



WAUNAKEE

COMMUNITY SCHOOL DISTRICT

**Preliminary
Budget Planning
2025-26 School Year**

Budget Committee Meeting
January 8, 2025

Table of Contents

Budget Planning Timeline.....	2
Enrollment History.....	3
Staffing.....	11
Budget Forecast.....	16
2025-26 Planning.....	18
Comparable Financial Data.....	25

I. 2025-2026 BUDGET TIMELINE

December 5	Review enrollment projection scenarios with the Budget Committee Review budget planning process with the Budget Committee
January 7	Review expenditure projection scenarios and open enrollment capacity with the Budget Committee
January 7	Review budget planning process with the Administrative Cabinet
January 13	Present open enrollment capacity to School Board for approval
February 3-7	Present first draft of the budget planning process to the Budget Committee
March 3-7	Present second draft of the budget planning process to the Budget Committee
March 10	Present budget planning process to the School Board for approval
March 11	Distribute approved budget planning process to the administrative cabinet
March 15 – Apr. 15	Building/department level budget development
April 1-30	Preparation of the first draft of the budget Budget meetings with administrators as necessary
May 5-9	First draft of the budget to the Budget Committee
May 12	First draft of the budget to the School Board School Board approves 2025-26 student fees School Board approves 2025-26 insurance benefits
May 13-31	Staff presentations on the budget process
June 2-6	Second draft of the budget to the Budget Committee
June 9	Second draft of the budget to the School Board
July 1	State equalization aid estimates released by DPI
July 7-11	Third draft of the budget to the Budget Committee
July 14	Third draft of the budget to the School Board Public hearing on the budget during School Board meeting School Board approves budget to allow for summer activity
August 25	Presentation of the approved budget at the annual school district Budget Hearing. Request public approval of the tax levy at the Annual Meeting.
September 19	Third Friday in September student count
October 15	State equalization aid certification released by DPI
October 27	School Board makes any changes to the budget and sets the tax levy on or before November 1
Before Nov. 10	Certify tax levy by the School Board Clerk

II. ENROLLMENT HISTORY

History

Grade	2020-21	2021-22	2022-23	2023-24	2024-25
EC	4	12	15	18	13
4K	268	270	249	238	249
K	256	295	292	289	258
1	272	278	303	299	293
2	298	297	285	307	310
3	270	304	310	301	314
4	310	285	311	312	315
TOTAL	1678	1741	1765	1764	1752
ELEM					
5	309	326	294	320	328
6	342	318	342	300	332
TOTAL	651	644	636	620	660
INTER.					
7	295	349	330	346	310
8	305	303	354	329	354
TOTAL	600	652	684	675	664
MIDDLE					
9	343	316	314	374	334
10	338	348	318	304	366
11	343	341	347	318	303
12	353	349	350	351	332
TOTAL	1377	1354	1329	1347	1335
HIGH					
TOTAL	4306	4391	4414	4406	4411
DISTRICT					

Enrollment History is from the Third Friday in September Count (Residents plus Open Enrollment-In)

Enrollment Increase “New” Students

- 2020-21 -1.9%
- 2021-22 1.1%
- 2022-23 2.4%
- 2023-24 -1.0%
- 2024-25 1.9%
- Five-year average is 0.5%

Enrollment increase is calculated by removing the 12th grade students, adding in K students, and adding in 20 students in 7th grade (St. John’s students). The difference between years is the increase in “new” students.

