

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

Thursday, April 8, 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 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. 2020-2021 BUDGET UPDATE

A. PROJECTED END OF THE YEAR BALANCE

4

The purpose of this agenda item is to review the projected end of the year balance. Attached you will find the District monthly financial report as well as a report from ForeCast5 that estimates the end of the year balance.

Administration would like to discuss the topic of the annual Fund 73 contribution. Fund 73 is the Employee Benefit Trust Fund. We have held off on making the payment for

2020-2021 until the end of the fiscal year. The main reason for holding off the payment was to determine whether or not these funds would be needed for school reopening expenses. We would need to make this payment by June 30, 2021. Administration is seeking feedback from the committee on making this payment.

B. DISCUSSION ON BUILDING/DEPARTMENT CARRYOVER FUNDS

The purpose of this agenda item is to discuss the topic of carryover funds for the buildings/departments. During the 2019-20 school year, buildings/departments were not allowed to carryover funds for activities that did not take place because of the school closure (i.e. transportation, spring sports, etc.). During the 2020-21 school year, many events/activities did not take place due to COVID19. Administration is seeking feedback from the Budget Committee on the topic of building/department carryover funds. You can reference the monthly finance report from the prior agenda item to see the current balances for each building/department.

C. OPERATIONAL REFERENDUM FUNDS UPDATE 7

The purpose of this agenda item is to review the balance in the Operational Referendum funds. Attached please find a financial report as of March 31st. We still need to complete a process in payroll to charge several positions to the Operational Referendum funds. Examples include the virtual teachers and the contact tracers. Additional expenditures are expected as a result of the transition to additional in-personal learning opportunities.

VI. 2021-2022 BUDGET PROCESS

A. TIMELINE 15

The purpose of this agenda item is to discuss the next steps in the 2021-2022 budget process. Attached please find the budget timeline. Please note the special board meeting scheduled for the end of April. Administration is seeking your input regarding any topics the Committee would like to see addressed during this meeting.

B. DISCUSSION OF CLASS SIZES / FTE CHANGES 16

The purpose of this agenda item is to discuss class size and FTE estimates for the 2021-22 school year. Attached please find an updated Budget Planning document that includes projections for class size and FTE. Administration is requesting feedback from the committee regarding this topic.

C. PROJECTED SALARY/BENEFIT INCREASES 31

The purpose of this agenda is to discuss projected salary/benefit increases for 2021-22. Attached please find salary and benefit information provided by Brian Grabarski as background for this discussion. Brian will review this information with the Committee at the meeting. Administration is seeking feedback regarding both the timing of salary/benefit increases as well as the budgetary estimates.

D. 2021-2022 BUDGET ASSUMPTIONS 61

The purpose of this agenda item is to review the budget assumptions that are included in the 2021-2022 Budget Process. Attached please find the assumptions that were shared

with the Committee at the March meeting and are being used in the budget planning process.

VII. OTHER AGENDA ITEMS FOR DISCUSSION

**A. FUND 50 CONTRACTED SERVICES TO WESTSIDE
CHRISTIAN SCHOOL**

62

The purpose of this agenda item is to discuss a proposal to provide food service to the Westside Christian School. Attached please find a budget and letter that outlines the potential agreement. The District has a similar agreement with the Madison Country Day School. Connie Vacho, Food Service Director, is recommending approval of this agreement, as the agreement provides financial resources towards the District's food service program.

VIII. FUTURE AGENDA ITEMS

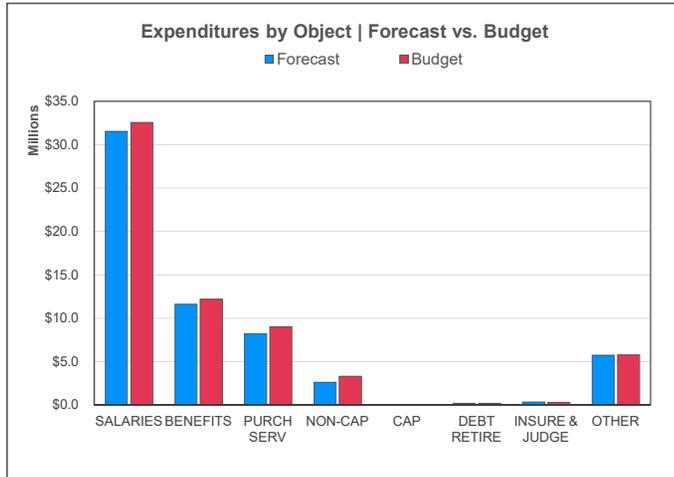
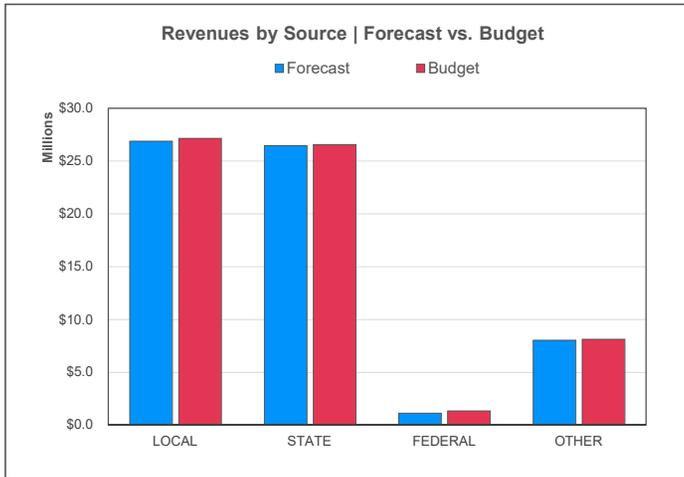
IX. ADJOURN

“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.”

General and Special Education Funds | Financial Forecast

For the Period Ending February 28, 2021

	Prior YTD	Current YTD	Add: Anticipated Revenues / Expenses	Annual Forecast	Annual Budget	Variance Favorable / (Unfavorable)
REVENUES						
Local	\$24,743,378	\$24,619,026	\$2,247,302	\$26,866,328	\$27,153,093	(\$286,765)
State	\$9,369,487	\$9,458,991	\$16,987,729	\$26,446,721	\$26,552,403	(\$105,682)
Federal	\$483,849	\$462,172	\$686,233	\$1,148,405	\$1,357,400	(\$208,995)
Other	\$182,121	\$360,881	\$7,673,340	\$8,034,221	\$8,140,076	(\$105,855)
TOTAL REVENUE	\$34,778,835	\$34,901,070	\$27,594,605	\$62,495,674	\$63,202,972	(\$707,298)
EXPENDITURES						
Salaries	\$18,494,668	\$18,768,947	\$12,780,535	\$31,549,482	\$32,569,310	\$1,019,828
Benefits	\$7,386,666	\$6,901,274	\$4,703,164	\$11,604,438	\$12,206,353	\$601,915
Purchased Services	\$5,158,493	\$4,615,033	\$3,604,853	\$8,219,887	\$9,024,339	\$804,452
Non-Cap Objects	\$1,596,897	\$1,889,501	\$741,892	\$2,631,393	\$3,323,052	\$691,659
Capital Objects	\$174,670	\$10,207	\$5,496	\$15,703	\$22,500	\$6,797
Debt Retirement	\$49,410	\$46,704	\$161,510	\$208,214	\$204,000	(\$4,214)
Insurance and Judgements	\$349,621	\$381,062	(\$22,153)	\$358,909	\$336,000	(\$22,909)
Other Objects/Transfers	\$85,200	\$95,387	\$5,661,181	\$5,756,568	\$5,773,593	\$17,025
TOTAL EXPENDITURES	\$33,295,625	\$32,708,116	\$27,636,478	\$60,344,594	\$63,459,147	\$3,114,553
SURPLUS / (DEFICIT)	\$1,483,210	\$2,192,954	(\$41,874)	\$2,151,080	(\$256,175)	\$2,407,255
ENDING FUND BALANCE	\$8,261,891	\$8,621,087		\$8,579,213	\$6,171,958	\$2,407,255



2020-21 Budget Status Report-March 31, 2021

GENERAL FUND 10 EXPENSES

Salary & Benefits (no grants)	Original Budget	Revised Budget	Spent	Ordered	% Spent/Or.	Available
Personnel Costs: Salaries	26,678,069	26,678,069	17,734,685.70	5,436,616.98	86.86%	3,506,766.32
Personnel Costs: Benefits	9,941,025	9,941,025	6,449,910.39	2,017,250.91	85.17%	1,473,863.70
Total	36,619,094	36,619,094	24,184,596.09	7,453,867.89	86.40%	4,980,630.02

Buildings	Budget	Revised Budget	Spent	Ordered	% Spent/Or.	Available
Prairie School	88,410	88,410	54,529.42	18,682.91	82.81%	15,197.67
Prairie School CSF	21,356	26,003	15,987.61	4,699.94	79.56%	5,315.45
Heritage School	82,580	82,580	54,076.20	9,651.87	77.17%	18,851.93
Heritage School CSF	16,027	22,230	8,080.56	1,287.13	42.14%	12,862.31
Arboretum School	77,463	77,463	45,638.07	13,957.17	76.93%	17,867.76
Arboretum School CSF	16,749	21,836	13,753.58	6,129.73	91.06%	1,952.69
Intermediate School	148,620	148,620	55,948.40	22,790.87	52.98%	69,880.73
Intermediate School CSF	21,091	27,901	20,668.04	6,621.86	97.81%	611.10
Middle School	142,000	142,000	68,585.41	11,728.85	56.56%	61,685.74
Middle School CSF	23,467	28,066	25,508.35	3,129.05	102.04%	-571.40
High School	563,093	563,093	140,818.24	28,923.67	30.14%	393,351.09
High School CSF	48,227	68,145	48,614.15	16,065.86	94.92%	3,464.99
Athletics	346,182	316,682	113,266.59	145,903.43	81.84%	57,511.98

Departments						
Utilities	982,582	982,582	682,110.25	677,280.77	138.35%	-376,809.02
Maintenance	1,172,605	972,605	504,560.68	303,968.03	83.13%	164,076.29
Capital Projects	278,500	278,500	289,444.56	3,814.00	100.00%	-14,758.56
Contingency Fund	100,000	100,000	52,780.41	0.00	52.78%	47,219.59
Energy Conservation	83,894	83,894	17,107.85	0.00	20.39%	66,786.15
Transportation	1,328,225	1,328,225	439,819.26	478,893.99	69.17%	409,511.75
Technology	966,179	966,179	581,762.69	21,183.41	62.41%	363,232.90
Technology Erate/Fees	25,000	25,000	97,617.40	23,292.84	483.64%	-95,910.24
Curriculum	337,771	337,771	345,140.91	7,793.15	104.49%	-15,163.06
Human Resources	35,850	35,850	24,880.87	752.60	71.50%	10,216.53
Superintendent	84,600	84,600	53,256.71	22,052.59	89.02%	9,290.70
Student Support	31,412	31,412	9,846.81	9,006.92	60.02%	12,558.27
Business Office	421,973	421,973	240,127.75	124,833.81	86.49%	57,011.44
District Wide	1,299,357	1,299,357	625,925.11	56,246.19	52.50%	617,185.70
Special Projects	0	0	0.00	1,395.00	---	-1,395.00
Summer School	29,350	29,350	28,797.60	0.00	98.12%	552.40

Grants-Fund 10						
Common School Fund-District	5,799	5,799	5,799.00	0.00	100.00%	0.00
CARES Act Grant	63,244	63,224	63,224.00	0.00	100.00%	0.00
Title 1 Grant (Public)	90,061	89,600	37,429.95	7,026.37	49.62%	45,143.68
Title 1 Grant (Private)	0	4,920	1,083.25	0.00	22.02%	3,836.75
Title 2 Grant (Public)	42,737	51,200	33,331.70	0.00	65.10%	17,868.30
Title 2 Grant (Private)	5,692	5,655	1,552.00	0.00	27.44%	4,103.00
Title 3 Grant	15,784	15,784	3,184.04	911.68	25.95%	11,688.28
Title 4A Grant (Public)	8,850	9,648	9,648.00	0.00	100.00%	0.00
Title 4A Grant (Private)	1,150	351	0.00	0.00	0.00%	351.00
Peer Mentor Grant	6,000	6,000	0.00	0.00	0.00%	6,000.00
Perkins Grant	16,156	16,156	9,696.80	0.00	60.02%	6,459.20
CCEIS Federal Flo-Through	204,709	204,709	122,670.93	200.00	0.00%	81,838.07
Reading Readiness	8,373	8,373	0.00	0.00	100.00%	8,373.00
State Safety Grant - 1	0	0	0.00	0.00	---	0.00
State Safety Grant - 2	19,434	19,434	19,434.00	0.00	100.00%	0.00
Career/Tech Ed Grant	73,654	73,654	21,474.85	419.25	29.73%	51,759.90
Ed. Effectiveness Grant	27,840	27,840	0.00	0.00	0.00%	27,840.00

Other Program Totals						
Transfer to Fund 27	5,635,100	5,635,100	0.00	0.00	0.00%	5,635,100.00
4K Program-AD Curriculum	972,540	972,540	728,904.88	228,979.75	98.49%	14,655.37
Wellness Clinic	232,200	232,200	119,294.07	107,145.48	97.52%	5,760.45
Referendum 2020	2,127,502	2,127,502	1,522,491.53	274,195.01	84.45%	330,815.46

Subtotals	Original Budget	Revised Budget	Spent	Ordered	% Spent/Or.	Available
Salary & Benefits Totals	36,619,094	36,619,094	24,184,596.09	7,453,867.89	86.40%	4,980,630.02
Building Totals	1,595,265	1,613,029	665,474.62	289,572.34	59.21%	657,982.04
Department Totals	7,177,298	6,977,298	3,993,178.86	1,730,513.30	82.03%	1,253,605.84
Grant Totals	589,483	602,347	328,528.52	8,557.30	55.96%	265,261.18
Other Program Totals	8,967,342	8,967,342	2,370,690.48	610,320.24	33.24%	5,986,331.28
Total Fund 10 Expenditures	54,948,482	54,779,110	31,542,468.57	10,092,831.07	76.01%	13,143,810.36

GENERAL FUND 10 REVENUES

Building/Department	Original Budget	Revised Budget	Received	Ordered	% Received	Unreceived
Prairie School	11,760	11,760	2,079.90	0.00	17.69%	9,680.10
Heritage School	12,380	12,380	2,004.24	0.00	16.19%	10,375.76
Arboretum School	12,813	12,813	2,696.85	0.00	21.05%	10,116.15
Intermediate School	37,950	37,950	13,179.00	0.00	34.73%	24,771.00
Middle School	31,000	31,000	3,581.99	0.00	11.55%	27,418.01
High School	177,575	177,575	153,390.95	0.00	86.38%	24,184.05
Athletic Dept	38,000	8,500	1,340.04	0.00	15.77%	7,159.96
Curriculum	8,800	8,800	4,335.65	0.00	49.27%	4,464.35
Maintenance	2,000	2,000	7,312.57	0.00	365.63%	-5,312.57
Energy Savings	0	0	220.00	0.00	--%	-220.00
Human Resources	2,200	2,200	0.00	0.00	0.00%	2,200.00
Technology	2,750	2,750	4,061.82	0.00	147.70%	-1,311.82
E-Rate	25,000	25,000	20,560.75	0.00	82.24%	4,439.25
District	53,593,679	53,393,679	33,038,778.55	0.00	61.88%	20,354,900.45

Grants - Fund 10

Common School Fund-District	152,716	199,980	0.00	0.00	0.00%	199,980.00
CARES Act Grant	63,244	63,224	63,224.00	0.00	100.00%	0.00
Title 1 Grant (Public)	90,061	89,600	26,143.49	0.00	29.18%	63,456.51
Title 1 Grant (Private)	0	4,920	0.00	0.00	0.00%	4,920.00
Title 2 Grant (Public)	42,737	51,200	7,894.36	0.00	15.42%	43,305.64
Title 2 Grant (Private)	5,692	5,655	0.00	0.00	0.00%	5,655.00
Title 3 Grant	15,784	15,784	0.00	0.00	0.00%	15,784.00
Title 4A Grant (Public)	8,850	9,648	9,648.00	0.00	100.00%	0.00
Title 4A Grant (Private)	1,150	351	0.00	0.00	0.00%	351.00
Peer Mentor Grant	6,000	6,000	0.00	0.00	0.00%	6,000.00
Perkins Grant	16,156	16,156	7,326.02	0.00	45.35%	8,829.98
CCEIS Federal Flo-Through	204,709	204,709	108,237.59	0.00	52.87%	96,471.41
Reading Readiness	8,373	8,373	0.00	0.00	0.00%	8,373.00
State Safety Grant - 1	0	0	0.00	0.00	--%	0.00
State Safety Grant - 2	19,434	19,434	19,433.66	0.00	100.00%	0.34
Career/Tech Ed Grant	73,654	73,654	0.00	0.00	0.00%	73,654.00
Ed. Effectiveness Grant	27,840	27,840	0.00	0.00	0.00%	27,840.00

Total Fund 10 Revenues	54,692,307	54,522,935	33,495,449.43	0.00	61.43%	21,027,485.57
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SPECIAL EDUCATION FUND 27 EXPENSES

Salaries & Benefits (no grants)	Budget	Revised Budget	Spent	Ordered	% Spent/Or.	Available
Salaries	5,514,116	5,514,116	3,498,540.32	1,104,699.06	83.48%	910,876.62
Benefits	2,123,890	2,123,890	1,375,913.21	408,603.34	84.02%	339,373.45
Total	7,638,006	7,638,006	4,874,453.53	1,513,302.40	83.63%	1,250,250.07

Departments

CWD/Pupil Services	190,094	190,094	132,262.96	61,618.61	101.99%	-3,787.57
Transportation	140,000	140,000	111,001.45	28,998.55	100.00%	0.00
O&M	8,000	8,000	5,062.77	6,875.94	149.23%	-3,938.71
Medicaid	8,000	8,000	8,565.20	0.00	107.07%	-565.20

Grants-Fund 27

IDEA FlowThrough Grant	662,800	679,868	383,983.57	152,681.21	78.94%	143,203.22
IDEA PreSchool Grant	15,588	23,027	6,946.80	1,709.53	37.59%	14,370.67

Total Fund 27 Expenditures	8,662,488	8,686,995	5,522,276.28	1,765,186.24	83.89%	1,399,532.48
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SPECIAL EDUCATION FUND 27 REVENUES

Source	Budget	Revised Budget	Received	Ordered	% Received	Unreceived
IDEA FlowThrough Grant	662,800	679,868	224,819.68	0.00	33.07%	455,048.32
IDEA PreSchool Grant	15,588	23,027	4,969.92	0.00	21.58%	18,057.08
Student Support Revenues	0	0	0.00	0.00	0.00%	0.00
Other Fund 27 Revenues	7,984,100	7,984,100	1,278,791.38	0.00	16.02%	6,705,308.62

Total Fund 27 Revenues	8,662,488	8,686,995	1,508,580.98	0.00	17.37%	7,178,414.02
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FOOD SERVICE FUND 50 EXPENSES

Function	Budget	Revised Budget	Spent	Ordered	% Spent/Or.	Available
All	2,493,635	2,493,635	667,419.38	1,671,468.69	93.79%	154,746.93

FOOD SERVICE FUND 50 REVENUES

Source	Budget	Revised Budget	Received	Ordered	% Received	Unreceived
All	2,544,507	2,544,507	425,426.29	0.00	16.72%	2,119,080.71

CALCULATION OF BUILDING/DEPARTMENT BUDGET BALANCES (Fund 10)

Building/Department	19-20 Carryover	20-21 Revenue Budget	20-21 Rec'd	20-21 Revenue Balance	20-21 Expense Budget	20-21 Spent / Encumbered	20-21 Expense Balance	20-21 Balance	Funds Available
Prairie School	20,930.59	11,760.00	2,079.90	9,680.10	88,410	73,212.33	15,197.67	5,517.57	26,448.16
Heritage School	22,811.68	12,380.00	2,004.24	10,375.76	82,580	63,728.07	18,851.93	8,476.17	31,287.85
Arboretum School	26,767.07	12,813.00	2,696.85	10,116.15	77,463	59,595.24	17,867.76	7,751.61	34,518.68
Intermediate School	51,542.70	37,950.00	13,179.00	24,771.00	148,620	78,739.27	69,880.73	45,109.73	96,652.43
Middle School	40,026.43	31,000.00	3,581.99	27,418.01	142,000	80,314.26	61,685.74	34,267.73	74,294.16
High School	64,893.55	177,575.00	153,390.95	24,184.05	563,093	169,741.91	393,351.09	369,167.04	434,060.59
Athletic Dept	11,000.00	8,500.00	1,340.04	7,159.96	316,682	259,170.02	57,511.98	50,352.02	61,352.02
4K	14,220.36	0.00	0.00	0.00	972,540	957,884.63	14,655.37	14,655.37	28,875.73
Curriculum	30,726.65	82,454.00	4,335.65	78,118.35	411,425	374,828.16	36,596.84	-41,521.51	-10,794.86
Energy Conservation	1,516.67	0.00	220.00	-220.00	83,894	17,107.85	66,786.15	67,006.15	68,522.82
Human Resources	6,591.04	2,200.00	0.00	2,200	35,850	25,633.47	10,216.53	8,016.53	14,607.57
Maintenance	55,705.29	2,000.00	7,312.57	-5,313	972,605	808,528.71	164,076.29	169,388.86	225,094.15
Student Support	13,580.91	0.00	0.00	0	221,506	212,735.30	8,770.70	8,770.70	22,351.61
Superintendent	16,610.49	0.00	0.00	0.00	84,600	75,309.30	9,290.70	9,290.70	25,901.19
Technology	50,895.63	2,750.00	4,061.82	-1,311.82	991,179	723,856.34	267,322.66	268,634.48	319,530.11
Capital Projects (Fund 10)	21,267.54	0.00	0.00	0.00	278,500	293,258.56	-14,758.56	-14,758.56	-271,991.02
	449,086.60							1,010,124.59	1,180,711.19

