

**WAUNAKEE COMMUNITY SCHOOL DISTRICT
BOARD OF EDUCATION HUMAN RESOURCES COMMITTEE MEETING**

Tuesday, March 9, 2021

4:00 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 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. APPROVE AGENDA

IV. PUBLIC COMMENTS

V. DISCUSSION OF 2021/2022 PRELIMINARY BUDGET 3

Review of the parameters established by the Budget Committee on March 2.

VI. REVIEW OF STAFF COMPENSATION SCENARIOS FOR 21/22 4

Cost estimates for different employee groups based on Budget Committee parameters will be presented and reviewed. Materials to be distributed on the night of the meeting.

**VII. FOLLOW-UP DISCUSSION OF THE COSTING SCENARIOS 9
FROM THE FEBRUARY DISCUSSION OF THE WTA MEET AND
CONFER SESSION**

Costing information of the different ideas discussed at the February HR Committee meeting will be presented. Materials will be distributed at the meeting.

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.”

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
				<u>\$127,633</u>

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

Teachers: 1.23% CPI increase; \$600 points • Non-Teachers: 2.0% increase

Waukegan Community School District
2021-2022 Budget Estimates - Salary
Tuesday, March 09, 2021

EMPLOYMENT CATEGORY	2021 Final Salaries	Percentage	Dollar	Benefits	Other Dollar	Other	2020-2021 Final	Average	Dollar and
Teachers	21,220,420.60	1.230%	261,011.17	39,151.68	212,022.00	31,803.30	21,693,453.77	2.23%	543,988.15
Custodians/Maintenance	1,020,685.63	2.000%	32,417.71	4,862.66	0.00	0.00	1,053,303.34	2.00%	37,280.37
Administrative/Admin Support	4,228,477.94	2.000%	84,569.56	12,685.43	0.00	0.00	4,313,047.50	2.00%	97,254.99
Administrative Assistants	1,551,302.29	2.000%	31,026.05	4,653.91	0.00	0.00	1,582,328.34	2.00%	35,679.95
Classified Staff*	1,859,550.32	2.000%	37,191.01	5,578.65	0.00	0.00	1,896,741.33	2.00%	42,769.66
TOTAL	\$30,480,636.78	1.464%	\$446,215.50	\$66,932.32	\$212,022.00	\$31,803.30	\$31,139,874.28	2.16%	756,973.12

Teacher information

			FORMULAS		
Teachers eligible for points	212,022	[calc field]	353.37	600	(FTE moving x Points Increase)
Teachers national board/masters	-	[calc field]	0	1500	(# Double Jumps x \$1500 Added Step Increase)
Total FTE teachers @ 1.23	739	[calc field]	261,011.17	353.37	(Cell D9 / Total FTE) This figure is how much each step increases + \$1500 if teacher moves equals their total pay increase

Teachers: 1.23% CPI increase; \$900 points • Non-Teachers: 2.5% increase

Waukegan Community School District
2021-2022 Budget Estimates - Salary
Tuesday, March 09, 2021

EMPLOYMENT CATEGORY	2021 Final Salaries	Percentage	2021		2022		2020-2021 Final	Average	Dollar and
			Dollar	Benefits	Other Dollar	Other			
Teachers	21,220,420.60	1.230%	261,011.17	39,151.68	318,033.00	47,704.95	21,799,464.77	2.73%	665,900.80
Custodians/Maintenance	1,020,885.63	2.500%	40,522.14	6,978.32	0.00	0.00	1,061,407.77	2.50%	46,600.46
Administrative/Admin Support	4,228,477.94	2.500%	105,711.95	15,856.79	0.00	0.00	4,334,189.89	2.50%	121,568.74
Administrative Assistants	1,551,302.29	2.500%	38,782.56	5,817.38	0.00	0.00	1,590,084.85	2.50%	44,599.94
Classified Staff*	1,859,550.32	2.500%	46,488.76	6,973.31	0.00	0.00	1,906,039.08	2.50%	53,462.07
TOTAL	\$30,480,636.78	1.616%	\$492,516.58	\$73,877.49	\$318,033.00	\$47,704.95	\$31,291,186.36	2.66%	932,132.01

Teacher information		FORMULAS	
Teachers eligible for points	318,033	(calc field)	353.37
Teachers national board/masters	-	(calc field)	0
Total FTE teachers @ 1.23	739	(calc field)	261,011.17
			900 (FTE moving x Points Increase)
			1500 (# Double Jumps x \$1500 Added Step Increase)
			Cell D9 / Total FTE
			This figure is how much each step increases + \$1500 if teacher moves equals their total pay increase

900 points • Non-Teachers: 2.5% increase, Hourly to 50% percentile

Waukegan Community School District
2021-2022 Budget Estimates - Salary
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EMPLOYMENT CATEGORY	2021 Final Salaries	Percentage	2020-2021 Final		Average		Dollar and		
			Dollar	Benefits	Other Dollar	Other	2020-2021 Final	Average	Dollar and
Teachers	21,220,420.60	1.230%	261,011.17	39,151.68	318,033.00	47,704.95	21,799,464.77	2.73%	665,900.80
Custodians/Maintenance	1,020,885.63	2.500%	40,522.14	6,078.32	124,452.00	18,667.80	1,765,859.77	10.18%	189,720.26
Administrative/Admin Support	4,228,477.94	2.500%	105,711.95	15,856.79	0.00	0.00	4,334,189.89	2.50%	121,568.74
Administrative Assistants	1,551,302.29	2.500%	38,782.56	5,817.38	95,838.00	14,375.70	1,685,922.85	8.68%	154,813.64
Classified Staff*	1,859,550.32	2.500%	46,488.76	6,973.31	222,400.00	33,360.00	2,128,439.08	14.46%	309,222.07
TOTAL	\$30,480,636.78	1.616%	\$492,516.58	\$73,877.49	\$760,723.00	\$114,108.45	\$31,733,876.36	4.11%	1,441,225.51