Waunakee Community School District

Student Demographic Data - Waunakee

District Race Ethnicity

Source: DPI

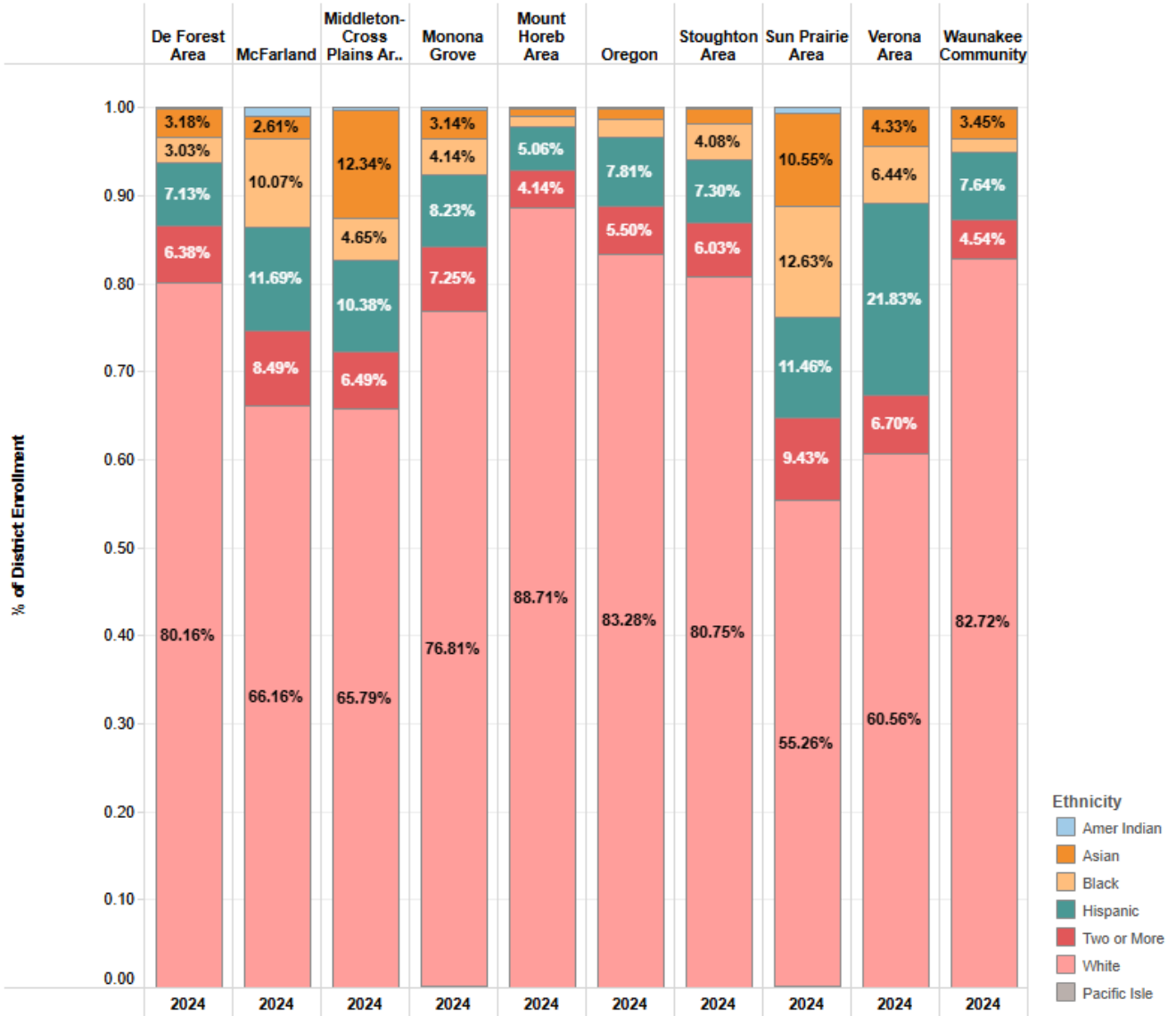


Waunakee Community School District

Student Demographic Data – Peer Districts

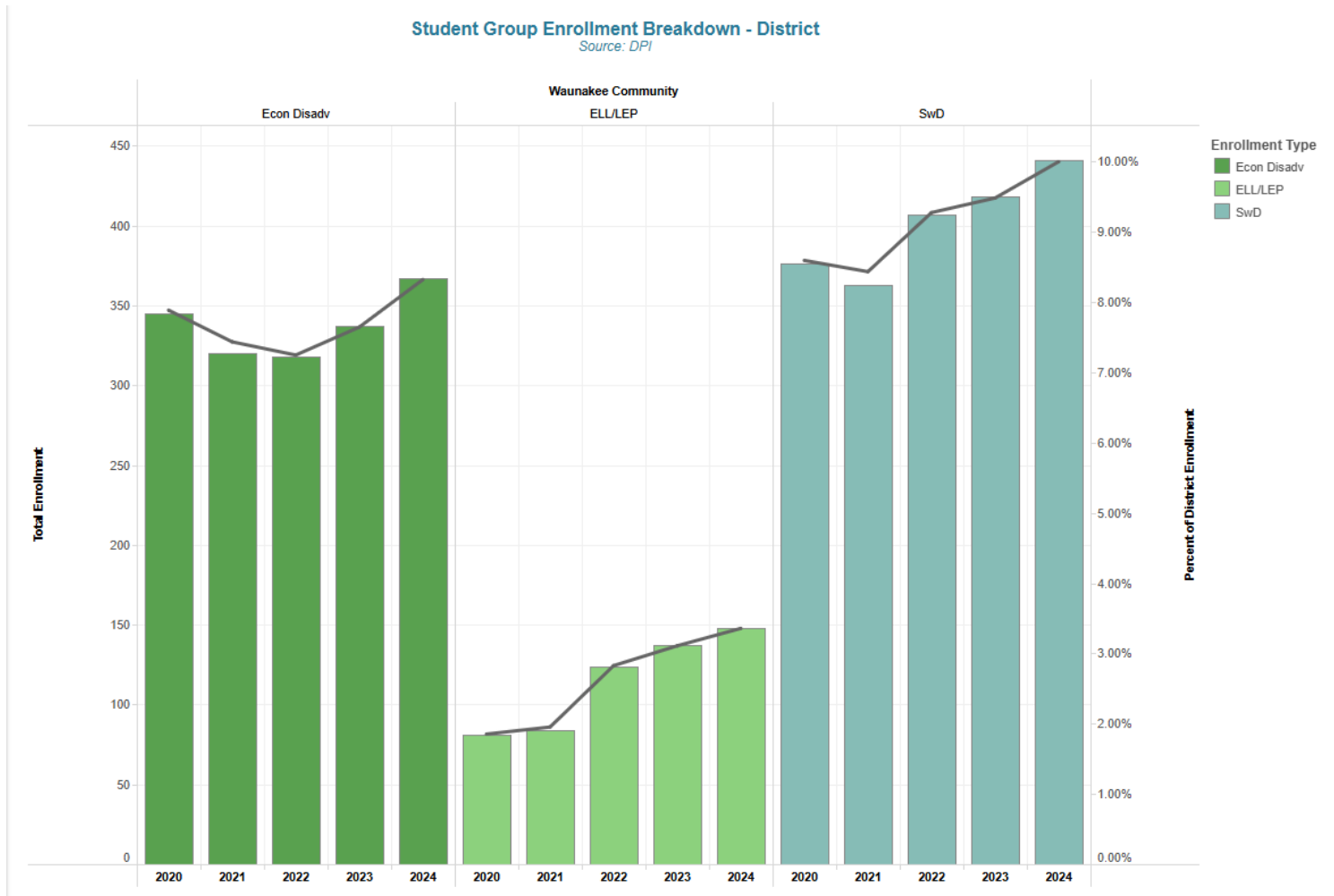
District Race Ethnicity

Source: DPI



