

**WAUNAKEE COMMUNITY SCHOOL DISTRICT
BOARD OF EDUCATION SPECIAL MEETING - TAX LEVY MEETING**

Monday, October 25, 2021

6:00 PM

Waunakee Community School District
905 Bethel Circle
Waunakee, WI 53597

Members of the public may attend Board of Education meetings in-person, and will be asked to check in with District personnel when you arrive.

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. Emailed comments sent during any part of the board meeting (Board Development, Closed session, Open session) will be forwarded to the board but may or may not be reviewed by the board until after the board adjourns. 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 in the lobby of the building, 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.

A recording of the meeting will be posted on the District webpage within 24 hours of the meeting time.

A quorum of the Board may be present

AGENDA

I. CALL TO ORDER

II. ROLL CALL

III. APPROVE AGENDA

IV. PUBLIC COMMENTS

V. 2021- 2022 BUDGET APPROVAL AND TAX LEVY APPROVAL

The purpose of this agenda item is to review the final steps of the 21-22 budget process, and to request School Board approval of the budget and tax levy. I have attached a cover memo that provides an overview of the final steps in the budget process, and I have attached a number of additional budget and tax levy documents. I will review these documents at the meeting. These documents align with the tax levy recommendation from the Budget Committee of a consistent tax rate across fiscal years. I have attached a new document called "FAQs about Tax Rate Consistency/Debt Defeasance" for your review.

A. Budget Changes

4

B. Tax Levy Changes and Certification 37
VI. **HUMAN RESOURCES COMMITTEE REPORT**

A. Review and Take Action on the Recommendation from the Human Resources Committee on the Business Office Reorganization Plan 41

With an impending retirement in the Business Department, an opportunity to discuss advancing the district administrative restructuring plan is available. Utilizing reallocated district funds, the Accounting Specialist position could be replaced by a Director of Business Services. Financial details are attached. The Executive Director of Operations will be present to share potential sources of reallocated funds.

Further information detailing the transferred duties within the Business Department is also attached. The spreadsheet columns are titled by role and are color coded. The second column from the left is the newly proposed Director of Business Services and was originally the Accounting Specialist. Duties that have shifted between roles are highlighted in the color that corresponds to the role that is currently responsible for them. For example, those duties moving from Executive Dir of Operations to Dir of Business Services are highlighted in gray.

The superintendent will be present to share examples of special projects to be assigned to the Executive Director of Operations.

VII. **DISCUSS AND CONSIDER SCHOOL BOARD MEMBER FEEDBACK ON THE ESTABLISHMENT OF A BOARD OF EDUCATION COMMITTEE ON DIVERSITY, EQUITY, AND INCLUSION** 44

Joan Ensign will lead a discussion with Board Members regarding how to structure the work related to Diversity, Equity, and Inclusion, including the establishment of a committee to lead this work.

Attached please find the school district policies related to school board committees, for your reference and review.

VIII. **FUTURE MEETINGS**

- A. Special Meetings
- B. Committee Meetings

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.”



Memorandum

To: Board of Education
From: Steve Summers
Date: October 25th, 2021
Re: 2021-22 Budget and Tax Levy Adoption

At the annual meeting, a tax levy resolution in the amount of \$35,687,710 was approved by the community. A total expenditure budget of \$73,725,449 was presented at the budget hearing. These figures were based on a budget approved by the School Board in July. Since the July budget approval, budget adjustments have occurred for many reasons. Please see the attached document on budget adjustments. As a result of the changes, the School Board must approve the revised tax levy on or before November 1. The final version of the budget also needs to be adopted at this time.

The first step in the budget and tax levy process is calculating the final revenue cap amount. The revenue cap determines the amount of funding available from property taxes (excluding referendum approved debt service and community service funds), state equalization aid, state computer aid, and state aid for exempt personal property. After including the September 17th enrollment count information, the final revenue cap figure is \$47,936,762. This is \$275,517 higher than projected in July. The 2021-22 revenue cap figure is \$446,347 higher than the 2020-21 figure, or a 0.9% increase. The final 2021-22 revenue cap calculation is attached.

The second step in the budget and tax levy process is calculating the final property tax amount. The state equalization aid figure has been certified to the district. This figure is the actual equalization aid amount the district will receive this fiscal year. This amount is equal to \$22,688,840 or \$142,935 higher than projected at the Annual Meeting. The 2021-22 state equalization aid amount is \$2,156,566 higher than the 2020-21 figure, or a 10.5% increase. The state equalization aid amount equates to a 40.4% funding level for the district's Fund 10 revenue budget. The final state computer aid payment for 2021-22 is \$58,852 or \$0 higher than projected. The 2021-22 state computer payment is the same amount as the 2020-21 figure. The state aid for exempt personal property payment for 2021-22 is \$221,771. The 2021-22 exempt personal property payment is \$18,526 higher than the 2020-21 figure or an 8% increase.

As a result of changes in the revenue cap, state equalization aid, computer aid amounts and the state aid for exempt personal property, the property tax levy for Fund 10 needs to be increased to \$24,967,299. This is \$114,056 higher than projected. The tax levy also includes \$12,017,000 for debt service, \$0 for the capital expansion fund, and \$450,091 for community service. The total tax levy is \$37,434,390. The 2021-22 property tax levy is \$2,786,128 higher than the 2020-21 figure, or an increase of 8.0%. The tax rate is determined by dividing the equalized value of the district (excluding TID) by the total tax levy. The equalized value figure is \$3,437,359,073 or \$160,396,423 higher than projected. The 2021-22 equalized value figure is \$255,841,937 higher than the 2020-21 figure, or an 8.8% increase. The tax rate is therefore \$10.89/\$1,000 of equalized value, the same amount as 2020-21. The School Board has a stated financial goal of tax rate consistency across fiscal years. Attached is the property tax certification showing the actual tax levy broken down by municipality and a comparison to the previous year's tax levy.

The third step in the budget and tax levy process is reconciling the above changes with the budget. The revised expenditure budget totals \$76,348,805 or \$2,623,356 higher than presented at the Budget Hearing. The 2021-22 budget is \$9,954,722.15 higher than the 2020-21 actual expenses, or an increase of 14.9%. Attached is the DPI recommended budget adoption 2021-22 incorporating all changes to the budget since July.

A tax levy and budget resolution needs to be adopted by the school board incorporating all of the above changes. The tax levy resolution is for a tax of \$37,434,390 and the budget resolution is for \$76,348,805.

Please feel free to call me if you have any questions or concerns on the above information or if you would like additional information. Thanks.

Attachments

2021-2022 Budget Adjustments
2021-2022 Budget Final Version
2021-2022 Revenue Cap Calculation
2021-2022 Tax Levy by Municipality
2021-2022 Property Tax Levy Explanation
2021-2022 Budget Adoption DPI Version
FAQs about Tax Rate Consistency/Debt Service Defeasance



Waunakee Community School District

Committed to Children . Committed to Community . Committed to Excellence

**2021-2022 Budget
FINAL DRAFT**

**The final draft of the budget is based on the
2021-2023 State Budget, as approved by the
Governor.**

Prepared by Steve Summers, Executive Director of Operations
October 25, 2021

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Waunakee Community School District

Board of Education

<u>Name</u>		<u>Municipality</u>	<u>Term Expires</u>
Joan Ensign	President	Town of Westport, City of Middleton, City of Madison	Spring 2023
Mark Hetzel	Vice President	Town of Vienna	Spring 2024
Jack Heinemann	Treasurer	Village of Waunakee	Spring 2022
Judy Engebretson	Clerk	Towns of Dane/Springfield	Spring 2022
Dave Boetcher	Director	Village of Waunakee	Spring 2022
Ted Frey	Director	Town of Westport, City of Middleton, City of Madison	Spring 2024
Brian Hoefler	Director	Village of Waunakee	Spring 2023

Budget Committee Members

Jack Heinemann, Chair
Mark Hetzel
Joan Ensign

Waunakee Community School District

Introduction

A budget is a financial plan designed to achieve the educational objectives of the Waunakee Community School District. The budget needs to be accountable to meet these educational objectives within the financial constraints that exist. The budget needs to be understandable to the Board of Education, administration, staff, parents, and the district taxpayers. The budget was developed with significant staff input regarding needs and priorities. The budget was developed based on principals of long-term fiscal planning.

Timeline

The budget process for the 2021-2022 fiscal year began in January 2021 with all budget requests/ reallocations/reductions due to the Executive Director of Operations by January 25th. A special board meeting was held on April 29th with the Board of Education and leadership team to review the 2021-22 budget process. A draft of the budget planning process document was presented at a Budget Committee meeting in March. Building/department level budget planning took place between March/April. Administrative review of the budget took place in April. The first draft of the budget was presented to the Budget Committee and the Board of Education in May. The second draft of the budget will be presented in June. The third draft of the budget was presented in July at a special School Board meeting. A public hearing on the budget took place in July. The preliminary budget was presented at the Annual Meeting in October with community approval of the tax levy. The Board of Education will approve the final version of the budget and set the tax levy at a special meeting scheduled for October 25th.

Executive Summary

A school district's budget is divided into many "funds". These "funds" are used to account for specific school district programs. The different "funds" and their descriptions are presented below:

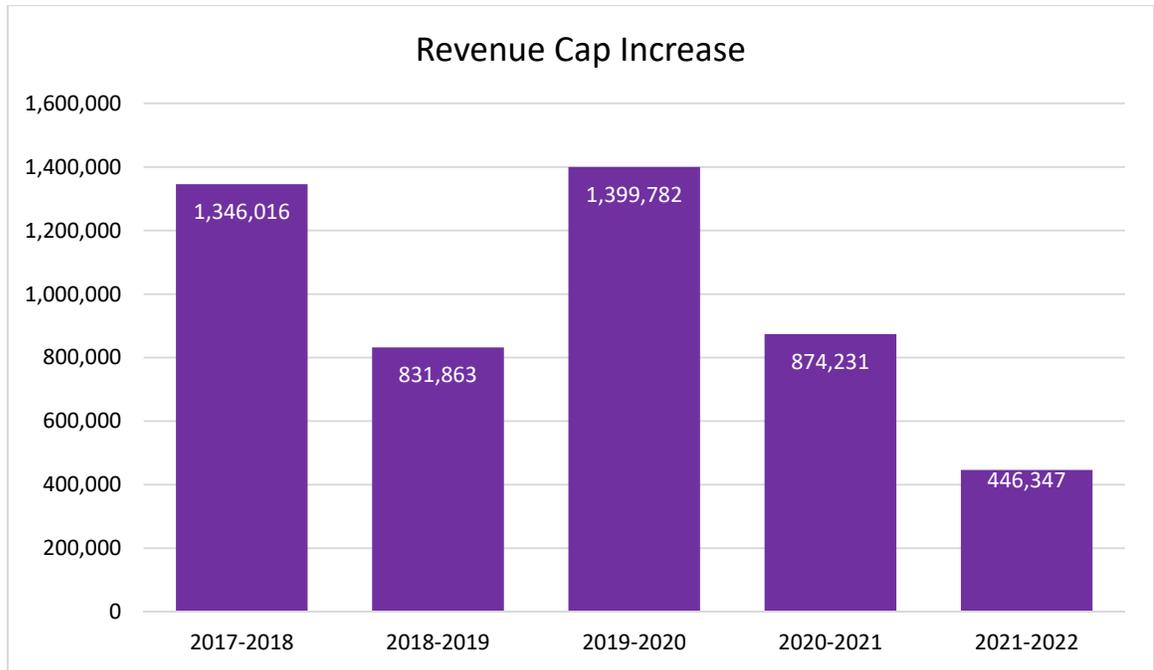
FUND	DESCRIPTION
10	General
21	Special Revenue Trust
27	Special Education
38	Non-Referendum Debt Service*
39	Referendum Debt Service
41	Capital Expansion Fund
49	Capital Projects*
50	Food Service
72	Private Benefit Trust*
73	Employee Benefit Trust
80	Community Service
99	Other Cooperative Funds

* Currently not being utilized

Waunakee Community School District

A state revenue cap formula is a significant factor in the development of the budget. The revenue cap limits the amount of revenue available to school districts from the two main sources: property taxes and state equalization aid. The revenue cap directly affects Funds 10, 38, and 41, and indirectly affects Fund 27. Fund 27 is primarily funded from a transfer from Fund 10.

