

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

Thursday, March 3, 2022

7:30 AM

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 30 Minutes 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. APPROVAL OF AGENDA

IV. PUBLIC COMMENTS

V. 2021-2022 BUDGET UPDATE

The purpose of this agenda item is to review the projected end of the year balance. The 21-22 Fund 10 budget approved by the School Board in October was balanced and included a \$100,000 contingency. As of the end of February, no expenditures have come from the contingency fund and no other significant changes to the budget have taken place. Some budget items to be aware of are higher than usual expenditures for both legal expenses and utility expenses and there are lower than usual expenditures for the transportation budget. We will continue to monitor the 21-22 budget throughout the remainder of this fiscal year.

A. End of the Fiscal Year Strategies

The purpose of this agenda item is to discuss potential end of the fiscal year strategies.

The 2022-2023 budget planning process includes some options that are built around cost savings in the 2021-22 fiscal year. Administration will review these strategies and will

be requesting feedback from the committee. Please see the handout under item VI.B. that is associated with this agenda item as well.

VI. 2022-2023 BUDGET PLANNING

A. Timeline 4

The purpose of this agenda item is to review the 2022-2023 budget process timeline. Attached please find the budget timeline.

B. Review Budget Planning Process 5

The purpose of this agenda item is to review the budget planning process for 2022-23. Attached please find the class size data for Grades 7-12, options for budget planning for 2022-23, and the preliminary Budget Planning Process document for 2022-23.

The class size data for Grades 7-12 was requested at the last Budget Committee meeting. The options for budget planning document will be discussed at the meeting based on the feedback from the Human Resources committee, which meets on Wednesday, March 2, 2022. We look forward to hearing your feedback.

C. Budget Planning Between School Board Committees

The Human Resources Committee will meet on Wednesday, March 2. The committee will be discussing options for moving forward with compensation increases for the 2022-23 school year. Administration will share the feedback from the Human Resources Committee with the Budget Committee in regards to budget planning.

D. English Learners Staffing Request 42

The purpose of this agenda item is to review a request to two bilingual teachers for the 2022-2023 school year. Attached please find the request from Chris Mand.

Typically, Special Education and English Language Learner staffing requests can be connected to students who are moving into our district with existing educational plans for these services.

Districts are able to request transfer of service funds for these students which pay for a large majority of the increase in the staffing requests. The portion of the staffing request connected to state categorical aid is subtracted from the transfer of service funds. State categorical aid is provided the year after an expenditure is made. This request is a result of student enrollment increases in the English Learner program and administration will be requesting transfer of service funds for staffing increases in both the Special Education and English Language Learner departments. Administration is seeking approval of this request for the March school board meeting.

E. 2022-23 Budget Planning/November 2022 Referendum Planning 44

The November 2022 referendum process will include both a capital referendum question and an operational referendum question. The connection between our budget planning process and the November 2022 operational referendum question will be critical in the

development of the budget drafts later this spring.

Erik Kass from PMA Financial will be joining us at the meeting to discuss the topic of the district's debt service schedule and the goal of tax rate consistency across time. Erik will be presenting a new option for paying down debt this spring and this new option provides increased tax payer savings compared to the options reviewed previously. We will be seeking feedback from the committee on this potential approach.

VII. DISCUSSION/ACTION ON PROPOSALS

There are no proposals for review this month.

VIII. OTHER ITEMS FOR DISCUSSION

None.

IX. FUTURE AGENDA ITEMS

X. ADJOURN

“Any person who has a qualifying disability as defined by the Americans with Disabilities Act who requires assistance with access or materials should contact the Waunakee Community School District Office at 849-2000, 905 Bethel Circle Drive Waunakee, WI 53597, at least twenty-four hours prior to the commencement of the meeting so that necessary arrangements can be made to accommodate the request.”

I. 2022-2023 BUDGET TIMELINE

December 6	Review enrollment projection scenarios with the Budget Committee Review budget planning process with the Budget Committee
December 14	Review budget planning process with the Administrative Cabinet
December 15	Open budget planning process to Administrative Cabinet
January 3-7	Review expenditure projection scenarios with the Budget Committee
January 14	Budget planning process staffing requests due
February 7-11	Present first draft of the budget planning process to the Budget Committee
March 7-11	Present second draft of the budget planning process to the Budget Committee
March 14	Present budget planning process to the School Board for approval
March 15	Distribute approved budget planning process to the administrative cabinet
March 16 – Apr. 14	Building/department level budget development
April 14	Budget planning process non-staffing budget requests due
April 25-29	Special School Board/Leadership Team meeting to review 2022-23 budget process
April 4-22	Preparation of the first draft of the budget Budget meetings with administrators as necessary
May 2-6	First draft of the budget to the Budget Committee
May 9	First draft of the budget to the School Board School Board approves 2022-23 student fees School Board approves 2022-23 insurance benefits
May 10-27	Staff presentations on the budget process
June 6-10	Second draft of the budget to the Budget Committee
June 13	Second draft of the budget to the School Board
July 1	State equalization aid estimates released by DPI
July 5-8	Third draft of the budget to the Budget Committee
July 11	Third draft of the budget to the School Board Public hearing on the budget during School Board meeting School Board approves budget to allow for summer activity
September 16	Third Friday in September student count
October 15	State equalization aid certification released by DPI
October 17	Presentation of the approved budget at the annual school district Budget Hearing. Request public approval of the tax levy at the Annual Meeting.
October 18-21	Present budget changes and tax levy changes to the Budget Committee
October 24	School Board makes any changes to the budget and sets the tax levy on or before November 1
Before Nov. 10	Certify tax levy by the School Board Clerk

	21-22	22-23 July 1	22-23 Nov 8
Beginning Fund 10 Balance	\$7,614,873.48		
Ending Fund 10 Fund Balance	\$7,614,873.48		
Beginning Fund 41 Fund Balance	\$1,173,399.37		
Ending Fund 41 Fund Balance	\$714,144.00		

Revenues (Additional)			
22-23 Revenue Increase	\$0.00	\$107,683.00	
Unemployment Refund	\$76,058.00		
Additional Student Count		\$103,282.00	
Additional Open Enrollment Students			
Operational Referendum			\$1,200,000.00
Transfer of Service	\$0.00	\$212,200.00	
Additional Revenue Total	\$76,058.00	\$423,165.00	\$1,200,000.00

