeting Minutes
Page 10-11	Fund Overview
Page 12-14	Budget Overview
Page 15-16	Grant Information
Page 17	Fund Balance
Page 18-20	Resolutions
Addendum A	Budget Summary for Adoption 2020-21
Addendum B	Revenue Limit Worksheet
Addendum C	Historic and Projected Enrollment



INTRODUCTION, OVERVIEW AND MISSION STATEMENT

Introduction

The School District of Manawa strives to create a budget that is clearly understood by the Board of Education, taxpayers, community, staff, and administration. The goal of the budget is to create exceptional learning opportunities for our students in a fiscally responsible manner. Our team values input from all stakeholders and works diligently to ensure transparency. If you have questions on any of the documents, please contact Dr. Melanie Oppor, District Administrator at 596-2525 or Ms. Carmen O'Brien, Business Manager at: cobrien@manawaschools.org 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 \$9.44 per \$1,000 of property value. The recommended budget includes the property tax levy of \$3,666,797. This includes \$981,462 for the referendum approved debt passed in November 2017 and \$25,000 for the Community Service fund.

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 26, 2020

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 2019 Annual Meeting Minutes by Clerk, Bobbi Jo Pethke
8. Treasurer's Report and Audit Summary – Treasurer, Bruce Scheller
9. Presentation of the Budget – Business Manager, Carmen O'Brien
10. Hearing on the Budget
11. Resolutions:
 - SY2021#03 Tax Levy
 - SY2021#04 School Board Member's Salary
 - SY2021#05 Free Textbooks
 - SY2021#06 Hot Lunch and Milk Program
 - SY2021#07 Legal Proceedings
 - SY2021#08 Accident Insurance
 - SY2021#09 Lease of Real Property
 - SY2021#10 Dates of 2020-21 Board of Education Meetings
 - SY2021#11 Date of 2021 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 28, 2019 Annual District Meeting

Call Meeting to Order at 7:03 p.m. by Board of Education President, Joanne Johnson - MES Board Room

Board members in attendance: Scheller, Forbes, Pohl, Pethke, J. Johnson. Absent: Hollman and R. Johnson

Pledge of Allegiance

There were 9 in attendance including the Board members that were present.

Appointment of Secretary of Annual Meeting - Jeanne Frazier

Election of Chairperson of the Meeting : Motion by Pohl/Pethke to appoint elect Joanne Johnson. Motion carried. (there were no other nominations)

Annual Meeting Ground Rules - on pg 7. Read by Chairperson Johnson.

Motion by Scheller/Forbes to approve the ground rules as presented. Motion carried.

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

Included a PowerPoint presentation which is ready to attend and share with municipalities. Personnel and Mission - innovate, establish process, collaborate problem solve to ensure academic, behavior and social-emotional skills. Key performance indicators; Monthly reports on indicators. In-service on trauma informed care will be covered Nov. 8th with all staff. An update on the referendum construction and demolition. Department of Justice grants: additional security cameras and related equipment, safety film for main entrances a both schools, and staff training in ALICE. Mental Health Focus: Mt on Sept 30th; one citizen looking into Big Brothers / Big Sisters; St. Paul is sponsoring a "You Matter" tour to staff and the community; Community video presented at Sturm Memorial Library re Trauma Sensitive Training. Refining building consultation team supports.

Reading of the 2018 Annual Meeting Minutes by Clerk, Pethke: Motion by Scheller / Forbes to dispense with reading of the minutes. Motion carried.

Treasurer's Report and Audit Summary - Treasurer, Hélène Pohl. The District is undergoing an audit by Erickson & Associates and all financial statements were provided by law; once completed the full audit will be presented to the Board. Motion by Scheller / Pethke to accept the auditor's summary. Motion carried.

