

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

Monday, May 2, 2022

7:30 AM

Waunakee Community School District  
905 Bethel Circle  
Waunakee, WI 53597

**AGENDA**

**I. CALL TO ORDER**

**II. ROLL CALL**

**III. APPROVAL OF AGENDA**

**IV. PUBLIC COMMENTS**

**V. 2021-2022 BUDGET UPDATE**

A. Projected End of the Year Balance

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 April, 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 \$100k) and utility expenses (up to \$200-250k) 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.

B. Branding Funds Allocation

5

The purpose of this agenda item is to review potential expenditures related to the new district and high school rebranding. Attached please find a document that identifies these potential expenditures. The document is organized by priority and category. Priority A is short term recommendations, while Priority B & C are longer term recommendations. The funding for these potential expenditures will come from a combination of donated funds, building/department budgets and a district budget. Administration is recommending allocating \$25,000 from end of the year funds to be designated toward rebranding expenditures. We are seeking feedback from the committee on this topic.

**VI. 2022-2023 BUDGET PLANNING**

A. Timeline

6

The purpose of this agenda item is to discuss the next steps in the 2022-2023 budget process. Attached please find the budget timeline. Please note that the First Draft of the Budget will be presented at the regular May Board Meeting.

B. Review First Draft of 2022-23 Budget

7

The purpose of this agenda item is to review the first draft of the budget for the 22-23 school year. I have attached the first draft of the budget for your review. Please note that the first draft of the budget is based on the following:

1. The \$0/student increase in the per pupil categorical aid, with a \$0/student increase in the revenue limit formula
2. An increase in the percentage of State Special Education Categorical Aid to ~30%
3. The personnel cost line includes an inflationary salary increase of 4.7%, implementation of the teacher and classified staff compensation systems, a 0% increase in dental insurance rates, and a 0% increase for health insurance rates
4. The capital maintenance projects are funded from Fund 41
5. The first draft includes an increase of 9.0 FTE, as outlined on page 13 of the document.
6. The debt service fund includes a debt service repayment in order to keep the district tax rate consistent.
7. All of the remaining budget requests have been placed on hold at this time

The second draft of the budget in June will include:

1. Grant allocations, if available
2. Staffing updates based on additional schedule changes, reallocation proposals or new positions
3. Updates to the Food Service budget (Fund 50), and other budgets as a result of School Board approved student fees
4. Updates to the gift fund (Fund 21)
5. Updates to the community service fund (Fund 80)
6. Updates to building/department revenue accounts and corresponding expense accounts

Please let me know if you have any questions on the first draft of the budget.

1. Review Student Fees 29  
Attached please find the proposed student fees for the 2022-2023 school year. Please note that the school fee increase is related to an effort to increase the number of bulk supplies purchased by the district and to reduce the number of supply items that parents are being asked to purchase for the start of the school year. Administration is recommending approval.
2. Review Facility Use Fees 32  
Attached please find the proposed facility use fees for the 2022-2023 school year. Administration is recommending approval.
3. Review Fund 50 43  
Attached please find draft budgets for the Food Service Program for the 2022-23

School Year. The draft budget Version A does not include any price increases, while, budget Version B does include an increase in fees. Administration will be seeking feedback from the Committee on the topic of price increases.

4. Review Fund 80 47

Attached please find a Memorandum of Understanding for a School Resource Officer. The district payment toward the school resource officer is a Fund 80 payment. The agreement calls for the school district to pay 50% of the costs of this program, while the Waunakee Police Department pays the remaining 50%.

Administration is recommending approval of the memorandum of understanding.

C. Non-Staffing Budget Request Process 53

The non-staffing budget requests were due by April 15. Attached please find a summary of the requests that were received. Both the staffing requests and the non-staffing requests will be evaluated in conjunction with the planning process for the November 2022 Operational Referendum question. No action is requested at this time.

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 will be presented to the school board in May and we will continue the discussions regarding an operational referendum question for November 2022.

**VII. DISCUSSION/ACTION ON PROPOSALS**

Administration is intending to not renew the Forecast 5 budget model for the 2022-2023 school year. We are intending to renew the Forecast 5 data analytics system. The business office will evaluate lower cost options to replace the Forecast 5 budget model.

Administration will share a recommendation at a future budget committee meeting.

**VIII. OTHER ITEMS FOR DISCUSSION** 57

Attached please find a report from the district's audit firm on the student counts for the 2021-2022 school year. Districts are "randomly" selected every 4 years to complete a student count audit. No changes were made to the student counts reported by the district.

**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.”

Description and Location	Priority	Cost	Category
"Welcome to Warrior Stadium" sign - facing Century	A	\$500.00	Athletics
"Waunakee Baseball" (facing Century Ave) - logo	A	\$3,000.00	Athletics
Fieldhouse Chairs	A	\$4,000.00	Athletics
Wall Side Panels - Old Gym (total - 2) H&B Specalized Products	A	\$4,200.00	Athletics
Student Section Flag	A	\$300.00	Athletics
Ripp Park (Sign - Tennis)	A	\$500.00	Athletics
High School Wrestling Room - wall painting	A	\$500.00	Athletics
Football Helmet Stickers	A	\$1,000.00	Athletics
Welcome sign at Bethel Circle	A	\$500.00	Bethel Circle
Business Letterhead	A	\$1,000.00	District
Business Envelopes	A	\$0.00	District
Business Labels - Design	A	\$0.00	District
Business Cards	A	\$0.00	District
Social Media Graphics	A	\$0.00	District
Website Graphics/Header/Images	A	\$0.00	District
Employee Badge Template	A	\$0.00	District
District Maintenance Vehicles (total-8, 16 total sides), \$150/vehicle	A	\$1,200.00	District
District Vehicoles (total - 2) Special Education Vans	A	\$300.00	District
District Maintence Trailer	A	\$850.00	District
IT - logos for apps, etc. (Destiny, SeeSaw)	A	\$0.00	District
Staff Gifts/Apparel - end of the year + back to school 2022/23	A	\$12,000.00	District
District Mission Statement Signs - each school	A	\$3,500.00	District
District Office - wall logo at front desk	A	\$500.00	District
Wall Logo - Swimming Pool	A	\$300.00	Facility/Maintenance
Fence (spear metal tops) - Warrior Stadium/High School	A	\$0.00	Facility/Maintenance
Fence (Waunakee logo) - Warrior Stadium/High School	A	\$0.00	Facility/Maintenance
Digital HS Sign (facing Century Ave) - logo on panel	A	\$850.00	High School
Office Logo - High School	A	\$250.00	High School
Office Large Rug - High School	A	\$500.00	High School
School Store Sign - High School Pyramid Entrance	A	\$500.00	High School
School Store Sign - Outside of Store Wall (Innovation Center?)	A	\$100.00	High School
School Store Sandwich Board Signs (total - 4)	A	\$150.00	High School
Door wraps - High School Fieldhouse/Old Gym Entrance (total - 11)	A	\$3,500.00	High School
Scoretable - Fieldhouse	B	\$10,000.00	Athletics
Soccer Field Scoreboard - Sign	B	TBD	Athletics
Scoreboard - Middle School Gym	B	TBD	Athletics
Scoreboard - Heritage Gym	B	TBD	Athletics
Scoreboard - Fieldhouse	B	TBD	Athletics
Scoreboard - Baseball (JV and Varsity)	B	TBD	Athletics
Scoreboard - Softball (JV and Varsity)	B	TBD	Athletics
Scoreboard - High School Old Gym	B	TBD	Athletics
Ticket Tables (total - 2)	B	\$2,500.00	Athletics
Meffert Pride Stone (old logo)	B	\$250.00	Athletics
High School Wrestling Room - side wall (4) + fabric spear	B	\$8,000.00	Athletics
Perpetual Signs in Fieldhouse, Baseball, Softball, Soccer Fields	B	TBD	Athletics
District Vehicles (total - 9), not labeled right now	B	\$1,350.00	District
Bleachers - High School (2 side plastic covers for end caps)	B	\$10,000.00	High School
Taher Cart (High School)	B	\$1,000.00	High School
Garbage Cans (High School) - back template slide in with logo	B	\$500.00	High School
Elevator wallpaper design	B	\$1,000.00	Intermediate School
PBIS Banners (6)	B	\$1,000.00	Middle School
Trophy Cases - High School	C	TBD	Athletics
Championship Banners - Fieldhouse	C	TBD	Athletics
Swim Platforms/Starting Blocks - Aquatic Center (8)	C	\$19,000.00	High School
Weight Room (High School) - Dumbbells, Barbells, Racks, Floor	C	\$100,000.00	High School
Fieldhouse Basketball Floor (Center x 2) removal + addition	Replacement	Replacement	Athletics
Wrestling Mats (total - 8)	Replacement	Replacement	Athletics
Uniforms and Equipment - new purchases	Replacement	Replacement	Athletics
Warrior Stadium Football Field (Center)	Replacement	Replacement	Athletics
Center Court Logo (W) - Intermediate School	Replacement	Replacement	Intermediate School

## 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
<b>January 14</b>	<b>Budget planning process staffing requests due</b>
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
<b>April 14</b>	<b>Budget planning process non-staffing budget requests due</b>
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



**Waunakee Community School District**

Committed to Children . Committed to Community . Committed to Excellence

**2022-2023 Budget  
FIRST DRAFT**

**The first 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  
May 9, 2022

TABLE OF CONTENTS

Board of Education .....3  
Introduction, Timeline, Executive Summary .....4  
Enrollment.....6  
Proposed Property Tax Levy .....7  
Revenues/Expenditures Summary .....8  
Fund 10 .....9  
Staffing Summary .....13  
Fund 21 .....14  
Fund 27 .....15  
Fund 39... .....16  
Fund 41 .....18  
Fund 50 .....19  
Fund 73 .....20  
Fund 80 .....21  
Fund 99 .....22

# Waunakee Community School District

## Board of Education

**NOTE: Board positions will be updated after the Special Board of Education Meeting**

<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 2025
Judy Engebretson	Clerk	Towns of Dane/Springfield	Spring 2025
Katie Dotzler	Director	Village of Waunakee	Spring 2025
Brian Hoefler	Director	Village of Waunakee	Spring 2023
Ted Frey	Director	Town of Westport, City of Middleton, City of Madison	Spring 2024

## 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 2022-2023 fiscal year began in December 2021 when the budget committee reviewed a budget timeline and revenue estimates. The budget committee reviewed expenditure estimates on January 4<sup>th</sup>. All staffing budget requests were due to the Executive Director of Operations by January 14<sup>th</sup>. All non-staffing budget requests were due on April 14<sup>th</sup>. 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 will be 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 will be presented in July. A public hearing on the budget will take place in July. The preliminary budget will be 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 24<sup>th</sup>.

## 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:

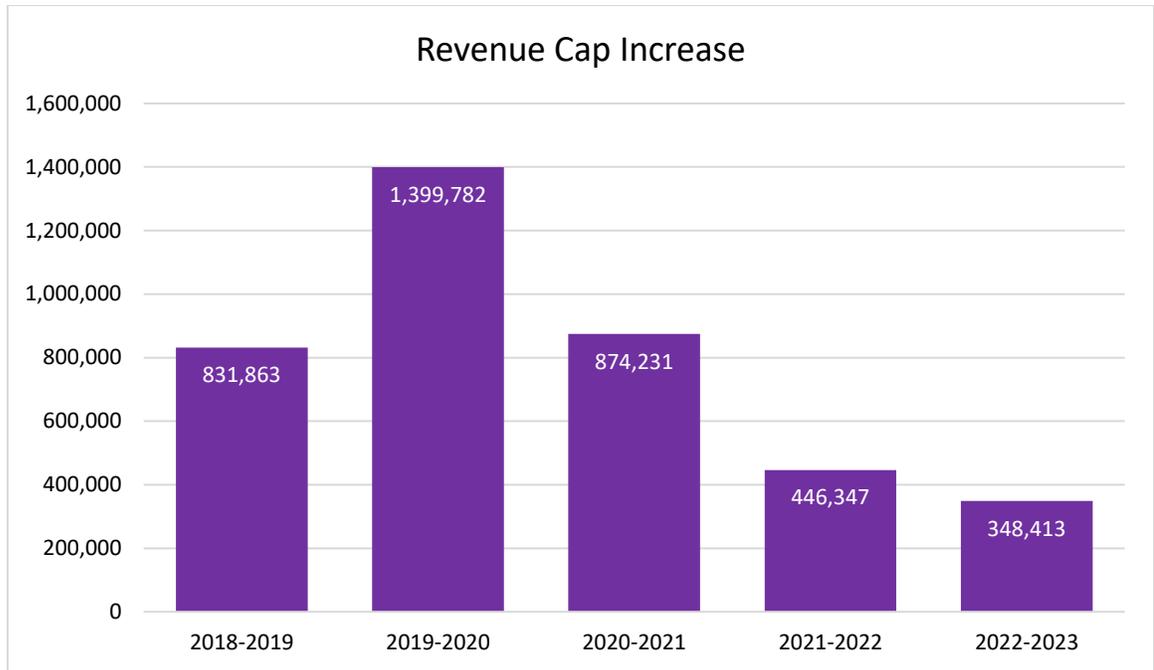
FUND	DESCRIPTION
10	General
21	Special Revenue Trust
27	Special Education
38	Non-Referendum Debt Service*
39	Referendum Debt Service
41	Capital Expansion Fund
49	Capital Projects*
50	Food Service
72	Private Benefit Trust*
73	Employee Benefit Trust
80	Community Service
99	Other Cooperative Funds