Expenses (Savings)			
Payment to Fund 73 Trust	\$557,476.00	\$557,476.00	
Transportation	\$50,000.00	\$150,000.00	
Virtual Instruction - Staff	\$0.00	\$35,000.00	
Virtual Instruction - Contracted	\$50,000.00	\$128,000.00	
Building/Dept Budgets	\$250,000.00	\$250,000.00	
Copy Machine Replacement		\$55,000.00	
Energy Efficiency Budget		\$83,894.00	
Capital Maintenance Projects		\$225,000.00	
Early Retirement/Resignations	\$0.00	\$200,000.00	
Savings Expense Total	\$907,476.00	\$1,684,370.00	\$0.00

Expenses (Additions)			
Summer School Pay Increase	\$0.00	\$107,000.00	
Aquatic Center Pay Increase	\$0.00	\$5,000.00	
Special Education - HS	\$0.00	\$136,000.00	
English Language Learner	\$0.00	\$130,000.00	
Co-curricular Programs		\$40,000.00	
Utilities (TBD)		\$31,260.00	
New FTE (7-12)		\$88,400.00	
New 6th Grade Section		\$70,000.00	
Compensation System Increases		\$546,300.00	
Inflationary Increases		\$1,546,400.00	
Arboretum AP/4K Principal		\$110,000.00	
Intermediate/MS Guidance		\$70,000.00	
Payment to Fund 73 Trust			\$443,666.00
Energy Efficiency Budget			\$83,894.00
Capital Maintenance Projects			\$225,000.00
Copy Machine Replacement			\$55,000.00
Building/Dept Budgets			\$250,000.00
Additional Expense Total	\$0.00	\$2,880,360.00	\$1,057,560.00

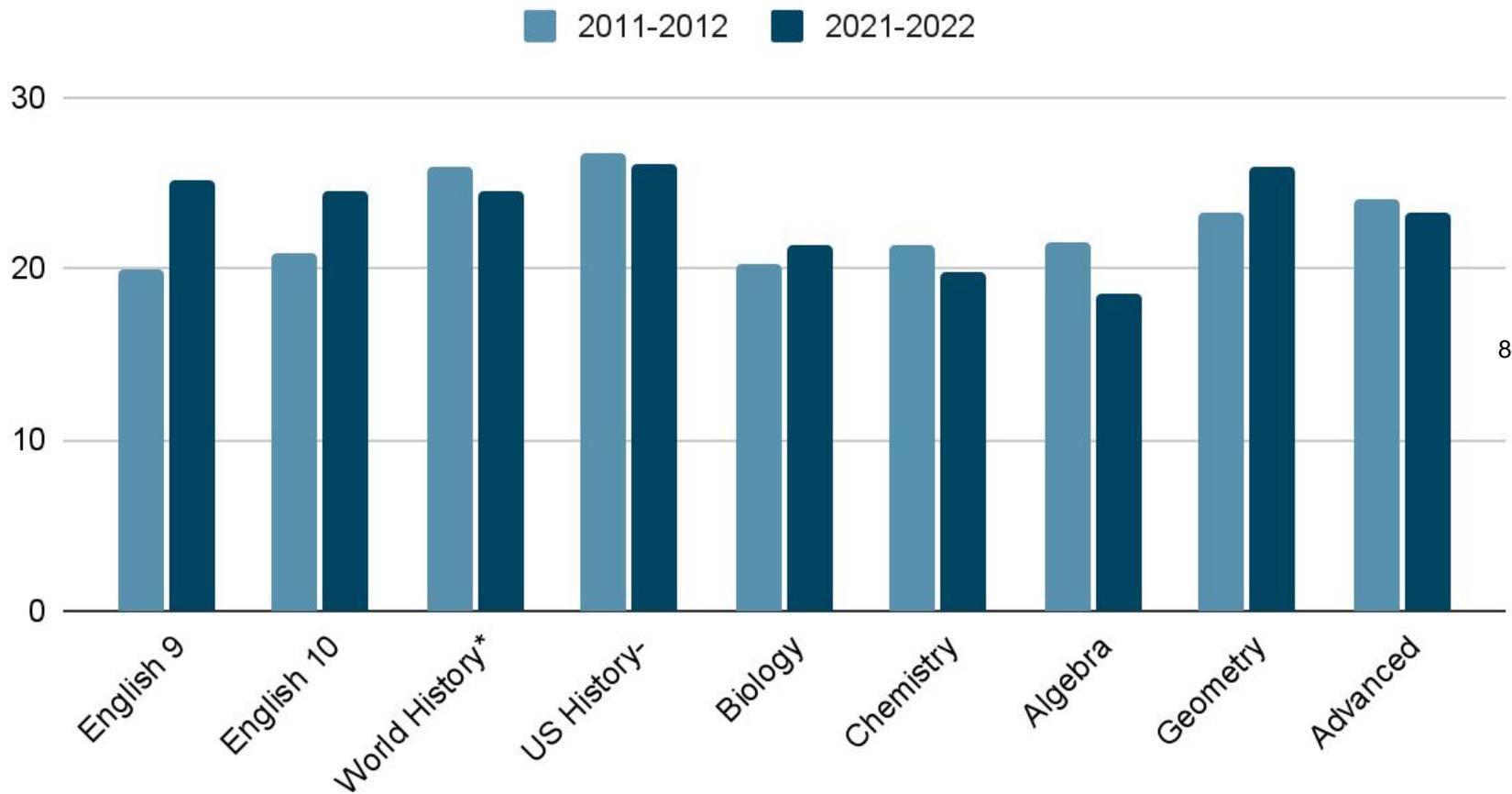
Net Change	\$983,534.00	-\$772,825.00	-\$630,385.00
-------------------	---------------------	----------------------	----------------------

Class Size Data

Middle and High Schools
2011-2012 and 2021-2022

High School

Average Class Size in 9th and 10th Grade Core Courses



English 9

	2011-2012	2021-2022
Average	20.3	25.1
High	24	29
Low	13	20

English 10

	2011-2012	2021-2022
Average	20.9	24.5
High	24	28
Low	16	20

Asia/LatAm (2011-2012) and World History (2021-2022)

	2011-2012	2021-2022
Average	25.9	24.5
High	29	29
Low	19	21

US History (2011-2012) and US History and APUSH (2021-2022)

	2011-2012	2021-2022 USH	2021-2022 APUSH
Average	26.8	25.3	27.8
High	30	30	30
Low	19	21	26