Teacher information

		FORMULAS	
Teachers eligible for points	318,033	(calc field)	353.37
Teachers national board/masters	-	(calc field)	0
Total FTE teachers @ 1.23	739	(calc field)	261,011.17
			353.37
			(Cell D9) Total FTE
			This figure is how much each step increases + \$1500 if teacher moves equals their total pay increase

600 points • Non-Teachers: 2.0% increase, Hourly to 50% percentile

Waukegan Community School District
 2021-2022 Budget Estimates - Salary
 Tuesday, March 09, 2021

EMPLOYMENT CATEGORY	2021 Final Salaries	Percentage	2020-2021 Final		Average		Dollar and		
			Dollar	Benefits	Other Dollar	Other	Dollar and	Dollar and	
Teachers	21,220,420.60	1.230%	261,011.17	39,151.68	212,022.00	31,803.30	21,693,453.77	2.23%	543,988.15
Custodians/Maintenance	1,020,885.63	2.000%	32,417.71	4,862.66	124,452.00	18,667.80	1,777,755.34	9.88%	180,400.17
Administrative/Admin Support	4,228,477.94	2.000%	84,589.56	12,685.43	0.00	0.00	4,313,047.50	2.00%	97,254.99
Administrative Assistants	1,551,302.29	2.000%	31,026.05	4,653.91	95,838.00	14,375.70	1,678,166.34	8.18%	145,893.65
Classified Staff*	1,859,550.32	2.000%	37,191.01	5,578.65	222,400.00	33,360.00	2,119,141.33	13.96%	298,529.66
TOTAL	\$30,480,636.78	1.464%	\$446,215.50	\$66,932.32	\$654,712.00	\$98,206.80	\$31,581,564.28	3.61%	1,266,066.62

Teacher information

			FORMULAS		
Teachers eligible for points	212,022	[calc field]	353.37	600	(FTE moving x Points Increase)
Teachers national board/masters	-	[calc field]	0	1500	(# Double Jumps x \$1500 Added Step Increase)
Total FTE teachers @ 1.23	739	[calc field]	261,011.17	353.37	(Cell D9 / Total FTE) This figure is how much each step increases • \$1500 if teacher moves equals their total pay increase

Teachers: 1.81% CPI increase; \$600 points • Non-Teachers: 2.72% Increase

Waukegan Community School District
 2020-2021 Budget Estimates - Salary
 April 16, 2020

EMPLOYMENT CATEGORY	2020-2021	Percentage	Dollar	Benefits	Other Dollar	Other	2020-2021 Final	Average	Dollar and
Teachers	20,341,583.00	1.810%	368,182.65	55,227.40	185,700.00	27,855.00	20,885,465.65	2.72%	636,965.05
Custodians/Maintenance	1,468,492.00	2.720%	39,942.98	5,991.45	0.00	0.00	1,508,434.98	2.72%	45,934.43
Administrative/Admin Support	3,891,817.00	2.720%	105,857.42	15,878.51	0.00	0.00	3,997,674.42	2.72%	121,738.04
Administrative Assistants	1,470,430.00	2.720%	39,995.70	5,999.35	0.00	0.00	1,510,425.70	2.72%	45,995.05
Classified Staff*	2,164,098.00	2.720%	58,863.47	8,829.52	0.00	0.00	2,222,961.47	2.72%	67,692.99
TOTAL	\$29,336,420.00	2.089%	\$612,842.22	\$91,926.33	\$185,700.00	\$27,855.00	\$30,134,962.22	2.72%	918,323.55

Teacher information (19-20 figures)

294.5 teachers eligible for points	176,700
6 teachers national board/masters	9,000
343.88 FTE teachers @ 1.81	1,071

Teachers					
Points	353.37 FTE	100 pts = \$106,011			
Points Bank in Aug, 2021	245 teachers	500 pts +			
		27 400+			
		25 300+			
		25 200+			
Personal Days	<ul style="list-style-type: none"> • 2016-2017 <ul style="list-style-type: none"> ◦ 510 Personal Days allocated (includes late or mid-year hire allocations) ◦ 334.5 Personal days used ◦ 175.5 Personal days remaining • 2017-2018 <ul style="list-style-type: none"> ◦ 547 Personal days allocated ◦ 345.5 Personal days used ◦ 201.5 Personal days remaining • 2018-2019 <ul style="list-style-type: none"> ◦ 583.5 Personal days allocated (includes late or mid-year hire allocations) ◦ 434.5 Personal days used ◦ 149 Personal days remaining • 2019-2020 <ul style="list-style-type: none"> ◦ 652 Personal days allocated (includes late or mid-year hire allocations) ◦ 324 Personal days used ◦ 328 Personal days remaining • 2020-2021 <ul style="list-style-type: none"> ◦ 701 Personal days allocated (includes mid-year hire allocations) ◦ 146.5 Personal days used ◦ 554.5 Personal days remaining 				
Admin Assistants	35 AA	542.5 vacation days used 33	Ave 15.5 days	Ave \$/ day = \$154	
Custodial/Maintenance	38	495.5 vacation days used 400.5	Ave 13 days	Ave \$/day = \$138	
Admin / Admin Support	35	684 vacation days 8.5 used this year	Ave 19.5 days	Per diem = \$362 - \$716 Per diem = \$196 - \$350	