Fd	T	Loc	Obj	Func	Prj	Obj	Func	2020-21	2020-21	March 2020-21	2020-21	Encumbered	Unencumbered	2020-21	
								Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance	Batch Activity	Catego
10	E	100	120	110000	950	SUBS	UNDIFFE	0.00	520.00	0.00	520.00	0.00	0.00		0
10	E	100	212	110000	950	ER	UNDIFFE	0.00	36.00	0.00	35.09	0.00	0.91		0
10	E	100	222	110000	950	SOC SEC	UNDIFFE	0.00	40.00	0.00	38.56	0.00	1.44		0
10	E	---	---	110000	---	*UNDIFFE	UNDIFFE	0.00	596.00	0.00	593.65	0.00	2.35		0
10	E	401	362	110010	950	SOFTWARE	Tech -Inst	0.00	1,560.00	0.00	1,560.00	0.00	0.00	0	COVTEC
10	E	702	362	110010	950	SOFTWARE	Tech -Inst	0.00	37,446.00	1,256.46	34,445.44	3,656.53	-655.97	55	COVTEC
10	E	100	481	110010	950	TECH SUP	Tech -Inst	0.00	221.00	0.00	220.70	0.00	0.30	0	COVTEC
10	E	101	481	110010	950	TECH SUP	Tech -Inst	0.00	200.00	0.00	198.63	0.00	1.37	0	COVTEC
10	E	102	481	110010	950	TECH SUP	Tech -Inst	0.00	1,250.00	0.00	1,248.30	0.00	1.70	0	COVTEC
10	E	103	481	110010	950	TECH SUP	Tech -Inst	0.00	1,104.00	0.00	1,103.50	0.00	0.50	0	COVTEC
10	E	301	481	110010	950	TECH SUP	Tech -Inst	0.00	5,552.00	0.00	5,551.74	0.00	0.26	0	COVTEC
10	E	401	481	110010	950	TECH SUP	Tech -Inst	0.00	11,637.00	0.00	11,636.57	0.00	0.43	0	COVTEC
10	E	702	481	110010	950	TECH SUP	Tech -Inst	0.00	7,275.00	0.00	7,274.87	0.00	0.13	0	COVTEC
10	E	100	482	110010	950	NONCAP T	Tech -Inst	0.00	1,080.00	0.00	1,079.80	0.00	0.20	0	COVTEC
10	E	103	482	110010	950	NONCAP T	Tech -Inst	0.00	14,920.00	0.00	14,920.00	0.00	0.00	0	COVTEC
10	E	401	482	110010	950	NONCAP T	Tech -Inst	0.00	1,300.00	0.00	1,299.80	0.00	0.20	0	COVTEC
10	E	702	482	110010	950	NONCAP T	Tech -Inst	0.00	504,700.00	0.00	442,211.02	0.00	62,488.98	0	COVTEC
10	E	---	---	110010	---	*Tech -I	Tech -Inst	0.00	588,245.00	1,256.46	522,750.37	3,656.53	61,838.10	55	
10	E	103	110	114000	950	SALARY	2ND GRD	0.00	0.00	4,483.36	9,521.46	2,241.68	-11,763.14	0	
10	E	103	212	114000	950	ER	2ND GRD	0.00	0.00	302.62	642.69	151.31	-794.00	0	
10	E	103	219	114000	950	OTHER	2ND GRD	0.00	0.00	102.00	204.00	102.00	-306.00	0	
10	E	103	222	114000	950	SOC SEC	2ND GRD	0.00	0.00	342.96	728.37	171.48	-899.85	0	
10	E	103	230	114000	950	LIFE	2ND GRD	0.00	0.00	9.02	17.52	4.51	-22.03	0	
10	E	103	251	114000	950	LTD	2ND GRD	0.00	0.00	16.70	32.38	8.35	-40.73	0	
10	E	---	---	114000	---	*2ND GRD	2ND GRD	0.00	0.00	5,256.66	11,146.42	2,679.33	-13,825.75	0	
10	E	103	110	116000	950	SALARY	4TH TEAM	0.00	0.00	3,912.34	8,263.84	11,737.02	-20,000.86	0	
10	E	103	212	116000	950	ER	4TH TEAM	0.00	0.00	264.08	557.81	792.25	-1,350.06	0	
10	E	103	219	116000	950	OTHER	4TH TEAM	0.00	0.00	102.00	204.00	102.00	-306.00	0	
10	E	103	222	116000	950	SOC SEC	4TH TEAM	0.00	0.00	279.96	593.52	897.89	-1,491.41	0	
10	E	103	230	116000	950	LIFE	4TH TEAM	0.00	0.00	7.78	15.22	23.34	-38.56	0	
10	E	103	241	116000	950	MEDICAL	4TH TEAM	0.00	0.00	1,558.40	3,116.80	4,675.20	-7,792.00	0	
10	E	103	243	116000	950	DENTAL	4TH TEAM	0.00	0.00	127.78	255.56	383.34	-638.90	0	
10	E	103	251	116000	950	LTD	4TH TEAM	0.00	0.00	14.36	28.06	43.08	-71.14	0	
10	E	---	---	116000	---	*4TH TEA	4TH TEAM	0.00	0.00	6,266.70	13,034.81	18,654.12	-31,688.93	0	
10	E	150	483	120800	950	NONCAP S	4K	0.00	560.00	0.00	558.80	0.00	1.20	0	COV4K
10	E	---	---	120800	---	*4K	4K	0.00	560.00	0.00	558.80	0.00	1.20	0	
10	E	401	481	162000	950	TECH SUP	ATH DIR	0.00	0.00	263.91	263.91	0.00	-263.91	0	COVIDA
10	E	401	482	162000	950	NONCAP T	ATH DIR	0.00	0.00	306.08	306.08	0.00	-306.08	0	COVIDA
10	E	---	---	162000	---	*ATH DIR	ATH DIR	0.00	0.00	569.99	569.99	0.00	-569.99	0	
10	E	100	411	214100	950	SUPPLIES	HEALTH SUP	0.00	627.00	0.00	626.51	0.00	0.49	0	COVSTS

Fd	T	Loc	Obj	Func	Prj	Obj	Func	2020-21	2020-21	March 2020-21	2020-21	Encumbered	Unencumbered	2020-21	
								Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance	Batch	Activity
10	E	101	411	214100	950	SUPPLIES	HEALTH SUP	0.00	627.00	0.00	626.51	0.00	0.49	0	COVSTS
10	E	102	411	214100	950	SUPPLIES	HEALTH SUP	0.00	947.00	0.00	946.32	0.00	0.68	0	COVSTS
10	E	103	411	214100	950	SUPPLIES	HEALTH SUP	0.00	625.00	0.00	624.72	0.00	0.28	0	COVSTS
10	E	301	411	214100	950	SUPPLIES	HEALTH SUP	0.00	1,423.00	0.00	1,422.99	0.00	0.01	0	COVSTS
10	E	401	411	214100	950	SUPPLIES	HEALTH SUP	0.00	1,370.00	0.00	1,369.07	0.00	0.93	0	COVSTS
10	E	702	482	214100	950	NONCAP T	HEALTH SUP	0.00	820.00	0.00	819.67	0.00	0.33	0	COVSTS
10	E	---	---	214100	---	*HEALTH	HEALTH SUP	0.00	6,439.00	0.00	6,435.79	0.00	3.21	0	
10	E	100	120	214200	950	SUBS	SCH NURSIN	0.00	237.00	0.00	236.25	0.00	0.75	0	
10	E	103	120	214200	950	SUBS	SCH NURSIN	0.00	84.00	0.00	84.00	0.00	0.00	0	
10	E	401	120	214200	950	SUBS	SCH NURSIN	0.00	142.00	0.00	141.75	0.00	0.25	0	
10	E	100	222	214200	950	SOC SEC	SCH NURSIN	0.00	20.00	0.00	18.08	0.00	1.92	0	
10	E	103	222	214200	950	SOC SEC	SCH NURSIN	0.00	7.00	0.00	6.43	0.00	0.57	0	
10	E	401	222	214200	950	SOC SEC	SCH NURSIN	0.00	11.00	0.00	10.83	0.00	0.17	0	
10	E	---	---	214200	---	*SCH NUR	SCH NURSIN	0.00	501.00	0.00	497.34	0.00	3.66	0	
10	E	100	120	215200	950	SUBS	PSYCH SVCS	0.00	367.00	0.00	366.19	0.00	0.81	0	
10	E	702	120	215200	950	SUBS	PSYCH SVCS	0.00	25.00	0.00	24.41	0.00	0.59	0	
10	E	100	222	215200	950	SOC SEC	PSYCH SVCS	0.00	29.00	0.00	28.01	0.00	0.99	0	
10	E	702	222	215200	950	SOC SEC	PSYCH SVCS	0.00	2.00	0.00	1.87	0.00	0.13	0	
10	E	---	---	215200	---	*PSYCH S	PSYCH SVCS	0.00	423.00	0.00	420.48	0.00	2.52	0	
10	E	702	115	221200	950	NON-CONT	CURRICULUM	0.00	5,875.00	0.00	5,875.00	0.00	0.00	0	
10	E	702	212	221200	950	ER	CURRICULUM	0.00	397.00	0.00	396.56	0.00	0.44	0	
10	E	702	222	221200	950	SOC SEC	CURRICULUM	0.00	450.00	0.00	449.44	0.00	0.56	0	
10	E	702	310	221200	950	PERS SVC	CURRICULUM	0.00	2,158.00	0.00	2,158.00	0.00	0.00	0	COVCUR
10	E	702	362	221200	950	SOFTWARE	CURRICULUM	0.00	257.00	0.00	0.00	256.75	0.25	0	COVCUR
10	E	702	411	221200	950	SUPPLIES	CURRICULUM	0.00	30.00	0.00	28.45	0.00	1.55	0	COVCUR
10	E	---	---	221200	---	*CURRICU	CURRICULUM	0.00	9,167.00	0.00	8,907.45	256.75	2.80	0	
10	E	702	362	221900	950	SOFTWARE	OTR IMP IN	0.00	46,180.00	0.00	46,180.00	0.00	0.00	0	COV4K
10	E	---	---	221900	---	*OTR IMP	OTR IMP IN	0.00	46,180.00	0.00	46,180.00	0.00	0.00	0	
10	E	702	411	223310	950	SUPPLIES	DIR SPEC E	0.00	15,676.00	0.00	15,675.52	0.00	0.48	0	COVSTS
10	E	---	---	223310	---	*DIR SPE	DIR SPEC E	0.00	15,676.00	0.00	15,675.52	0.00	0.48	0	
10	E	702	115	223900	950	NON-CONT	OTHER	0.00	0.00	3,915.00	5,617.50	0.00	-5,617.50	0	
10	E	702	222	223900	950	SOC SEC	OTHER	0.00	0.00	299.50	429.75	0.00	-429.75	0	
10	E	---	---	223900	---	*OTHER	OTHER	0.00	0.00	4,214.50	6,047.25	0.00	-6,047.25	0	
10	E	702	354	230000	950	PRINTING	GENERAL	0.00	4,662.00	0.00	4,661.38	0.00	0.62	0	COVBO
10	E	---	---	230000	---	*GENERAL	GENERAL	0.00	4,662.00	0.00	4,661.38	0.00	0.62	0	
10	E	702	342	230500	950	EMP TRAV	TRAVEL	0.00	313.00	0.00	333.55	0.00	-20.55	0	
10	E	---	---	230500	---	*TRAVEL	TRAVEL	0.00	313.00	0.00	333.55	0.00	-20.55	0	
10	E	702	130	239000	950	OVERTIME	HUM RES	0.00	14,942.00	4,788.94	26,700.93	0.00	-11,758.93	0	
10	E	702	212	239000	950	ER	HUM RES	0.00	1,009.00	323.26	1,802.32	0.00	-793.32	0	
10	E	702	222	239000	950	SOC SEC	HUM RES	0.00	1,121.00	357.84	2,002.50	0.00	-881.50	0	

Fd	T	Loc	Obj	Func	Prj	Obj	Func	2020-21	2020-21	March 2020-21	2020-21	Encumbered	Unencumbered	2020-21	
								Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance	Batch Activity	Catego
10	E	---	---	239000	---	*HUM RES	HUM RES	0.00	17,072.00	5,470.04	30,505.75	0.00	-13,433.75	0	
10	E	702	310	251000	950	PERS SVC	BUSINESS	0.00	427.00	453.00	880.00	0.00	-453.00	0	COVBO
10	E	702	362	251000	950	SOFTWARE	BUSINESS	0.00	10,770.00	3,438.50	14,798.50	0.00	-4,028.50	0	COVBO
10	E	---	---	251000	---	*BUSINES	BUSINESS	0.00	11,197.00	3,891.50	15,678.50	0.00	-4,481.50	0	
10	E	103	115	253000	950	NON-CONT	OPRATIO	0.00	435.00	0.00	434.63	0.00	0.37	0	
10	E	702	115	253000	950	NON-CONT	OPRATIO	0.00	210.00	0.00	210.00	0.00	0.00	0	
10	E	100	130	253000	950	OVERTIME	OPRATIO	0.00	3,150.00	641.41	4,389.49	0.00	-1,239.49	0	
10	E	103	130	253000	950	OVERTIME	OPRATIO	0.00	1,129.00	0.00	1,544.57	0.00	-415.57	0	
10	E	702	130	253000	950	OVERTIME	OPRATIO	0.00	2,094.00	557.35	3,313.15	0.00	-1,219.15	0	
10	E	100	212	253000	950	ER	OPRATIO	0.00	213.00	43.29	296.28	0.00	-83.28	0	
10	E	103	212	253000	950	ER	OPRATIO	0.00	106.00	0.00	133.57	0.00	-27.57	0	
10	E	702	212	253000	950	ER	OPRATIO	0.00	150.00	37.62	231.73	0.00	-81.73	0	
10	E	100	222	253000	950	SOC SEC	OPRATIO	0.00	229.00	47.12	319.02	0.00	-90.02	0	
10	E	103	222	253000	950	SOC SEC	OPRATIO	0.00	120.00	0.00	150.58	0.00	-30.58	0	
10	E	702	222	253000	950	SOC SEC	OPRATIO	0.00	172.00	40.24	259.46	0.00	-87.46	0	
10	E	702	325	253000	950	VEH/EQUIP	OPRATIO	0.00	0.00	7.00	7.00	21.00	-28.00	0	COVMAI
10	E	702	329	253000	950	CLEANING	OPRATIO	0.00	0.00	180.55	180.55	319.45	-500.00	0	COVMAI
10	E	702	411	253000	950	SUPPLIES	OPRATIO	0.00	142,506.00	1,289.23	141,366.12	54,512.97	-53,373.09	3,000	COVMAI
10	E	702	415	253000	950	FOOD	OPRATIO	0.00	0.00	0.00	21.75	78.25	-100.00	0	COVMAI
10	E	702	420	253000	950	APPAREL	OPRATIO	0.00	7,030.00	179.60	7,348.50	450.00	-768.50	0	COVMAI
10	E	702	440	253000	950	NON-CAP	OPRATIO	0.00	48,845.00	297.98	49,142.59	34,573.69	-34,871.28	0	COVMAI
10	E	---	---	253000	---	*OPRATIO	OPRATIO	0.00	206,389.00	3,321.39	209,348.99	89,955.36	-92,915.35	3,000	
10	E	702	362	254100	950	SOFTWARE	DIRECTION	0.00	9,219.00	0.00	9,218.40	0.00	0.60	0	COVMAI
10	E	---	---	254100	---	*DIRECTI	DIRECTION	0.00	9,219.00	0.00	9,218.40	0.00	0.60	0	
10	E	702	327	255000	950	CONSTRUC	CAP PROJEC	2,127,502.00	1,198,441.00	0.00	605,515.00	158,641.00	434,285.00	0	COVMAI
10	E	702	411	255000	950	SUPPLIES	CAP PROJEC	0.00	1,080.00	0.00	727.18	351.92	0.90	0	COVMAI
10	E	702	440	255000	950	NON-CAP	CAP PROJEC	0.00	8,527.00	0.00	8,526.65	0.00	0.35	0	COVMAI
10	E	---	---	255000	---	*CAP PRO	CAP PROJEC	2,127,502.00	1,208,048.00	0.00	614,768.83	158,992.92	434,286.25	0	
10	E	702	362	295010	950	SOFTWARE	ADM TECH S	0.00	892.00	0.00	891.18	0.00	0.82	0	COVTEC
10	E	702	411	295010	950	SUPPLIES	ADM TECH S	0.00	65.00	0.00	0.00	0.00	65.00	0	COVTEC
10	E	702	482	295010	950	NONCAP T	ADM TECH S	0.00	135.00	0.00	134.99	0.00	0.01	0	COVTEC
10	E	---	---	295010	---	*ADM TEC	ADM TECH S	0.00	1,092.00	0.00	1,026.17	0.00	65.83	0	
10	E	100	115	299000	950	NON-CONT	OTHER SUPP	0.00	33.00	0.00	32.12	0.00	0.88	0	
10	E	101	115	299000	950	NON-CONT	OTHER SUPP	0.00	47.00	0.00	46.86	0.00	0.14	0	
10	E	401	115	299000	950	NON-CONT	OTHER SUPP	0.00	330.00	33.62	568.77	0.00	-238.77	0	
10	E	702	115	299000	950	NON-CONT	OTHER SUPP	0.00	465.00	307.13	1,866.65	0.00	-1,401.65	0	
10	E	100	120	299000	950	SUBS	OTHER SUPP	0.00	40.00	97.44	137.79	0.00	-97.79	0	
10	E	102	120	299000	950	SUBS	OTHER SUPP	0.00	0.00	104.40	104.40	0.00	-104.40	0	
10	E	702	120	299000	950	SUBS	OTHER SUPP	0.00	538.00	100.92	833.80	0.00	-295.80	0	
10	E	401	130	299000	950	OVERTIME	OTHER SUPP	0.00	90.00	0.00	102.95	0.00	-12.95	0	

Fd	T	Loc	Obj	Func	Prj	Obj	Func	2020-21	2020-21	March 2020-21	2020-21	Encumbered	Unencumbered	2020-21	
								Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance	Batch Activity	Catego
10	E	100	212	299000	950	ER	OTHER SUPP	0.00	3.00	0.00	2.17	0.00	0.83		0
10	E	101	212	299000	950	ER	OTHER SUPP	0.00	4.00	0.00	3.16	0.00	0.84		0
10	E	401	212	299000	950	ER	OTHER SUPP	0.00	29.00	2.27	45.34	0.00	-16.34		0
10	E	702	212	299000	950	ER	OTHER SUPP	0.00	32.00	8.77	114.04	0.00	-82.04		0
10	E	100	222	299000	950	SOC SEC	OTHER SUPP	0.00	5.00	7.45	11.91	0.00	-6.91		0
10	E	101	222	299000	950	SOC SEC	OTHER SUPP	0.00	4.00	0.00	3.24	0.00	0.76		0
10	E	102	222	299000	950	SOC SEC	OTHER SUPP	0.00	0.00	7.99	7.99	0.00	-7.99		0
10	E	401	222	299000	950	SOC SEC	OTHER SUPP	0.00	23.00	1.78	38.11	0.00	-15.11		0
10	E	702	222	299000	950	SOC SEC	OTHER SUPP	0.00	76.00	31.22	205.05	0.00	-129.05		0
10	E	702	230	299000	950	LIFE	OTHER SUPP	0.00	2.00	0.00	4.26	0.00	-2.26		0
10	E	702	251	299000	950	LTD	OTHER SUPP	0.00	2.00	0.00	3.48	0.00	-1.48		0
10	E	---	---	299000	---	*OTHER S	OTHER SUPP	0.00	1,723.00	702.99	4,132.09	0.00	-2,409.09		0
10	E	---	---	-----	---	*		2,127,502.00	2,127,502.00	30,950.23	1,522,491.53	274,195.01	330,815.46		3,055
Grand Expense Totals								2,127,502.00	2,127,502.00	30,950.23	1,522,491.53	274,195.01	330,815.46		3,055

