

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

Tuesday, March 2, 2021

5:00 PM

Waunakee Community School District
905 Bethel Circle
Waunakee, WI 53597

Members of the public may attend Board of Education meetings in-person, subject to space limitations, as well as guidelines and orders that are in place for indoor gatherings. Public comments will be limited to 3 minutes. The Board will allow 1 hour for public comments. Public comments may be sent to Rebecca McDonough

at 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. 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 outside the buildings and brought into the meeting individually to present; if you are attending the Board meeting in person, you will be 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.

You will be required to abide by guidelines and/or orders required for indoor public locations in Dane County and Wisconsin.

A recording of this meeting will be available on the District Webpage within 24 hours of the meeting date.

AGENDA

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA

IV. PUBLIC COMMENTS

V. BANKING RFP TIMELINE AND BID LIST **3**

Our bidding practices requires a distribution of a Banking RFP every 5 years. We are beginning the process with discussions with staff, preparing a tentative calendar, reviewing our accounts, and updating our last RFP. We anticipate the RFP would be ready for distribution in late June or early July. Attached is a document that is a draft of plans. To be considered, financial institutions must have a local depository.

VI. AUDIT RFP RESPONSES **5**

We have received responses and have conducted reference checks during the week of Feb. 22-26. The table attached provides you with the summary of audit bids. Our next step is to evaluate the full contents of the bid and conduct follow up interviews with 1-2 firms whose bid meets the district's needs. At that time, we will be ready to make a recommendation for the Board of Education.

VII. CURRENT YEAR REFERENDUM FUNDS UPDATE **6**

Providing an update on referendum funds. As of Feb 25, we have \$438,000 remaining with adjustment to be made relating to personnel costs which have not yet been recoded to the referendum. We were waiting until the back pay was made before updating our accounts. This will be completed before the next meeting.

VIII. ESSER II FUNDS AND UPDATE ON INFORMATION **7**
AFFECTING ALLOCATIONS, NEWS FROM STATE

IX. 2021-22 BUDGET PARAMETERS, UPDATE REVENUE AND **9**
EXPENSE ASSUMPTIONS

We are providing a range of assumptions for the committee to consider when setting parameters for the 2021-2022 fiscal year budgeting.

X. FUTURE AGENDA ITEMS

XI. 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.”

RFP BANKING SERVICES

Timeline:

Meet with staff to discuss process and issues
Review accounts and depository information and average balances

Revise RFP to meet current needs
Develop bidders list, verify information
Determine criteria for decision
Draft calendar for release, response, and decision
Release RFP and publish
Determine optimal start date for beginning transfer or modifications to accounts
Staff meeting to discuss draft of action plan and responsibility for transition steps, if needed.

Local banks under consideration: *Must have local depository.* May modify this list as we fur

One Community Bank	1351 Water Wheel Drive	Waunakee, WI
State Bank of Cross Plains (current institution)	610 W. Main Street	Waunakee, WI
U. S. Bank	200 S. Century Avenue	Waunakee, WI
BMO Harris Bank	220 N. Century Avenue	Waunakee, WI
Associated Bank	269 S. Century Avenue	Waunakee, WI
First National Bank & Credit Union/Fortify	1330 Montondon Avenue	Waunakee, WI
Summit Bank & Credit Union	304 E. Main Street	Waunakee, WI
Old National	25 West Main Street	Madison, WI

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ther explore options.

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FIRM NAME	Hawkins Ash CPA's	Wipfli	Reilly Penner & Benton	Johnson Block	Baker Tilly	Clifton RSM Declined	
Financial Audit							
FY2021	\$22,000	\$18,000	\$19,800	\$19,500	\$23,500		
FY2022	\$22,800	\$18,350	\$20,600	\$20,100	\$23,500		
FY2023	\$23,500	\$18,750	\$21,400	\$20,600	\$24,500		
FY2024	\$24,400	\$19,150	\$22,300	\$21,100	\$25,500		
FY2025	\$25,200	\$19,550	\$23,200	\$21,600	\$26,500		
Membership Audit							
FY2021	\$3,500	\$3,500	\$2,500	\$3,500	\$3,500		
FY2022	\$3,600	\$3,500	\$2,500	\$3,700	\$3,500		
FY2023	\$3,800	\$3,600	\$2,500	\$3,900	\$3,500		
FY2024	\$3,900	\$3,600	\$2,500	\$4,100	\$3,500		
FY2025	\$4,100	\$3,700	\$2,500	\$4,300	\$3,500		
Subtotal Audit Services	\$136,800	\$111,700	\$119,800	\$122,400	\$141,000	\$0	\$0
Maintenance of Depreciation							
FY2021	\$1,000	\$750	\$500	\$750	Included above		
FY2022	\$750	\$750	\$500	\$750			
FY2023	\$750	\$750	\$500	\$750			
FY2024	\$750	\$750	\$500	\$750			
FY2025	\$750	\$750	\$500	\$750			
Subtotal Other	\$4,000	\$3,750	\$2,500	\$3,750	\$0	\$0	\$0
5-Year cost	\$140,800	\$115,450	\$122,300	\$126,150	\$141,000	\$0	\$0
References	Holmen Baraboo Sparta Hillsboro Whitehall	Monona Grove Evansville Lake Mills Beloit Turner Burlington	Brown Deer Hamilton Elkhorn Arrowhead Jefferson	Oregon Necedah DeForest Deerfield Sun Prairie Milton	Edgerton Janesville Pewaukee Waukesha Beaver Dam		