Waunakee Community School District

Student Demographic Data – Waunakee

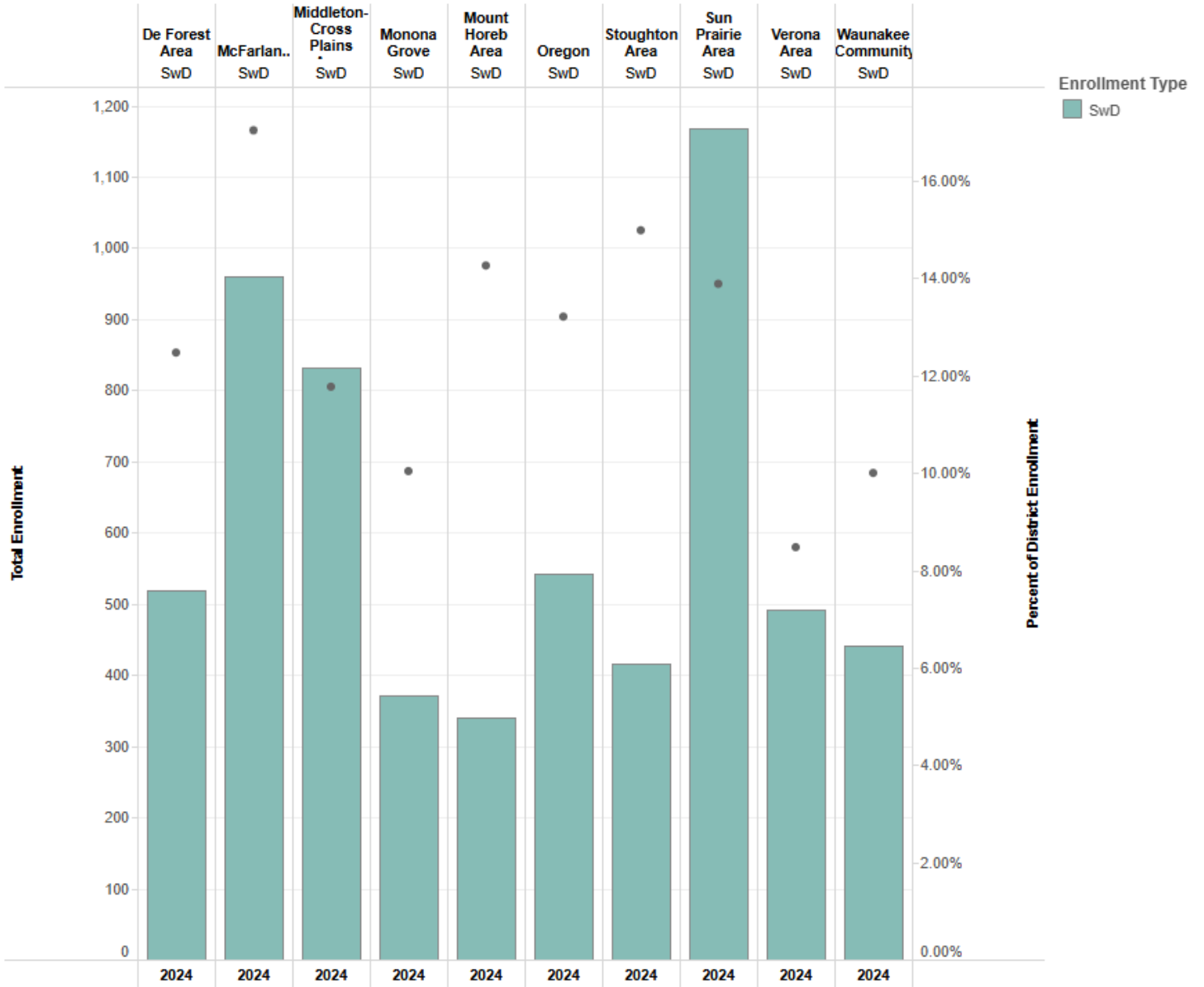


Waunakee Community School District

Student Demographic Data – Peer Districts

Student Group Enrollment Breakdown - District

Source: DPI

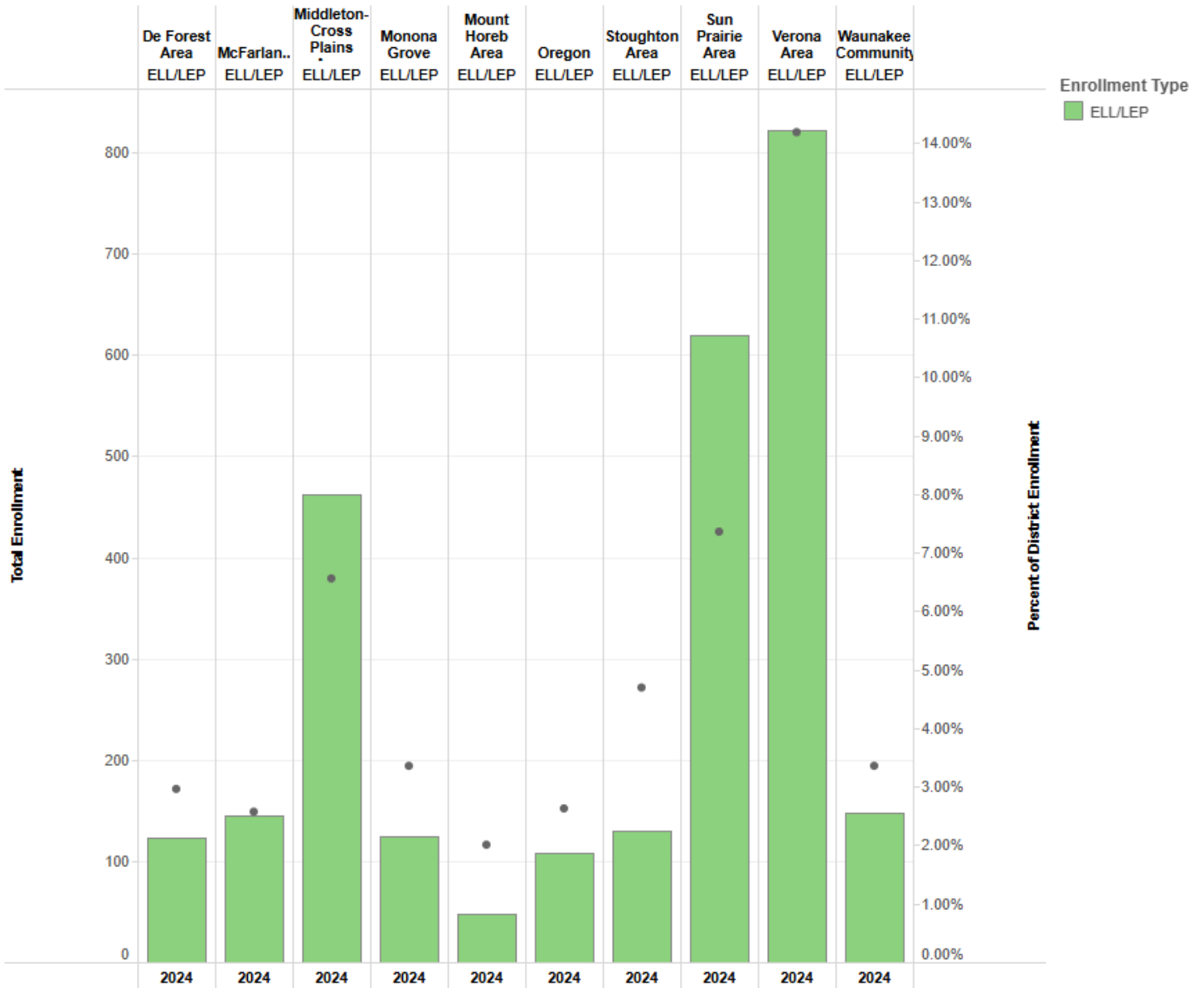


Waunakee Community School District

