

Minutes of Budget Committee Meeting

The Board of Education Waunakee Community School District

A Budget Committee Meeting of the Board of Education of Waunakee Community School District was held Thursday, December 5, 2024, beginning at 5:30 PM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

I. CALL TO ORDER

Hetzel called the meeting to order at 5:30pm.

II. ROLL CALL

Present: Heinrichs, Hetzel, Ensign (subbing for Heinemann)

Also present: Summers, Newton, Loken, Dr. Brown (virtually)

III. APPROVAL OF AGENDA

A motion was made by Heinrichs, second by Ensign, to approve the agenda as posted.

Motion carried 3-0.

IV. PUBLIC COMMENTS There were no public comments for this meeting.

V. 2024-2025 BUDGET PLANNING

A. Update on November 2022 Financial Plan

Summers presented and answered questions regarding the update on the financial plan related to the November 2022 referendum. The following concepts were explained and discussed:

- 1) Fund 39 interest earnings
- 2) Fund 39 fund equity
- 3) Fund 49 interest earnings
- 4) Fund 49 project savings

Summers discussed the use of fund 39 fund equity and fund 49 project savings in the financial plan. The use of these funds results in a tax levy increase of 2.25% or less throughout the financial plan. Administration intends to continue this discussion with the board throughout the spring of 2025 as the financial plan continues to be implemented.

B. Planning for 2024-2025 Budget and Beyond

Summers presented and answered questions to review the steps that have been completed for the fourth draft of the budget for the 24-25 school year. Summers also discussed potential budget revisions that may be needed for 24-25 and establishing an end of the year balance goal. The committee agreed to set an end of the year balance and set this goal earlier in the year to allow more time for planning and budget adjustments that may be needed.

C. Special Education Budget Items

Summers presented and answered questions regarding special education financial data that was requested at the last budget committee meeting. This data looked at Waunakee in

comparison to other Dane County districts as well as how Waunakee's special education population has changed since 2020. Loken presented and answered questions regarding the following three requests.

- 1) Nursing contract
- 2) 2 unfilled para-educator positions into 1 teaching position
- 3) Additional para-educator position

A motion was made by Heinrichs, second by Ensign, to request that the full board consider all three requests as presented. Motion carried 3-0.

D. Additional Hours for Wellness Clinic

Summers presented and answered questions regarding the following plan for the wellness clinic. Based on 23/24 usage trends, administration is seeking to add provider hours in the Wellness Clinic on Wednesdays during the months December - April to extend appointment availability. The HR committee has requested that the full board consider this request as presented.

VI. 2025-2026 PLANNING

A. Enrollment Planning

Newton presented and answered questions regarding the future enrollment planning. Administration is recommending planning for 2025-26 utilizing the 5-year average projection model. The committee agreed to proceed with the 5-year average model.

B. High-Level Budget Planning

Newton presented and answered questions regarding a high-level overview of 25-26 budget planning. Please note the following assumptions:

- \$325 per student on the revenue limit formula
- 32% special education categorical aid
- Student enrollment per the 5-year average projection (+16)
- Interest earnings decline by \$100,000
- Act 12 (personal property tax) revenues remain in place
- New November 2024 operational referendum fully utilized in 25-26
- 4.6% increase in CPI/compensation systems
- Classified staff referendum approved pay increase
- 5% health insurance increase
- 5% increase for utilities and transportation
- Added middle school utilities in 26-27
- \$70,000 increase to district property insurance

The following expenditure categories will need to be addressed:

- Termination benefits
- Post-employment benefits
- Health insurance changes/increases
- Maintenance
- Contingency/Fund balance

Administration will be presenting the 25-26 budget planning process at the next budget committee meeting in early January.

VII. DISCUSSION/ACTION ON PROPOSALS

VIII. OTHER ITEMS FOR DISCUSSION

A. 2023-24 Final Audit Report

Newton presented and answered questions regarding the review a draft of the 23-24 audit report and the updated actuarial report for post-employment benefits. Administration is requesting approval of the 23-24 final audit report at the December regular board meeting.

B. Data Wrangler

Summers presented and answered questions regarding the update on the Data Wrangler implementation. The trial period started on October 1st as the meters and all technical systems have been installed. We will continue to bring this forward as a future agenda item.

C. Fund Balance Policy

Summers presented and answered questions to begin the discussion on the district fund balance policy. Administration will continue this discussion.

D. Transportation Policy/New Middle School

Summers presented and answered questions regarding the district transportation policy. Administration discussed the next steps in our evaluation of the transportation policy and shared a committee member's request for information.

The committee provided feedback that the HS/MS transportation should be the first priority for review, as well as technological improvements. After the MS/HS transportation is determined that shuttle system could be reviewed. The committee also asked that public feedback is part of the transportation review.

IX. FUTURE AGENDA ITEMS

X. ADJOURN

A Motion was made by Heinrichs, second by Ensign, to adjourn the meeting at 7:14pm.
Motion carried 3-0.