Presentation of the Budget – Business Manager, Carmen O'Brien: Enrollment - 3-year average FTE decreased by 26 (from 733 to 707 students) which gave us extra levy authority. Property valuation increased by .86%; Private school vouchers increased by 284% to \$93,386; went from 3 to 11 students. The per pupil categorical aid increased by \$88 per student. Allowable revenue limit is \$3,279,084 which is a decrease of \$93,3986. Non-recurring referendum adds \$365,000 to the revenue limit. Changes to SY1920 Revenues: Levy \$3million less than allowable limit; raises the mill rate by \$0.25 to \$9.39 per \$1,000 of property value; 3.6% increase in total property tax levy to a total levy of \$3,534,716. Per pupil categorical aid increased by \$88 per member; 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; Community service fund decrease of \$10,000 to \$30,000 added to tax levy for Fund 80 balance \$10,366.42. The budget reflects an overall revenue decrease of \$489,241 which is -5.3% from SY1819; total expenditures decreased \$348,827 or 4% from the previous year.

2018-19 levied \$875,000 energy efficiency project. What raised the levy limit was the low-ceiling increase and private school vouchers. Manawa levied \$9,400 last year below the ceiling. The Largest increase we received in the low-revenue ceiling since 2008. The increase means you can increase your levy without going to referendum. Private school vouchers: depends on residency age and income. (live in Manawa

but attend private school) Dpi subtracts this amount from our aid, but we can tax this amount back to taxpayers. Fund 80 is for the STEP program and MS athletics.

Resolutions:

Motion by Pohl/Scheller to approve Resolution SY1920#03 and levy 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 carried.

Motion by Scheller/Pethke to approve Resolution SY1920#04 School Board Member's Salary and the following yearly salaries be adopted for the members of the Board of Education: 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 Forbes/Scheller to approve Resolution SY1920#05 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 Pethke/Forbes to approve Resolution SY1920#06 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 Scheller/Pethke to approve Resolution SY1920#07 to 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 carried.

Motion by Pethke/Scheller to approve Resolution SY1920#08 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 Forbes/Scheller to approve Resolution SY1920#09 to authorize 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 Pethke/Pohl to approve Resolution SY1920#10 and set the dates of 2019-2020 Board of Education Meetings as follows: July 22, 2019, August 19, 2019, September 16, 2019, October 21, 2019, October 28, 2019, November 18, 2019, December 16, 2019, January 20, 2020, February 24, 2020, March 16, 2020, April 27, 2020, May 18, 2020 and June 15, 2020 as presented. Motion carried.

Motion by Scheller/Pethke to approve Resolution SY1920#11 to set the date for the 2020 Annual Meeting to Monday, October 26, 2020 at 7:00 p.m. Motion carried.

Any Other New Business Legally Considered at the Annual Meeting - there was no other new business to be considered.

Move by Forbes/Scheller to adjourn at 8:12 p.m. Motion carried.

Jeanne Frazier, Meeting Secretary



FUND OVERVIEW

This booklet contains financial information legally required to present the School District of Manawa's annual budget for the 2020-2021 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. The School District of Manawa currently does not utilize this fund.

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

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

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

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

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

Fund 60 Agency Fund 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. Due to the pandemic and for the 2020-21 school year, non-essential guests are not being allowed in the buildings. This will decrease the number of senior volunteers able to participate in the STEP program.



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 2019-20 school year, actual revenues exceeded expected revenues by \$2,502 in Funds 10 and 27.

Revenue	2019-20 Unaudited Activity	2020-21 Proposed Budget	Percent Increase/Decrease
General Fund	\$8,698,655.91	\$8,645,345	-0.61%
Special Education	\$948,143.27	\$976,582	+3.00%
Debt Service	\$704,382	\$981,462	+39.34
Food Service	\$332,986.06	\$297,800	-10.57%
Community Service	\$30,900	\$31,329	+1.39%

Notable Changes to 2020-21 Revenue Limit Worksheet – changes to the levy

- 3-year FTE average decreased by 19, from 706 to 687
- 3.22% increase in property valuation
 - This impacts the mill rate but does not provide more revenue for the district
 - This will impact value per member, which in turn affects future equalization aid
- Low-Revenue Ceiling raised to \$10,000
- Private School Voucher Aid deduction decreased by 53% to \$43,438
 - Decrease from 11 students to 5 students (2 K-8, 3 9-12) receiving vouchers
- Allowable revenue limit is \$2,660,335, a decrease of \$618,749
- Equalization aid is \$4,460,673, an increase of \$126,990