Number of Accounts: 110

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

Fd	T	Loc	Obj	Func	Prj	Obj	Func	2020-21	2020-21	March 2020-21	2020-21	Encumbered	Unencumbered	2020-21	
								Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance	Batch	Activity
10	E	100	120	110000	950	SUBS	UNDIFFE	0.00	520.00	0.00	520.00	0.00	0.00		0
10	E	100	212	110000	950	ER	UNDIFFE	0.00	36.00	0.00	35.09	0.00	0.91		0
10	E	100	222	110000	950	SOC SEC	UNDIFFE	0.00	40.00	0.00	38.56	0.00	1.44		0
10	E	---	---	110000	---	*UNDIFFE	UNDIFFE	0.00	596.00	0.00	593.65	0.00	2.35		0
10	E	401	362	110010	950	SOFTWARE	Tech -Inst	0.00	1,560.00	0.00	1,560.00	0.00	0.00	0	COVTEC
10	E	702	362	110010	950	SOFTWARE	Tech -Inst	0.00	37,446.00	1,256.46	34,445.44	3,656.53	-655.97	55	COVTEC
10	E	100	481	110010	950	TECH SUP	Tech -Inst	0.00	221.00	0.00	220.70	0.00	0.30	0	COVTEC
10	E	101	481	110010	950	TECH SUP	Tech -Inst	0.00	200.00	0.00	198.63	0.00	1.37	0	COVTEC
10	E	102	481	110010	950	TECH SUP	Tech -Inst	0.00	1,250.00	0.00	1,248.30	0.00	1.70	0	COVTEC
10	E	103	481	110010	950	TECH SUP	Tech -Inst	0.00	1,104.00	0.00	1,103.50	0.00	0.50	0	COVTEC
10	E	301	481	110010	950	TECH SUP	Tech -Inst	0.00	5,552.00	0.00	5,551.74	0.00	0.26	0	COVTEC
10	E	401	481	110010	950	TECH SUP	Tech -Inst	0.00	11,637.00	0.00	11,636.57	0.00	0.43	0	COVTEC
10	E	702	481	110010	950	TECH SUP	Tech -Inst	0.00	7,275.00	0.00	7,274.87	0.00	0.13	0	COVTEC
10	E	100	482	110010	950	NONCAP T	Tech -Inst	0.00	1,080.00	0.00	1,079.80	0.00	0.20	0	COVTEC
10	E	103	482	110010	950	NONCAP T	Tech -Inst	0.00	14,920.00	0.00	14,920.00	0.00	0.00	0	COVTEC
10	E	401	482	110010	950	NONCAP T	Tech -Inst	0.00	1,300.00	0.00	1,299.80	0.00	0.20	0	COVTEC
10	E	702	482	110010	950	NONCAP T	Tech -Inst	0.00	504,700.00	0.00	442,211.02	0.00	62,488.98	0	COVTEC
10	E	---	---	110010	---	*Tech -I	Tech -Inst	0.00	588,245.00	1,256.46	522,750.37	3,656.53	61,838.10	55	
10	E	103	110	114000	950	SALARY	2ND GRD	0.00	0.00	4,483.36	31,383.56	2,241.68	-33,625.24	0	
10	E	103	212	114000	950	ER	2ND GRD	0.00	0.00	302.62	2,118.39	151.31	-2,269.70	0	
10	E	103	219	114000	950	OTHER	2ND GRD	0.00	0.00	102.00	714.00	102.00	-816.00	0	
10	E	103	222	114000	950	SOC SEC	2ND GRD	0.00	0.00	342.96	2,400.86	171.48	-2,572.34	0	
10	E	103	230	114000	950	LIFE	2ND GRD	0.00	0.00	9.02	57.38	4.51	-61.89	0	
10	E	103	251	114000	950	LTD	2ND GRD	0.00	0.00	16.70	104.28	8.35	-112.63	0	
10	E	---	---	114000	---	*2ND GRD	2ND GRD	0.00	0.00	5,256.66	36,778.47	2,679.33	-39,457.80	0	
10	E	103	110	116000	950	SALARY	4TH TEAM	0.00	0.00	3,912.34	27,367.34	11,737.02	-39,104.36	0	
10	E	103	212	116000	950	ER	4TH TEAM	0.00	0.00	264.08	1,847.31	792.25	-2,639.56	0	
10	E	103	219	116000	950	OTHER	4TH TEAM	0.00	0.00	102.00	714.00	102.00	-816.00	0	
10	E	103	222	116000	950	SOC SEC	4TH TEAM	0.00	0.00	279.96	1,967.53	897.89	-2,865.42	0	
10	E	103	230	116000	950	LIFE	4TH TEAM	0.00	0.00	7.78	48.70	23.34	-72.04	0	
10	E	103	241	116000	950	MEDICAL	4TH TEAM	0.00	0.00	1,558.40	10,129.60	4,675.20	-14,804.80	0	
10	E	103	243	116000	950	DENTAL	4TH TEAM	0.00	0.00	127.78	830.57	383.34	-1,213.91	0	
10	E	103	251	116000	950	LTD	4TH TEAM	0.00	0.00	14.36	89.71	43.08	-132.79	0	
10	E	---	---	116000	---	*4TH TEA	4TH TEAM	0.00	0.00	6,266.70	42,994.76	18,654.12	-61,648.88	0	
10	E	150	483	120800	950	NONCAP S	4K	0.00	560.00	0.00	558.80	0.00	1.20	0	COV4K
10	E	---	---	120800	---	*4K	4K	0.00	560.00	0.00	558.80	0.00	1.20	0	
10	E	401	481	162000	950	TECH SUP	ATH DIR	0.00	0.00	263.91	263.91	0.00	-263.91	0	COVIDA
10	E	401	482	162000	950	NONCAP T	ATH DIR	0.00	0.00	306.08	306.08	0.00	-306.08	0	COVIDA
10	E	---	---	162000	---	*ATH DIR	ATH DIR	0.00	0.00	569.99	569.99	0.00	-569.99	0	
10	E	100	411	214100	950	SUPPLIES	HEALTH SUP	0.00	627.00	0.00	626.51	0.00	0.49	0	COVSTS

Fd	T	Loc	Obj	Func	Prj	Obj	Func	2020-21	2020-21	March 2020-21	2020-21	Encumbered	Unencumbered	2020-21	
								Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance	Batch	Activity
10	E	101	411	214100	950	SUPPLIES	HEALTH SUP	0.00	627.00	0.00	626.51	0.00	0.49	0	COVSTS
10	E	102	411	214100	950	SUPPLIES	HEALTH SUP	0.00	947.00	0.00	946.32	0.00	0.68	0	COVSTS
10	E	103	411	214100	950	SUPPLIES	HEALTH SUP	0.00	625.00	0.00	624.72	0.00	0.28	0	COVSTS
10	E	301	411	214100	950	SUPPLIES	HEALTH SUP	0.00	1,423.00	0.00	1,422.99	0.00	0.01	0	COVSTS
10	E	401	411	214100	950	SUPPLIES	HEALTH SUP	0.00	1,370.00	0.00	1,369.07	0.00	0.93	0	COVSTS
10	E	702	482	214100	950	NONCAP T	HEALTH SUP	0.00	820.00	0.00	819.67	0.00	0.33	0	COVSTS
10	E	---	---	214100	---	*HEALTH	HEALTH SUP	0.00	6,439.00	0.00	6,435.79	0.00	3.21	0	
10	E	100	120	214200	950	SUBS	SCH NURSIN	0.00	237.00	0.00	236.25	0.00	0.75	0	
10	E	103	120	214200	950	SUBS	SCH NURSIN	0.00	84.00	0.00	84.00	0.00	0.00	0	
10	E	401	120	214200	950	SUBS	SCH NURSIN	0.00	142.00	0.00	141.75	0.00	0.25	0	
10	E	100	222	214200	950	SOC SEC	SCH NURSIN	0.00	20.00	0.00	18.08	0.00	1.92	0	
10	E	103	222	214200	950	SOC SEC	SCH NURSIN	0.00	7.00	0.00	6.43	0.00	0.57	0	
10	E	401	222	214200	950	SOC SEC	SCH NURSIN	0.00	11.00	0.00	10.83	0.00	0.17	0	
10	E	---	---	214200	---	*SCH NUR	SCH NURSIN	0.00	501.00	0.00	497.34	0.00	3.66	0	
10	E	100	120	215200	950	SUBS	PSYCH SVCS	0.00	367.00	0.00	366.19	0.00	0.81	0	
10	E	702	120	215200	950	SUBS	PSYCH SVCS	0.00	25.00	0.00	24.41	0.00	0.59	0	
10	E	100	222	215200	950	SOC SEC	PSYCH SVCS	0.00	29.00	0.00	28.01	0.00	0.99	0	
10	E	702	222	215200	950	SOC SEC	PSYCH SVCS	0.00	2.00	0.00	1.87	0.00	0.13	0	
10	E	---	---	215200	---	*PSYCH S	PSYCH SVCS	0.00	423.00	0.00	420.48	0.00	2.52	0	
10	E	702	115	221200	950	NON-CONT	CURRICULUM	0.00	5,875.00	0.00	5,875.00	0.00	0.00	0	
10	E	702	212	221200	950	ER	CURRICULUM	0.00	397.00	0.00	396.56	0.00	0.44	0	
10	E	702	222	221200	950	SOC SEC	CURRICULUM	0.00	450.00	0.00	449.44	0.00	0.56	0	
10	E	702	310	221200	950	PERS SVC	CURRICULUM	0.00	2,158.00	0.00	2,158.00	0.00	0.00	0	COVCUR
10	E	702	362	221200	950	SOFTWARE	CURRICULUM	0.00	257.00	0.00	0.00	256.75	0.25	0	COVCUR
10	E	702	411	221200	950	SUPPLIES	CURRICULUM	0.00	30.00	0.00	28.45	0.00	1.55	0	COVCUR
10	E	---	---	221200	---	*CURRICU	CURRICULUM	0.00	9,167.00	0.00	8,907.45	256.75	2.80	0	
10	E	702	362	221900	950	SOFTWARE	OTR IMP IN	0.00	46,180.00	0.00	46,180.00	0.00	0.00	0	COV4K
10	E	---	---	221900	---	*OTR IMP	OTR IMP IN	0.00	46,180.00	0.00	46,180.00	0.00	0.00	0	
10	E	702	411	223310	950	SUPPLIES	DIR SPEC E	0.00	15,676.00	0.00	15,675.52	0.00	0.48	0	COVSTS
10	E	---	---	223310	---	*DIR SPE	DIR SPEC E	0.00	15,676.00	0.00	15,675.52	0.00	0.48	0	
10	E	702	115	223900	950	NON-CONT	OTHER	0.00	0.00	3,915.00	5,617.50	0.00	-5,617.50	0	
10	E	702	222	223900	950	SOC SEC	OTHER	0.00	0.00	299.50	429.75	0.00	-429.75	0	
10	E	---	---	223900	---	*OTHER	OTHER	0.00	0.00	4,214.50	6,047.25	0.00	-6,047.25	0	
10	E	702	354	230000	950	PRINTING	GENERAL	0.00	4,662.00	0.00	4,661.38	0.00	0.62	0	COVBO
10	E	---	---	230000	---	*GENERAL	GENERAL	0.00	4,662.00	0.00	4,661.38	0.00	0.62	0	
10	E	702	342	230500	950	EMP TRAV	TRAVEL	0.00	313.00	0.00	333.55	0.00	-20.55	0	
10	E	---	---	230500	---	*TRAVEL	TRAVEL	0.00	313.00	0.00	333.55	0.00	-20.55	0	
10	E	702	130	239000	950	OVERTIME	HUM RES	0.00	14,942.00	4,788.94	26,700.93	0.00	-11,758.93	0	
10	E	702	212	239000	950	ER	HUM RES	0.00	1,009.00	323.26	1,802.32	0.00	-793.32	0	
10	E	702	222	239000	950	SOC SEC	HUM RES	0.00	1,121.00	357.84	2,002.50	0.00	-881.50	0	

Fd	T	Loc	Obj	Func	Prj	Obj	Func	2020-21	2020-21	March 2020-21	2020-21	Encumbered	Unencumbered	2020-21	
								Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance	Batch	Activity
10	E	---	---	239000	---	*HUM RES	HUM RES	0.00	17,072.00	5,470.04	30,505.75	0.00	-13,433.75		0
10	E	702	310	251000	950	PERS SVC	BUSINESS	0.00	427.00	453.00	880.00	0.00	-453.00	0	COVBO
10	E	702	362	251000	950	SOFTWARE	BUSINESS	0.00	10,770.00	3,438.50	14,798.50	0.00	-4,028.50	0	COVBO
10	E	---	---	251000	---	*BUSINES	BUSINESS	0.00	11,197.00	3,891.50	15,678.50	0.00	-4,481.50		0
10	E	103	115	253000	950	NON-CONT	OPRATIO	0.00	435.00	0.00	434.63	0.00	0.37		0
10	E	702	115	253000	950	NON-CONT	OPRATIO	0.00	210.00	0.00	210.00	0.00	0.00		0
10	E	100	130	253000	950	OVERTIME	OPRATIO	0.00	3,150.00	641.41	4,389.49	0.00	-1,239.49		0
10	E	103	130	253000	950	OVERTIME	OPRATIO	0.00	1,129.00	0.00	1,544.57	0.00	-415.57		0
10	E	702	130	253000	950	OVERTIME	OPRATIO	0.00	2,094.00	557.35	3,313.15	0.00	-1,219.15		0
10	E	100	212	253000	950	ER	OPRATIO	0.00	213.00	43.29	296.28	0.00	-83.28		0
10	E	103	212	253000	950	ER	OPRATIO	0.00	106.00	0.00	133.57	0.00	-27.57		0
10	E	702	212	253000	950	ER	OPRATIO	0.00	150.00	37.62	231.73	0.00	-81.73		0
10	E	100	222	253000	950	SOC SEC	OPRATIO	0.00	229.00	47.12	319.02	0.00	-90.02		0
10	E	103	222	253000	950	SOC SEC	OPRATIO	0.00	120.00	0.00	150.58	0.00	-30.58		0
10	E	702	222	253000	950	SOC SEC	OPRATIO	0.00	172.00	40.24	259.46	0.00	-87.46		0
10	E	702	325	253000	950	VEH/EQUP	OPRATIO	0.00	0.00	7.00	7.00	21.00	-28.00		0 COVMAI
10	E	702	329	253000	950	CLEANING	OPRATIO	0.00	0.00	180.55	180.55	319.45	-500.00		0 COVMAI
10	E	702	411	253000	950	SUPPLIES	OPRATIO	0.00	142,506.00	1,289.23	141,366.12	54,512.97	-53,373.09	3,000	COVMAI
10	E	702	415	253000	950	FOOD	OPRATIO	0.00	0.00	0.00	21.75	78.25	-100.00		0 COVMAI
10	E	702	420	253000	950	APPAREL	OPRATIO	0.00	7,030.00	179.60	7,348.50	450.00	-768.50		0 COVMAI
10	E	702	440	253000	950	NON-CAP	OPRATIO	0.00	48,845.00	297.98	49,142.59	34,573.69	-34,871.28		0 COVMAI
10	E	---	---	253000	---	*OPRATIO	OPRATIO	0.00	206,389.00	3,321.39	209,348.99	89,955.36	-92,915.35	3,000	
10	E	702	362	254100	950	SOFTWARE	DIRECTION	0.00	9,219.00	0.00	9,218.40	0.00	0.60		0 COVMAI
10	E	---	---	254100	---	*DIRECTI	DIRECTION	0.00	9,219.00	0.00	9,218.40	0.00	0.60		0
10	E	702	327	255000	950	CONSTRUC	CAP PROJEC	2,127,502.00	1,198,441.00	0.00	605,515.00	158,641.00	434,285.00		0 COVMAI
10	E	702	411	255000	950	SUPPLIES	CAP PROJEC	0.00	1,080.00	0.00	727.18	351.92	0.90		0 COVMAI
10	E	702	440	255000	950	NON-CAP	CAP PROJEC	0.00	8,527.00	0.00	8,526.65	0.00	0.35		0 COVMAI
10	E	---	---	255000	---	*CAP PRO	CAP PROJEC	2,127,502.00	1,208,048.00	0.00	614,768.83	158,992.92	434,286.25		0
10	E	702	362	295010	950	SOFTWARE	ADM TECH S	0.00	892.00	0.00	891.18	0.00	0.82		0 COVTEC
10	E	702	411	295010	950	SUPPLIES	ADM TECH S	0.00	65.00	0.00	0.00	0.00	65.00		0 COVTEC
10	E	702	482	295010	950	NONCAP T	ADM TECH S	0.00	135.00	0.00	134.99	0.00	0.01		0 COVTEC
10	E	---	---	295010	---	*ADM TEC	ADM TECH S	0.00	1,092.00	0.00	1,026.17	0.00	65.83		0
10	E	100	115	299000	950	NON-CONT	OTHER SUPP	0.00	33.00	0.00	32.12	0.00	0.88		0
10	E	101	115	299000	950	NON-CONT	OTHER SUPP	0.00	47.00	0.00	46.86	0.00	0.14		0
10	E	401	115	299000	950	NON-CONT	OTHER SUPP	0.00	330.00	33.62	568.77	0.00	-238.77		0
10	E	702	115	299000	950	NON-CONT	OTHER SUPP	0.00	465.00	602.45	5,122.98	0.00	-4,657.98		0
10	E	100	120	299000	950	SUBS	OTHER SUPP	0.00	40.00	97.44	137.79	0.00	-97.79		0
10	E	102	120	299000	950	SUBS	OTHER SUPP	0.00	0.00	104.40	104.40	0.00	-104.40		0
10	E	702	120	299000	950	SUBS	OTHER SUPP	0.00	538.00	100.92	833.80	0.00	-295.80		0
10	E	401	130	299000	950	OVERTIME	OTHER SUPP	0.00	90.00	0.00	102.95	0.00	-12.95		0

Fd	T	Loc	Obj	Func	Prj	Obj	Func	2020-21	2020-21	March 2020-21	2020-21	Encumbered	Unencumbered	2020-21
								Original Budget	Revised Budget	Monthly Activity	FYTD Activity	Amount	Balance	Batch Activity
10	E	100	212	299000	950	ER	OTHER SUPP	0.00	3.00	0.00	2.17	0.00	0.83	0
10	E	101	212	299000	950	ER	OTHER SUPP	0.00	4.00	0.00	3.16	0.00	0.84	0
10	E	401	212	299000	950	ER	OTHER SUPP	0.00	29.00	2.27	45.34	0.00	-16.34	0
10	E	702	212	299000	950	ER	OTHER SUPP	0.00	32.00	17.81	238.43	0.00	-206.43	0
10	E	100	222	299000	950	SOC SEC	OTHER SUPP	0.00	5.00	7.45	11.91	0.00	-6.91	0
10	E	101	222	299000	950	SOC SEC	OTHER SUPP	0.00	4.00	0.00	3.24	0.00	0.76	0
10	E	102	222	299000	950	SOC SEC	OTHER SUPP	0.00	0.00	7.99	7.99	0.00	-7.99	0
10	E	401	222	299000	950	SOC SEC	OTHER SUPP	0.00	23.00	1.78	38.11	0.00	-15.11	0
10	E	702	222	299000	950	SOC SEC	OTHER SUPP	0.00	76.00	53.81	454.15	0.00	-378.15	0
10	E	702	230	299000	950	LIFE	OTHER SUPP	0.00	2.00	0.00	11.36	0.00	-9.36	0
10	E	702	251	299000	950	LTD	OTHER SUPP	0.00	2.00	0.00	9.28	0.00	-7.28	0
10	E	---	---	299000	---	*OTHER S	OTHER SUPP	0.00	1,723.00	1,029.94	7,774.81	0.00	-6,051.81	0
10	E	---	---	-----	---	*		2,127,502.00	2,127,502.00	31,277.18	1,581,726.25	274,195.01	271,580.74	3,055
Grand Expense Totals								2,127,502.00	2,127,502.00	31,277.18	1,581,726.25	274,195.01	271,580.74	3,055

Number of Accounts: 110

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

I. 2021-2022 BUDGET TIMELINE

January 4	Open budget request/reallocation/reduction process to Administration
January 25	All budget requests/reallocations/reductions due to the Executive Director of Operations
March 1 – 5	Present first draft of the budget planning process to the Budget Committee
March 8	Present budget planning process to the School Board for approval
March 9	Distribute approved budget planning process to the administrative cabinet
March 9 – Apr. 2	Building/department level budget development
April 6 – 30	Preparation of the first draft of the budget Budget meetings with administrators as necessary
April 8	Budget Committee meets to review 2021-22 budget parameters
April 29	Special School Board/Leadership Team meeting to review 2021-22 budget process
May 3 – 7	First draft of the budget to the Budget Committee
May 10	First draft of the budget to the School Board School Board approves 2021-22 student fees School Board approves 2021-22 insurance benefits
May 11 – 28	Staff presentations on the budget process
June 7 – 11	Second draft of the budget to the Budget Committee
June 14	Second draft of the budget to the School Board
July 1	State equalization aid estimates released by DPI
July 6 – 9	Third draft of the budget to the Budget Committee
July 12	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 17	Third Friday in September student count
October 15	State equalization aid certification released by DPI
October 18	Presentation of the approved budget at the annual school district Budget Hearing. Request public approval of the tax levy at the Annual Meeting.
October 19 – 22	Present budget changes and tax levy changes to the Budget Committee
October 25	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



Waunakee Community School District

Committed to Children . Committed to Community . Committed to Excellence

**Preliminary
Budget Planning
2021-22 School Year**

DRAFT

Budget Committee Meeting
April 8, 2021

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January 4	Open budget request/reallocation/reduction process to Administration
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Before Nov. 10	Certify tax levy by the School Board Clerk

II. ENROLLMENT HISTORY

History

Grade	2016-17	2017-18	2018-19	2019-20	2020-21
EC	13	9	15	12	4
4K	249	262	274	240	268
K	265	270	290	283	256
1	276	280	280	298	272
2	312	283	298	278	298
3	275	325	288	315	270
4	270	283	340	303	310
TOTAL	1660	1712	1785	1729	1678
ELEM					
5	300	278	289	349	309
6	320	312	288	299	342
TOTAL	620	590	577	648	651
INTER.					
7	328	326	328	304	295
8	327	331	328	341	305
TOTAL	655	657	656	645	600
MIDDLE					
9	312	345	346	339	343
10	310	312	345	347	338
11	318	309	311	342	343
12	313	331	320	326	353
TOTAL	1253	1297	1322	1354	1377
HIGH					
TOTAL	4188	4256	4340	4376	4306
DISTRICT					

Enrollment History is from the Third Friday in September Count (Residents plus Open Enrollment-In)

Enrollment Increase “New” Students

- **2016-17** **2.2%**
- **2017-18** **2.4%**
- **2018-19** **1.5%**
- **2019-20** **1.2%**
- **2020-21** **-1.9%**
- **Five year average is 1.08%**

Enrollment increase is calculated by removing the 12th grade students, adding in K students, and adding in 20 students in 7th grade (St. John’s students). The difference between years is the increase in “new” students.

III. STAFFING

Staffing Classrooms K-6 – Ratios

2020-21 School Year

Grade	Total Sept 2020 enrolled	Sections				Student/ Teacher Ratio	Optimum Class size*	Average Class size		
		Total	Arboretum	Heritage	Prairie			Arboretum	Heritage	Prairie
K	256	14	4	5	5	18.3	20	19.0	18.4	17.6
1	272	14	4	5	5	19.4	20	19.3	20.4	18.6
2	298	16	5	5	6	18.6	20	16.8	20.6	18.5
3	270	14	4	4	6	19.3	23	23.3	18.0	17.5
4	310	16	5	5	6	19.4	23	20.2	19.0	19.0
5	309	14				22.1	23			
6	342	16				21.4	23			
Total K-4	1406		22	24	28					

The 5th section at Arboretum for grades 2 and 4 is a virtual teacher hired for this school year only.

*The optimum class size is per Board Policy.

2020-21 Staffing Ratios

<u>School</u>	<u>Staff</u>	<u>Students</u>	<u>Ratio</u>
Arboretum	31.00	451 *	14.55
Prairie	39.00	563 *	14.44
Heritage	32.00	463 *	14.47
Intermediate	47.50	648	13.64
Middle School	47.00	645	13.72
High School	88.32	1354	15.33
Students with Disabilities	68.55	4376 **	63.84

The Staffing number at Arboretum includes two virtual teachers hired for this school year only.

