

Waunakee Community School District 2017 Annual Meeting & Budget Hearing

Date: Monday, October 16, 2017
Time: 7:00 p.m.
Location: District Administration &
Maintenance Center
Board of Education Room
905 Bethel Circle
Waunakee, WI 53597

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Waunakee Community School District

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Election Of A Chairperson

- The budget hearing and annual meeting are to be chaired by an elector selected from those present.

Official Notice Of The Hearing And Meeting

- ▶ The Board Clerk, Peggy Hill-Breunig, will read the required notices as published in the district's official newspaper.
- ▶ Click [HERE](#) for the required notices

Budget Summary

- District Administrator Randy Guttenberg and Business Manager Steve Summers will review the budget and financial data
- Click [HERE](#) for the budget publication

BUDGET PARAMETERS

- Providing compensation increases to returning staff
- Accommodating enrollment growth
- Improving/adding educational programs that impact student achievement
- Balancing the budget
- Continuing the Dean Health Insurance Program

KEY TALKING POINTS



Waunakee Community School District

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MISSION STATEMENT

"Committed to Children...Committed to Community...Committed to Excellence"

VISION STATEMENT

The Waunakee Community School District is a school system where students are active learners, that relies on data and research based best practices, as it works in collaboration with the community, staff, parents, and students to ensure that all students are college and/or career ready.

VISIONARY DIRECTION

The Waunakee Community School District is a collaboration of community, staff, parents and students that:

- Establishes excellence in all facets of their work.
- Promotes students who embrace individual and collaborative efforts with ethics, values, and character.
- Cultivates critical and creative thinkers.
- Embraces a safe environment for the educational, emotional, and physical needs of all.
- Sustains learning environments that are challenging and attentive to the diverse learning needs of all students.
- Respects diversity of cultural and global perspectives.
- Institutes a challenging curriculum, and prepare students for their future.
- Allocates resources in concert with the district's vision.



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KEY TALKING POINTS



Teaching & Learning

- Preparing all Students for Success & Growth
 - Establish a PLC Culture & Framework
 - Universal Design for Learning/Differentiation
 - Literacy for All
 - STEAM
 - Academic & Career Plans
- Professional Development Planning
 - Professional Development Plan – All Employee Groups

Student Services

- Preventative Services
 - Developmental Guidance
 - Mental Health Awareness
- Support Services
 - Multi-Level Systems of Support
 - Results-Driven Accountability
 - School Based Mental Health Services



Human Resources

- Staff Mental / Emotional / Physical Health & Well Being
 - Wellness Committee
 - Health Clinic Model
- Recruitment & Retention of Staff
 - Salary and Benefits

Budget & Finance

- Strategic Budget Planning
 - Internal Controls
 - Analytical Planning (Forecast 5)



Facilities & District Growth

- Facility Maintenance Plan
 - Annual Update
- Long Range Facility Growth Plan
 - Annual Update

Community Engagement

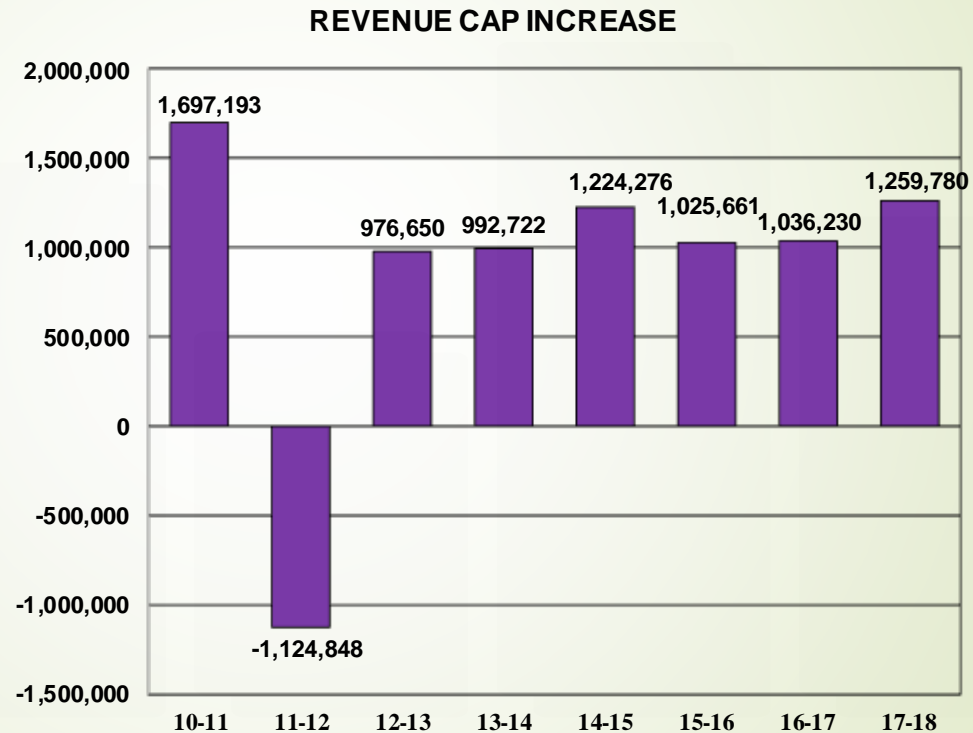
- Engagement & Communication Plan (Internal & External)
 - Informational and PR