Notable Changes to 2020-21 Revenues

- Levy \$2,660,335, this is the allowable limit
 - Raises the mill rate by \$0.05 per \$1,000 of property value
 - 3.7% increase in total property tax levy from the previous year
- Per Pupil Categorical Aid did not change from \$742 per member
 - Due to declining enrollment, this is a decrease of \$14,098 in general fund revenue
- Elementary and Secondary School Emergency Relief program (ESSER) increased revenues by \$89,177 to reimburse for purchase of COVID-19 related supplies

- The Governor’s Emergency Education Relief program (GEER) allows for an additional \$91,594 in funding for COVID-19 related supplies
- Debt payment for the construction referendum adds \$981,462 to tax levy
 - outside the revenue limit
- Community service fund decrease of \$5,000 to \$25,000 added to tax levy
 - outside the revenue limit
 - \$5,129 Fund 80 balance
- Total Revenues in Funds 10 and 27 decreased by \$35,835 from actual previous year revenues, -3.7%.

LEVY RECOMMENDATION

Allowable limit (Fund 10)	\$2,660,335
Referendum approved debt (Fund 39)	\$981,462
Community service fund (Fund 80)	\$25,000
TOTAL	\$3,666,797
LEVY RATE	\$0.00943524
	\$9.44 per \$1,000 of property value

Expenditure Summary – For the 2019-20 school year, actual expenditures were less than that of the expected budgeted expenditures by \$384,463 for Funds 10 and 27.

Expenditure	2019-20 Unaudited Activity	2020-21 Proposed Budget	Percent Increase/Decrease
General Fund	\$8,450,311.22	\$8,645,345	+2.31%
Special Education	\$948,143.27	\$976,582	+3.00%
Debt Service	\$411,148.85	\$981,462	+138.71%
Food Service	\$316,267.48	\$297,800	-5.84%
Community Service	\$36,137	\$31,329	-13.30%

Notable Changes to 2020-21 Expenditures

- Total number of staff decreased by 7.49 FTE
 - 3 full-time and 1 part-time teaching positions
 - 3 support staff positions
 - 1 administrative position
- 3.45% decrease from 2019-20 budgeted employee salaries/wages
 - All professional teaching staff advanced on the salary model if they met their criteria
 - Support staff received a 1.81% increase on total wages that equated to a \$0.29 increase to hourly wages
 - Administrators received a 0% salary increase
- 0.97% decrease from 2019-20 budgeted employee benefit expenditures
 - 9% increase to health insurance premiums
 - Increase in employee deductible for health insurance
 - Single increased to \$1,000 (100% increase)
 - Family increased to \$2,000 (100% increase)
 - No change in the dental or vision premiums
- 9 less FTE students open enrolled out of the district
 - Payment increased to \$8,125 (+\$746) and \$12,977 (+\$546)
 - Increase in payment to other districts \$89,185
- Five (5) students have received private school vouchers
 - Equates to \$43,438 that is charged to taxpayers.
- The fund 27 transfer increased to \$598,420, 12.6% increase from budgeted transfer from previous year.
- Total Expenditures in Funds 10 and 27 increased by \$223,473 from actual previous year expenditures, +2.38%.



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

- 2020-21 Budget = \$173,320 (\$4,519 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

- 2020-21 Budget = \$8,122 (\$36 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

- 2020-21 Budget = \$88,756
- 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

- 2020-21 Budget = \$24,689 (\$384 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

- 2020-21 Budget = \$769 (\$188 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

- 2020-21 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 = \$6,007 (\$1,178 decrease)
- 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 2019-20 un-audited data shows an increase in general fund balance of \$248,344. 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 4 years, there have been projects that have spanned over the fiscal years causing the fund balance to go up and down. These projects were deliberate and done to maximize aid and utilize the energy efficiency exemption program. The un-audited fund balance at the end of 2019-20 is \$2,267,687. This amount is approximately 26.8% of 2019-20 expenditures. Fiscally speaking, 2019-20 was a below expected spending year due to the COVID-19 pandemic and school building closures.

