

**WAUNAKEE COMMUNITY SCHOOL DISTRICT  
BOARD OF EDUCATION BUDGET COMMITTEE MEETING**

Wednesday, May 3, 2023

7:30 AM

Waunakee Community School District  
905 Bethel Circle  
Waunakee, WI 53597

Members of the public may attend Board of Education meetings in-person, and will be asked to check in with District personnel when you arrive.

Public comments will be limited to 3 minutes. The Board will allow 30 Minutes for public comments.

Public comments may be sent to Rebecca McDonough at [district\\_administrator@waunakee.k12.wi.us](mailto:district_administrator@waunakee.k12.wi.us) up to one hour before the start of the Board meeting. All comments will be reviewed by the Board members. Emailed comments will be reviewed by the board but not read out loud. Emailed comments sent during any part of the board meeting (Board Development, Closed session, Open session) will be forwarded to the board but may or may not be reviewed by the board until after the board adjourns. Comments must include the commentator's name, address, and must identify their connection to the District (if any) and any group they are representing in order to be considered by the Board.

If you would like to address the Board in-person during the public comments section of the meeting, you will be greeted in the lobby of the building, asked to check in with District personnel when you arrive so that you can be recognized and address the Board when your name is called.

A recording of the meeting will be posted on the District webpage within 24 hours of the meeting time.

**AGENDA**

**I. CALL TO ORDER**

**II. ROLL CALL**

**III. APPROVAL OF AGENDA**

**IV. PUBLIC COMMENTS**

**V. 2022-2023 BUDGET UPDATE**

**A. End of the Year Balance Projection**

The purpose of this agenda item is to review the projected end of the year balance. The 22-23 Fund 10 budget approved by the School Board in October was balanced and included a \$100,000 contingency. As of the end of April, the special education teacher approved for Heritage will come from the contingency fund. No other contingency expenses have been approved for 22-23. The budget also includes the additional \$1M approved through the operational referendum question. The school board has not approved expenditures related to the \$1M at this time. As a reminder, the transportation

budget will be in a deficit due to the monthly invoices from 2021-22 that carried over to 2022-23 (approximately \$350,000). In addition, the utility budget is trending at a negative \$250,000 due to increases in both rates and usage.

**B. Budget Revision for June School Board Meeting**

The purpose of this agenda item is to review the budget revision for the June school board meeting. Administration will be preparing the 2022-23 budget revision for the June 12th school board meeting.

Brian Grabarski will be sharing information on a concept for base contract adjustments for specific teachers based on the years of experience that were awarded to them upon hire. If approved by the board, this concept would result in a 2022-23 budget revision.

Administration is seeking input from the committee on the topic of the fund 73 post-employment benefit contribution. If you recall, this funding was pulled from the 22-23 budget while awaiting the results of the operational referendum question. Our funding options for 22-23 range from a contribution of \$0 to \$668,317 (actuarial determined contribution). A final decision on this contribution is not required until July.

**VI. 2023-2024 BUDGET PLANNING**

**A. Timeline 6**

The purpose of this agenda item is to discuss the draft of the 2023-2024 budget process. Attached please find the budget timeline.

**B. State Budget Proposal 7**

Attached please find the public school district state budget proposal from Governor Evers. Also please find a report from the Legislative Fiscal Bureau on the revenue limit per pupil adjustments compared to inflation. Administration will review the key differences between this budget proposal and what has been included in the 2023-24 budget planning process.

**C. Review First Draft of 2023-24 Budget 13**

The purpose of this agenda item is to review the first draft of the budget for the 23-24 school year. I have attached the first draft of the budget for your review. Please note that the first draft of the budget is based on the following:

1. The \$0/student increase in the per pupil categorical aid, with a \$200/student increase in the revenue limit formula
2. An increase in the percentage of State Special Education Categorical Aid to 32.5% (from 30%)
3. The personnel cost line includes an inflationary salary increase of 7.5%, implementation of the teacher and classified staff compensation systems, a 0% increase in dental insurance rates, and a 3% increase for health insurance rates.
4. The capital maintenance projects are funded from Fund 49
5. The first draft includes an increase of 10 FTE, as outlined on page 13 of

the document.

6. The debt service fund includes the new debt issued for the \$175 million referendum.
7. All of the remaining budget requests have been placed on hold at this time.

The second draft of the budget in June will include:

1. Grant allocations, if available
2. Staffing updates based on additional schedule changes, reallocation proposals or new positions
3. Updates to the Food Service budget (Fund 50), and other budgets as a result of School Board approved student fees
4. Updates to the gift fund (Fund 21)
5. Updates to the community service fund (Fund 80)
6. Updates to building/department revenue accounts and corresponding expense accounts

Administration would like to discuss property tax levy goals for the fall of 2023. The first draft of the budget is developed with the concept of a property tax increase of 3% that is connected to a corresponding net new construction increase of 3%. This approach would keep a consistent school property tax rate for existing property tax payers. We will learn about the net new construction increase information during the month of August. Please let me know if you have any questions on the first draft of the budget.

1. Review Student Fees 36

Attached please find the proposed student fees for the 2023-2024 school year. Please note that the school fee for the high school has increased in conjunction with the elimination of the transcript fee. There is a new fee at the high school connected to course approved curriculum. The food service fee increases are in response to the significant increases in food costs and for labor associated with the food service program. Administration is recommending approval.

2. Review Facility Use Fees 39

Attached please find the proposed facility use fees for the 2023-2024 school year. Aaron May has updated several of the fees for consideration by the Budget Committee. Administration is recommending approval.

3. Review Fund 27 41

Please see the attached memo from Tiffany Loken regarding a request for additional special education staff for the 2023-24 school year. These positions will be eligible for Transfer of Service funding or can be covered by the Federal Flow-Through grant.

4. Review Fund 50 43

Administration met with Taher management on April 26th to review the operation of the food service program and to plan for 2023-24. The student fee agenda item

includes the recommended food service fees for the 2023-24 school year. Taher management is preparing a corresponding budget proposal that will be shared with the committee at the meeting.

#### 5. Review Fund 80

The first draft of the budget includes two changes to the Fund 80 budget. The first change is to increase the maintenance expenditures to fund a software upgrade to the community facility management system. The second change is to fund the increased scope of the Warrior Media program. The Warrior Media program has continued to expand the services offered to the community for broadcasting district activities.

Administration is seeking feedback on the topic of the property tax levy and fund balance in Fund 80. The first draft of the budget includes a deficit Fund 80 budget, which would pull down from the fund balance. The fund balance is currently larger than needed due to the reduced expenditures from recent fiscal years. The alternative to reducing the fund balance is to increase the property tax revenues in Fund 80.

#### D. 2023-24 Employee Wage Increases 46

If time permits, Administration will review the 2023-24 wage increase discussion that is taking place with the human resource committee. We have copied over the notes and attachment for your review.

The district budget planning process incorporated 7.5% employee wage increases for all employee groups. The attached information provides estimates illustrating those associated costs.

Preliminary discussion about market-based wage adjustments in hourly employee groups and potential costing estimates for all employee groups except for teachers. Review committee thoughts about taking all employee groups except for teachers for approval at the May meeting.

For reference to our earlier discussions:

April/May - Review internal and market-based adjustments for 22/23 wages using referendum funds. Work collaboratively with the Teacher Compensation Committee on the process.

May - Review draft 23/24 wage increase plan

June - Approve 22/23 internal and market-based wage adjustments.

June - Approve 23/24 wage increases for Admin, Admin Support, Hourly Staff

July - Approve 23/24 wage increases for teachers \*negotiation process dependent

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

**VIII. OTHER ITEMS FOR DISCUSSION**

**IX. FUTURE AGENDA ITEMS**

**X. ADJOURN**

“Any person who has a qualifying disability as defined by the Americans with Disabilities Act who requires assistance with access or materials should contact the Waunakee Community School District Office at 849-2000, 905 Bethel Circle Drive Waunakee, WI 53597, at least twenty-four hours prior to the commencement of the meeting so that necessary arrangements can be made to accommodate the request.”

## I. 2023-2024 BUDGET TIMELINE

December 6	Review enrollment projection scenarios with the Budget Committee Review budget planning process with the Budget Committee
December 13	Review budget planning process with the Administrative Cabinet
January 3-6	Review expenditure projection scenarios with the Budget Committee
January 10	Review budget planning process with the Administrative Cabinet
January 11	Open budget planning process to Administrative Cabinet
January 27	Budget planning requests due
February 6-10	Present first draft of the budget planning process to the Budget Committee
March 6-10	Present second draft of the budget planning process to the Budget Committee
March 13	Present budget planning process to the School Board for approval
March 14	Distribute approved budget planning process to the administrative cabinet
March 15 – Apr. 15	Building/department level budget development
April 3-21	Preparation of the first draft of the budget Budget meetings with administrators as necessary
April 24-28	Special School Board/Leadership Team meeting to review 2023-24 budget process
May 1-5	First draft of the budget to the Budget Committee
May 8	First draft of the budget to the School Board School Board approves 2023-24 student fees School Board approves 2023-24 insurance benefits
May 9-26	Staff presentations on the budget process
June 5-9	Second draft of the budget to the Budget Committee
June 12	Second draft of the budget to the School Board
July 1	State equalization aid estimates released by DPI
July 5-7	Third draft of the budget to the Budget Committee
July 10	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
September 15	Third Friday in September student count
October 15	State equalization aid certification released by DPI
October 16	Presentation of the approved budget at the annual school district Budget Hearing. Request public approval of the tax levy at the Annual Meeting.
October 17-20	Present budget changes and tax levy changes to the Budget Committee
October 23	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

The Assembly Education Committee has issued a notice that it will hold a public hearing on [Assembly Bill 53](#) following the conclusion of the informational hearing. The Governor previously vetoed this bill last session (2022 Senate Bill 585). His veto message can be found [here](#). The Assembly Education Committee will also take public testimony on [Assembly Bill 69](#), which was just recently introduced.

### **Legislative Reference Bureau Analyst of AB 53:**

Beginning in the 2024-25 school year, this bill requires public high schools and private high schools participating in a parental choice program to collect statistics on violations of municipal disorderly conduct ordinances and certain crimes, including homicide, sexual assault, burglary, battery, and arson, that occur on school property or on transportation provided by the school. The high school must collect statistics about the crime or disorderly conduct only if 1) it occurred on a weekday between the hours of 6 a.m. and 10 p.m.; 2) it is reported to law enforcement; and 3) a charge is filed or citation is issued. The bill further requires that the collected statistics be reported to the Department of Public Instruction and included on the annual school and school district accountability report. Finally, the bill clarifies that DPI may not consider crimes statistics reported by a school or school district for purposes of determining a school or school district's performance on the annual school and school district accountability report.

### **Legislative Reference Bureau Analysis of AB 69:**

This bill requires each public school, including a charter school, to report any incident that occurs in a school building or on school grounds to local law enforcement. The bill provides that, if 100 or more incidents occur in and on public school buildings and grounds during a school semester, and at least 25 of those incidents result in an arrest, the school must, no later than the first day of the next school year, employ or contract for the employment of a law enforcement officer as an armed school resource officer (SRO) to work at the school. Under the bill, "incident" is a defined term that includes violations of state and municipal disorderly conduct laws and certain crimes, including homicide, sexual assault, burglary, battery, and arson. However, the bill provides that, for purposes of counting the number of incidents that resulted in arrest, "incident" does not include incidents related to use or possession of alcohol, cigarettes, nicotine, tobacco products, or vaping devices.