2017-19 State Budget – Revenue Cap

- The state revenue cap formula was increased by \$0/student for 2017-18 and \$0/student in 2018-19.
- A \$200/student categorical aid increase is provided for 2017-18, with the amount increasing to \$204/student in 2018-19.
- Waunakee's Fund 10 budget planning for 2017-18 was based on an increase of \$1,965,224 (\$540,000 from the 2014 operational referendum).
- The revenue cap is estimated to increase by \$1,040,404, and non-revenue cap revenues are estimated to increase by \$924,820.

2017-19 State Budget – Revenue Cap



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2017-19 State Budget

– State General Aid

- ▶ State general aid is increased by \$0 in 2017-18, and by \$72 million in 2018-19
- ▶ Waunakee is estimated to receive a \$117,778 increase in state general aid for 17-18
- ▶ Under the state revenue cap formula, increases or decreases in state general aid are offset by increases or decreases in the local property tax levy

2017-19 State Budget

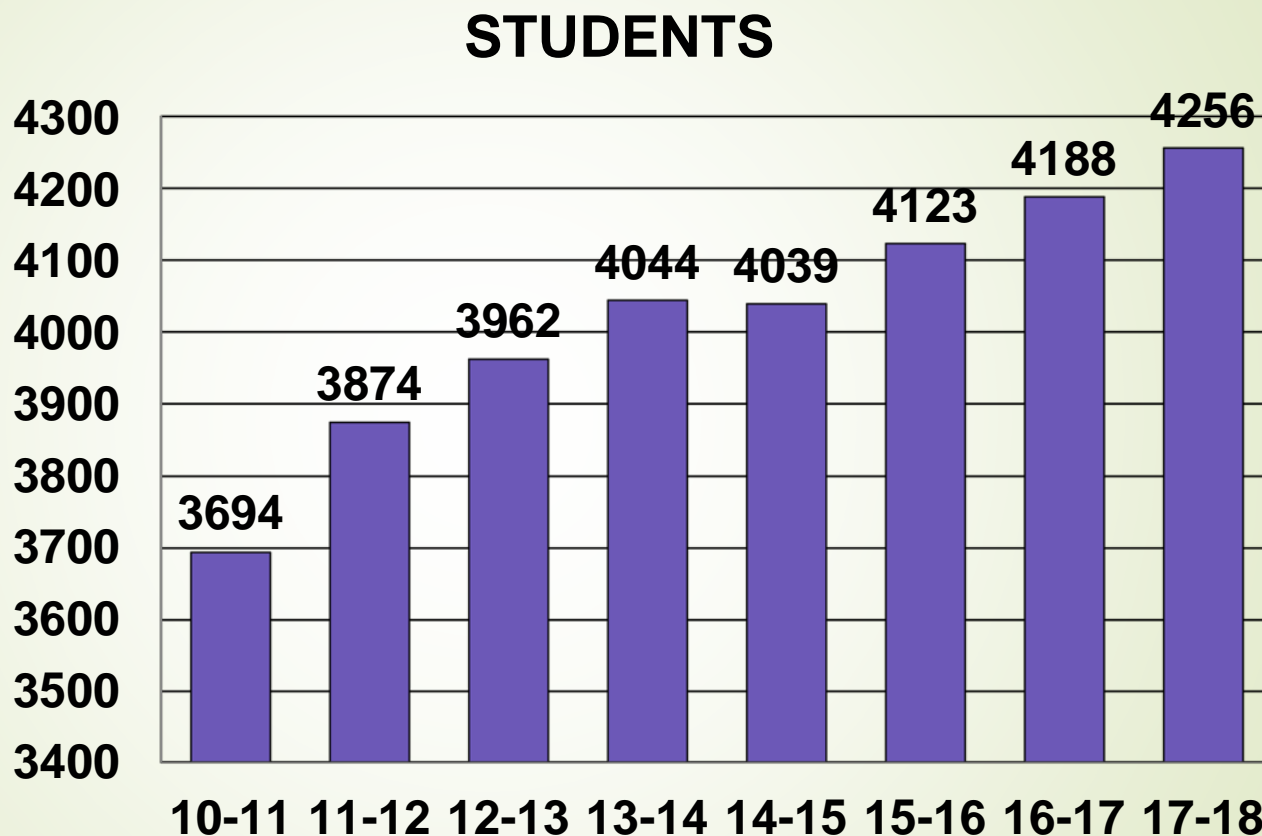
– Local Property Taxes

- School levy tax credits on property tax bills funded at \$940,000,000 in 2017-18 and thereafter, or an increase of \$87,000,000
- School districts are not informed of levy credit amounts
- School district tax levies are certified without knowing the net tax rate
- Property wealthy/high spending districts receive more funding through tax credits than general school aids

