

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, July 9, 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, Loken, Blackburn, Grabarski, and Ensign

III. APPROVAL OF AGENDA AND ADDITIONS

A motion was made by Heinrichs, seconded 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

Summers presented and answered questions regarding the 2024-25 budget. The audit process will take place August 13-14. Administration will allocate costs across accounting funds to meet the budget committee's goal of a \$0 fund 10 balance for the end of 24-25.

VI. 2025-2026 PLANNING

A. Timeline

Summers reviewed the budget planning timeline for 2025-26. The board approved 3rd draft of the budget will be presented to the community at the Annual Meeting in August.

B. 2025-27 State Budget

Summers provided a high-level overview of the 2025-27 state budget. The five highlights of the state budget are as follows:

- 1) Special Education Categorical Aid
- 2) Special Education High Cost Aid
- 3) Open Enrollment
- 4) State Equalization Aid
- 5) Property Taxes

The first three highlights are positive revenue increases for our school district. The last two highlights are included in the revenue limit formula which will be covered by property taxes because state equalization aid declined by \$1 million. Summers and Newton have reviewed the additional spendable revenues and will be able to address some long-term financial concerns. Administration is recommending a discussion at the August Board Workshop regarding the 2025-2027 financial planning.

C. Approval of Third Draft of 2025-26 Budget

Newton presented and answered questions regarding the third draft of the budget for the 25-26 school year. Loken was available to present and answer questions regarding the K-8 alternative education program and the transportation items included in the third draft of the budget. The third 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 5.4 FTE, as outlined on page 13 of the document. The third draft includes an additional 2.0 FTE for special education paraprofessionals for 1:1 student needs and an alternative education teacher/coordinator.
5. The debt service fund includes the financial plan from the last borrowing that the board approved in March.
6. Building and department revenue and expense budgets.
7. Alternative education placements K-8, lease for space and staffing costs. We will discuss at the meeting.
8. McKinney-Vento student transportation, leasing of 2 vehicles and hiring district staff. We will discuss at the meeting.
9. All other remaining budget requests have been placed on hold at this time.

A motion was made by Sonne, second by Heinrichs, to recommend that the full board consider the third draft of the budget. 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 8:19am. Motion carried 3-0.