The 2021-23 State budget increases the revenue cap per student amount by \$0.00 during 2021-22 and \$0 during 2022-23. The budget includes a \$0 change in the per pupil categorical aid. The most recent four years of revenue cap changes and the final increase for 2021-22 is shown below:



Please note: the 2014-15 through 2017-18 revenue caps were increased by \$540,000.00 per year due to the November, 2014 operational referendum question. The 2020-21 through 2025-26 revenue caps will be increased by \$2,127,502 due to a November, 2020 non-recurring operational referendum question. This amount is not included in the graph above.

Waunakee Community School District

Enrollment

Student enrollment is a key factor in the revenue cap formula. The most recent four years of historical numbers and the final September 2021 numbers are shown below:

Grade	2017-18	2018-19	2019-20	2020-21	2021-22
EC	9	15	12	4	12
4K	262	274	240	268	270
K	270	290	283	256	295
1	280	280	298	272	278
2	283	298	278	298	297
3	325	288	315	270	304
4	283	340	303	310	285
TOTAL	1712	1785	1729	1678	1741
ELEM					
5	278	289	349	309	326
6	312	288	299	342	318
TOTAL	590	577	648	651	644
INTER.					
7	326	328	304	295	349
8	331	328	341	305	303
TOTAL	657	656	645	600	652
MIDDLE					
9	345	346	339	343	316
10	312	345	347	338	348
11	309	311	342	343	341
12	331	320	326	353	349
TOTAL	1297	1322	1354	1377	1354
HIGH					
TOTAL	4256	4340	4376	4306	4391
DISTRICT					

The historical student count shows an increasing enrollment. The actual September 2021 enrollment shows an increase of 85 students. Enrollment increases result in additional revenues being available through the revenue limit formula.

The 2021-2022 revenue cap limit increases to \$47,936,762 or \$446,347 higher than 2020-21. This increase equates to a 0.9% increase. The 2021-2022 state equalization aid increases to \$22,688,840 or \$2,156,566 higher than 2020-21. This change equates to a 10.5% increase. The district received the state equalization aid certification from the WI Department of Public Instruction on October 15th.

Waunakee Community School District

The 2021-2022 tax levy increases to \$37,434,390 or \$2,786,128 higher than 2020-2021. This increase equates to a 8.0% increase. Two years of historical information and the proposed tax levy for this year is shown below.

Proposed Property Tax Levy			
FUND	Audited 2019-20	Unaudited 2020-21	Proposed 2021-22
General Fund	23,120,138.00	26,294,430.00	24,967,299.00
Referendum Debt Service Fund	9,519,686.00	7,394,445.00	12,017,000.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	509,296.00	509,296.00	0.00
Community Service Fund	434,000.00	450,091.00	450,091.00
TOTAL SCHOOL LEVY	33,583,120.00	34,648,262.00	37,434,390.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YR	10.7%	3.2%	8.0%

The 2021-2022 tax base increases to \$3,437,359,073 or \$255,841,937 higher than 2020-2021. This change equates to an 8.0% increase. The 2021-2022 tax rate (tax levy/tax base) remains the same at \$10.89. The school tax on a \$360,000 home remains the same at \$3,920 (assuming home had assessment change of 0%).

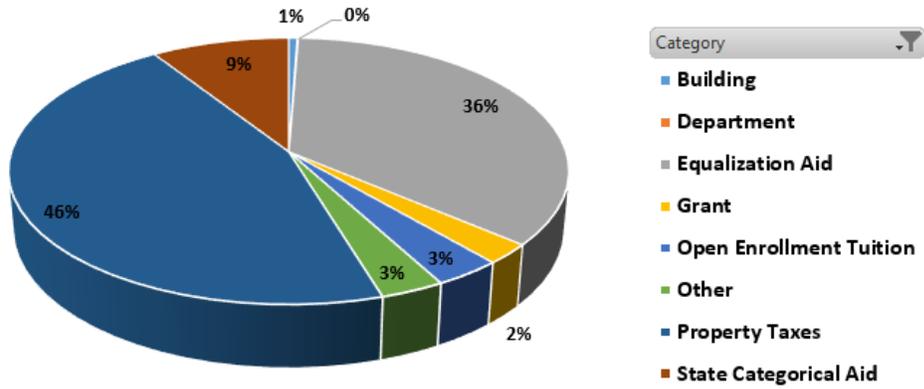
A summary of the expenditures showing two years of historical information and the proposed 2021-2022 budget is shown below. Fund 73 is not included in the summary below.

Total Expenditures and Other Financing Uses			
ALL FUNDS	Audited 2019-20	Unaudited 2020-21	Proposed 2021-22
GROSS TOTAL EXPENDITURES--ALL FUNDS	70,887,036.00	78,026,200.00	82,755,449.00
Interfund Transfers (Source 100) - ALL FUNDS	5,732,521.00	5,635,100.00	6,406,644.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	65,154,515.00	72,391,100.00	76,348,805.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	4.2%	11.11%	5.47%

Waunakee Community School District

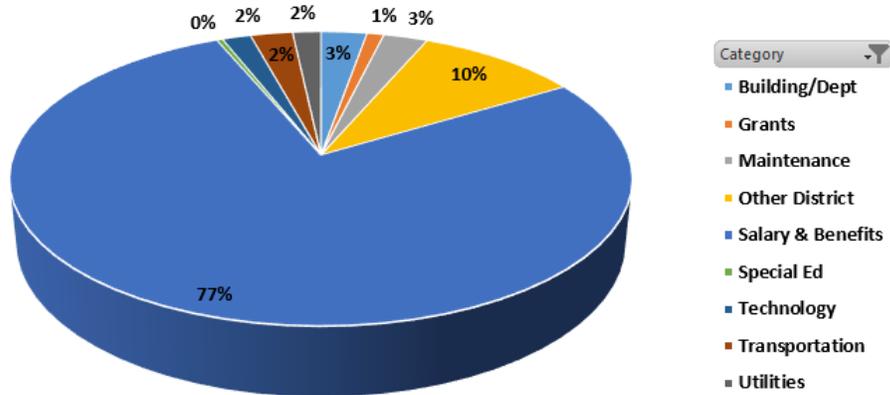
Where do the revenues come from? (Funds 10 and 27)

Total 10/27 Revenues



What are the expenditures spent on? (Funds 10 and 27)

Total 10/27 Expenses



Each fund is presented in more detail on the following pages.

Waunakee Community School District

General Fund 10

Purpose of Fund: The purpose of the general fund 10 is to account for the educational programs and operations of the school district, excluding special education programs.

The 2021-22 grant budgets are available at this time. The 2021-22 open enrollment budgets have been adjusted based on actual student attendance in the fall of 2021. The state equalization aid/property tax budgets has been revised based on the aid certification from the Department of Public Instruction in October. The interest earnings/interest expenses for borrowings has been revised in the fall of 2021 based on market conditions.

	2020-2021	2021-2022	\$ Change	% Change
Revenues:				
Prairie School Bldg Fees	\$11,760	\$5,720	(\$6,040)	-51%
Heritage School Bldg Fees	\$12,380	\$5,950	(\$6,430)	-52%
Arboretum School Bldg Fees	\$12,813	\$6,375	(\$6,438)	-50%
Intermediate School Bldg Fees	\$37,950	\$33,350	(\$4,600)	-12%
Middle School Bldg Fees	\$31,000	\$32,600	\$1,600	5%
High School Bldg Fees	\$177,575	\$169,750	(\$7,825)	-4%
Athletics Fees	\$38,000	\$38,000	\$0	--
Building Revenues	\$321,478	\$291,745	(\$29,733)	-10.19%
Curriculum Dept Revenues	\$8,800	\$8,800	\$0	0%
Human Resouces Revenues	\$2,200	\$2,200	\$0	0%
Maintenance Revenues	\$2,000	\$6,000	\$4,000	---
Technology Erate/Fees	\$25,000	\$53,600	\$28,600	53%
Technology Revenues	\$2,750	\$2,750	\$0	0%
Department Revenues	\$40,750	\$73,350	\$32,600	44.44%
Common School Funds	\$152,716	\$152,716	\$0	0%
Title 1 Public Grant	\$90,061	\$89,776	-\$285	0%
Title 1 Private Grant	\$0	\$6,199	\$6,199	100%
Title 2 Grant (Public)	\$42,737	\$50,807	\$8,070	16%
Title 2 Grant (Private)	\$5,692	\$5,692	\$0	0%
Title 3 Grant	\$15,784	\$18,840	\$3,056	16%
Title 4A Grant (Public)	\$8,850	\$9,648	\$798	8%
Title 4A Grant (Private)	\$1,150	\$351	-\$799	--
Peer Mentor	\$6,000	\$2,975	-\$3,025	0%
Perkins Grant	\$16,156	\$18,914	\$2,758	15%
Federal Flo-Through	\$204,709	\$153,367	-\$51,342	-33%
Federal CARES Grant	\$63,244	\$0	-\$63,244	-100%
ESSER2	\$0	\$626,122	\$626,122	100%
ESSER3	\$0	\$0	\$0	--
State Safety Grant - 2	\$19,434	\$0	-\$19,434	100%
Reading Readiness Grant	\$8,373	\$8,375	\$2	0%
Career/Tech Ed Grant	\$73,654	\$73,654	\$0	0%
Ed. Effectiveness Grant	\$27,840	\$29,520	\$1,680	6%
School-Based Mental Health	\$0	\$75,000	\$75,000	100%
Mental Health Wellness Grant	\$0	\$20,511	\$20,511	0%
Grant Revenues	\$736,400	\$1,342,467	\$606,067	45.15%

Waunakee Community School District

Fund 10 Revenues (continued)

District Fees-Prairie	\$22,000	\$22,000	\$0	0%
District Fees-Heritage	\$18,000	\$18,000	\$0	0%
District Fees-Arboretum	\$20,000	\$18,000	-\$2,000	-11%
District Fees-Intermediate	\$26,000	\$23,000	-\$3,000	-13%
District Fees-Middle School	\$27,000	\$24,000	-\$3,000	-13%
District Fees-High School	\$82,000	\$75,000	-\$7,000	-9%
District Fees-Athletics	\$190,000	\$190,000	\$0	0%
Summer School Fees	\$0	\$0	\$0	0%
District Student Fees	\$220,000	\$20,000	-\$200,000	-1000%
Property Taxes	\$26,294,430	\$24,967,299	-\$1,327,131	-5%
Interest	\$103,000	\$10,000	-\$93,000	-930%
Tuition – OE	\$1,938,414	\$2,026,805	\$88,391	4%
Transportation Aid	\$75,000	\$75,000	\$0	0%
Equalization Aid	\$20,532,274	\$22,688,840	\$2,156,566	10%
Computer Aid	\$58,852	\$58,852	\$0	0%
Misc	\$18,500	\$18,500	\$0	0%
Insurance Payments Received	\$179,650	\$0	-\$179,650	100%
Transportation	\$16,000	\$16,000	\$0	0%
Tuition Payments	\$8,000	\$8,000	\$0	0%
Property/Non-Capital Sales	\$7,500	\$7,500	\$0	0%
Gifts	\$0	\$0	\$0	0%
Rentals	\$40,000	\$40,000	\$0	0%
Aid for School Mental Health	\$44,775	\$94,000	\$49,225	52%
Payment Lieu Taxes	\$28,000	\$31,000	\$3,000	10%
Personal Property Aid	\$203,245	\$221,771	\$18,526	8%
State Categorical Aid	\$3,062,976	\$3,065,202	\$2,226	0%
Governor's Federal Funding	\$0	\$495,720	\$495,720	100%
Medicaid	\$115,000	\$130,000	\$15,000	0%
Premium	\$213,063	\$117,520	-\$95,543	0%
Aidable Refund	\$50,000	\$50,000	\$0	0%
District Revenues	53,593,679	54,512,009	918,330	1.68%
Total Revenues	54,692,307	56,219,571	1,527,264	2.72%