Enrollment Increase

- Budget developed with an estimated increase of 48 students
- Actual increase is 68 students based on September 15th count
- Click [HERE](#) for September 2017 student count

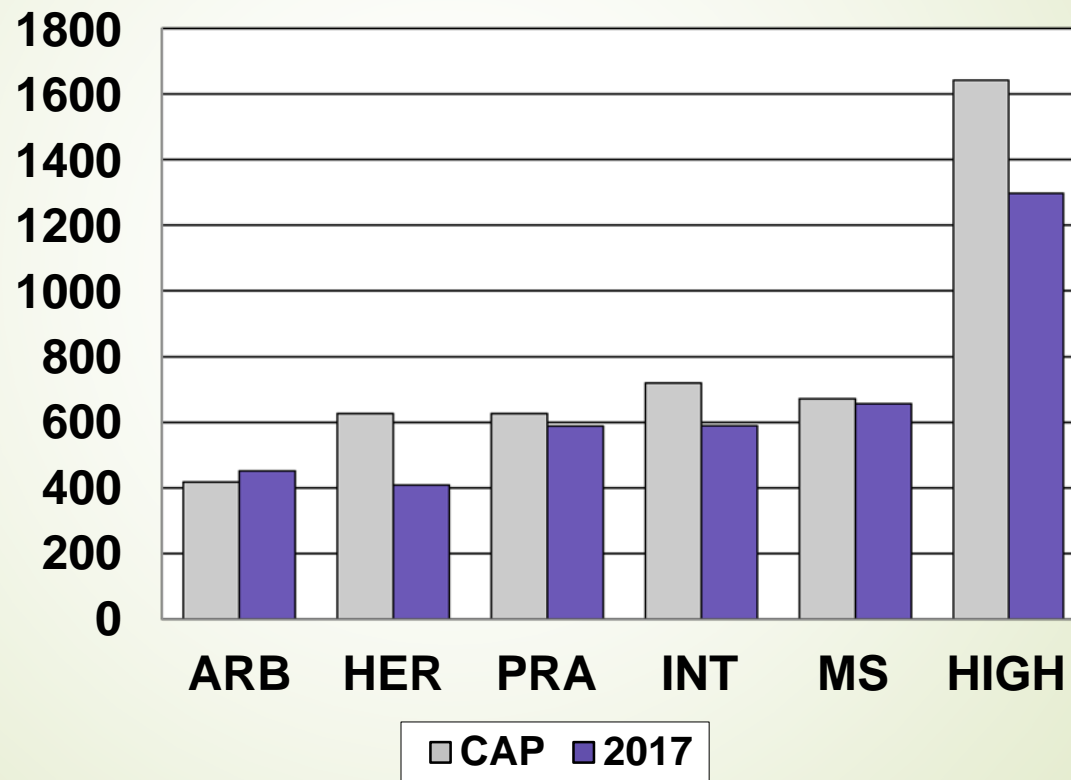
Enrollment Trends



Please note: The four-year old kindergarten program started in 11-12



Building Capacity And Enrollment



Building Capacity And Enrollment

- After the construction of the new Intermediate School, and the Heritage expansion/renovation, the maximum capacity in 2017 is estimated to be 4,706.
- Current enrollment leaves maximum excess capacity of 450.
- Referendum approved projects have all been completed.

Expenditures (General Fund)

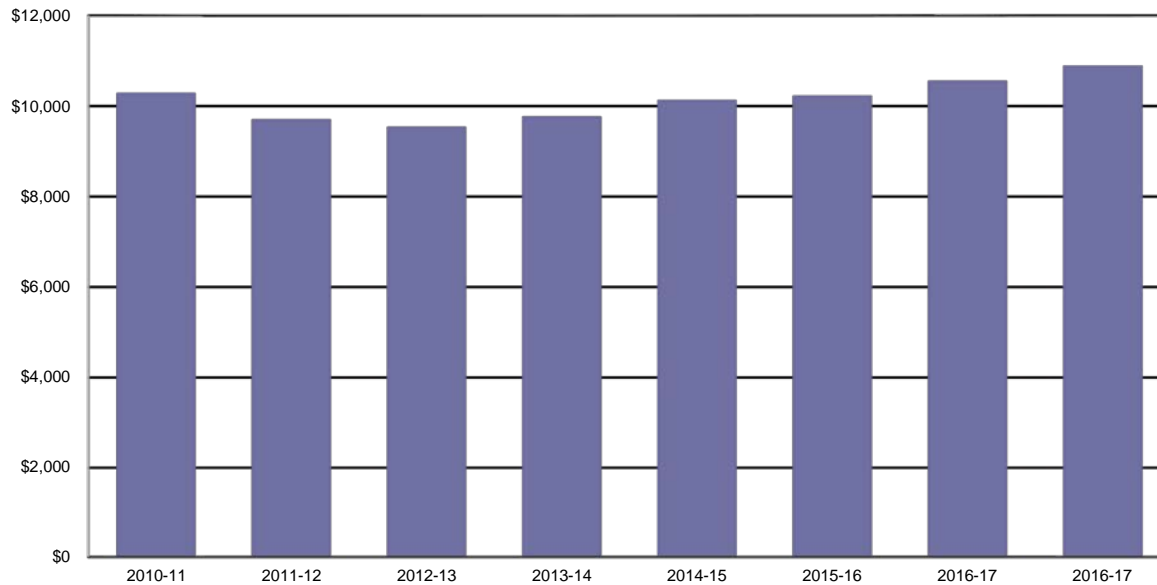
- ▶ 6.3% increase over 16-17 (budgeted)
- ▶ 9.45 FTE (full time equivalency) increase in staff
- ▶ The School Board will approve 2017-18 salaries/wages later this fall. No increases have been provided at this time.
- ▶ The contingency fund of \$100,000 is included in the budget