* Does not include Early Childhood and 4K

**Students with Disabilities ratio is based on total enrollment

Historical Staffing Ratios

<u>School</u>	<u>16-17</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>
Arboretum	15.01	15.39	15.66	15.55	14.55
Prairie	14.10	14.44	15.48	14.44	14.44
Heritage	14.01	14.71	16.14	15.97	14.47
Intermediate	14.02	13.20	13.42	14.24	13.64
Middle School	13.80	13.50	14.58	13.72	13.72
High School	15.06	14.73	15.74	15.87	15.33
Students with Disabilities	84.52	82.56	65.21	63.85	63.84

K-4 ratios do not include Early Childhood and 4K

SWD ratio is based on total enrollment

IV. BUDGET FORECAST

Benefits of a Budget Forecast

- Recognize enrollment trends and the budgetary and facility impact
- Understand revenue trends including the property tax impact
- Understand expenditure trends
- Realize the future impact of current fiscal decisions
- Explore the outcomes of different data scenarios

Steps in the Budget Forecast

- Use enrollment projections to predict future enrollment scenarios
- Estimate revenue increases based on enrollment scenarios
- Estimate expenditure increases
- Analyze the outcomes and plan accordingly

Assumptions Made

- Current school finance system continues (revenue caps and per pupil aid)
- Enrollment projection scenarios are close to actual
- Salary costs increase at 3%
- Health costs increase at 0% for the next two years
- Dental costs increase at 0%
- Non-personnel costs do not increase except transportation (3%) and utilities (3%)
- 21-22 Revenues are based on the 2019-21 State Budget. Revenues in 21-22 and beyond are based on \$150/student increase in the revenue cap formula, plus an increase in Special Education Categorical Aid to 35%.
- Savings from staff retirements is not included
- Data is less accurate as years progress

Five Year Enrollment Projections

Headcount						
Grade	CURRENT	PROJECTED				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Pre School	4	14	14	14	14	14
4K - .6	268	256	256	256	256	256
5K - 1.0	256	282	282	282	282	282
1	272	260	286	285	283	283
2	298	281	266	292	289	288
3	270	303	287	270	297	291
4	310	274	311	294	275	301
5	309	318	283	319	302	283
6	342	316	326	290	324	306
7	295	355	326	336	298	332
8	305	298	359	329	341	299
9	343	317	310	373	341	352
10	338	341	316	310	373	340
11	343	339	344	316	310	374
12	353	362	355	364	332	326
TOTAL	4,306	4,316	4,321	4,330	4,317	4,327
Change	(70)	10	5	9	(13)	10
% Change	-1.60%	0.23%	0.12%	0.21%	-0.30%	0.23%

Waukeek Community School District

Five Year Cohort Model Student Growth Planning – Fund 10

Fund 10 - General Fund - Projection Summary

Waukeek Community School District | Updated Base Scenario

	BUDGET	REVENUE & EXPENDITURE PROJECTIONS									
	FY - 2021	FY - 2022	% Δ	FY - 2023	% Δ	FY - 2024	% Δ	FY - 2025	% Δ	FY - 2026	% Δ
REVENUE											
Local Sources	\$27,353,093	\$27,608,276	0.93%	\$27,454,373	-0.56%	\$27,293,178	-0.59%	\$27,618,350	1.19%	\$25,646,580	-7.14%
State Sources	\$24,287,139	\$24,616,583	1.36%	\$25,167,949	2.24%	\$25,037,335	-0.52%	\$24,829,104	-0.83%	\$24,605,774	-0.90%
Federal Sources	\$562,024	\$562,024	0.00%	\$562,024	0.00%	\$562,024	0.00%	\$562,024	0.00%	\$562,024	0.00%
Other	\$2,468,976	\$2,491,737	0.92%	\$2,636,812	5.82%	\$2,862,962	8.58%	\$2,895,037	1.12%	\$3,059,937	5.70%
TOTAL REVENUE	\$54,671,232	\$55,278,620	1.11%	\$55,821,158	0.98%	\$55,755,499	-0.12%	\$55,904,515	0.27%	\$53,874,315	-3.63%
EXPENDITURES											
Salary and Benefits	\$36,762,857	\$37,690,090	2.52%	\$38,644,272	2.53%	\$39,951,142	3.38%	\$41,309,319	3.40%	\$42,721,239	3.42%
Other Objects	\$18,164,550	\$18,465,581	1.66%	\$18,771,350	1.66%	\$19,203,322	2.30%	\$19,503,024	1.56%	\$17,629,119	-9.61%
TOTAL EXPENDITURES	\$54,927,407	\$56,155,671	2.24%	\$57,415,622	2.24%	\$59,154,463	3.03%	\$60,812,343	2.80%	\$60,350,358	-0.76%
SURPLUS / DEFICIT	(\$256,175)	(\$877,051)		(\$1,594,464)		(\$3,398,964)		(\$4,907,828)		(\$6,476,043)	
Change over Previous Year		(\$620,876)		(\$717,413)		(\$1,804,500)		(\$1,508,863)		(\$1,568,216)	
BEGINNING FUND BALANCE	\$6,428,133	\$6,171,958		\$5,294,907		\$3,700,443		\$301,479		(\$4,606,349)	
ENDING FUND BALANCE	\$6,171,958	\$5,294,907		\$3,700,443		\$301,479		(\$4,606,349)		(\$11,082,392)	
FUND BALANCE AS % OF EXPENDITURES	11.24%	9.43%		6.45%		0.51%		-7.57%		-18.36%	

- The above projections identify the difference between total revenues and expenses according to the Forecast 5 Analytics financial planning model
- Revenues and expenses would be adjusted to balance the budget each year.

Five Year Cohort Model Student Growth Planning – Fund 27

Fund 27 - Special Education Fund - Projection Summary

School District | DPI Budget Proposal

	BUDGET	REVENUE & EXPENDITURE PROJECTIONS									
	FY - 2021	FY - 2022	% Δ	FY - 2023	% Δ	FY - 2024	% Δ	FY - 2025	% Δ	FY - 2026	% Δ
REVENUE											
Operating Transfers-In	\$5,635,100	\$5,417,865	-3.86%	\$5,177,167	-4.44%	\$5,424,973	4.79%	\$5,644,879	4.05%	\$5,876,606	4.11%
Inter-District Sources	\$30,000	\$30,000	0.00%	\$30,000	0.00%	\$30,000	0.00%	\$30,000	0.00%	\$30,000	0.00%
Intermediate Sources	\$6,000	\$6,000	0.00%	\$6,000	0.00%	\$6,000	0.00%	\$6,000	0.00%	\$6,000	0.00%
State Sources	\$2,218,000	\$2,641,932	19.11%	\$3,095,494	17.17%	\$3,173,918	2.53%	\$3,297,497	3.89%	\$3,427,780	3.95%
Federal Sources	\$773,388	\$773,388	0.00%	\$773,388	0.00%	\$773,388	0.00%	\$773,388	0.00%	\$773,388	0.00%
Other Sources	\$0	\$0		\$0		\$0		\$0		\$0	
TOTAL REVENUE	\$8,662,488	\$8,869,184	2.39%	\$9,082,049	2.40%	\$9,408,279	3.59%	\$9,751,763	3.65%	\$10,113,773	3.71%
EXPENDITURES											
Salary and Benefits	\$7,973,141	\$8,172,838	2.50%	\$8,378,352	2.51%	\$8,696,865	3.80%	\$9,032,246	3.86%	\$9,385,747	3.91%
Other Objects	\$689,347	\$696,347	1.02%	\$703,697	1.06%	\$711,415	1.10%	\$719,518	1.14%	\$728,026	1.18%
TOTAL EXPENDITURES	\$8,662,488	\$8,869,185	2.39%	\$9,082,049	2.40%	\$9,408,279	3.59%	\$9,751,764	3.65%	\$10,113,773	3.71%

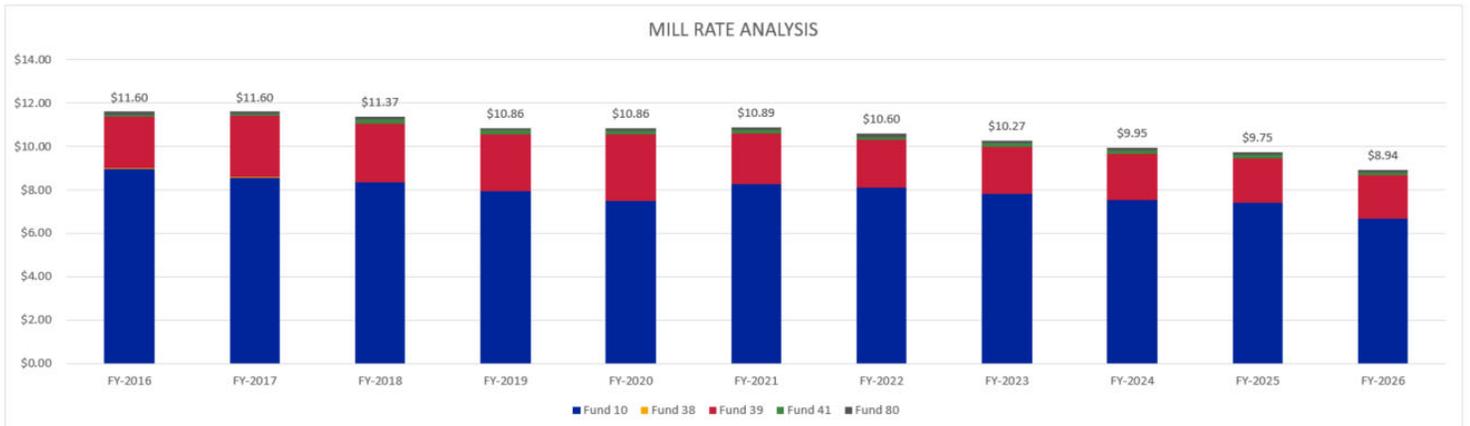
- The above projections identify the difference between total revenues and expenses according to the Forecast 5 Analytics financial planning model
- Revenues and expenses would be adjusted to balance the budget each year.

Waunakee Community School District

TAX LEVY & MILL RATE ANALYSIS

WAUNAKEE COMMUNITY SCHOOL DISTRICT | UPDATED BASE SCENARIO

	ACTUAL					BUDGET FY-2021	PROJECTIONS				
	FY-2016	FY-2017	FY-2018	FY-2019	FY-2020		FY-2022	FY-2023	FY-2024	FY-2025	FY-2026
TAX LEVY											
Fund 10 General Fund	\$20,526,360	\$20,831,869	\$21,845,252	\$22,165,174	\$23,120,138	\$26,294,430	\$26,549,613	\$26,395,710	\$26,234,515	\$26,559,687	\$24,587,917
Fund 10 Property Tax Charge Back	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total General Fund Levy	\$20,526,360	\$20,831,869	\$21,845,252	\$22,165,174	\$23,120,138	\$26,294,430	\$26,549,613	\$26,395,710	\$26,234,515	\$26,559,687	\$24,587,917
Fund 38 Non-Ref. Debt Svc.	\$83,030	\$81,185	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund 39 Ref. Approved Debt Svc.	\$5,402,276	\$6,865,458	\$7,093,921	\$7,319,769	\$9,519,686	\$7,394,445	\$7,203,655	\$7,281,587	\$7,360,126	\$7,359,840	\$7,360,702
Fund 41 Capital Expansion Fund	\$209,296	\$209,296	\$509,296	\$509,296	\$509,296	\$509,296	\$509,296	\$509,296	\$509,296	\$509,296	\$509,296
Fund 80 Community Service Fund	\$301,817	\$287,717	\$326,932	\$338,000	\$434,000	\$450,091	\$461,443	\$473,120	\$486,882	\$501,164	\$515,993
TOTAL LEVY	\$26,522,779	\$28,275,525	\$29,775,401	\$30,332,239	\$33,583,120	\$34,648,262	\$34,724,007	\$34,659,713	\$34,590,819	\$34,929,987	\$32,973,908
PERCENT CHANGE		6.61%	5.30%	1.87%	10.72%	3.17%	0.22%	-0.19%	-0.20%	0.98%	-5.60%
EQUALIZED VALUATION (TIF OUT)											
Percent Change	\$2,285,501,808	\$2,437,426,579	\$2,619,269,420	\$2,791,990,694	\$3,092,644,557	\$3,181,517,136	\$3,276,962,650	\$3,375,271,530	\$3,476,529,676	\$3,580,825,566	\$3,688,250,333
		6.65%	7.46%	6.59%	10.77%	2.87%	3.00%	3.00%	3.00%	3.00%	3.00%
MILL RATE											
Fund 10 General Fund	\$8.98	\$8.55	\$8.34	\$7.94	\$7.48	\$8.26	\$8.10	\$7.82	\$7.55	\$7.42	\$6.67
Fund 38 Non-Ref. Debt Svc.	\$0.04	\$0.03	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Fund 39 Ref. Approved Debt Svc.	\$2.36	\$2.82	\$2.71	\$2.62	\$3.08	\$2.32	\$2.20	\$2.16	\$2.12	\$2.06	\$2.00
Fund 41 Capital Expansion Fund	\$0.09	\$0.09	\$0.19	\$0.18	\$0.16	\$0.16	\$0.16	\$0.15	\$0.15	\$0.14	\$0.14
Fund 80 Community Service Fund	\$0.13	\$0.12	\$0.12	\$0.12	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14	\$0.14
MILL RATE TOTAL	\$11.60	\$11.60	\$11.37	\$10.86	\$10.86	\$10.89	\$10.60	\$10.27	\$9.95	\$9.75	\$8.94
PERCENT CHANGE		-0.04%	-2.01%	-4.43%	-0.05%	0.29%	-2.70%	-3.09%	-3.11%	-1.96%	-8.35%



Waukeek Community School District

V. 2021-22 PLANNING

Enrollment Information/Projection

	2020-2021 (Sept)		2021-2022	
	Residents	OE	Residents	OE
EC (1/2 day)	3	1	13	1
4K (1/2 day)	238	30	226	30
K	232	24	258	24
1	258	14	239	21
2	283	15	267	14
3	248	22	289	14
4	298	12	255	19
	<hr/>	<hr/>	<hr/>	<hr/>
	1560	118	1547	123
5	296	13	305	13
6	325	17	301	15
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	621	30	606	28
7	283	12	337	18
8	297	8	287	11
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	580	20	624	29
9	321	22	307	10
10	327	11	320	21
11	325	18	325	14
12	339	14	338	24
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	1312	65	1290	69
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	4073	233	4067	249
Residents + OE:	4306		Residents + OE:	4316
			Difference:	10

- OE is open enrollment students attending WCSD

Staffing Classrooms K-12 – Ratios

PRELIMINARY PROJECTIONS 2021-22

<u>K</u>	-	282	14 Sections [no change]	20.1 to 1	(20)
<u>1</u>	-	260	13 Sections [- 1 section]	20.0 to 1	(20)
<u>2</u>	-	281	14 Sections [- 1 section]	20.1 to 1	(20)
<u>3</u>	-	303	14 Sections [no change]	21.6 to 1	(23)
<u>4</u>	-	274	14 Sections [- 1 section]	19.6 to 1	(23)
<u>5</u>	-	318	15 Sections [+1 section]	21.2 to 1	(23)
<u>6</u>	-	316	15 Sections [- 1 section]	21.1 to 1	(23)

Our headcount estimates indicate a decrease of 3 sections for grades K-6.

7 th – 8 th grade	20-21	600 students/13.72 = 43.73 FTE
	21-22	653 students/13.72 = 47.59 FTE
9 th – 12 th grade	20-21	1,377 students/15.33 = 89.82 FTE
	21-22	1,359 students/15.33 = 88.65 FTE

7th – 12th grade +2.69 FTE

The actual increase for grades 7-12 will be evaluated during the student scheduling process.

Staffing/Student Classrooms K-6 – Ratios

Projections 2021-22/Compared to 2020-21 Actual

<u>K</u>	-	<u>14 Sections- (no change)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>1</u>	-	<u>13 Sections- (-1 FTE at Prairie)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	4
<u>2</u>	-	<u>14 Sections- (-1 FTE at Prairie)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>3</u>	-	<u>14 Sections- (-1 FTE at Prairie; +1 FTE at Heritage)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>4</u>	-	<u>14 Sections- (-1 FTE at Prairie)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>K-4</u>	-	<u>Total (estimates indicate a -3.0 FTE in grades K-4 – TBD)</u>	
		Arboretum-	20
		Heritage-	25
		Prairie-	24
<u>Intermediate</u>			
<u>5</u>	-	<u>15 Sections</u>	} (estimates indicate a 0 FTE at grades 5-6)
<u>6</u>	-	<u>15 Sections</u>	

Fund 10 – “Big Picture Overview”

Revenue Increases:

Revenue limit increase (property tax and equalization aid funding)	\$814,085
Open enrollment increase (both more students and increase per student)	TBD
Special Education categorical aid	\$217,235
NOTE: Transfer of service value TBD	
Total revenue increase	\$1,031,320

Expenditure Increases:

Salaries (includes salary-related benefits) – All Staff	\$932,131	3.06% increase
Benefits (health & dental) - All Staff	\$0	0%
Special Ed Positions New in 19-20 from Contingency	\$30,000	1 FTE
New FTE per enrollment calculations	\$0	0 FTE
Possible Dean ACA Tax 2.79% (may be split in two fiscal years)	\$0	TBD
Transportation	\$58,311	3% Increase
Utilities	\$33,192	3% Increase
Open enrollment – out students	\$0	Increase per state law
Supplies	\$25,604	3%
Property/Liability Insurance	\$10,526	3%
Total expenditure increase	\$1,089,764	

Balance

(\$58,444)

NOTES:

Offset of salaries/benefits for retirements/resignations to be determined

Revenue assumptions above include the Fund 41 Levy of \$509,296

Wauaukee Community School District

VI. BUDGET REQUESTS

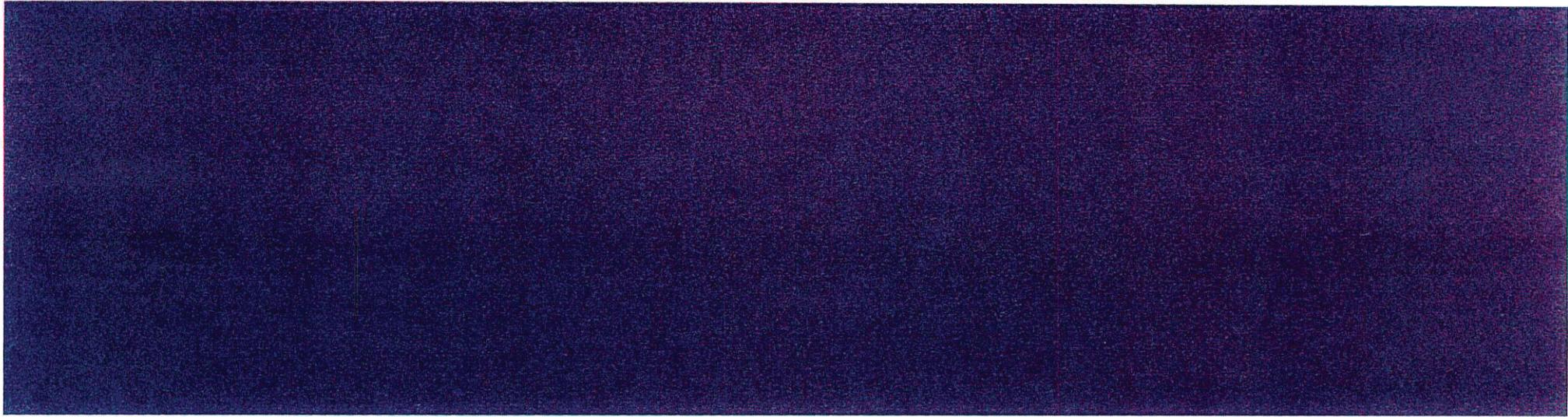
Budget Requests: Summary

Description	School/Department	FTE	Cost
4K Program Coordinator	Wauaukee 4K School	0.5	\$33,000
MS Reading Intervention	MS/Reading	0.5	\$33,000
Rebranding our School District - including district logo and branding guidelines (district, athletic, building logos)	Bethel - Communications and Community Engagement	NA	\$10,000
Rebranding Our District - second phase	Bethel - Communications and Community Engagement	NA	\$10,000
High School Standardized Testing/AP Coordinator/Online Learning Coordinator	High School-School Wide	100	66,000
High School Standardized Testing/AP Coordinator/Online Learning Coordinator	High School	1	66,000
Request for Additional Attendance Office Assistant	High School Administration	.5 or 1.0	33,000
Evening Student Supervisor	High School	.5 or 1.0	33000
IS MS Counselor Position	Student Services	1	\$70,000
School Psychologist	Student Services	1	\$90,000
Occupational Therapist	Student Services	0.5	\$50,000
Section 504 Coordinator	Student Services	1	\$66,000
Early Childhood Special Education Paraeducator	Student Services	1	\$33,000
6 Day Rotation Staffing Change	Student Services	4	\$264,000
Special Education Building Coordinators	Student Services	6	\$600,000
District Equity Coordinator	District	1	\$100,000
District Coordinator of Interpretation and Translation	District	0.6	57,679
Social Worker	Student Services	1.5	140000
Heritage reading interventionist	Heritage	1.0 FTE	\$66,000
Math Interventionist (Prairie & Intermediate)	Prairie & Intermediate	1.5	\$99,000
Updates to financial rates in the Teacher Handbook - Year 2 of 4 year plan	District	0	15000
Classified Staff Wage Structure Build Out / Placement	District	throughout	283157
Increase in Salaries for all Employee Groups	District	NA	1,173,347

Waunakee Community School District

Change in Annual Contribution to HRA	District - Teaching Staff	NA	8000
Increase value of unused sick days retirement payout by \$5 to \$90	District	NA	\$5 per day; Ave teacher has 95 sick days at retirement = \$475 per avg. teacher
District Webmaster	IT	1	\$33,000
K-4 Technology Integration Specialists	Arboretum, Heritage, Prairie	3	\$198,000
Music Department Budget Request 2021	Music Department	0	\$80,000
Music Department Budget Request	Intermediate School / Music Department	None	40000
Science Room Remodel	Waunakee Middle	0	\$20,000
Custodial Services Supervisor	Facilities	1	78470
replace defunct fleet snow plow truck	Facilities	NA	\$40,000
Custodial Services Supervisor	Facilities	1.0 FTE	77470
Replace a fleet truck	Facilities	NA	\$55,000
Pathways Staffing Increase	All schools and Curriculum and Instruction	3.5	\$231,000
Associate Principal - Arboretum Elementary	Arboretum Elementary	1	116000
20 day extended contract for Pathways Coordinator	Curriculum and Instruction	0.105	\$9,100
Increased funding for instructional resources	Curriculum and Instruction	NA	\$130,000
Increased funding for professional development	Curriculum and Instruction	N/A	30,000
Math/STEM Specialists	Curriculum and Instruction	2	\$99,000
New Teacher Release Mentor	4K-12 New Teachers/C&I	1	\$66,000
Total Budget Request			\$4,702,223