The bill also requires the Department of Public Instruction to reimburse a school board or the operator of an independent charter school that begins employing or enters into a new contract for the employment of a law enforcement officer as an armed SRO all of the following amounts: 1) 75 percent of the costs associated with the SRO for the 2023-24 school year; 2) 50 percent of the costs associated with the SRO for the 2024-25 school year; and 3) 25 percent of the costs associated with the SRO for the 2025-26 school year. Under the bill, the governor must allocate money received by the state under the federal American Rescue Plan Act of 2021 to reimburse DPI for these payments to school boards and independent charter school operators.

**Topics:** [Legislative Action](#), [SAA Capitol Reports](#), [SAA Capitol Reports with Email Notifications](#), [SAA Latest Update](#) | [No Comments »](#)

## **Governor Evers Announces 2023-25 Education Budget Initiatives**

By **Dee Pettack** | February 14, 2023

[Governor Evers announced the following K-12 Education initiatives](#) will be included in his 2023-25 budget proposal. The Governor will formally introduce his budget Wednesday, February 15, 2023 at 6:30. The budget address will stream live on [wiseye.org](#).

The summary of initiatives published by *The Wheeler Report* is below:

### **K-12 BUDGET INITIATIVES**

According to the release, “In total the governor’s 202325 biennial budget will provide an increase of more than \$2.6 billion for public schools, including the second largest proposed direct investment in state general aids since the 1995-97 biennium, the largest per pupil adjustments since revenue limits were imposed, and a historic investment in special education.”

*Overall Investment:*

- \$1 billion over the biennium through the state’s general equalization aid formula, the second largest proposed direct investment in state general aids since the 1995-97 biennium.
- A more than \$1 billion increase in special education aid over the biennium, which would increase reimbursement rates to 60 percent in both years of the biennium.
- Granting districts a sizable increase in revenue-raising authority, with per pupil revenue limit increases of \$350 in fiscal year (FY) 2023-24 and an additional \$650 in FY 2024-25—the largest per pupil adjustments since revenue limits were imposed.
- A low revenue ceiling increase of \$450 per pupil in FY 2023-24 and an additional \$750 per pupil in FY 2024-25, increasing revenue limit equity among school districts.
- A combined increase of \$1,000 per pupil over the biennium while keeping the estimated gross school levy increase below one percent on a statewide basis in both fiscal years.
- A per pupil aid investment of \$46.5 million over the biennium, resulting in a \$24 per pupil increase in FY 2023-24 and an additional \$45 per pupil in FY 2024-25.
- Per pupil payment increases of \$374 in FY 2023-24 and another \$695 in FY 2024-25 for independent charter schools and schools participating in a parental choice or special needs scholarship program. These increases are commensurate with the increased spending power provided to public school districts through revenue limit adjustments and per pupil aid increases.
- Freeze enrollment in schools participating in a parental choice program for school year 2024-25 at year 2023-24 enrollments, allowing families continued access to private schools while affirming the state’s commitment to robust funding for Wisconsin’s excellent public schools.

*Special Education:*

- Providing a more than \$1 billion investment in special education aid, reaching 60 percent in both years of the biennium and going beyond his fall proposal with a historic and critical investment of \$491.4 million in FY 2023-24 and \$521.7 million in FY 2024-25; and
- Investing \$1.6 million in FY 2023-24 and \$5.9 million in FY 2024-25 to increase high-cost special education reimbursements, increasing the reimbursement rate from around 30% today to 60 percent at the end of the biennium.

*“Get Kids Ahead” Initiative:*

- \$117.9 million per year to continue the “Get Kids Ahead” initiative, providing per pupil payments instead of competitive grants;
- \$18 million per year to reimburse schools for costs around an expanded list of school mental health professionals; and
- \$580,000 per year for staff training on evidence-based strategies.
- Additionally, the governor’s investment will provide \$3.6 million in FY 2023-24 and \$7.3 million in FY 2024-25 to allow schools to receive Medicaid reimbursement for telehealth origination costs.

*Increased Medicaid Support:*

- Recommending modifying Medicaid school-based services to allow participating school districts to retain 100 percent of the federal funding received for those services as opposed to the 60 percent share they currently receive. This will result in school districts receiving an estimated additional \$112 million of federal funding over the biennium.

- Creating the *Healthy Meals, Healthy Kids* program, an initiative aimed at improving student health and reducing hunger by investing \$120.2 million in FY 2024-25 to fully fund school breakfasts and lunches for all children;
- Providing \$4.3 million in FY 2023-24 and \$4.7 million in FY 2024-25 to increase the school breakfast reimbursement rate to 15 cents per meal and extending eligibility for the reimbursement to independent charter schools and state residential schools operated by the Department of Public Instruction (DPI); and
- Incentivizing schools to support Wisconsin farmers, food producers, and local economies by providing \$2.75 million in FY 2024-25 for an enhanced 10 cents reimbursement per meal for those including locally sourced foods.

#### *Literacy and Improving Reading Outcomes:*

- \$10 million per year to fund comprehensive training for 28 new coaches in literacy and 28 new professionals in early reading instruction practices, designed to focus on school reading instruction improvement and early childhood; and
- \$4.9 million over the biennium to engage multiple stakeholders and strategies, including:
  - \$1.4 million for The Literacy Lab;
  - \$3 million for the Wisconsin Reading Corps; and
  - \$500,000 for Reach out and Read.
- This budget also provides \$742,500 per year for Wisconsin Literacy to conduct adult literacy activities, including expert trainings, personalized consultations, and workforce connections.

#### *Financial Literacy, Mathematics, and Computer Science:*

- Introducing a new “Do the Math” personal finance initiative, allocating \$2.5 million per year to help schools start or improve programs around financial literacy curriculum and innovative instruction practices; and
- Providing \$10 million in FY 2024-25 to the Milwaukee Math Partnership, a collaboration among the Milwaukee Public Schools district, the University of Wisconsin-Milwaukee, and Milwaukee Area Technical College focused on the implementation of mathematics curriculum and professional development for current and aspiring Milwaukee teachers.
- Funding a statewide computer science education coordinator through DPI, allocating \$20,000 in FY 2024-25 for a computer science education task force, and providing \$5 million annually for grants to school districts to access computer science curriculum, particularly around programming concepts and professional development; and
- Creating a statutory requirement that each Wisconsin high school provide at least one computer science course.

#### *Supporting English Learners:*

- \$8.2 million in FY 2023-24 and \$14.2 million in 2024-25 to increase reimbursement of costs for schools with higher concentrations of English Learners from 7.9 percent to 20 percent by the end of the biennium; and
- More than \$25.9 million per year for a new Aid for English Language Acquisition program and \$310,500 over the biennium to formalize the process for Wisconsin English learners to earn a Seal of Biliteracy and support districts that assist students in achieving this seal.

#### *Teacher Workforce:*

- \$5 million in FY 2024-25 for grants to support “grow your own” educator programming, which may include providing current employees with funding to pursue additional higher education credits, licenses, or certifications, engaging with community organizations, and supporting student organizations with “future teacher” missions; and
- \$9.4 million in FY 2024-25 to provide stipends to student teachers and interns, \$2 million in FY 2024-25 to provide stipends to teachers who agree to train and oversee student teachers or interns, and \$50,000 in

FY 2024-25 for stipends to school library interns.

- Proposing to authorize state agencies and local units of government, including schools, to rehire a retired annuitant teacher under certain circumstances to address workforce recruitment and retention issues. This will make it easier to hire experienced educators and staff.

#### *Supporting Tribal Partners:*

- Proposes \$24,100 in FY 2023-24 and \$49,400 in FY 2024-25 to increase Wisconsin Grants for Tribal college students by 5 percent in the first year and another 5 percent in the second year.
- Invests \$200,000 per year for a grant program administered by DPI to reimburse expenses incurred by school districts that choose to change race-based mascots and logos.

#### *Additional Student Supports:*

- **Out-of-School Programming:** provides supports for students before, during, and after school by investing \$20 million in FY 2024-25 for out-of-school time grants, enhancing offerings from schools and communities to help kids avoid risky and dangerous behaviors, keep kids engaged in their coursework, and provide homework assistance. This budget also provides \$2 million per year to Graduation Alliance, which works to reengage students at risk of not finishing high school.
- **Driver's Education:** provides \$6.5 million in FY 2024-25 to subsidize the cost of providing driver's education to economically disadvantaged students. This provision was also announced as part of the governor's [initiatives to address reckless driving](#).
- **Career and Postsecondary Opportunities:** provides \$500,000 in FY 2024-25 to pay General Education Development testing costs and increase high school equivalency attainment to open doors for employment and postsecondary opportunities. In addition, this budget provides \$704,000 over the biennium to continue support for contract costs related to academic and career planning for pupils in grades 6-12.
- **Prevent Opioid Overdoses:** establishes a requirement that every school in Wisconsin have opioid antagonists, such as naloxone and naltrexone, on hand in the event of a suspected opioid drug overdose.
- **Encouraging Family and Outdoor Engagement:** provides \$243,600 per year to the Wisconsin Department of Natural Resources to provide fee waivers for annual admissions receipts to state parks for the families of fourth-grade students, aligning state parks with the national Every Kid Outdoors program.

**Topics:** [SAA Capitol Reports](#), [SAA Capitol Reports with Email Notifications](#), [SAA Latest Update](#) | [No Comments](#) »

## [2023-25 Biennial Budget](#)

By Dee Pettack | February 1, 2023

On February 15, 2023, Governor Evers will give his budget address to introduce his 2023-2025 Budget.

[DPI's 2023-25 Biennial Budget Request](#) for K-12 School Aids, Building the Educator Pipeline, Public Libraries/Lifelong Learning, and Agency Operations

[Summary of DPI's 2023-25 Biennial Budget Request](#)

[DPI's 2023-25 Biennial Budget Request – Brief](#)

**Topics:** [SAA Capitol Reports](#), [SAA Capitol Reports with Email Notifications](#), [SAA Latest Update](#) | [No Comments](#) »

## [Governor Evers 2023 State of the State Address](#)

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By Dee Pettack | January 25, 2023



## Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873  
Email: [fiscal.bureau@legis.wisconsin.gov](mailto:fiscal.bureau@legis.wisconsin.gov) • Website: <http://legis.wisconsin.gov/lfb>

January 9, 2023

TO: Senator LaTonya Johnson  
Room 106 South, State Capitol

FROM: Russ Kava, Fiscal Analyst

SUBJECT: Revenue Limit Per Pupil Adjustment Indexed to Inflation

At your request, I am providing information on the revenue limit per pupil adjustment and the prior law provision indexing the adjustment to inflation.

Under revenue limits, the amount of revenue a school district can raise from general school aids, property taxes, and exempt property aid is restricted. A district's base revenue in a given year is equal to the restricted revenues received in the prior school year. Base revenue is divided by the average of the district's enrollments in the prior three years to determine its base revenue per pupil. In 2022-23, no per pupil adjustment is made to each district's base revenue per pupil to determine its current year revenue per pupil. Current year revenue per pupil is then multiplied by the average of the district's enrollments in the current and prior two years to determine the district's initial revenue limit. There are several adjustments that are made to the initial revenue limit, such as the declining enrollment adjustment and the low revenue adjustment. A district can also exceed its revenue limit by receiving voter approval at a referendum.

From 1998-99 to 2008-09, the revenue limit per pupil adjustment was indexed for inflation each year. The inflation increase was the percentage change, if not negative, in the consumer price index for all urban consumers between the preceding March and second-preceding March. Under the 2009-11 budget act, the inflation adjustment was deleted. Per pupil adjustments under revenue limits were then specified by law in biennial budget acts.