From a financial perspective, it is important to put fund balance in perspective. In the past, the district has a negative cash balance the months of November and December. This requires the district to cash flow borrow for operating purposes. Interest must be paid on money borrowed, thus costing the District additional money. In 2019-20, the district did not have to short-term borrow for cash flow purposes. Last year's fund balance was at 23.9% of actual expenditures. For 2020-21, the fund balance is at 26.2% of projected expenditures.

A healthy Fund Balance helps reduce interest expense on borrowing, one-time emergency expenditures and helps improve bond rating. The state average fund balance was 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:

SY2021#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 \$3,666,797 for defraying the operation and maintenance of the public schools for the school year 2020-21.

Motion by: _____

Second by: _____

SY2021#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: _____

SY2021#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: _____

SY2021#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: _____

SY2021#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 2020-2021 school year.

Motion by: _____

Second by: _____

SY2021#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: _____

SY2021#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 property, located at 407 South Bridge Street, Manawa, Wisconsin, by the District, pursuant to such terms and conditions as determined to be reasonable and appropriate by the School Board.

Motion by: _____

Second by: _____

SY2021#10 Dates of 2020-21 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 2020-21 Board of Education meetings as follows:

July 27, 2020	January 18, 2021
August 17, 2020	February 22, 2021
September 21, 2020	March 15, 2021
October 19, 2020	April 26, 2021
October 26, 2020	May 17, 2021
November 16, 2020	June 21, 2021
December 21, 2020	

Motion by: _____

Second by: _____

SY2021#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 2021 Annual Meeting to Monday, October 25, 2021 at 7:00 p.m.

Motion by: _____

Second by: _____



Addendum A

BUDGET ADOPTION 2020-21*			
GENERAL FUND (FUND 10)	Unaudited 2018-19	Unaudited 2019-20	Budget 2020-21
Beginning Fund Balance (Account 930 000)	1,878,929.21	2,019,342.91	2,267,687.20
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	2,019,342.91	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	2,019,342.91	2,267,687.20	2,267,687.20
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	3,372,470.00	3,009,016.91	2,661,535.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	498.50	0.00	81.00
270 School Activity Income	13,898.45	16,548.60	0.00
280 Interest on Investments	3,694.51	21,648.51	2,400.00
290 Other Revenue, Local Sources	38,240.50	39,794.56	29,970.00
Subtotal Local Sources	3,428,801.96	3,087,008.58	2,693,986.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	163,789.00	188,855.00	121,875.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	163,789.00	188,855.00	121,875.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	7,065.15	7,888.75	10,303.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	7,065.15	7,888.75	10,303.00
State Sources			
610 State Aid -- Categorical	56,292.85	62,415.20	64,801.00
620 State Aid -- General	4,584,608.00	4,323,683.00	4,451,438.00
630 DPI Special Project Grants	14,384.80	4,320.00	4,880.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	2,467.23	2,793.37	2,200.00
690 Other Revenue	850,061.96	893,887.39	821,550.00
Subtotal State Sources	5,507,814.84	5,287,098.96	5,344,869.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	29,587.71	28,128.82	243,795.00
750 IASA Grants	93,248.08	87,065.67	143,715.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	5,828.98	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	128,664.77	115,194.49	387,510.00

Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	1,138.48	0.00	15,000.00
970 Refund of Disbursement	53,481.91	4,691.00	68,802.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	90.61	7,918.73	3,000.00
Subtotal Other Revenues	54,711.00	12,609.73	86,802.00
TOTAL REVENUES & OTHER FINANCING SOURCES	9,290,846.72	8,698,655.51	8,645,345.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	1,403,007.35	1,366,461.88	2,078,522.00
120 000 Regular Curriculum	1,409,400.70	1,372,067.85	891,471.11
130 000 Vocational Curriculum	352,563.58	291,528.51	211,900.00
140 000 Physical Curriculum	229,685.91	232,679.68	153,590.00
160 000 Co-Curricular Activities	154,636.36	118,773.68	172,497.00
170 000 Other Special Needs	62,505.71	61,085.81	54,660.00
Subtotal Instruction	3,611,799.61	3,442,597.41	3,562,640.11
Support Sources			
210 000 Pupil Services	211,097.98	209,988.29	626,401.00
220 000 Instructional Staff Services	383,077.86	363,191.72	368,696.00
230 000 General Administration	420,647.34	384,835.36	260,225.00
240 000 School Building Administration	422,606.06	417,090.59	279,732.00
250 000 Business Administration	2,268,648.84	1,653,271.57	1,342,232.89
260 000 Central Services	188,197.57	69,728.42	118,474.00
270 000 Insurance & Judgments	85,125.48	103,094.51	124,186.00
280 000 Debt Services	3,299.99	0.00	1,200.00
290 000 Other Support Services	236,055.37	288,879.69	379,826.00
Subtotal Support Sources	4,218,756.49	3,490,080.15	3,500,972.89
Non-Program Transactions			
410 000 Inter-fund Transfers	524,513.73	681,640.24	648,420.00
430 000 Instructional Service Payments	792,380.00	835,993.42	933,312.00
490 000 Other Non-Program Transactions	2,983.19	0.00	0.00
Subtotal Non-Program Transactions	1,319,876.92	1,517,633.66	1,581,732.00
TOTAL EXPENDITURES & OTHER FINANCING USES	9,150,433.02	8,450,311.22	8,645,345.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	51,473.51	43,027.56	42,726.47
900 000 Ending Fund Balance	43,027.56	42,726.47	42,726.47
REVENUES & OTHER FINANCING SOURCES	15,445.68	11,963.53	1,000.00
100 000 Instruction	14,815.34	7,664.92	0.00
200 000 Support Services	9,076.29	4,599.70	1,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	23,891.63	12,264.62	1,000.00

SPECIAL EDUCATION FUND (FUND 27)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	524,513.73	481,640.24	598,420.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00

260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	24,862.00	53,932.16	12,655.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	24,862.00	53,932.16	12,655.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	10,031.49	26,677.32	7,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	10,031.49	26,677.32	7,000.00
State Sources			
610 State Aid -- Categorical	165,779.00	169,488.00	137,618.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	1,000.00	2,000.00	0.00
Subtotal State Sources	166,779.00	171,488.00	137,618.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	185,936.47	189,030.30	195,889.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	22,334.46	25,375.25	25,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	208,270.93	214,405.55	220,889.00
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	934,457.15	948,143.27	976,582.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	494.22	0.00	0.00
150 000 Special Education Curriculum	686,102.79	685,353.40	685,721.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	686,597.01	685,353.40	685,721.00

Support Sources			
210 000 Pupil Services	79,613.56	83,957.28	91,073.00
220 000 Instructional Staff Services	100,507.54	86,709.67	63,855.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	60,374.23	47,041.98	64,014.00
260 000 Central Services	1,950.81	2,112.70	2,217.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	1,730.00	1,864.75	0.00
Subtotal Support Sources	244,176.14	221,686.38	221,159.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	3,684.00	34,883.02	69,702.00
490 000 Other Non-Program Transactions	0.00	6,220.47	0.00
Subtotal Non-Program Transactions	3,684.00	41,103.49	69,702.00
TOTAL EXPENDITURES & OTHER FINANCING USES	934,457.15	948,143.27	976,582.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	0.00	9,664.70	302,897.85
900 000 ENDING FUND BALANCES	9,664.70	302,897.85	302,897.85
TOTAL REVENUES & OTHER FINANCING SOURCES	7,646,610.10	704,382.00	981,462.00
281 000 Long-Term Capital Debt	0.00	407,350.20	981,462.00
282 000 Refinancing	7,636,945.40	3,798.65	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	7,636,945.40	411,148.85	981,462.00
842 000 INDEBTEDNESS, END OF YEAR	7,490,000.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	200.12	6,571,605.15	3,445,114.07
900 000 Ending Fund Balance	6,571,605.15	3,445,114.07	3,495,114.07
TOTAL REVENUES & OTHER FINANCING SOURCES	7,576,150.87	4,792,670.84	50,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	996,740.81	7,915,182.28	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	8,005.03	3,979.64	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,004,745.84	7,919,161.92	0.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	76,861.67	54,062.45	70,781.03
900 000 ENDING FUND BALANCE	54,062.45	70,781.03	70,781.03
TOTAL REVENUES & OTHER FINANCING SOURCES	262,209.32	332,986.06	297,800.00
200 000 Support Services	285,008.54	316,267.48	297,800.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	285,008.54	316,267.48	297,800.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	6,235.94	10,366.42	5,129.35
900 000 ENDING FUND BALANCE	10,366.42	5,129.35	5,129.35
TOTAL REVENUES & OTHER FINANCING SOURCES	41,300.00	30,900.00	31,329.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	37,169.52	36,137.07	31,329.00

400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	37,169.52	36,137.07	31,329.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.