Biology

	2011-2012	2021-2022
Average	20.3	21.4
High	24	24
Low	13	17

Chemistry

	2011-2012	2021-2022
Average	21.3	19.8
High	24	24
Low	15	13

Algebra

	2011-2012*	2021-2022
Average	21.5	18.6
High	26	21
Low	17	13

15

*Only 2 sections this year. Stretch model still in effect (Alg1, Alg-Geo2B, Geo3B)

Geometry

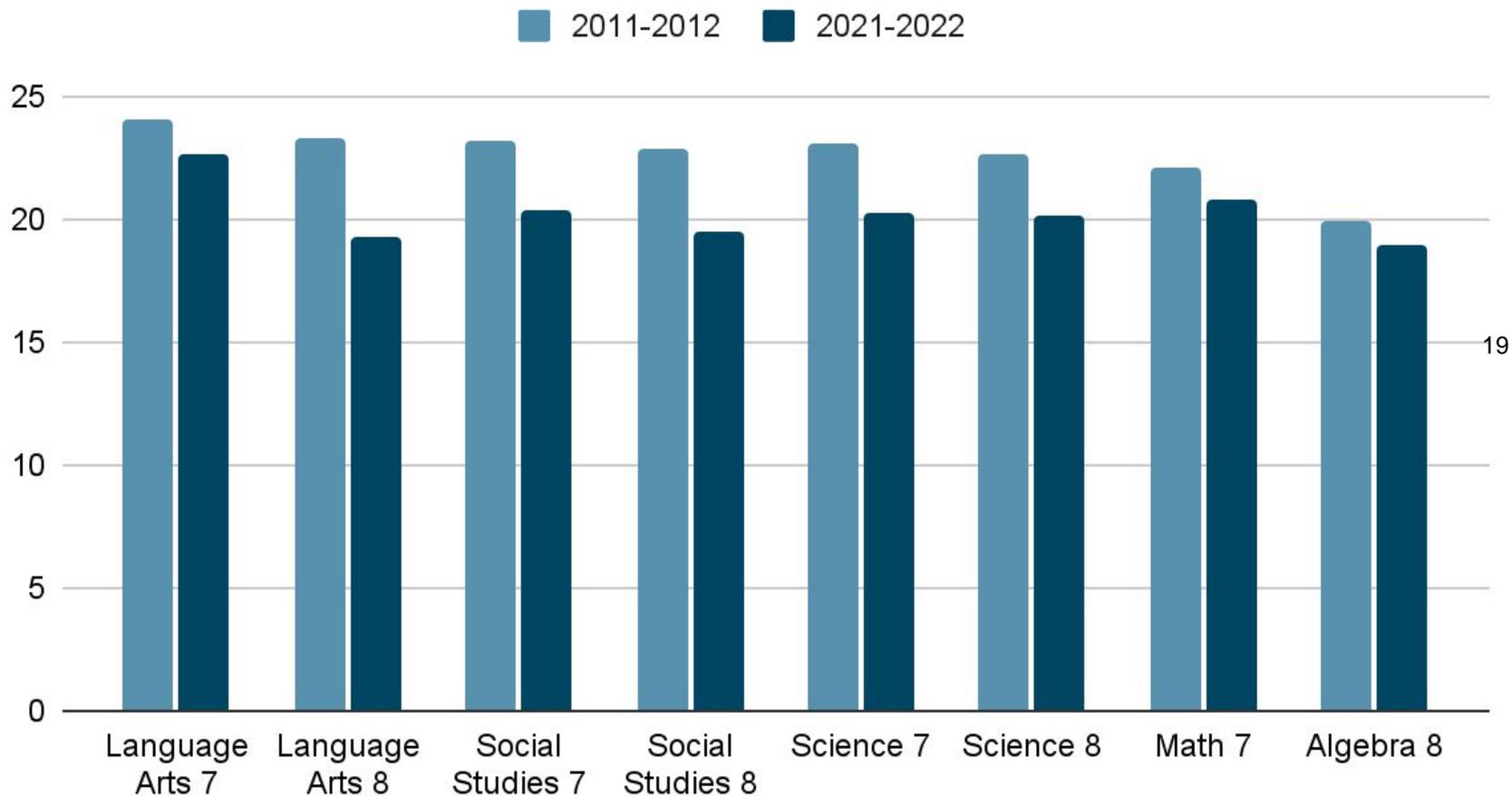
	2011-2012	2021-2022
Average	23.2	25.9
High	26	30
Low	18	21

Advanced Algebra

	2011-2012	2021-2022
Average	24	23.3
High	29	27
Low	17	18

Middle School

Average Class Size in 7th and 8th Grade Core Courses



Language Arts 7

	2011-2012	2021-2022
Average	24	22.6
High	29	29
Low	17	16

Language Arts 8

	2011-2012	2021-2022
Average	23.3	19.3
High	30	26
Low	11	14

Social Studies 7

	2011-2012	2021-2022
Average	23.2	20.4
High	28	25
Low	12	14

Social Studies 8

	2011-2012	2021-2022
Average	22.9	19.5
High	30	25
Low	13	13

Science 7

	2011-2012	2021-2022
Average	23.1	20.2
High	30	27
Low	15	12

Science 8

	2011-2012	2021-2022
Average	22.6	20.1
High	29	26
Low	12	13

Transition Math-Math 7

	2011-2012 Transition Math	2021-2022 Math 7	2021-2022 Math 7A
Average	22.1	21.8	16
High	29	25	18
Low	11	16	14

Algebra

	2011-2012 Algebra	2021-2022 Algebra	2021-2022 Pre-Algebra
Average	19.9	19.2	17.7
High	30	25	20
Low	11	13	15