You asked what the revenue limit per pupil adjustment would have been in each year had the prior law indexing mechanism been in place since its repeal, and how that amount compares to the actual annual combined resource change provided from the revenue limit per pupil adjustment and the change in the per pupil aid payment relative to the prior year. That information is shown in the table below.

**Revenue Limit Per Pupil Adjustment Under Prior Inflation  
Indexing Compared to Actual Resource Change**

	<u>Per Pupil Adjustment Under Prior Indexing</u>	<u>Actual Combined Resource Change</u>	<u>Difference</u>
2008-09	\$274.68	\$274.68	\$0.00
2009-10	274.68	200.00	-74.68
2010-11	281.00	200.00	-81.00
2011-12	288.59	-554.00*	-842.59
2012-13	296.38	100.00	-196.38
2013-14	300.83	100.00	-200.83
2014-15	305.34	150.00	-155.34
2015-16	305.34	0.00	-305.34
2016-17	308.09	100.00	-208.09
2017-18	315.48	200.00	-115.48
2018-19	323.05	204.00	-119.05
2019-20	329.19	263.00	-66.19
2020-21	334.13	179.00	-155.13
2021-22	342.82	0.00	-342.82
2022-23	371.96	0.00	-371.96

\* While the 5.5% per pupil reduction amount varied among districts, the statewide average reduction was \$554.

You also asked what the estimated per pupil adjustments would be in 2023-24 and 2024-25 under this scenario. Based on the January, 2023, projections of quarterly inflation by S&P Global, it is estimated that the per pupil adjustments would be \$392.79 in 2023-24 and \$403.00 in 2024-25.

I hope that this information is helpful. Please contact me if you have questions.

RK/ml



# WAUNAKEE

## COMMUNITY SCHOOL DISTRICT

**2023-2024 Budget  
FIRST DRAFT**

**The first draft of the budget is based on the budget planning process as recommended by the Budget Committee. This budget draft is more conservative than what is included in Governor Evers' Budget Proposal.**

Prepared by Allie Dye, Director of Business Services

May 8, 2023

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**Board of Education**

<b><u>Name</u></b>	<b><u>Municipality</u></b>	<b><u>Term Expires</u></b>
Joan Ensign	Town of Westport, City of Middleton, City of Madison	Spring 2026
Ted Frey	Town of Westport, City of Middleton, City of Madison	Spring 2024
Jack Heinemann	Village of Waunakee	Spring 2025
Judy Engebretson	Towns of Dane/Springfield	Spring 2025
Katie Dotzler	Village of Waunakee	Spring 2025
Dawn Heinrichs	Village of Waunakee	Spring 2026
Mark Hetzel	Town of Vienna	Spring 2024

**Budget Committee Members**

To be updated for the second draft of the budget in June.

# Waunakee Community School District

## Introduction

A budget is a financial plan designed to achieve the educational objectives of the Waunakee Community School District. The budget needs to be accountable to meet these educational objectives within the financial constraints that exist. The budget needs to be understandable to the Board of Education, administration, staff, parents, and the district taxpayers. The budget was developed with significant staff input regarding needs and priorities. The budget was developed based on principals of long-term fiscal planning.

## Timeline

The budget process for the 2023-2024 fiscal year began in December 2022 when the budget committee reviewed a budget timeline and revenue estimates. The budget committee reviewed expenditure estimates on January 4<sup>th</sup>. All staffing budget requests were due to the Executive Director of Operations by January 27<sup>th</sup>. A draft of the budget planning process document was presented at a Budget Committee meeting in February. Building/department level budget planning took place between March/April. Administrative review of the budget took place in April. The first draft of the budget will be presented to the Budget Committee and the Board of Education in May. The second draft of the budget will be presented in June. The third draft of the budget will be presented in July. A public hearing on the budget will take place in July. The preliminary budget will be presented at the Annual Meeting in October with community approval of the tax levy. The Board of Education will approve the final version of the budget and set the tax levy at a special meeting scheduled for October 23rd.

## Executive Summary

A school district's budget is divided into many "funds". These "funds" are used to account for specific school district programs. The different "funds" and their descriptions are presented below:

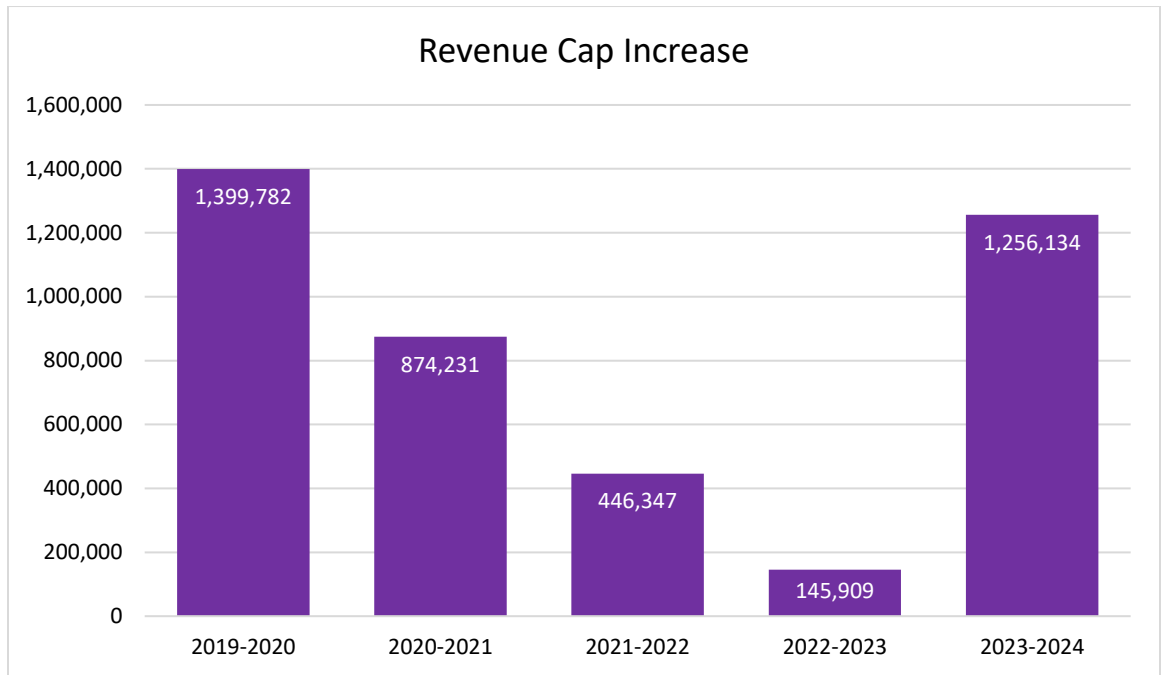
FUND	DESCRIPTION
10	General
21	Special Revenue Trust
27	Special Education
38	Non-Referendum Debt Service*
39	Referendum Debt Service
41	Capital Expansion Fund
49	Capital Projects
50	Food Service
72	Private Benefit Trust*
73	Employee Benefit Trust
80	Community Service
99	Other Cooperative Funds

\* Currently not being utilized

## Waunakee Community School District

A state revenue cap formula is a significant factor in the development of the budget. The revenue cap limits the amount of revenue available to school districts from the two main sources- property taxes and state equalization aid. The revenue cap directly affects Funds 10, 38, and 41, and indirectly affects Fund 27. Fund 27 is primarily funded from a transfer from Fund 10.

The 2023-24 Waunakee state budget planning process increases the revenue cap per student amount by \$200.00. The budget includes a \$0 change in the per pupil categorical aid. The most recent four years of revenue cap changes and the estimated increase for 2023-24 is shown below:



Please note: The 2020-21 through 2024-25 revenue caps will be increased by \$3,127,502 in 2022-23, \$5,127,502 in 2023-24, and \$8,127,502 in 2024-25 due to a November 2020 and November 2022 non-recurring operational referendum question. This amount is not included in the graph above.

# Waunakee Community School District

## Enrollment

Student enrollment is a key factor in the revenue cap formula. The most recent four years of historical numbers and the estimates for September 2023 numbers are shown below:

Grade	2019-20	2020-21	2021-22	2022-23	2023-24
EC	12	4	12	15	15
4K	240	268	270	249	249
K	283	256	295	292	268
1	298	272	278	303	300
2	278	298	297	285	314
3	315	270	304	310	291
4	303	310	285	311	320
<b>TOTAL</b>	<b>1729</b>	<b>1678</b>	<b>1741</b>	<b>1765</b>	<b>1757</b>
<b>ELEM</b>					
5	349	309	326	294	320
6	299	342	318	342	302
<b>TOTAL</b>	<b>648</b>	<b>651</b>	<b>644</b>	<b>636</b>	<b>622</b>
<b>INTER.</b>					
7	304	295	349	330	352
8	341	305	303	354	336
<b>TOTAL</b>	<b>645</b>	<b>600</b>	<b>652</b>	<b>684</b>	<b>688</b>
<b>MIDDLE</b>					
9	339	343	316	314	365
10	347	338	348	318	315
11	342	343	341	347	317
12	326	353	349	350	359
<b>TOTAL</b>	<b>1354</b>	<b>1377</b>	<b>1354</b>	<b>1329</b>	<b>1356</b>
<b>HIGH</b>					
<b>TOTAL</b>	<b>4376</b>	<b>4306</b>	<b>4391</b>	<b>4414</b>	<b>4423</b>
<b>DISTRICT</b>					

The historical student count shows an increasing enrollment. The estimated September 2023 enrollment shows an increase of 9 students. Enrollment increases result in additional revenues being available through the revenue cap formula.

The 2023-2024 revenue cap limit increases to \$53,073,033 or \$4,072,102 higher than 2022-23. This increase equates to an 8.3% increase. The 2023-2024 state equalization aid is estimated to increase to \$25,160,728 or \$1,272,213 higher than 2022-23. This change equates to a 5.3% increase. The district will receive the state equalization aid estimate from the WI Department of Public Instruction on July 1st.

## Waunakee Community School District

The 2023-2024 tax levy increases to \$39,712,221 or \$1,156,666 higher than 2022-2023. This increase equates to a 3.0% increase. Two years of historical information and the proposed tax levy for this year is shown below.

Proposed Property Tax Levy			
FUND	Audited	Unaudited	Proposed
	2021-22	2022-23	2023-24
General Fund	24,967,299.00	23,818,251.00	27,618,140.00
Referendum Debt Service Fund	12,017,000.00	14,342,804.00	11,699,581.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	450,091.00	394,500.00	394,500.00
<b>TOTAL SCHOOL LEVY</b>	<b>37,434,390.00</b>	<b>38,555,555.00</b>	<b>39,712,221.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YR</b>	<b>8.0%</b>	<b>3.0%</b>	<b>3.0%</b>

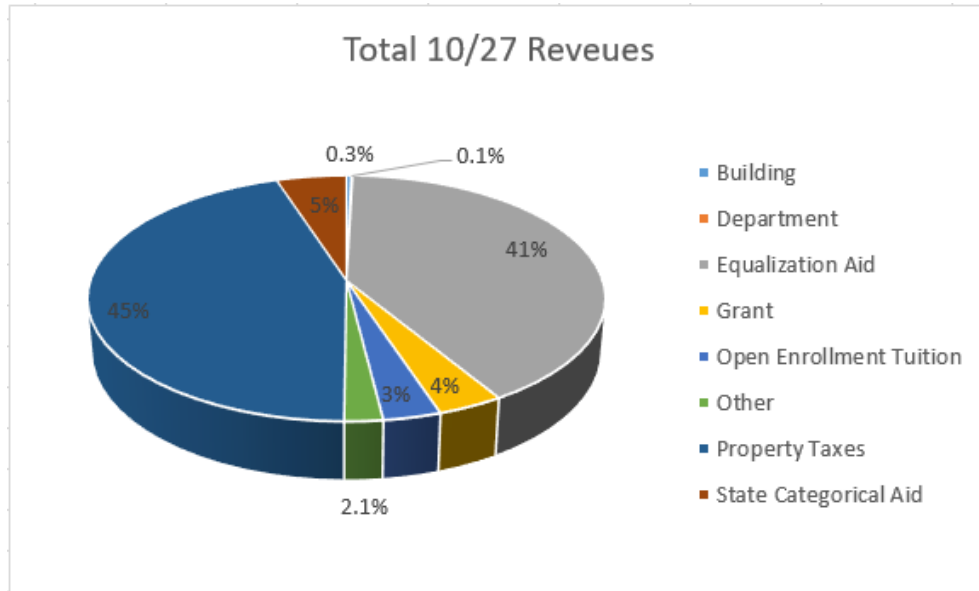
The 2023-2024 tax base is estimated to increase to \$4,099,882,222 or \$119,414,045 higher than 2022-2023. This change equates to a 3% increase. The 2023-2024 tax rate (tax levy/tax base) remains the same at \$9.69. The school tax on a \$360,000 home remains at \$3,488 (assuming new property growth of 3%).