DEPARTMENT OF PUBLIC INSTRUCTION 2020-21 REVENUE LIMIT WORKSHEET

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

DATA AS OF 10/23/2020, 10:15AM

Line 1 Amount May Not Exceed Line 11 - (Line 7B+Line 10) of Final 19-20 Revenue Limit

2019-20 General Aid Certification (19-20 Line 12A, src 621)	+	4,323,684
2019-20 Computer Aid Received (19-20 Line 12C, Src 691)	+	2,940
2019-20 Hi Pov Aid (19-20 Line 12B, Src 628)	+	0
2019-20 Aid for Exempt Personal Property (19-20 Line 12D, Src 691)	+	6,810
2019-20 Fnd 10 Levy Cert (19-20 Line 14A, Levy 10 Src 211)	+	3,000,000
2019-20 Fnd 38 Levy Cert (19-20 Line 14B, Levy 38 Src 211)	+	0
2019-20 Fnd 41 Levy Cert (19-220 Line 14C, Levy 41 Src 211)	+	0
2019-20 Aid Penalty for Over Levy (19-20 FINAL Rev Limit Wksht)	-	0
2019-20 Total Levy for All Levied Non-Recurring Exemptions*	-	485,233
NET 2020-21 Base Revenue Built from 2019-20 Data (Line 1)	=	6,848,201

*For the 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, Other Adjustments, 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:(((17+.4ss)+(18+.4ss)+(19+.4ss)) / 3 = **706**

	2017	2018	2019
Summer FTE:	21	18	15
% (40,40,40)	8	7	6
Sept FTE:	721	699	677
New ICS - Independent	0	0	0
Charter Schools FTE			
Total FTE	729	706	683

Line 6: Curr Avg:(((18+.4ss)+(19+.4ss)+(20+.4ss)) / 3 = **687**

	2018	2019	2020
Summer FTE:	18	15	9
% (40,40,40)	7	6	4
Sept FTE:	699	677	667
New ICS - Independent	0	0	0
Charter Schools FTE			
Total FTE	706	683	671

The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2020:

687

Line 10B: Declining Enrollment Exemption = **190,000**

Average FTE Loss (Line 2 - Line 6, if > 0) 19

X 1.00 = 19

X (Line 5, Maximum 2020-2021 Revenue per Memb) = 10,000.00

Non-Recurring Exemption Amount: 190,000

Fall 2020 Property Values

2020 TIF-Out Tax Apportionment Equalized Valuation 388,627,738

CELL COLOR KEY: Auto-Calc DPI Data District-Entered

Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>

Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.

