



WAUNAKEE

COMMUNITY SCHOOL DISTRICT

**Preliminary
Budget Planning
2026-27 School Year**

**Budget Committee Meeting
February 2nd, 2026**

I. 2026-2027 BUDGET TIMELINE

December 1	Review enrollment projection scenarios with the Budget Committee Review budget planning process with the Budget Committee
December 16	Review budget planning process with the Administrative Cabinet
January 5	Review expenditure projection scenarios and open enrollment capacity with the Budget Committee
January 12	Present open enrollment capacity to School Board for approval
February 2	Present draft of budget planning process to Budget Committee
February 9	Present budget planning process to the School Board for approval
February 10	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 4-8	First draft of the budget to the Budget Committee
May 11	First draft of the budget to the School Board School Board approves 2026-27 student fees School Board approves 2026-27 insurance benefits
May 12-31	Staff presentations on the budget process
June 1-5	Second draft of the budget to the Budget Committee
June 8	Second draft of the budget to the School Board
July 1	State equalization aid estimates released by DPI
July 6-10	Third draft of the budget to the Budget Committee
July 13	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 24	Presentation of the approved budget at the annual school district Budget Hearing. Request public approval of the tax levy at the Annual Meeting.
September 18	Third Friday in September student count
October 15	State equalization aid certification released by DPI
October 26	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	2021-22	2022-23	2023-24	2024-25	2025-26
EC	12	15	18	13	15
4K	270	249	238	249	221
K	295	292	289	258	261
1	278	303	299	293	264
2	297	285	307	310	296
3	304	310	301	314	318
4	285	311	312	315	311
TOTAL	1741	1765	1764	1752	1686
ELEM					
5	326	294	320	328	333
6	318	342	300	332	334
TOTAL	644	636	620	660	667
INTER.					
7	349	330	346	310	338
8	303	354	329	354	308
TOTAL	652	684	675	664	646
MIDDLE					
9	316	314	374	334	364
10	348	318	304	366	334
11	341	347	318	303	363
12	349	350	351	332	309
TOTAL	1354	1329	1347	1335	1370
HIGH					
TOTAL	4391	4414	4406	4411	4369
DISTRICT					

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

Enrollment Increase “New” Students

- **2021-22** **1.1%**
- **2022-23** **2.4%**
- **2023-24** **-1.0%**
- **2024-25** **1.9%**
- **2025-26** **-1.0%**
- **Five-year average is 0.68%**

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.

III. STAFFING

Staffing Classrooms K-6 – Ratios

2025-26 School Year

Grade	Total Nov 2025 enrolled	Sections				Student/ Teacher Ratio	Optimum Class size*	Average Class size		
		Total	Arboretum	Heritage	Prairie			Arboretum	Heritage	Prairie
K	261	14	4	5	5	18.6	20	19.3	16.6	20.0
1	264	14	4	5	5	18.9	20	20.3	18.6	18.2
2	296	15	4	6	5	19.7	20	20.3	19.3	19.8
3	318	15	4	5	6	21.2	23	22.3	21.8	20.2
4	311	15	4	5	5	20.7	23	23.5	21.6	21.6
5	333	14				23.8	23			
6	334	15				22.3	23			
Total K-6	2117		20	26	26					

*The optimum class size is per Board Policy.

Waunakee Community School District

2025-26 Staffing Ratios

<u>School</u>	<u>Staff</u>	<u>Students</u>	<u>Ratio</u>
Arboretum	30.00	424 *	14.13
Prairie	39.00	522 *	13.38
Heritage	39.50	519 *	13.14
Intermediate	48.00	667	13.90
Middle School	56.50	646	11.43
High School	93.25	1370	14.69
Students with Disabilities	82.00	4369 **	53.28

* Does not include Early Childhood and 4K

**Students with Disabilities ratio is based on total enrollment

Historical Staffing Ratios

<u>School</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>
Arboretum	14.50	14.50	14.23	14.50	14.13
Prairie	13.45	14.03	13.41	13.62	13.38
Heritage	14.38	14.61	14.96	13.95	13.14
Intermediate	14.09	13.92	13.28	14.12	13.90
Middle School	12.99	13.68	13.11	11.96	11.43
High School	15.02	14.74	14.80	14.56	14.69
Students with Disabilities	60.99	57.32	53.73	53.79	53.28

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

SWD ratio is based on total enrollment

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

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 5% in 26-27 (2.63% CPI & 2% compensation system)
- 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.
- 26-27 Revenues are based on a \$325 per student increase in the revenue limit formula and state special education categorical aid at 42% for 26-27.