Waunakee Community School District

Fund 10 Expenditures

	2020-2021	2021-2022	\$ Change	% Change
Expenditures:				
Personnel Costs: Salaries	\$26,827,933	\$28,256,649	\$1,428,716	5%
Personnel Costs: Benefits	\$9,791,161	\$10,313,596	\$522,435	5%
Salary & Benefits Totals	36,619,094	38,570,245	1,951,151	5%
Prairie School	\$76,650	\$76,650	\$0	0%
Prairie School Common School Funds	\$21,356	\$18,322	(\$3,034)	-14%
Prairie School Bldg Fees	\$11,760	\$5,720	(\$6,040)	-51%
Heritage School	\$70,200	\$78,750	\$8,550	12%
Heritage School Common School Funds	\$16,027	\$16,046	\$19	0%
Heritage School Bldg Fees	\$12,380	\$5,950	(\$6,430)	-52%
Arboretum School	\$64,650	\$65,250	\$600	1%
Arboretum School Common School Funds	\$16,749	\$15,970	(\$779)	-5%
Arboretum School Bldg Fees	\$12,813	\$6,375	(\$6,438)	-50%
Intermediate School	\$110,670	\$109,480	(\$1,190)	-1%
Intermediate School Common School Funds	\$21,091	\$23,746	\$2,655	13%
Intermediate School Bldg Fees	\$37,950	\$33,350	(\$4,600)	-12%
Middle School	\$111,000	\$120,620	\$9,620	9%
Middle School Common School Funds	\$23,467	\$22,229	(\$1,238)	-5%
Middle School Bldg Fees	\$31,000	\$32,600	\$1,600	5%
High School	\$385,518	\$385,518	\$0	0%
High School Common School Funds	\$48,227	\$50,603	\$2,376	5%
High School Bldg Fees	\$177,575	\$168,475	(\$9,100)	-5%
Athletics	\$308,182	\$316,477	\$8,295	3%
Athletics Fees	\$38,000	\$38,000	\$0	0%
Building Totals	1,595,265	1,590,131	(5,134)	0%
Utilities	\$982,582	\$1,042,000	\$59,418	6%
Maintenance	\$1,170,605	\$997,090	(\$173,515)	-15%
Maintenance Fees	\$2,000	\$6,000	\$4,000	100%
Capital Projects	\$278,500	\$150,000	(\$128,500)	-46%
Contingency Fund	\$100,000	\$100,000	\$0	0%
Energy Conservation	\$83,894	\$83,894	\$0	0%
Transportation	\$1,328,225	\$1,273,528	(\$54,697)	-4%
Technology	\$963,429	\$963,429	\$0	0%
Technology Fees	\$2,750	\$2,750	\$0	0%
Technology Erate	\$25,000	\$53,600	\$28,600	114%
Curriculum-Elementary Operations	\$0	\$197,982	\$197,982	100%
Curriculum-Elementary District	\$972,540	\$945,000	(\$27,540)	100%
Curriculum-Secondary	\$328,971	\$195,229	(\$133,742)	-41%
Curriculum-Secondary Fees	\$8,800	\$8,800	\$0	0%
Human Resources	\$33,650	\$33,650	\$0	0%
Human Resources Fees	\$2,200	\$2,200	\$0	0%
Superintendent	\$84,600	\$84,600	\$0	0%
Student Services-Operations	\$31,412	\$71,250	\$39,838	127%
Student Services-District	\$0	\$92,500	\$92,500	100%
Business Office	\$421,973	\$499,673	\$77,700	18%
District Wide	1,299,357	1,344,610	\$45,253	3%
Operational Referendum Funds	2,127,502	-	(\$2,127,502)	-100%
Summer School	\$29,350	\$69,940	\$40,590	138%
Department Totals	10,277,340	8,217,725	(2,059,615)	-20%

Waunakee Community School District

Fund 10 Expenditures (continued)

Common School Fund-District	\$5,799	\$5,800	\$1	0%
Title 1 Public Grant	\$90,061	\$89,776	-\$285	0%
Title 1 Private Grant	\$0	\$6,199	\$6,199	100%
Title 2 Grant (Public)	\$42,737	\$50,807	\$8,070	16%
Title 2 Grant (Private)	\$5,692	\$5,692	\$0	0%
Title 3 Grant	\$15,784	\$18,840	\$3,056	16%
Title 4A Grant (Public)	\$8,850	\$9,648	\$798	8%
Title 4A Grant (Private)	\$1,150	\$351	-\$799	--
Peer Mentor Grant	\$6,000	\$0	-\$6,000	--
Perkins Grant	\$16,156	\$18,914	\$2,758	15%
Federal Flo-Through	\$204,709	\$153,367	-\$51,342	-33%
Federal CARES Grant	\$63,244	\$0	-\$63,244	-100%
ESSER2	\$0	\$626,122	\$626,122	100%
ESSER3	\$0	\$0	\$0	--
State Safety Grant - 2	\$19,434	\$0	-\$19,434	100%
Career/Tech Ed Grant	\$73,654	\$73,654	\$0	0%
Ed. Effectiveness Grant	\$27,840	\$29,520	\$1,680	6%
Reading Readiness Grant	\$8,373	\$8,375	\$2	0%
School-Based Mental Health	\$0	\$75,000	\$75,000	100%
Mental Health Wellness Grant	\$0	\$20,511	\$20,511	0%
Grant Totals	\$589,483	\$1,192,576	603,093	102%
Transfer to Fund 27	\$5,635,100	\$6,406,644	\$771,544	14%
Wellness Clinic	\$232,200	\$242,250	\$10,050	--
Other Program Totals	\$5,867,300	\$6,648,894	781,594	13%
Total Expenditures	\$54,948,482	\$56,219,571	\$1,271,089	2%
Rev-Exp	(\$256,175)	\$0	\$256,175	-100%
Beg Fund Balance	\$6,428,153	\$7,614,873	\$1,186,720	18%
End Fund Balance	\$7,614,873	\$7,614,873	\$0	0%

Overall considerations for Fund 10:

- The budget has a balance of \$0.00.
- The revenue cap increase is based on the September 2021 actual student count and a **\$00/student increase**.
- The per pupil aid increase of \$0/student.
- The state equalization aid certification was provided by the DPI in October.
- A general contingency of \$100,000 is included in the budget.
- The personnel budget includes a salary increase of 3.06%, a 0% increase in dental rates, a 0% increase in health insurance rates, and FTE changes as presented on the next page. The School Board has approved salary increases for hourly staff and administrative/administrative support. Teaching staff salary increases were approved by the School Board at July Special Board meeting.
- The 4K program budget has been adjusted based on actual enrollment in the fall of 2021.
- The end of the year balance has commitments of \$11,875 for parking lot/band uniform fees and \$60,000 for Warrior Stadium, and the Warrior Pitch turf replacement, and \$436,096 for Capital Maintenance projects.

Waunakee Community School District

Additional Positions

Building	Position	FTE
Prairie	Teacher - Grade 4	-1.00
	Technology Integration Specialist	1.00
Heritage	Technology Integration Specialist	1.00
	Reading Interventionist	1.00
Arboretum	Technology Integration Specialist	1.00
Intermediate	Teacher - Grade 6	-2.00
Middle School	Teacher - Grade 7	2.00
High School	Testing/Online Program Support	1.00
Special Ed/Student Svcs	Visual Impairment	1.00
	ParaEducators	9.00
	Occupational Therapist	0.45
	School Psychologist/504 Coordinator	1.00
	Interpreter/Translation	1.00
Shared Staffing	Teacher - Music	0.17
	Teacher - Business Ed	0.33
	Teacher - Agriculture	0.08
	Teacher - Social Studies	0.085
	Teacher - French	-0.02
	Teacher - PhyEd	-0.33
	K-6 Math Interventionists	1.50
	Secondary Reading Support	0.50
District	ELL Teacher	1.00
Restructuring	Dir of Student Svcs (change from Asst Dir Student Svcs	0.00
Total Additional Staffing		19.765
(Fund 10)		7.315
(Fund 27)		12.450

The District hired 2.0 FTE teaching staff in grades K-2 due to offering both in-person and remote learning options. In addition, contact tracers were hired to assist with COVID tracing. These positions were not included in the budget. Administration has reviewed the information regarding the Federal ESSER2 and ESSER3 grants to determine if any of the costs above would be appropriate expenditures for the Federal grant funds. Our allocation for ESSER2 has been determined and ESSER3 is still to be determined.

Waunakee Community School District

Fund 21

Purpose of Fund: The purpose of the Special Revenue Trust Fund 21 is to account for gifts specified by donors to be used for operating purposes. Effective with the 19-20 school year, this fund includes all student activity groups as well that were previously accounted for in Fund 60. Effective with the 20-21 school year, this fund includes the scholarship funds that were previously accounted for in Fund 72.

	2020-2021	2021-2022	\$ Change	% Change
Revenues:				
Arboretum School	\$30,000	\$30,000	\$0	100%
Heritage School	\$22,100	\$22,100	\$0	0%
Prairie School	\$21,000	\$19,000	(\$2,000)	-10%
Intermediate School	\$10,525	\$6,000	(\$4,525)	-43%
Joint Elementary PTO	\$300	\$0	(\$300)	100%
Middle School	\$30,650	\$32,800	\$2,150	7%
High School	\$273,790	\$146,985	(\$126,805)	-46%
High School-Scholarships	\$0	\$280	\$280	100%
Athletics	\$365,100	\$365,100	\$0	0%
Superintendent	\$0	\$0	\$0	--
Business Office	\$567,000	\$17,000	(\$550,000)	-97%
Maintenance	\$0	\$0	\$0	100%
Mentor	\$81,125	\$81,000	(\$125)	100%
Student Services	\$41,000	\$41,000	\$0	100%
Special Education	\$0	\$0	\$0	
Total Revenues	\$1,442,590	\$761,265	(\$681,325)	-47%
Expenditures:				
Arboretum School	\$37,594	\$37,594	\$0	0%
Heritage School	\$17,800	\$17,800	\$0	0%
Prairie School	\$15,600	\$18,600	\$3,000	19%
Intermediate School	\$10,525	\$6,000	(\$4,525)	-43%
Joint Elementary PTO	\$300	\$500	\$200	100%
Middle School	\$25,000	\$29,600	\$4,600	18%
High School	\$232,545	\$147,905	(\$84,640)	-36%
High School Scholarships	\$0	\$6,500	\$6,500	100%
Athletics	\$360,000	\$360,000	\$0	0%
Superintendent	\$0	\$0	\$0	--
Business Office	\$534,000	\$17,000	(\$517,000)	-97%
Maintenance	\$935	\$685	(\$250)	100%
Mentor	\$62,400	\$111,150	\$48,750	100%
Student Services	\$41,000	\$41,000	\$0	0%
Special Education	\$990	\$990	\$0	0%
Total Expenditures	\$1,338,689	\$795,324	(\$543,365)	-41%
Rev – Exp:	\$103,901	(\$34,059)	(\$137,960)	--
Beg Fund Balance	\$580,214	\$1,029,443	\$449,229	77%
End Fund Balance	\$1,029,443	\$995,384	(\$34,059)	-3%

Waunakee Community School District

Special Education Fund 27

Purpose of Fund: The purpose of the special education Fund 27 is to account for all of the special education programs and operations in the school district.