\* 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 2022-23 Waunakee state budget planning process increases the revenue cap per student amount by \$0.00. The budget includes a \$0 change in the per pupil categorical aid. The most recent four years of revenue cap changes and the estimated increase for 2022-23 is shown below:



Please note: 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 estimated September 2022 numbers are shown below:

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
EC	15	12	4	12	12
4K	274	240	268	270	258
K	290	283	256	295	280
1	280	298	272	278	305
2	298	278	298	297	288
3	288	315	270	304	303
4	340	303	310	285	314
<b>TOTAL</b>	<b>1785</b>	<b>1729</b>	<b>1678</b>	<b>1741</b>	<b>1760</b>
<b>ELEM</b>					
5	289	349	309	326	295
6	288	299	342	318	334
<b>TOTAL</b>	<b>577</b>	<b>648</b>	<b>651</b>	<b>644</b>	<b>629</b>
<b>INTER.</b>					
7	328	304	295	349	327
8	328	341	305	303	355
<b>TOTAL</b>	<b>656</b>	<b>645</b>	<b>600</b>	<b>652</b>	<b>682</b>
<b>MIDDLE</b>					
9	346	339	343	316	316
10	345	347	338	348	317
11	311	342	343	341	351
12	320	326	353	349	355
<b>TOTAL</b>	<b>1322</b>	<b>1354</b>	<b>1377</b>	<b>1354</b>	<b>1339</b>
<b>HIGH</b>					
<b>TOTAL</b>	<b>4340</b>	<b>4376</b>	<b>4306</b>	<b>4391</b>	<b>4410</b>
<b>DISTRICT</b>					

The historical student count shows an increasing enrollment. The estimated September 2022 enrollment shows an increase of 19 students. Enrollment increases result in additional revenues being available through the revenue cap formula.

The 2022-2023 revenue cap limit increases to \$46,525,411 or \$348,413 higher than 2021-22. This increase equates to a 0.7% increase. The 2022-2023 state equalization aid increases to \$23,948,063 or \$1,259,223 higher than 2021-22. This change equates to a 5.5% increase. The district will receive the state equalization aid estimate from the WI Department of Public Instruction on July 1<sup>st</sup>.

## Waunakee Community School District

The 2022-2023 tax levy increases to \$38,555,825 or \$1,121,435 higher than 2021-2022. This increase equates to a 3.0% increase. Two years of historical information and the proposed tax levy for this year is shown below.

Proposed Property Tax Levy			
FUND	Audited	Unaudited	Proposed
	2020-21	2021-22	2022-23
General Fund	26,294,430.00	24,967,299.00	24,056,489.00
Referendum Debt Service Fund	7,394,445.00	12,017,000.00	14,049,245.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	509,296.00	0.00	0.00
Community Service Fund	450,091.00	450,091.00	450,091.00
<b>TOTAL SCHOOL LEVY</b>	<b>34,648,262.00</b>	<b>37,434,390.00</b>	<b>38,555,825.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YR</b>	<b>3.2%</b>	<b>8.0%</b>	<b>3.0%</b>

The 2022-2023 tax base is estimated to increase to \$3,540,479,845 or \$103,120,772 higher than 2021-2022. This change equates to a 3.0% increase. The 2022-2023 tax rate (tax levy/tax base) remains the same at \$10.89. The school tax on a \$360,000 home remains at \$3,920 (assuming home had assessment change of 0%).

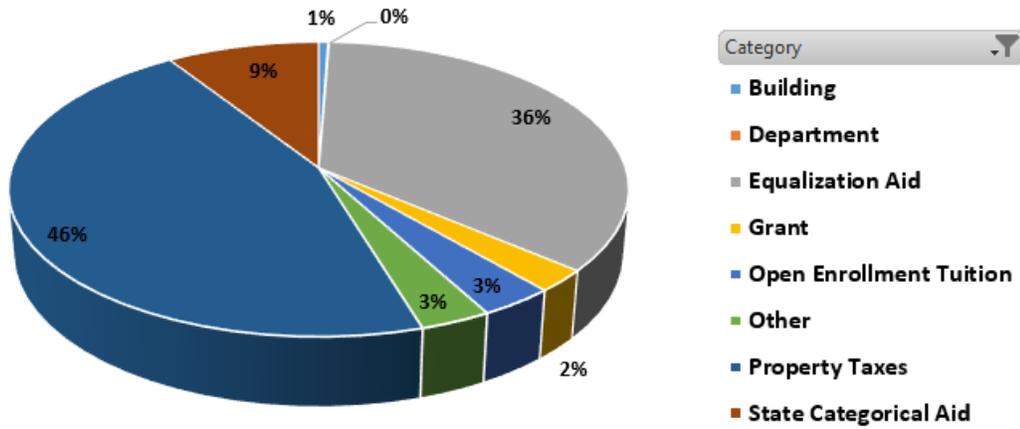
A summary of the expenditures showing two years of historical information and the proposed 2022-2023 budget is shown below. Fund 73 is not included in the summary below.

Total Expenditures and Other Financing Uses			
ALL FUNDS	Audited	Unaudited	Proposed
	2020-21	2021-22	2022-23
GROSS TOTAL EXPENDITURES--ALL FUNDS	78,026,200.00	82,755,449.00	86,247,210.00
Interfund Transfers (Source 100) - ALL FUNDS	5,635,100.00	6,406,644.00	6,348,679.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	72,391,100.00	76,348,805.00	79,898,531.00
<b>PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>	<b>11.1%</b>	<b>5.47%</b>	<b>4.65%</b>

# Waunakee Community School District

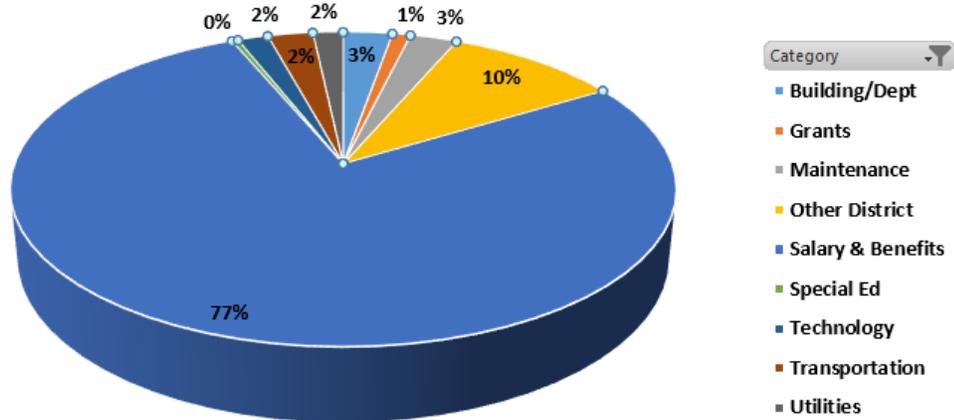
## Where do the revenues come from? (Funds 10 and 27)

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 2022-23 grant budgets are not available at this time. The 2022-23 open enrollment budgets will be adjusted based on actual student attendance in the fall of 2022. The state equalization aid/property tax budgets will be revised based on the aid estimate from the Department of Public Instruction in July. The interest earnings/interest expenses for borrowings will be revised in the fall of 2022 based on market conditions.

	2021-2022	2022-2023	\$ Change	% Change
<b>Revenues:</b>				
Prairie School Bldg Fees	\$5,720	\$5,720	\$0	0%
Heritage School Bldg Fees	\$5,950	\$5,950	\$0	0%
Arboretum School Bldg Fees	\$6,375	\$6,375	\$0	0%
Intermediate School Bldg Fees	\$33,350	\$33,350	\$0	0%
Middle School Bldg Fees	\$32,600	\$32,600	\$0	0%
High School Bldg Fees	\$169,750	\$169,750	\$0	0%
Athletics Fees	\$38,000	\$38,000	\$0	--
<b>Building Revenues</b>	<b>\$291,745</b>	<b>\$291,745</b>	<b>\$0</b>	<b>0.00%</b>
Curriculum Dept Revenues	\$8,800	\$8,800	\$0	0%
Human Resouces Revenues	\$2,200	\$2,200	\$0	0%
Maintenance Revenues	\$6,000	\$6,000	\$0	---
Technology Erate/Fees	\$53,600	\$53,600	\$0	0%
Technology Revenues	\$2,750	\$2,750	\$0	0%
<b>Department Revenues</b>	<b>\$73,350</b>	<b>\$73,350</b>	<b>\$0</b>	<b>0.00%</b>
Common School Funds	\$152,716	\$152,716	\$0	0%
Title 1 Public Grant	\$89,776	\$89,776	\$0	0%
Title 1 Private Grant	\$6,199	\$6,199	\$0	0%
Title 2 Grant (Public)	\$50,807	\$50,807	\$0	0%
Title 2 Grant (Private)	\$5,692	\$5,692	\$0	0%
Title 3 Grant	\$18,840	\$18,840	\$0	0%
Title 4A Grant (Public)	\$9,648	\$9,648	\$0	0%
Title 4A Grant (Private)	\$351	\$351	\$0	--
Peer Mentor	\$2,975	\$2,975	\$0	0%
Perkins Grant	\$18,914	\$18,914	\$0	0%
Federal Flo-Through	\$153,367	\$153,367	\$0	0%
Federal CARES Grant	\$0	\$0	\$0	-100%
ESSER2	\$626,122	\$0	-\$626,122	100%
ESSER3	\$0	\$558,025	\$558,025	--
State Safety Grant - 2	\$0	\$0	\$0	100%
Reading Readiness Grant	\$8,375	\$8,375	\$0	0%
Career/Tech Ed Grant	\$73,654	\$73,654	\$0	0%
Ed. Effectiveness Grant	\$29,520	\$29,520	\$0	0%
School-Based Mental Health	\$75,000	\$75,000	\$0	100%
Mental Health Wellness Grant	\$20,511	\$20,511	\$0	0%
<b>Grant Revenues</b>	<b>\$1,342,467</b>	<b>\$1,274,370</b>	<b>(\$68,097)</b>	<b>-5.34%</b>

## 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	\$18,000	\$18,000	\$0	0%
District Fees-Intermediate	\$23,000	\$23,000	\$0	0%
District Fees-Middle School	\$24,000	\$24,000	\$0	0%
District Fees-High School	\$75,000	\$75,000	\$0	0%
District Fees-Athletics	\$190,000	\$190,000	\$0	0%
Summer School Fees	\$0	\$0	\$0	0%
District Student Fees	\$20,000	\$20,000	\$0	0%
Property Taxes	\$24,967,299	\$24,056,489	-\$910,810	-4%
Interest	\$10,000	\$10,000	\$0	0%
Tuition – OE	\$2,026,805	\$2,035,650	\$8,845	0%
Transportation Aid	\$75,000	\$75,000	\$0	0%
Equalization Aid	\$22,688,840	\$23,948,063	\$1,259,223	5%
Computer Aid	\$58,852	\$58,852	\$0	0%
Misc	\$18,500	\$18,500	\$0	0%
Insurance Payments Received	\$0	\$0	\$0	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	\$94,000	\$94,000	\$0	0%
Payment Lieu Taxes	\$31,000	\$31,000	\$0	0%
Personal Property Aid	\$221,771	\$221,771	\$0	0%
State Categorical Aid	\$3,065,202	\$3,065,202	\$0	0%
Governor's Federal Funding	\$495,720	\$0	-\$495,720	100%
Medicaid	\$130,000	\$130,000	\$0	0%
Premium	\$117,520	\$117,520	\$0	0%
Aidable Refund	\$50,000	\$50,000	\$0	0%
<b>District Revenues</b>	<b>54,512,009</b>	<b>54,373,547</b>	<b>-138,462</b>	<b>-0.25%</b>
<b>Total Revenues</b>	<b>56,219,571</b>	<b>56,013,012</b>	<b>-206,559</b>	<b>-0.37%</b>