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Three-Year Enrollment Projections

Grade	3-Year Average			
	Residents	OE In	Total Students	OE Out
EC	15	0	15	0
4K	216	29	245	3
Kdg	219	24	243	1
1st	251	15	266	2
2nd	246	23	269	6
3rd	286	20	306	3
4th	305	18	323	5
5th	304	21	325	3
6th	318	23	341	0
7th	307	34	341	6
8th	317	23	340	7
9th	299	19	318	6
10th	339	19	358	11
11th	307	26	333	10
12th	353	19	372	17
Totals	4082	313	4395	80

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V. 2026-27 PLANNING

Enrollment Information/Projection

Grade	September 2025 Count				November 2025				3-Year Average			
	Residents	OE In	Total Students	OE Out	Residents	OE In	Total Students	OE Out	Residents	OE In	Total Students	OE Out
EC	15	0	15	0	15	0	15	0	15	0	15	0
4K	191	30	221	3	191	30	221	3	216	29	245	3
Kdg	246	15	261	1	245	15	260	1	219	24	243	1
1st	240	24	264	4	241	24	265	4	251	15	266	2
2nd	277	19	296	3	277	19	296	3	246	23	269	6
3rd	301	17	318	2	302	17	319	2	286	20	306	3
4th	290	21	311	3	289	21	310	3	305	18	323	5
5th	314	19	333	0	312	19	331	0	304	21	325	3
6th	307	27	334	3	306	27	333	3	318	23	341	0
7th	316	22	338	5	317	22	339	6	307	34	341	6
8th	289	19	308	2	289	19	308	3	317	23	340	7
9th	344	20	364	5	345	20	365	5	299	19	318	6
10th	312	22	334	8	312	22	334	8	339	19	358	11
11th	344	19	363	15	344	19	363	17	307	26	333	10
12th	296	13	309	13	300	12	312	13	353	19	372	17
Totals	4082	287	4369	67	4085	286	4371	71	4082	313	4395	80

- OE In is open enrollment students attending WCSO
- The student count change between September 2025 and November 2025 was an increase of 2 students

Staffing Classrooms K-12 – Ratios

PRELIMINARY PROJECTIONS 2026-27

<u>K</u>	-	243	12 Sections [- 2 sections]	20.3 to 1	(20)
<u>1</u>	-	266	14 Sections [no change]	19.0 to 1	(20)
<u>2</u>	-	269	14 Sections [-1 section]	19.2 to 1	(20)
<u>3</u>	-	306	14 Sections [-1 section]	21.9 to 1	(23)
<u>4</u>	-	323	15 Sections [+1 section]	21.5 to 1	(23)
<u>5</u>	-	325	14 Sections [no change]	23.2 to 1	(23)
<u>6</u>	-	341	15 Sections [no change-monitor]	22.7 to 1	(23)

Our headcount indicates -3 sections for grades K-6. The Board approved reallocating these 3 FTE to 4-year old kindergarten.

7 th – 8 th grade	Sept 25	646 students/11.43 = 56.5 FTE
	Nov 25	647 students/11.43 = 56.6 FTE
	Sept 26	681 students/11.43 = 59.5FTE

9 th – 12 th grade	Sept 25	1,370 students/14.69 = 93.2 FTE
	Nov 25	1,374 students/14.69 = 93.5 FTE
	Sept 26	1,381 students/14.69 = 94.3 FTE

7th – 12th grade + 4 FTE

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

Administration is recommending +2 FTE at the middle school to bring each grade level up to 16 sections.

Staffing/Student Classrooms K-6 – Ratios

Projections 2026-27/Compared to 2025-26 Actual

<u>K</u>	-	<u>12 Sections- (-1 at Heritage, -1 at Prairie)</u>	
		Arboretum-	4
		Heritage-	4
		Prairie-	4
<u>1</u>	-	<u>14 Sections- (no change)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>2</u>	-	<u>14 Sections- (-1 at Heritage)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>3</u>	-	<u>14 Sections- (-1 at Prairie)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>4</u>	-	<u>15 Sections- (+1 at Prairie)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	6
<u>K-4</u>	-	<u>Total (estimates indicate a -3.0 FTE in grades K-4)</u>	
		Arboretum-	20
		Heritage-	24
		Prairie-	25
<u>Intermediate</u>			
<u>5</u>	-	<u>14 Sections</u>	} <u>(estimates no change at grades 5-6)</u>
<u>6</u>	-	<u>15 Sections</u>	