Student Demographic Data – Peer Districts

Student Group Enrollment Breakdown - District

Source: DPI

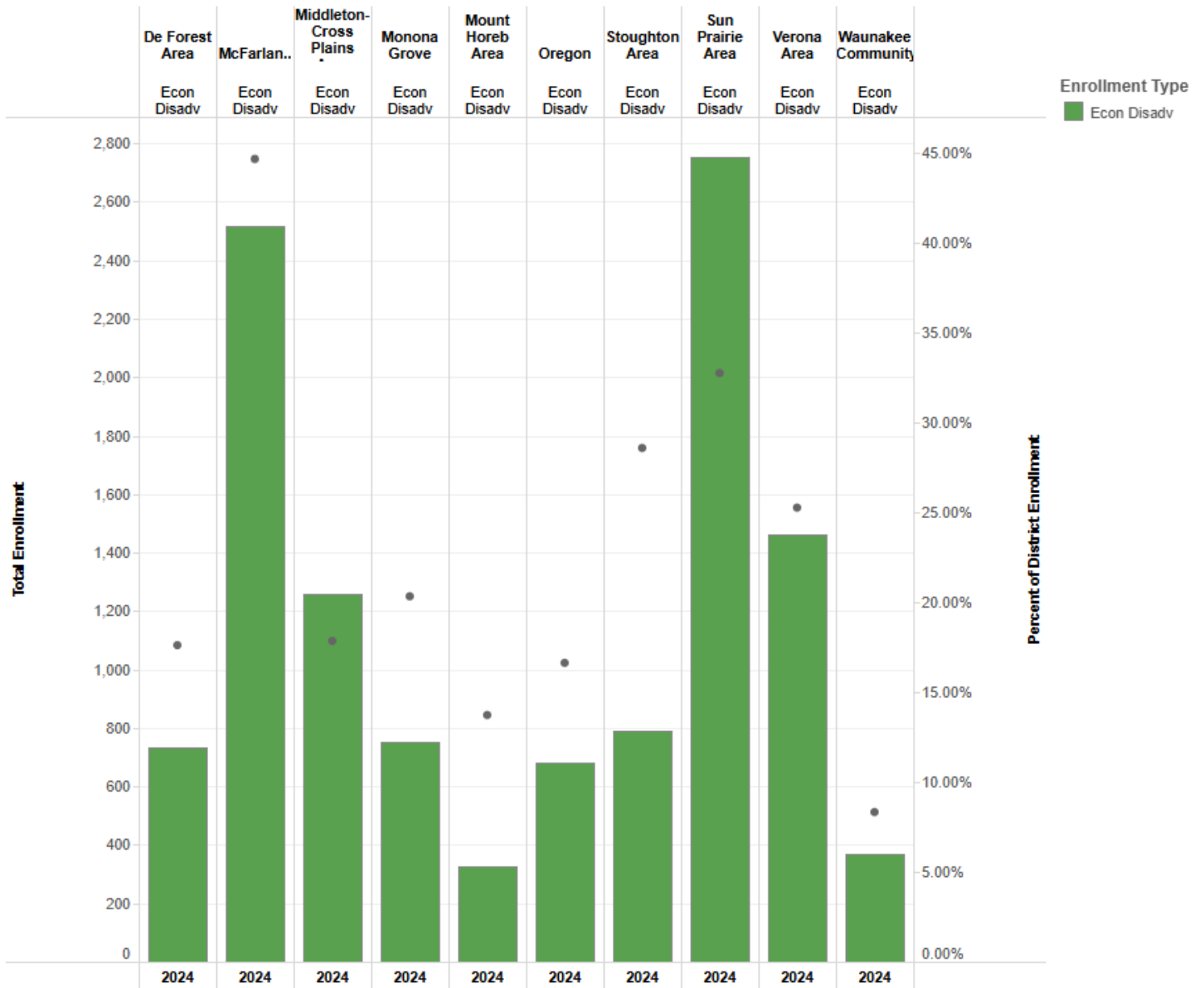


Waunakee Community School District

Student Demographic Data – Peer Districts

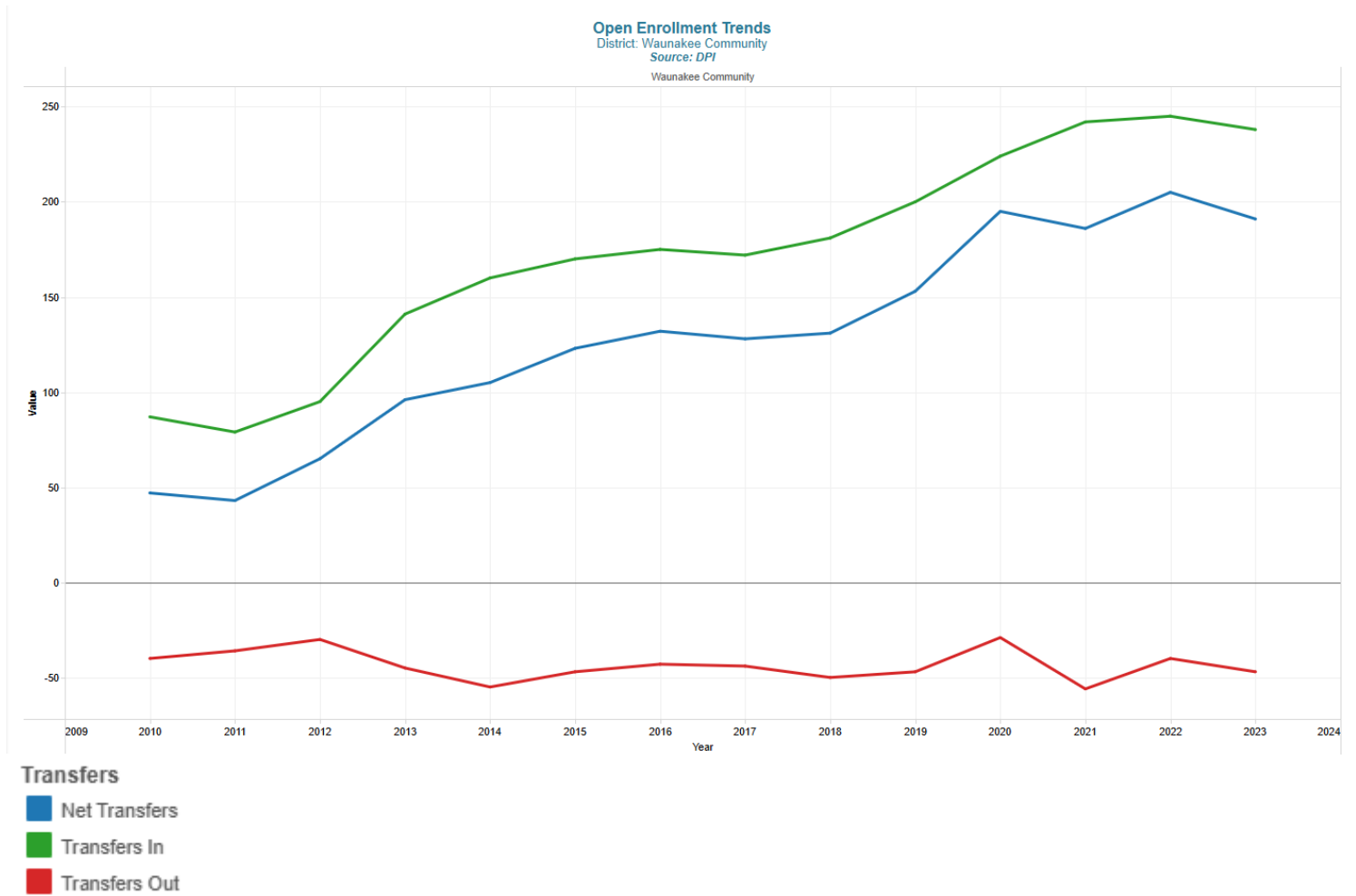
Student Group Enrollment Breakdown - District