A summary of the expenditures showing two years of historical information and the proposed 2023-2024 budget is shown below. Fund 73 is not included in the summary below.

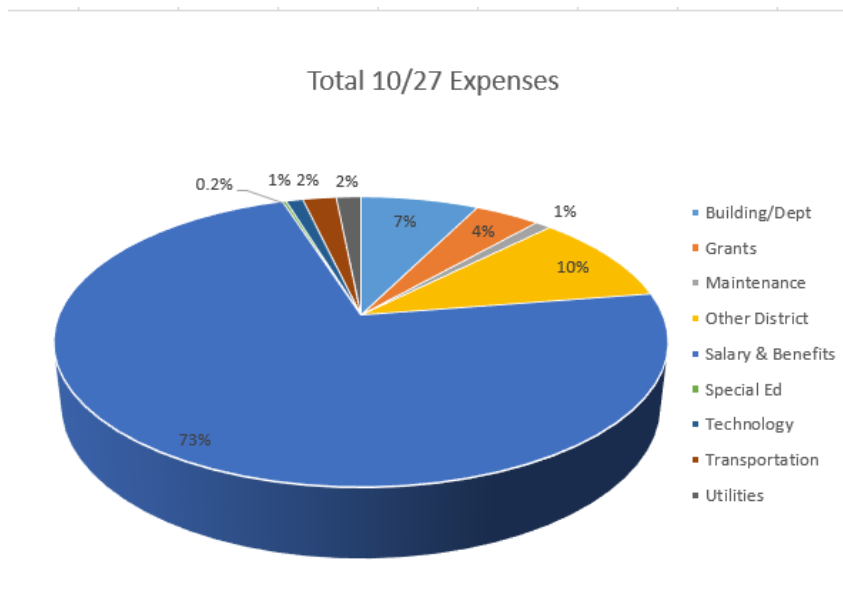
ALL FUNDS	Audited	Unaudited	Proposed
	2021-22	2022-23	2023-24
GROSS TOTAL EXPENDITURES--ALL FUNDS	82,755,449.00	86,764,295.00	151,041,571.00
Interfund Transfers (Source 100) - ALL FUNDS	6,406,644.00	6,416,057.00	7,032,821.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	76,348,805.00	80,348,238.00	144,008,750.00
<b>PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>	<b>5.5%</b>	<b>5.24%</b>	<b>79.23%</b>

# Waunakee Community School District

## Where do the revenues come from? (Funds 10 and 27)



## What are the expenditures spent on? (Funds 10 and 27)



Each fund is presented in more detail on the following pages.

# Waunakee Community School District

## General Fund 10

**Purpose of Fund:** The purpose of the general fund 10 is to account for the educational programs and operations of the school district, excluding special education programs.

The 2023-24 grant budgets are not available at this time. The 2023-24 open enrollment budgets will be adjusted based on actual student attendance in the fall of 2023. The state equalization aid/property tax budgets will be revised based on the aid estimate amounts from the Department of Public Instruction in July. The interest earnings/interest expenses for borrowings will be revised in the fall of 2023 based on market conditions.

	2022-2023	2023-2024	\$ Change	% Change
<b>Revenues:</b>				
Prairie School Bldg Fees	\$4,600	\$4,600	\$0	0%
Heritage School Bldg Fees	\$4,900	\$4,900	\$0	0%
Arboretum School Bldg Fees	\$4,000	\$4,000	\$0	0%
Intermediate School Bldg Fees	\$35,650	\$35,650	\$0	0%
Middle School Bldg Fees	\$22,300	\$22,300	\$0	0%
High School Bldg Fees	\$91,400	\$91,400	\$0	0%
Athletics Fees	\$38,000	\$38,000	\$0	--
<b>Building Revenues</b>	<b>\$200,850</b>	<b>\$200,850</b>	<b>\$0</b>	<b>0.00%</b>
Curriculum Dept Revenues	\$8,800	\$8,800	\$0	0%
Human Resouces Revenues	\$0	\$0	\$0	0%
Maintenance Revenues	\$6,000	\$6,000	\$0	---
Technology Erate/Fees	\$55,500	\$55,500	\$0	0%
Technology Revenues	\$2,750	\$2,750	\$0	0%
<b>Department Revenues</b>	<b>\$73,050</b>	<b>\$73,050</b>	<b>\$0</b>	<b>0.00%</b>
Common School Funds	\$162,337	\$162,337	\$0	0%
Title 1 Public Grant	\$85,798	\$85,798	\$0	0%
Title 1 Private Grant	\$6,429	\$6,429	\$0	0%
Title 2 Grant (Public)	\$45,675	\$45,675	\$0	0%
Title 2 Grant (Private)	\$6,519	\$6,519	\$0	0%
Title 3 Grant	\$16,468	\$16,468	\$0	0%
Title 4A Grant (Public)	\$8,822	\$8,822	\$0	0%
Title 4A Grant (Private)	\$1,178	\$1,178	\$0	--
Peer Mentor	\$0	\$0	\$0	0%
Perkins Grant	\$18,182	\$18,182	\$0	0%
Federal Flo-Through	\$0	\$0	\$0	100%
ESSER2	\$11,172	\$0	-\$11,172	100%
ESSER3	\$2,049,766	\$1,600,766	-\$449,000	-28%
State Safety Grant - 2	\$0	\$0	\$0	100%
Reading Readiness Grant	\$8,375	\$8,375	\$0	0%
Career/Tech Ed Grant	\$73,654	\$73,654	\$0	0%
Ed. Effectiveness Grant	\$30,080	\$30,080	\$0	0%
School-Based Mental Health	\$139,670	\$139,670	\$0	100%
Mental Health Wellness Grant	\$8,511	\$8,511	\$0	0%
<b>Grant Revenues</b>	<b>\$2,672,636</b>	<b>\$2,212,464</b>	<b>(\$460,172)</b>	<b>-20.80%</b>

## Waunakee Community School District

### Fund 10 Revenues (continued)

District Fees-Prairie	\$26,785	\$26,785	\$0	0%
District Fees-Heritage	\$22,960	\$22,960	\$0	0%
District Fees-Arboretum	\$23,280	\$23,280	\$0	0%
District Fees-Intermediate	\$31,700	\$31,700	\$0	0%
District Fees-Middle School	\$38,950	\$38,950	\$0	0%
District Fees-High School	\$75,000	\$75,000	\$0	0%
District Fees-Athletics	\$190,000	\$190,000	\$0	0%
Summer School Fees	\$0	\$0	\$0	0%
District Student Fees	\$20,000	\$20,000	\$0	0%
Property Taxes	\$23,818,251	\$27,618,140	\$3,799,889	14%
Interest	\$10,000	\$10,000	\$0	0%
Tuition – OE	\$1,999,177	\$1,934,635	-\$64,542	-3%
Transportation Aid	\$75,000	\$75,000	\$0	0%
Equalization Aid	\$23,888,515	\$25,160,728	\$1,272,213	5%
Computer Aid	\$60,921	\$60,921	\$0	0%
Misc	\$25,000	\$25,000	\$0	0%
Insurance Payments Received	\$0	\$0	\$0	100%
Transportation	\$16,000	\$16,000	\$0	0%
Tuition Payments	\$8,000	\$8,000	\$0	0%
Property/Non-Capital Sales	\$7,500	\$7,500	\$0	0%
Gifts	\$0	\$0	\$0	0%
Rentals	\$40,000	\$40,000	\$0	0%
Aid for School Mental Health	\$118,000	\$118,000	\$0	0%
Payment Lieu Taxes	\$33,000	\$33,000	\$0	0%
Personal Property Aid	\$233,244	\$233,244	\$0	0%
State Categorical Aid	\$3,068,912	\$3,096,861	\$27,949	1%
Governor's Federal Funding	\$376,632	\$0	-\$376,632	100%
Medicaid	\$130,000	\$130,000	\$0	0%
Premium	\$49,503	\$49,503	\$0	0%
Aidable Refund	\$50,000	\$50,000	\$0	0%
<b>District Revenues</b>	<b>54,436,330</b>	<b>59,095,207</b>	<b>\$4,658,877</b>	<b>7.88%</b>
<b>Total Revenues</b>	<b>57,382,866</b>	<b>61,581,571</b>	<b>4,198,705</b>	<b>6.82%</b>

# Waunakee Community School District

## Fund 10 Expenditures

	2022-2023	2023-2024	\$ Change	% Change
<b>Expenditures:</b>				
Personnel Costs: Salaries	\$29,118,854	\$32,219,744	\$3,100,890	11%
Personnel Costs: Benefits	\$9,790,434	\$10,679,950	\$889,516	9%
<b>Salary &amp; Benefits Totals</b>	<b>38,909,288</b>	<b>42,899,694</b>	<b>3,990,406</b>	<b>10%</b>
Prairie School	\$85,230	\$85,230	\$0	0%
Prairie School Common School Funds	\$19,266	\$19,266	\$0	0%
Prairie School Bldg Fees	\$4,600	\$4,600	\$0	0%
Heritage School	\$87,160	\$87,160	\$0	0%
Heritage School Common School Funds	\$18,633	\$18,633	\$0	0%
Heritage School Bldg Fees	\$4,900	\$4,900	\$0	0%
Arboretum School	\$70,035	\$70,035	\$0	0%
Arboretum School Common School Funds	\$17,090	\$17,090	\$0	0%
Arboretum School Bldg Fees	\$4,000	\$4,000	\$0	0%
Intermediate School	\$116,820	\$116,820	\$0	0%
Intermediate School Common School Funds	\$24,804	\$24,804	\$0	0%
Intermediate School Bldg Fees	\$35,650	\$35,650	\$0	0%
Middle School	\$141,490	\$141,490	\$0	0%
Middle School Common School Funds	\$25,040	\$25,040	\$0	0%
Middle School Bldg Fees	\$22,300	\$22,300	\$0	0%
High School	\$385,518	\$385,518	\$0	0%
High School Common School Funds	\$51,705	\$51,705	\$0	0%
High School Bldg Fees	\$91,400	\$91,400	\$0	0%
Athletics	\$376,477	\$376,477	\$0	0%
Athletics Fees	\$38,000	\$38,000	\$0	0%
<b>Building Totals</b>	<b>1,620,118</b>	<b>1,620,118</b>	<b>-</b>	<b>0%</b>
Utilities	\$1,073,260	\$1,126,923	\$53,663	5%
Maintenance	\$717,990	\$717,990	\$0	0%
Maintenance Fees	\$6,000	\$6,000	\$0	100%
Capital Projects	\$150,000	\$150,000	\$0	0%
Contingency Fund	\$100,000	\$100,000	\$0	0%
Energy Conservation	\$0	\$0	\$0	#DIV/0!
Transportation	\$1,273,528	\$1,344,196	\$70,668	6%
Technology	\$713,429	\$713,429	\$0	0%
Technology Fees	\$4,650	\$4,650	\$0	0%
Technology Erate	\$53,600	\$53,600	\$0	0%
Curriculum-Elementary Operations	\$295,582	\$295,582	\$0	0%
Curriculum-4K Program	\$871,500	\$871,500	\$0	0%
Curriculum-Secondary	\$357,729	\$357,729	\$0	0%
Curriculum-Secondary Fees	\$8,800	\$8,800	\$0	0%
Human Resources	\$33,650	\$33,650	\$0	0%
Human Resources Fees	\$0	\$0	\$0	0%
Superintendent	\$84,600	\$84,600	\$0	0%
Student Services-Operations	\$71,250	\$71,250	\$0	0%
Student Services-District	\$92,500	\$92,500	\$0	100%
Business Office	\$444,673	\$444,673	\$0	0%
<b>District Wide</b>	<b>1,256,373</b>	<b>1,367,239</b>	<b>\$110,866</b>	<b>9%</b>
Operational Referendum Funds	-	-	\$0	0%
Summer School	\$69,940	\$69,940	\$0	0%
<b>Department Totals</b>	<b>7,679,054</b>	<b>7,914,251</b>	<b>235,197</b>	<b>3%</b>