Staffing Classrooms K-6 – Ratios

2026-27 School Year

Grade	Estimated 26-27 Enrollment	Sections				Student/ Teacher Ratio	Optimum Class size*	Average Class size		
		Total	Arboretum	Heritage	Prairie			Arboretum	Heritage	Prairie
K	243	12	4	4	4	20.3	20	20.0	20.8	20.5
1	266	14	4	5	5	19.0	20	20.0	17.2	20.0
2	269	14	4	5	5	19.2	20	20.3	19.0	18.6
3	306	14	4	5	5	21.9	23	21.0	23.8	20.6
4	323	15	4	5	6	21.5	23	22.5	22.4	20.2
5	325	14				23.2	23			
6	341	15				22.7	23			
Total K-6	2073		20	24	25					

*The optimum class size is per Board Policy.

Waunakee Community School District

Fund 10 –“Big Picture Overview”

Current Scenario	Prior Years		Current	Projections				
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Enrollment Growth	0.2%	-0.3%	-0.9%	0.2%	-1.2%	0.3%	-0.6%	0.1%
Eq. Valuation Growth		8.3%	9.6%	6.0%	6.0%	6.0%	6.0%	6.0%
Rev. Limit/Member Incr.	325	325	325	325	325	325	325	325
Referendum	\$5,127,502	\$8,127,502	\$9,650,000	\$2,600,000	\$0	\$0	\$0	\$0
Fund 10 Revenues	\$64,018,308	\$68,102,085	\$71,192,701	\$74,485,842	\$73,790,765	\$74,931,439	\$76,367,977	\$77,689,288
Fund 10 Expenditures	\$64,559,224	\$68,102,085	\$71,192,701	\$74,526,613	\$77,946,206	\$81,604,585	\$85,346,258	\$89,160,559
Surplus (Deficit)	(\$540,916)	\$0	\$0	(\$40,771)	(\$4,155,441)	(\$6,673,146)	(\$8,978,281)	(\$11,471,271)
Fund Balance	\$7,481,181	\$7,481,181	\$7,481,181	\$7,440,410	\$3,284,968	(\$3,388,178)	(\$12,366,459)	(\$23,837,730)
Fund Balance %	11.6%	11.0%	10.5%	10.0%	4.2%	-4.2%	-14.5%	-26.7%
Operating Expenses	\$68,767,429	\$72,712,783	\$77,491,249	\$82,494,544	\$86,168,095	\$90,093,131	\$94,114,793	\$98,223,083
Equalization Aid	\$24,685,494	\$24,634,807	\$23,334,386	\$22,516,448	\$21,879,546	\$19,607,235	\$17,766,889	\$15,101,856
Total Tax Levy	\$41,692,918	\$44,823,271	\$47,501,003	\$51,359,025	\$51,343,985	\$55,068,918	\$58,659,851	\$62,900,871
Mill Rate	\$8.97	\$8.90	\$8.60	\$8.78	\$8.28	\$8.37	\$8.42	\$8.51

- This overview includes the approved November 2024 operational referendum
- **The current 4K planning process includes 6 district half day programs and 7 community partner locations. The 6 district half day sections save approximately \$385,000 in payments to 4K partners. Administration is recommending reallocating \$150,000 to middle school FTE, leaving a new balance of \$194,000.**
- **26-27 open enrollment in does not reflect additional capacity. Capacity has been approved by school board in January 2026 (164 openings)**
- 26-27 open enrollment out includes an increase of 10 students above current levels
- Revenue assumptions:
 - \$325 per student on the revenue limit formula
 - 40% special education categorical aid
 - **High cost categorical aid increases to 80% (May recommend lower percentage for later draft of budget)**
 - Student enrollment per the 3-year average projection (+26)
 - November 2024 operational referendum fully utilized in 26-27

Expenditure assumptions:

- 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
- **Added 5 FTE (2 custodians, 1 security personnel, 2 FTE at middle school)**
- \$100,000 increase to district contingency
- Added NAMI contract back to maintenance budget

Waunakee Community School District

The following expenditure categories will need to be addressed:

- Maintenance projects