Algebra



Waunakee Community School District

Committed to Children . Committed to Community . Committed to Excellence

**Preliminary
Budget Planning
2022-23 School Year**

DRAFT

Budget Committee Meeting
January 4, 2022

I. 2022-2023 BUDGET TIMELINE

December 6	Review enrollment projection scenarios with the Budget Committee Review budget planning process with the Budget Committee
December 14	Review budget planning process with the Administrative Cabinet
December 15	Open budget planning process to Administrative Cabinet
January 4	Review expenditure projection scenarios with the Budget Committee
January 14	Budget planning process staffing requests due
February 7-11	Present first draft of the budget planning process to the Budget Committee
March 7-11	Present second draft of the budget planning process to the Budget Committee
March 14	Present budget planning process to the School Board for approval
March 15	Distribute approved budget planning process to the administrative cabinet
March 16 – Apr. 14	Building/department level budget development
April 14	Budget planning process non-staffing budget requests due
April 25-29	Special School Board/Leadership Team meeting to review 2022-23 budget process
April 4-22	Preparation of the first draft of the budget Budget meetings with administrators as necessary
May 2-6	First draft of the budget to the Budget Committee
May 9	First draft of the budget to the School Board School Board approves 2022-23 student fees School Board approves 2022-23 insurance benefits
May 10-27	Staff presentations on the budget process
June 6-10	Second draft of the budget to the Budget Committee
June 13	Second draft of the budget to the School Board
July 1	State equalization aid estimates released by DPI
July 5-8	Third draft of the budget to the Budget Committee
July 11	Third draft of the budget to the School Board Public hearing on the budget during School Board meeting School Board approves budget to allow for summer activity
September 16	Third Friday in September student count
October 15	State equalization aid certification released by DPI
October 17	Presentation of the approved budget at the annual school district Budget Hearing. Request public approval of the tax levy at the Annual Meeting.
October 18-21	Present budget changes and tax levy changes to the Budget Committee
October 24	School Board makes any changes to the budget and sets the tax levy on or before November 1
Before Nov. 10	Certify tax levy by the School Board Clerk

II. ENROLLMENT HISTORY

History

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					

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

Enrollment Increase “New” Students

- **2017-18** **2.4%**
- **2018-19** **1.5%**
- **2019-20** **1.2%**
- **2020-21** **-1.9%**
- **2021-22** **1.1%**
- **Five year average is 0.86%**

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

III. STAFFING

Staffing Classrooms K-6 – Ratios

2021-22 School Year

Grade	Total Sept 2021 enrolled	Sections				Student/Teacher Ratio	Optimum Class size*	Average Class size		
		Total	Arboretum	Heritage	Prairie			Arboretum	Heritage	Prairie
K	295	14	4	5	5	21.1	20	21.5	21.6	20.2
1	278	14	4	5	5	19.9	20	21.0	19.2	19.6
2	297	15	4	6	5	19.8	20	20.5	20.2	18.8
3	304	14	4	5	5	21.7	23	22.0	21.8	21.4
4	285	14	4	5	5	20.4	23	23.8	15.8	22.2
5	326	14				23.3	23			
6	318	14				22.7	23			
Total K-4	1459		20	26	25					

*The optimum class size is per Board Policy.

There are two virtual teachers who work between all 3 buildings and all grade levels. There are 11 students enrolled. Their grade levels are: KG – 2; First – 1; Second – 1; Third – 5; Fourth – 2.

2021-22 Staffing Ratios

<u>School</u>	<u>Staff</u>	<u>Students</u>	<u>Ratio</u>
Arboretum	30.00	435 *	14.50
Prairie	38.00	511 *	13.45
Heritage	36.50	525 *	14.38
Intermediate	45.69	644	14.09
Middle School	50.18	652	12.99
High School	90.17	1354	15.02
Students with Disabilities	72.00	4391 **	60.99

* Does not include Early Childhood and 4K

**Students with Disabilities ratio is based on total enrollment

Historical Staffing Ratios

<u>School</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>
Arboretum	15.39	15.66	15.55	14.55	14.50
Prairie	14.44	15.48	14.44	14.44	13.45
Heritage	14.71	16.14	15.97	14.47	14.38
Intermediate	13.20	13.42	14.24	13.64	14.09
Middle School	13.50	14.58	13.72	13.72	12.99
High School	14.73	15.74	15.87	15.33	15.02
Students with Disabilities	82.56	65.21	63.85	63.84	60.99

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

SWD ratio is based on total enrollment

IV. BUDGET FORECAST

Benefits of a Budget Forecast

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

Steps in the Budget Forecast

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

Assumptions Made

- Current school finance system continues (revenue caps and per pupil aid)
- Enrollment projection scenarios are close to actual
- Salary costs increase at 3%
- Health costs increase at 0%
- Dental costs increase at 0%
- Non-personnel costs do not increase except transportation (3%) and utilities (3%)
- 22-23 Revenues are based on the 2021-22 State Budget.
- Savings from staff retirements is not included

Five Year Enrollment Projections

Grade	Scenario 3 - 5-Year Average			
	Residents	OE In	Total Students	OE Out
EC	11	1	12	0
4K	230	28	258	6
Kdg	260	20	280	1
1st	283	22	305	1
2nd	265	23	288	2
3rd	286	17	303	1
4th	301	13	314	8
5th	271	24	295	0
6th	322	12	334	3
7th	310	17	327	1
8th	343	12	355	0
9th	299	17	316	5
10th	306	11	317	6
11th	327	24	351	1
12th	339	16	355	6
Totals	4153	257	4410	41

Change in enrollment

19

V. 2022-23 PLANNING

Enrollment Information/Projection

Grade	September 2021 Count				Scenario 3 - 5-Year Average			
	Residents	OE In	Total Students	OE Out	Residents	OE In	Total Students	OE Out
EC	11	1	12	0	11	1	12	0
4K	244	26	270	2	230	28	258	6
Kdg	271	24	295	1	260	20	280	1
1st	256	22	278	2	283	22	305	1
2nd	279	18	297	1	265	23	288	2
3rd	290	14	304	5	286	17	303	1
4th	263	22	285	0	301	13	314	8
5th	316	10	326	3	271	24	295	0
6th	301	17	318	2	322	12	334	3
7th	337	12	349	0	310	17	327	1
8th	290	13	303	4	343	12	355	0
9th	305	11	316	4	299	17	316	5
10th	329	19	348	1	306	11	317	6
11th	328	13	341	5	327	24	351	1
12th	329	20	349	8	339	16	355	6
Totals	4149	242	4391	38	4153	257	4410	41

- OE is open enrollment students attending WCSD

Staffing Classrooms K-12 – Ratios

PRELIMINARY PROJECTIONS 2022-23

<u>K</u>	-	280	14 Sections [no change]	20.0 to 1	(20)
<u>1</u>	-	305	14 Sections [no change]	21.8 to 1	(20)
<u>2</u>	-	288	14 Sections [-1 Section]	20.6 to 1	(20)
<u>3</u>	-	303	15 Sections [+1 Section]	20.2 to 1	(23)
<u>4</u>	-	314	14 Sections [no change]	22.4 to 1	(23)
<u>5</u>	-	295	14 Sections [no change]	21.1 to 1	(23)
<u>6</u>	-	334	14 Sections [no change]	23.9 to 1	(23)

Our headcount estimates indicates no change in sections for grades K-6.