	2020-21	2021-22	\$ Change	% Change
Revenues:				
Federal Grant PS	\$15,588	\$23,500	\$7,912	51%
Federal Grant PS--ESSER3	\$0	\$22,403	\$22,403	100%
Federal Grant FT	\$662,800	\$778,446	\$115,646	17%
Federal Grant FT--ESSER3	\$0	\$198,857	\$198,857	100%
Grand Totals	\$678,388	\$1,023,206	\$344,818	34%
State Aid	\$2,218,000	\$2,162,639	(\$55,361)	-2%
Transfer In Fund 10	\$5,635,100	\$6,406,644	\$771,544	13.7%
Medicaid	\$95,000	\$145,000	\$50,000	53%
Transit of State Aid	\$6,000	\$8,000	\$2,000	33%
Open Enrollment Tuition	\$30,000	\$0	(\$30,000)	-100%
Aid for School Mental Health	\$0	\$0	\$0	---
Other Revenue	\$7,984,100	\$8,722,283	\$738,183	9%
Total Revenues	\$8,662,488	\$9,745,489	\$1,083,001	13%
Expenditures:				
Federal Grant PS	\$15,588	\$23,500	\$7,912	51%
Federal Grant PS--ESSER3	\$0	\$22,403	\$22,403	100%
Federal Grant FT	\$662,800	\$778,446	\$115,646	17%
Federal Grant FT--ESSER3	\$0	\$198,857	\$198,857	100%
Grant Totals	\$678,388	\$1,023,206	\$344,818	51%
Personnel Costs: Salaries	\$5,504,428	\$5,894,937	\$390,509	7%
Personnel Costs: Benefits	\$2,133,578	\$2,339,942	\$206,364	10%
Salary & Benefits Totals	\$7,638,006	\$8,234,879	\$596,873	8%
Special Ed-Operations	\$190,094	\$28,839	(\$161,255)	-85%
Special Ed-District	\$8,000	\$126,557	\$118,557	1482%
Transportation	\$140,000	\$323,008	\$183,008	131%
Medicaid	\$8,000	\$9,000	\$1,000	13%
Program Totals	\$346,094	\$487,404	\$141,310	41%
Total Expenditures	\$8,662,488	\$9,745,489	\$1,083,001	13%
Rev - Exp:	\$0	\$0	\$0	---
Beg Fund Balance	\$0	\$0	\$0	---
End Fund Balance	\$0	\$0	\$0	---

The personnel budget includes a salary increase of 3.06%, a dental increase of 0%, and no increase in health insurance rates. The School Board has approved salary increases for hourly staff and administrative/administrative support. Teaching staff salary increases were reviewed by the School Board at the June and July Board meetings. Teaching staff salary increases were approved by the School Board at July Special Board meeting.

The 2021-22 flo-through and pre-school grant budgets are available at this time.

Waunakee Community School District

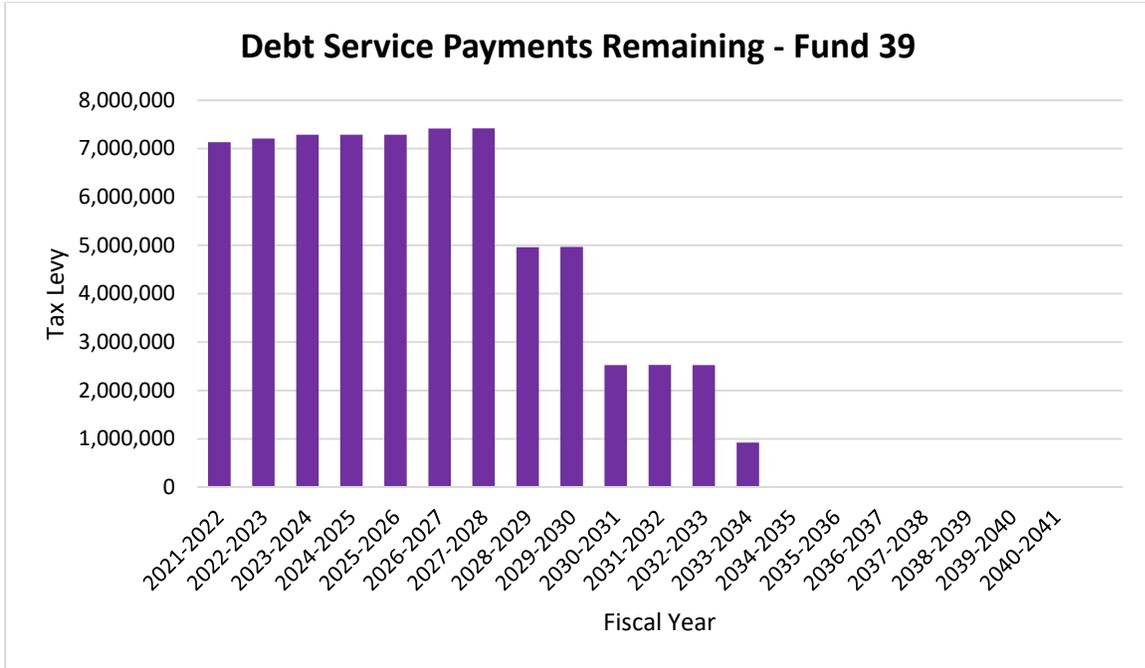
Debt Service Fund 39

Purpose of Fund: The purpose of the debt service fund 39 is to repay prior debts borrowed with authority of an approved referendum.

	2020-2021	2021-2022	\$ Change	% Change
Revenues:				
Premium	\$0	\$0	\$0	--
Refinancing	\$0	\$0	\$0	--
Interest Earned	\$10,000	\$1,000	(\$9,000)	-90%
Property Taxes	\$7,394,445	\$12,017,000	\$4,622,555	63%
Interest Rebate	\$266,871	\$269,000	\$2,129	1%
Total Revenues:	\$7,671,316	\$12,287,000	\$4,615,684	60%
Expenditures:				
Refinancing	\$0	\$4,813,913	\$4,813,913	--
Interest Owed	\$2,200,044	\$2,326,481	\$126,437	6%
Principal Owed	\$5,301,586	\$5,215,000	(\$86,586)	-2%
Other Debts	\$10,000	\$6,000	(\$4,000)	-40%
Total Expenditures	\$7,511,630	\$12,361,394	\$4,849,764	65%
Rev – Exp:	(\$117,185)	(\$74,394)	\$42,791	-37%
Beg Fund Balance	\$2,078,896	\$2,265,023	\$186,127	9%
End Fund Balance	\$2,265,023	\$2,190,629	(\$74,394)	-3%

The budget includes a debt service defeasance in the amount of \$4,813,913. The debt service defeasance is planned to keep the overall tax rate of the District consistent with prior years. The following graph and table reflects the future tax levies (11 borrowings) in this fund.

Waunakee Community School District



FISCAL YEAR	AMOUNT DUE
2021-2022	7,129,717
2022-2023	7,207,650
2023-2024	7,286,189
2024-2025	7,285,902
2025-2026	7,286,765
2026-2027	7,414,615
2027-2028	7,415,715
2028-2029	4,962,271
2029-2030	4,967,058
2030-2031	2,525,525
2031-2032	2,528,038
2032-2033	2,524,469
2033-2034	924,788
2034-2035	0
2035-2036	0
2036-2037	0
2037-2038	0
2038-2039	0
2039-2040	0
2040-2041	0
TOTAL DUE	\$69,458,702

Waunakee Community School District

Capital Expansion Fund 41

Purpose of Fund: The purpose of the capital expansion fund 41 is to account for capital expenditures related to buildings and sites.

	2020-2021	2021-2022	\$ Change	% Change
Revenues:				
Property Taxes	\$509,296	\$0	(\$509,296)	-100%
Interest	\$25,000	\$1,000	(\$24,000)	100%
Total Revenues	\$534,296	\$1,000	(\$533,296)	-100%
Expenditures:				
Maintenance Projects	\$2,380,329	\$460,255	(\$1,920,074)	-81%
Total Expenditures	\$2,380,329	\$460,255	(\$1,920,074)	--
Rev – Exp:	(1,846,033)	(459,255.00)	1,386,778	-75%
Beg Fund Balance	1,858,668	1,173,399	(685,268)	-37%
End Fund Balance	\$1,173,399	\$714,144	\$701,510	-39%

The intent of this fund is to segregate the budget for capital projects related to existing buildings. This fund is within the revenue cap, and the existing capital projects budget was transferred from Fund 10 to Fund 41. This fund was increased by \$300,000 as the November 2014 operational funds referendum was phased in for 2017-2018.

Please note: The COVID-related HVAC and plumbing projects were originally budgeted in Fund 41 for the 2020-21 school year, but these projects were actually moved to the Fund 10 November 2020 Operational Referendum funds.

The Budget Committee of the School Board has recommended revising Fund 41 to include a property tax levy of \$0. The property tax levy will be shifted to Fund 10 in an effort to increase the Fund 10 Fund Balance. The Capital Projects will continue to be funded out of Fund 41 as long as funds remain. When the Fund 41 funds are expended, Capital Projects will shift back to Fund 10 moving forward.

The Maintenance Projects budget was increased by \$8,455 to account for the Intermediate School ADA door project.

Waunakee Community School District

Food Service Fund 50

Purpose of Fund: The purpose of the food service fund 50 is to account for the food service program.

	2020-2021	2021-2022	\$ Change	% Change
Revenues:				
Milk Sales	\$88,929	\$88,430	(\$499)	-1%
Ala-Carte Sales	\$1,353,982	\$1,248,759	(\$105,223)	-8%
Lunch Sales-Students	\$758,770	\$739,598	(\$19,172)	-3%
Lunch Sales-Adults	\$6,052	\$6,808	\$756	12%
Lunch-Dane County	\$117,371	\$121,495	\$4,124	4%
Catering	\$97,900	\$78,320	(\$19,580)	-20%
Breakfast Sales	\$13,840	\$16,625	\$2,785	20%
Madison Country Day	\$107,663	\$106,865	(\$798)	100%
Total Revenues	\$2,544,507	\$2,406,900	(\$137,607)	-5%
Expenditures:				
Contracted Services	\$1,014,465	\$970,222	(\$44,243)	-4%
Food Purchase	\$1,232,184	\$1,149,020	(\$83,164)	-7%
Other Supplies	\$99,486	\$89,616	(\$9,870)	-10%
Equipment Purchase	\$25,000	\$25,000	\$0	0%
Software/Tech Costs	\$39,000	\$40,000	\$1,000	3%
Personnel Costs	\$83,500	\$82,811	(\$689)	-1%
Total Expenditures	\$2,493,635	\$2,356,669	(\$136,966)	-5%
Rev-Exp:	\$50,872	\$50,231	(\$641)	--
Beg Fund Balance	\$0	\$50,872	\$50,872	--
End Fund Balance	\$50,872	\$101,103	\$50,231	--

The food service program is contracted out to Taher, Inc. The Dane County lunch program provides meals to community members and the revenue is received from the Dane County Department of Health and Human Services. The Madison Country Day/Westside Christian School programs provide meals to private schools.

This budget has been updated for the second draft of the budget in June after School Board approval of the 21-22 fees at the May Board meeting. This budget is based on a typical school year.

Waunakee Community School District

Employee Benefit Trust Fund 73

Purpose of Fund: The purpose of the employee benefit trust fund 73 is to account for formally established benefit pension plans, defined contribution plans, or employee benefit plans.

Revenues:				
Interest – AUL Trust	\$28,000	\$28,000	\$0	0%
Interest – HRA Trust	\$147,000	\$150,000	\$3,000	2%
Employer Contributions - AUL	\$0	\$443,666	\$443,666	100%
Employee Contributions – AUL	\$7,000	\$7,000	\$0	0%
Employer Contributions – HRA	\$416,189	\$451,635	\$35,446	9%
Employee Contributions – HRA	\$0	\$0	\$0	--
Total Revenues	\$598,189	\$1,080,301	\$482,112	81%
Expenditures:				
Disbursements – AUL	\$7,000	\$7,000	\$0	0%
Disbursements – HRA	\$297,000	\$600,000	\$303,000	--
Disbursements - Implicit Rate	\$45,000	\$40,000	(\$5,000)	0%
Total Expenditures	\$349,000	\$647,000	\$298,000	85%
Rev – Exp:	\$249,189	\$433,301	\$184,112	74%
Beg Fund	\$6,605,583	\$7,634,984	\$1,029,401	16%
End Fund	\$7,634,984	\$8,068,285	\$433,301	6%

This budget has been updated in the final draft of the budget based on the final retirement benefits for the 2020-2021 retirees.

