

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

Wednesday, October 23, 2019

4:00 PM

District Administration & Maintenance Center
905 Bethel Circle
Waunakee, Wisconsin 53597

AGENDA

- I. **CALL TO ORDER**
- II. **ROLL CALL**
- III. **APPROVAL OF AGENDA**
- IV. **2019-20 BUDGET PROCESS**

A. Review Draft of Final Version of the 2019-20 Budget

The purpose of this agenda item is to review a draft of the Final Version of the 2019-20 budget. Attached please find the draft budget as well as a draft of the property tax levy.

As a reminder, we have highlighted in yellow all changes since the last draft of the budget. The changes in this draft of the budget include:

Fund 10:

- The building budgets for grades K-8 have been updated according to the resource allocation model, based on the September student count
- Grant budgets
- Utility budget (funds transferred to Transportation)
- Transportation (both Funds 10 and 27)
- Capital Projects budget (per the discussion that took place at the last Budget Committee meeting)
- District Wide budgets (open enrollment, insurance costs, tuition payments, cash flow borrowing, etc.)
- Salaries & Benefits (to reflect all retirements, resignations, new hires, open positions, etc.)
- Contingency Fund (the Middle School boiler purchase crossed fiscal years)
- Technology (to move funds allocated for expired lease payments from the

- District Wide budget to the Technology budget)
- Business Office (to allocate funds for improvements to Human Resources software systems)
 - Student Support (to reflect the translation budget)
 - Wellness Clinic (to move funds for utilities to the Utility budget)
 - Curriculum (to move funds to a salary budget)
 - Athletic Budget (to increase transportation budget)
 - High School Budget (to increase transportation budget and create an Alternative Ed budget)
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- Revenues have been adjusted based on the September 2019 student count, state certification aid, property taxes, state computer/personal property aid, medicaid, cash flow borrowing premium, workers compensation dividend, interest, grants, transportation aid, other district payments and miscellaneous payments)
 - Fund 21: Revenues and expenses have been adjusted for various buildings/departments
 - Fund 27: Revenues have been adjusted based on grants, prior year's activity and the 2019-21 State Budget process. Expenses have been adjusted based on grants, student needs for programs such as hearing, vision, transportation, Orientation & Mobility, etc. Salaries & Benefits (to reflect all retirements, resignations, new hires, open positions, etc.)
 - Fund 41: Revenues have been adjusted to reflect estimated interest earnings
 - Fund 72: Revenues and expenses have been adjusted to reflect prior year's activity for the scholarship fund
 - Fund 73: Revenues and expenses have been adjusted to reflect prior year's activity for the post employment benefit trust fund

Administration will review all of these changes with the Committee members at the meeting. If you have any questions please contact Steve Summers at stevesummers@waunakee.k12.wi.us or 608-849-2000 ext 8012.

B. Fund 39 Debt Defeasance

The purpose of this agenda item is to review options for the 2019-20 Fund 39 Debt Service levy. Attached please find two documents prepared by the District's financial adviser, Michelle Wiberg from PMA. The attached documents show three options for the 2019-20 Fund 39 Debt Service levy. Please know there are a range of options in between options 1 and 3. Administration will be seeking feedback from the Budget Committee members at the meeting.

If you have any questions please contact Steve Summers at stevesummers@waunakee.k12.wi.us or 608-849-2000 ext 8012.

C. Fund 80 Scoreboard Purchase

The purpose of this agenda item is to request feedback from the Budget Committee members on a topic related to Fund 80. The District has been utilizing Fund 80 funds to purchase scoreboards, specifically when these scoreboards are for community use only. Scoreboards utilized by District programs are purchased through Fund 10. The 2019-20 budget already included the purchase of scoreboards for community use at Heritage Elementary. I received a request from a basketball booster group to fund additional scoreboard purchases (for community use at the high school) in the 2019-20 school year. The booster club is proposing paying for these additional scoreboard purchases now, with a request for the 2020-21 Fund 80 budget to pay back the booster club. Our school district audit firm has indicated this type of transaction is acceptable and they have provided the accounting requirements to the District. Administration is seeking feedback from the Budget Committee members.

Please contact Steve Summers at stevesummers@waunakee.k12.wi.us or 849-2012 if you have any questions. Thanks.

V. **ACCEPTING CREDIT CARDS THROUGH INFINITE CAMPUS**

The purpose of this agenda item is to continue the discussion on accepting credit cards as a payment option for the Infinite Campus student management system.

Notes on this topic from the August 7th Committee Meeting:

Infinite Campus will be updating their software in August to allow credit card transactions, with a convenience fee option for districts to select. The convenience fee option can either be a flat dollar amount per transaction or percentage based. Administration is recommending adding the credit card payment option with adding

a percentage-based convenience fee to cover the costs associated with the credit card processing fee. District families have experienced this credit card processing fee with both the RevTrak and Classmunity electronic payment systems. Classmunity is used for fundraising and RevTrak is used for fees not collected through the student management system. I am seeking feedback from the committee on this topic.

Notes on this topic from the September 27th Committee Meeting:

The Budget Committee supported the concept on August 7th to allow credit card transactions, with charging the convenience fee to parents. Unfortunately there have been multiple technology glitches with the implementation of the credit card transactions. These glitches have not been apparent to our parents, but have been a time-consuming task for the Accounts Payable Specialist and District Registrar to work through.

The good news---parents have embraced the ability to make fee payments via credit/debit card transactions. I have attached a report from 8/28 to 9/17 indicating parents paid \$161,432 in fees through e-checks from their checking accounts and \$105,885 via credit and debit cards.

The challenges---there is a technology glitch that will not allow districts to charge a convenience fee on credit/debit cards and not e-checks. As soon as we discovered this glitch, we eliminated the convenience fee as parents were incorrectly being charged these fees when paying via e-check. I am seeking feedback from the Committee on the following three options at this point:

eliminate the credit/debit card option, charge the convenience fee to all payments, including e-checks. District absorbs the credit/debit card processing fees. There may be other options moving forward. These could include adjusting fees to reflect the credit/debit card processing costs and software upgrades that would allow the proper assignment of convenience fees.

Our District Registrar has done some background work on this process and has found the following:

1. Sun Prairie, Stoughton, DeForest, Middleton all absorb the credit card fee.
2. Kaukauna charges a flat \$1.75 for any online payment

Notes on this topic for the October 23rd Committee Meeting:

The District Registrar, Julie Gengler, continues to work with Infinite Campus on this topic. We have requested a software fix to the issue identified above. Our District is requesting the ability to add a credit card convenience fee that is also not applied to

the electronic withdrawals from checking accounts. We are not aware if/when this software fix will be available.

During the month of September, the District received \$372,721 through the Infinite Campus online payment system. Of these payments, \$142,348 was from credit/debit cards. The cost for the credit/debit card option was \$5,342 or 3.75% of the cost of the funds collected. If applied to both electronic withdrawals and credit/debit cards, the cost would be 1.4% of the funds collected.

Administration is seeking Budget Committee feedback on this topic. Please contact Steve Summers at stevesummers@waunakee.k12.wi.us or 608-849-2000 ext 8012 if you have any questions.

VI. PUBLIC COMMENTS

VII. FUTURE AGENDA ITEMS

VIII. 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.”