WCSD Staffing and Compensation Overview



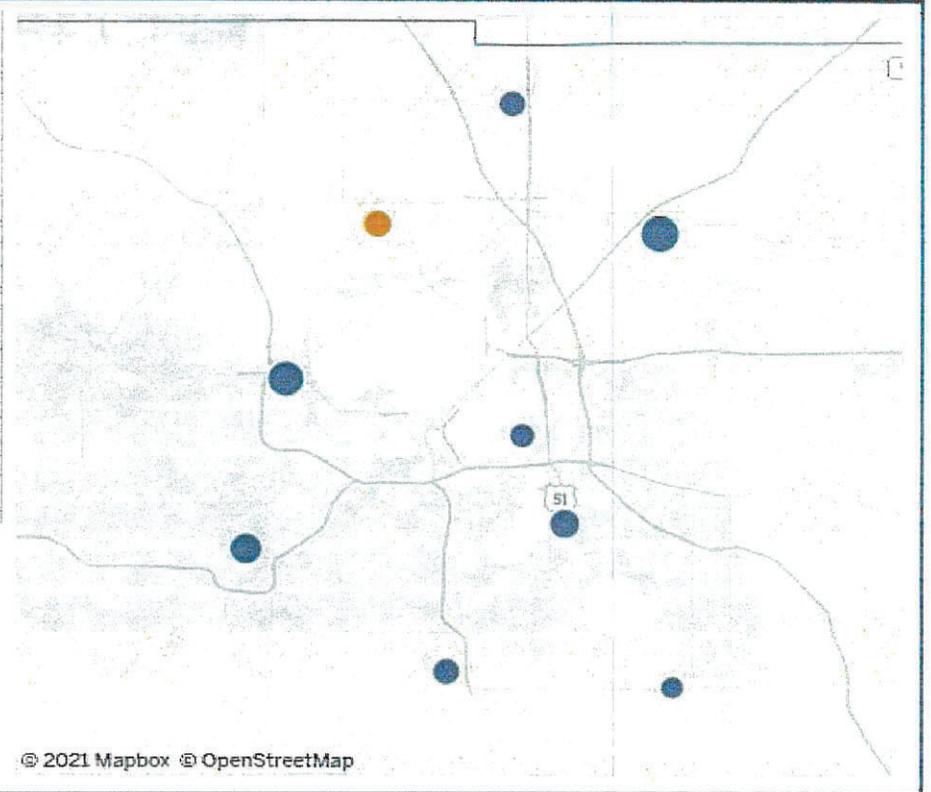
Total Number of Employees

■ Administrative Assistants	37	
■ Assistants	114	
■ Copy Clerks	2	
■ Crossing Guards	15	
■ Custodians/Maintenance Staff	42	
■ Teachers	353	
■ Administrative Support Staff	22	
■ <u>Administrators</u>	<u>20</u>	
□ TOTAL		604

- Co-curriculars - Additional 102 are non-staff
- Summer School - Approximately 200 hires per year

Peer Summary

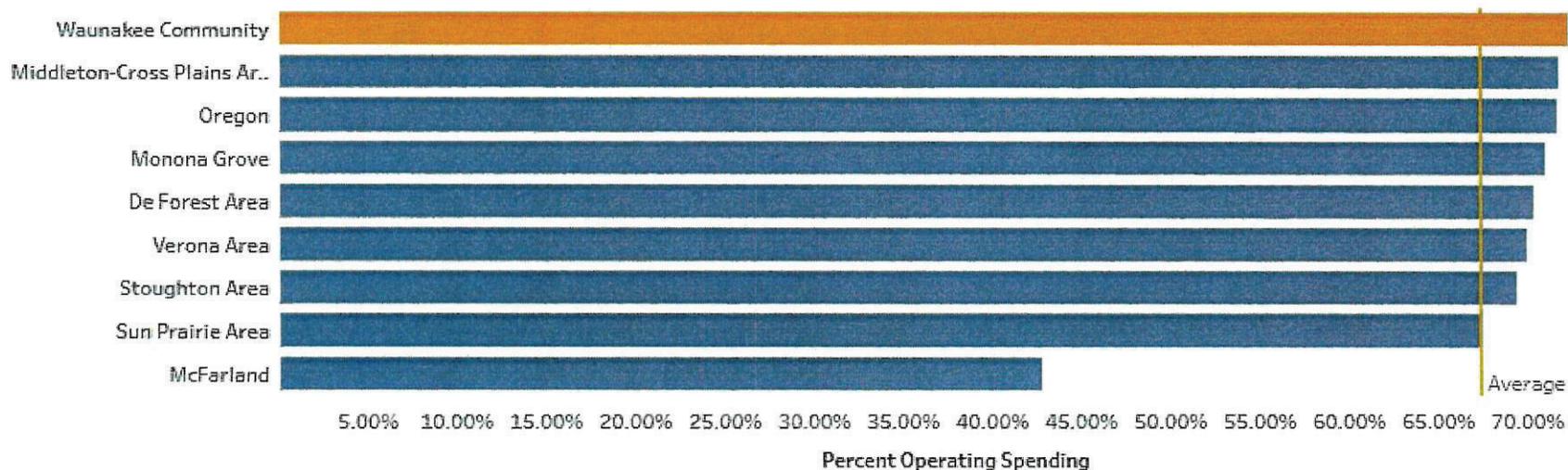
District	County	District Enrollment	Low Income % of Enrollment
De Forest Area	Dane	3,951	17.24%
McFarland	Dane	5,076	34.97%
Middleton-Cross Plains Area	Dane	7,534	19.35%
Monona Grove	Dane	3,515	19.49%
Oregon	Dane	4,108	19.26%
Stoughton Area	Dane	2,906	29.01%
Sun Prairie Area	Dane	8,475	30.43%
Verona Area	Dane	5,741	26.93%
Wauwaukee Community	Dane	4,375	7.89%



Enrollment data presented is from 2020.

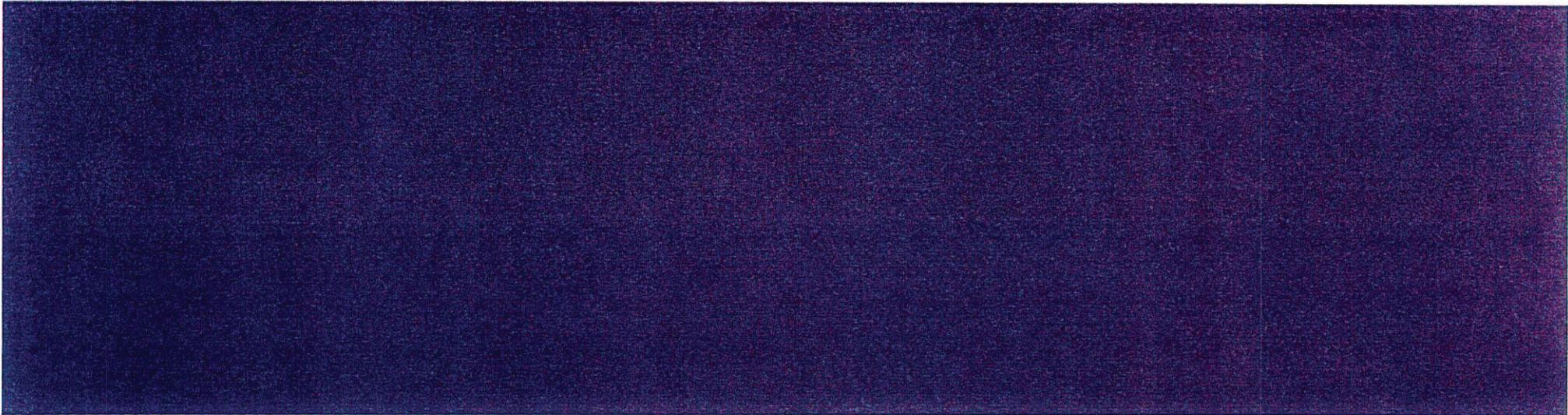
Waunakee Community Salary and Staffing Comparison

Annual Financial Reports break down district spending into many categories. The chart below shows the percentage of operating spending allocated to salaries and benefits for 2020.

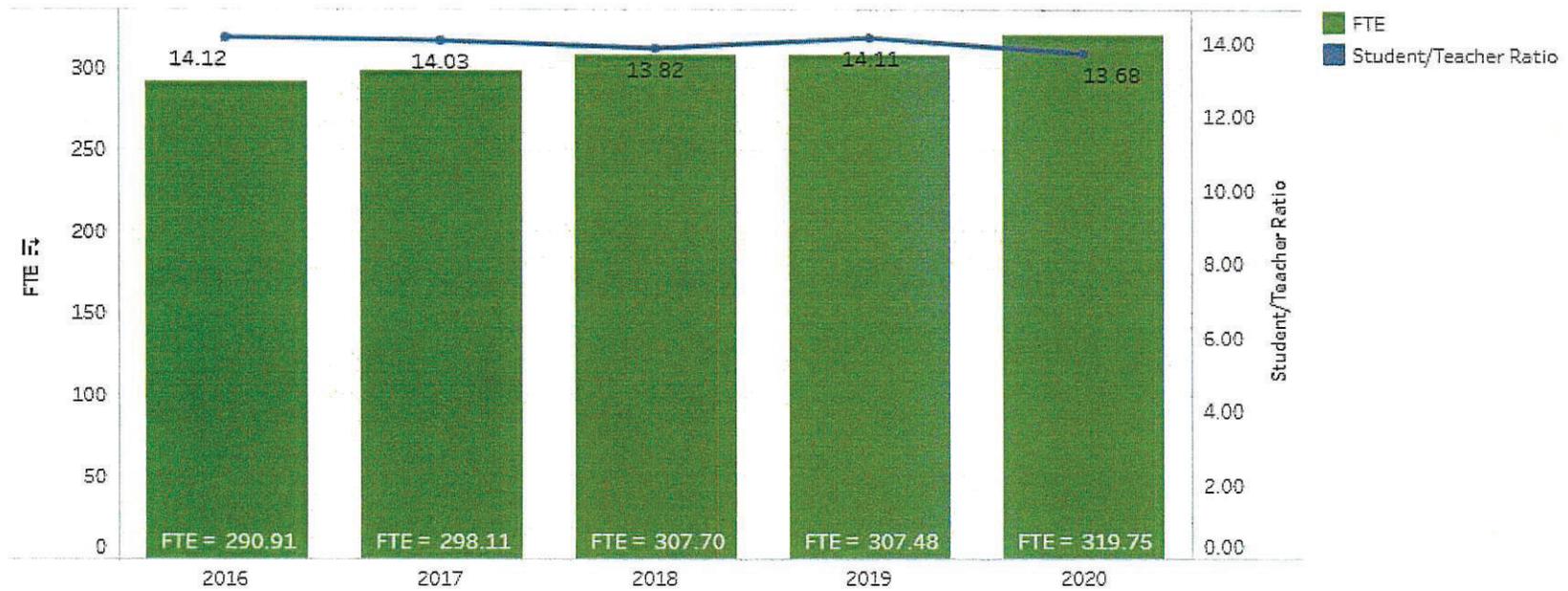


- Typically about 70% of WCSD's operating budget is personnel costs (72.29% as shown / ave line = 67.40%)

Teaching Staff



Staffing levels are a factor of the number of staff as well as the number of students. The chart below displays the Full Time Equivalent (FTE) count of **Teachers** in the bars and the student/teacher ratio on the line utilizing the right-hand axis.



powered by
FORECAST5
ANALYTICS

Staffing Level Trends

Staffing level comparison

2020 - Student per Teacher FTE Comparison



Teacher vs Student Demographics - District

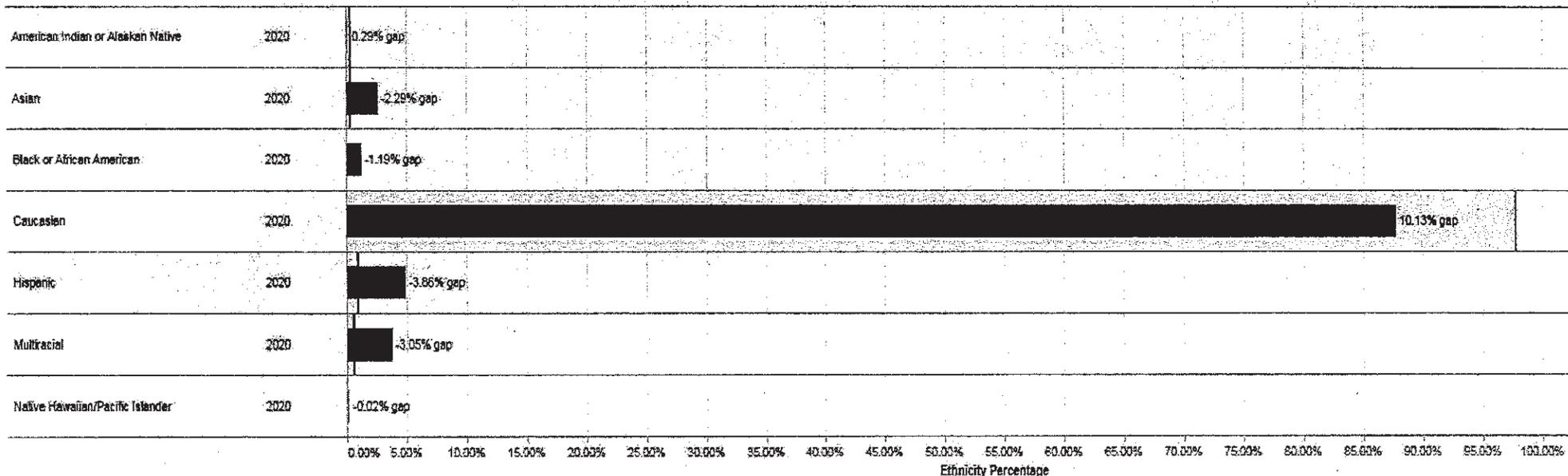
Waunakee Community

Note: Teaching Positions only included

Source: DPI PF-1202 and Enrollment Data

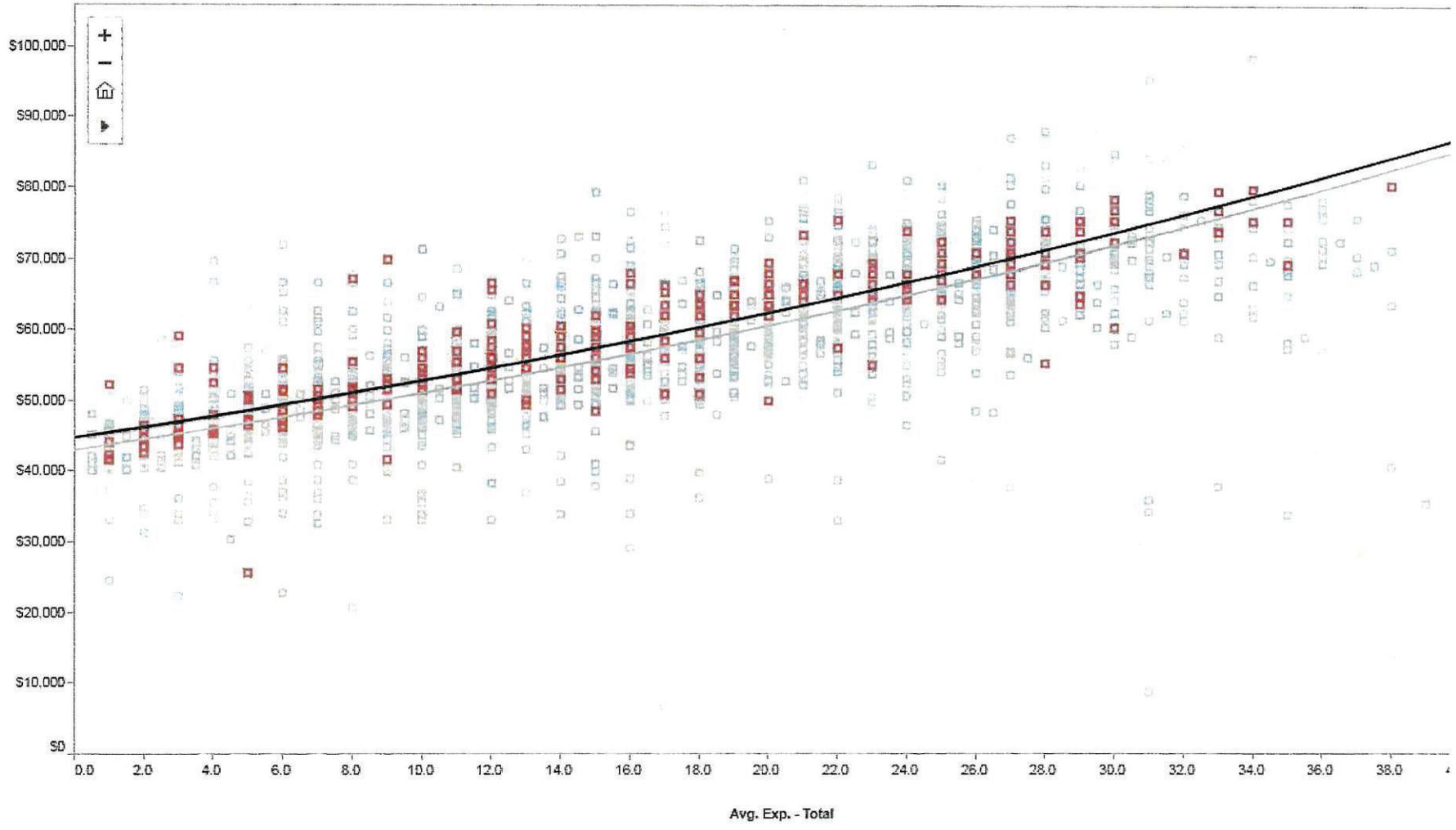
Student: ██████████

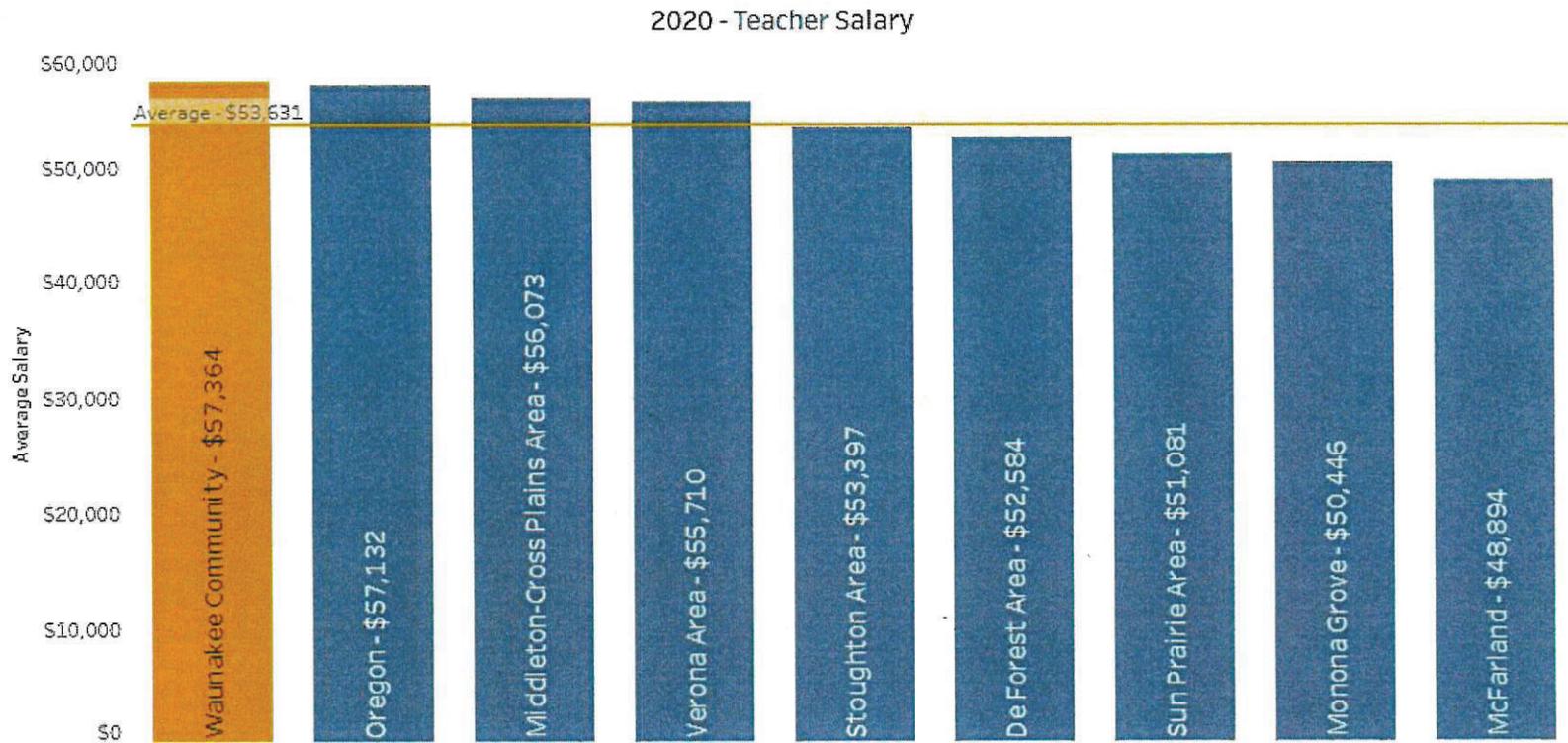
Teacher: ██████████



Teacher vs Student Demographics

District(s): De Forest Area, Mt. Airy, Middleton-Cross Plains Area and 6 more
Position: Teacher
Source: DPI PI-1202 and Enrollment Data