EXPENDITURES (GENERAL FUND ACTUAL)

- \$37,685,408 in 10-11
- \$37,537,977 in 11-12
- \$37,740,943 in 12-13
- \$39,883,038 in 13-14
- \$40,858,908 in 14-15
- \$42,107,293 in 15-16
- \$45,552,745 in 16-17
- \$47,057,309 (budget)

Cost Per Pupil (General Fund Actual/Enrollment)

Per Pupil



➤ 10-11	\$10,202
➤ 11-12	\$ 9,690
➤ 12-13	\$ 9,525
➤ 13-14	\$ 9,862
➤ 14-15	\$10,116
➤ 15-16	\$10,213
➤ 16-17	\$10,877
➤ 17-18	\$11,056 (budget)



Revenue (General Fund)

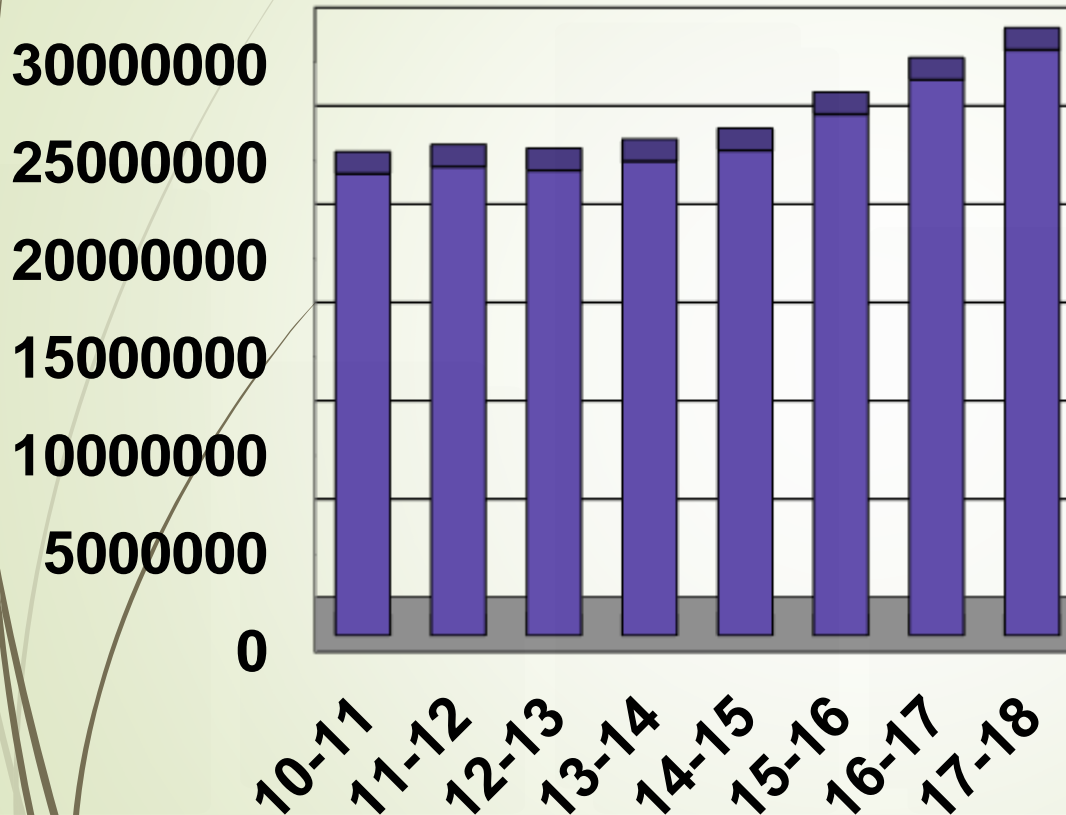
- ▶ State aid increases \$117,778 or 0.5%
- ▶ Local taxes increase \$922,626 or 4.4%
- ▶ Total increase of \$1,965,224 or 4.3% (over budget in 16-17)