Waunakee Community School District

Community Service Fund 80

Purpose of Fund: The purpose of the community service fund 80 is to account for community activities such as adult education, recreation, athletic camps, and other related community programs.

	2020-2021	2021-2022	\$ Change	% Change
Revenues:				
Property Taxes	\$450,091	\$450,091	\$0	0%
Athletic Camps	\$0	\$0	\$0	--
Community Ed	\$12,000	\$12,000	\$0	0%
Summer School Camps	\$0	\$800	\$800	100%
Middle School Athletics	\$20,000	\$20,000	\$0	0%
Community Ed/Swim	\$46,000	\$46,000	\$0	0%
WCCC Grant	\$0	\$125,000	\$125,000	100%
Total Revenues	\$528,091	\$653,891	\$125,800	24%
Expenditures:				
Community Education	\$138,091	\$138,091	\$0	0%
Athletic Camps	\$0	\$0	\$0	--
Middle School Athletics	\$130,000	\$130,000	\$0	0%
Community Ed/Swim	\$108,000	\$108,000	\$0	0%
Maintenance	\$25,000	\$25,000	\$0	0%
Public Safety	\$90,000	\$90,000	\$0	0%
Police Liaison Officer	\$35,000	\$35,000	\$0	0%
Summer School Camps	\$0	\$800	\$800	100%
Workers Compensation	\$2,000	\$2,000	\$0	0%
WCCC Grant	\$0	\$125,000	\$125,000	100%
Total Expenditures	\$528,091	\$653,891	\$125,800	24%
Rev – Exp:	\$0	\$0	\$0	--
Beg Fund Balance	\$336,371	\$473,122	\$136,751	41%
End Fund Balance	\$473,122	\$473,122	\$0	0%

A community service fund tax levy covers the administrative costs of the community education program and other costs such as custodial, maintenance, public safety, middle school athletics, Waunakee Community Cares Coalition Grant, and personnel costs not charged to the community through user fees.

The budget has been updated for the final version of the budget in October.

Waunakee Community School District

Other Cooperative Fund 99

Purpose of Fund: The purpose of the other cooperative fund 99 is to account for cooperative fiscal agreements made between school districts.

	2020-2021	2021-2022	\$ Change	% Change
Revenues:				
DCNTP	\$162,856	\$162,856	\$0	0%
Mentor Grants	\$0	\$0	\$0	---
Total Revenues	\$162,856	\$162,856	\$0	0%
Expenditures:				
DCNTP	\$162,856	\$162,856	\$0	0%
Mentor Grants	\$0	\$0	\$0	---
Total Expenditures	\$162,856	\$162,856	\$0	0%
Rev – Exp:	\$0	\$0	\$0	---
Beg Fund Balance	\$0	\$0	\$0	---
End Fund Balance	\$0	\$0	\$0	---

The Dane County New Teacher project is accounted for in this fund. This project is the new teacher mentoring program with 14 participating districts. Each district pays a share of the total costs of this program.

BUDGET ADOPTION 2021-2022			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	6,778,701.67	6,428,152.96	7,614,873.48
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	313,777.81	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	170,859.68	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	449,086.60	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	5,494,428.87	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	6,428,152.96	7,614,873.48	7,614,873.48
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	23,120,138.00	26,294,430.00	24,967,299.00
240 Payments for Services	7,771.00	8,124.99	8,000.00
260 Non-Capital Sales	41,805.47	20,975.69	23,195.00
270 School Activity Income	167,665.10	4,446.00	120,000.00
280 Interest on Investments	103,199.02	6,050.68	10,000.00
290 Other Revenue, Local Sources	508,820.17	424,735.27	589,285.00
Subtotal Local Sources	23,949,398.76	26,758,762.63	25,717,779.00
Other School Districts Within Wisconsin			
310 Transit of Aids	10,514.77	6,480.52	18,840.00
340 Payments for Services	1,715,064.40	1,893,410.50	2,042,805.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	1,725,579.17	1,899,891.02	2,061,645.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	20,511.00
Subtotal Intermediate Sources	0.00	0.00	20,511.00
State Sources			
610 State Aid -- Categorical	344,982.62	331,204.52	321,716.00
620 State Aid -- General	20,708,730.00	20,532,274.00	22,688,840.00
630 DPI Special Project Grants	109,715.74	104,098.19	186,549.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	27,805.12	30,816.09	31,000.00
690 Other Revenue	3,473,894.45	3,344,507.01	3,841,545.00
Subtotal State Sources	24,665,127.93	24,342,899.81	27,069,650.00
Federal Sources			
710 Federal Aid - Categorical	16,994.07	14,865.31	18,914.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	84,213.87	253,296.35	848,962.00
750 IASA Grants	69,920.28	87,948.50	95,975.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	114,175.49	131,678.32	130,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	285,303.71	487,788.48	1,093,851.00

BUDGET ADOPTION 2021-2022			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	18,035.29	17,112.20	12,000.00
870 Long-Term Obligations	61,326.86	0.00	0.00
Subtotal Other Financing Sources	79,362.15	17,112.20	12,000.00
Other Revenues			
960 Adjustments	128,515.48	391,236.75	117,520.00
970 Refund of Disbursement	58,096.02	84,251.03	103,600.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	26,759.65	19,538.45	23,015.00
Subtotal Other Revenues	213,371.15	495,026.23	244,135.00
TOTAL REVENUES & OTHER FINANCING SOURCES	50,918,142.87	54,001,480.37	56,219,571.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	12,438,790.95	13,439,375.52	14,412,286.00
120 000 Regular Curriculum	9,007,559.04	8,102,210.46	8,975,336.00
130 000 Vocational Curriculum	1,824,315.99	1,854,850.78	2,038,209.00
140 000 Physical Curriculum	679,312.34	707,967.33	732,673.00
160 000 Co-Curricular Activities	874,968.05	846,428.68	915,710.00
170 000 Other Special Needs	355,108.82	389,784.13	444,145.00
Subtotal Instruction	25,180,055.19	25,340,616.90	27,518,359.00
Support Sources			
210 000 Pupil Services	1,120,250.42	1,328,223.77	1,563,222.00
220 000 Instructional Staff Services	2,710,271.55	3,124,261.63	3,426,914.00
230 000 General Administration	1,030,975.14	1,115,862.16	1,124,981.00
240 000 School Building Administration	3,719,017.84	3,846,600.88	3,834,919.00
250 000 Business Administration	8,071,411.01	8,191,513.93	7,762,210.00
260 000 Central Services	8,426.90	77,320.22	78,761.00
270 000 Insurance & Judgments	390,869.68	239,404.32	345,825.00
280 000 Debt Services	223,947.37	205,955.05	175,000.00
290 000 Other Support Services	2,343,932.99	2,067,283.74	2,273,166.00
Subtotal Support Sources	19,619,102.90	20,196,425.70	20,584,998.00
Non-Program Transactions			
410 000 Inter-fund Transfers	5,980,528.25	5,692,988.79	6,406,644.00
430 000 Instructional Service Payments	429,109.83	1,552,845.70	1,704,570.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	59,895.41	31,882.76	5,000.00
Subtotal Non-Program Transactions	6,469,533.49	7,277,717.25	8,116,214.00
TOTAL EXPENDITURES & OTHER FINANCING USES	51,268,691.58	52,814,759.85	56,219,571.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	178,970.78	910,435.48	1,029,443.28
900 000 Ending Fund Balance	910,435.48	1,029,443.28	995,384.28
REVENUES & OTHER FINANCING SOURCES	1,884,044.05	691,071.00	761,265.00
100 000 Instruction	631,322.12	291,260.48	660,389.00
200 000 Support Services	507,757.23	280,802.72	134,935.00
400 000 Non-Program Transactions	13,500.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,152,579.35	572,063.20	795,324.00

BUDGET ADOPTION 2021-2022			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
SPECIAL EDUCATION FUND (FUND 27)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	(0.13)
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	5,771,782.36	5,518,769.77	6,406,644.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	75.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	75.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	30,000.00	30,000.00	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	5,766.07	7,877.62	8,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	5,766.07	7,877.62	8,000.00
State Sources			
610 State Aid -- Categorical	1,724,300.00	2,083,613.00	2,162,639.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	0.00	0.00
Subtotal State Sources	1,724,300.00	2,083,613.00	2,162,639.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	740,988.07	614,454.36	1,023,206.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	93,742.38	143,193.83	145,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	834,730.45	757,648.19	1,168,206.00
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	8,366,653.88	8,397,908.58	9,745,489.00

BUDGET ADOPTION 2021-2022			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	6,124,020.05	5,984,486.39	6,911,978.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	6,124,020.05	5,984,486.39	6,911,978.00
<i>Support Sources</i>			
210 000 Pupil Services	1,232,376.69	1,288,922.98	1,528,031.00
220 000 Instructional Staff Services	512,387.23	518,507.19	654,482.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	145,115.83	194,659.20	333,008.00
260 000 Central Services	13,298.15	7,215.38	5,000.00
270 000 Insurance & Judgments	0.00	33,495.24	35,000.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	53,379.96	0.00
Subtotal Support Sources	1,903,177.90	2,096,179.95	2,555,521.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	339,455.93	263,966.61	277,990.13
490 000 Other Non-Program Transactions	0.00	53,275.63	0.00
Subtotal Non-Program Transactions	339,455.93	317,242.24	277,990.13
TOTAL EXPENDITURES & OTHER FINANCING USES	8,366,653.88	8,397,908.58	9,745,489.13

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	1,907,092.30	2,078,896.03	2,265,023.39
900 000 ENDING FUND BALANCES	2,078,896.03	2,265,023.39	2,190,629.39
TOTAL REVENUES & OTHER FINANCING SOURCES			
281 000 Long-Term Capital Debt	9,619,564.32	7,477,866.26	7,547,481.00
282 000 Refinancing	0.00	0.00	4,813,913.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	9,619,564.32	7,477,866.26	12,361,394.00
842 000 INDEBTEDNESS, END OF YEAR	66,140,567.68	61,135,567.68	55,920,567.68

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	1,330,942.12	1,858,667.56	1,173,399.37
900 000 Ending Fund Balance	1,858,667.56	1,173,399.37	714,144.37
TOTAL REVENUES & OTHER FINANCING SOURCES			
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	1,207,751.04	460,255.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	1,207,751.04	460,255.00

BUDGET ADOPTION 2021-2022			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	242,876.63	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	50,231.00
TOTAL REVENUES & OTHER FINANCING SOURCES	1,956,746.48	1,094,543.55	2,406,900.00
200 000 Support Services	2,199,623.11	1,094,543.55	2,356,669.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,199,623.11	1,094,543.55	2,356,669.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	357,865.38	336,371.08	473,121.95
900 000 ENDING FUND BALANCE	336,371.08	473,121.95	473,121.95
TOTAL REVENUES & OTHER FINANCING SOURCES	492,136.75	502,368.77	653,891.00
200 000 Support Services	37,697.58	45,502.12	51,537.00
300 000 Community Services	404,652.65	320,115.78	602,354.00
400 000 Non-Program Transactions	71,280.82	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	513,631.05	365,617.90	653,891.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93,			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	203,107.16	156,561.26	162,856.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	203,107.16	156,561.26	162,856.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	203,107.16	156,561.26	162,856.00

**DEPARTMENT OF PUBLIC INSTRUCTION
2021-22 REVENUE LIMIT WORKSHEET**

DISTRICT:	Waunakee Community	6181
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DATA AS OF 10/15/2021, 7:00 AM

Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 20-21 Revenue Limit

2020-21 General Aid Certification (20-21 Line 12A, src 621)	+	20,532,274
2020-21 Computer Aid Received (20-21 Line 12C, Src 691)	+	58,852
2020-21 Hi Pov Aid (20-21 Line 12B, Src 628)	+	0
2020-21 Aid for Exempt Personal Property (20-21 Line 12D, Src 691)	+	203,245
2020-21 Fnd 10 Levy Cert (20-21 Line 14A, Levy 10 Src 211)	+	26,294,430
2020-21 Fnd 38 Levy Cert (20-21 Line 14B, Levy 38 Src 211)	+	0
2020-21 Fnd 41 Levy Cert (20-21 Line 14C, Levy 41 Src 211)	+	509,296
2020-21 Aid Penalty for Over Levy (20-21 <u>FINAL</u> Rev Lim, May 2021)	-	0
2020-21 Total Levy for All Levied Non-Recurring Exemptions*	-	2,235,184
NET 2021-22 Base Revenue Built from 2020-21 Data (Line 1)	=	45,362,913

