

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 Wednesday, June 4, 2025, beginning at 7:30 AM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

I. CALL TO ORDER

Chairperson Hetzel called the meeting to order at 7:30am.

II. ROLL CALL

Present: Heinrichs, Hetzel, Sonne

Also present: Brown, Newton, Summers, Ensign, Grabarski, and Schell

III. APPROVAL OF AGENDA AND ADDITIONS

A motion was made by Heinrichs, second by Sonne, to approve the agenda as posted. Motion carried 3-0.

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

V. 2024-25 BUDGET UPDATE

A. 2024-2025 Budget Changes

Newton presented and answered questions regarding the 2024-2025 budget changes.

Summers gave additional information regarding the budget committee's goal of having a \$0 end of the year fund 10 balance.

The budget revisions for 24-25 include:

- * changes in grant allocations (both Fund 10 and 27)
- * changes to the State of Wisconsin Library Aid (Fund 10)
- * transfer of funds between Fund 10 & 27
- * changes between funds 10, 49, 50 & 73 to reflect the board-approved goal of \$0 end of the year balance

A motion was made by Heinrichs, second by Sonne, to recommend that the full board consider the 2024-2025 budget changes as presented Motion carried 3-0.

B. Fund Balance Classifications

Newton presented and answered questions regarding fund balance. The school board is required to annually approve the fund balance accounts that are utilized for that fiscal year.

A motion was made by Sonne, second by Heinrichs, to recommend that the full board consider the fund balance as presented. Motion carried 3-0.

VI. 2025-2026 PLANNING

A. Timeline

B. Approval of Second Draft of 2025-26 Budget

Newton presented and answered questions regarding the second draft for the 2025-2026 budget.

The second draft of the budget is based on the following:

1. The \$0/student increase in the per pupil categorical aid, with a \$325/student increase in

the revenue limit formula

2. The personnel cost line includes an inflationary salary increase of 2.95%, implementation of the teacher and classified staff compensation systems, implementation of the classified staff operational referendum funds pay adjustments, a 0% increase in dental insurance rates, and a 5% increase for health insurance rates, utilities, and transportation.

3. The capital maintenance projects are funded from Fund 49

4. The second draft includes an increase of 2.4 FTE, as outlined on page 13 of the document. The second draft includes an additional 1.0 FTE for Arboretum Elementary School Nursing Staff. This Nursing Staff is related to an individual need. These services were contracted out in 24-25 and the service would be more cost-effective and consistent for the student if we hired our own staff.

5. The debt service fund includes the financial plan from the last borrowing that the board approved in March.

6. Updates to the Food Service budget (Fund 50), and other budgets as a result of School Board approved student fees.

7. Updates to the gift fund (Fund 21)

8. All of the remaining budget requests have been placed on hold at this time.

Summers added information and answered questions regarding the state budget process for 2025-27. There was discussion specifically on high cost special education aid.

A motion was made by Heinrichs, second by Sonne, to recommend that the full board consider the second draft of the budget as presented. Motion carried 3-0.

C. Lease Agreements

Summers presented and answered questions regarding the lease agreements for 2025-2026

The administrative recommendation is to approve this lease with the Wisconsin Youth Company lease changing from \$2,900 to \$3,000 per building.

A motion was made by Heinrichs, second by Sonne to recommend that the full board consider the lease agreements as presented. Motion carried 3-0.

VII. **DISCUSSION/ACTION ON PROPOSALS** NA

VIII. **OTHER ITEMS FOR DISCUSSION** NA

IX. **FUTURE AGENDA ITEMS** NA

X. **ADJOURN**

A motion was made by Heinrichs, second by Sonne, to adjourn the meeting at 8:11am. Motion carried 3-0.