## Waunakee Community School District

### Fund 10 Expenditures (continued)

Common School Fund-District	\$5,800	\$5,800	\$0	0%
Title 1 Public Grant	\$85,798	\$85,798	\$0	0%
Title 1 Private Grant	\$6,429	\$6,429	\$0	0%
Title 2 Grant (Public)	\$45,675	\$45,675	\$0	0%
Title 2 Grant (Private)	\$6,519	\$6,519	\$0	0%
Title 3 Grant	\$16,468	\$16,468	\$0	0%
Title 4A Grant (Public)	\$8,822	\$8,822	\$0	0%
Title 4A Grant (Private)	\$1,178	\$1,178	\$0	0%
Peer Mentor Grant	\$0	\$0	\$0	--
Perkins Grant	\$18,182	\$18,182	\$0	0%
Federal Flo-Through	\$0	\$0	\$0	0%
Governor's Aid	\$0	\$0	\$0	100%
ESSER2	\$11,172	\$0	-\$11,172	100%
ESSER3	\$2,049,766	\$1,600,766	-\$449,000	100%
State Safety Grant - 2	\$0	\$0	\$0	100%
Career/Tech Ed Grant	\$73,654	\$73,654	\$0	0%
Ed. Effectiveness Grant	\$30,080	\$30,080	\$0	0%
Reading Readiness Grant	\$8,375	\$8,375	\$0	0%
School-Based Mental Health	\$139,670	\$139,670	\$0	0%
Mental Health Wellness Grant	\$8,511	\$8,511	\$0	0%
<b>Grant Totals</b>	<b>\$2,516,099</b>	<b>\$2,055,927</b>	<b>(460,172)</b>	<b>-18%</b>
Transfer to Fund 27	\$6,416,057	\$7,032,821	\$616,764	10%
Wellness Clinic	\$242,250	\$242,250	\$0	--
<b>Other Program Totals</b>	<b>\$6,658,307</b>	<b>\$7,275,071</b>	<b>616,764</b>	<b>9%</b>
<b>Total Expenditures</b>	<b>\$57,382,866</b>	<b>\$61,765,061</b>	<b>\$4,382,195</b>	<b>8%</b>
<b>Rev-Exp</b>	<b>\$0</b>	<b>(\$183,490)</b>	<b>(\$183,490)</b>	<b>#DIV/0!</b>
<b>Beg Fund Balance</b>	<b>\$6,428,153</b>	<b>\$8,695,445</b>	<b>\$2,267,292</b>	<b>35%</b>
<b>End Fund Balance</b>	<b>\$8,695,445</b>	<b>\$8,511,955</b>	<b>(\$183,490)</b>	<b>-2%</b>

#### Overall considerations for Fund 10:

- The budget has a \$183,490 planning deficit for 2023-24.
- The budget will continue to reserve \$11,875 for parking lot/band uniform fees and \$60,000 for Warrior Stadium and the Soccer Stadium turf replacement.
- The revenue cap increase is based on an estimated September 2023 student count and an estimated \$200/student increase.
- The per pupil aid increase of \$0/student.
- The state equalization aid estimate will be provided by the DPI in July.
- A general contingency of \$100,000 is included in the budget.
- The personnel budget includes an inflationary salary increase of 7.5%, advancement on the district compensations systems, a 0% increase in dental rates, a 3% increase in health insurance rates, and FTE changes as presented on the next page. Final decisions on salary increases will be approved at the June/July board meeting.
- The 4K program budget was adjusted based on actual enrollment in the fall of 2023.

# Waunakee Community School District

## Additional Positions

Building	Position	FTE
Prairie	1st Grade	1.00
Heritage	Bilingual Program	2.00
Arboretum		
Intermediate		
Middle School	Business Ed- MS	0.50
High School	English - HS	1.50
Special Ed	High School Teacher	1.00
	Speech/Language Pathologist	1.00
	Special Ed Coordinator	1.00
	Special Ed Support Staff	1.00
	Prairie Elementary Teacher	1.00
Shared Staffing		
District		
Restructuring		
Other Budget Requests	To Be Determined	
<b>Total Additional Staffing</b>		<b>10.00</b>
(Fund 10)		5.00
(Fund 27)		5.00
(Fund 80)		

# Waunakee Community School District

## Fund 21

**Purpose of Fund:** The purpose of the Special Revenue Trust Fund 21 is to account for gifts specified by donors to be used for operating purposes. Effective with the 19-20 school year, this fund includes all student activity groups as well that were previously accounted for in Fund 60.

	2022-2023	2023-2024	\$ Change	% Change
<b>Revenues:</b>				
Arboretum School	\$20,000	\$20,000	\$0	100%
Heritage School	\$22,100	\$22,100	\$0	0%
Prairie School	\$24,800	\$24,800	\$0	0%
Intermediate School	\$6,500	\$6,500	\$0	0%
Joint Elementary PTO	\$0	\$0	\$0	100%
Middle School	\$30,940	\$30,940	\$0	0%
High School-Scholarships				
High School	\$167,630	\$167,630	\$0	0%
Athletics	\$365,100	\$365,100	\$0	0%
Superintendent	\$0	\$0	\$0	0%
Business Office	\$20,000	\$20,000	\$0	0%
Maintenance	\$0	\$0	\$0	0%
Mentor	\$93,250	\$93,250	\$0	0%
Student Services	\$5,000	\$5,000	\$0	0%
Special Education	\$44,000	\$44,000	\$0	0%
<b>Total Revenues</b>	<b>\$799,320</b>	<b>\$799,320</b>	<b>\$0</b>	<b>0%</b>
<b>Expenditures:</b>				
Arboretum School	\$32,000	\$32,000	\$0	0%
Heritage School	\$17,700	\$17,700	\$0	0%
Prairie School	\$61,425	\$61,425	\$0	0%
Intermediate School	\$6,500	\$6,500	\$0	0%
Joint Elementary PTO	\$300	\$300	\$0	100%
Middle School	\$29,940	\$29,940	\$0	0%
High School - Scholarships				
High School	\$133,560	\$133,560	\$0	0%
Athletics	\$383,650	\$383,650	\$0	0%
Superintendent	\$0	\$0	\$0	--
Business Office	\$20,000	\$20,000	\$0	0%
Maintenance	\$0	\$0	\$0	100%
Mentor	\$122,464	\$122,464	\$0	100%
Student Services	\$5,000	\$5,000	\$0	0%
Special Education	\$44,000	\$44,000	\$0	0%
<b>Total Expenditures</b>	<b>\$856,539</b>	<b>\$856,539</b>	<b>\$0</b>	<b>0%</b>
<b>Rev – Exp:</b>	<b>\$0</b>	<b>(\$57,219)</b>	<b>(\$57,219)</b>	<b>--</b>
<b>Beg Fund Balance</b>	<b>\$282,872</b>	<b>\$178,971</b>	<b>(\$103,901)</b>	<b>-37%</b>
<b>End Fund Balance</b>	<b>\$178,971</b>	<b>\$121,752</b>	<b>(\$57,219)</b>	<b>-32%</b>

# Waunakee Community School District

## Special Education Fund 27

**Purpose of Fund:** The purpose of the special education Fund 27 is to account for all of the special education programs and operations in the school district.

	2022-2023	2023-2024	\$ Change	% Change
<b>Revenues:</b>				
Federal Grant PS	\$10,614	\$10,614	\$0	0%
Federal Grant PS--ESSER3	\$6,786	\$6,786	\$0	0%
Federal Grant FT	\$796,488	\$796,488	\$0	0%
Federal Grant FT--	\$108,612	\$108,612	\$0	0%
<b>Grand Totals</b>	<b>\$922,500</b>	<b>\$922,500</b>	<b>\$0</b>	<b>0%</b>
State Aid	\$2,572,826	\$2,926,848	\$354,022	14%
Transfer In Fund 10	\$6,416,057	\$7,032,821	\$616,764	9.6%
Medicaid	\$155,000	\$155,000	\$0	0%
Transit of State Aid	\$8,000	\$8,000	\$0	0%
Open Enrollment Tuition	\$0	\$0	\$0	0%
Aid for School Mental Health	\$0	\$0	\$0	---
<b>Other Revenue</b>	<b>\$9,151,883</b>	<b>\$10,122,669</b>	<b>\$970,786</b>	<b>11%</b>
<b>Total Revenues</b>	<b>\$10,074,383</b>	<b>\$11,045,169</b>	<b>\$970,786</b>	<b>10%</b>
<b>Expenditures:</b>				
Federal Grant PS	\$10,614	\$10,614	\$0	0%
Federal Grant PS--ESSER3	\$6,786	\$6,786	\$0	0%
Federal Grant FT	\$796,488	\$796,488	\$0	0%
Federal Grant FT--	\$108,612	\$108,612	\$0	0%
<b>Grant Totals</b>	<b>\$922,500</b>	<b>\$922,500</b>	<b>\$0</b>	<b>0%</b>
Personnel Costs: Salaries	\$6,449,498	\$7,151,709	\$702,211	11%
Personnel Costs: Benefits	\$2,364,981	\$2,620,731	\$255,750	11%
<b>Salary &amp; Benefits</b>	<b>\$8,814,479</b>	<b>\$9,772,440</b>	<b>\$957,961</b>	<b>11%</b>
Special Ed-Operations	\$28,839	\$28,839	\$0	0%
Special Ed-District	\$126,557	\$126,557	\$0	0%
Transportation	\$173,008	\$185,833	\$12,825	7%
Medicaid	\$9,000	\$9,000	\$0	0%
<b>Program Totals</b>	<b>\$337,404</b>	<b>\$350,229</b>	<b>\$12,825</b>	<b>4%</b>
<b>Total Expenditures</b>	<b>\$10,074,383</b>	<b>\$11,045,169</b>	<b>\$970,786</b>	<b>10%</b>
<b>Rev - Exp:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>---</b>
<b>Beg Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>---</b>
<b>End Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>---</b>

The personnel budget includes an inflationary salary increase of 7.5%, advancement on the district compensations systems, a 0% increase in dental rates, a 3% increase in health insurance rates, and FTE changes as presented on page 13. Final decisions on salary increases will be approved at the June/July board meeting.

