

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 Tuesday, June 2, 2026, beginning at 8:00 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 8:00am.

II. ROLL CALL

Present: Ensign, Hetzel, Sonne

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

III. APPROVAL OF AGENDA AND ADDITIONS

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

IV. PUBLIC COMMENTS

Tim Decorah with WCCC gave an update to the board and discussed funding for the organization. The budget committee asked Summers and Newton to evaluate fund 80 options. The administration and board also gave Decorah some suggestions to develop a proposal for funding.

V. 2025-26 BUDGET UPDATE

A. 2025-2026 Budget Changes

Newton presented and answered questions regarding formal budget change process that will be presented to the School Board for approval in June. Summers was available to answer questions as well. The budget revisions for 25-26 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 and 50 to reflect the board-approved goal of \$1.1 million end of the year balance

Summers shared information on the state budget surplus proposal that did not pass the Senate and how it effects Waunakee. The budget committee is interested in a district statement regarding support for reconsideration of a budget surplus deal. This topic will be discussed at the regular June board meeting. A motion was made by Ensign, seconded by Sonne, to recommend that the full board approve the budget changes as presented. Motion carried 3-0.

B. Fund Balance Classifications

Newton presented and answered questions regarding the fund balance classifications. Administration is recommending no changes. A motion was made by Hetzel, second by Sonne, to recommend that the full board approve the administration recommendation as presented. Motion carried 3-0.

VI. 2026-2027 PLANNING

A. Timeline

B. Approval of Second Draft of 2026-27 Budget

Newton and Summers presented and answered questions regarding the second draft of the budget for the 26-27 school year. 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 2.63%, implementation of the teacher and classified staff compensation systems, implementation of the classified staff operational referendum funds pay adjustments, a 13% 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 first draft includes an increase of 6.55 FTE, as outlined on page 12 of the document.
5. The debt service fund includes the most recent financial plan.
6. All other remaining budget requests have been placed on hold at this time.

The second draft of the budget in June includes:

1. Grant allocation updates
2. Updates to the Food Service budget (Fund 50)
3. Updates to the gift fund (Fund 21)
4. Updates to building/department revenue accounts and corresponding expense accounts

The third draft of the budget in July will include:

1. Updates to Fund 27, the Special Education Fund
2. Updates to Fund 80, the Community Service Fund
3. Any other budget updates

A motion was made by Sonne, second by Ensign, to recommend that the full board approve the 2nd draft of the budget as presented. Motion carried 3-0.

C. Lease Agreements

Newton presented and answered questions regarding the lease agreements for the 26-27 school year. The district currently has leases with the Wisconsin Youth Company (K-4 after-school program for the school year).

The administrative recommendation is to approve this lease with the Wisconsin Youth Company lease changing from \$3,000 to \$3,100 per building.

A motion was made by Ensign, second by Sonne, to approve the Wisconsin Youth Company lease as presented. Motion carried 3-0.

VII. OTHER ITEMS FOR DISCUSSION -NA

VIII. FUTURE AGENDA ITEMS The next Budget Committee meeting is July 13, 2026 @ 8:00am

IX. ADJOURN

A motion was made by Ensign, second by Sonne, to adjourn the meeting at 8:59am. Motion carried 3-0.