Source: DPI



Waunakee Community School District

Open Enrollment Data – Waunakee



III. STAFFING

Staffing Classrooms K-6 – Ratios

2024-25 School Year

Grade	Total Dec 2024 enrolled	Sections				Student/Teacher Ratio	Optimum Class size*	Average Class size		
		Total	Arboretum	Heritage	Prairie			Arboretum	Heritage	Prairie
K	260	14	4	5	5	18.6	20	19.8	17.8	18.4
1	292	15	4	6	5	19.5	20	20.3	19.0	19.4
2	311	15	4	5	6	20.7	20	21.5	21.2	19.8
3	314	14	4	5	5	22.4	23	22.5	22.6	22.2
4	315	15	4	5	5	21.0	23	25.0	21.0	22.0
5	328	14				23.4	23			
6	336	15				22.4	23			
Total K-6	2156		20	26	26					

*The optimum class size is per Board Policy.

Waunakee Community School District

2024-25 Staffing Ratios

<u>School</u>	<u>Staff</u>	<u>Students</u>	<u>Ratio</u>
Arboretum	30.00	435 *	14.50
Prairie	39.00	531 *	13.62
Heritage	38.50	537 *	13.95
Intermediate	46.75	660	14.12
Middle School	55.50	664	11.96
High School	91.67	1335	14.56
Students with Disabilities	82.00	4411 **	53.79

* Does not include Early Childhood and 4K

**Students with Disabilities ratio is based on total enrollment

Historical Staffing Ratios

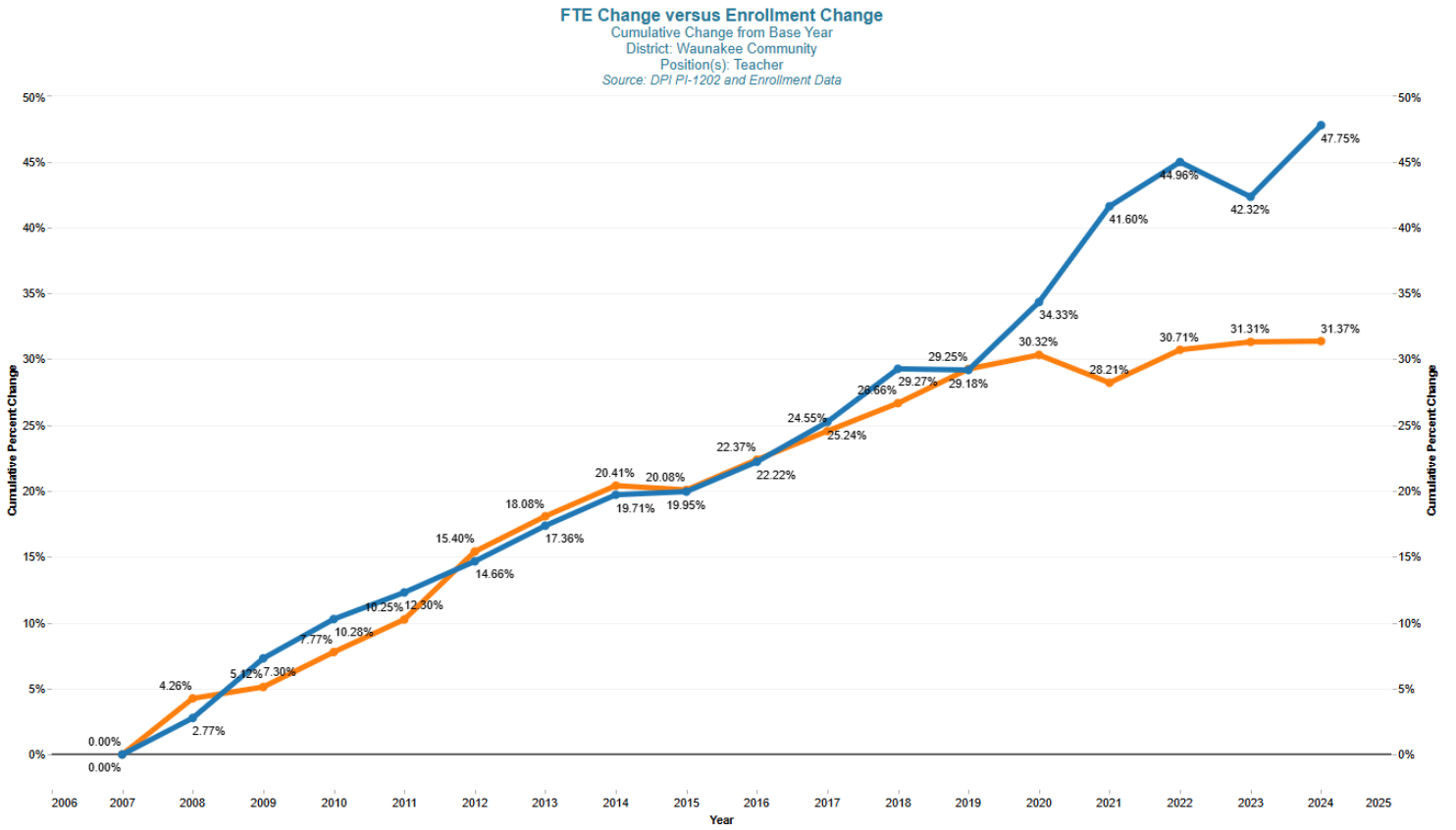
<u>School</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>24-25</u>
Arboretum	14.55	14.50	14.50	14.23	14.50
Prairie	14.44	13.45	14.03	13.41	13.62
Heritage	14.47	14.38	14.61	14.96	13.95
Intermediate	13.64	14.09	13.92	13.28	14.12
Middle School	13.72	12.99	13.68	13.11	11.96
High School	15.33	15.02	14.74	14.80	14.56
Students with Disabilities	63.84	60.99	57.32	53.73	53.79

