

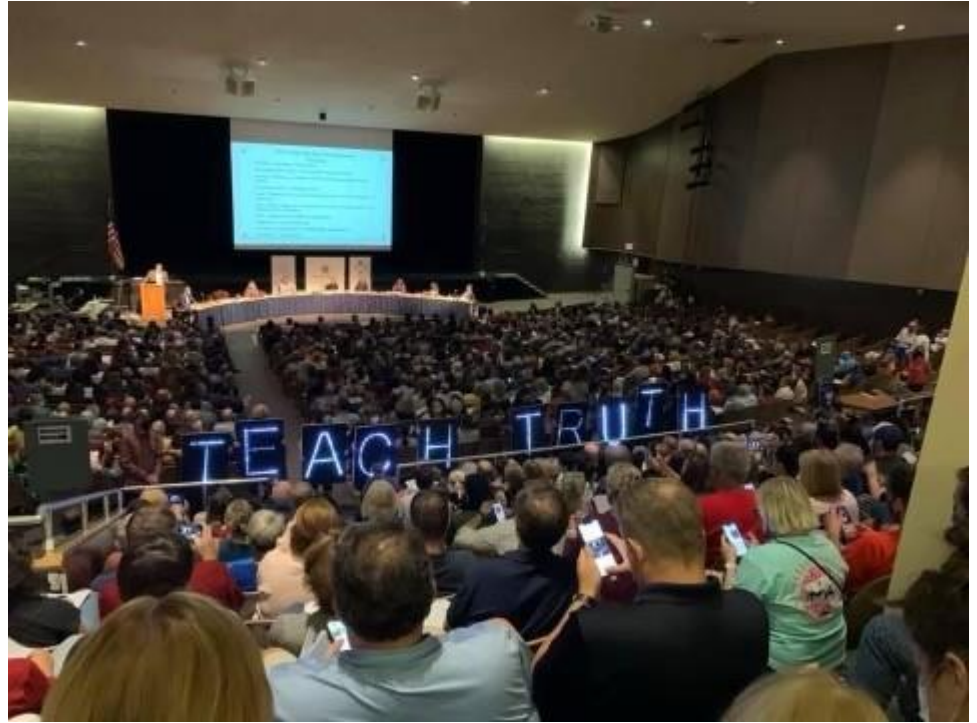
Top 10 Tips to Survive the Annual Meeting.

WASBO YOS Conference
September 9th 2021

Tip #1: Know what the Annual Meeting is.

Municipal Governments, including school districts are required by [WI State Statute 65.90](#) to report on their budgets.

The Annual Meeting and/or the Budget Hearing is the opportunity for members of the public to participate in the school budget process.



Tip #1: Know what the Annual Meeting is. (cont'd)

An important opportunity to communicate to your Board and public on school finance activities.

Likely your most important meeting of the year!

Tip #2: Develop a Proposed Budget

Since the Annual Meeting & Budget Hearing are the presentation of multi year budget data, make sure you understand where you're at with budget entry of your revenues and expenditures, particularly your proposed 2021-22 budget!

Talk to your superintendent, administrative team, and support staff to understand what their involvement in the budget process is.

Know who does the actual budget entry in your software system!

Budgets are plans, so you want to present the best, most accurate, plan you have to date with the caveat that it won't be final until the levy is set and Original Budget is adopted.

Tip #3: Know what the process is.

Since the timeline for holding the Annual Meeting, Budget Hearing, and Adoption of the Tax Levy are governed by State Statute, it's important to know what the process is:

Visit the WI DPI Finance Team website for an easy to follow summary of [THE PROCESS!](#)

Following the DPI sequential process will ensure you don't miss anything!

Tip #4: Know whether you're Common, Union, or Unified!

Public schools are classified as Common, Union, or Unified by State Statute and have different requirements regarding budget meetings and adoption.

Common & Union Schools: Required to have an Annual Meeting & Budget Hearing and hold those meetings at the same time.

Unified Schools: Required only to have a Budget Hearing.

What's the difference really?

*“Following the budget hearing, **the electors** at the annual meeting of common and union high school districts have the power to vote a tax for the purposes set forth in [Wis Stat § 120.10.6](#). **The school board** of a unified school district has the power to vote the tax.”*

Tip #5: Know what the notice posting requirements are.

All public school meetings are governed by State Statute but the Annual meeting & Budget Hearing have very specific notice requirements depending on the classification of the district.

This includes what is published, budget format, the number of times the notice goes in, and how many days before the meeting it must be published.

[DPI summary of the notice process.](#)

Identify the appropriate print publication that serves your district! Is it a traditional newspaper? What are their publication runs? Do they deliver on the weekend?

Tip #6: Know what to publish

All notice requirements will need to identify the place and time and availability of the budget for review/examination:

The DPI provides an [executable workbook](#) with the format and sample notice language.

The Budget Publication format with 3 years of budget data typically goes for publication, however check what your local practice has been.

Tip #7: Know how the meeting is run.

Annual Meetings: Members of the public actually make the motions and vote on the resolutions that authorize the tax levy, Board salaries, engagement of legal counsel, etc. These specific powers are governed by State Statute. Check your previous year meeting to ensure the resolutions are correct.

Budget Hearing: You'll need to prepare a Budget Book or presentation on the budget. Check your previous year budget book and/or report and update it.

Most District's post this book on their website, so there are many examples. The depth of detail varies widely based on District size, past practices, and Board interest.

Tip #8: Set the Tax Levy right.

The tax levy must be set on or before November 1st of each year!

Follow the [PI-401 Tax Levies Report](#) as it is a step by step process to get it right.

Must have an updated final revenue limit worksheet completed including the Third Friday Membership, Fall Certification of Property Values, & October 15th Certification of General Aid.

If you've had your Annual Meeting and/or Budget Hearing before October 15th you will need to have action on the final tax levy on a Board agenda before November 1st.

Tip #9: Dedicate time in your schedule to the process.

Even though the DPI Process is detailed and sequential, preparation of meeting notices, budget publications, Board agendas/resolutions, budget books, presentation documents, and meetings with your administrative team will take dedicated time in your schedule.

Blocking off time in your calendar to only work on these documents and tasks will allow you ensure that everything is accurate and reduce anxiety in October.

Tip #10: Get it checked and then check it again...and again!

Attend the WASBO Fall Conference sessions on pupil count and revenue limit to review the process and make sure you're understanding how your revenue limit works.

Consider attending the WASDA Getting it Right conference to walk through your actual final revenue limit and levy calculation.

Call or meet with your mentor to discuss how to present and prepare for an Annual Meeting and/or Budget Hearing.

Call the DPI Finance Team to make sure you're doing it right!

Questions?