# Waunakee Community School District

## Fund 10 Expenditures

	2021-2022	2022-2023	\$ Change	% Change
<b>Expenditures:</b>				
Personnel Costs: Salaries	\$28,256,649	\$30,075,995	\$1,819,346	6%
Personnel Costs: Benefits	\$10,313,596	\$10,118,652	(\$194,944)	-2%
<b>Salary &amp; Benefits Totals</b>	<b>38,570,245</b>	<b>40,194,647</b>	<b>1,624,402</b>	<b>4%</b>
Prairie School	\$76,650	\$76,650	\$0	0%
Prairie School Common School Funds	\$18,322	\$18,322	\$0	0%
Prairie School Bldg Fees	\$5,720	\$5,720	\$0	0%
Heritage School	\$78,750	\$78,750	\$0	0%
Heritage School Common School Funds	\$16,046	\$16,046	\$0	0%
Heritage School Bldg Fees	\$5,950	\$5,950	\$0	0%
Arboretum School	\$65,250	\$65,250	\$0	0%
Arboretum School Common School Funds	\$15,970	\$15,970	\$0	0%
Arboretum School Bldg Fees	\$6,375	\$6,375	\$0	0%
Intermediate School	\$109,480	\$109,480	\$0	0%
Intermediate School Common School Funds	\$23,746	\$23,746	\$0	0%
Intermediate School Bldg Fees	\$33,350	\$33,350	\$0	0%
Middle School	\$120,620	\$120,620	\$0	0%
Middle School Common School Funds	\$22,229	\$22,229	\$0	0%
Middle School Bldg Fees	\$32,600	\$32,600	\$0	0%
High School	\$385,518	\$385,518	\$0	0%
High School Common School Funds	\$50,603	\$50,603	\$0	0%
High School Bldg Fees	\$168,475	\$168,475	\$0	0%
Athletics	\$316,477	\$316,477	\$0	0%
Athletics Fees	\$38,000	\$38,000	\$0	0%
<b>Building Totals</b>	<b>1,590,131</b>	<b>1,590,131</b>	<b>-</b>	<b>0%</b>
Utilities	\$1,042,000	\$1,073,260	\$31,260	3%
Maintenance	\$997,090	\$997,090	\$0	0%
Maintenance Fees	\$6,000	\$6,000	\$0	100%
Capital Projects	\$150,000	\$150,000	\$0	0%
Contingency Fund	\$100,000	\$100,000	\$0	0%
Energy Conservation	\$83,894	\$0	(\$83,894)	-100%
Transportation	\$1,273,528	\$1,273,528	\$0	0%
Technology	\$963,429	\$713,429	(\$250,000)	-26%
Technology Fees	\$2,750	\$2,750	\$0	0%
Technology Erate	\$53,600	\$53,600	\$0	0%
Curriculum-Elementary Operations	\$197,982	\$197,982	\$0	100%
Curriculum-Elementary District	\$945,000	\$945,000	\$0	100%
Curriculum-Secondary	\$195,229	\$195,229	\$0	0%
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	\$71,250	\$71,250	\$0	0%
Student Services-District	\$92,500	\$92,500	\$0	100%
Business Office	\$499,673	\$444,673	(\$55,000)	-11%
District Wide	1,344,610	1,216,610	(\$128,000)	-10%
Operational Referendum Funds	-	-	\$0	#DIV/0!
Summer School	\$69,940	\$69,940	\$0	0%
<b>Department Totals</b>	<b>8,217,725</b>	<b>7,732,091</b>	<b>(485,634)</b>	<b>-6%</b>

## Waunakee Community School District

### Fund 10 Expenditures (continued)

Common School Fund-District	\$5,800	\$5,800	\$0	0%
Title 1 Public Grant	\$89,776	\$89,776	\$0	0%
Title 1 Private Grant	\$6,199	\$6,199	\$0	0%
Title 2 Grant (Public)	\$50,807	\$50,807	\$0	0%
Title 2 Grant (Private)	\$5,692	\$5,692	\$0	0%
Title 3 Grant	\$18,840	\$18,840	\$0	0%
Title 4A Grant (Public)	\$9,648	\$9,648	\$0	0%
Title 4A Grant (Private)	\$351	\$351	\$0	--
Peer Mentor Grant	\$0	\$0	\$0	--
Perkins Grant	\$18,914	\$18,914	\$0	0%
Federal Flo-Through	\$153,367	\$153,367	\$0	0%
Federal CARES Grant	\$0	\$0	\$0	-100%
ESSER2	\$626,122	\$0	-\$626,122	100%
ESSER3	\$0	\$558,025	\$558,025	--
State Safety Grant - 2	\$0	\$0	\$0	100%
Career/Tech Ed Grant	\$73,654	\$73,654	\$0	0%
Ed. Effectiveness Grant	\$29,520	\$29,520	\$0	0%
Reading Readiness Grant	\$8,375	\$8,375	\$0	0%
School-Based Mental Health	\$75,000	\$75,000	\$0	100%
Mental Health Wellness Grant	\$20,511	\$20,511	\$0	0%
<b>Grant Totals</b>	<b>\$1,192,576</b>	<b>\$1,124,479</b>	<b>(68,097)</b>	<b>-6%</b>
<b>Transfer to Fund 27</b>	<b>\$6,348,679</b>	<b>\$6,348,679</b>	<b>\$0</b>	<b>0%</b>
Wellness Clinic	\$242,250	\$242,250	\$0	--
<b>Other Program Totals</b>	<b>\$6,590,929</b>	<b>\$6,590,929</b>	<b>-</b>	<b>0%</b>
<b>Total Expenditures</b>	<b>\$56,161,606</b>	<b>\$57,232,277</b>	<b>\$1,070,671</b>	<b>2%</b>
<b>Rev-Exp</b>	<b>\$57,965</b>	<b>(\$1,219,265)</b>	<b>(\$1,277,230)</b>	<b>-2203%</b>
<b>Beg Fund Balance</b>	<b>\$6,428,153</b>	<b>\$7,614,873</b>	<b>\$1,186,720</b>	<b>18%</b>
<b>End Fund Balance</b>	<b>\$7,614,873</b>	<b>\$6,395,608</b>	<b>(\$1,219,265)</b>	<b>-16%</b>

### Overall considerations for Fund 10:

- The budget has a negative balance of \$1,219,265. The goal is to offset this negative balance with 2021-2022 end the fiscal year budgetary savings.
- The budget will continue to reserve \$11,875 for parking lot/band uniform fees and \$60,000 for Warrior Stadium and the Soccer Stadium turf replacement.
- The revenue cap increase is based on the September 2022 estimated student count and a \$0/student increase.
- The per pupil aid increase of \$0/student.
- The state equalization aid estimate will be provided by the DPI in July.
- A general contingency of \$100,000 is included in the budget.
- The personnel budget includes an inflationary salary increase of 4.7%, advancement on the district compensations systems, a 0% increase in dental rates, a 0% increase in health insurance rates, and FTE changes as presented on the next page. Final decisions on salary increases will be requested at the May board meeting.
- The 4K program budget will be adjusted based on actual enrollment in the fall of 2022.

# Waunakee Community School District

## Additional Positions

Building	Position	FTE
Prairie		
Heritage	Teacher - Grade 1	1.00
Arboretum	Assistant Principal/4K Coordinator	1.00
Intermediate	Teacher - Grade 6	1.00
Middle School		
High School		
Special Ed	Teacher - High School	1.00
	Para Educators - High School	2.00
Shared Staffing	Teacher - English Learner	2.00
	Guidance Counselors	1.00
District		
Restructuring		
Other Budget Requests	To Be Determined	
<b>Total Additional Staffing</b>		<b>9.000</b>
(Fund 10)		6.00
(Fund 27)		3.00
(Fund 80)		

# 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.

	2021-2022	2022-2023	\$ Change	% Change
<b>Revenues:</b>				
Arboretum School	\$30,000	\$30,000	\$0	100%
Heritage School	\$22,100	\$22,100	\$0	0%
Prairie School	\$21,000	\$21,000	\$0	0%
Intermediate School	\$10,525	\$10,525	\$0	0%
Joint Elementary PTO	\$300	\$300	\$0	100%
Middle School	\$30,650	\$30,650	\$0	0%
High School	\$273,790	\$273,790	\$0	0%
Athletics	\$365,100	\$365,100	\$0	0%
Superintendent	\$0	\$0	\$0	0%
Business Office	\$567,000	\$567,000	\$0	0%
Maintenance	\$0	\$0	\$0	100%
Mentor	\$81,125	\$81,125	\$0	100%
Student Services	\$41,000	\$41,000	\$0	100%
Special Education	\$0	\$0	\$0	
<b>Total Revenues</b>	<b>\$1,442,590</b>	<b>\$1,442,590</b>	<b>\$0</b>	<b>0%</b>
<b>Expenditures:</b>				
Arboretum School	\$37,594	\$37,594	\$0	0%
Heritage School	\$17,800	\$17,800	\$0	0%
Prairie School	\$15,600	\$15,600	\$0	0%
Intermediate School	\$10,525	\$10,525	\$0	0%
Joint Elementary PTO	\$300	\$300	\$0	100%
Middle School	\$25,000	\$25,000	\$0	0%
High School	\$232,545	\$232,545	\$0	0%
Athletics	\$360,000	\$360,000	\$0	0%
Superintendent	\$0	\$0	\$0	--
Business Office	\$534,000	\$534,000	\$0	0%
Maintenance	\$935	\$935	\$0	100%
Mentor	\$62,400	\$62,400	\$0	100%
Student Services	\$41,000	\$41,000	\$0	0%
Special Education	\$990	\$990	\$0	0%
<b>Total Expenditures</b>	<b>\$1,338,689</b>	<b>\$1,338,689</b>	<b>\$0</b>	<b>0%</b>
<b>Rev – Exp:</b>	<b>\$0</b>	<b>\$103,901</b>	<b>\$103,901</b>	<b>--</b>
<b>Beg Fund Balance</b>	<b>\$282,872</b>	<b>\$178,971</b>	<b>(\$103,901)</b>	<b>-37%</b>
<b>End Fund Balance</b>	<b>\$178,971</b>	<b>\$282,872</b>	<b>\$103,901</b>	<b>58%</b>

The budget will be updated for the second draft of the budget in June.

# 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.

	2021-22	2022-23	\$ Change	% Change
<b>Revenues:</b>				
Federal Grant PS	\$23,500	\$23,500	\$0	0%
Federal Grant PS--ESSER3	\$22,403	\$11,202	(\$11,201)	-50%
Federal Grant FT	\$778,446	\$778,446	\$0	0%
Federal Grant FT--ESSER3	\$198,857	\$99,430	(\$99,427)	-50%
<b>Grand Totals</b>	<b>\$1,023,206</b>	<b>\$912,578</b>	<b>(\$110,628)</b>	<b>-12%</b>
State Aid	\$2,162,639	\$2,572,826	\$410,187	19%
Transfer In Fund 10	\$6,406,644	\$6,348,679	(\$57,965)	-0.9%
Medicaid	\$145,000	\$145,000	\$0	0%
Transit of State Aid	\$8,000	\$8,000	\$0	0%
Open Enrollment Tuition	\$0	\$0	\$0	0%
Aid for School Mental Health	\$0	\$0	\$0	---
<b>Other Revenue</b>	<b>\$8,722,283</b>	<b>\$9,074,505</b>	<b>\$352,222</b>	<b>4%</b>
<b>Total Revenues</b>	<b>\$9,745,489</b>	<b>\$9,987,083</b>	<b>\$241,594</b>	<b>2%</b>
<b>Expenditures:</b>				
Federal Grant PS	\$23,500	\$23,500	\$0	0%
Federal Grant PS--ESSER3	\$22,403	\$11,202	(\$11,201)	-50%
Federal Grant FT	\$778,446	\$778,446	\$0	0%
Federal Grant FT--ESSER3	\$198,857	\$99,430	(\$99,427)	-50%
<b>Grant Totals</b>	<b>\$1,023,206</b>	<b>\$912,578</b>	<b>(\$110,628)</b>	<b>-11%</b>
Personnel Costs: Salaries	\$5,894,937	\$6,321,825	\$426,888	7%
Personnel Costs: Benefits	\$2,339,942	\$2,415,276	\$75,334	3%
<b>Salary &amp; Benefits Totals</b>	<b>\$8,234,879</b>	<b>\$8,737,101</b>	<b>\$502,222</b>	<b>6%</b>
Special Ed-Operations	\$28,839	\$28,839	\$0	0%
Special Ed-District	\$126,557	\$126,557	\$0	0%
Transportation	\$323,008	\$173,008	(\$150,000)	-46%
Medicaid	\$9,000	\$9,000	\$0	0%
<b>Program Totals</b>	<b>\$487,404</b>	<b>\$337,404</b>	<b>(\$150,000)</b>	<b>-31%</b>
<b>Total Expenditures</b>	<b>\$9,745,489</b>	<b>\$9,987,083</b>	<b>\$241,594</b>	<b>2%</b>
<b>Rev - Exp:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>---</b>
<b>Beg Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>---</b>
<b>End Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>---</b>

The personnel budget includes an inflationary salary increase of 4.7%, advancement on the district compensations systems, a 0% increase in dental rates, a 0% increase in health insurance rates, and FTE changes as presented on page 13. Final decisions on salary increases will be requested at the May board meeting.

The 2022-23 flow-through and pre-school grant budgets are not available at this time.