K-4 ratios do not include Early Childhood and 4K

SWD ratio is based on total enrollment

Waunakee Community School District

Staffing vs Enrollment Changes



Waunakee Community School District

Student Teacher Ratio - Waunakee

Staffing Ratios

District(s): Waunakee Community

Position(s): Teacher

Source: DPI PI-1202



Waunakee Community School District

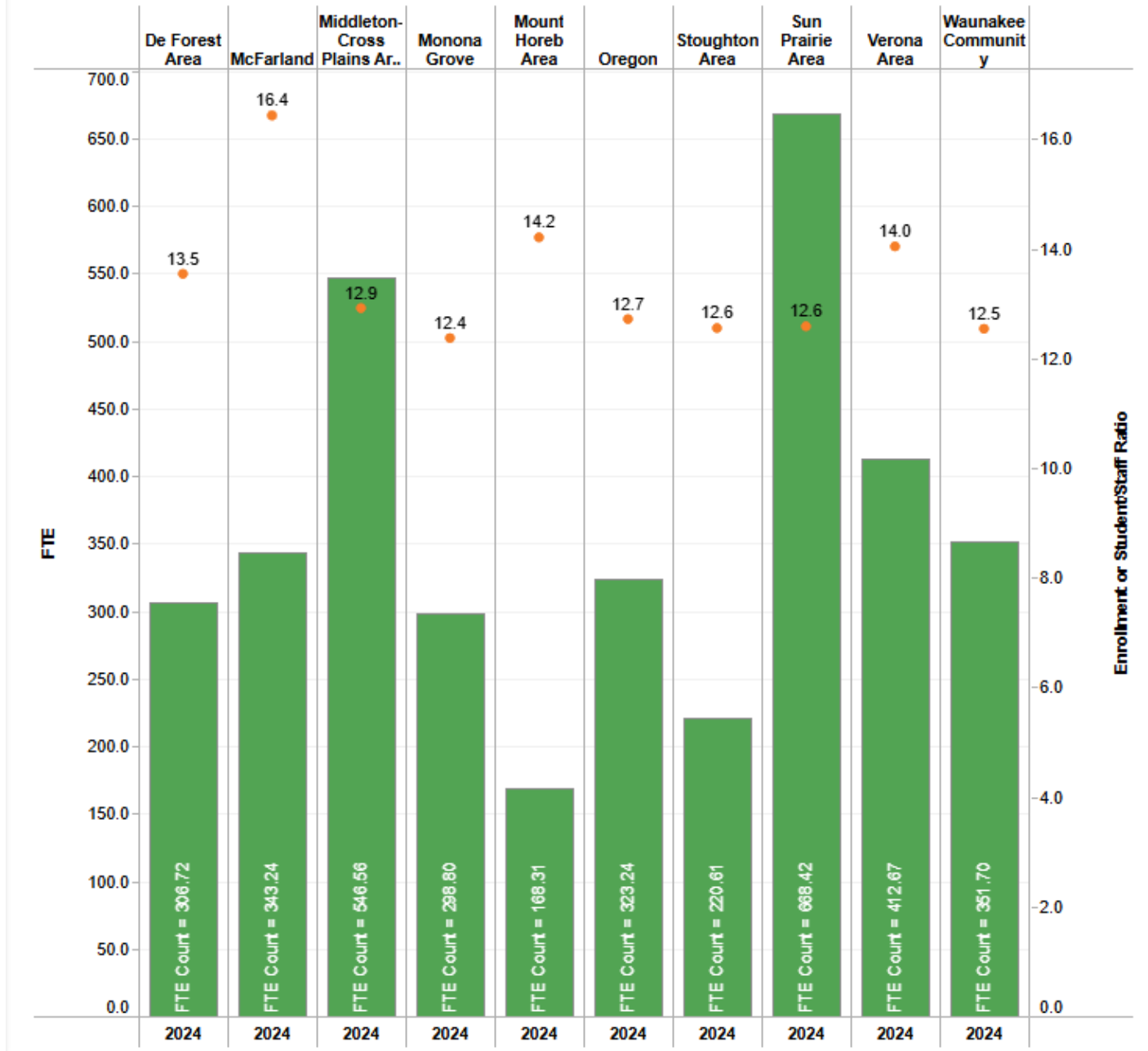
Student Teacher Ratio – Peer Districts

Staffing Ratios

District(s): De Forest Area, McFarland, Middleton-Cross Plains Area and 7 more

Position(s): Teacher

Source: DPI PI-1202



IV. BUDGET FORECAST

Benefits of a Budget Forecast

- Recognize enrollment trends and the budgetary and facility impact
 - Acknowledge overall enrollment will remain consistent over time
- Understand revenue trends including the property tax impact
 - Acknowledge November 2024 referendum funds utilized in forecast
- Understand expenditure trends
 - Compensation goals from November 2024 referendum included
- Realize the future impact of current fiscal decision
 - Fund 10 fiscal challenges must be addressed
- Explore the outcomes of different data scenarios
 - 2025-27 State Budget proposals

Steps in the Budget Forecast

- Use enrollment projections to predict future enrollment scenarios
- Estimate revenue increases based on enrollment scenarios
- Estimate expenditure increases
- Analyze the outcomes and plan accordingly

Assumptions Made

- Current school finance system continues (revenue caps and per pupil aid)
- Enrollment projection scenarios are close to actual
- Salary costs increase at 4.5% in 25-26, and 4.0% in 26-27 (updated 1/28)
- Health costs increase at 5% per year
- Dental costs increase at 0%
- Non-personnel costs do not increase except transportation (5%), utilities (5%), and district property insurance.
- 25-26 Revenues are based on a \$325 per student increase in the revenue limit formula and state special education categorical aid at 32% for 25-26.

