

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

Monday, June 1, 2020

5:30 PM

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

This meeting shall be conducted as a virtual meeting due to the health emergency caused by the COVID-19 pandemic and in accordance with State of Wisconsin Emergency Order #12 Safer At Home as so declared on March 24th, 2020. Accordingly:

- Board members may be participating in the meeting from remote locations through the use of communications technology.
- Public may access the meeting via live stream video at: <https://www.waunakee.k12.wi.us/district/Agendas.cfm>
- The physical location of the meeting shall be 905 Bethel Circle, Waunakee, WI
  - Only the Executive Assistant and a member of the IT team will be physically present at that location for the purpose of video production and live-streaming.
  - Public is able to attend at the meeting location, being mindful of social distancing requirements.
- Public comments related to the agenda items are to be sent to Rebecca McDonough at [district\\_administrator@waunakee.k12.wi.us](mailto:district_administrator@waunakee.k12.wi.us) prior to the Board meeting starting time. Those comments will be read by the Board President.

**AGENDA**

- I. **CALL TO ORDER**
- II. **ROLL CALL**
- III. **APPROVAL OF AGENDA**
- IV. **PUBLIC COMMENTS**
- V. **2019-2020 BUDGET**

A. Projected End of the Year Balance

The purpose of this agenda item is to review the 2019-2020 budget, projected end of the year balance. Please be reminded that the 19-20 budget has a planned deficit of \$433,686, due to the capital projects that are funded through the 2014 operational referendum funds (currently accounted for in the Fund 10 fund balance). This capital projects funding decision is connected to the Fund 41 account, as the 19-20 fiscal year is the third year of a three year plan to build up the fund balance in Fund 41. The contingency budget has been primarily

expended through costs associated with additional educational services at Heritage Elementary School.

Please also refer to the PowerPoint that was presented at a previous School Board meeting regarding the impact of the school closure.

#### B. Budget Changes

The purpose of this agenda item is to review the formal budget change process that will be presented to the School Board for approval in June. The budget change document is attached.

All budget revisions are entered into the Skyward Financial System using the Skyward Budget Revision process. The budget revisions for 19-20 include:

- \* changes in grant allocations (both Fund 10 and 27)
- \* changes to the State of Wisconsin Library Aid (Fund 10)

Please note that due to extenuating circumstances (EDO Medical Leave of Absence and COVID19) some budget revisions that normally would have been completed did not take place in 19-20. An example of this is the salary/benefit increases approved by the Board after the budget was approved in October. Another example would be the District Contingency Budget. The budgeted funds are available, but budgets were placed in an accounting function meant as a "place holder" which is different than where they were spent. The intention was to move the funds into the correct functions but this process was interrupted by the circumstances listed above.

All budget revisions will be presented to the School Board for approval at the June 8th School Board Meeting. If you have any questions, please contact Steve Summers at [stevesummers@waunakee.k12.wi.us](mailto:stevesummers@waunakee.k12.wi.us) or via district cell.

#### C. Fund Balance Classifications

The purpose of this agenda item is to review the fund balance classifications. The School Board is annually required to approve fund balance accounts prior to the close of the fiscal year. I have attached the fund balance accounts that are currently being used. The one change is highlighted in yellow for your review. Please let me know if you have any questions on the fund balance classifications. You can contact me via email at [stevesummers@waunakee.k12.wi.us](mailto:stevesummers@waunakee.k12.wi.us) or via district cell. Thanks.

## VI. 2020-2021 BUDGET PLANNING

#### A. Review Second Draft of the Budget

The purpose of this agenda item is to review the second draft of the budget for the 20-21 school year. I have attached the second draft of the budget for your review. Please note that the second draft of the budget is based on the following:

1. The \$0/student increase in the per pupil categorical aid, with a \$179/student increase in the revenue limit formula
2. An increase in the percentage of State Special Education Categorical Aid to 30%
3. The personnel cost line includes a salary increase of 2.85%, a 0% increase in dental insurance rates, and a 0% increase for health insurance rates
4. The capital maintenance projects are funded from Fund 41
5. The second draft includes an increase of 9.42 FTE, as outlined on page 13 of the document.
6. All of the remaining budget requests have been placed on hold at this time

The second draft of the budget in June includes:

1. Staffing updates based on additional schedule changes or reallocation proposals
2. Updates to the gift fund (Fund 21)
3. Updates to building/department revenue accounts and corresponding expense accounts

The third draft of the budget in July will include at least:

1. Grant allocations
2. Staffing updates based on additional schedule changes or reallocation proposals
3. Updates to other budgetary funds (Fund 50 and Fund 80)
4. Updates to summer school budget

#### B. Administrative Restructuring

Attached please find a memo from Randy Guttenberg. This memo provides an overview of the topic of Administrative Restructuring and this memo has been revised based on the Goals Committee Meeting and the Special Board Meeting earlier this week. Administration is seeking feedback from the Budget Committee regarding including these changes into the second or third drafts of the budget.

#### C. Lease Agreements

The purpose of this agenda item is to review the lease agreements for the 20-21 school year. I have attached the lease agreements for your review.

The district currently has leases with the Wisconsin Youth Company (K-4 after-school program for school year), Dane County (1 office at Heritage Elementary

School), and the New Teacher Project (office space at Heritage Elementary School). We are not recommending approval of a summer lease for the Wisconsin Youth Company this summer only.

The administrative recommendation is to approve all three leases at the current rates with the Wisconsin Youth Company lease continuing at \$2,600 per building, the Dane County lease continuing at \$75 per month, and the New Teacher Project lease continuing at \$300 per month.

D. Furniture Purchases

Attached please find quotes for furniture purchases for the additional classrooms at both the Intermediate School and Heritage Elementary. Administration is recommending funding these furniture purchases through the transportation savings from the 2019-20 budget. These furniture purchases are not funded in the second draft of the 2020-21 budget. The Intermediate School has ordered this furniture out of an Intermediate School budget account while Heritage has not ordered any furniture at this time. Intermediate School is requesting that this expense be reimbursed from District funds.

E. Technology Budget

Attached please find information on the Long Range Technology Plan. The Board requested a discussion of the impact of technology purchases for the 2020-21 school year. Director of Technology Herb Haubrich will join us at the meeting to discuss plans for 2020-21.

F. Food Service Budget

The School Board previously approved a school closure meal program through the end of the school year. Taher has provided a cost estimate for continuing this program throughout the summer. Please see the following estimate:

Estimated food and paper cost is \$1.25/breakfast; \$3.00/lunch.

Estimate of 200 meals/day = \$850/day

Estimated labor cost = \$400/day (high end, taking an average of wages)

Total estimated cost per day = \$1,250

Families approved under the National School Lunch Program did receive additional funds to purchase food as a result of COVID19; however, only National School Lunch Program Districts were eligible for these additional funds. Some Waunakee families have been granted these additional funds and others have been denied. There seems to be significant confusion surrounding the eligibility of the families from Districts who do not participate in the National School Lunch Program. Administration is seeking your feedback on this program.

G. Transportation

Attached please find the Transportation Guidelines that have been provided to Dane County school districts. These guidelines may change based on additional state level guidance. Administration would like to discuss, at a high level, the potential impact to the 2020-21 budget planning process.

VII. **DISCUSSION/ACTION ON PROPOSALS**

There are no proposals to review this month.

VIII. **OTHER ITEMS FOR DISCUSSION**

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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.”