*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expend, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

September & Summer FTE Membership Averages

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

Line 2: Base Avg:(((18+.4ss)+(19+.4ss)+(20+.4ss)) / 3 = **4,130**

	2018	2019	2020
Summer FTE:	175	185	123
% (40,40,40)	70	74	49
Sept FTE:	4,074	4,091	4,026
New ICS - Independent	1.60	2.00	2.00
Charter Schools FTE			
Total FTE	4,146	4,167	4,077

Line 6: Curr Avg:(((19+.4ss)+(20+.4ss)+(21+.4ss)) / 3 = **4,131**

	2019	2020	2021
Summer FTE:	185	123	160
% (40,40,40)	74	49	64
Sept FTE:	4,091	4,026	4,084
New ICS - Independent	2.00	2.00	2.00
Charter Schools FTE			
Total FTE	4,167	4,077	4,150

The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2021:

4,129

Line 10B: Declining Enrollment Exemption =

Average FTE Loss (Line 2 - Line 6, if > 0) X 1.00 =

X (Line 5, Maximum 2020-2021 Revenue per Memb) =

Non-Recurring Exemption Amount:

Fall 2021 Property Values

2021 TIF-Out Tax Apportionment Equalized Valuation(estimate until Oct, 2021) **3,437,359,073**

CELL COLOR KEY: Auto-Calc DPI Data District-Entered

Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>

Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.

**DEPARTMENT OF PUBLIC INSTRUCTION
2021-22 REVENUE LIMIT WORKSHEET**

2021-2022 Revenue Limit Worksheet		
1. 2021-22 Base Revenue (Funds 10, 38, 41)	(from left)	45,362,913
2. Base Sept Membership Avg (2018+.4ss, 2019+.4ss, 2020+.4ss)/3	(from left)	4,130
3. 2021-22 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,983.76
4. 2021-22 Per Member Change (A+B)		0.00
2021-22 Low Revenue Ceiling per s.121.905(1):	10,000.00	
A. Allowed Per-Member Change for 21-22	0.00	
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C. Value of the CCDEB (21-22 DPI Computed-CCDEB Dists only)	0.00	
5. 2021-22 Maximum Revenue / Member (Ln 3 + Ln 4)		10,983.76
6. Current Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	4,131
7. 2021-22 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	45,373,913
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	45,373,913	
B. Hold Harmless Non-Recurring Exemption	0	
8. Total 2021-22 Recurring Exemptions (A+B+C+D+E)	(rounded)	342,624
A. Prior Year Carryover	0	
B. Transfer of Service	342,624	
C. Transfer of Territory/Other Reorg (if negative, include sign)	0	
D. Federal Impact Aid Loss (2019-20 to 2020-21)	0	
E. Recurring Referenda to Exceed (If 2021-22 is first year)	0	
9. 2021-22 Limit with Recurring Exemptions (Ln 7 + Ln 8)		45,716,537
10. Total 2021-22 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		2,220,225
A. Non-Recurring Referenda to Exceed 2021-22 Limit	2,127,502	
B. Declining Enrollment Exemption for 2021-22 (from left)		
C. Energy Efficiency Net Exemption for 2021-22 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2021-22	6,074	
E. Prior Year Open Enrollment (uncounted pupil[s])	60,995	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Other Adjustments (Fund 39 Bal Transfer)	0	
H. WPCP and RPCP Private School Voucher Aid Deduction	25,654	
I. SNSP Private School Voucher Aid Deduction	0	
11. 2021-22 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		47,936,762
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		22,969,463
A. 2021-22 OCTOBER 15 CERT OF GENERAL AID	22,688,840	
B. State Aid to High Poverty Districts (not all districts)	0	
C. State Aid for Exempt Computers (Source 691)	58,852	
D. State Aid for Exempt Personal Property (Source 691)	221,771	
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)		24,967,299
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	24,967,299
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	24,967,299	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		12,467,091
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	12,017,000	
B. Community Services (Fund 80 Src 211)	450,091	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Fall, 2021 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)		37,434,390
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.01089045

Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.

**WAUNAKEE COMMUNITY SCHOOL DISTRICT
OCTOBER 25, 2021
2021-2022 BUDGET ADJUSTMENTS**

	July 2021	October 2021	CHANGE
Fund 10 Revenues	\$55,451,859	\$56,219,571	\$767,712
Revenue Cap	\$47,661,245	\$47,936,762	\$275,517
State Aid	\$22,545,905	\$22,688,840	\$142,935
Fund 10 Tax Levy	\$24,853,243	\$24,967,299	\$114,056
Computer Aid	\$58,852	\$58,852	\$0
Personal Property Aid	\$203,245	\$221,771	\$18,526
Fund 41 Tax Levy	\$0	\$0	\$0

Fund 10 Revenues are increased by \$767,712. This increase is due to the increase in the revenue cap of \$275,517 and an increase of \$492,195 in non-revenue cap accounts. The revenue cap increase of \$275,517 occurs as changes to the state aid, Fund 10 tax levy, computer aid budgets, and personal property aid (see above).

The non-revenue cap account changes include grants, open enrollment/ tuition, state categorical aid, interest, payment in lieu of taxes, cash flow borrowing premium, student fees, Medicaid, and other miscellaneous revenues. The grant changes are a result of knowing the actual allocations for the 2021-22 school year. Open enrollment/tuition revenues are adjusted to reflect the actual number of students in attendance in September.

Fund 10 Expenses	\$55,408,425	\$56,219,571	\$811,146
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Fund 10 Expenses are increased by \$811,146. Expense account changes include the transfer out to special education Fund 27, open enrollment payments, salary/benefit costs including retirements and resignations, cash flow borrowing interest, four-year old kindergarten costs, transportation (reduced budget due to a payment for special ed vans in Fund 27), business office (reflects resuming purchase of district-wide copy equipment), maintenance (to reflect additional costs for COVID-related expenses), utilities (to reflect actual costs from 2020-21), adjusted K-8 building budgets per the September 2021 student count, student services (to reflect the new director's budget), and grant costs. Unspent Fund 10 budget contingency of \$100,000 is included in the budget.

	July 2021	October 2021	CHANGE
Fund 27 Expenses	\$9,223,035	\$9,745,489	\$522,454
Fund 27 Revenue	\$9,223,035	\$9,745,489	\$522,454

The Fund 27 Expenses and Revenues are increased by \$522,454. Fund 27 revenues are adjusted from the transfer in from Fund 10, transit of state aid, state categorical aid, Medicaid, open enrollment tuition, and federal grants. Fund 27 expenses are adjusted for salary and benefits costs, including retirements and resignations, Medicaid expenses, special ed operational budget (to reflect new director's budget), and transportation costs.

Additional Changes

Fund 39 revenues and expenses are adjusted to reflect an increase in the debt service defeasance to \$4,813,913.

Fund 41 revenues are adjusted to reflect interest earnings and Fund 41 expenses are adjusted to reflect the additional capital project at the Intermediate School for the ADA accessible door.

Fund 73 revenues and expenses are adjusted to reflect the actual retirement benefits for the 21-22 fiscal year, and the updated actuarial report (future discussion item for the Budget Committee).

TAX LEVY

	July 2021	October 2021	CHANGE
Fund 10	\$24,853,243	\$24,967,299	\$114,056
Fund 38	\$0	\$0	\$0
Fund 39	\$10,384,376	\$12,017,000	\$1,632,624
Fund 41	\$0	\$0	\$0
Fund 80	\$450,091	\$450,091	\$0
Total	\$35,687,710	\$37,434,390	\$1,746,680
Equalized Value	\$3,276,962,650	\$3,437,359,073	\$160,396,423
Tax Rate	\$10.89/\$1,000 of value	\$10.89/\$1,000 of value	\$0.00

The tax levy is \$1,746,680 higher than estimated in July. This is due to a slight increase in the Fund 10 tax levy, and an increase in the Fund 39 tax levy. The Fund 39 tax levy results in a consistent tax rate of \$10.89. The consistent tax rate is achieved by prepaying existing debt. Prepaying existing debt reduces the overall borrowing costs in Fund 39. The equalized value is higher than estimated in July. The net result is a tax rate that is the same as projected in July, and consistent with the tax rate of \$10.89 in 2020-21.

WAUNAKEE COMMUNITY SCHOOL DISTRICT
2021-22 PROPERTY TAX CERTIFICATION
 October 25, 2021

2021-2022 WAUNAKEE FUND 10 LEVY=	\$24,967,299
2021-2022 WAUNAKEE FUND 38 LEVY=	\$0
2021-2022 WAUNAKEE FUND 39 LEVY=	\$12,017,000
2021-2022 WAUNAKEE FUND 41 LEVY=	\$0
2021-2022 WAUNAKEE FUND 80 LEVY=	\$450,091
TOTAL 2021-2022 WAUNAKEE TAX LEVY=	\$37,434,390

<u>TAXING AREA</u>	<u>TID OUT VALUE</u>	<u>% TO TOTAL</u>	<u>2021-2022 TAX LEVY</u>	<u>2020-2021 TAX LEVY</u>	<u>\$ DIFFERENCE</u>	<u>% DIFFERENCE</u>
V WAUNAKEE	\$2,104,806,100	61.233233%	22,922,287.36	21,211,511.44	1,710,775.92	8.07%
T DANE	\$26,162,884	0.761133%	284,925.60	270,167.34	14,758.26	5.46%
T SPRINGFIELD	\$130,332,337	3.791642%	1,419,377.91	1,341,558.89	77,819.02	5.80%
T VIENNA	\$148,790,342	4.328624%	1,620,393.90	1,546,304.42	74,089.48	4.79%
T WESTPORT	\$790,084,156	22.985209%	8,604,372.66	7,853,387.93	750,984.73	9.56%
C MADISON	\$85,184,487	2.478196%	927,697.47	940,257.79	-12,560.32	-1.34%
C MIDDLETON	\$151,998,767	4.421964%	1,655,335.10	1,485,074.19	170,260.91	11.46%
TOTALS	\$3,437,359,073	100.000000%	\$37,434,390.00	\$34,648,262.00	\$2,786,128.00	8.04%

TAX RATE= AMOUNT OF LEVY/TOTAL
 EQUALIZED VALUATION **0.01089045084**

TAX RATE PER \$1,000 OF EQUALIZED VALUE = **10.89** 10.89

2021-2022 Property Tax Levy

The 2021-2022 property tax levy by municipality is available to the community on the school district website (www.waunakee.k12.wi.us), click business services, click tax levy. The 2021-2022 school district budget is available to the community on the school district web-site, click business services, click approved budgets. A version of the 2021-2022 budget in a more grammatical format is available to the community on the school district website, click business services, click budget planning, click 2021-2022 final version. This document provides additional information on the 2021-2022 property tax levy increase.

School district spending in Wisconsin is limited by a formula called the revenue cap. The revenue cap limits the amount of revenues available to a school district from the two main sources of revenues – property taxes and state equalization aid. The two sources of revenues work together in the formula. For example, when state equalization aid is reduced, property taxes go up. When state equalization aid is increased, property taxes go down.

Due to no increase in the revenue cap formula, the revenue cap formula requires a Fund 10 property tax levy decrease to \$24,967,299. The Fund 39 property tax levy increases to \$12,017,000. The Fund 41 property tax levy is changed to \$0.00, due to a policy change enacted by the School Board. The Fund 80 community service fund tax levy remains the same at \$450,091. The total property tax levy for 2021-2022 increases by 8.0%. For 2021-2022, the Board of Education has decided to continue with a tax rate of \$10.89, which is the same tax rate that was approved for the 2020-2021 year.