7 th – 8 th grade	21-22	652 students/12.99 = 50.18 FTE
	22-23	682 students/12.99 = 52.50 FTE
9 th – 12 th grade	21-22	1,354 students/15.02 = 90.17 FTE
	22-23	1,340 students/15.02 = 89.21 FTE

7th – 12th grade +1.36 FTE

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

Staffing/Student Classrooms K-6 – Ratios

Projections 2022-23/Compared to 2021-22 Actual

<u>K</u>	-	<u>14 Sections- (no change)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>1</u>	-	<u>14 Sections- (no change)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>2</u>	-	<u>14 Sections- (- 1 section at Heritage)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>3</u>	-	<u>15 Sections- (+ 1 section at Heritage)</u>	
		Arboretum-	4
		Heritage-	6
		Prairie-	5
<u>4</u>	-	<u>14 Sections- (no change)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>K-4</u>	-	<u>Total (estimates indicate a -1.0 FTE in grades K-4)</u>	
		Arboretum-	20
		Heritage-	26
		Prairie-	25

Intermediate

5 - 14 Sections

6 - 14 Sections



(estimates indicate a 0 FTE at grades 5-6)

Staffing Classrooms K-6 – Ratios

2022-23 School Year

Grade	Total Projected 2021 Enrollment	Sections				Student/Teacher Ratio	Optimum Class size*	Average Class size		
		Total	Arboretum	Heritage	Prairie			Arboretum	Heritage	Prairie
K	280	14	4	5	5	20.0	20	20.0	20.0	20.0
1	305	14	4	5	5	21.8	20	22.3	22.4	20.8
2	288	14	4	5	5	20.6	20	21.8	20.0	20.2
3	303	15	4	6	5	20.2	23	21.0	20.5	19.2
4	314	14	4	5	5	22.4	23	22.8	22.6	22.0
5	295	14				21.1	23			
6	334	14				23.9	23			
Total K-4	1490		20	26	25					

*The optimum class size is per Board Policy.

Fund 10 – “Big Picture Overview”

Revenue Increases:

Total revenue increase **\$107,683**

Expenditure Increases:

Salaries (includes salary-related benefits) – All Staff	\$1,024,547	3.0% increase
Benefits (health & dental at 0%; 3% salary increase) - All Staff	\$153,682	1.2% increase
Special Ed Positions New in 21-22 (ESSER3 continued)	\$0	4 FTE
New FTE per enrollment calculations	\$88,400	1.36 FTE
Transportation	\$47,896	3% Increase
Utilities	\$31,260	3% Increase
Open enrollment – out students	\$0	To be determined
Supplies	\$0	0%
Property/Liability Insurance	\$0	0%
Total expenditure increase	\$1,345,785	

Balance **(\$1,238,102)**

NOTES:

The transportation budget could be reduced by \$45,000 per route.

A decision needs to be made about the 2 FTE staff currently providing virtual ed services.

A decision needs to be made regarding the District contribution to Fund 73 (\$557,476.00).

Expenditures from a variety of budgets could be delayed based on priority decisions made by the School Board.

Waunakee Community School District

Sample Scenario

Revenue Increases:

Total revenue increase	\$107,683
------------------------	------------------

Expenditure Increases:

Salaries (includes salary-related benefits) – All Staff	\$1,024,547	3.0% increase
Benefits (health & dental at 0%; 3% salary increase) - All Staff	\$153,682	1.2% increase
Special Ed Positions New in 21-22 (ESSER3 continued)	\$0	4 FTE
New FTE per enrollment calculations	\$88,400	1.36 FTE
Transportation	\$47,896	3% Increase
Utilities	\$31,260	3% Increase
Open enrollment – out students	\$0	To be determined
Supplies	\$0	0%
Property/Liability Insurance	\$0	0%
 Total expenditure increase	 \$1,345,785	

Balance

(\$1,238,102)

Expenditure Decreases:

Salaries (remove inflationary increase until a later date)	-\$500,000	Estimated
Benefits (health & dental at 0%; remove inflationary increase) - All Staff	-\$75,000	Estimated
Special Ed Positions New in 21-22 (ESSER3 continued)	\$0	4 FTE
New FTE per enrollment calculations	-\$88,400	1.36 FTE
Transportation	-\$90,000	remove 2 routes
Utilities	\$0	no change
Open enrollment – out students	\$0	To be determined
Supplies	\$0	0%
Property/Liability Insurance	\$0	0%
Fund 73 contribution	-\$557,476	
Eliminate two FTE for virtual education	-\$130,000	
Delay copy machine replacement	-\$60,000	
Delay technology equipment replacement	-\$250,000	
Delay building/department expenditures	-\$250,000	
 Total expenditure decrease	 -\$2,000,876	

Balance

\$762,774



To: WCSD Board of Education
Randy Guttenberg, Superintendent

From: Chris Mand, Director of Student Services

Date: February 15, 2022

Re: Budget request to add two additional bilingual teachers (K-12)

This letter is requesting BOE approval to add two bilingual teachers for the 2022-2023 school year. This staffing increase will positively impact all of our WCSD schools.

Enrollment of students identified as English Learners (EL) continues to grow. The state of Wisconsin provides an opportunity for school districts seeing growth in English Learners to increase services and staffing by completing Transfer of Service (TOS). Utilizing TOS at this time is a proactive and fiscally responsible strategy. We have an opportunity to connect students who have moved into WCSD this school year to increased staffing needs next year and by posting for these positions now, we are positioning ourselves to have the certified staff we need at the start of the 2022-2023 school year.

Since September 1, 2021, we have 40 new students eligible for TOS. We had five additional students enroll during January who have not yet been screened but will most likely qualify for English Learner services. We currently have over 50 students who are classified as “level 1” or “level 2” English proficiency, which is no or very little English language proficiency. Level 1 and Level 2 students require additional support from our staff.

As you know, our district is in the process of planning for bilingual programming. In the fall of 2021, WCSD contracted with Cooperative Educational Service Agency (CESA) to conduct a program analysis and to assist in facilitation of planning for a bilingual program. Additionally, the district has established a bilingual programming workgroup which began meeting in January 2022. I presented an update on our progress during the January Curriculum Committee meeting and shared that WCSD will request a waiver with the Department of Public Instruction (DPI) to allow us an additional year of planning time to establish our bilingual program.

Our workgroup has not yet determined the bilingual program delivery model, however, we understand that regardless of the delivery model, we will need bilingual instruction in WCSD. We also know we will continue to need an English-as-a-Second Language (ESL) model as our English Learners come from 15 different language backgrounds. Hiring two additional bilingual staff will allow for manageable caseloads to ensure our students have the academic programming they need. It will also allow for EL teachers to collaborate, co-teach, and provide additional professional development to our staff as our district demographics continue to change. Lastly, it will provide a seamless transition to bilingual programming as we will have the necessary staffing established.