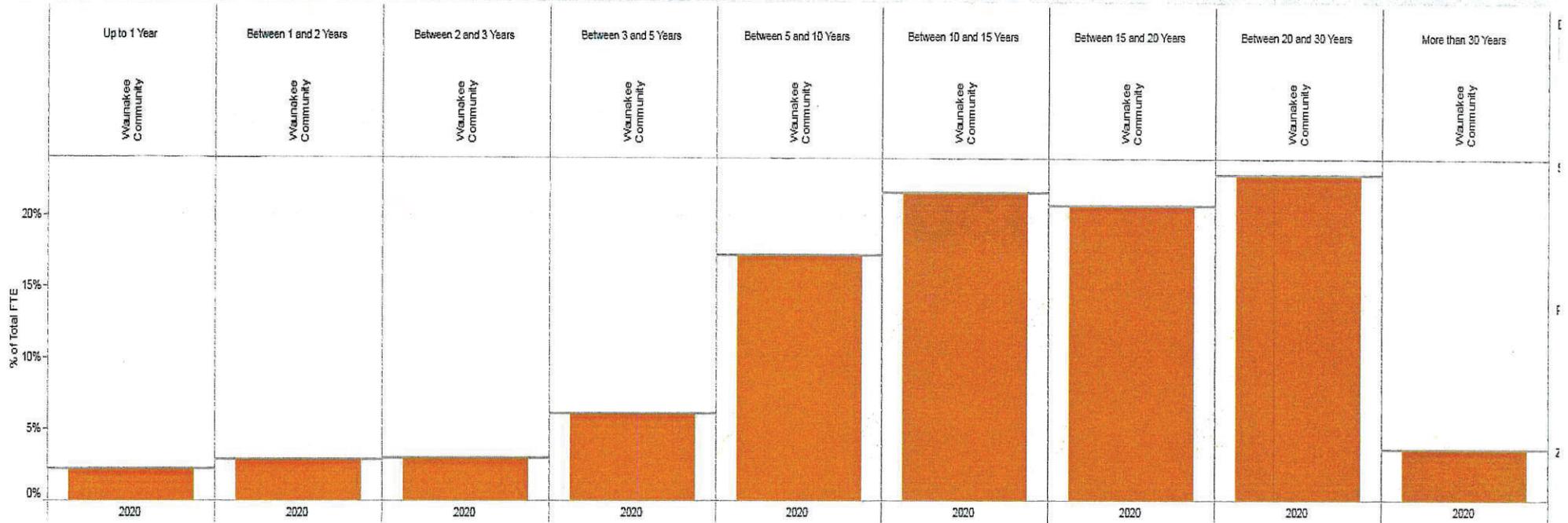
FORECAST5
ANALYTICS

Average Teacher Salaries

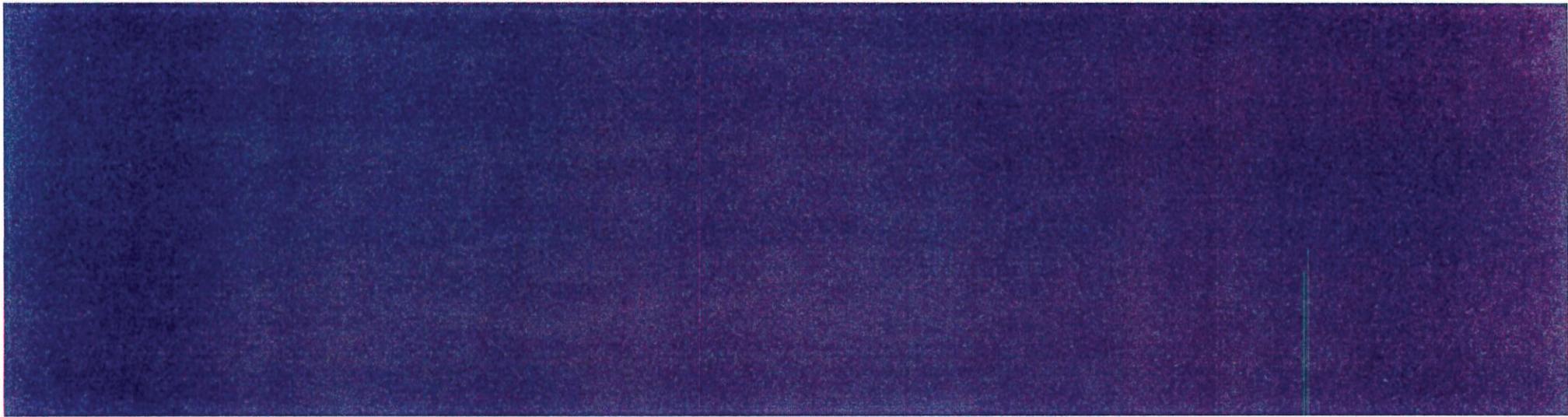
Experience Summary

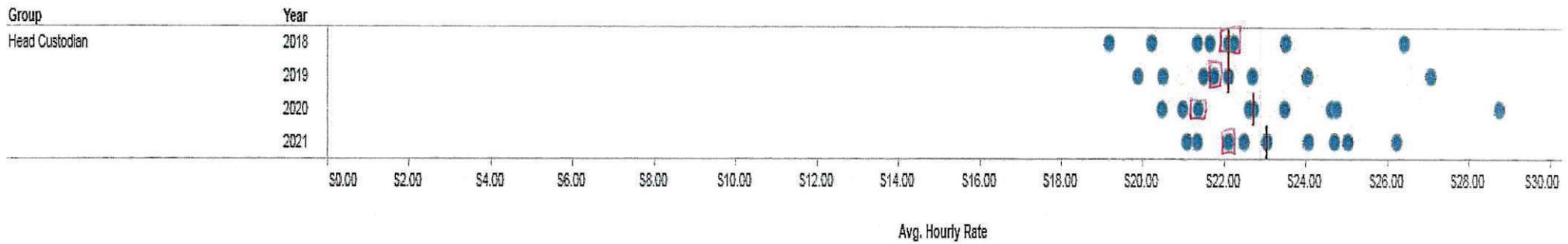
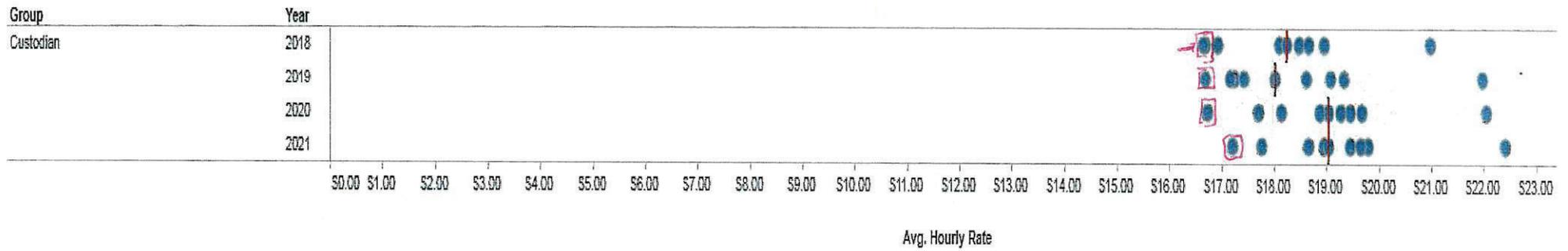
	Waunakee Community
	2020
Avg. Exp. - Total	15.8
FTE	309
Average Salary	\$58,407
Avg. Enrollment	4,375

Experience Histogram
Position: Teacher



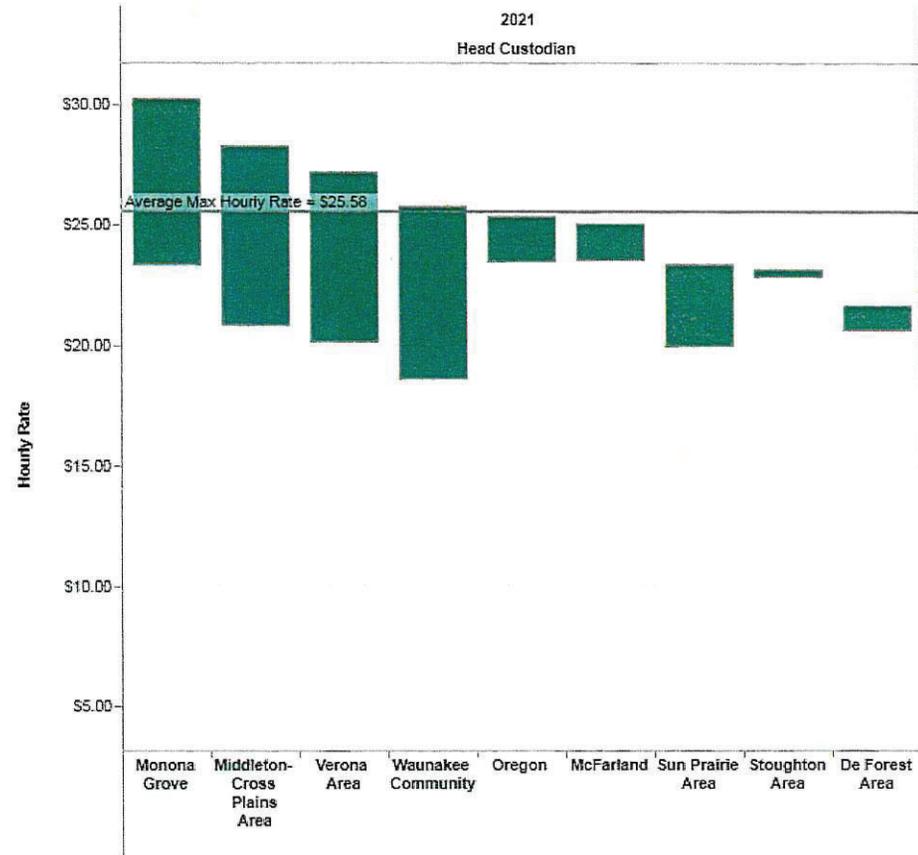
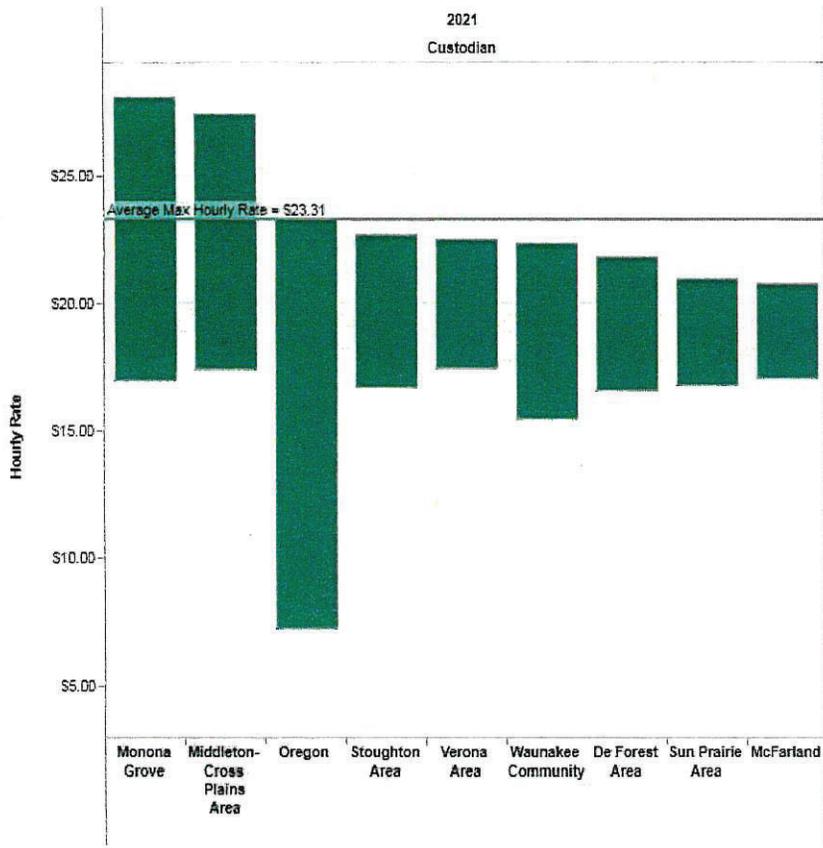
Custodial / Maintenance





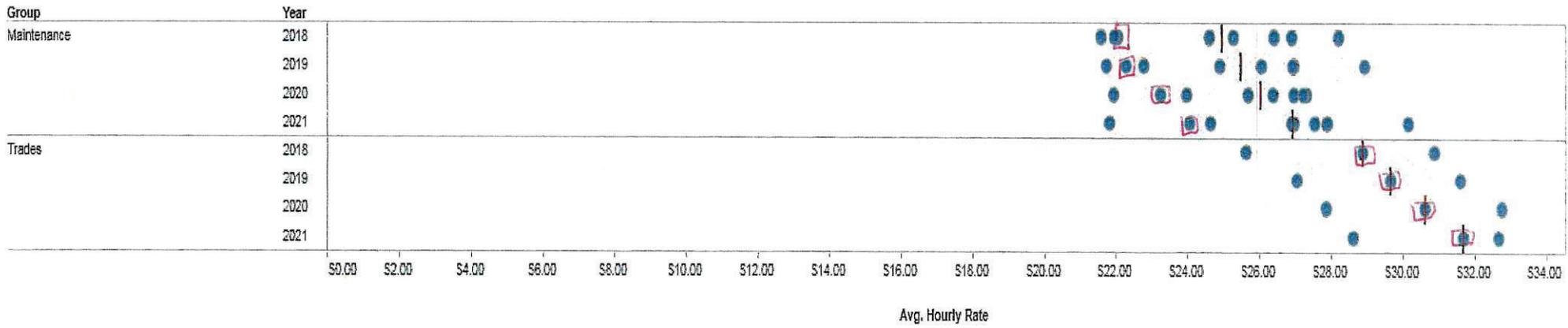
Ave Hourly Wage

WCSD Cus = \$17.21; Median \$19.03
 WCSD HC = \$22.11; Median \$23.04

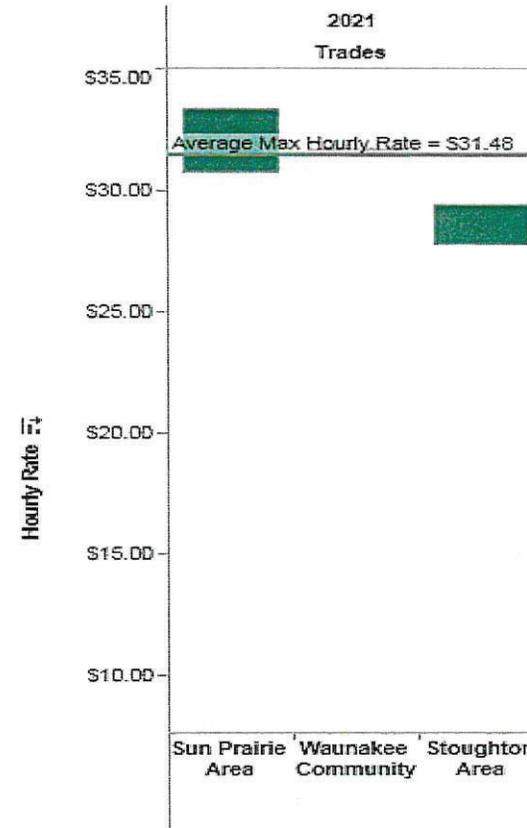
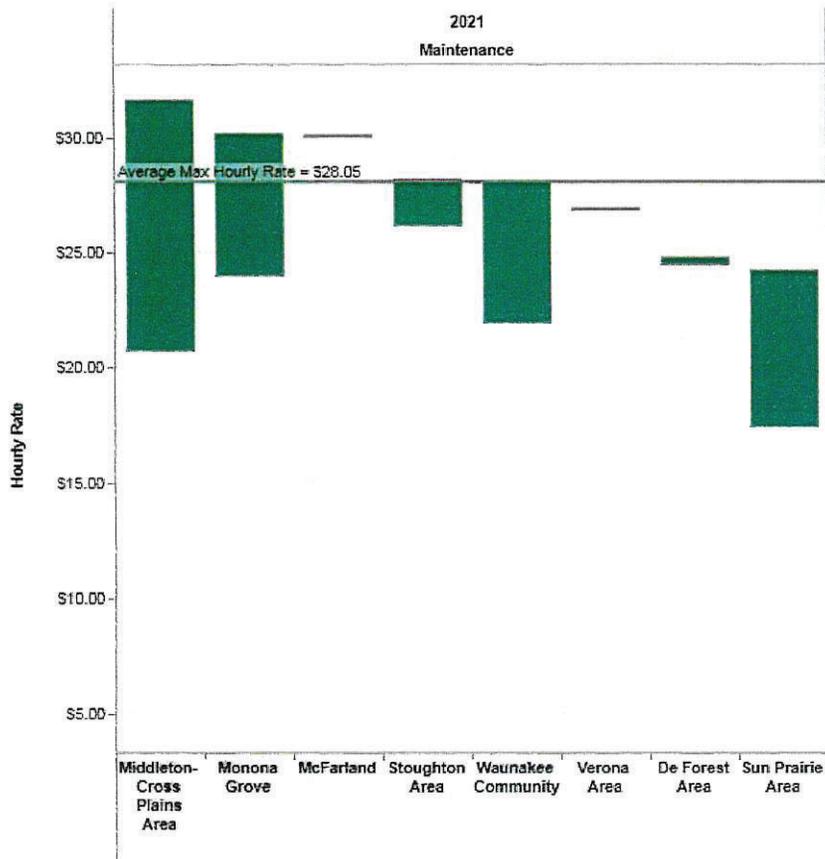


FORECAST5
ANALYTICS

Hourly Wage Range WUSD Cus = Max \$22.34 Min \$15.51
 WUSD HC = Max \$25.83 Min \$18.65

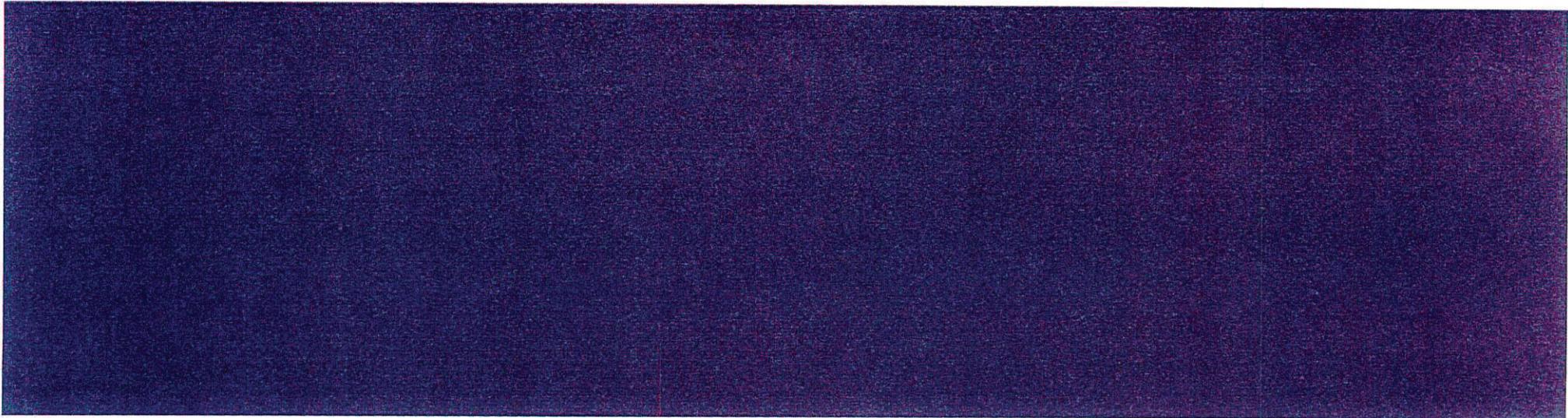


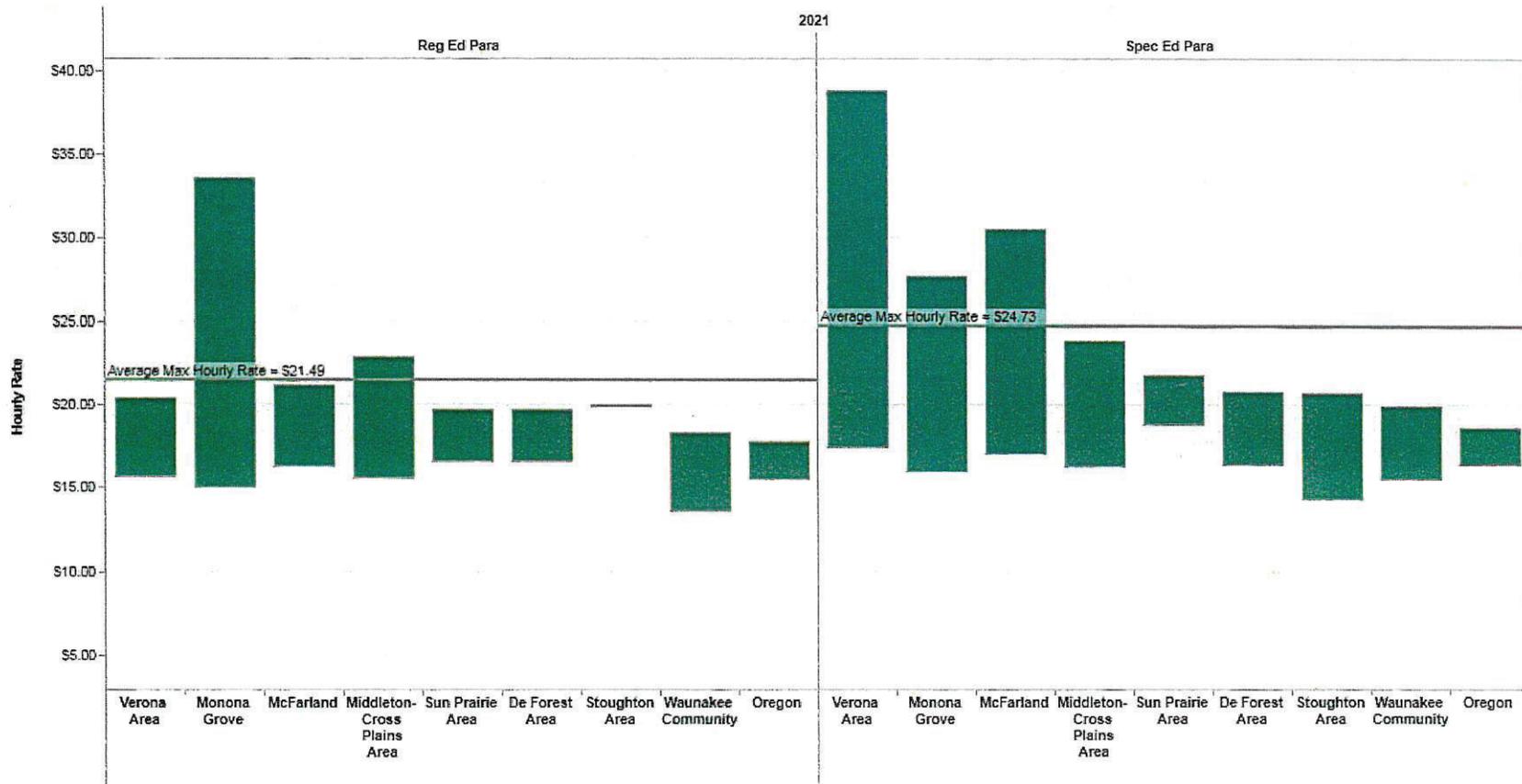
Ave Hourly Wage WCSD Main \$24.06 Median \$26.92
 WCSD Trade \$31.69 Median \$31.69