Waukeek Community School District

Five Year Enrollment Projections

Grade	5-Year Average			
	Residents	OE In	Total Students	OE Out
EC	13	0	13	0
4K	221	28	249	5
K	251	23	274	5
1st	243	21	264	4
2nd	282	21	303	2
3rd	301	16	317	2
4th	299	22	321	1
5th	308	19	327	2
6th	309	27	336	4
7th	317	21	338	3
8th	295	19	314	3
9th	342	23	365	3
10th	311	21	332	6
11th	345	20	365	12
12th	298	13	311	10
Totals	4135	294	4,429	62
Change in Enrollment			18	

Waukeek Community School District

V. 2025-26 PLANNING

Enrollment Information/Projection

Grade	September 2024			December 2024			5-Year Average		
	Residents	OE In	Total Students	Residents	OE In	Total Students	Residents	OE In	Total Students
EC	13	0	13	19	0	19	13	0	13
4K	221	28	249	219	29	248	221	28	249
K	235	23	258	236	24	260	251	23	274
1st	272	21	293	268	24	292	243	21	264
2nd	294	16	310	295	16	311	282	21	303
3rd	292	22	314	291	23	314	301	16	317
4th	296	19	315	296	19	315	299	22	321
5th	306	22	328	306	22	328	308	19	327
6th	312	20	332	314	22	336	309	27	336
7th	292	18	310	291	19	310	317	21	338
8th	333	21	354	336	22	358	295	19	314
9th	313	21	334	312	21	333	342	23	365
10th	348	18	366	346	18	364	311	21	332
11th	291	12	303	291	12	303	345	20	365
12th	320	12	332	318	13	331	298	13	311
Totals	4138	273	4411	4138	284	4422	4135	294	4,429

- OE In is open enrollment students attending WCSD
- The student count change between September 2024 and December 2024 was an increase of 11 students (6 of the 11 were EC students)

Staffing Classrooms K-12 – Ratios

PRELIMINARY PROJECTIONS 2025-26

<u>K</u>	-	274	14 Sections [no change]	19.6 to 1	(20)
<u>1</u>	-	264	14 Sections [-1 section]	18.9 to 1	(20)
<u>2</u>	-	303	15 Sections [no change]	20.2 to 1	(20)
<u>3</u>	-	317	15 Sections [+1 section]	21.1 to 1	(23)
<u>4</u>	-	321	14 Sections [no change]	22.9 to 1	(23)
<u>5</u>	-	327	14 Sections [no change]	23.4 to 1	(23)
<u>6</u>	-	336	15 Sections [no change]	22.4 to 1	(23)

Our headcount indicates no change in sections for grades K-6.

7 th – 8 th grade	Sept 24	664 students/11.96 = 55.5 FTE
	Dec 24	668 students/11.96 = 55.8 FTE
	Sept 25	652 students/11.96 = 54.5 FTE

9 th – 12 th grade	Sept 24	1,335 students/14.56 = 91.7 FTE
	Dec 24	1,331 students/14.56 = 91.4 FTE
	Sept 25	1,373 students/14.56 = 94.3 FTE

7th – 12th grade +1.6 FTE

The actual change for grades 7-12 will be evaluated during the student registration process.

Staffing/Student Classrooms K-6 – Ratios

Projections 2025-26/Compared to 2024-25 Actual

<u>K</u>	-	<u>14 Sections- (no change)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>1</u>	-	<u>14 Sections- (-1 at Heritage)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>2</u>	-	<u>15 Sections- (-1 at Prairie, +1 at Heritage)</u>	
		Arboretum-	4
		Heritage-	6
		Prairie-	5
<u>3</u>	-	<u>15 Sections- (+1 at Prairie)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	6
<u>4</u>	-	<u>15 Sections- (no change)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>K-4</u>	-	<u>Total (estimates indicate no change in grades K-4)</u>	
		Arboretum-	20
		Heritage-	26
		Prairie-	25

Intermediate

5 - 14 Sections

6 - 15 Sections



(estimates indicate no change at grades 5-6)

Staffing Classrooms K-6 – Ratios

2025-26 School Year

Grade	Estimated 25-26 Enrollment	Sections				Student/ Teacher Ratio	Optimum Class size*	Average Class size		
		Total	Arboretum	Heritage	Prairie			Arboretum	Heritage	Prairie
K	274	14	4	5	5	19.6	20	20.0	18.0	18.0
1	264	14	4	5	5	18.9	20	19.8	18.2	18.8
2	303	15	4	6	5	20.2	20	21.0	19.5	20.4
3	317	15	4	5	6	21.1	23	22.0	22.0	19.8
4	321	14	4	5	5	22.9	23	22.5	23.2	23.0
5	327	14				23.4	23			
6	336	15				22.4	23			
Total K-6	2142		20	26	26					

*The optimum class size is per Board Policy.

Waukeek Community School District

Fund 10 –“Big Picture Overview”

Current Scenario	Prior Years		Current	Projections				
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Enrollment Growth	1.0%	0.2%	-0.3%	-0.2%	0.2%	-1.1%	0.0%	-0.7%
Eq. Valuation Growth		16.8%	8.3%	5.0%	5.0%	5.0%	5.0%	5.0%
Rev. Limit/Member Incr.	0	325	325	325	325	325	325	325
Referendum	\$3,127,502	\$5,127,502	\$8,127,502	\$9,650,000	\$2,600,000	\$0	\$0	\$0
Fund 10 Revenues	\$59,625,532	\$64,018,308	\$67,708,385	\$70,757,000	\$73,768,099	\$73,082,919	\$74,267,892	\$75,445,412
Fund 10 Expenditures	\$60,298,881	\$64,559,224	\$67,708,385	\$70,775,546	\$73,776,300	\$76,350,422	\$79,100,263	\$81,989,643
Surplus (Deficit)	(\$673,348)	(\$540,916)	\$0	(\$18,546)	(\$8,200)	(\$3,267,503)	(\$4,832,371)	(\$6,544,231)
Fund Balance	\$8,022,097	\$7,481,181	\$7,481,181	\$7,462,634	\$7,454,434	\$4,186,932	(\$645,439)	(\$7,189,670)
Fund Balance %	13.3%	11.6%	11.0%	10.5%	10.1%	5.5%	-0.8%	-8.8%
Operating Expenses	\$64,038,945	\$68,767,429	\$72,741,933	\$75,970,430	\$79,101,742	\$81,823,504	\$84,727,031	\$87,776,396
Equalization Aid	\$23,888,515	\$24,685,494	\$24,634,807	\$25,555,840	\$24,715,932	\$24,710,775	\$23,231,078	\$22,952,033
Total Tax Levy	\$38,555,555	\$41,692,918	\$44,823,271	\$47,064,703	\$51,017,016	\$50,508,201	\$53,393,483	\$55,104,696
Mill Rate	\$9.69	\$8.97	\$8.90	\$8.90	\$9.19	\$8.66	\$8.72	\$8.57