Estimated cost for these two positions is \$130,000 (\$65,000 per position) but depends on years of experience as well as benefit selections. I will work with the WCSD Business Office to file the appropriate TOS requests with the DPI by the due date so that we receive the funding support for these positions.

Waunakee Community School District
EXAMPLE NOVEMBER, 2022 REFERENDA FINANCING PLAN
\$150,000,000 FOR FACILITIES

LEVY YEAR	YEAR DUE	FUND 39 EXISTING DEBT SERVICE	EXAMPLE FUND 39 IMPACT OF 2022, 2023 DEFEASANCE	FUND 39 EXISTING DEBT SERVICE	\$40,000,000 G.O. SCHOOL BUILDING BONDS Dated July 1, 2023 (First interest 4/1/24)		\$40,000,000 G.O. SCHOOL BUILDING BONDS Dated July 1, 2024 (First interest 4/1/25)		\$40,000,000 G.O. SCHOOL BUILDING BONDS Dated July 1, 2025 (First interest 4/1/26)		\$30,000,000 G.O. SCHOOL BUILDING BONDS Dated December 1, 2026 (First interest 4/1/27)		FUND 39 DEBT LEVY EXISTING PLUS NEW	IMPACT OF EXISTING NON-RECURRING OPERATING OVERRIDE (Ends after 2024-25)	NEW RECURRING OPERATING OVERRIDE	STATE AID IMPACT OVER BASE YEAR (FY 2021-22) (A)	COMBINED TOTAL (Factoring Aid)	COMBINED MILL RATE (B)	YEAR DUE
					PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) EST. AVG= 3.75%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) EST. AVG= 3.75%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) EST. AVG= 3.75%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) EST. AVG= 3.75%							
2021	2022	\$7,203,088	\$4,813,912	\$12,017,000									\$12,017,000			\$0	\$12,017,000	\$3.50	2022
2022	2023	\$7,281,020	\$6,310,829	\$13,591,849									\$13,591,849	\$1,200,000		(\$2,400,000)	\$12,391,849	\$3.50	2023
2023	2024	\$7,359,749	(\$425,946)	\$6,933,803	\$1,275,000	\$1,851,094							\$10,059,896	\$2,400,000		\$2,400,000	\$12,580,876	\$3.45	2024
2024	2025	\$7,359,653	(\$1,754,134)	\$5,605,519		\$1,452,188	\$625,000	\$1,863,281					\$9,545,988	\$3,600,000		(\$101,186)	\$13,044,802	\$3.47	2025
2025	2026	\$7,360,515	(\$1,518,446)	\$5,842,069		\$1,452,188		\$1,476,563	\$170,000	\$1,871,813			\$10,812,631	(\$2,127,502)	\$4,800,000	(\$53,737)	\$13,431,392	\$3.47	2026
2026	2027	\$7,488,365	(\$2,915,271)	\$4,573,094		\$1,452,188		\$1,476,563		\$1,493,625	\$50,000	\$936,563	\$9,982,031	(\$2,127,502)	\$6,000,000	(\$29,706)	\$13,824,823	\$3.47	2027
2027	2028	\$7,489,465	(\$2,777,571)	\$4,711,894		\$1,452,188		\$1,476,563		\$1,493,625	\$100,000	\$1,121,250	\$10,355,519	(\$2,127,502)	\$6,000,000	\$5,552	\$14,233,569	\$3.47	2028
2028	2029	\$5,036,067	(\$2,396,020)	\$2,640,047	\$560,000	\$1,441,688	\$1,610,000	\$1,446,375	\$200,000	\$1,489,875	\$250,000	\$1,114,688	\$10,752,672	(\$2,127,502)	\$6,000,000	\$71,504	\$14,696,674	\$3.48	2029
2029	2030	\$5,040,947	(\$2,436,434)	\$2,604,513	\$620,000	\$1,419,563	\$1,670,000	\$1,384,875	\$500,000	\$1,476,750	\$375,000	\$1,102,969	\$11,153,669	(\$2,127,502)	\$6,000,000	\$100,676	\$15,126,843	\$3.47	2030
2030	2031	\$2,599,463		\$2,599,463	\$645,000	\$1,395,844	\$1,735,000	\$1,321,031	\$1,000,000	\$1,448,625	\$360,000	\$1,089,188	\$11,594,150	(\$2,127,502)	\$6,000,000	\$129,639	\$15,596,287	\$3.48	2031
2031	2032	\$2,601,975		\$2,601,975	\$670,000	\$1,371,188	\$1,800,000	\$1,254,750	\$1,500,000	\$1,401,750	\$350,000	\$1,075,875	\$12,025,538	(\$2,127,502)	\$6,000,000	\$161,454	\$16,059,489	\$3.48	2032
2032	2033	\$2,598,406		\$2,598,406	\$700,000	\$1,345,500	\$1,870,000	\$1,185,938	\$1,750,000	\$1,340,813	\$650,000	\$1,057,125	\$12,497,781	(\$2,127,502)	\$6,000,000	\$192,447	\$16,562,726	\$3.48	2033
2033	2034	\$2,597,319		\$2,597,319	\$725,000	\$1,318,781	\$1,940,000	\$1,114,500	\$1,820,000	\$1,273,875	\$1,025,000	\$1,025,719	\$12,840,194	(\$2,127,502)	\$6,000,000	\$226,491	\$16,939,182	\$3.46	2034
2034	2035	\$660,563		\$660,563	\$2,725,000	\$1,254,094	\$2,020,000	\$1,040,250	\$1,885,000	\$1,204,406	\$1,065,000	\$986,531	\$12,840,844	(\$2,127,502)	\$6,000,000	\$251,295	\$16,964,636	\$3.46	2035
2035	2036				\$3,505,000	\$1,137,281	\$2,095,000	\$963,094	\$1,960,000	\$1,132,313	\$1,105,000	\$945,844	\$12,843,531	(\$2,127,502)	\$6,000,000	\$252,065	\$16,968,094	\$3.46	2036
2036	2037				\$3,640,000	\$1,003,313	\$2,170,000	\$883,125	\$2,035,000	\$1,057,406	\$1,150,000	\$903,563	\$12,842,406	(\$2,127,502)	\$6,000,000	\$252,788	\$16,967,692	\$3.46	2037
2037	2038				\$3,775,000	\$864,281	\$2,260,000	\$800,063	\$2,110,000	\$979,688	\$1,190,000	\$859,688	\$12,838,719	(\$2,127,502)	\$6,000,000	\$253,143	\$16,964,359	\$3.46	2038
2038	2039				\$3,920,000	\$720,000	\$2,345,000	\$713,719	\$2,195,000	\$898,969	\$1,235,000	\$814,219	\$12,841,906	(\$2,127,502)	\$6,000,000	\$253,331	\$16,967,735	\$3.46	2039
2039	2040				\$4,070,000	\$570,188	\$2,435,000	\$624,094	\$2,275,000	\$815,156	\$1,285,000	\$766,969	\$12,841,406	(\$2,127,502)	\$6,000,000	\$254,028	\$16,967,932	\$3.46	2040
2040	2041				\$4,225,000	\$414,656	\$2,525,000	\$531,094	\$2,365,000	\$728,156	\$1,335,000	\$717,844	\$12,841,750	(\$2,127,502)	\$6,000,000	\$254,479	\$16,968,727	\$3.46	2041
2041	2042				\$4,390,000	\$253,125	\$2,620,000	\$434,625	\$2,455,000	\$637,781	\$1,385,000	\$666,844	\$12,842,375	(\$2,127,502)	\$6,000,000	\$255,009	\$16,969,882	\$3.46	2042
2042	2043				\$4,555,000	\$85,406	\$2,725,000	\$334,406	\$2,545,000	\$544,031	\$1,440,000	\$613,875	\$12,842,719	(\$2,127,502)	\$6,000,000	\$255,579	\$16,970,795	\$3.46	2043
2043	2044						\$7,555,000	\$141,656	\$2,645,000	\$446,719	\$1,495,000	\$558,844	\$12,842,219	(\$2,127,502)	\$6,000,000	\$256,148	\$16,970,865	\$3.46	2044
2044	2045								\$10,590,000	\$198,563		\$501,750	\$12,840,313	(\$2,127,502)	\$6,000,000	\$256,678	\$16,969,489	\$3.46	2045
2045	2046											\$236,344	\$12,841,344	(\$2,127,501)	\$6,000,000	\$257,130	\$16,970,972	\$3.46	2046
		\$72,676,594	(\$3,099,083)	\$69,577,511	\$40,000,000	\$22,254,750	\$40,000,000	\$20,466,563	\$40,000,000	\$21,933,938	\$30,000,000	\$17,095,688	\$301,328,448				\$1,475,785	\$390,126,692	IMPACT \$0.00