**DEPARTMENT OF PUBLIC INSTRUCTION
2020-21 REVENUE LIMIT WORKSHEET**

2020-2021 Revenue Limit Worksheet		
1. 2019-20 Base Revenue (Funds 10, 38, 41)	(from left)	6,848,201
2. Base Sept Membership Avg (2017+.4ss, 2018+.4ss, 2019+.4ss)/3	(from left)	706
3. 2019-20 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,700.00
4. 2020-21 Per Member Change (A+B)		300.00
2020-21 Low Revenue Ceiling per s.121.905(1):	10,000	
A. Allowed Per-Member Change for 20-21 (\$179, all districts)	179.00	
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	121.00	
C. Value of the CCDEB (DPI Computed-CCDEB Dists only)	0.00	
5. 2020-21 Maximum Revenue / Member (Ln 3 + Ln 4)		10,000.00
6. Current Membership Avg (2018+.4ss, 2019+.4ss, 2020+.4ss)/3	(from left)	687
7. 2020-21 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	6,870,000
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	6,870,000	
B. Hold Harmless Non-Recurring Exemption	0	
8. Total 2020-21 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 (2018-19 to 2019-20)	0	
E. Recurring Referenda to Exceed (If 2020-21 is first year)	0	
9. 2020-21 Limit with Recurring Exemptions (Ln 7 + Ln 8)		6,870,000
10. Total 2020-21 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		251,008
A. Non-Recurring Referenda to Exceed 2020-21 Limit	0	
B. Declining Enrollment Exemption for 2020-21 (from left)	190,000	
C. Energy Efficiency Net Exemption for 2020-21 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2020-21	0	
E. Prior Year Open Enrollment (uncounted pupil[s])	17,570	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Other Adjustments (Environmental Rem + Fund 39 Bal Transfer)	0	
H. WPCP and RPCP Private School Voucher Aid Deduction	43,438	
I. SNSP Private School Voucher Aid Deduction	0	
11. 2020-21 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		7,121,008
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		4,460,673
A. 2020-21 October 15 Certification of General Aid	4,451,438	
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)	6,295	
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)		2,660,335
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	2,660,335
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	2,660,335	(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)		1,006,462
A. Referendum Aprv'd Debt (Fund 39 Debt-Src 211)	981,462	
B. Community Services (Fund 80 Src 211)	25,000	(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, 2020 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)		3,666,797
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00943524

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
2020-21 REVENUE LIMIT WORKSHEET**

DPI Revenue Limit Reconciliation	
Fund 10, PI-401	2,660,335.00
Fund 38, PI-401	0.00
Fund 41, PI-401	0.00
	2,660,335.00
Chargeback, PI-401	0.00
Fund 39, PI-401	981,462.00
Fund 80, PI-401	25,000.00
Fund 48/Other, PI-401	0.00
Total, PI-401	3,666,797.00
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	
0	
21-22 Base-Building Information	
Total Non-Recurring Exemptions:	251,008
LEVIED Total Non-Recurring Exemptions:	251,008
(to be removed from subsequent year's base)	

**DEPARTMENT OF PUBLIC INSTRUCTION
2020-21 REVENUE LIMIT WORKSHEET**

Manawa ▼

2020-21 Per Pupil Categorical Aids

In 2020-21, the Per Pupil Aid amount is \$742 multiplied by the current 3-year average membership, excluding any additional SNSP and ICS students. Revenue is coded to source 695 and is paid OUTSIDE of the Revenue Limit.

The new Supplemental Per Pupil Aid will be based on the same count. The amount will be determined in Spring, 2021 and depends on funds available. For reference, 19-20 payments were computed using \$3.36 per pupil. Revenue is source 619 and also outside the limit.

More information: <http://dpi.wi.gov/sfs/aid/categorical/per-pupil-aid>

2020-21 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.) 2018-19 Adjustment for Unspent Debt Energy Exemption (see box below)	\$0
2.) 2019-20 Adjustment for Unspent Non-Debt Energy Exemption (see box below)	\$0
3.) 2020-21 EE Expenses for Non-Debt (1-Year Project) per Board Resolution	\$0
4.) 2020-21 EE Expenses for Debt per Board Resolution	\$0
5.) Measured Utility Savings Applied to 2020-21 (entered as a negative)	\$0
6. Total 2020-21 Energy Efficiency Exemption (carry to Line 10 C. on page 2)	\$0

(Amount can be < 0.)

The 2020-21 Net EE exemption will include adjustments for unspent Fall, 2018 Levy (DEBT) and Fall, 2019 Levy (NON-DEBT) BOE resolutions. Actual expenditures will be reported to DPI by your auditor in September, 2020 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 X38 and X46) in either or both the 2018-19 or 2019-20 tables below, this indicates the estimated expenditures entered are less than the amount of the exemption that year. Call a School Finance Consultant if you have questions.

2018-19 Energy Efficiency Reconciliation - Debt

1.) 2018-19 Adjustment for Unspent Energy Exemption (-A+B+C+D, can be < 0)	\$0
A. 2018-19 EE Debt Amount Levied (per 18-19 PI-1506-AC, entered as a negative)	\$0
C. Jan-Jun 2019 Debt Service Payment (per 18-19 PI-1506AC)	\$0
D. Jul-Dec 2019 Debt Service Payment (per 19-20 PI-1506AC)	\$0

(If Line 1 in this box is < 0, see 2018-19 Adjustment in "2020-21 Net Energy Efficiency Exemption" box above.)