## Waunakee Community School District

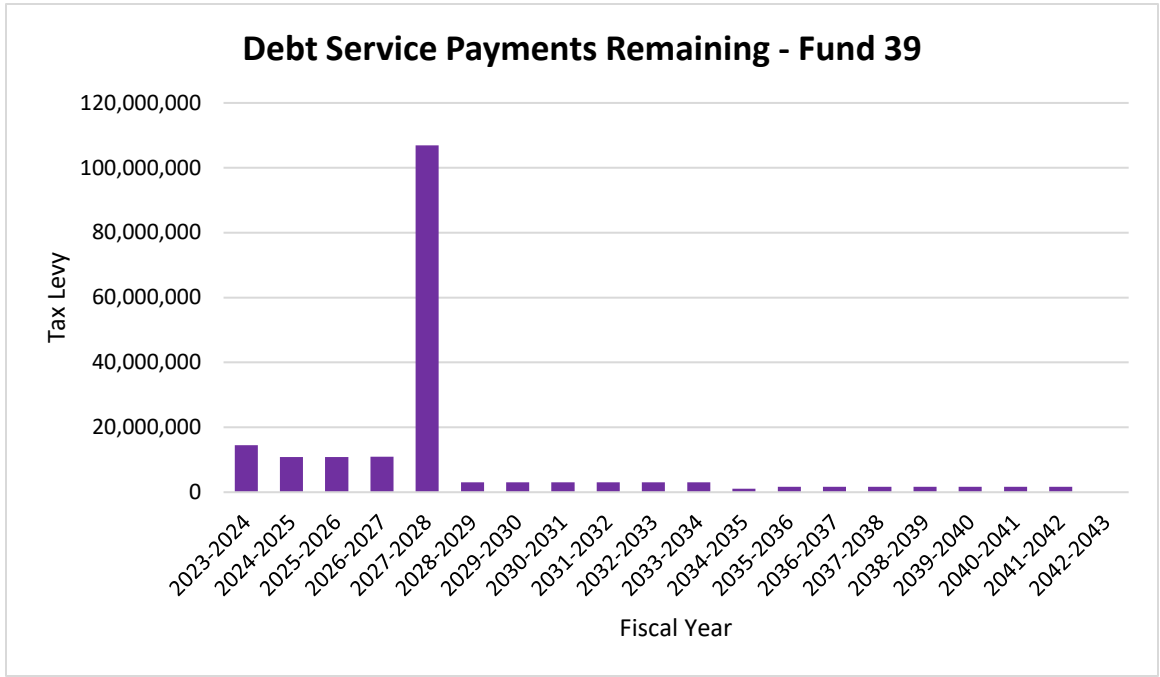
### Debt Service Fund 39

**Purpose of Fund:** The purpose of the debt service fund 39 is to repay prior debts borrowed with authority of an approved referendum.

	2022-2023	2023-2024	\$ Change	% Change
<b>Revenues:</b>				
Premium	\$0	\$0	\$0	--
Refinancing	\$0	\$0	\$0	--
Interest Earned	\$1,000	\$5,000	\$4,000	400%
Property Taxes	\$13,342,804	\$11,699,581	(\$1,643,223)	-12%
Interest Rebate	\$0	\$0	\$0	--
Total Revenues:	\$13,343,804	\$11,704,581	(\$1,639,223)	-12%
<b>Expenditures:</b>				
Refinancing	\$5,980,673	\$0	(\$5,980,673)	-100%
Interest Owed	\$1,917,131	\$6,004,106	\$4,086,975	213%
Principal Owed	\$5,445,000	\$8,700,000	\$3,255,000	60%
Other Debts	\$6,000	\$6,000	\$0	0%
Total Expenditures	\$13,348,804	\$14,710,106	\$1,361,302	10%
<b>Rev – Exp:</b>	\$7,897,804	(\$3,005,525)	(\$10,903,329)	-138%
<b>Beg Fund Balance</b>	\$2,265,023	\$2,339,080	\$74,057	3%
<b>End Fund Balance</b>	\$2,339,080	(\$666,445)	(\$3,005,525)	-128%

The following graph and table reflects the future tax levies (10 borrowings) in this fund. The school board has approved two bond issues related to the November 2022 referendum. Additional bond issues will be approved as the project continues.

# Waunakee Community School District



FISCAL YEAR	AMOUNT DUE
2023-2024	14,573,781
2024-2025	10,814,619
2025-2026	10,839,744
2026-2027	10,926,344
2027-2028	106,930,444
2028-2029	3,073,544
2029-2030	3,039,950
2030-2031	3,037,475
2031-2032	3,039,850
2032-2033	3,037,500
2033-2034	3,037,713
2034-2035	1,070,325
2035-2036	1,659,200
2036-2037	1,658,800
2037-2038	1,661,400
2038-2039	1,661,800
2039-2040	1,665,000
2040-2041	1,665,800
2041-2042	1,669,200
2042-2043	0
<b>TOTAL DUE</b>	<b>\$185,062,489</b>

## Waunakee Community School District

### Capital Expansion Fund 41

**Purpose of Fund:** The purpose of the capital expansion fund 41 is to account for capital expenditures related to buildings and sites.

	2022-2023	2023-2024	\$ Change	% Change
<b>Revenues:</b>				
Property Taxes	\$0	\$0	\$0	0%
Interest	\$1,000	\$0	(\$1,000)	100%
Total Revenues	\$1,000	\$0	(\$1,000)	-100%
<b>Expenditures:</b>				
Maintenance Projects	\$492,007	\$0	(\$492,007)	-100%
Total Expenditures	\$492,007	\$0	(\$492,007)	--
<b>Rev – Exp:</b>	(491,007.00)	0.00	491,007	-100%
<b>Beg Fund Balance</b>	1,173,399	807,447	(365,952)	-31%
<b>End Fund Balance</b>	\$807,447	\$807,447	\$125,055	0%

Capital expansion fund 41 will no longer be utilized, starting with the 2023-24 school year. The facility committee approved the final fund 41 projects in early 2023.

# Waunakee Community School District

## Capital Projects Fund 49

**Purpose of Fund:** The purpose of the capital projects fund 49 is to account for referendum approved capital expenditures related to buildings and sites. The November 2022 capital referendum question of \$175 million is accounted for in this fund.

	2022-2023	2023-2024	\$ Change	% Change
<b>Revenues:</b>				
Bond Proceeds	\$0	\$0	\$0	0%
Interest	\$1,000	\$3,000,000	\$2,999,000	299900%
Total Revenues	\$1,000	\$3,000,000	\$2,999,000	299900%
<b>Expenditures:</b>				
Heritage Elementary	\$0	\$50,000,000	\$50,000,000	100%
Middle School	\$0	\$5,000,000	\$5,000,000	100%
HS/TLC/District	\$0	\$1,000,000	\$1,000,000	100%
Districtwide Maintenance	\$0	\$3,000,000	\$3,000,000	100%
Total Expenditures	\$0	\$59,000,000	\$59,000,000	--
<b>Rev – Exp:</b>	1,000.00	(56,000,000)	(56,001,000)	-5600100%
<b>Beg Fund Balance</b>	1,173,399	807,447	(365,952)	-31%
<b>End Fund Balance</b>	\$807,447	(\$55,192,553)	(\$56,366,952)	-6935%

# Waunakee Community School District

## Food Service Fund 50

**Purpose of Fund:** The purpose of the food service fund 50 is to account for the food service program.

	2022-2023	2023-2024	\$ Change	% Change
<b>Revenues:</b>				
Milk Sales	\$79,590	\$79,590	\$0	0%
Ala-Carte Sales	\$1,533,401	\$1,533,401	\$0	0%
Lunch Sales-Students	\$829,124	\$829,124	\$0	0%
Lunch Sales-Adults	\$4,463	\$4,463	\$0	0%
Lunch-Dane County	\$104,928	\$104,928	\$0	0%
Catering	\$89,000	\$89,000	\$0	0%
Breakfast Sales	\$6,860	\$6,860	\$0	0%
Madison Country Day	\$116,580	\$116,580	\$0	100%
Westside Christian	\$72,863	\$72,863	\$0	200%
<b>Total Revenues</b>	<b>\$2,836,809</b>	<b>\$2,836,809</b>	<b>\$0</b>	<b>0%</b>
<b>Expenditures:</b>				
Contracted Services	\$1,088,180	\$1,088,180	\$0	0%
Food Purchase	\$1,400,446	\$1,400,446	\$0	0%
Other Supplies	\$103,137	\$103,137	\$0	0%
Equipment Purchase	\$25,000	\$25,000	\$0	0%
Software/Tech Costs	\$70,000	\$70,000	\$0	0%
Personnel Costs	\$81,877	\$81,877	\$0	0%
<b>Total Expenditures</b>	<b>\$2,768,640</b>	<b>\$2,768,640</b>	<b>\$0</b>	<b>0%</b>
<b>Rev-Exp:</b>	<b>\$68,169</b>	<b>\$68,169</b>	<b>\$0</b>	<b>--</b>
<b>Beg Fund Balance</b>	<b>\$0</b>	<b>\$138,416</b>	<b>\$138,416</b>	<b>--</b>
<b>End Fund Balance</b>	<b>\$138,416</b>	<b>\$206,585</b>	<b>\$68,169</b>	<b>--</b>

The food service program is contracted out to Taher, Inc. The Dane County lunch program provides meals to community members and the revenue is received from the Dane County Department of Health and Human Services. The Madison Country Day/Westside Christian School programs provide meals to private schools.

This budget will be updated for the second draft of the budget in June after School Board approval of the 2023-24 fees at the May Board meeting.

## Waunakee Community School District

### Employee Benefit Trust Fund 73

**Purpose of Fund:** The purpose of the employee benefit trust fund 73 is to account for formally established benefit pension plans, defined contribution plans, or employee benefit plans.

	2022-2023	2023-2024	\$ Change	% Change
<b>Revenues:</b>				
Interest – AUL Trust	\$28,000	\$28,000	\$0	0%
Interest – HRA Trust	\$50,000	\$50,000	\$0	0%
Employer Contributions - AUL	\$0	\$0	\$0	100%
Employee Contributions – AUL	\$8,000	\$8,000	\$0	0%
Employer Contributions – HRA	\$455,000	\$455,000	\$0	0%
Employee Contributions – HRA	\$0	\$0	\$0	--
Total Revenues	\$541,000	\$541,000	\$0	0%
<b>Expenditures:</b>				
Disbursements – AUL	\$8,000	\$8,000	\$0	0%
Disbursements – HRA	\$300,000	\$300,000	\$0	--
Disbursements - Implicit Rate	\$70,000	\$70,000	\$0	0%
Total Expenditures	\$378,000	\$378,000	\$0	0%
<b>Rev – Exp:</b>	\$163,000	\$163,000	\$0	0%
<b>Beg Fund</b>	\$7,634,984	\$7,889,765	\$254,781	3%
<b>End Fund</b>	\$7,889,765	\$8,052,765	\$163,000	2%

This budget will be updated in the final draft of the budget based on the final retirement benefits for the 2022-2023 retirees. The annual district contribution to the Fund 73 trust fund will be placed on hold until further discussion with the budget committee.

## Waunakee Community School District

### Community Service Fund 80

**Purpose of Fund:** The purpose of the community service fund 80 is to account for community activities such as adult education, recreation, athletic camps, and other related community programs.

