

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

Wednesday, April 6, 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 March, 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 (up to \$50,000) and utility expenses (up to TBD) 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. We are not intending to use the Forecast 5 end of the year

budget projections, as we are in the process of evaluating some lower cost budget models for the 22-23 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 options for budget planning for 2022-23.

The options for budget planning document will be discussed at the meeting. Decisions that have already been made by the School Board are highlighted in Green. Administration is seeking feedback on the items highlighted in Yellow. We look forward to hearing your feedback.

C. Budget Planning Between School Board Committees

The Human Resources Committee will meet with the Waunakee Teachers Association on April 19 at 4pm. The intent of the meeting is to negotiate the base wage increase for the 2022-2023 school year. Administration will review how the budget planning process aligns with 2022-2023 pay increases. Our goal is to request approval of pay increases for the 2022-2023 year at the May school board meeting for all employee groups.

D. 2022-23 Budget Planning/November 2022 Referendum Planning

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. We have completed the process of seeking school board approval for the paying down of debt. The community survey results are expected by the middle of May and we will continue the discussions regarding an operational referendum question for November 2022.

VII. DISCUSSION/ACTION ON PROPOSALS

There are no proposals for review this month.

VIII. OTHER ITEMS FOR DISCUSSION

6

A board member has requested data on student enrollment and staffing levels. Attached please find a report from the Forecast 5 data system. The report that is attached provides high level data and we are able to provide more specific data based on feedback from the

committee.

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 8 Nov
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	
Utility Refund	\$25,558.00		
Additional Revenue Total	\$101,616.00	\$423,165.00	\$1,200,000.00

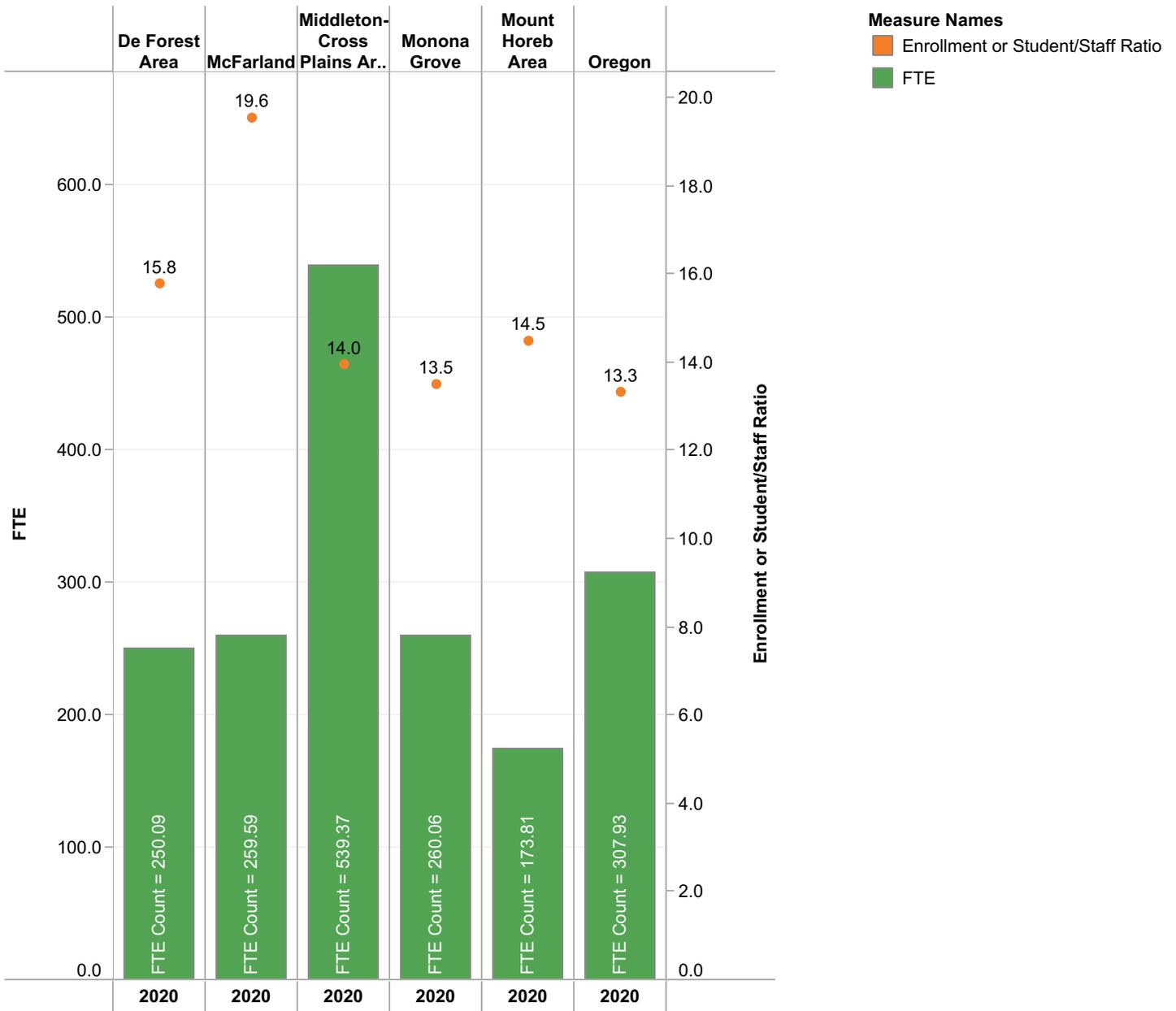
Expenses (Savings)			
Payment to Fund 73 Trust	\$557,476.00	\$557,476.00	
Transportation	\$50,000.00	\$150,000.00	
Virtual Instruction - Staff	\$0.00	\$35,000.00	
Virtual Instruction - Contracted	\$50,000.00	\$128,000.00	
Building/Dept Budgets	\$250,000.00	\$250,000.00	
Copy Machine Replacement		\$55,000.00	
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	\$1,459,370.00	\$225,000.00