Fd	T	Loc	Obj	Func	Prj	2020-21	2020-21	2020-21	Encumbered	2020-21	FYTD	Category
						Original Budget	Revised Budget	FY Activity	Amount	Unencumbered Bal		
10	E	702	481	110010	950		7,275.00	7,274.87		0.13	COVTECH	
10	E	702	482	110010	950		504,700.00	442,211.02		62,488.98	COVTECH	
10	E	702	482	214100	950		820.00	819.67		0.33	COVSTSV	
10	E	702	482	295010	950		135.00	134.99		0.01	COVTECH	
10	E	702	---	-----	---	2,127,502.00	2,075,016.00	1,422,799.20	166,441.58	485,775.22		
10	-	---	---	-----	---	2,127,502.00	2,127,502.00	1,489,322.40	199,311.44	438,868.16		
Grand Expense Totals						2,127,502.00	2,127,502.00	1,489,322.40	199,311.44	438,868.16		

Number of Accounts: 105

***** End of report *****

Source : <https://dpi.wi.gov/administrators/e-mail/essser-ii-funds>

ESSER II Funds

Tuesday, February 16, 2021

Dear District Administrators,

The Joint Committee on Finance (JCF) approved, with modifications, the [Department of Public Instruction's \(DPI\) plan](#) for expending the Elementary and Secondary School Emergency Relief (ESSER) fund dollars.

Two of the three provisions for schools in the plan remain unchanged. The first, the Title I formula allocation required under federal law for 90 percent of the funds, was approved to move forward and be allocated by DPI. The second, a \$100,000 floor for every local education agency (LEA), was also approved. In other words, each LEA is getting \$100,000 or their Title I allocation whichever is greater. Those allocations remain unchanged from what DPI proposed and can be seen in the [estimated local education agency allocations \(columns 3 and 4\)](#) that accompanied the plan DPI submitted to the JCF. The ESSER II application will be available in WISEgrants, likely in April, and districts may start budgeting for these funds.

The JCF, under [Motion #16](#), replaced the third component of the plan that had contained a \$395 per pupil floor with a formula based on the total number of in-person instructional hours provided during the entirety of the 2020-21 school year. LEAS will no longer receive the \$395 per pupil minimum. DPI will instead need to collect information on hours of instruction from eligible LEAs at the conclusion of the school year. Eligible LEAs are the 174 LEAs who were to have received the \$395 per pupil under the original DPI plan. The JCF formula is a proportional one and DPI will need to seek clarification on the level at which this data needs to be collected (e.g. student, grade, or school) by the DPI. As a result, instructional designs and closures at any time during the school year may impact the calculation. DPI will be unable to calculate amounts eligible LEAs are set to receive until the data collection is complete, which may take until fall.

What's at stake?

The original distribution would have provided WCSD with \$1,700,870. The decision to modify the distribution of the third component (\$395 per pupil) puts the District at risk of losing a portion of the additional \$1,452,224 that would be distributed. The first component dollars will not be affected \$248,646.