Revenue (General State Aid Vs. Property Tax – Fund 10)

Year	% State Aid	% Tax
10-11	49.1	47.5
11-12	44.6	49.8
12-13	46.8	47.8
13-14	46.8	47.4
14-15	46.5	46.4
15-16	44.8	48.2
16-17	44.9	47.1
17-18	43.2	47.1



Tax Levy



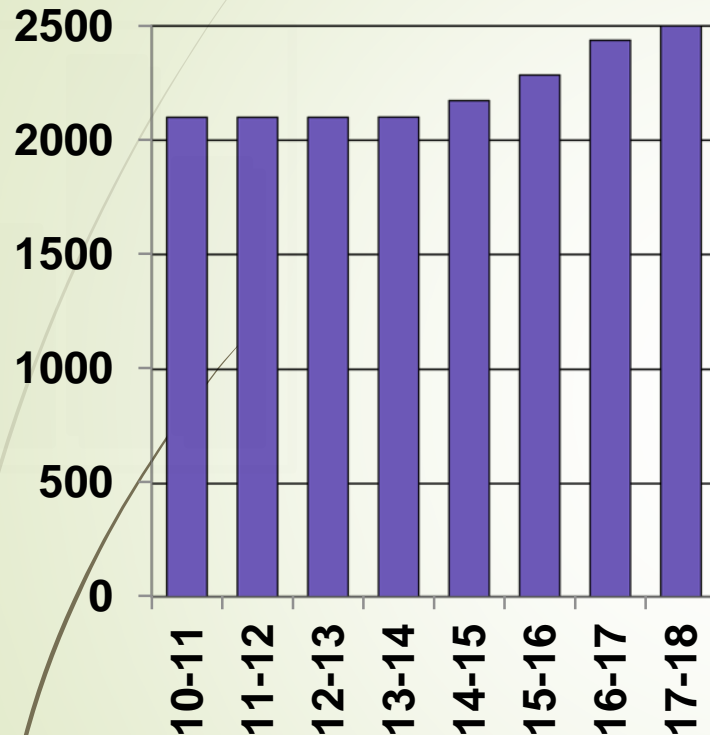
10-11	\$23,489,556
11-12	\$23,854,376
12-13	\$23,664,200
13-14	\$24,130,420
14-15	\$24,684,316
15-16	\$26,522,779
16-17	\$28,275,525
17-18	\$29,797,854



Tax Levy

- The increase is primarily due to the November 4, 2014 referendum (debt service fund expenditures, and the operational funds referendum)
- 17-18 is the last year of the multi-year phase in from the November 4, 2014 referendum
- The School Board is allowed by law to change the tax levy as necessary prior to November 1st
- The debt service tax levy is \$7,222,921 (the long-term financial plan peaks during 2027-2028 at \$7,554,988)

Equalized Value (in Billions)



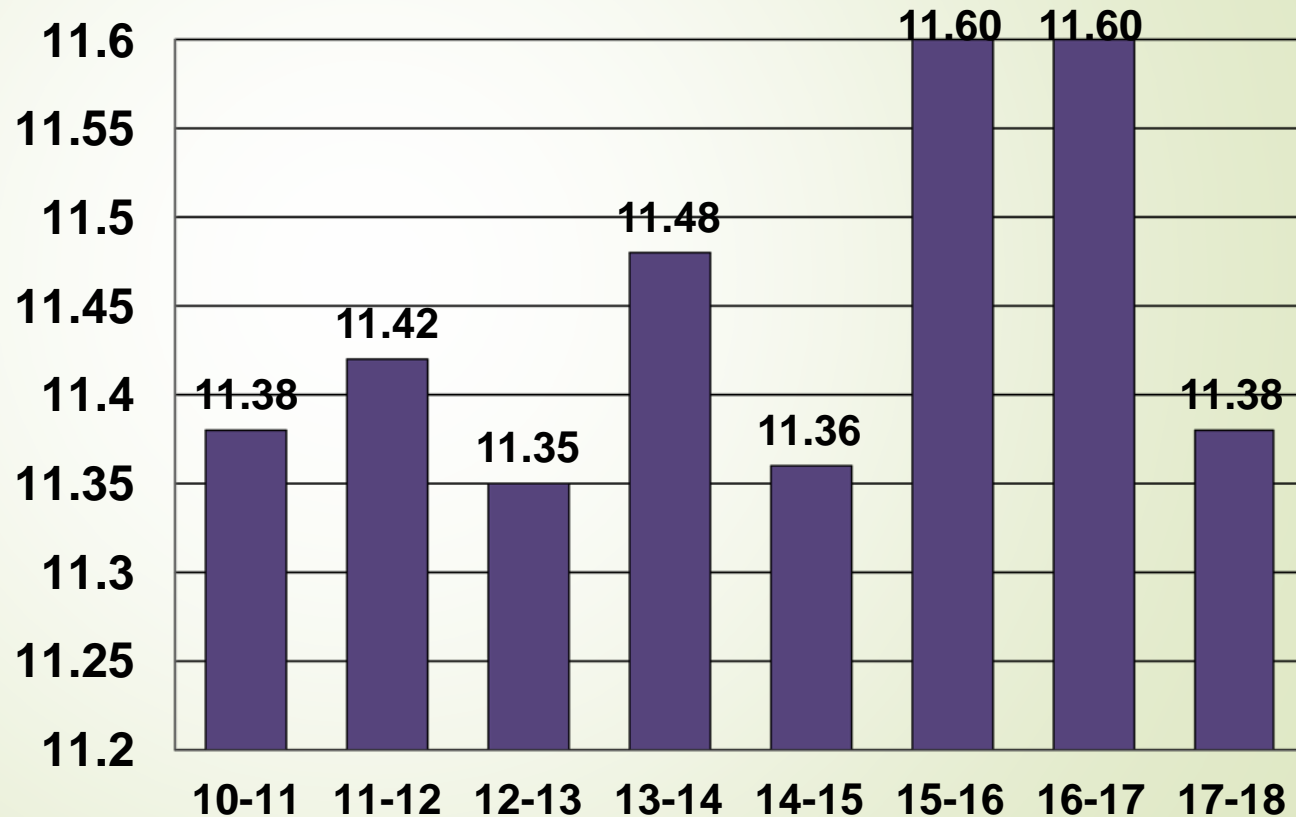
- 10-11 \$2.1 billion
- 11-12 \$2.1 billion
- 12-13 \$2.1 billion
- 13-14 \$2.1 billion
- 14-15 \$2.2 billion
- 15-16 \$2.3 billion
- 16-17 \$2.4 billion
- 17-18 \$2.6 billion