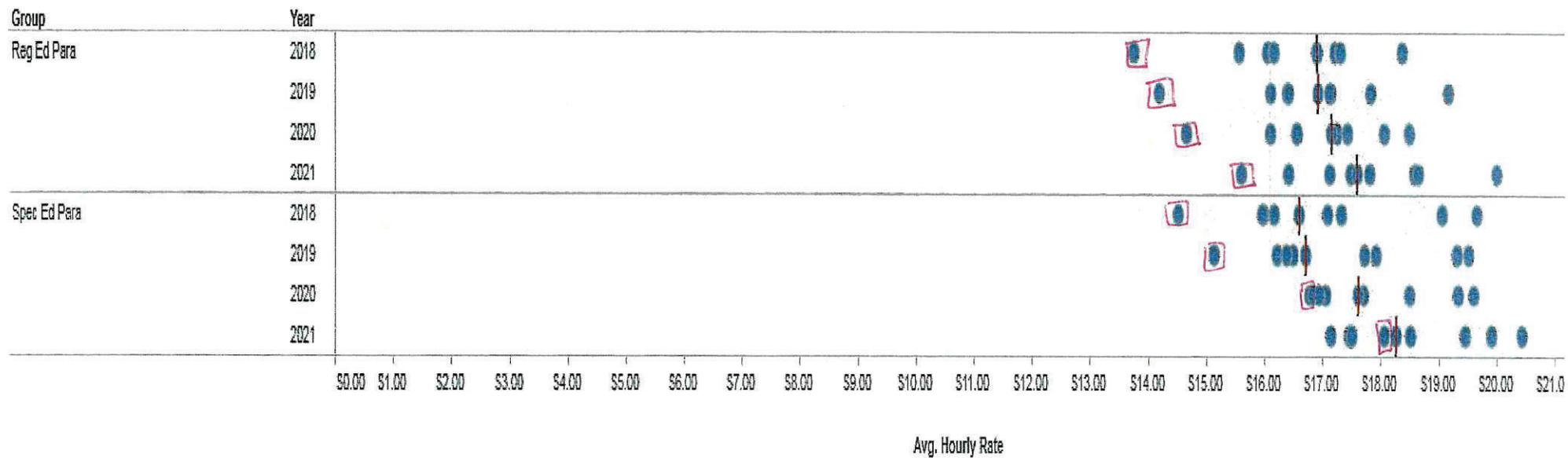
Hourly Wage Range WUSD Main Max \$28.14 Min \$21.93
 WUSD TradeMax*\$31.69

Classified Staff



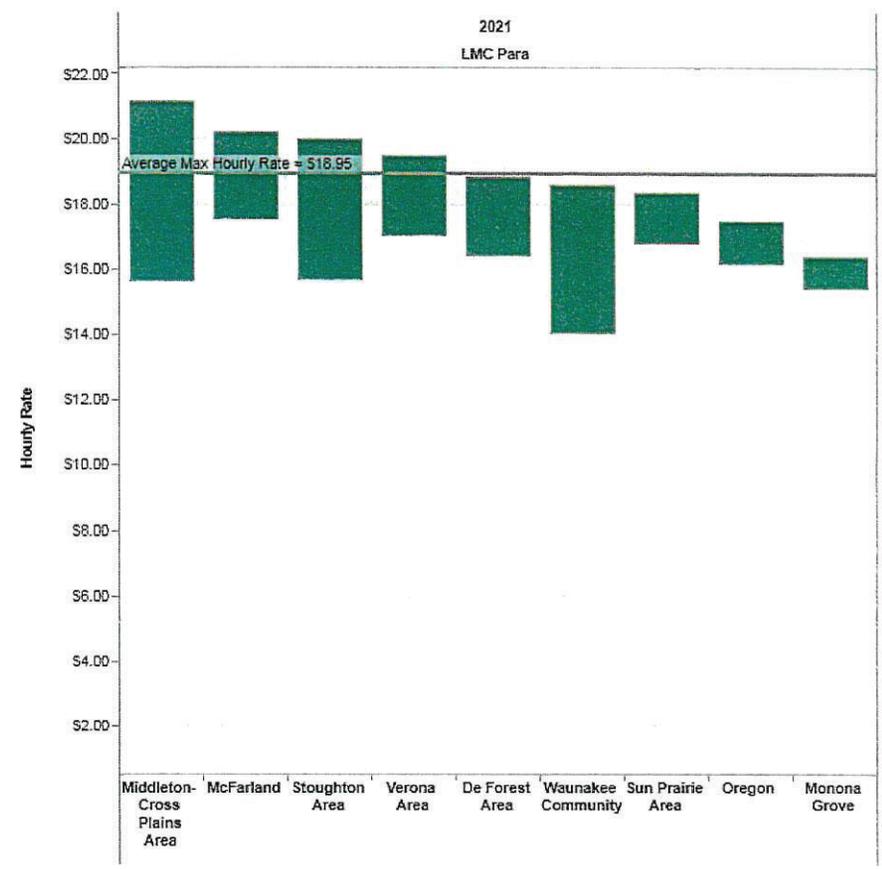
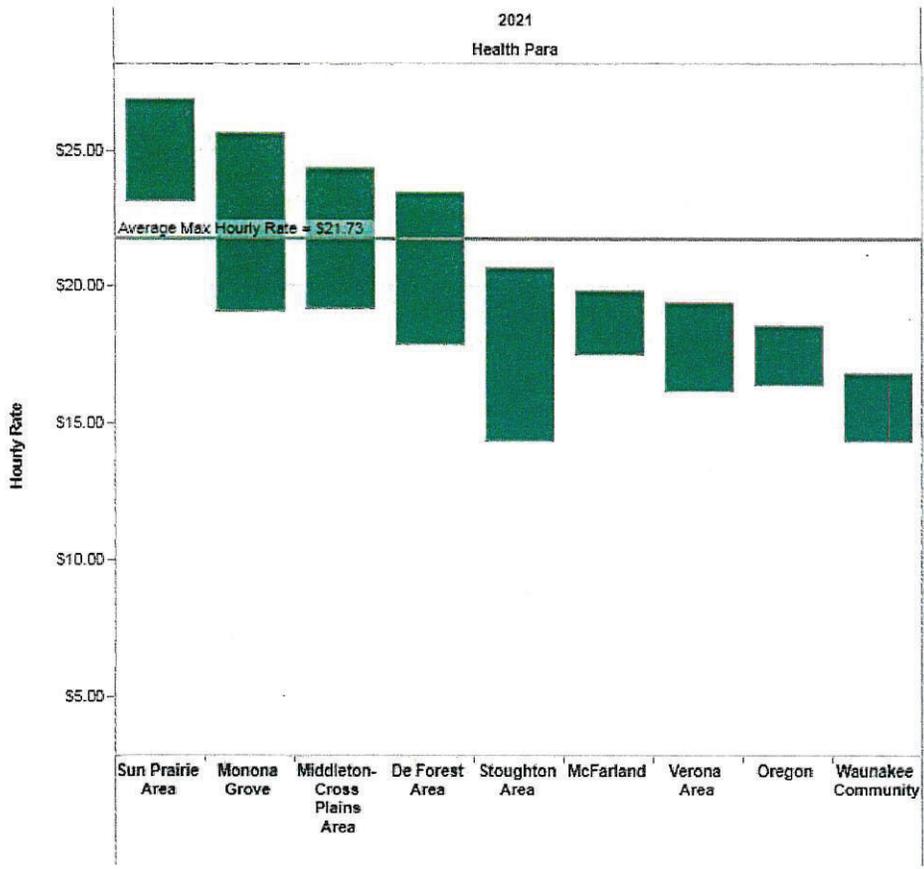


Hourly Wage Range WUSD Reg Ed Max \$18.30 Min \$13.66
 WUSD Spec Ed Max \$ 19.96 Min \$15.52

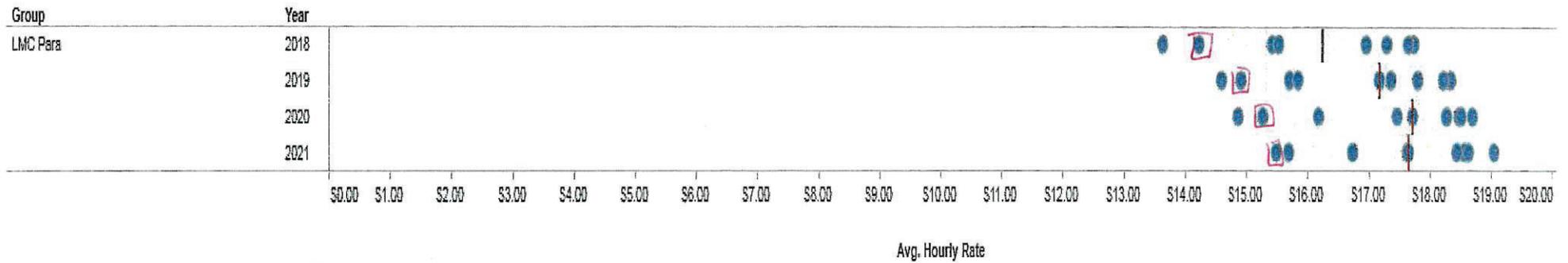
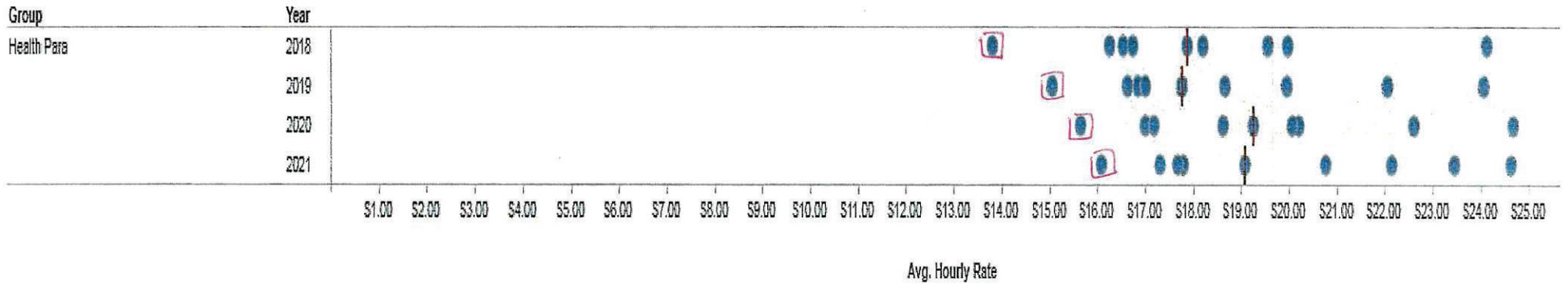


Ave Hourly Wage

WCSD Reg Ed \$15.60 Median \$17.59
 WCSD Spec Ed \$18.07 Median \$18.26

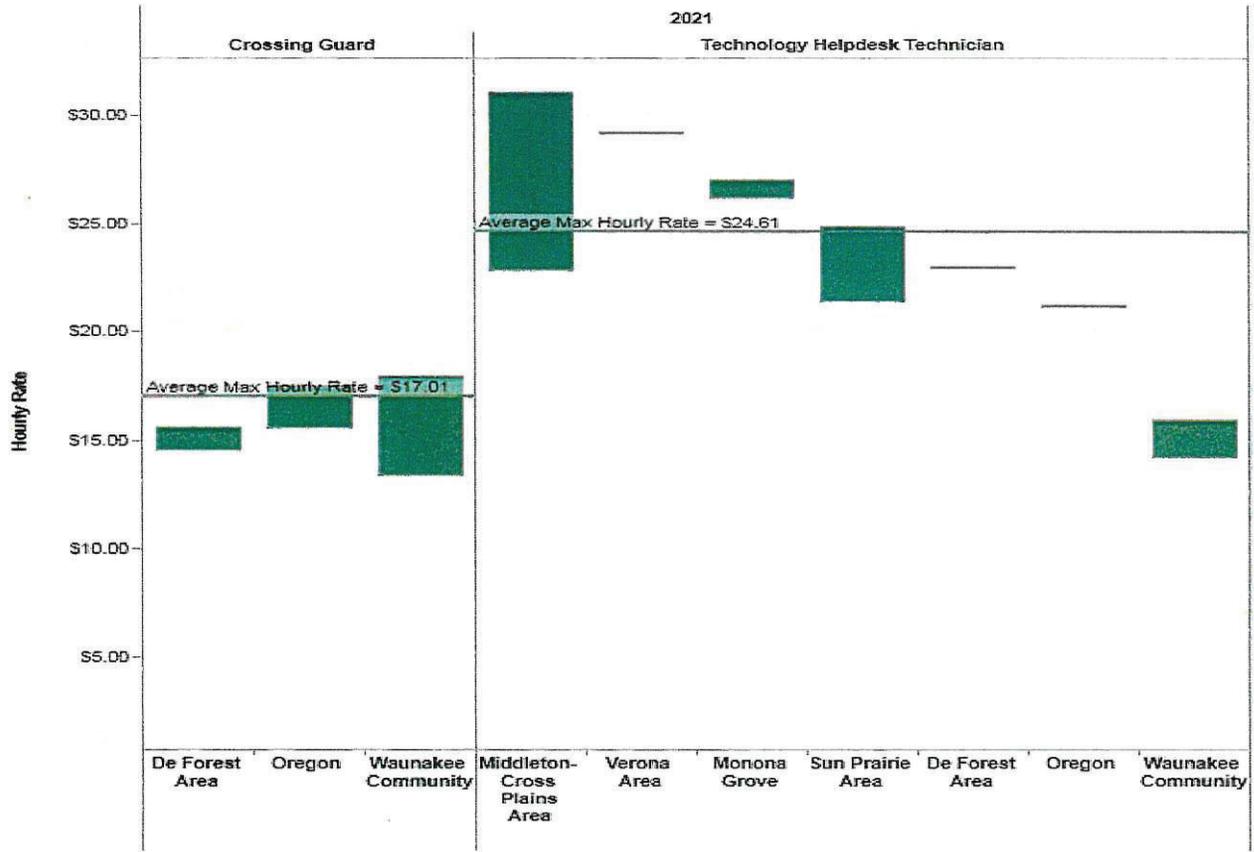


Hourly Wage Range Health Max \$16.81 Min \$14.33
 LMTC Max \$18.63 Min \$14.06

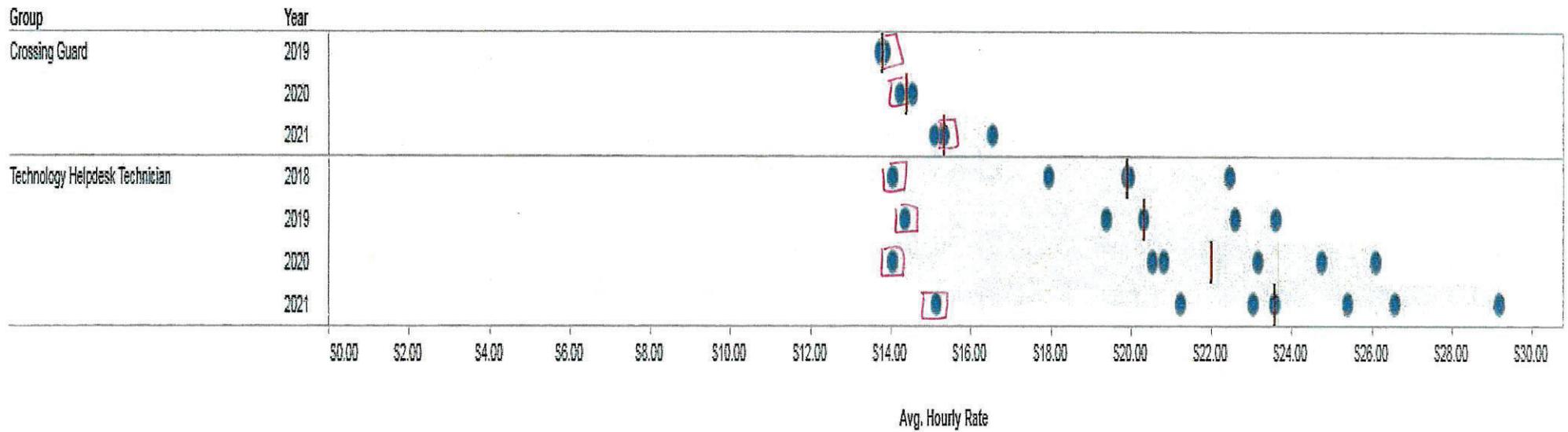


Ave Hourly Wage

WCSD Health \$16.08 Median \$19.07
 WCSD LMTC \$15.48 Median \$17.66



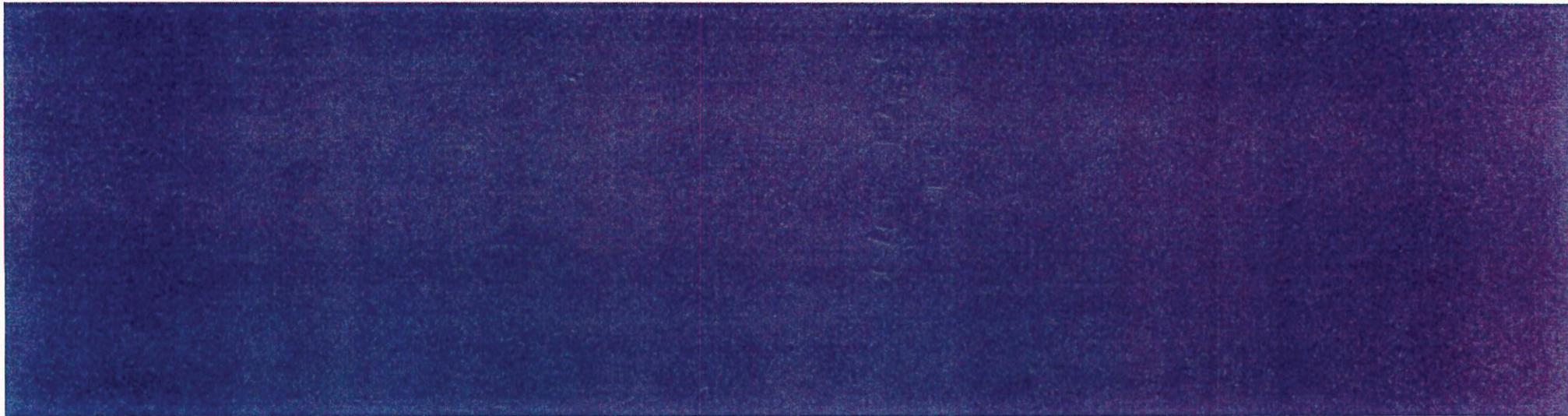
Hourly Wage Range X-G Max \$17.96 Min \$13.41
 Tech Max \$15.99 Min \$14.25