APPENDIX B: ESSER II - GRANTS TO LOCAL EDUCATION AGENCIES

WILEA Code	Name of Local Educational Agency (LEA)	Initial ESSER II Allocation (Based on FY20 Title I)	Additional Amount for Minimum Grant (\$100,000/LEA)	Additional Amount for Per Pupil Minimum (\$395)	Net ESSER II Allocation
5747	Tomah Area School District	\$ 2,181,051	\$ -	\$ -	\$ 2,181,051
5754	Tomahawk School District	\$ 544,953	\$ -	\$ -	\$ 544,953
0126	Tomorrow River School District	\$ 276,364	\$ -	\$ 205,931	\$ 482,295
5780	Trevor-Wilmot Consolidated School District	\$ 201,453	\$ -	\$ -	\$ 201,453
4375	Tri-County Area School District	\$ 573,008	\$ -	\$ -	\$ 573,008
5810	Turtle Lake School District	\$ 296,231	\$ -	\$ -	\$ 296,231
5817	Twin Lakes No. 4 School District	\$ 328,694	\$ -	\$ -	\$ 328,694
5824	Two Rivers School District	\$ 1,008,320	\$ -	\$ -	\$ 1,008,320
5859	Union Grove Joint No. 1 School District	\$ 240,678	\$ -	\$ 86,382	\$ 327,060
5852	Union Grove Union High School District	\$ 109,848	\$ -	\$ 282,387	\$ 392,235
0238	Unity School District	\$ 618,947	\$ -	\$ -	\$ 618,947
5866	Valders Area School District	\$ 310,496	\$ -	\$ 72,259	\$ 382,755
5901	Verona Area School District	\$ 1,412,390	\$ -	\$ 816,595	\$ 2,228,985
5985	Viroqua Area School District	\$ 1,495,193	\$ -	\$ -	\$ 1,495,193
5992	Wabeno Area School District	\$ 266,266	\$ -	\$ -	\$ 266,266
6022	Walworth Joint No. 1 School District	\$ 356,379	\$ -	\$ -	\$ 356,379
6027	Washburn School District	\$ 473,591	\$ -	\$ -	\$ 473,591
6069	Washington School District	\$ 62,705	\$ 37,295	\$ -	\$ 100,000
6104	Washington-Caldwell School District	\$ -	\$ 100,000	\$ -	\$ 100,000
6113	Waterford Joint No. 1 School District	\$ 363,221	\$ -	\$ 205,579	\$ 568,800
6083	Waterford Union High School District	\$ 84,980	\$ 15,020	\$ 307,640	\$ 407,640
6118	Waterloo School District	\$ 279,528	\$ -	\$ 23,042	\$ 302,570
6125	Watertown School District	\$ 2,106,351	\$ -	\$ -	\$ 2,106,351
6174	Waukesha School District	\$ 4,807,384	\$ -	\$ 52,696	\$ 4,860,080
6181	Waunakee Community School District	\$ 248,646	\$ -	\$ 1,452,224	\$ 1,700,870
6195	Waupaca School District	\$ 1,070,431	\$ -	\$ -	\$ 1,070,431
6216	Waupun School District	\$ 672,322	\$ -	\$ 86,078	\$ 758,400
6223	Wausau School District	\$ 4,694,771	\$ -	\$ -	\$ 4,694,771
6230	Wausaukee School District	\$ 421,717	\$ -	\$ -	\$ 421,717
6237	Wautoma Area School District	\$ 1,205,151	\$ -	\$ -	\$ 1,205,151
6244	Wauwatosa School District	\$ 1,351,305	\$ -	\$ 1,419,225	\$ 2,770,530
6251	Wauzeka-Steuben School District	\$ 179,564	\$ -	\$ -	\$ 179,564
6293	Webster School District	\$ 508,927	\$ -	\$ -	\$ 508,927
6300	West Allis School District	\$ 6,618,434	\$ -	\$ -	\$ 6,618,434
6307	West Bend School District	\$ 1,816,104	\$ -	\$ 510,841	\$ 2,326,945
6328	West De Pere School District	\$ 761,974	\$ -	\$ 669,111	\$ 1,431,085
6370	West Salem School District	\$ 235,212	\$ -	\$ 467,098	\$ 702,310
6321	Westby Area School District	\$ 1,288,151	\$ -	\$ -	\$ 1,288,151
6335	Westfield School District	\$ 959,491	\$ -	\$ -	\$ 959,491
6354	Weston School District	\$ 435,302	\$ -	\$ -	\$ 435,302
5054	Westosha Central High School District	\$ 284,457	\$ -	\$ 164,263	\$ 448,720
6384	Weyauwega-Fremont School District	\$ 387,813	\$ -	\$ -	\$ 387,813
6412	Wheatland Joint No. 1 School District	\$ 169,766	\$ -	\$ 55,384	\$ 225,150
6440	White Lake School District	\$ 202,185	\$ -	\$ -	\$ 202,185
6419	Whitefish Bay School District	\$ 701,618	\$ -	\$ 418,602	\$ 1,120,220
6426	Whitehall School District	\$ 495,229	\$ -	\$ -	\$ 495,229
6461	Whitewater School District	\$ 920,882	\$ -	\$ -	\$ 920,882
6470	Whitnall School District	\$ 711,901	\$ -	\$ 236,494	\$ 948,395
6475	Wild Rose School District	\$ 298,705	\$ -	\$ -	\$ 298,705
6482	Williams Bay School District	\$ 209,268	\$ -	\$ 79,477	\$ 288,745
6545	Wilmot Union High School District	\$ 356,115	\$ -	\$ 21,900	\$ 378,015
6608	Winneconne Community School District	\$ 156,131	\$ -	\$ 538,674	\$ 694,805
6615	Winter School District	\$ 472,971	\$ -	\$ -	\$ 472,971
6678	Wisconsin Dells School District	\$ 984,950	\$ -	\$ -	\$ 984,950
0469	Wisconsin Heights School District	\$ 318,552	\$ -	\$ -	\$ 318,552
6685	Wisconsin Rapids School District	\$ 3,155,275	\$ -	\$ -	\$ 3,155,275
6692	Wittenberg-Birnamwood School District	\$ 623,803	\$ -	\$ -	\$ 623,803
6713	Wonewoc-Union Center School District	\$ 340,969	\$ -	\$ -	\$ 340,969
6720	Woodruff Joint No. 1 School District	\$ 262,119	\$ -	\$ -	\$ 262,119
6734	Wrightstown Community School District	\$ 156,540	\$ -	\$ 364,860	\$ 521,400