	2022-2023	2023-2024	\$ Change	% Change
<b>Revenues:</b>				
Property Taxes	\$394,500	\$394,500	\$0	0%
Athletic Camps	\$0	\$0	\$0	--
Community Ed	\$12,000	\$12,000	\$0	0%
Summer School Camps	\$1,200	\$1,200	\$0	0%
Middle School Athletics	\$15,500	\$15,500	\$0	0%
Community Ed/Swim	\$30,000	\$30,000	\$0	0%
WCCC Grant	\$175,000	\$175,000	\$0	0%
Warrior Media	\$5,000	\$5,000	\$0	100%
Total Revenues	\$633,200	\$633,200	\$0	0%
<b>Expenditures:</b>				
Community Education	\$70,000	\$70,000	\$0	0%
Athletic Camps	\$0	\$0	\$0	--
Middle School Athletics	\$130,000	\$130,000	\$0	0%
Community Ed/Swim	\$120,000	\$120,000	\$0	0%
Maintenance	\$5,000	\$10,000	\$5,000	100%
Public Safety	\$85,000	\$85,000	\$0	0%
Police Liaison Officer	\$40,000	\$40,000	\$0	0%
Summer School Camps	\$1,200	\$1,200	\$0	0%
Workers Compensation	\$2,000	\$2,000	\$0	0%
WCCC Grant	\$175,000	\$175,000	\$0	0%
Warrior Media	\$50,000	\$100,000	\$50,000	100%
Total Expenditures	\$678,200	\$733,200	\$55,000	8%
<b>Rev – Exp:</b>	\$0	(\$100,000)	(\$100,000)	--
<b>Beg Fund Balance</b>	\$473,122	\$517,594	\$44,472	9%
<b>End Fund Balance</b>	\$517,594	\$417,594	(\$100,000)	-19%

A community service fund tax levy covers the administrative costs of the community education program and other costs such as custodial, maintenance, public safety, middle school athletics, Waunakee Community Cares Coalition Grant, and personnel costs not charged to the community through user fees.

The budget will be updated for the third draft of the budget in July.

## Waunakee Community School District

### Other Cooperative Fund 99

**Purpose of Fund:** The purpose of the other cooperative fund 99 is to account for cooperative fiscal agreements made between school districts.

	2022-2023	2023-2024	\$ Change	% Change
<b>Revenues:</b>				
DCNTP	\$162,856	\$162,856	\$0	0%
Mentor Grants	\$0	\$0	\$0	---
Total Revenues	\$162,856	\$162,856	\$0	0%
<b>Expenditures:</b>				
DCNTP	\$162,856	\$162,856	\$0	0%
Mentor Grants	\$0	\$0	\$0	---
Total Expenditures	\$162,856	\$162,856	\$0	0%
<b>Rev – Exp:</b>	\$0	\$0	\$0	---
<b>Beg Fund Balance</b>	\$0	\$0	\$0	---
<b>End Fund Balance</b>	\$0	\$0	\$0	---

The Dane County New Teacher project is accounted for in this fund. This project is the new teacher mentoring program with 14 participating districts. Each district pays a share of the total costs of this program. The budget will be updated for the third draft of the budget in July.

**WAUNAKEE COMMUNITY SCHOOL DISTRICT  
STUDENT FEES 2023-2024 SCHOOL YEAR**

<b>Elementary Schools</b>			
	<b>2022-23</b>	<b>2023-24</b>	<b>% Increase</b>
Kindergarten	\$55.00	\$55.00	
1st-4th	\$55.00	\$55.00	
Milk	\$0.40	\$0.40	
Lunch	\$3.40	\$4.00	18%
Breakfast	\$1.25	\$1.50	20%
Recorders	\$7.00	\$7.00	
<b>Intermediate School</b>			
	<b>2022-23</b>	<b>2023-24</b>	<b>% Increase</b>
5th-6th	\$60.00	\$60.00	
Percussion	\$50.00	\$50.00	
Large Instrument	\$100.00	\$100.00	
Milk	\$0.40	\$0.40	
Lunch	\$3.40	\$4.00	18%
Breakfast	\$1.25	\$1.50	20%
<b>Middle School</b>			
	<b>2022-23</b>	<b>2023-24</b>	<b>% Increase</b>
7th-8th	\$70.00	\$70.00	
Art 7th-8th	\$5.00	\$5.00	
Tech. Ed–8th	\$5.00	\$5.00	
Gateway/Tech. – 8th	\$5.00	\$5.00	
F/CE – 8th	\$5.00	\$5.00	
Co-Curricular Fee	\$40.00	\$40.00	
Football Equip. Fee	\$20.00	\$20.00	
Locks	\$7.00	\$7.00	
Assignment Notebook	\$5.00	\$5.00	
Percussion	\$50.00 <sup>36</sup>	\$50.00	

Large Instrument	\$100.00	\$100.00	
Milk	\$0.40	\$0.40	
Breakfast	\$1.50	\$1.75	17%
Lunch Meal Deal	\$4.15	\$5.00	20%
<b>High School</b>	<b>2022-23</b>	<b>2023-24</b>	<b>% Increase</b>
9th-12th	\$50.00	\$60.00	20%
Elements of Art	\$5.00	\$5.00	
Principles of Design	\$5.00	\$5.00	
Band Uniform	\$10.00	\$10.00	
Ceramics	\$10.00	\$10.00	
Art Metals	\$10.00	\$10.00	
Drawing/Painting	\$10.00	\$10.00	
Advanced Art	\$10.00	\$10.00	
Photography	\$10.00	\$10.00	
Textiles	\$10.00	\$10.00	
Tech. Ed. Metals	\$20.00	\$20.00	
Tech. Ed. Home/Auto	\$10.00	\$10.00	
F/CE Foods Courses	\$40.00	\$40.00	
AP US History	\$0.00	\$21.95	
Innovation Center	\$25.00	\$25.00	
Lunch Meal Deal	\$4.15	\$5.00	20%
Milk	\$0.50	\$0.50	
<b>Tech. Ed. Woods and F/CE individual project supplies provided by students</b>			
Co-Curricular	\$75.00	\$75.00	
Football Equip. Fee	\$35.00	\$35.00	
HS Football Player Optional Helmet Purchase Program	\$295.00	\$295.00	
Driver's Education	(Fees set by CESA 2)	(Fees set by CESA 2)	

Parking Fee	\$50.00	\$50.00	
Locks	\$5.50	\$5.50	
Percussion	\$50.00	\$50.00	
Large Instruments	\$100.00	\$100.00	

Note: Students eligible for free/reduced meals are not charged any school district fees if the DPI waiver form is signed.

**Waunakee Community School District  
FACILITY USE FEE SCHEDULE**

ALL RATES ARE PER DAY (Unless otherwise noted)	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6
Warrior Stadium& Warrior Pitch*^	N/C	Exhibit 1	Exhibit 1	Exhibit 1	Exhibit 1	Exhibit 1
Aquatic Center*	N/C	Exhibit 2	Exhibit 2	Exhibit 2	Exhibit 2	Exhibit 2
Performing Arts Center*	N/C	Exhibit 3	Exhibit 3	Exhibit 3	Exhibit 3	Exhibit 3
Class 1 Facilities (Warrior Stadium, Pitch, Pool, PAC not included)	N/C	\$100	\$200	\$300	\$400	\$500
Class 2 Facilities	N/C	\$50	\$100	\$150	\$200	\$250
Class 3 Facilities	N/C	\$25	\$50	\$100	\$150	\$200
Class 4 Facilities	N/C	\$25	\$25	\$25	\$25	\$50
Staff Costs:						
Custodial, Facility Set-up/Take down (\$45/hour outside of scheduled time)	N/C	\$45/hr	\$45/hr	\$45/hr	\$45/hr	\$45/hr
Field Preparation (Lining)	N/C	N/C	\$45/hr	\$45/hr	\$45/hr	\$45/hr
Specialized Classroom Equipment	N/C	\$50/hr	\$50/hr	\$50/hr	\$50/hr	\$50/hr
Tech Support	N/C	N/C	N/C	N/C	N/C	N/C
Television	N/C	N/C	N/C	N/C	N/C	N/C
VCR/DVD Player	N/C	N/C	N/C	N/C	N/C	N/C
Screen	N/C	N/C	N/C	N/C	N/C	N/C
Overhead Projector	N/C	N/C	N/C	N/C	N/C	N/C
Computer/Video Projector	N/C	N/C	N/C	N/C	N/C	N/C
Portable Sound System	N/C	N/C	N/C	N/C	N/C	N/C
Risers (each)	N/C	N/C	N/C	N/C	N/C	N/C
Tables	N/C	N/C	N/C	N/C	N/C	N/C
Chairs	N/C	N/C	N/C	N/C	N/C	N/C

\*Other charges do apply see specific policy exhibits for more details.

^The first \$30,000 Warrior Stadium gate receipts will be set aside to its own budget item for future artificial turf purchases.

**ADDITIONAL FEES/CHARGES:**

- When a custodian is not scheduled, and one needs to be assigned, there will be a \$45/hour custodial fee charged to all groups. If the event size requires more staff, the WCSD reserves the right to add custodial staff and charge fee to user group.
- Facility uses or events for groups 2, 3, 4, 5, or 6 that involve large groups (in excess of 100 people consisting of participants/attendee/audience) will be assessed a daily supply charge to offset the cost of custodial supplies (i.e. toilet paper, paper towels, trash liners, cleaning supplies, etc...) require to support the event.
- Group Size (participants/attendees/audience) 100-199 (\$25) 200-299 (\$35) 300-399 (\$25) 400-499 (\$45) 500-750 (\$60) 750 and above (\$85). For large events, additional charges for portable restrooms, trash receptacles, or trash disposal may be added.
- When an admission fee is charged to spectators/audiences, the facility use fees will be charge to group classifications 2, 3, 4, 5, and 6.
- District Gymnasiums (Classes 1, 2, & 3) can be rented for half days at a rate of 50% of the daily fee

## **WCSD Facilities User Group Expectations**

The WCSD is pleased to rent and allow community and non-community groups the use of school district facilities in the evenings and on weekends. The District is very proud of our facilities and wants them to be used as much and as often as possible. There are some expectations that the WCSD has of the groups renting/using the district buildings.

- Reserve the facilities well in advance through the WCSD Activities Office (849-2103).
- Complete/Submit necessary paper work that will include a Waiver Damage Form and a Certificate of Insurance which may be required.
- Be as specific as possible on needs you may have in terms of set-up so that things such as tables, chairs, garbage cans, etc. can be made available prior to event.
- For events/activities where children are involved, there will be a custodian on duty. They are there to assist during the events, but will also have other work responsibilities to attend too.
- The WCSD provides supervision for school sponsored events only. There is no supervision of children done by school staff for non-school sponsored events/activities. All participants and spectators should remain in the areas designated for the event. Small children must be supervised and not allowed to roam around school facilities unsupervised. Children that are not supervised can be injured or damage school property. If children are left unsupervised around the schools, the district can restrict the use of a facility or hire supervision that will be charged back to the user group.
- During an event and at the completion of the event, please assist in cleaning up the areas that are being used.
- Immediately report any damage that may take place.

**TO:** Budget Committee

**FROM:** Tiffany Loken, Director of Special Education  
Allie Dye, Director of Business Services

**RE:** Budget Planning for 2023-2024

**DATE:** April 28, 2023

As our District continues to grow, we encounter the challenge of trying to plan effectively for new students as they arrive with existing Individual Education Plans (IEPs). Of course when new students join our District, we are required to provide special education services for them, so we often need to add staff in order to provide the appropriate services for our new students. Transfer of Service is a funding source that we can access in order to hire new staff when we have new students join the District. Transfer of Service results in a permanent increase in the revenue limit formula. In year one of the Transfer of Service, the local property tax levy is increased. In year two and beyond, the district receives state special education categorical aid and state equalization aid on the expenditures. The district did not submit 2022-23 Transfer of Service requests due to a larger fiscal goal of keeping the property tax levy consistent with the information that was shared during the referendum process. The chart below shows which new positions that were already approved in 2022-23 and positions not approved yet for 2023-24 that will be funded through Transfer of Service.