## Waunakee Community School District

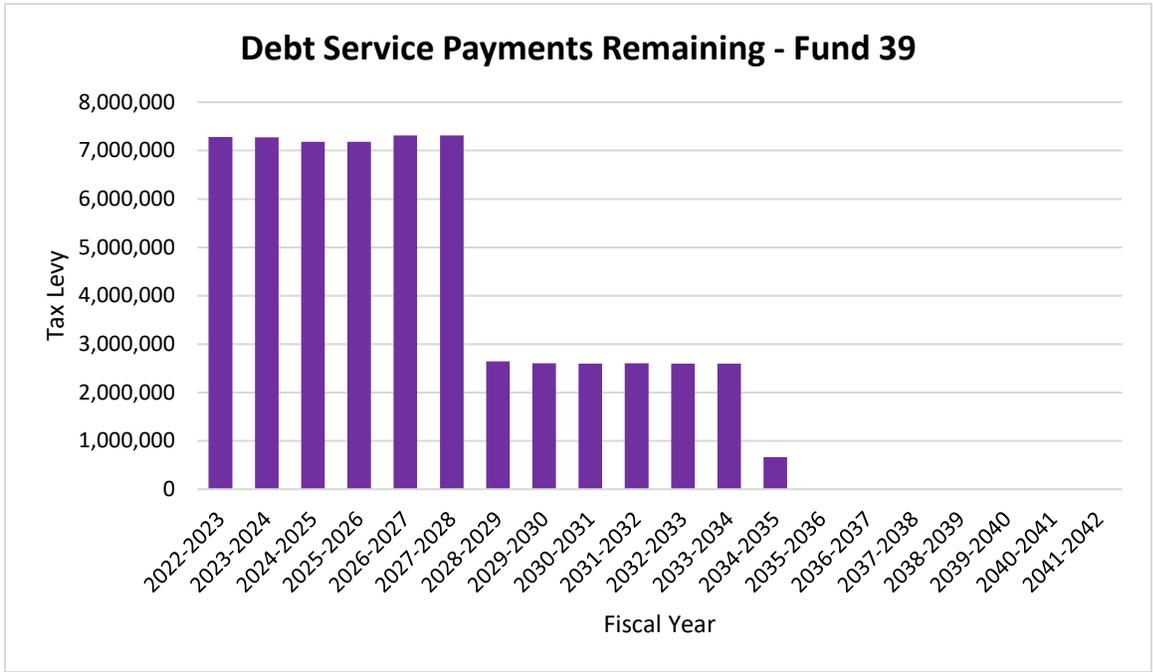
### Debt Service Fund 39

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

	2021-2022	2022-2023	\$ Change	% Change
<b>Revenues:</b>				
Premium	\$0	\$0	\$0	--
Refinancing	\$0	\$0	\$0	--
Interest Earned	\$1,000	\$1,000	\$0	0%
Property Taxes	\$12,017,000	\$14,049,245	\$2,032,245	17%
Interest Rebate	\$269,000	\$0	(\$269,000)	-100%
Total Revenues:	\$12,287,000	\$14,050,245	\$1,763,245	14%
<b>Expenditures:</b>				
Refinancing	\$4,813,913	\$6,687,114	\$1,873,201	--
Interest Owed	\$2,326,481	\$1,917,131	(\$409,350)	-18%
Principal Owed	\$5,215,000	\$5,445,000	\$230,000	4%
Other Debts	\$6,000	\$6,000	\$0	0%
Total Expenditures	\$12,361,394	\$14,055,245	\$1,693,851	14%
<b>Rev – Exp:</b>	\$6,802,000	(\$5,000)	(\$6,807,000)	-100%
<b>Beg Fund Balance</b>	\$2,265,023	\$2,078,896	(\$186,127)	-8%
<b>End Fund Balance</b>	\$2,078,896	\$2,073,896	(\$5,000)	0%

The following graph and table reflects the future tax levies (10 borrowings) in this fund.

# Waunakee Community School District



FISCAL YEAR	AMOUNT DUE
2022-2023	7,281,018
2023-2024	7,270,162
2024-2025	7,180,481
2025-2026	7,181,343
2026-2027	7,309,194
2027-2028	7,310,293
2028-2029	2,640,047
2029-2030	2,604,512
2030-2031	2,599,462
2031-2032	2,601,975
2032-2033	2,598,406
2033-2034	2,597,319
2034-2035	660,562
2035-2036	0
2036-2037	0
2037-2038	0
2038-2039	0
2039-2040	0
2040-2041	0
2041-2042	0
<b>TOTAL DUE</b>	<b>\$59,834,774</b>

## 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.

	2021-22	2022-23	\$ Change	% Change
<b>Revenues:</b>				
Property Taxes	\$0	\$0	\$0	0%
Interest	\$1,000	\$1,000	\$0	100%
Total Revenues	\$1,000	\$1,000	\$0	0%
<b>Expenditures:</b>				
Maintenance Projects	\$460,255	\$460,500	\$245	0%
Total Expenditures	\$460,255	\$460,500	\$245	--
<b>Rev – Exp:</b>	(459,255.00)	(459,500.00)	(245)	0%
<b>Beg Fund Balance</b>	1,173,399	714,144	(459,255)	-39%
<b>End Fund Balance</b>	\$714,144	\$254,644	(\$459,500)	-64%

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.

The Budget Committee of the School Board has recommended continuing 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.

# 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.

	2021-2022	2022-2023	\$ Change	% Change
<b>Revenues:</b>				
Milk Sales	\$88,430	\$88,430	\$0	0%
Ala-Carte Sales	\$1,248,759	\$1,248,759	\$0	0%
Lunch Sales-Students	\$739,598	\$739,598	\$0	0%
Lunch Sales-Adults	\$6,808	\$6,808	\$0	0%
Lunch-Dane County	\$121,495	\$121,495	\$0	0%
Catering	\$78,320	\$78,320	\$0	0%
Breakfast Sales	\$16,625	\$16,625	\$0	0%
Madison Country Day	\$106,865	\$106,865	\$0	100%
<b>Total Revenues</b>	<b>\$2,406,900</b>	<b>\$2,406,900</b>	<b>\$0</b>	<b>0%</b>
<b>Expenditures:</b>				
Contracted Services	\$970,222	\$970,222	\$0	0%
Food Purchase	\$1,149,020	\$1,149,020	\$0	0%
Other Supplies	\$89,616	\$89,616	\$0	0%
Equipment Purchase	\$25,000	\$25,000	\$0	0%
Software/Tech Costs	\$40,000	\$40,000	\$0	0%
Personnel Costs	\$82,811	\$82,811	\$0	0%
<b>Total Expenditures</b>	<b>\$2,356,669</b>	<b>\$2,356,669</b>	<b>\$0</b>	<b>0%</b>
<b>Rev-Exp:</b>	<b>\$50,231</b>	<b>\$50,231</b>	<b>\$0</b>	<b>--</b>
<b>Beg Fund Balance</b>	<b>\$0</b>	<b>\$50,231</b>	<b>\$50,231</b>	<b>--</b>
<b>End Fund Balance</b>	<b>\$50,231</b>	<b>\$100,462</b>	<b>\$50,231</b>	<b>--</b>

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 will be updated for the second draft of the budget in June after School Board approval of the 22-23 fees at the May Board meeting.

## 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.

	2021-2022	2022-2023	\$ Change	% Change
<b>Revenues:</b>				
Interest – AUL Trust	\$28,000	\$28,000	\$0	0%
Interest – HRA Trust	\$150,000	\$150,000	\$0	0%
Employer Contributions - AUL	\$443,666	\$0	(\$443,666)	100%
Employee Contributions – AUL	\$7,000	\$7,000	\$0	0%
Employer Contributions – HRA	\$451,635	\$451,635	\$0	0%
Employee Contributions – HRA	\$0	\$0	\$0	--
Total Revenues	\$1,080,301	\$636,635	(\$443,666)	-41%
<b>Expenditures:</b>				
Disbursements – AUL	\$7,000	\$7,000	\$0	0%
Disbursements – HRA	\$600,000	\$600,000	\$0	--
Disbursements - Implicit Rate	\$40,000	\$40,000	\$0	0%
Total Expenditures	\$647,000	\$647,000	\$0	0%
<b>Rev – Exp:</b>	\$433,301	(\$10,365)	(\$443,666)	-102%
<b>Beg Fund</b>	\$7,634,984	\$7,634,984	\$0	0%
<b>End Fund</b>	\$7,634,984	\$7,624,619	(\$10,365)	0%

This budget will be updated in the final draft of the budget based on the final retirement benefits for the 2021-2022 retirees. The annual district contribution to the Fund 73 trust fund will be placed on hold until the fall of 2022.

# 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.

	2021-2022	2022-2023	\$ Change	% Change
<b>Revenues:</b>				
Property Taxes	\$450,091	\$450,091	\$0	0%
Athletic Camps	\$0	\$0	\$0	--
Community Ed	\$12,000	\$12,000	\$0	0%
Summer School Camps	\$800	\$800	\$0	100%
Middle School Athletics	\$20,000	\$20,000	\$0	0%
Community Ed/Swim	\$46,000	\$46,000	\$0	0%
WCCC Grant	\$125,000	\$125,000	\$0	100%
<b>Total Revenues</b>	<b>\$653,891</b>	<b>\$653,891</b>	<b>\$0</b>	<b>0%</b>
<b>Expenditures:</b>				
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	\$800	\$800	\$0	100%
Workers Compensation	\$2,000	\$2,000	\$0	0%
WCCC Grant	\$125,000	\$125,000	\$0	100%
<b>Total Expenditures</b>	<b>\$653,891</b>	<b>\$653,891</b>	<b>\$0</b>	<b>0%</b>
<b>Rev – Exp:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>--</b>
<b>Beg Fund Balance</b>	<b>\$473,122</b>	<b>\$473,122</b>	<b>\$0</b>	<b>0%</b>
<b>End Fund Balance</b>	<b>\$473,122</b>	<b>\$473,122</b>	<b>\$0</b>	<b>0%</b>

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 will be updated for the third version of the budget in July.

## 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.

	2021-2022	2022-2023	\$ Change	% Change
<b>Revenues:</b>				
DCNTP	\$162,856	\$162,856	\$0	0%
Mentor Grants	\$0	\$0	\$0	---
Total Revenues	\$162,856	\$162,856	\$0	0%
<b>Expenditures:</b>				
DCNTP	\$162,856	\$162,856	\$0	0%
Mentor Grants	\$0	\$0	\$0	---
Total Expenditures	\$162,856	\$162,856	\$0	0%
<b>Rev – Exp:</b>	\$0	\$0	\$0	---
<b>Beg Fund Balance</b>	\$0	\$0	\$0	---
<b>End Fund Balance</b>	\$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. The budget will be updated for the third draft of the budget in July.

**WAUNAKEE COMMUNITY SCHOOL DISTRICT  
STUDENT FEES 2022-2023 SCHOOL YEAR**

<b>Elementary Schools</b>	<b>2021-22</b>	<b>2022-23</b>	<b>% Increase</b>
Kindergarten	\$40.00	\$55.00	37.5%
1st-4th	\$45.00	\$55.00	22%
Milk	\$0.40	\$0.40	
Lunch	\$3.35	\$3.35	
Breakfast	\$1.25	\$1.25	
Recorders	\$7.00	\$7.00	
<b>Intermediate School</b>	<b>2021-22</b>	<b>2022-23</b>	<b>% Increase</b>
5th-6th	\$45.00	\$60.00	33%
Percussion	\$50.00	\$50.00	
Large Instrument	\$100.00	\$100.00	
Milk	\$0.40	\$0.40	
Lunch	\$3.35	\$3.35	
Breakfast	\$1.25	\$1.25	
<b>Middle School</b>	<b>2021-22</b>	<b>2022-23</b>	<b>% Increase</b>
7th-8th	\$45.00	\$70.00	55.5%
Art 7th-8th	\$5.00	\$5.00	
Tech. Ed-8th	\$5.00	\$5.00	
Gateway/Tech. – 8th	\$5.00	\$5.00	
F/CE – 8th	\$5.00	\$5.00	
Co-Curricular Fee	\$40.00	\$40.00	
Football Equip. Fee	\$20.00	\$20.00	
Locks	\$5.50	\$7.00	27%
Assignment Notebook	\$5.00	\$5.00	
Percussion	\$50.00	\$50.00	
Large Instrument	\$100.00	\$100.00	

Milk	\$0.40	\$0.40	
Breakfast	\$1.50	\$1.50	
Lunch Meal Deal	\$4.10	\$4.10	
<b>High School</b>	<b>2021-22</b>	<b>2022-23</b>	<b>% Increase</b>
9th-12th	\$50.00	\$50.00	
Elements of Art	\$5.00	\$5.00	
Principles of Design	\$5.00	\$5.00	
Band Uniform	\$10.00	\$10.00	
Ceramics	\$10.00	\$10.00	
Art Metals	\$10.00	\$10.00	
Drawing/Painting	\$10.00	\$10.00	
Advanced Art	\$10.00	\$10.00	
Photography	\$10.00	\$10.00	
Textiles	\$10.00	\$10.00	
AP US History	N/A	\$20.00	
Tech. Ed. Metals	\$20.00	\$20.00	
Tech. Ed. Home/Auto	N/A	10.00	
F/CE Foods Courses	\$25.00	40.00	60%
Innovation Center	\$25.00	\$25.00	
Lunch Meal Deal	\$4.10	\$4.10	
<b>Tech. Ed. Woods and F/CE individual project supplies provided by students</b>			
1st Activity	\$75.00	\$75.00	
2nd Activity	\$75.00	\$75.00	
3rd Activity	\$75.00	\$75.00	
Maximum	\$225.00	\$225.00	
Football Equip. Fee	\$35.00	\$35.00	
HS Football Player Optional Helmet Purchase Program	\$295.00	\$295.00	

Driver's Education	(Fees set by CESA 2)	(Fees set by CESA 2)	
HS Transcript Electronic	\$15.00	\$15.00	
Parking Fee	\$50.00	\$50.00	
Locks	\$5.50	\$5.50	
Percussion	\$50.00	\$50.00	
Large Instruments	\$100.00	\$100.00	

Note: Students eligible for free/reduced meals are not charged any school district fees if the DPI waiver form is signed.