- This overview includes the approved November 2024 operational referendum
- 25-26 open enrollment in does reflect additional capacity approved by school board in January 2025
- 25-26 open enrollment out includes an decrease of 2 students above current levels
- Revenue 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

Expenditure assumptions:

- 4.5% 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

Waunakee Community School District

Fund 10 – “Big Picture Overview”

Fund 10

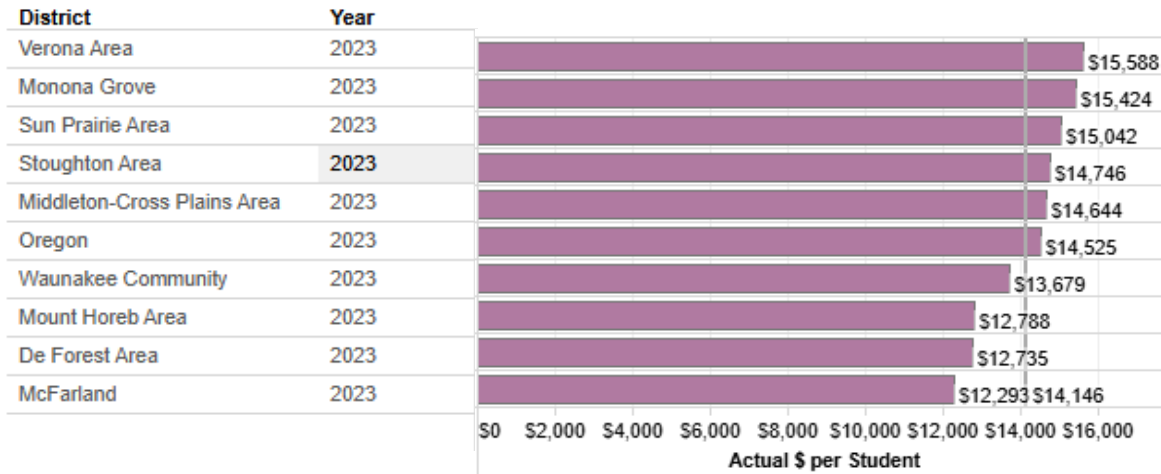
	Base Year	Year 1	Year 2	
	2024-25	2025-26	2026-27	
Revenues				
Fund 10 Levy	33,383,590	35,384,279	39,089,926	
Equalization Aid	24,634,807	25,555,840	24,715,932	
Interest	800,000	700,000	600,000	
Act 12	266,173	266,173	266,173	
Open Enrollment	<u>2,511,297</u>	<u>2,738,190</u>	<u>2,986,024</u>	
Totals	61,595,867	64,644,482	67,658,055	
		3,048,615	3,013,572	
Expenses				
Salaries	36,880,094	38,978,432	40,958,754	
Health YOY Increase	4,940,601	5,187,631	5,447,013	
Other Benefits	7,144,311	7,456,627	7,753,427	
Utilities	1,126,923	1,183,269	1,367,433	
Transportation	1,713,881	1,799,575	1,889,554	
Open Enrollment Out	598,415	588,536	544,022	
Voucher & ICS	283,223	287,823	292,423	
Property Insurance	157,000	227,000	227,000	
Fund 27 Transfer	7,268,513	7,541,229	7,896,250	
Termination Benefits	0	100,000	150,000	Priority #2
Post Employment Benefits	0	600,000	550,000	Priority #1
Health Insurance Changes	0	100,000	100,000	Priority #4
Contingency		100,000	200,000	Priority #3
Maintenance	0	275,400	290,000	Priority #5
Total	60,112,961	64,425,522	67,665,876	
		4,312,561	3,240,353	
Net		-1,263,946	-226,781	
			-1,490,727	

Fund 10 –“Big Picture Overview”

- Deficit for 25-26 without highlighted budget items is \$18,546. This deficit can be addressed by the retirement/resignation savings.
- **Any new budgetary requests will need to be connected to budget reallocation options or a funding source that equates to the budgetary request.**
- Additional deficit for 25-26 for highlighted budget items is \$1,175,400. For perspective, every 5% increase in state special education categorical aid equates to \$556,458 in additional revenue for fund 27 which then reduces the transfer from fund 10 to fund 27.
- Any increases in state funding should be directed towards highlighted budget items, not new items.
- Regardless of any new state funding, the highlighted budget items must be addressed for 25-26 to avoid reductions in fund 10 fund balance.
- Budgetary policies/practice changes should be considered for 25-26. Examples include:
 - Building/Department carryover practices
 - Allocation of discretionary grants
 - Fund balance policy
 - Funding districtwide maintenance from referendum funds

Waunakee Community School District

VI. Comparable Financial Data



- \$467 per student below Dane County average, or \$2.05 million in expenditures

Object or Function	De Forest	McFarland	Middleton-Cross Plains	Monona Grove	Mount Horeb	Oregon	Stoughton	Sun Prairie	Verona	Waunakee
	2023	2023	2023	2023	2023	2023	2023	2023	2023	2023
100 Salaries	\$7,986	\$3,949	\$8,583	\$8,945	\$7,835	\$9,105	\$8,196	\$9,098	\$9,279	\$8,734
200 Employee Benefit	\$3,084	\$1,437	\$3,202	\$3,709	\$3,162	\$3,197	\$3,441	\$3,104	\$3,045	\$3,063
300 Purchased Service	\$3,297	\$7,257	\$4,081	\$3,684	\$1,792	\$3,029	\$4,831	\$4,102	\$2,309	\$4,533
400 Non-Capital Object	\$1,209	\$432	\$834	\$831	\$1,063	\$895	\$582	\$1,536	\$1,101	\$1,135
500 Capital Objects	\$180	\$148	\$190	\$176	\$398	\$95	\$431	\$387	\$36	\$50
600 Debit Retirement	\$3							\$3		
600 Debt Retirement	\$2,534	\$807	\$1,755	\$2,203	\$2,239	\$1,624	\$717	\$2,751	\$2,966	\$1,915
700 Insurance and Jud	\$137	\$55	\$110	\$88	\$129	\$110	\$125	\$112	\$203	\$94
800 Transfers	\$1,599	\$671	\$1,770	\$1,634	\$1,211	\$1,409	\$1,494	\$2,503	\$2,824	\$1,444
900 Other Objects	\$280	\$231	\$421	\$494	\$204	\$235	\$670	\$76	\$693	\$408
Grand Total	\$20,310	\$14,986	\$20,947	\$21,764	\$18,034	\$19,699	\$20,487	\$23,672	\$22,457	\$21,375