2019-20 Energy Efficiency Reconciliation - Non-Debt

1.) 2019-20 Adjustment for Unspent Energy Exemption (-A+B, can be < 0)	\$0
A. 2019-20 EE Non-Debt Amount Levied (per 19-20 PI-1506-AC, entered as a negative)	\$0
B. 2019-20 Actual EE Expenses (per 19-20 PI-1506AC)	\$0

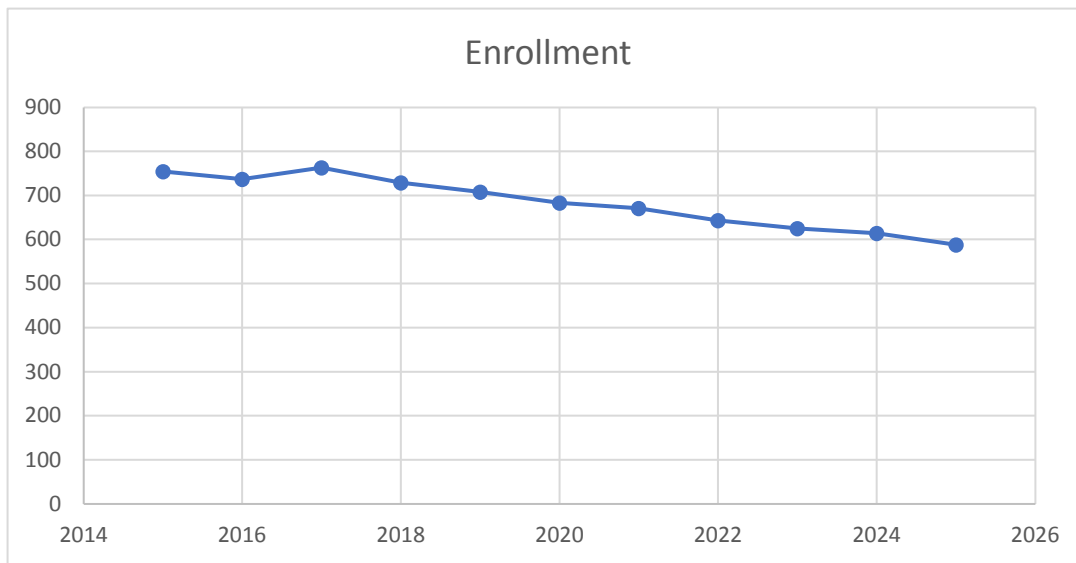
(If Line 1 in this box is < 0, see 2019-20 Adjustment in "2020-21 Net Energy Efficiency Exemption" box above.)

The 2019-20 Adjustment for Unspent Energy Exemption related to debt cannot be calculated until the 2020-21 PI-1506-AC is submitted in September, 2021, after actual calendar year 2020 debt payments (funded by the Fall, 2019 levy) are available. This adjustment will be incorporated into Line 10C of the 2021-22 Revenue Limit Calculation.

Addendum C

Historic and Projected Enrollment

Year End	Total Sept. FTE	Change from prev. year	3-year average	Change in 3-year avg
2015	754			
2016	737	-17		
2017	763	26	751	
2018	729	-34	743	-8
2019	708	-21	733	-10
2020	683	-25	707	-27
2021	671	-12	687	-19 Current Year
2022	643	-28	666	-22
2023	625	-18	646	-19
2024	614	-11	627	-19
2025	588	-26	609	-18



The district revenue limit and equalization aids are calculated on membership (students living within district boundaries). Membership is calculated as FTEs (Full Time Equivalency).

Early Childhood = 0.5 FTE

4-year-old Kindergarten = 0.6 FTE

Summer School = 48,600 minutes = 0.4 FTE

Open-Enrolled In students are not part of the membership total (not district residents)

Open-Enrolled Out students are added to the membership total (are district residents)