Tax Rate – district average

Estimated Decrease is \$44 on a \$200,000 home with 0% inflation

- \$100,000 = - \$ 22 11.6
- \$200,000 = - \$ 44 11.55
- \$300,000 = - \$ 66 11.5
- \$400,000 = - \$ 88 11.45
- \$500,000 = - \$110 11.4



Equalized Value - October 1st, 2017

<u>School / Municipal Name</u>	<u>TID</u>	<u>TIDIN Equalized Value</u>	<u>TIDOUT Equalized Value</u>	<u>TIDOUT % To Total</u>
Waunakee Community				
Dane		21,007,481	21,007,481	.802035897
Springfield	Y	102,103,252	102,103,252	3.898157678
Vienna		121,676,176	121,676,176	4.645424219
Westport		606,244,696	606,244,696	23.145564613
Waunakee	Y	1,717,335,100	1,621,257,000	61.897298064
Madison	Y	67,838,524	67,838,524	2.58997885
Middleton	Y	79,142,291	79,142,291	3.021540678
7 Taxation Districts		2,715,347,520	2,619,269,420	100.000



Changes in Property Values Result in Property Tax “Shifts”

- ▶ Two types of property tax “shifts” can occur, between municipalities and within municipalities
- ▶ Between municipalities occur as equalized values change over time (the Town of Westport will pay 23.1% of school taxes in 2017-18, 23.6% in 2016-17, 24.3% in 2015-16, and 24.4% of school tax in 2014-15.)
- ▶ Within municipalities occur as assessed values change
- ▶ Click [HERE](#) for Tax Levy information

District Fund Balance (Assets-liabilities)

<u>YEAR</u>	<u>AMOUNT</u>	<u>% OF NEXT YEAR'S BUDGET</u>
10-11	\$6.3 M	16.6%
11-12	\$6.5 M	16.8%
12-13	\$7.3 M	18.6%
13-14	\$7.4 M	18.1%
14-15	\$8.3 M	19.3%
15-16	\$9.2 M	20.8%
16-17	\$8.2 M	17.4%

School Facts 2016 reports Waunakee is 1.9 percentage points below state average.



Next Steps with 17-18 Budget

The School Board must modify the budget based on:

- September enrollment count (4,256 students compared to 4,236 students which increases the revenue cap)
- Budget changes that have taken place since July 2017 (Cash flow borrowing expenses, open enrollment revenues and expenses, 4K expenses, transportation expenses, district grants, personnel costs, etc.)
- Final district property values (\$2,619,269,420 compared to estimated \$2,510,549,376 which decreases the tax rate)
- Final district revenue cap amount \$TBD compared to estimated \$42,306,670 (which TBD the amount of funding available from state general aid and property taxes.)