An 8% property tax levy increase does not equate to an exact 8% increase on the school portion of your property tax bill. This occurs for the following reasons:

1. The 8% property tax levy increase approved by the School Board is not a net change in your property tax levy. There are school levy property tax credits that offset a portion of the school district tax levy.
2. The school district is made up of 7 different municipalities. School property tax levies shift between municipalities depending on equalized property value changes.
3. The school tax on a \$360,000 home remains at \$3,920, because the tax rate remains at \$10.89 (assuming home had assessment change of 0%).
4. Individual properties can have a tax value increase or decrease based on property changes (like a basement remodel or a reassessment).
5. New properties built in 2020 are taxed for the first time in 2022 and this shifts the school property tax between properties.

The impact of a School Board approved property tax levy increase cannot be calculated by the school district for an individual property based on the variables above. Please feel free to contact Steve Summers at 849-2000 ext. 8012 or stevesummers@waunakee.k12.wi.us with any questions. Thanks for your time.

Waunakee Community School District Frequently Asked Questions about Tax Rate Consistency/Debt Defeasance

Updated: 10/18/2021

The [WCSD Annual Meeting](#) will be held on Monday, October 18, 2021. On October 18, 2021, Waunakee Community School District electors have an opportunity to review the WCSD Board of Education's proposed budget at its Annual Meeting. Two of the Board of Education's key objectives this year are to prepay debt and maintain a consistent tax rate. The Board's proposed budget achieves these two important goals.

We welcome you to learn more about the Waunakee Community School District budget by visiting our [webpage](#) or by attending the annual meeting.

The Annual Meeting will be held at the WCSD District Office (905 Bethel Circle, Waunakee). The Annual Meeting has specific agenda items tied to powers of the Annual Meeting articulated in [state statute](#).

1. Why does the Board of Education have a goal of tax rate consistency?

In recent fiscal years, the School Board has stated a financial goal of tax rate consistency. The reason for this goal is to allow for community, family, and business planning regarding a large expenditure: property taxes. Another reason is to manage the differences that take place in reassessment timing across all of the municipalities that comprise the Waunakee Community School District.

2. How does the Board of Education create a consistent tax rate across fiscal years?

The State of Wisconsin's school finance system limits the amount of property taxes in certain accounting funds through a system called the revenue limit formula. The Board of Education has the ability to determine the amount of the property tax levy in the debt service fund, which is the fund that pays back all of the prior community approved debt, and the community service fund, which is the fund that supports community-based programs in the district. Between the property taxes controlled by the revenue limit formula, and the property taxes approved by the Board of Education, the total property tax levied can be calculated to maintain a consistent tax rate across fiscal years.

3. What does the term "debt defeasance" mean?

Defeasance is a provision in a contract that voids a **bond** or loan on a balance sheet when the borrower sets aside cash or bonds sufficient enough to service the **debt**. A common comparison would be pre-paying your car or home mortgage payments.

4. Is this allowed under Wisconsin state law?

Yes, Wisconsin state law allows School Boards to levy property taxes into Fund 39, the debt service fund, to prepay district debt. (120.12(4))

5. What are the advantages to taxpayers to pre-pay debt?

The prepayment of debt pays off debt already approved by the community, which will eventually be paid. Paying the debt earlier reduces the cost of the interest on the loans,

saving taxpayers future property tax costs. As an example, the district financial advisor shared a draft financial plan indicating that a debt service defeasance of \$3.2 million would save \$1.1 million in future property taxes through interest cost savings.

6. What will be presented to the Board of Education as the Tax Levy 2021-2022 summary?

The debt service levy will be calculated to maintain a consistent tax rate of \$10.89. The debt service levy will be adjusted to reflect the equalized property values of the entire district, as well as the state equalization aid received for the 2021-22 school year. A debt service defeasance will be a part of the calculation that maintains the consistent tax rate of \$10.89. The final equalized value for the 2021-22 school year was certified at \$3,437,359,073, or 8.0% higher than 2020-21. The final debt service defeasance would be \$4,813,913, which maintains a consistent tax rate of \$10.89.

7. How has the School Board used this financial goal in previous years?

The Waunakee Community School District (WCSD) established a financial goal in the 2019-2020 school year to approve a consistent tax rate and use \$2.1 million from a debt defeasance to pay down debt. For the 2021-22 school year, the community approved a 5 year non-recurring operational referendum to move \$2.1 million from the 2019-2020 debt defeasance to the general fund (Fund 10) to provide funds for COVID-19 relief and operational needs.

8. How will the School Board use this financial goal in the future school years?

The Waunakee Community School District student enrollment is increasing, and growth is occurring throughout our community. The Board of Education is evaluating a potential referendum for November of 2022 to address this increasing student enrollment. The Board of Education will be evaluating options for a potential referendum that will include financial plans addressing the financial goal of tax rate consistency across fiscal years.

9. Where can I learn more information about school finance?

- Visit Wisconsin Department of Public Instruction
<https://dpi.wi.gov/sfs>

10. How can I learn more information about school finance in the Waunakee Community School District?

The district is committed to ensuring residents have access to information.

- Email: stevesummers@waunakee.k12.wi.us
- Visit the website for more information:
<https://www.waunakee.k12.wi.us/district/annualmeeting.cfm>

Business Department Reorganization Proposal

Replace Accounting Specialist with a Director of Business Services

1. Consider applicants in progress of licensure
2. Reallocate current expenditures to cover difference between a specialist and a director

Accounting Specialist - Median Wage

State - \$55,328

County - \$57,137

Director of Business Services

Salary range \$98,000 - \$110,000

Cost of LTE Business Manager Replacement

2020 = \$15,600

2021 = \$23,125

Board of Education ^{1.1}

Superintendent ^{2.1}

Executive Director of Business Services ^{3.1}

PreK-6 Director of Curriculum and Instruction ^{3.2}

7-12 Director of Curriculum and Instruction ^{3.3}

Director of Student Services ^{3.4}

Director of Special Education ^{3.5}

Communications Specialist ^{3.6}

Director of Human Resources ^{4.1}

Director of Business Services ^{4.2}

Director of Facilities and Maintenance ^{4.3}

Director of IT ^{4.4}

Transportation ^{4.5}

Food Service ^{4.6}

K-6 Building Principals ^{4.7}

7-12 Building Principals ^{4.8}

Special Education Coordinators ^{4.9}

Heritage Elementary School Principal ^{5.1}

Priaie Elementary School Principal ^{5.2}

Arboretum Elementary School Principal ^{5.3}

Intermediate School Principal ^{5.4}

Middle School Principal ^{5.5}

High School Principal ^{5.6}

Assistant Principal ^{6.1}

Assistant Principal ^{6.2}

Assistant Principal ^{6.3}

Assistant Principal ^{6.4}

Assistant Principal ^{6.5}

Assistant Principal ^{6.6}

Assistant Principal ^{6.7}

Assistant Principal ^{6.8}

Athletic Director ^{6.9}

Executive Director of Operations	Director of Business Services	AA to EDO	Accounts Payable Specialist	Administrative Assistant Auxiliary Services
Manage/Supervise District Registrar	Annual Meeting Process (GQueues series)	Admin Asst: 5th-6th Grade Presentations	Admin Asst: Close out POs (end of year)	Appreciation: Crossing Guards, Food Service, Bus Drivers
Manage/Supervise Human Resources	Audit: assist auditors during process	Admin Asst: Annual Notices	AP: BOE Monthly AP Reporting	BS: Activate & maintain all school assigned cell phones
Manage/Supervise Maintenance	Audit: follow-up post-audit with required information	Admin Asst: Budget Memos	AP: Customer relations with vendors	BS: Archive items from Steve's Office
Manage/Supervise Business Services Dept	Audit: Journal Entries (GQueues series)	Admin Asst: Business Office Correspondence	AP: Invoice Entry/Check Request Audit & Processing	BS: Review & approve US Cellular Bill for payment; resolve discrepancies; provide info to AAEDO
Manage/Supervise Technology	Audit: Manage/Supervise process	Admin Asst: District Printing of envelopes	AP: Monthly batch update of credit card transactions	Cash Receipts: Petty Cash Delivery
All BOE Committees related to areas managed	Audit: pre-audit preparation	Admin Asst: DRAFT RFPs as directed by DBS	AP: Secure physical cash receipts and interior Safe	Cash Receipts: Transport Deposit (weekly) to bank on Fridays
Long-term facility planning/referendums	Banking: AP Transfers (weekly)	Admin Asst: Evaluations Prep	AP: Sort and distribute invoices, hard copy and e-filed	Conference Room: Maintain and upkeep conference room schedules
Special Projects assigned by District Administrator	Banking: Monitor SBXP accounts	Admin Asst: Invoices to vendors as requested by BM (OE, cable bill, Homeless Transportation, etc.)	AP: Vendor Payment Questions	Conference Room: Set up and take down and refreshments when needed
	Banking: Payroll & Dental transfers 2x/month (HR Dept?)	Admin Asst: New Email and E-Commerce Vendors	Banking: AP Transfers (weekly) (back-up)	Copier troubleshooting
	Banking: Wire transfers (BNY, etc.)	Admin Asst: New School Year Purchasing memos	Banking: Download monthly statements for account reconciliation	Crossing Guard: Contact for Summer School to see if they want to work
	Budget Revisions: Process TM requests	Admin Asst: Open Enrollment Students	Banking: Monthly statements to Brett @ PMA	Crossing Guard: Schedules
	Budget: Annual Meeting Documents & Presentation	Admin Asst: Paper Bids	Cash Receipts: Food Service batch update in Skyward	Crossing Guard: School Year Regular, Sub, New
	Budget: Assist BAAs with budgeting questions	Admin Asst: Private School Transportation Correspondence	Cash Receipts: Incoming ACH payments	Crossing Guard: Summer School Regular, Sub, New
	Budget: Budget Entry	Admin Asst: Student accident letters to parent/guardian	Cash Receipts: Petty Cash Re-Deposit monitoring	Crossing Guard: Supplies
	Budget: Budget Revisions	Admin Asst: Student Fee Emails	Cash Receipts: Reconcile & Update (weekly)	Crossing Guard: Yearly Meeting
	Budget: Close budget at YE	BoardBook: \$5000+ BOE Report/Audit	Credit Card: Monthly Audit	Food Service: Annual Packet updates
	Budget: Monitor accounts/negative balances	BoardBook: Finance-related updates for Monthly BOE meeting	Fees: Reconcile monthly (Vanco, E-Funds) (future change)	HR: Assist new employees with paperwork and login access
	Budget: Open new budget year	BoardBook: Monthly prep for Budget Committee	Finance: Tax Levy-record in Excel	HR: Background checks (HR/Volunteers)
	Budget: Planning Process (GQueues series)	BoardBook: Monthly Wellness Clinic Report	Finance: 1099 Filing	HR: Make & maintain badges for all staff and HS students
	Budget: Prepare Budget forecast	BoardBook: Prep for Other meetings (HR/Maint, etc.) as requested	Finance: Bank Reconciliation - Debt Service	Maint: Contact for requests to dispose of/recycle old equipment
	Budget: Present Budget Drafts to Budget Committee/BOE	Budget: Position Add/Update Requests for planning	Finance: Bank Reconciliation - Depository Account	Maint: Coordinate Wisconsin Surplus sales
	Finance: Add/update account codes	Classcommunity Administrator	Finance: Bank Reconciliation - LGIP	Receptionist: Answer all calls and route to appropriate staff member
	Finance: Budgetary Data Mining Assistance	Credit Card: New account set-up BMO & Skyward	Finance: Bank Reconciliation - Mid America	Receptionist: Greet (& meet) all that come to the District Office for meetings, deliveries and other misc.
	Finance: Calculate carry-over balances	Credit Card: Weekly download	Finance: Bank Reconciliation - Operating Account	Receptionist: Maintain and replenish supplies in the work room/kitchen
	Finance: DPI Reporting	District Insurance: Billing Questions; coverage changes, claims	Finance: Bank Reconciliation - Payroll Fees (HR?)	Receptionist: Make coffee daily and clean up of containers
	Finance: End of Year Reports: Funds 21/88/90	Fees: Set-Up (IC, Vanco, E-Funds)	Finance: Bank Reconciliation - Wisc Debt Service	Receptionist: Receive, sort and forward incoming mail (including invoices/statements to BAAs)
	Finance: Journal Entry Approval/Audit	Finance: ACH/Wire Transfer Cash Receipt Entry (WIP only)	Finance: Bank Reconciliation - Wisc General Fund	Receptionist: Sign and deliver all packages within the building
	Finance: Salary Negotiations	Finance: Daily Purchase Order Batch Updates	Finance: Returned checks (process & notifications)	Student Fee statements: print and mail
	Financial: Borrowing/repayment of long term debt	Finance: Dental Ins Maintain SS	Finance: Sales & Use Certificate requests	Transportation: District van check-out/check-in (keys, collect receipts for gas, etc.)
	Financial: Cash Flow Borrowing Process	Finance: Medicaid check repts/processing	Finance: Tax Exempt Certificate requests	Transportation: Maintain staff drivers license, transportation approvals in Skyward
	Food Service Annual Report	Finance: Monthly Finance Reports for BOE	Finance: Transfer balance monthly	Transportation: Student by Staff Process
	Grant Claims: Grant adjustment entry in Skyward	Finance: Reconcile Payrix (determine time period)	Financial Management: Bank Notes (vendor payment returns/corrections/updates)	Student Financial Assistant Fund: intake of requests. Approval & forwarding for processing to AAEDO
	Grant Claims: Monthly review	Finance: Reconcile RevTrak Monthly Statement	Grant Claims: Monthly review	
	Internal Controls: Clarification of process for BAAs	Finance: Skyward transaction entry for accounts managed by Business Office	Purchasing: 775, 779 PO Approval	
	Internal Controls: Initial Creation/Updates	Grant Claims: Audit monthly	Transfer Dental Funds from LGIP to Oper monthly (see report by AAEDO)	
	Internal Controls: Updates as necessary	Grant Claims: Monitor Conflict of Interest status		
	Manage/Supervise Business Office Staff	Maintain Raffle License		
	Manage/Supervise Copy Center	Process and maintain records for closed purchase orders		
	Manage/Supervise Crossing Guards	RevTrak Administrator		
	Manage/Supervise Fee Collection Platforms	Skyward Access: Add/Update Employee access (FM)		
	Manage/Supervise Food Service	Student Count: Sept & Jan		
	Manage/Supervise Transportation	Summer School: Alternate Transportation		
	Student Count: DPI Entry Sept & Jan	Summer School: Info to incoming Kdg parents/St. Johns		
	Technical: Add/Update Employee access (FM)	Technical: Automate Processes as requested/identified		
	Technical: Automate Processes as requested/identified	Technical: Google Forms set-up as requested		
	Technical: Manage Skyward Access	Transportation: 8-9th grade list from Lamers		
	Technical: Skyward updates/set-up changes	Transportation: Alternate Transportation		
	Technical: Trouble-shoot Skyward FM issues for BAAs	Transportation: Bus Registration Mtg		
	Technical: Update/Activate summer school staff in Skyward (FM)	Transportation: Gr. 5, 8, 9 busing notices		
	Purchasing: POs \$5,000+/\$3,000 Federal Grant POs	Transportation: Handbook		
		Transportation: Home to School Distance Report		
		Transportation: Homeless Students		
		Transportation: IC Messages		
		Transportation: Private Schools Process		
		Transportation: Summer School		
		Transportation: TripDirect Management		
		Transportation: Update Transportation Packet for Registrations/Send to Building Admin Asst for Review		
		Vendors: Management New Requests/Updates		
		Webmaster for District BS site & BSFS website		
		Credit Card: BMO Harris Administrator (fraud, lost, cancelled cards)		
		Finance: Process Credit Applications		
		Finance: Oversee SFAP payments		