(A) State aid impact based on prior fiscal year incremental expenditure over base year (FY 2021-22) at the following aid levels (2021-22 October certification):
Tertiary Aid Percentage..... -7.01% NOTE: Estimated, one-time aid benefit of \$2.4 mil expected in 2022-23.
(B) Mill rate based on 2021 Equalized Valuation (TID-OUT) of \$3,437,359,073 with annual growth as follows:
2022-33: 3.00%
2034 and thereafter: 0.00%

NOTES: Example financing scenarios could be impacted by other variables, such as significant market or statutory changes, which may necessitate adjustments to the financing plans.
Mill rate may remain unchanged or decline in upcoming years if referendum not approved.
Scenarios where a greater portion of the overall debt is issued in advance of the expenditures of the proceeds will likely result in higher fees earned by the investment manager of the debt proceeds.



Waunakee Community School District
EXAMPLE NOVEMBER, 2022 REFERENDA FINANCING PLAN
\$150,000,000 FOR FACILITIES

LEVY YEAR	YEAR DUE	FUND 39 EXISTING DEBT SERVICE	EXAMPLE FUND 39 IMPACT OF 2022, 2023 DEFEASANCE	FUND 39 EXISTING DEBT SERVICE	\$40,000,000 G.O. SCHOOL BUILDING BONDS Dated July 1, 2023 (First interest 4/1/24)		\$40,000,000 G.O. SCHOOL BUILDING BONDS Dated July 1, 2024 (First interest 4/1/25)		\$40,000,000 G.O. SCHOOL BUILDING BONDS Dated July 1, 2025 (First interest 4/1/26)		\$30,000,000 G.O. SCHOOL BUILDING BONDS Dated December 1, 2026 (First interest 4/1/27)		FUND 39 DEBT LEVY EXISTING PLUS NEW	IMPACT OF EXISTING NON-RECURRING OPERATING OVERRIDE (Ends after 2024-25)	NEW RECURRING OPERATING OVERRIDE	STATE AID IMPACT OVER BASE YEAR (FY 2021-22) (A)	COMBINED TOTAL (Factoring Aid)	COMBINED MILL RATE (B)	YEAR DUE	
					PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) EST. AVG= 3.75%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) EST. AVG= 3.75%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) EST. AVG= 3.75%	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1) EST. AVG= 3.75%								
2021	2022	\$7,203,088	\$4,813,912	\$12,017,000									\$12,017,000			\$0	\$12,017,000	\$3.50	2022	
2022	2023	\$7,281,020	\$6,315,688	\$13,596,708									\$13,596,708		\$1,200,000	(\$2,400,000)	\$12,396,708	\$3.50	2023	
2023	2024	\$7,359,749	(\$2,490,894)	\$4,868,855	\$3,580,000	\$1,807,875							\$10,256,730		\$2,400,000	\$120,980	\$12,777,710	\$3.50	2024	
2024	2025	\$7,359,653	(\$2,493,663)	\$4,865,990		\$1,807,875	\$1,550,000	\$1,845,938					\$9,627,678		\$3,600,000	(\$86,779)	\$13,140,899	\$3.50	2025	
2025	2026	\$7,360,515	(\$2,489,225)	\$4,871,290		\$1,365,750		\$1,441,875	\$1,375,000	\$1,849,219			\$10,903,134	(\$2,127,502)	\$4,800,000	(\$48,257)	\$13,527,375	\$4.46	2026	
2026	2027	\$7,488,365	(\$2,620,050)	\$4,868,315		\$1,365,750		\$1,441,875		\$1,448,438	\$50,000	\$936,563	\$10,110,940	(\$2,127,502)	\$6,000,000	(\$23,731)	\$13,959,707	\$3.50	2027	
2027	2028	\$7,489,465	(\$2,619,075)	\$4,870,390		\$1,365,750		\$1,441,875		\$1,448,438	\$225,000	\$1,118,906	\$10,470,359	(\$2,127,502)	\$6,000,000	\$14,721	\$14,357,578	\$3.50	2028	
2028	2029	\$5,036,067	(\$168,025)	\$4,868,042		\$1,365,750		\$1,441,875		\$1,448,438	\$625,000	\$1,102,969	\$10,852,073	(\$2,127,502)	\$6,000,000	\$79,709	\$14,804,280	\$3.50	2029	
2029	2030	\$5,040,947	(\$172,763)	\$4,868,184		\$1,365,750		\$1,441,875		\$1,448,438	\$1,050,000	\$1,071,563	\$11,245,809	(\$2,127,502)	\$6,000,000	\$107,873	\$15,226,180	\$3.50	2030	
2030	2031	\$2,599,463		\$2,599,463	\$580,000	\$1,354,875	\$1,870,000	\$1,406,813	\$1,000,000	\$1,429,688	\$400,000	\$1,044,375	\$11,685,213	(\$2,127,502)	\$6,000,000	\$136,380	\$15,694,091	\$3.50	2031	