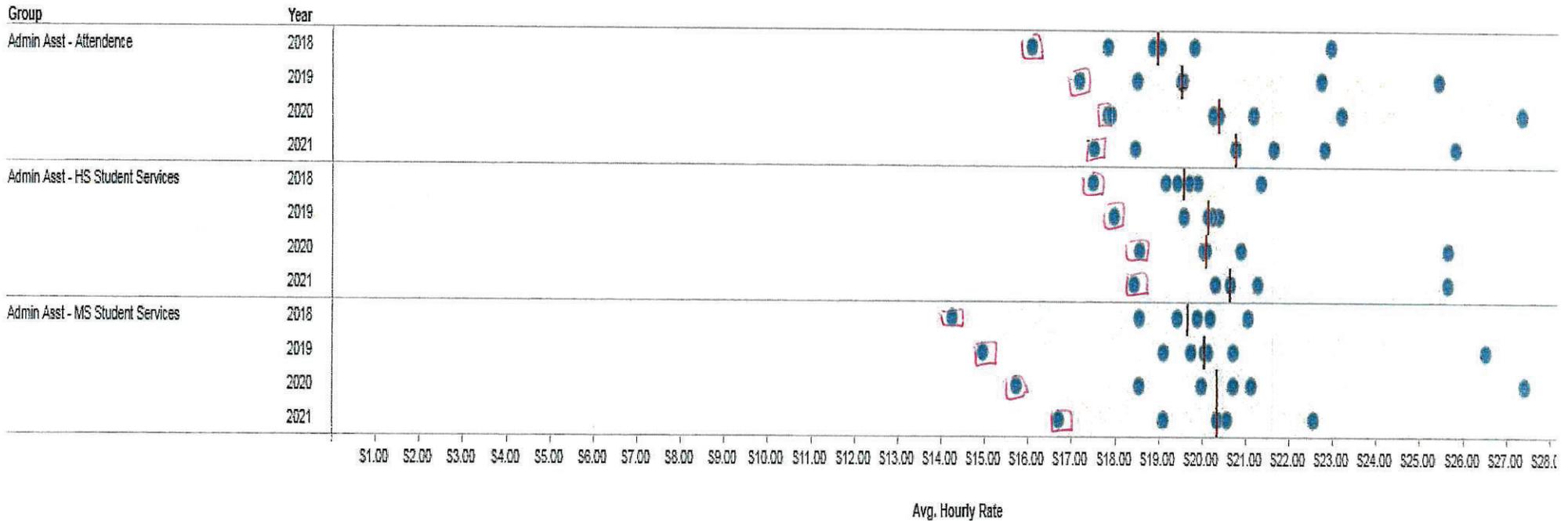


Ave Hourly Wage

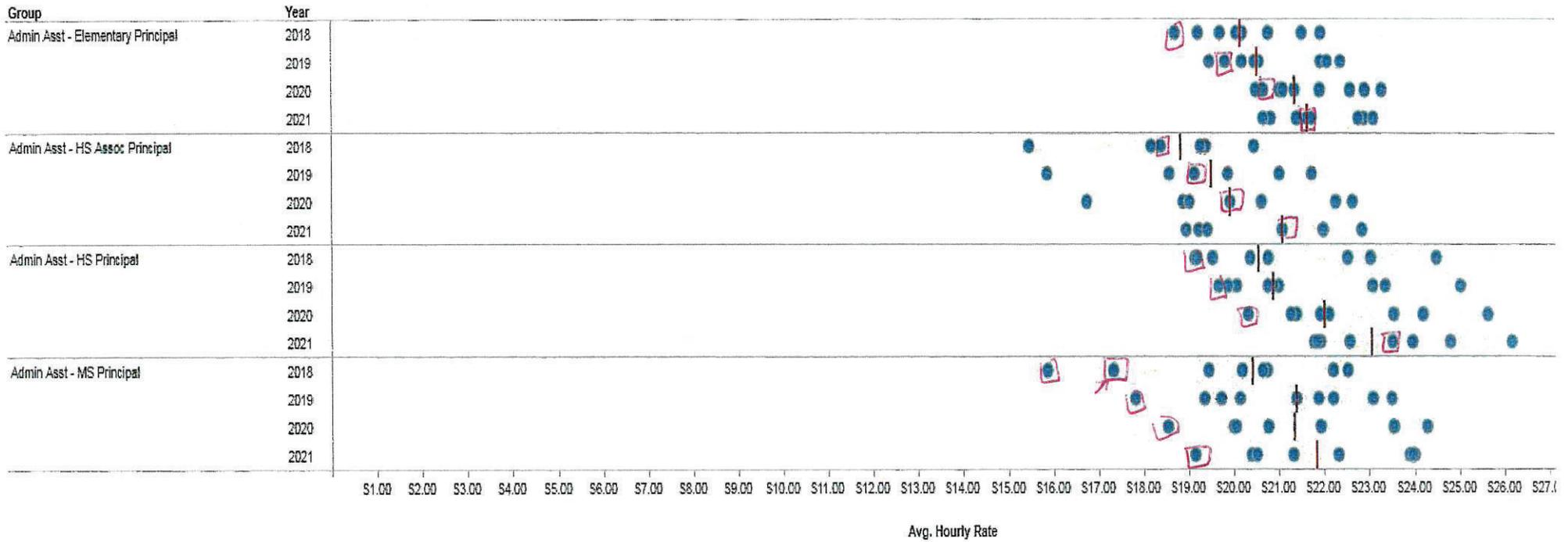
WCSD XG \$15.33 Median \$15.33
 WCSD Tech \$15.14 Median \$23.58

Administrative Assistants



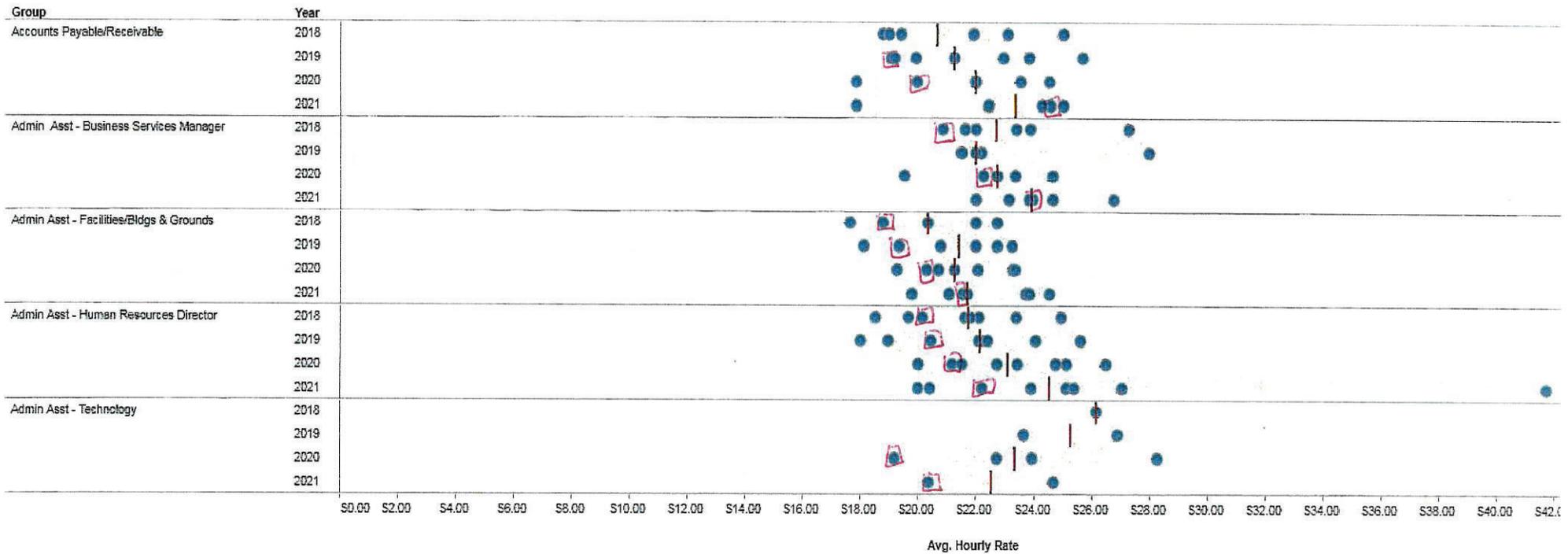


Ave Hourly Wage Level 1 Attendance WCSD \$17.51 Median \$20.76
 Guidance WCSD (HS) \$18.43 Median \$20.64
 Guidance WCSD (MS) \$16.71 Median \$20.34



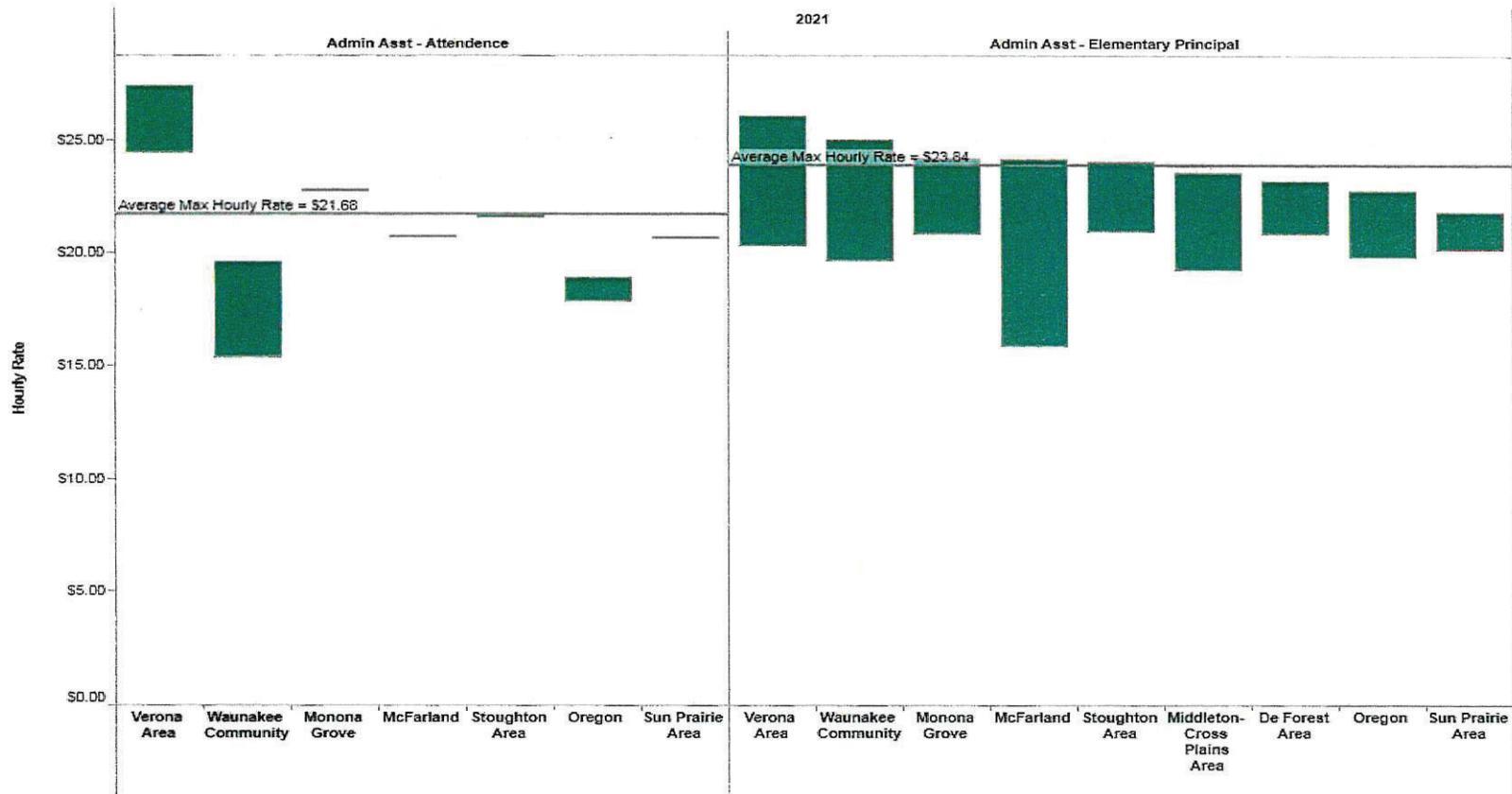
Ave Hourly Wage Level 2

WCSD Ele \$21.65 Median \$21.65
 HS AP \$21.99 Median \$21.09
 HS Prin \$23.53 Median \$23.03
 MS Prin \$19.14 Median \$21.83

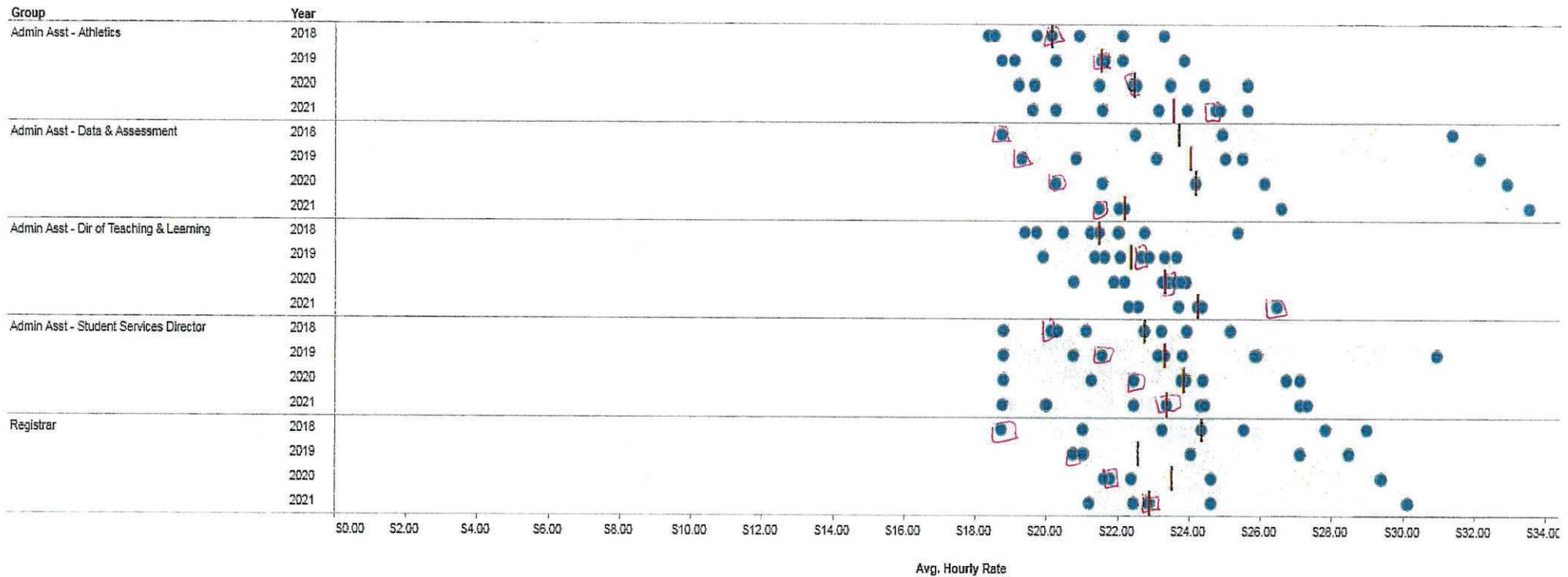


Ave Hourly Wage Level 3

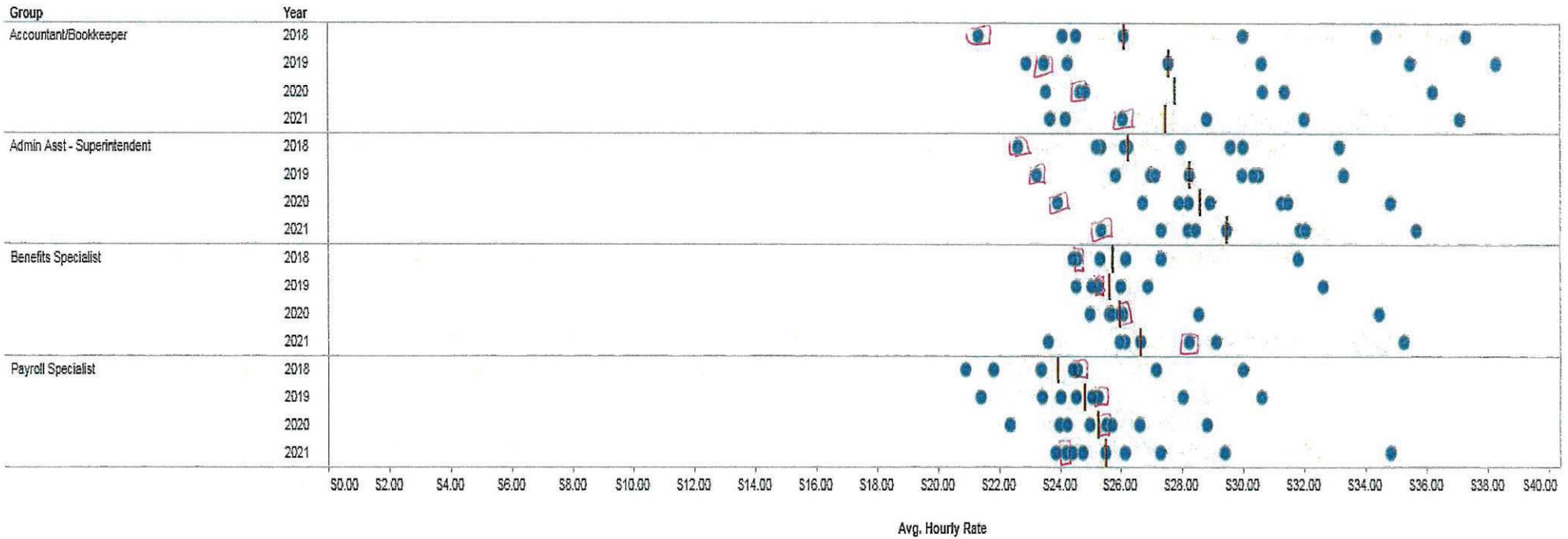
Acct P \$24.58 Median \$23.37
 Bus \$23.96 Median \$23.89
 Build \$21.54 Median \$21.69
 HR \$22.19 Median \$24.53
 Tech \$20.37 Med \$22.53



Hourly Wage Range Att Max \$19.57 Min \$15.36
 Ele Max \$24.98 Min \$19.70



Ave Hourly Wage Level 3Ath \$24.76 Median \$23.55
 Data \$21.49 Median \$22.18
 C&I \$26.48 Median \$24.25
 SS \$23.37 Median \$23.37
 Reg \$22.91 Median \$22.91



Ave Hourly Wage Level 4

Acct \$26.10 Median \$27.47
 Sup \$25.36 Median \$29.47
 Ben \$28.27 Median \$26.66
 Pay \$24.21 Median \$25.50

Budget Committee

3/31/2021

Revenue Limit Assumptions

	2020-2021	DPI Proposal 2021-2022	
Revenue Limit Per Pupil Increase plus \$8 categorical increase	\$179	\$150	\$814,085
Spec Ed Aid Percentage	29%	35%	\$217,235
Revenue Increase			<u><u>\$1,031,320</u></u>

Staff Expense: HR Committee proposal	Salaries	CPI	\$ Increase	Comp-related			Total Increase	% Increase
				benefits	\$900 Points	Other		
Teachers	\$21,220,420	1.23%	\$261,011	\$39,151	\$318,033	\$47,705	\$665,900	3.14%
Custodian/Maintenance	\$1,620,885	2.50%	\$40,522	\$6,078			\$46,600	2.87%
Admin/Admin Support	\$4,228,478	2.50%	\$105,712	\$15,857			\$121,569	2.88%
Admin Assts.	\$1,551,302	2.50%	\$38,783	\$5,817			\$44,600	2.87%
Classified Staff	\$1,859,550	2.50%	\$46,489	\$6,973			\$53,462	2.87%
	<u>\$30,480,635</u>		<u>\$492,517</u>	<u>\$73,876</u>	<u>\$318,033</u>	<u>\$47,705</u>	<u>\$932,131</u>	<u>3.06%</u>

Health and Dental 0%

2021-22 Other Expense:

Fixed costs (may not need full adjustment from 20-21 budget)	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><u>\$127,633</u></u>

Multi-year plan for referendum funds

Plan to be incorporated into the budget

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

WEST SIDE CHRISTIAN

PROJECTED OPERATING BUDGET--FOOD SERVICE

2021-2022

Version: VERSION A

Days of Service: 178 days

Prices	Breakfast Student:	\$	-
	Breakfast Adult:	\$	-
	Elementary Lunch:	\$	3.75
	Secondary Lunch:	\$	4.50
	Adult Lunch:	\$	-
	Milk:	\$	0.10

REVENUE

CASH:	Breakfast	\$	-
	Type "A" Lunch	\$	68,887.50
	Adult "A" Lunch	\$	-
	A La Carte	\$	-
	Milk Service	\$	-
	Other	\$	-
	Commodity Value	\$	-
	SUBTOTAL	\$	68,887.50

REIMBURSEMENTS:

	Federal Lunch	\$	-
	Federal Breakfast	\$	-
	State Lunch	\$	-
	State Breakfast	\$	-
	Federal Milk	\$	-
	State Milk	\$	-
	Other	\$	-
	SUBTOTAL	\$	-

GRAND TOTAL REVENUE **\$ 68,887.50**

EXPENSES

	Food and Milk	\$	24,215.00
	Commodity Value	\$	-
	Payroll/Related-TaHer	\$	23,516.33
	Payroll/Related-School	\$	-
	Management Fee	\$	-
	General & Admin. Fee	\$	-
	Other Supplies	\$	1,504.20
	SUBTOTAL	\$	49,235.53

TOTAL ALL EXPENSES **\$ 49,235.53**

NET REVENUE LESS EXPENSES **\$ 19,651.98**

February 26, 2021

Stacy Bernd
Administrative Assistant
Westside Christian School
6815 Schneider Road
Middleton, WI 53562

Dear Stacy,

Thank you contacting our company and for allowing us to visit your school.

As we discussed, our experience in operating food service programs in more than seventy K-12 public and private schools in Wisconsin gives us the expertise to serve a high quality, fresh and healthy meal to your students. Our menus offer variety to please each of your student's tastes, and we utilize made from scratch recipes as much as possible. Our professional chefs understand food and are always introducing new exciting recipes to keep students interested. Our proposal offers the following key features:

- We will utilize your kitchen to prepare and serve the meals sold each day. This will make it possible to provide the highest quality.
- We will utilize our kitchens in Waunakee to deliver product daily, in smaller quantities, delivered in the afternoon for the next school day. This will allow us to use a fixed price per meal agreement.
- We will hire and train a lead cook to prepare and serve the lunches on site. Taher's Menus, Recipes, Production Records will be provided.
- We would ask that you provide whatever staff is needed to track the sale of meals to your student's families, including collection of money. We will compare the tally of lunches served with your office each week, and bill you weekly for meals sold.
- We would ask that your teachers take a lunch count the morning of (or afternoon prior). We will NOT be asking parents to sign up a month in advance. By doing this method, we will see more daily participation.
- We will begin with two entrée choices daily. Students will find the additional choices appealing and we will see less wasted food.
- We will apply for Food Licenses as a cost to food service and to enable us to prepare food in the kitchen.

The logo for Taher, featuring the word "TAHER" in a stylized, bold, sans-serif font. The letters are white and set against a dark blue, circular background that resembles a water splash or a globe. The logo is positioned in the bottom right corner of the page, above a solid orange horizontal bar.

Ms. Stacy Bernd
February 26, 2021
Page Two

- We will introduce our Harvest of the Month program to feature a fresh fruit, vegetable, and herb monthly. This is an opportunity for students to be exposed to new items and learn more about healthy foods.

The budget I put together was based on a conservative participation of 100 meals per day, 167 school days and is based on a meal price to your students of \$3.75 for K-3 and \$4.50 for 4-8 grades. We believe this price will promote participation and help us to exceed the budgeted meals. On the right side of the attached spreadsheet, you will see a second proposal of meal price to your students of \$4.00 for K-3 and \$4.25 for 4-8 grades. Either pricing scenarios result in the same projected billed revenue by Waunakee Community School District of \$68,887.50.00. Our price per meal includes all food, delivery, labor costs for our employee, paper, cleaning costs and licensing fees.

Please contact me after you have had time to review this proposal. I would be happy to answer any questions you have, or prepare alternative price options on the budget. Once you do decide to move forward, we can help with the next steps.

Sincerely,

Connie Vacho
Director of Food Services
Waunakee Community School District
Taher Inc.



TAHER