**WARRIOR STADIUM & WARRIOR PITCH FACILITY FEE SCHEDULE**

830-Exhibit(1)

**Scheduling Priority List**

1. In-Season High School Sports - Warrior Stadium/**Pitch** is their competition location: ~~Football, Lacrosse (Boys & Girls), Track & Field~~ (Each sport will have primacy in during their sport association [WIAA, ~~WALA~~] designated season)
2. In-Season Middle School Sports - Warrior Stadium/**Pitch** is their competition location: MS Football and MS Track
3. In-season High School Sports - Warrior Stadium/**Pitch** is not their competition location (ie: baseball, softball, etc...)
4. Designated Resident Youth Athletic Groups - ~~Warrior Stadium is currently set-up as their competition surfaces: Football, Lacrosse (Boys & Girls), Track & Field.~~ Youth Group primacy will be based on WIAA/~~WALA~~ designated seasons
5. Designated Resident Youth Athletic Groups - Warrior Stadium is NOT set-up as their competition surfaces: Baseball, Softball, Soccer, etc...
6. Off-Season (June/July) - High School Sports, Donor Youth Athletic Groups

**Facility Use Fee**

1. Group 1: No Charge
  2. Group 2-6: **\$130/Hour, includes a \$30/hr fee for maintenance coverage.**
  3. Donor group's credit based on specific amount donated; see fee credit summary.
- The Activities Department will track Donor group's usage and present a yearly summary.

**Maintenance Staff Fee**

Must have a dedicated Maintenance Staff member on duty. Additional fee may be charged if set-up/clean-up warrant.\*

1. Group 1: No Charge
2. Group 2-6: \$30/Hour (Donor groups credit based on specific amount donated)

\* Custodial Supply Fee, will be assessed based on number of attendees: \$25/base, 100-199 (\$40), 200-299 (\$45), 300-399 (\$50), 400-499 (\$55), 500-750 (\$60), 750+ (\$75)

**Insurance Requirement**

1. All non-school user groups must present proof of insurance to the Activities Department 72 hours prior to reservation.
2. Insurance Coverage Minimums: \$1 million single occurrence and \$2 million aggregate.

**Concession Stand/Ticket Gate Use**

User may use the concession stand and ticket gate.

1. Must coordinate set-up and take-down with the Athletic Office
2. Must use provided cold drinks and popcorn
3. User group will reimburse Athletic Dept based on product sold and current vendor pricing

**WARRIOR STADIUM/PITCH - FEE CREDIT SUMMARY**

<b>GROUP</b>	<b>AMOUNT PLEDGED</b>	<b>REPAYMENT STRUCTURE</b>
<b>Youth Football**</b>	\$100,000	\$10,000/10 years
<b>Boys Youth Lacrosse**</b>	\$60,000	\$10, 000 upfront, \$50,000/15 years
<b>Girls Youth Lacrosse**</b>	\$22,500	\$1,500/15 years
<b>Track Boosters</b>	\$3,000	Paid in Full
<b>Youth Soccer</b>	<b>\$250,000</b>	<b>\$25,000/10 years</b>

\*\*Football, Boys Lacrosse, and Girls Lacrosse Booster Clubs have donated matching funds with the same repayment structure as their matching Youth Organizations.

**WAUNAKEE COMMUNITY SCHOOL DISTRICT**  
**REGULATIONS FOR USE OF WARRIOR STADIUM/PITCH ARTIFICIAL TURF**

In an effort to provide the safest and cleanest facilities possible for all groups who request to use Warrior Stadium, the Waunakee Community School District has established the following regulations for use of stadium and field. This form must be signed and returned prior to use of Warrior Stadium.

**Artificial Turf Fields**

Since turf does not regenerate like natural grass, any item that is left on the field stays on the field. Failure to follow school established rules could impact the safety and longevity of the artificial turf for future users. Please keep in mind coaches and their respective schools are responsible for their players, coaching staff, administrators, and spectators.

**Regulations (Team/Apparel Regulations)**

1. Players, coaches, school employees, athletic trainers, game officials, and/or spectators must wear turf shoes, tennis shoes, or rubber cleats on the field. Metal cleats (baseball, etc...) will not be allowed on the stadium field. Metal tipped plastic cleats are acceptable.
2. Players are not permitted to wear track shoes with spikes (pyramid or pin) longer than 1/8 inch in length.
3. Any player wishing to wear cleats must wash their cleats before walking on the turf surface.
4. Only track cleats are the only allowed cleats on the track surface, including the high jump area. Athletes in other cleats (FB, LAX, etc...) must stay on the track protector when crossing-over the track or standing on the sidelines.

**Regulations (All Users, including Teams)**

1. At no time will gum be permitted on or around the artificial turf surface, this includes players, coaches, school employees, game officials, athletic trainers, and/or any spectators.
2. At no time will seeds or nuts of any kind (sunflower, peanut, popcorn, etc...) be permitted on or around the artificial turf, this includes players, coaches, school employees, game officials, athletic Trainers, and/or spectators.
3. At no time will confetti or any small non-degradable materials be used on or near the field.
4. At no time will bleach or any corrosive cleaners be used on the field, except for those cleaners permitted by WCSD Maintenance Staff and utilized under strict supervision.
5. Chairs, tables, canopies, tent stakes, corner flags, or any potentially damaging objects may not be placed on any part of the artificial turf without permission from WCSD Maintenance prior to use.
6. No dogs or animals of any sort are permitted on the field at Warrior Stadium at any time.
7. No bikes, inline skates, strollers, and/or motorized vehicles are allowed on the field at any time.
8. WATER is the only beverage that is permitted on the artificial turf.
9. No golfing, hammer, archery, shot put, or discuss events are to be held on the turf.
10. No athletic equipment is to be drug across the field at any time. All goals and like equipment must be lifted and carried to the new location, unless the equipment is on wheels.
11. A School Department will have first priority to use the field. This may include previously unscheduled games, such as playoff games or makeup games due to weather.
12. Outside requests may be canceled or rescheduled to meet the needs of the school district.
13. All users of the field are asked to clean up their team area after using the field to prevent any future hazards for players, coaches, officials, or spectators.
14. Any damage to the field caused by failing to follow the artificial turf regulations will result in a fine to cover the cost of cleaning and/or repair to restore the field to its prior condition.

VISITING TEAM: \_\_\_\_\_

VISITING TEAM ADMINISTRATOR: \_\_\_\_\_ DATE: \_\_\_\_\_

VISTING TEAM COACH: \_\_\_\_\_ DATE: \_\_\_\_\_

Policies of the Board of Education

**COMMUNITY USE OF RECREATIONAL FACILITIES  
Fee Schedule**

830-Exhibit(2)

The pool director shall be responsible for scheduling pool recreation usages as listed below including pool rental.

*Refer to Aquatic Center Director for quarter dates*

Open Swim

\$3 Daily

**\$50 Individual Resident Pass per quarter**

**\$60 Individual Non-Resident Pass per quarter**

\$100 Family pass per quarter (District residents)

\$150 Family pass per quarter (Non-District residents)

\$150 Annual Non-resident Swim Club Fee (All non-district students who participate in youth swim clubs/teams will be required to purchase a pass on an annual basis)

Family Swim (Sunday afternoons)

\$5 Per family (Swimmers must be members of the immediate family).

Group Swim Lessons

\$45 Per session (5 sessions per school year)

Private Swim Lessons

\$15.00 One (1) 30 minute

\$80.00 Six (6) 30 minute lessons

\$125.00 Ten (10) 30 minute lessons

Semi-Private Swim Lessons (2-3 participants at the same level)

\$10.00 One (1) 30 minute

\$50.00 Six (6) 30 minute lessons

\$75.00 Ten (10) 30 minute lessons

Master Swim

\$50.00/Quarter: Members

\$75.00/Quarter: Non-Members

Lap and Fitness

\$3 Daily

**\$50 Per quarter**

Water Aerobics

\$3 Daily

**\$50 Per quarter**

Pool Rental

Pool rentals will be invoiced based on the total number of attendees. Renters will also be invoiced for lifeguard wages and a custodial supply fee will be assessed for events. Resident and Non-Resident determinations will be made by the Activities Director per Board Policy 830-Rule.

Total Attendees (includes participants, spectators, officials, etc...)	Resident Rental Fee*#	Non-Resident Rental Fee*#
1-25 Attendees	\$70.00/hr	\$95.00/hr
26-50 Attendees	\$85.00/hr	\$110.00/hr
51-75 Attendees	\$100.00/hr	\$125.00/hr
76-100 Attendees	\$115.00/hr	\$140.00/hr
100+ Attendees	\$130.00/hr	\$155.00/hr

\*Plus Lifeguard wages

#Custodial Supply Fee, will be assessed based on number of attendees: \$25/base, 100-199 (\$40), 200-299 (\$45), 300-399 (\$50), 400-499 (\$55), 500-750 (\$60), 750+ (\$75)

**Local Swim Clubs will be required to rent the pool and pay applicable pool rental fees for all meets in which a fee is charged to participants and/or spectators.**

Fees for Adult Recreational Use for Open Gym/Open Weight/VB, etc. if operated by the district:

One-Hour Daily Fee:		Two-Hour Daily Fee:	
Resident	\$2.00	Resident	\$3.00
Non-Resident	\$4.00	Non-Resident	\$5.00

These costs must cover the cost of a supervisor and/or caretaker as determined by the Director of Community Services. Should the "open" activities fees not cover the costs on a regular basis, the fee may be increased by superintendent action or the open gym/weight/VB schedule will be revised.

The Village of Waunakee Recreation Department may utilize district facilities for its programs and determine the fee charged for that program.

## Rental Fee Chart

830-Exhibit(3)

<b>(1) Performing Arts Center (PAC) Room 1800</b>	<b>For Profit – Non Community Per Hour Unless Noted (Group 6)</b>	<b>Non-Profit/Non-Community or For Profit Community Per Hour Unless Noted (Group 5)</b>	<b>Non-Profit Community User Per Hour Unless Noted (Group 4)</b>
(a) Non Audience Hours – Full Lighting and Sound (set up, rehearsal, etc. prorated in half hour increments)	\$50.00	\$25.00	No Charge
(b) Non Audience Hours – Minimal Stage Lighting and Stage Audio (set up, rehearsal, etc. prorated in half hour increments)	\$40.00	\$20.00	No Charge
(c) Audience Hours – Full Lighting and Sound (beginning 1 hour prior to event start time, prorated in half-hour increments) See Auditorium Percentage Fee	\$80.00	\$40.00	No Charge
(d) Audience Hours – Minimal Stage Lighting and Stage Audio (beginning 1 hour prior to event start time, prorated in half-hour increments) See Auditorium Percentage Fee	\$50.00	\$25.00	No Charge
(e) Front of Curtain Only	\$40.00	\$20.00	No Charge
<b>(2) Auditorium (AUD) Room 1118</b>			
(a) Non Audience Hours – Full Lighting and Sound (set up, rehearsal, etc. prorated in half hour increments)	\$40.00	\$20.00	No Charge
(b) Non Audience Hours – Minimal Stage Lighting and No Stage Audio (set up, rehearsal, etc. prorated in half hour increments)	\$30.00	\$15.00	No Charge
(c) Audience Hours – Full Lighting and Sound (beginning 1 hour prior to event start time, prorated in half-hour increments) See Auditorium Percentage Fee	\$50.00	\$25.00	No Charge
(d) Audience Hours – Minimal Stage Lighting and Stage Audio (beginning 1 hour prior to event start time, prorated in half-hour increments) See Auditorium Percentage Fee	\$40.00	\$20.00	No Charge
(e) Front of Curtain	\$40.00	\$20.00	No Charge
<b>(3) Additional Charges</b>			
(a) Piano Tuning	\$100.00 per tuning (Same for all groups)		
(b) Orchestra Pit Cover Removal/Installation	\$200.00 per change (Same for all groups)		
(c) Acoustical Shell	\$40.00 per use	\$20.00 per use	No Charge
(d) Risers	\$30.00 per use	\$15.00 per use	No Charge
(e) Light Trees	\$20.00 per tree	\$10.00 per tree	No Charge
<b>(4) Labor Charges</b>			
(a) House Technician (required at all times)	\$20.00 (Same for both groups)		No Charge
(b) Stage Crew (as needed)	\$10.00 (Same for both groups)		No Charge
(c) House Manager (required for all ticketed events)	\$15.00 (Same for both groups)		No Charge
(d) Ushers (as needed)	\$10.00 (Same for both groups)		No Charge
(e) Custodial Fee (as needed)	\$30.00 (Same for all groups)		

(f) Glitter/Confetti Clean-up Fee	\$50.00 (Same for all groups)
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- **Groups 1, 2 & 3 would be N/C for all fees listed above.**
- **Audience hours are charged whenever non-performers are in the house**
- **Set up charges may be assessed for items such as Dance floor, monitors, and other extra items at a rate of \$20/hour.**

Adopted: 10/11/82

Revised: 5/14/84  
7/11/88  
4/22/91  
3/94  
4/8/96  
8/10/98 (changed policy number only)  
11/9/98  
July 2002  
May 2007  
November 2008  
June 2017

Waunakee Community School District

# **USER GROUP CLASSIFICATIONS**

## **GROUP 1**

### **WCSD SCHOOL SPONSORED ACTIVITIES:**

All school sponsored activities approved by the building principal shall have precedence over other requests for the use of facilities. Significant consideration, however, should be given to the scheduling of school sponsored events, activities or practices during times when the school's custodial staff is normally on duty.