Next Steps with 17-18 Budget

- Final district state aid/property tax amount (\$TBD on October 15th state aid compared to estimated \$19,985,689 which TBD the property tax and tax rate) (\$TBD property tax compared to estimated \$29,797,854)
- Final district tax rate (\$TBD compared to estimated \$11.38)
- Final estimated tax increase on a \$200,000 home assuming 0% increase in value (\$TBD compared to estimated -\$44)
- All of the changes will be completed by November 1, 2017 which is the last date possible to approve the budget and tax levy
- A special board meeting is scheduled for Thursday, October 19th to approve the budget and tax levy for 2017-18

Budget/Financial Reviews

The budget/financial status of the district is reviewed by multiple internal and external groups including:

- School Board Treasurer – Gary Epping
- School Board Budget Committee (3 members)
- School Board (7 members)
- Department of Public Instruction
- External School Board Auditor (Wegner CPAs.)
- External Private Businesses (Moody's and Standard & Poor's Ratings)
- Any citizen who wishes to review information

Budget/Financial Reviews

As an example:

- The District's financial operations are expected to remain sound given historically strong management, conservative budgeting and steadily increasing enrollment
- From January 4, 2016 review of district finances from Moody's Investors Service confirming existing Aa2 rating
- Click [HERE](#) for Bond Rating information



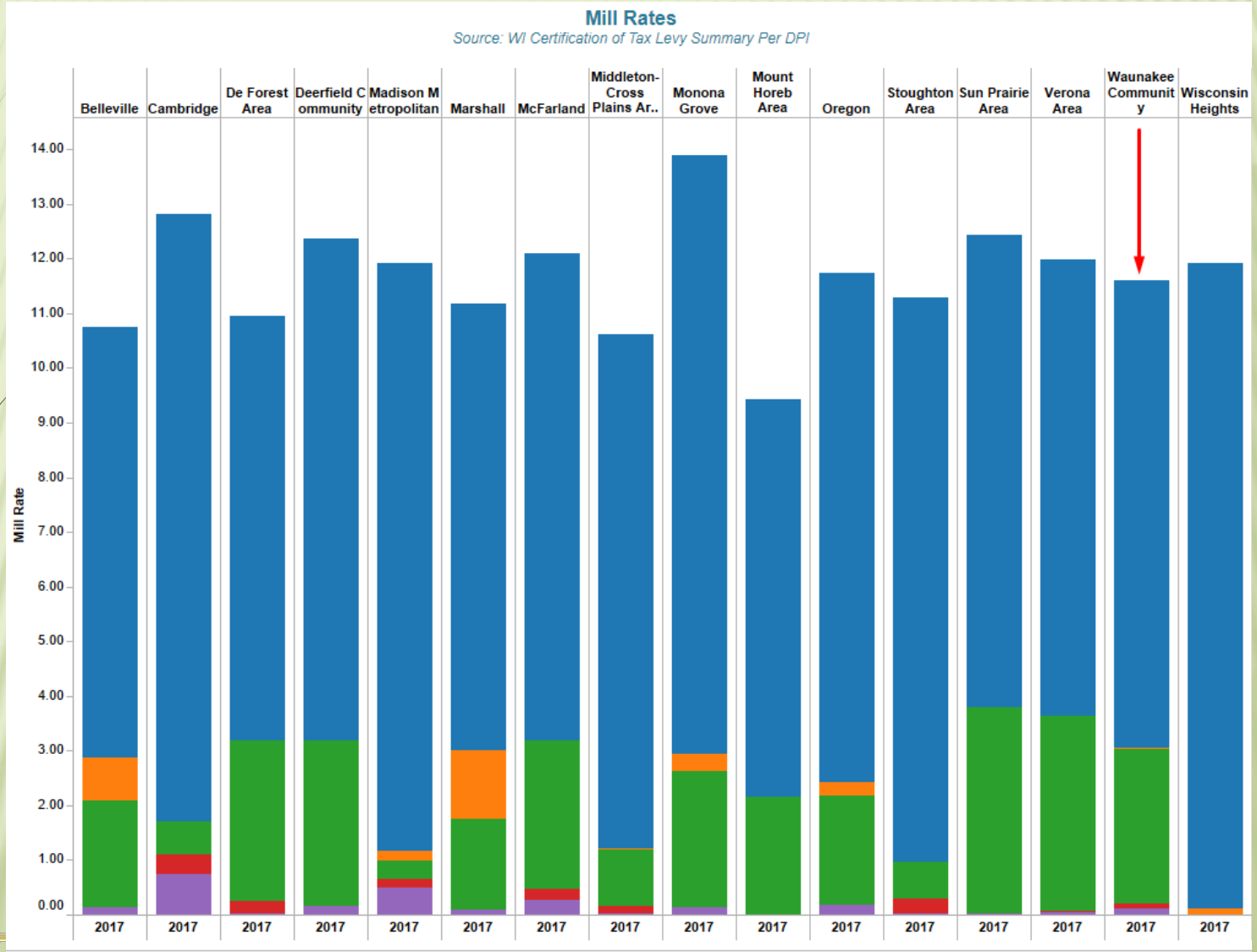
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Dane County Tax Rate -2016-17

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Fund
 10 GENERAL FU.. 41 Capital Expans
 38 Non-Referend.. 80 COMMUNITY .
 39 Referendum A..