A second funding source we can access for new special education positions is our federal Flow Through grant that is specifically designed to support special education personnel, as well as supplies and contracted services that are required to support our students with special education needs. As the chart below shows, I am proposing the addition of a Special Education Coordinator position as well as the addition of a support staff position that will be funded out of our federal Flow Through grant. As our District grows, we have over 600 students with IEPs and/or Section 504 plans, which means that we need to process the paperwork for 600 plans and review all 600 plans for compliance and accuracy, so having only one person, and one support staff, to do all of this work is simply unrealistic based on the size of the District and the needs of our students. As we continue to watch as the state budget is developed, a request for a second Special Education Coordinator position may be proposed if the state budget increases special education funding significantly. Having a coordinator position for EC-6 and 7-12 would allow us to have a significant impact on both students and teachers by providing more support.

Another component of the Federal Flow-Through funding is the 10% fund 10 funding for either coordinated early intervening services (CEIS) or comprehensive coordinated intervening

services (CCEIS). The Department of Public Instruction makes the determination between these two options based on student data. For 2022-23, our district is spending the 10% for CEIS on a staff member at Arboretum. For 2023-24, our district will be required to spend the 10% for CCEIS activities. We will transfer costs between local district dollars and CCEIS funding to pull the staff member out of the grant and instead fund CCEIS activities.

As we continue to identify new students within our District boundaries that require special education services, we need to add positions to address this growth across the District. The final request outlined below is for a special education teacher position at Prairie Elementary School due to the need for fewer paraeducators and more teachers because the skill set of a teacher is needed as we service more and more high need students.

<b>Position</b>	<b>Location</b>	<b>Funding Source</b>
Adapted PE	District-Wide (BOE approved 22-23, not filled)	Transfer of Service (1 student)
Special Education Teacher	Heritage Elementary (BOE approved 22-23)	Transfer of Service (Students TBD)
Special Education Teacher	Intermediate School (MC) (BOE Approved 22-23)	Transfer of Service (5 students)
Special Education Teacher	High School (MH) (BOE Approved 22-23)	Transfer of Service (3 students)
Special Education Teacher	High School (New) (Not approved yet 23-24)	Transfer of Service (3 students)
Speech/Language Pathologist	Early Childhood/HES (Not approved yet 23-24)	Transfer of Service (5 students)
Special Ed Coordinator	District-Wide (Not approved yet 23-24)	Flow Through Grant/Federal
Special Education Support Staff	District-Wide (Not approved yet 23-24)	Flow Through Grant/Federal
Special Education Teacher	Prairie Elementary (Not approved yet 23-24)	Transfer of Service (Students TBD)

The highest priority for Flow-Through grant funding is the special education coordinator. The support staff position will be evaluated only after the coordinator role has been filled. The district will also continue to monitor the state budget and the proposals regarding state special education categorical aid. Additional funding changes may be recommended based on the state budget process. The business office and special education office work together closely to maximize special education funding from federal, state, and local sources. We will continue to monitor the legislative process and make recommendations as warranted.

May 1, 2023

Mr. Steve Summers  
Business Manager  
Waunakee Community School District  
101 School Drive  
Waunakee, WI 53597



Dear Steve,

Enclosed is our proposed food service budget for the 2023-2024 school year. We have revised it based on decisions made during our last meeting concerning meal prices, and have planned to allow students approved for free meals to choose from all lunch stations.

All indications are that food prices will remain high through 2023 and into next year without any relief. We have experienced an average of 14% price increase coupled with food shortages that result in us paying even higher prices for brands we don't usually purchase. We appreciate your partnership and the opportunity to work together to find solutions to get to a fiscally responsible projection for 2023-2024.

This proposed budget is based on the following:

Elementary students will continue to pay a set price for a complete breakfast or lunch. The meal will continue to include an entrée plus the fruit and vegetables, milk, and side items listed on the monthly menu. Version A is based on an Elementary lunch price of \$4.00. Elementary Breakfast is priced at \$1.50. Secondary breakfast is priced at \$1.75.

We will continue to offer the "meal deal" that allows middle and high school students to choose a customized meal made up of an entrée, two sides and a carton of milk or bottled water for a set price. Students approved for free meals can also choose from the meal deal menu. On Version A The Meal Deal is budgeted at \$5.00.

We have included the planned Premium Meal stations including the Creation Station and Chef Station as meals on the budget. A Price of \$6.00 for those stations is planned, and we'll now offer free students those options as well. At the Intermediate School, those stations are scaled to their age group, and will be sold for \$5.00 next year.

We have planned to provide 52 breakfasts and 243 lunches per day to students who qualify for free or reduced priced meals. With the elimination of charging reduced price students, it may be less confusing to just consider any student below the reduced threshold to be entered as free students and eliminate the reduced classification altogether.

Version A projects Ala Carte sales of \$1,307,822 over 170 school days. Ala Carte Sales will include snacks, beverages and entrees sold as ala carte.

Adults will still have the option to purchase lunch for \$4.25 at the elementary schools. Adults at the Middle or High School can purchase any meal or item sold to students at the same prices.

Steve Summers  
May 1, 2023  
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We have included \$66,913 in revenue from cartons of milk served for the morning milk break. This includes a price increase to \$.50 per carton.

Catering Sales are projected at \$72,537 for the year. We appreciate the district's support by using food service for their catering needs.

Revenue of \$157,383 is included for meals sold to Madison Country Day School based on current participation. The billed meal price is planned to remain at the current rate of \$6.70.

Your partnership in serving Westside Christian School will generate additional revenues of \$66,913 based on the billed meal price of \$4.05.

Sales of \$139,822 are included from serving the Waunakee Senior Center year-round. This includes a higher rate to cover the cost of paper trays used for home delivered meals.

We have budgeted Taher labor including our Food Service Director, Unit Chef, Catering Manager, Driver, Office Support, and Hourly employees with projected wages and benefits.

We have adjusted client paid expenses to \$125,000.

Our G & A and Management Fees have been increased by 3.0%, although DPI has determined the CPI for food away from home to be 8.8%

Version A, using meal prices as we discussed, has a planned surplus of \$23,064.

If you have any questions or need additional information after you have reviewed the budgets, please let me know. We appreciate the support and partnership with you and the Waunakee School District and are looking forward to working with you in 2022-23.

Sincerely,  
TAHER INC.



Jim Madden  
Regional Vice President of Operations

Cc. Alexandra Dye

# WAUNAKEE

## PROJECTED OPERATING BUDGET--FOOD SERVICE

2023-2024

Version: VERSION A

Days of Service:

170 days

		Prices
	Elementary Breakfast	\$ 1.50
	Secondary Breakfast	\$ 1.75
	Elementary Lunch	\$ 4.00
	Intermediate Chef-Creation	\$ 5.00
	Meal Deal 7-12	\$ 5.00
	7-12 Creation, Chef	\$ 6.00
	Free Meals	\$ -
	Reduced Priced Meals	\$ -
	Adult Lunch:	\$ 4.25
	Milk:	\$ 0.50
<b>REVENUE</b>		
CASH:	Breakfast	\$ 15,597.50
	Lunch	\$ 1,069,130.00
	Adult Lunch	\$ 5,780.00
	A La Carte	\$ 1,307,821.90
	Milk Service	\$ 78,558.00
	Catering	\$ 72,537.30
	MCDS	\$ 157,383.00
	Westide Christian	\$ 83,867.40
	Senior Dining	\$ 139,825.00
 <b>GRAND TOTAL REVENUE</b>		 <b><u>\$ 2,930,500.10</u></b>
<b>EXPENSES</b>		
	Food and Milk	\$ 1,464,560.43
	Payroll/Related-Taher	\$ 1,115,118.35
	Management Fee	\$ 30,726.72
	General & Admin. Fee	\$ 54,092.77
	Other Supplies	\$ 117,937.68
	SUBTOTAL	\$ 2,782,435.94
<b>CLIENT EXPENSES</b>		
	Custodial	\$ 40,000.00
	Equipment	\$ 25,000.00
	Software	\$ 20,000.00
	Technology	\$ 40,000.00
	SUBTOTAL	\$ 125,000.00
 <b>TOTAL ALL EXPENSES</b>		 <b><u>\$ 2,907,435.94</u></b>
 <b>NET REVENUE LESS EXPENSES</b>		 <b><u>\$ 23,064.16</u></b>

**HOURLY 1st COSTING OPTION.**

**OPTION 1**

1. Gives a step increase.

For the HR Committee week of Mar 27, 2023

If anniversary date falls:

**MARCH 20, 2023 DATA UPDATED IS IN PURPLE**

JUL 1 - DEC 31 --> give full year step movement 1st PR of fiscal year

JAN 1 to JUN 30 --> Step movement occurs effective the Jan 15 payroll.

**ADMINISTRATOR 1st COSTING OPTION: TBD**

EMPLOYEE GROUPS	CURRENT	Increase of 6.5%	Catch up Pay	TOTAL COST	% INCREASE
<b>Administrator / Admin Support</b>					
Returning Staff	5,022,238	+ 326,445	35,000	5,383,683	107.20%
Administrator Catchup Pay				5,600	
Summer School Coordinator	11,252	+ 731		11,983	106.50%
Vacancies. Included in above returning staff figures	0	+		0	
Job Offer / Changes. _____	0	+		0	
<a href="#">23-24 Detail Costing Spreadsheet started 3.29.23 je</a>					

EMPLOYEE GROUPS	CURRENT	COSTING FIGURES			TOTAL COST	% INCREASE
		Increase of 6.5%	Step Movement			With step movement
<b>Administrative Assistants</b>						
Returning Staff. Two Step increase amount used.	\$1,711,266	+ \$111,232	+ \$19,620	= \$1,842,118	107.65%	
Vacancies (used current staff figures - Hass)	\$0	+ \$0	+ \$0	= \$0		
<a href="#">Detail Costing - TWO STEP</a>		<a href="#">Detail Costing - ONE STEP</a>				
<a href="#">Salary Matrix 23-24 same as 22-23</a>		Total work days decreased: 12M 261 to 260. 11M 240 to 239.				
<b>Classified Staff / Para Educators / Crossing Guards</b>						
Returning Staff & Vacancies	\$2,912,886	+ \$189,338	+ 30,090	= \$3,132,314	107.53%	
Vacancies. All included above.						
<a href="#">Budgeted Positions</a>						
<a href="#">Detail Costing</a>						
<a href="#">Salary Matrix 23-24 same as 22-23</a>						
<b>Custodian / Maintenance</b>						
Returning Staff	\$1,913,873	+ \$124,402	+ 14,553	= \$2,052,828	107.26%	
Total work days decreased: 261 to 260.						
Vacancies. All included above. HS Young resigned, but 4 hours of Saunders is labled yet as hiring overage. So technically, only 4 hrs open.						
S Hosely open 8 hr position uses step 5 custodian salary and job is included.						
New 8 hr open maintenance job included.						
B Hauke open position uses his wage level.						
<a href="#">Budgeted Positions</a>						
<a href="#">Detail Costing- ONE STEP</a>						
<a href="#">Salary Matrix 23-24 same as 22-23</a>						
Hourly Grand Totals	\$6,538,025	\$424,972	\$99,263	7,027,260	107.48%	

Teacher	
Returning Staff	
Overloads	21,458
Vacancies	
Detail Costing	