A school employee must be present for all school sponsored events. If a custodian(s) is needed outside of his/her regularly scheduled time, approval must be obtained from the Activities Director.

## **GROUP 2**

### **WCSD SCHOOL AFFILIATED GROUPS:**

School affiliated groups include: Parent Teacher Organizations (PTO's), Booster Organizations, Village Recreation Department, Friends of Waunakee Performing Arts, Local Educational Foundations.

## **GROUP 3**

### **DESIGNATED RESIDENT NONPROFIT GROUPS/ORGANIZATION & FEDERAL, STATE OR LOCAL GOVERNMENTAL (NON-EDUCATIONAL) AGENCIES:**

Designated resident nonprofit groups/organizations include:

- a. Recognized civic youth groups which include a majority (80%) of District students (examples: Boy Scouts, Girl Scouts, Cub Scouts, 4H, etc.). The District may request a copy of the roster to verify status.
- b. Recognized resident youth athletic groups/organizations which include a majority (80%) of District students (examples: Waunakee Area Soccer Club, Tri-County/BDL Basketball, Traveling Softball Program, Legion Baseball Program, Waunakee Youth Wrestling, Waunakee Youth Lacrosse Club, Waunakee Youth Football, Waunakee Youth Hockey, Waunakee Wave Swim Club). The District may request a copy of the roster to verify status.
- c. Local community service organizations (examples: Rotary, Lions/Leos, Jaycees, Optimists, etc.)
- d. Waunakee Chamber of Commerce
- e. Waunakee Public Library
- f. Resident Neighborhood/Condominium Associations
- g. Resident Home Talent League Baseball Teams
- h. Waunakee Community Band
- i. Waunakee Public Post-Secondary Educational Institutions (i.e. University of Wisconsin System, Madison College)

## **GROUP 4**

### **WCSD RESIDENT INDIVIDUALS, SCHOOLS, OR OTHER NONPROFIT\* GROUPS/ORGANIZATIONS LOCATED IN DANE COUNTY**

## **GROUP 5**

### **NON-RESIDENT, NONPROFIT GROUPS/ORGANIZATIONS OR INDIVIDUALS**

\*Nonprofit groups/organizations are defined as those having 501(c)(3) or equivalent status from the Internal Revenue Services (IRS). The District may request a copy of the appropriate documentation to verify nonprofit status.

## **GROUP 6**

### **WCSD RESIDENT, FOR PROFIT ENTITIES, OR NON PROFIT GROUPS/ORGANIZATIONS OR SCHOOLS LOCATED OUTSIDE OF DANE COUNTY**

## FACILITIES CATEGORIES

### **CLASS 1 Facilities:**

High School Fieldhouse

~~Warrior Soccer Stadium~~

Lacrosse Fields at Intermediate School

### **CLASS 2 Facilities:**

High School Old Gym

Intermediate School Gym

Middle School Gym

High School Commons

High School Small Auditorium

High School Weight Room

Intermediate School Cafeteria

Baseball Field

Softball Field

Soccer Practice Field

Specialized Classrooms (Computer Labs, F/CE, Tech-Ed, Science, Music Suite, Drama Classroom)

### **CLASS 3 Facilities:**

Arboretum, Heritage, & Prairie Elementary

High School Wrestling Room

Middle School Wrestling Room

### **CLASS 4 Facilities:**

Classrooms

Conference Rooms

**Waunakee Community School District  
FACILITY USE FEE SCHEDULE**

<b>ALL RATES ARE PER DAY (Unless otherwise noted)</b>	<b>Group 1</b>	<b>Group 2</b>	<b>Group 3</b>	<b>Group 4</b>	<b>Group 5</b>	<b>Group 6</b>
<b>Warrior Stadium*^</b>	N/C	Exhibit 1				
<b>Aquatic Center*</b>	N/C	Exhibit 2				
<b>Performing Arts Center*</b>	N/C	Exhibit 3				
Class 1 Facilities	N/C	\$200	\$250	\$300	\$400	\$500
Class 2 Facilities	N/C	\$60	\$80	\$100	\$160	\$200
Class 3 Facilities	N/C	\$40	\$60	\$80	\$100	\$160
Class 4 Facilities	N/C	\$25	\$25	\$25	\$25	\$50
<b>Staff Costs:</b>						
Custodial, Facility Set-up/Take down (\$30/hour outside of scheduled time)	N/C	\$30/hr	\$30/hr	\$30/hr	\$30/hr	\$30/hr
Field Preparation (Lining)	N/C	\$30/hr	\$30/hr	\$30/hr	\$30/hr	\$30/hr
Specialized Classroom Equipment	N/C	\$35/hr	\$35/hr	\$35/hr	\$35/hr	\$35/hr
Tech Support	N/C	N/C	N/C	N/C	N/C	N/C
Television	N/C	N/C	N/C	N/C	N/C	N/C
VCR/DVD Player	N/C	N/C	N/C	N/C	N/C	N/C
Screen	N/C	N/C	N/C	N/C	N/C	N/C
Overhead Projector	N/C	N/C	N/C	N/C	N/C	N/C
Computer/Video Projector	N/C	N/C	N/C	N/C	N/C	N/C
Portable Sound System	N/C	N/C	N/C	N/C	N/C	N/C
Risers (each)	N/C	N/C	N/C	N/C	N/C	N/C
Tables	N/C	N/C	N/C	N/C	N/C	N/C
Chairs	N/C	N/C	N/C	N/C	N/C	N/C

\*Other charges do apply see specific policy exhibits for more details.

^The first \$30,000 Warrior Stadium gate receipts will be set aside to its own budget item for future artificial turf purchases.

**ADDITIONAL FEES/CHARGES:**

- When a custodian is not scheduled, and one needs to be assigned, there will be a \$30/hour custodial fee charged to all groups. If the event size requires more staff, the WCSD reserves the right to add custodial staff and charge fee to user group.
- Facility uses or events for groups 2, 3, 4, 5, or 6 that involve large groups (in excess of 100 people consisting of participants/attendee/audience) will be assessed a daily supply charge to offset the cost of custodial supplies (i.e. toilet paper, paper towels, trash liners, cleaning supplies, etc...) require to support the event.
- Group Size (participants/attendees/audience) 100-199 (\$25) 200-299 (\$30) 300-399 (\$40) 400-499 (\$45) 500-750 (\$50) 750 and above (\$75). For large events, additional charges for portable restrooms, trash receptacles, or trash disposal may be added.
- When an admission fee is charged to spectators/audiences, the facility use fees will be charge to group classifications 2, 3, 4, 5, and 6.
- District Gymnasiums (Classes 1, 2, & 3) can be rented for half days at a rate of 50% of the daily fee
- Renters must submit of COI a minimum of 1 week in advance.

- Cancellations within 72 hours of the scheduled event will result in a cancellation penalty equal to the 50% of the reservation cost.

### **WCSD Facilities User Group Expectations**

The WCSD is pleased to rent and allow community and non-community groups the use of school district facilities in the evenings and on weekends. The District is very proud of our facilities and wants them to be used as much and as often as possible. There are some expectations that the WCSD has of the groups renting/using the district buildings.

- Reserve the facilities well in advance through the WCSD Activities Office (849-2103).
- Complete/Submit necessary paper work that will include a Waiver Damage Form and a Certificate of Insurance which may be required.
- Be as specific as possible on needs you may have in terms of set-up so that things such as tables, chairs, garbage cans, etc. can be made available prior to event.
- For events/activities where children are involved, there will be a custodian on duty. They are there to assist during the events, but will also have other work responsibilities to attend too.
- The WCSD provides supervision for school sponsored events only. There is no supervision of children done by school staff for non-school sponsored events/activities. All participants and spectators should remain in the areas designated for the event. Small children must be supervised and not allowed to roam around school facilities unsupervised. Children that are not supervised can be injured or damage school property. If children are left unsupervised around the schools, the district can restrict the use of a facility or hire supervision that will be charged back to the user group.
- During an event and at the completion of the event, please assist in cleaning up the areas that are being used.
- Immediately report any damage that may take place.

April 26, 2022

Mr. Steve Summers  
Business Manager  
Waunakee Community School District  
101 School Drive  
Waunakee, WI 53597



Dear Steve,

Enclosed are two options of proposed food service budgets for the 2022-2023 school year. As we discussed, we have based the budgets on current operations. We have included Version A with current prices, and Version B with +\$.05 on meals and a 2% increase on entrees and ala carte items.

We also are excited to offer Connie and Brian promotions that allow them to take on additional responsibility but remain your management team at Waunakee. As valued professionals their career growth is important to us, and so we appreciate your willingness and flexibility to give them the opportunity. Connie Vacho will become an Assistant District Manager, responsible for overseeing eight other school accounts in addition to Waunakee. We expect this to take her out of the district 5-7 days per month as she visits those Food Service Directors. In order to help her take on the additional role, we are promoting Chef Brian Shoemake to Chef/Manager. Brian will perform more of the administrative tasks and assist in managing the food service staff. He will also assume responsibility for the program in Connie's absence.

This proposed budget is based on the following:

1. Elementary students will continue to pay a set price for a complete breakfast or lunch. The meal will continue to include an entrée plus the fruit and vegetables, milk, and side items listed on the monthly menu. Version A is based on the current Elementary lunch price of \$3.35. Elementary Breakfasts remain at \$1.25 on both versions. Secondary students will continue to pay \$1.50 for Breakfast.
2. We will continue to offer the "meal deal" that allows middle and high school students to choose a customized meal made up of an entrée, two sides and a carton of milk or bottled water for a set price. Students approved for free or reduced priced meals can also choose from the meal deal menu. On Version A The Meal Deal is budgeted at the current price of \$4.10.
3. The program will continue to absorb the cost of providing Free and Reduced-Price Meals to needy students. We have planned to provide 32 breakfasts and 159 lunches per day using the current trends. Free students can apply their free meal discount to the higher priced chef meal.
4. Students who are approved for reduced-price meals will continue to pay \$.40 for breakfast and \$.40 for lunches. There are 3 Reduced Priced Breakfasts and 33 Reduced Price Lunches planned.
5. Version A projects Ala Carte sales of \$1,503,334 over 175 school days.

Steve Summers  
April 26, 2022  
Page 2

6. Adults will still have the option to purchase the menued lunch for \$4.25 at the elementary schools. Adults at the Middle or High School can purchase any item sold to students at the same prices.
7. We have included \$68,880 in revenue from cartons of milk served for the morning milk break. This maintains the current price of \$.40 per carton.
8. Catering Sales are projected at \$89,000 for the year. We appreciate the district's support by using food service for their catering needs.
9. Revenue of \$116,580 is included for meals sold to Madison Country Day School based on current participation. The billed meal price is planned to remain at the current rate of \$6.70.
10. Your partnership in serving Westside Christian School will generate additional revenues of \$72,863 based on the billed meal price of \$6.70.
11. Sales of \$104,927 are included from serving the Waunakee Senior Center year-round. This includes a higher rate to cover the cost of paper trays used for home delivered meals.
12. We have budgeted Taher labor including our Food Service Director, Unit Chef, Driver, Office Support, and Hourly employees with projected wages and benefits. The increase in salary for Connie and Brian's promotion will be paid through our corporate office and not billed back to Waunakee School District, so it is not reflected in this budget.
13. We have included client paid expenses, totaling \$147,500.
14. Our G & A and Management Fees have been increased by 4.0%, although DPI has determined the CPI for food away from home to be 7.7%

Version B with current meal prices has a planned surplus of \$42,306. If the board wishes to raise meal prices, Version B would generate \$25,861 in additional surplus, or \$68,167.

If you have any questions or need additional information after you have reviewed the budgets, please let me know. We appreciate the support and partnership with you and the Waunakee School District and are looking forward to another successful school year in 2022-23.

Sincerely,  
TAHER INC.