Comparison of Revenue Limit Proposals

The 2021-22 fiscal year will be the first year of the next state biennial budget cycle. At this time of year, we compare current budget proposals and provide the board with estimates of the revenue limit changes resulting from various proposals. This summary provides you with a range of assumptions and the associated revenue change.

Enrollment assumptions assume that our FTE will return to pre-COVID numbers. A major change in the assumptions is the percent of Special Education reimbursement which will have a significant impact. ***The increase in aid decreases the Fund10 transfer expense and has been included here as a revenue source.***

	2020-2021	DPI Proposal	Governor's Proposal	Less Revenue Per pupil	Blended Scenario
Revenue Limit Per Pupil Increase	\$179	\$150/\$152	\$200/\$204	\$100	\$150
Categorical Per Pupil Increase (\$8)	\$742	\$750	\$750	\$750	\$750
Spec Ed Aid Percentage	29%	35%	45%	29%	40%
Revenue Limit increase (tax levy/state aid)		\$814,085	\$1,020,585	\$607,585	\$814,085
Spec. Ed. Aid increase		\$217,235	\$972,072	-\$235,668	\$594,654
Revenue Increase		\$1,031,320	\$1,992,657	\$371,917	\$1,408,739

2021-22 Expense Assumptions

Fixed costs	18-19	% Applied	FY22	Increase
Transportation	\$1,943,710	3%	\$2,002,021	\$58,311
Utilities	\$1,106,398	3%	\$1,139,590	\$33,192
Supplies (excludes grants)	\$853,467	3%	\$879,071	\$25,604
Property/Liability Insurance	\$350,869	3%	\$361,395	\$10,526
				\$127,633

Multi-year plan for referendum funds

Plan to be incorporated into the budget

Staff related costs:

Salary & fringe estimates	FY21	% Applied	FY22	Increase
	CPI \$44,735,998	1.23%	\$45,239,524	\$503,526
The examples presented here represent the financial impact of various salary decisions. The costs include the fringe benefits that are tied to increases in salary such as employer costs for FICA, WRS, life and disability insurance.	\$44,735,998	1.50%	\$45,343,425	\$607,427
	\$44,735,998	2.00%	\$45,535,833	\$799,835
	\$44,735,998	2.50%	\$45,728,242	\$992,244
	\$44,735,998	2.85%	\$45,862,928	\$1,126,930
	\$44,735,998	3.00%	\$46,078,078	\$1,342,080

Staffing plans (increase/decrease)	Teacher	1 FTE	\$87,120	88% ER costs
	Para	1 FTE (7.5 hrs)	\$40,247	66% ER costs

Health and dental benefit cost adjustment	FY21	2.00%	Increase	5.00%	Increase
Health insurance	\$5,712,141	\$5,826,384	\$114,243	\$5,997,748	\$285,607
Dental insurance	\$606,919	\$619,057	\$12,138	\$637,265	\$30,346

Retirement savings not calculated
 Assumes resumption of full Food Service operations
 Fall 2021 Fund 41 Capital Projects levy \$509,296