2031	2032	\$2,601,975		\$2,601,975	\$595,000	\$1,332,844	\$1,945,000	\$1,335,281	\$1,645,000	\$1,380,094	\$250,000	\$1,032,188	\$12,117,381	(\$2,127,502)	\$6,000,000	\$167,982	\$16,157,861	\$3.50	2032	
2032	2033	\$2,598,406		\$2,598,406	\$625,000	\$1,309,969	\$2,015,000	\$1,261,031	\$1,705,000	\$1,317,281	\$750,000	\$1,013,438	\$12,595,125	(\$2,127,502)	\$6,000,000	\$199,036	\$16,666,659	\$3.50	2033	
2033	2034	\$2,597,319		\$2,597,319	\$650,000	\$1,286,063	\$2,095,000	\$1,183,969	\$1,770,000	\$1,252,125	\$950,000	\$981,563	\$12,766,038	(\$2,127,502)	\$6,000,000	\$233,479	\$16,872,014	\$3.44	2034	
2034	2035	\$660,563		\$660,563	\$2,645,000	\$1,224,281	\$2,180,000	\$1,103,813	\$1,835,000	\$1,184,531	\$985,000	\$945,281	\$12,763,469	(\$2,127,502)	\$6,000,000	\$246,037	\$16,882,004	\$3.44	2035	
2035	2036				\$3,420,000	\$1,110,563	\$2,260,000	\$1,020,563	\$1,910,000	\$1,114,313	\$1,020,000	\$907,688	\$12,763,125	(\$2,127,502)	\$6,000,000	\$246,575	\$16,882,198	\$3.44	2036	
2036	2037				\$3,550,000	\$979,875	\$2,345,000	\$934,219	\$1,980,000	\$1,041,375	\$1,065,000	\$868,594	\$12,764,063	(\$2,127,502)	\$6,000,000	\$247,079	\$16,883,639	\$3.45	2037	
2037	2038				\$3,690,000	\$844,125	\$2,435,000	\$844,594	\$2,055,000	\$965,719	\$1,100,000	\$828,000	\$12,762,438	(\$2,127,502)	\$6,000,000	\$247,578	\$16,882,514	\$3.44	2038	
2038	2039				\$3,830,000	\$703,125	\$2,525,000	\$751,594	\$2,135,000	\$887,156	\$1,145,000	\$785,906	\$12,762,781	(\$2,127,502)	\$6,000,000	\$247,911	\$16,883,191	\$3.44	2039	
2039	2040				\$3,975,000	\$556,781	\$2,625,000	\$655,031	\$2,215,000	\$805,594	\$1,190,000	\$742,125	\$12,764,531	(\$2,127,502)	\$6,000,000	\$248,402	\$16,885,431	\$3.45	2040	
2040	2041				\$4,125,000	\$404,906	\$2,725,000	\$554,719	\$2,300,000	\$720,938	\$1,235,000	\$696,656	\$12,762,219	(\$2,127,502)	\$6,000,000	\$249,011	\$16,883,728	\$3.45	2041	
2041	2042				\$4,285,000	\$247,219	\$2,830,000	\$450,563	\$2,385,000	\$633,094	\$1,285,000	\$649,406	\$12,765,281	(\$2,127,502)	\$6,000,000	\$249,348	\$16,887,128	\$3.45	2042	
2042	2043				\$4,450,000	\$83,438	\$2,935,000	\$342,469	\$2,480,000	\$541,875	\$1,330,000	\$600,375	\$12,763,156	(\$2,127,502)	\$6,000,000	\$250,089	\$16,885,743	\$3.45	2043	
2043	2044						\$7,665,000	\$143,719	\$2,575,000	\$447,094	\$1,385,000	\$549,469	\$12,765,281	(\$2,127,502)	\$6,000,000	\$251,193	\$16,888,258	\$3.45	2044	
2044	2045								\$10,635,000	\$199,406	\$1,430,000	\$496,688	\$12,761,094	(\$2,127,502)	\$6,000,000	\$251,478	\$16,884,785	\$3.45	2045	
2045	2046										\$12,530,000	\$234,938	\$12,764,938	(\$2,127,501)	\$6,000,000		\$16,888,914	\$3.45	2046	
		<u>\$72,676,594</u>	<u>(\$1,924,094)</u>	<u>\$70,752,500</u>	<u>\$40,000,000</u>	<u>\$21,440,438</u>	<u>\$40,000,000</u>	<u>\$21,043,688</u>	<u>\$40,000,000</u>	<u>\$21,563,250</u>	<u>\$30,000,000</u>	<u>\$16,606,688</u>	<u>\$301,406,562</u>				<u>\$1,486,574</u>	<u>\$390,215,595</u>	<u>\$0.00</u>	

- (A) State aid impact based on prior fiscal year incremental expenditure over base year (FY 2021-22) at the following aid levels (2021-22 October certification):
Tertiary Aid Percentage..... -7.01% NOTE: Estimated, one-time aid benefit of \$2.4 mil expected in 2022-23.
- (B) Mill rate based on 2021 Equalized Valuation (TID-OUT) of \$3,437,359,073 with annual growth as follows:
2022-33: 3.00%
2034 and thereafter: 0.00%

NOTES: Example financing scenarios could be impacted by other variables, such as significant market or statutory changes, which may necessitate adjustments to the financing plans.

Mill rate may remain unchanged or decline in upcoming years if referendum not approved.

Scenarios where a greater portion of the overall debt is issued in advance of the expenditures of the proceeds will likely result in higher fees earned by the investment manager of the debt proceeds.