Jim Madden  
Regional Vice President of Operations

Cc. Alexandra Dye  
Judy Cameron  
Connie Vacho

# WAUNAKEE

## PROJECTED OPERATING BUDGET--FOOD SERVICE

2022-2023

Version: VERSION A CURRENT PRICES

Days of Service:

175 days

		Prices
	Elementary Breakfast	\$ 1.25
	Secondary Breakfast	\$ 1.50
	Elementary Lunch	\$ 3.35
	Meal Deal 7-12	\$ 4.10
	Intermediate Chef	\$ 4.50
	Free Meal Deal- Discount	\$ 1.75
	Free Meals	\$ -
	Reduced Meals	\$ 0.40
	Adult Lunch:	\$ 4.25
	Milk:	\$ 0.40
<b>REVENUE</b>		
CASH:	Breakfast	\$ 6,860.00
	Lunch	\$ 817,608.75
	Adult Lunch	\$ 4,462.50
	A La Carte	\$ 1,503,334.00
	Milk Service	\$ 79,590.00
	Catering	\$ 89,000.00
	MCDS	\$ 116,580.00
	Westide Christian	\$ 72,862.50
	Senior Dining	\$ 104,927.50
<b>GRAND TOTAL REVENUE</b>		<b><u>\$ 2,795,225.25</u></b>
<b>EXPENSES</b>		
	Food and Milk	\$ 1,385,818.38
	Payroll/Related-Taher	\$ 1,035,679.99
	Management Fee	\$ 29,046.06
	General & Admin. Fee	\$ 52,517.28
	Other Supplies	\$ 102,357.25
	<b>SUBTOTAL</b>	<b>\$ 2,605,418.95</b>
<b>CLIENT EXPENSES</b>		
	Utilities	
	Custodial	\$ 52,500.00
	Equipment	\$ 25,000.00
	Software	\$ 20,000.00
	Technology	\$ 50,000.00
	<b>SUBTOTAL</b>	<b>\$ 147,500.00</b>
<b>TOTAL ALL EXPENSES</b>		<b><u>\$ 2,752,918.95</u></b>
<b>NET REVENUE LESS EXPENSES</b>		<b><u>\$ 42,306.30</u></b>

# WAUNAKEE

## PROJECTED OPERATING BUDGET--FOOD SERVICE

2022-2023

Version: VERSION B +\$.05

Days of Service:

175 days

		Prices
	Elementary Breakfast	\$ 1.25
	Secondary Breakfast	\$ 1.50
	Elementary Lunch	\$ 3.40
	Meal Deal 7-12	\$ 4.15
	Intermediate Chef	\$ 4.55
	Free Meal Deal- Discount	\$ 1.75
	Free Meals	\$ -
	Reduced Meals	\$ 0.40
	Adult Lunch:	\$ 4.25
	Milk:	\$ 0.40
REVENUE		
CASH:	Breakfast	\$ 6,860.00
	Lunch	\$ 829,123.75
	Adult Lunch	\$ 4,462.50
	A La Carte	\$ 1,533,400.68
	Milk Service	\$ 79,590.00
	Catering	\$ 89,000.00
	MCDS	\$ 116,580.00
	Westside Christian	\$ 72,862.50
	Senior Dining	\$ 104,927.50
<b>GRAND TOTAL REVENUE</b>		<b><u>\$ 2,836,806.93</u></b>
EXPENSES		
	Food and Milk	\$ 1,400,445.82
	Payroll/Related-Taher	\$ 1,035,679.99
	Management Fee	\$ 29,359.24
	General & Admin. Fee	\$ 52,517.28
	Other Supplies	\$ 103,137.25
	SUBTOTAL	\$ 2,621,139.57
CLIENT EXPENSES		
	Custodial	\$ 52,500.00
	Equipment	\$ 25,000.00
	Software	\$ 20,000.00
	Technology	\$ 50,000.00
	SUBTOTAL	\$ 147,500.00
<b>TOTAL ALL EXPENSES</b>		<b><u>\$ 2,768,639.57</u></b>
<b>NET REVENUE LESS EXPENSES</b>		<b><u>\$ 68,167.36</u></b>

**SCHOOL RESOURCE OFFICER PROGRAM AGREEMENT BY AND BETWEEN THE VILLAGE OF WAUNAKEE AND THE WAUNAKEE COMMUNITY SCHOOL DISTRICT**

**THIS AGREEMENT**, by and between the Village of Waunakee (the "Village") and the Waunakee Community School District (the "District") is entered into on this \_\_\_\_\_ day of \_\_\_\_\_ 2022.

**WHEREAS**, the Village and District have for many years cooperated in implementing a SchoolResource Officer Program (the "SRO Program") in District schools; and

**WHEREAS**, the SRO Program is intended to provide a proactive approach to issues that students in District schools experience and which can lead to involvement of law enforcement officers and to provide a safe educational environment, enhance communication, understanding and positive relationships between law enforcement, schools, and students in the community; and

**WHEREAS**, the Village and District wish to continue the SRO Program and wish to enter into this Agreement to more clearly outline the respective understandings and responsibilities of the parties under the SRO Program:

**NOW, THEREFORE**, in consideration of the foregoing recitals that are incorporated into and made a part of this Agreement, the promises, covenants and agreements contained in this Agreement and other good and valuable consideration, the receipt and sufficiency of which are acknowledged, the Village and District agree as follows:

**(1) School Resource Officer.**

- (a) The Village shall supply one SRO.
- (b) Any SRO shall be a sworn law enforcement officer who shall be selected to serve as SRO at the sole discretion of the Chief of Police in consultation with the Superintendent of the Waunakee Community School District and/or their designee.
- (c) Notwithstanding any other provision of this Agreement, SRO's while working as an SRO pursuant to this Agreement are solely and exclusively employees of the Village of Waunakee Police Department and shall not be considered an employee of the District or its schools. Unless otherwise expressly and unambiguously stated to the contrary, all duties and responsibilities attendant to the Village's status as the SRO's employer including payment of salary, worker's compensation insurance and provision of benefits shall be the Village's responsibility.
- (d) If the SRO is scheduled to be on leave for two or more weeks (for example, FMLA leave), the Chief of Police shall name a replacement SRO at his/her discretion for the

duration of the leave. The Chief of Police, the replacement SRO, and the Superintendent of the Waunakee Community School District shall make a good faith attempt to meet and discuss SRO duties before the replacement SRO begins his/her assignment.

## **(2) School Resource Officer Duties**

- (a) SRO duties shall encompass all duties of Village of Waunakee Police Officers subject to all policies, rules and regulations of the Village of Waunakee and Waunakee Police Department.
- (b) The SRO will be assigned to the Waunakee School District each day school is in session.
- (c) The SRO shall respond and investigate any evidence or allegation relating to violations of the law or threats to the public health or safety in accordance with his or her training and Police Department policy.
- (d) The SRO shall cooperate and coordinate with school principals and other relevant staff to determine the SRO's daily activities consistent with the purpose of this Agreement and the SRO's duties as a law enforcement officer. Any disagreement or conflict shall be resolved by the Chief of Police in consultation with the School Principal and District Superintendent provided that District policies shall control in absence of a compelling law enforcement concern (including personnel and management concerns) that is fundamentally incompatible with a District policy. Such activities may include:
  - 1. Keeping regular office hours and providing opportunities for students to meet with the SRO.
  - 2. Meeting with students, collaborating with administration and other school personnel and providing presentations to proactively address problems including those relating to alcohol, tobacco and other drug use, crime prevention and personal safety.
  - 3. Maintaining a visible presence at the schools.
- (e) The Village through the Chief of Police and the District through the Superintendent or his/her designee(s), school principals, and other administrators agree to meet as needed to address any issues relating to the SRO program and to further define SRO duties.

## **(3) Emergency Powers Unaffected.**

Notwithstanding any provision in this Agreement to the contrary, the Chief of Police shall retain the authority to temporarily suspend the Village's participation in this program and reassign the police officer assigned to the program in the event that the Chief of Police determines that such suspension and reassignment are necessary for the health, welfare, safety and best interest of the community, or such is required by the Village Board, Village Ordinance, state law, or other exigent or compelling

circumstances. In cases of absence under this Section longer than two consecutive workdays from the school, the District shall not be charged for wages and benefits for those days. This section does not affect the renewal provisions of this Agreement.

**(4) Program Costs.**

- (a) During the term of this Agreement as identified in Section 9 below, including any renewal terms, the School District shall pay the Village 50% of the actual wages, fringe benefits, and related officer compensation (except overtime, see subsection (d) below) incurred over the school year for the SRO.
- (b) The District shall contribute 50% of all unemployment compensation costs if an SRO position is eliminated due to action of the District causing the Village to eliminate an officer position.
- (c) At least annually, the Village shall provide a statement of costs of the Program for the current school year which shall be paid 30 days after invoicing.
- (d) The Village shall track overtime for the SRO during the school year. To the extent the SRO incurs overtime, the Village shall invoice the School District at least annually for the overtime and the School District agrees to pay the Village within 30 days of receiving the invoice. The SRO shall not be required to work hours that would result in overtime without prior Police Department approval in accordance with Police Department Policy.

**(5) Absences.** The SRO or Police Department shall promptly notify the High School Principal in the event the SRO will be unavailable to the school because of illness, required training or other reason.

**(6) Records.** The Village and School District enter into this Agreement in order to protect the confidentiality of pupil records as required by law, while providing for the lawful disclosure of pupil records and information to the extent permitted by law, to serve the interests of pupils and other concerned parties.

The exchange of information is for the purpose of investigating and in some cases prosecuting acts including but not limited to truancy, theft, harassment, assault, drug or alcohol possession, use and/or distribution, or other acts in violation of local ordinances or state statues, and assisting the School District with administrative hearings.

It is understood and agreed that this Agreement is an Interagency Agreement that authorizes the Village's Police Department to routinely disclose information to the School District as permitted by Wis. Stat. § 938.396(1).

For purposes of SRO access to education and pupil records, the School District designates the SRO as a school official with legitimate educational interest in accessing education records under the Federal Educational Rights and Privacy Act (FERPA) 20 U.S.C §1232g, and in accessing pupil records under Wis. Stat. § 118.125(2)(d). The School District may provide the

SRO with access to education and pupil records information maintained by the District only as needed by the SRO to perform his/her duties as SRO. Such information may include student behavior intervention plans and student safety plans. The SRO may also be granted access to education and pupil records information in the event of an emergency situation threatening the health or safety of a student or other individual. The SRO may only re-disclose education or pupil records information consistent with FERPA and Wisconsin pupil records law. Notwithstanding the preceding sentences, the SRO remains solely and exclusively an employee of the Village of Waunakee Police Department and shall not be considered an employee of the District or its schools.

**(7) Confidentiality.** The Waunakee Police Department shall maintain student information it may hold for on behalf of the District only for the primary purpose of providing the services described in this agreement in accordance with state and federal law.

**(8) District Review of SRO Performance.**

(a) The Chief of Police will request, from the High School principal, feedback on the performance of the SRO to be included in their annual evaluation. The evaluation shall be in a formal mutually agreed upon by the District and the Chief of Police.

(b) The District Superintendent, in his or her sole discretion, may direct the removal of any person serving as SRO from the District's property. The District shall immediately disclose any and all facts underlying such determination to enable the Village to determine whether such person may suitably continue to serve as SRO or be assigned to other duties and to help evaluate the designation of an alternative candidate to serve as SRO. The removal of any person serving as SRO from the District's property by the District Superintendent shall not be considered as discipline of the officer. Discipline shall only be imposed where the Village determines that there is reasonable basis to conclude such action is appropriate under the circumstances.

(c) The SRO program will be formally evaluated by the Waunakee Community School District at least every five years. The next formal evaluation is therefore scheduled to occur in the spring of the 2027-2028 school year.

**(9) Term and Renewal.** This Agreement shall commence on the first day of school for the 2022-2023 school year, and shall expire on the last day of school for the 2022-2023 school year. This agreement shall automatically renew for each successive school year (commencing on the first day of school and ending on the last day of school) unless either party provides written notice of cancellation to the other party at least one hundred-twenty (120) days before the end of the school year that is in session.

**(10) Liability and Indemnity.**

(a) Each party hereto shall be solely responsible and liable for the act(s) and omission(s) of its own officers, employees, officials, agents, representatives and members.

(b) The Parties agree that, by virtue of entering into this Agreement, no participating party is assuming any liability associated with or any role in supervising or directing the activities, programs, or operations of any of the other participating parties, and nothing in this Agreement is intended to create any relationship of third-party beneficiary, principal or agent, joint venture, partnership or similar association. At all times during the term of this Agreement, to the fullest extent allowed by the laws of Wisconsin, each participating party shall indemnify, hold harmless and defend the other party to this Agreement against any and all liability, loss, damages, costs or expenses, including court costs and attorney's fees, which the party to the Agreement may sustain, incur or be required to pay by reason of any acts or omissions of the indemnifying participating party or its employees, volunteers or agents, that are in any way related to this Agreement. This section shall not apply to liabilities, losses, charges, costs, or expenses caused by or resulting from acts or omissions of the party seeking indemnification, its officers, employees, or representatives.

(c) Nothing contained within this Agreement is intended to be a waiver or estoppel of either party or their insurer to rely upon the limitations, defenses, and immunities afforded to the party by Wisconsin Law. To the extent that indemnification is available and enforceable, neither the party nor its insurer shall be liable in indemnity or contribution for an amount greater than the limits of liability for municipal and other governmental claims established by Wisconsin Law.