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	
New 1st Grade Section		\$70,000.00	
Compensation System Increases		\$546,300.00	
Inflationary Increases		\$1,546,400.00	
Intermediate/MS Guidance		\$70,000.00	
Arboretum AP/4K Principal		\$110,000.00	
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	\$2,950,360.00	\$1,057,560.00

Net Change	\$1,009,092.00	-\$1,067,825.00	-\$700,385.00
-------------------	----------------	-----------------	---------------

Staffing Ratios

District(s): De Forest Area, McFarland, Middleton-Cross Plains Area and 7 more
 Position(s): Teacher
 Source: DPI PI-1202

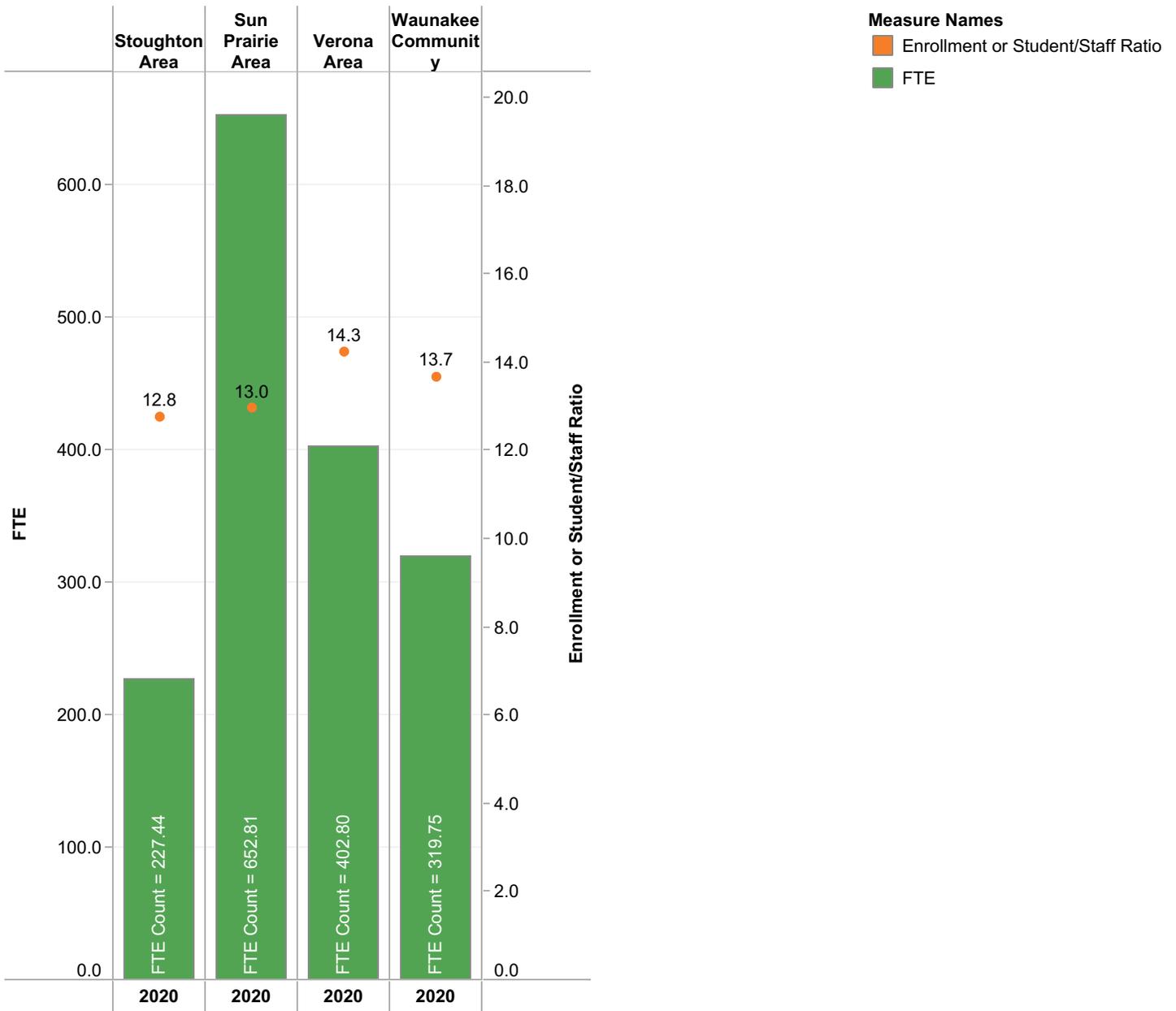


Staffing Ratios

District(s): De Forest Area, McFarland, Middleton-Cross Plains Area and 7 more

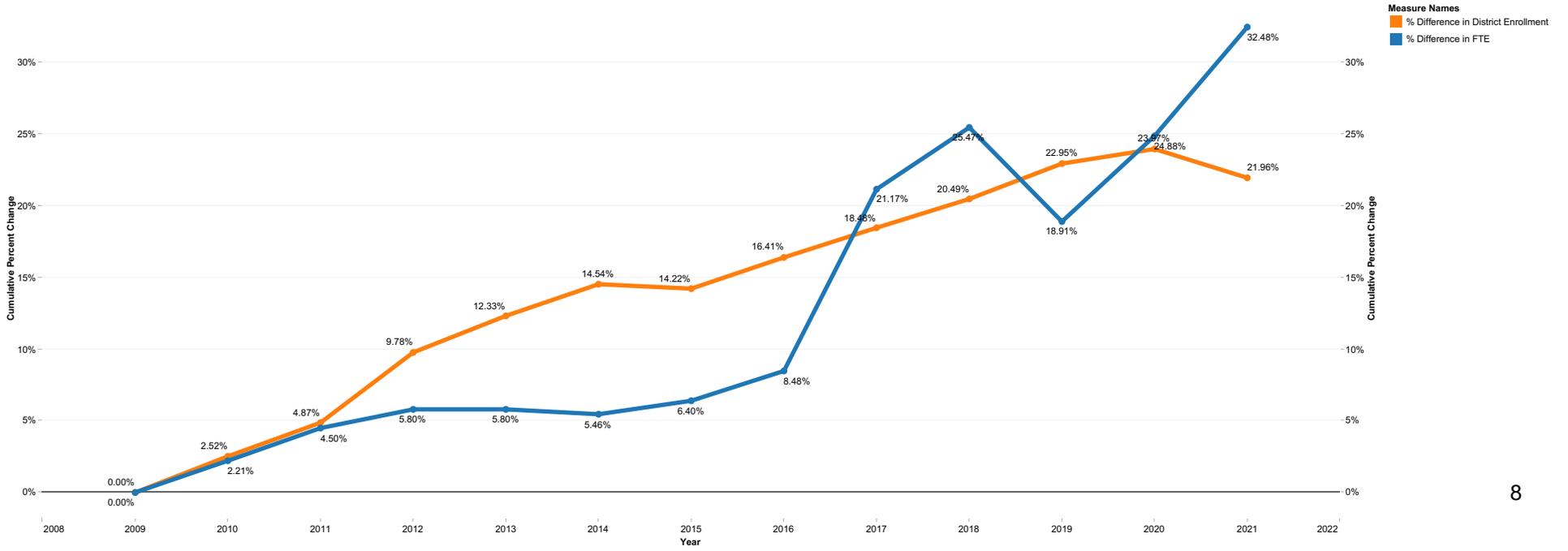
Position(s): Teacher

Source: DPI PI-1202



FTE Change versus Enrollment Change

Cumulative Change from Base Year
District: Waunakee Community
Position(s): All
Source: DPI PI-1202 and Enrollment Data