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Dane County Cost/Student 2016-17



Budget Detail And Questions

- Mr. Steve Summers will review key areas in more detail.
- We will be happy to answer any questions you may have.
- Click [HERE](#) for detailed budget information

Minutes 2016

- Please review the minutes of last year's meeting.
- Click [HERE](#) for last year's minutes

Treasurer's Report

- Board Treasurer, Gary Epping, will review this report.
- Action should be taken to accept the report.
- Click [HERE](#) for the treasurer's report

Resolutions

- ▶ All need a motion and a second .
- ▶ Please state your name for the minutes of the meeting.

A. Student Fees Resolutions

Resolution A / Authorize the School Board to Charge Student Fees

Be it resolved that the Board of Education of the Waunakee Community School District, Dane County, State of Wisconsin is hereby directed to charge student fees, and at such cost as shall be set by said school board.

Introduced
by: _____

Seconded
by: _____

Dated: _____, 2017.



B. Board Salaries

Present Salaries

- President, Clerk, and Treasurer receive \$3,200 per year for all regular and special meetings, and committee meetings.
- All other Board Members receive \$2,800 per year for all regular and special meetings, and committee meetings.
- Reimbursement for expenses.

Resolutions

Resolution B / Board Salaries and Expenses

Be it resolved that the Board members of the Waunakee Community School District be paid a salary as stipulated below and be reimbursed for expenses incurred on district business when traveling outside of the district.

Salaries to be:

President, Clerk, Treasurer _____ (currently \$3,200 per year for all regular/special /committee meetings)

All other Board Members _____ (currently \$2,800 per year for all regular/special/committee meetings)

Introduced by: _____

Seconded by: _____

Dated: _____, 2017.



C. School Lunch Program

- The Board needs authorization to conduct a food service program.

Resolutions

Resolution C / School Lunch Program

Be it resolved that the Board of Education of the Waunakee Community School District, Dane County, State of Wisconsin is hereby directed to furnish school lunches to any and all students of this 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)).

Introduced by: _____

Seconded by: _____

Dated: _____ 2017.



D. Legal Counsel

- Periodically it is necessary for the Board to seek legal advice and counsel. Your approval is necessary.

Resolutions

Resolution D / Authorization for Legal Counsel

Be it resolved that the Board of Education of the Waunakee Community District be authorized to engage legal council to represent the district and provide legal advice to the district.

Introduced by: _____

Seconded by: _____

Dated: _____ 2017.



E. Annual Meeting Date

- You may set the date and hour for the next meeting or give the Board authority to do so.

Resolutions

Resolution E / 2018 Annual Meeting Date

Be it resolved that the Board of Education of the Waunakee Community School District be authorized to set the date and hour for the 2018 Annual Meeting within the guidelines established by Wisconsin Statutes or Be it resolved that the 2018 Waunakee Community School District Annual Meeting be held on _____, 2018. (Between the fourth Monday in July and the fourth Monday in October).

Introduced by: _____

Seconded by: _____

Dated: _____ 2017.



F. Transportation

- The Board needs your approval to contract for bus service and/or operate its own buses.

Resolutions

Resolution F / Transportation

Be it resolved that the Board of Education of the Waunakee Community School District, Dane County, State of Wisconsin be authorized to purchase, operate and maintain transportation vehicles as well as contract for transportation services to provide transportation to students, including but not limited to students whose residence is located within two miles of the school the student attends, as per Board Policy.

Introduced by:_____

Seconded by:_____

Dated:_____2017.



G. Tax Levy

- ▶ The Board recommends a total tax levy of \$29,797,854 of which \$21,754,495 is for the general fund, \$7,222,921 is for debt service, \$0 for non-referendum debt service, \$509,296 is for the capital expansion fund, and \$311,142 is for community service.

Resolutions

Resolution G / Adoption of Levy Tax

Motion may be as follows: Mr. or Ms. Chairperson, I move that there be levied a school tax assessed against all taxable property within the Waunakee Community School District in the sum of \$29,797,854 necessary to operate and maintain the District School System and to finance the recommended budget for the 2017-2018 school year.

Introduced by: _____

Seconded by: _____

Dated: _____ 2017.



H. Increase the Tax Levy for the Fund 41 Capital Projects Fund

- The Board recommends increasing the capital expansion fund tax levy from \$209,296 to \$509,296 for the purpose of segregating the additional \$300,000 in maintenance capital projects approved by the voters in the November 2014 referendum.

Resolutions

Resolution H / Increase the Tax Levy for the Fund 41 Capital Projects Fund

BE IT RESOLVED that the annual meeting for the Waunakee Community School District hereby approves increasing the tax levy for the capital projects fund from \$209,296 to \$509,296. The capital projects fund shall be maintained by the School District Treasurer as a segregated fund and funds shall not be used for any other purpose or transferred to any other fund, unless an alternative purpose or transfer to another fund is included in the notice of a subsequent annual meeting and approved by the electors present at that annual meeting.

Introduced by: _____

Seconded by: _____

Dated: _____ 2017.



Questions / Information

- Please feel free to ask for information or answers of any Board member or administrator.

*Thank You for Coming
This Evening*