STANDING COMMITTEES OF THE SCHOOL BOARD

Policy 185

Waunakee Community School District

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The Board of Education believes committees can be useful in the decision-making process. By using a Board committee structure, the Board is able to conduct its business in an efficient and effective manner and study issues facing the District more in depth. The committee structure is designed to assist the Board in the conducting of Board business.

The Board shall have at least the following standing committees, which shall be subunits of the Board, and each committee shall consist of 3 Board members unless otherwise indicated:

1. Goals/Objectives
2. Budget
3. Policy
4. Curriculum
5. Co-Curricular
6. Human Resources
7. Facilities

Standing committees shall perform functions and duties as determined by the Board. Unless the Board gives contrary direction, committees may also take up issues within the general scope of their charge on their own initiative or upon referral by the Superintendent or his/her administrative-level designee. The Board's standing committees shall generally be deliberative and advisory in nature. Therefore, unless acting with authority that has been expressly and unambiguously delegated to the committee by a Board decision, committees shall have no power to take official action in place of the Board or to otherwise commit the Board or District to any specific course of action or expenditure of funds.

In the event of any uncertainty surrounding a committee's scope of responsibility, and to avoid unnecessary duplication of effort, the Board retains discretion to make final determinations as to the most appropriate committee, if any, to address specific issues.

The quorum of each standing committee shall be defined as a majority of the full membership of the committee. The members of each standing committee shall be appointed by the Board President. The appointments shall normally occur within 30 days of the annual election of Board officers. The Board members appointed to the various committees shall serve until the next annual appointments are made, assuming no vacancies occur and assuming no intervening action by the Board to modify committee structures or committee membership.

In the event of a vacancy on the Board, and in the absence of any Board action to the contrary, the person appointed to fill the Board vacancy (if any) shall also assume the committee appointments formerly held by the Board member whose absence created the vacancy.

Subject to any more specific directive of the Board, the Superintendent shall either personally serve as or designate another staff member to serve as an administrative liaison to each standing committee. Such liaison shall normally attend the committee's meetings.

A chairperson for each standing committee will normally be expressly designated in the committee appointment process. However, if no chairperson is designated, the committee shall select its own chairperson. Committees shall select an alternate chairperson to preside in the

STANDING COMMITTEES OF THE SCHOOL BOARD

Policy 185

Waunakee Community School District

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absence of the chairperson.

Except to the extent that the Board takes official action establishing a contrary rule or directive, any Board member may attend and participate in the discussion that occurs at any meeting of a standing committee. However, only the appointed members of the committee will have the authority to make motions and vote at the committee's meetings.

Notice of Board committee meetings shall be issued in accordance with state law and any applicable Board policy. When appropriate, such notice shall include a statement to reflect that a quorum of the Board may be present at the committee meeting, that such committee meeting may, therefore, also constitute a meeting of the Board for purposes of the Open Meetings Law, but that the Board will take no action as a governmental body at such committee meeting.

A committee formed for or meeting for the purpose of collective bargaining is not a governmental body under the Open Meetings Law, and this policy is not intended to separately apply any provisions of the Open Meetings Law to such a committee.

Legal References:

Wisconsin Statutes

Section 19.82	[definitions under the open meetings law]
Section 19.83	[public meetings]
Section 19.84	[public notice of meetings; limited exceptions for certain meetings of subunits]
Section 19.85	[exemptions to open meetings]
Section 19.89	[exclusion of board members from meetings]

Cross References:

WASB PRG 185 Sample Policy 1

Adoption/Revision Dates:

5/10/82
4/22/1991
March 1994
February 2019
May 2020

RESPONSIBILITIES OF COMMITTEE CHAIRPERSONS

Waunakee Community School District

185-Board
Rule 1

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Except as otherwise expressly specified by the Board of Education with respect to a specific committee, the appointed chairperson of a standing or ad hoc committee that has been created by the Board (or the alternate chairperson in the chairperson's absence) shall:

1. With notice to other committee members, schedule any committee meetings that are in addition to those that are scheduled by a decision of the committee itself;
2. Plan meeting agendas with assistance from the committee's administrative liaison and input from the committee itself;
3. Ensure that committee meetings are sufficiently noticed in compliance with the Open Meetings Law;
4. Act as the presiding officer of the committee's meetings;
5. Ensure that the minutes of each committee meeting are taken, approved, and filed;
6. Ensure that the official records of the committee are appropriately transferred to the District Office for retention or are otherwise being appropriately retained by an authorized agent (e.g., District legal counsel, if applicable); and
7. On behalf of the committee, request that certain subjects be included on a Board meeting agenda in order for the committee to present reports and/or make specific recommendations to the Board. Such requests shall be processed according to established procedures for determining meeting agendas.

Adoption/Revision Dates:

May 2020

WASB PRG 185 Sample Rule 1

AD HOC COMMITTEES CREATED BY THE BOARD

Waunakee Community School District

Policy 186

Page 1 of 2

At its discretion, the Board of Education may establish ad hoc committees to perform a specific function determined by the Board. An ad hoc committee under this policy shall have a defined membership and may include, exclude, or consist entirely of individuals who are not Board members. This policy is not intended to apply to groups with effectively unlimited participation, loosely constituted groups having a fluid and undefined membership, or to work teams or similar groups created or called together at the discretion of the administration as part of the day-to-day work of the operation of the District.

Ad hoc committees created by the Board shall generally be deliberative and advisory in nature. Therefore, unless acting with authority that has been expressly and unambiguously delegated to the committee by applicable law or by the Board, ad hoc committees shall have no power to take official action in place of the Board or to otherwise commit the Board or District to any specific course of action or expenditure of funds.

Members of an ad hoc committee will be appointed by the Board by a standard majority vote, except where a different process is expressly established by law, by Board policy, or by a Board decision at the time the Board creates the committee. Prior to making appointments, the Board may request nominees from one or more sources. The Board retains discretion to add, remove, or change appointees to any ad hoc committee at any time. The Board similarly retains discretion to either fill or not fill any vacancy on an ad hoc committee. Unless expressly appointed to a date-bound term of office that expires prior to the committee being dissolved, appointees to an ad hoc committee will normally serve until the committee is dissolved.

An ad hoc committee is dissolved upon the earlier of (1) reaching any dissolution date established by the Board; (2) the completion of the committee's assigned task(s) and the delivery of any final report or recommendation to the Board; or (3) any decision of the Board that otherwise dissolves the committee.

A quorum of an ad hoc committee shall consist of a majority of the appointed members of the committee. In the event a meeting is called but no quorum is reached, those members who are in attendance may gather information about and discuss matters related to the intended subject(s) of the meeting, but no motions shall be made and no votes or other official action shall be taken.

A chairperson and alternate chairperson for each ad hoc committee will normally be expressly designated in the committee appointment process. However, if no chairperson and/or alternate has been designated, the committee shall select its own chairperson and/or alternate at its first meeting. Except as otherwise specified by the Board in connection with a specific committee, the chairperson of an ad hoc committee shall have the same duties and responsibilities as the chairperson of a Board standing committee.

Subject to any more specific directive of the Board, the Superintendent shall either personally serve as or designate another staff member to serve as an administrative liaison to each ad hoc committee. Such liaison shall normally attend the committee's meetings. The ad hoc committee itself may schedule its meetings, and the chairperson may also call a meeting of the committee with notice to the other committee members.

AD HOC COMMITTEES CREATED BY THE BOARD

Policy 186

Waunakee Community School District

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Notice of ad hoc committee meetings shall be issued in accordance with state law requirements and any applicable Board policy. When appropriate, such notice shall include a statement to reflect that a quorum of the Board may be present at the committee meeting, that such committee meeting may, therefore, also constitute a meeting of the Board for purposes of the Open Meetings Law, but that the Board will take no action as a governmental body at such committee meeting.

Legal References:

Wisconsin Statutes

- [Section 19.83](#) [public meetings]
- [Section 19.84](#) [public notice of meetings]
- [Section 19.85](#) [exemptions to open meetings]
- [Section 19.89](#) [exclusion of board members from meetings]

Cross References:

WASB PRG 186 Sample Policy 2

Adoption/Revision Dates:

5/10/82
4/22/91
March 1994
February 2019
May 2020