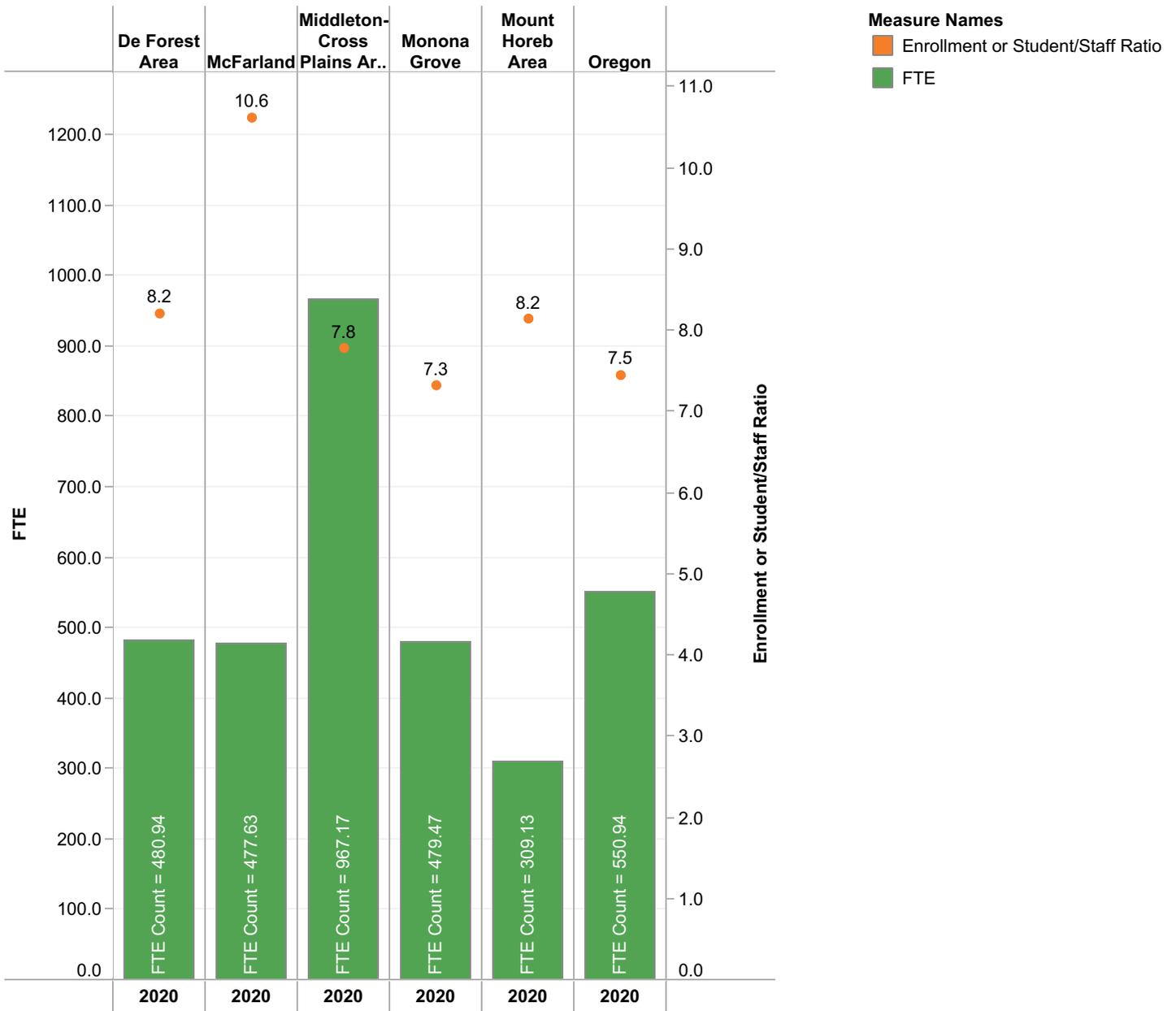


Staffing Ratios

District(s): De Forest Area, McFarland, Middleton-Cross Plains Area and 7 more

Position(s): All

Source: DPI PI-1202

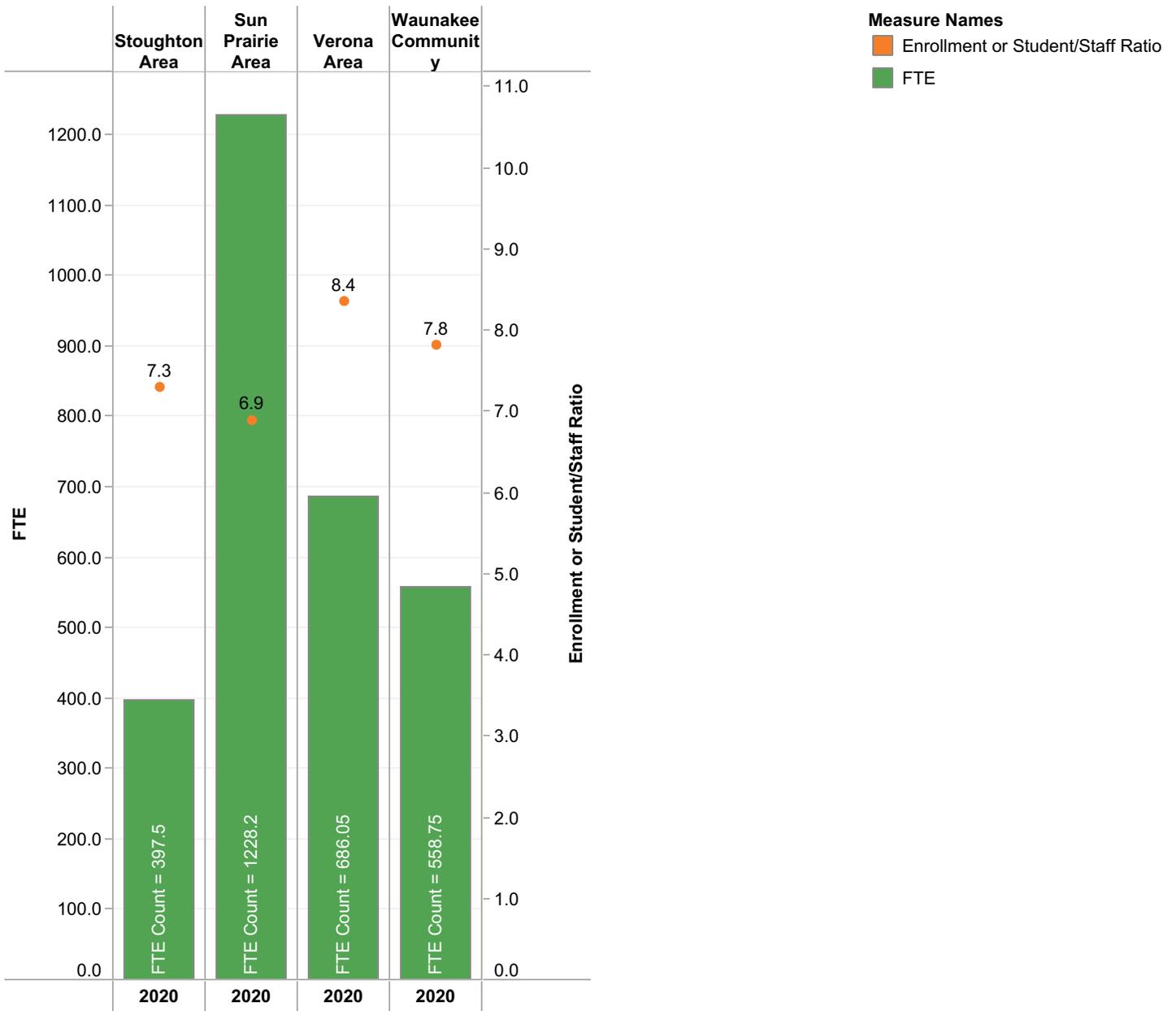


Staffing Ratios

District(s): De Forest Area, McFarland, Middleton-Cross Plains Area and 7 more

Position(s): All

Source: DPI PI-1202



FTE Change versus Enrollment Change

Cumulative Change from Base Year
 District: Waunakee Community
 Position(s): Teacher
 Source: DPI PI-1202 and Enrollment Data