**(11) Good Faith.** Each of the parties hereto shall be subject to the duty of good faith dealings in the implementation, execution, and performance of the terms of this Agreement.

**(12) Severability.** Should any one or more of the provisions of this Agreement be determined to be invalid, unlawful, or unenforceable in any respect, the validity, legality, and enforceability of the remaining provisions hereof shall not in any way be affected or impaired thereby unless as a result the purpose and intent of this Agreement shall thereby be substantially and essentially impaired. In the event that any provision is invalid, or enforcement or compliance therewith has been restrained as above set forth, the parties shall enter into immediate negotiations for the purpose of arriving at a mutually satisfactory replacement for such article or part.

**(13) Entirety of Agreement.** The entire agreement of the parties is contained herein and this Agreement supersedes any and all oral agreements and negotiations between the parties relating to the subject matter hereof. The parties expressly agree that this Agreement shall not be amended in any fashion except in writing, executed by each party.

**(14) Draftsman.** This agreement is the result of an arm's length negotiation and in resolving any ambiguity in this Agreement, none of the parties hereto shall be deemed to have been the draftsman hereof.

**(15) Headings.** Paragraph headings have been inserted for the convenience of reference only. If there shall be any conflict between any such heading and the text of this Agreement, the text shall have control.

(16) Force Majeure. The participating parties are excused from performance to the extent that the performance of the period that required performance is prevented, delayed or hindered by a force majeure occurrence. A force majeure occurrence is defined herein as a situation in which the performance of any obligation under this Agreement by either party hereto is prevented due to acts of God, exchange controls, export or import controls, or any other government restriction, wars, hostilities, blockades, civil disturbances, revolutions, strikes, terrorist attacks, lockouts, or any other cause beyond the reasonable control of a party, each party shall not be responsible to the other party for failure or delay in performance of its obligations under this Agreement. Each party hereto shall promptly notify the other party of such force majeure condition. The terms of this paragraph shall not excuse, but merely suspend, any party from its duty to perform the obligations under this Agreement until as soon as practicable after a force majeure condition ceases to exist; provided, however, that in the event that such condition extends past the expiration date set forth in this Agreement, and the District does not desire to continue with the engagement contemplated by this Agreement after such condition ceases to exist, it may terminate this Agreement by written notice in accordance with the terms and conditions of this Agreement.

(17) Authority. By signing below, each person hereby represents that he or she has the authority to sign this Agreement and bind the party to adhere to its terms.

Village of Waunakee

\_\_\_\_\_  
Chris Zellner, Village President

\_\_\_\_\_  
Date

\_\_\_\_\_  
Karla Endres, Village Clerk

\_\_\_\_\_  
Date

Waunakee Community School District

Signature

Date

	2022-2023	2023-2024	2024-2025
<b>Arboretum</b>			
PLC Institute (in Madison) for recently hired and other interested teachers	\$10,000.00		\$5,000.00
Phy Ed - Mats	\$1,325.00		
<b>Heritage</b>			
PLC Institute (in Madison) for recently hired and other interested teachers	\$10,000.00		\$5,000.00
<b>Prairie</b>			
Spanish books - all reading levels	\$3,000.00	\$3,000.00	
PLC Institute (in Madison) for recently hired and other interested teachers	\$10,000.00		\$5,000.00
4 art tables & stools (30)	\$9,000.00		
8 PE folding mats	\$5,600.00		
Wall mats under basketball hoops		\$2,500.00	
12 Copier/printer in resource rooms (need IT input) ?????			
<b>Intermediate</b>			
PLC Institute (in Madison) for recently hired and other interested teachers	\$10,000.00		\$5,000.00
New risers for performances			\$10,000.00
3D Printer	\$2,000.00		
Piano			\$8,000.00
Orchestra instrument replacement		\$11,500.00	
Band Instrument replacement		\$11,500.00	
<b>Middle School</b>			
i-Ready Instruction Reading and Math (ongoing)	\$32,000.00	\$32,000.00	\$32,000.00
PLC Institute - Madison		\$15,000.00	
Band instrument replacement			
<b>High School</b>			
<b>LMTC</b>			\$171,016.00
Makerbot purchase for Innovation Center	\$20,000.00		
Clavinova/Electric Piano	\$2,500.00		
<a href="https://docs.google.com/document/d/1CZ4ObxgE1mgArY6GHjJ3o6CIB293BiUCBjiPRj-slpg/edit?usp=sharing">https://docs.google.com/document/d/1CZ4ObxgE1mgArY6GHjJ3o6CIB293BiUCBjiPRj-slpg/edit?usp=sharing</a> See link for science dpt upgrades/detail			
<b>District</b>			
PowerSchool Unified Talent Records	\$10,977.76		
Staff Wellness Room repair and equipment updates			
<b>Special Ed</b>			
Co-Teaching PD	\$15,000.00		

	2022-2023	2023-2024	2024-2025
Universal Design for Learning		\$15,000.00	
Developing High Performing Teams	\$20,000.00		
Wheelchair accessible vans (2)		\$60,000.00	\$60,000.00
<b><u>Student Services</u></b>			
K-12 Developmental Designs Training*	\$22,500.00	\$22,500.00	\$22,500.00
*Will continue to seek out grant opportunities to reduce cost. This projection is based on sending 30 staff per year at a rate of \$750/person			
Universal SEL + Mental Health Screeners	Covered by grant	\$10,000.00	\$10,000.00
<b><u>Technology</u></b>			
VoIP Clock Speakers for WHS	\$420,000.00		
VoIP Clock Speakers for WMS		\$210,000.00	
VoIP Clock Speakers for AES		\$145,000.00	
<b><u>Maintenance</u></b>			
SchoolDude (Brightly) Capital Predictor	\$26,500.00	\$7,000.00	\$7,000.00
WSSCA membership	\$150.00	\$150.00	\$150.00
WSSCA conference	\$400.00	\$400.00	\$400.00
WASBO Custodial Conference	\$200.00	\$200.00	\$200.00
Electric Vehicle Mechanic Training	\$1,500.00	\$1,500.00	\$1,500.00
Dude University	\$300.00	\$300.00	\$300.00
grounds utility vehicle replacement	\$15,000.00		
replace 2011 GMC plow truck	\$42,500.00		
grounds large-area water wheel	\$15,000.00		
snowblower replacements		\$3,500.00	\$3,500.00
drill press	\$900.00		
forklift replacement	\$44,000.00		
man-lift replacement	\$8,910.00		
inflation on consumables	\$20,000.00	\$20,000.00	\$20,000.00
Safety & Security Budget	\$91,500.00	\$95,000.00	\$86,000.00
Note (\$30,000/year to install blue strobes on interior LGA instruction areas and exterior entrances for traveling students/staff			
<b><u>Athletics</u></b>			
Ice Time Fees - Offset	\$10,000.00	\$10,000.00	\$12,000.00
<a href="#">Badger Conference Official Fee Increase</a>	\$9,540.00	\$10,000.00	\$10,000.00
<a href="#">UW Athletic Trainer Contract</a>	\$35,000.00	\$40,000.00	\$45,000.00
<b><u>Curriculum/Instruction</u></b>			
Increased funding for professional development (ongoing)	\$50,000.00		
Increased funding for textbooks/digital resources (ongoing)	\$130,000.00		

	2022-2023	2023-2024	2024-2025
MSAN membership (ongoing)	\$25,000.00		
National Equity Project (2nd year of 2 yr. committment)	\$35,000.00		
Summer Curriculum Project Pay (increase from	\$25,000.00		
<b>Grand Total:</b>	<b>\$1,190,302.76</b>	<b>\$726,050.00</b>	<b>\$519,566.00</b>

As part of next referendum or the next phase referendum:

As part of HS remodel/referendum - refurbishment of 1512, 1514, 1516 into 2 larger science classrooms w/ a layout similar to the other existing science classrooms.

remodel/repurpose current classrooms 1523 and 1434 into a single sci classrooms, as was done to create current sci classrooms 1515, 1519, 1521, 1527

Costs unknown

Depending on the timeline for the above, construct a door at the entryway to rm 1516 (similar to rm 1512). Costs unknown

For room 1508 and 1502:

12(for each room) labgrade top tables to replace desks (1508) and replace existing tables (1502):

24" X 60" ChemGuard top - \$550 ea.

1508 - year one : \$6600

1502 - year two : \$6600

(could be years 2 and 3)

Additionally, establish a regular timeline/rotation for inspection and maintenance of water, gas, and electrical fixtures in all science rooms, starting with the 1518, 1524, and 1526 suite; these are the oldest rooms that will continue to be in use for the foreseeable future.

Timeline (should be based on room construction and best practice) and costs unknown

# **Waunakee Community School District**

Waunakee, Wisconsin

## **Membership Report**

September 17, 2021 and January 14, 2022



Independent Accountant’s Report  
On Applying Agreed-Upon Procedures

Waunakee Community School District  
2021-2022 Pupil Membership Counts

Board of Education  
Waunakee Community School District  
905 Bethel Circle  
Waunakee, WI 53597

We have performed the procedures enumerated below for the Waunakee Community School District (“District”) which were provided by the Wisconsin Department of Public Instruction and agreed upon by management of the District solely to assist in determining compliance of pupil count enrollments as reported on the September 17, 2021 and January 14, 2022 Resident Pupil Count Reports and the District’s summer and interim session full-time pupil equivalency “FTE” reported on its Summer and Interim Session Membership Report. District management is responsible for pupil enrollment requirements including reporting Summer and Interim Session Full Time Equivalency (FTE). This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The following table summarizes the procedures that have been completed:

Section	Procedure	Finding
1-6	Obtain and document the overall enrollment data collection system and the process used by the District to prepare attendance records and compile student counts.	Completed.
7	Obtain a copy of the reconciliation between the September and January counts. Inspect the accuracy of the reconciliation. Trace reconciliation data to supporting documentation.	No exceptions were found.
8	Compare the District’s September count to the prior year for reasonableness and make inquiries for significant or unexpected variances. Document management’s explanations for identified variances.	Completed.
9	Compare the Head Count reported by the District to supporting documentation by attendance centers. Inspect the head count to ensure no student is counted twice. If the District does not have supporting documentation a rebuilt count must be compiled and a finding disclosed by auditor.	No exceptions were found.

Section	Procedure	Finding
10, 11	Inspect District documentation and procedures related to the reported headcount for identifying students absent on the count date. Determine if DPI guidelines are followed to ensure proper inclusion or exclusion from the head count of children absent on the count date.	No exceptions were found.
12	Obtain detailed lists of nonresident students included in the District's reported counts. Compare the listing of nonresident students to the counts reported to DPI.	No exceptions were found.
13	Obtain a detailed listing of resident students not eligible for inclusion (resident reductions) and compare the listing to counts reported to DPI.	No exceptions were found.
14, 15	Obtain a listing of resident students who receive educational services elsewhere (resident additions). Compare the resident additions list to counts reported to DPI. Obtain supporting documentation to determine that the resident pupils attending outside the District were appropriately reported. Compare the list of resident students attending outside the District under the Integration Transfer "Chapter 220" program with the final listing of participating District pupils provided by the District.	No exceptions were found.
16	Obtain a listing of the pupils enrolled in the "Challenge Academy" located at Fort McCoy. Determine if students have been properly accounted for in the District count reports per DPI guidelines.	No exceptions were found.
17	Obtain written attestation from Special Education director that the preschool category includes only pupils who are at least three years old on the count date and have disabilities requiring special education services as provided in their IEP. Any four-year-old special education pupils should be included in the preschool category if no four-year-old kindergarten program is offered by the District.	Completed.
18-20	If a District operates a four-year old kindergarten program, determine pupils reported in the 437 hour four-year old category have total hours of instruction time equal 437 hours. Determine pupils reported in 524.5 hour four-year old kindergarten category have instruction time equal to at least 437 hours of classroom instruction and 87.5 hours of outreach activities. Determine if the outreach activities are allowable and documented per DPI guidelines. Pupils enrolled solely in Title 1 funded early childhood programs should not be included in District membership counts.	No exceptions were found.
21	For District operated five-year old kindergarten programs, ensure that program was in effect for entire year and the length of full-day program is equal to the length of the first grade day.	No exceptions were found.

Section	Procedure	Finding
22–28	<p>For the September count only, execute a sample of selected attendance centers in accordance with the parameters below:</p> <p>Total district enrollment over 5,000: select half of all high school and middle school attendance centers and at least three elementary school attendance centers.</p> <p>Total district enrollment less than 5,000: select all high school and middle school attendance centers and at least three elementary school attendance centers.</p> <p>The sample at each attendance center includes a random sample of 30 pupils and all students who first attended after the start of the school year or any student who withdrew after the start of the school year.</p> <p>Any audit exceptions identified require an additional sample selection of 30 students or alternative procedures as specified by DPI.</p> <p>Identify all exceptions in the report by attendance center, name, grade, and reason why the pupil is ineligible.</p>	No exceptions were found as a result of applying the procedures.
29	Audit adjustments, if any, are made by the school District on the DPI online reporting portal.	Attachments 1 and 3 are included as verification that any audit pupil adjustments have been made on the DPI reporting portal.
	<b>Procedures 30-45 relate to Summer and Interim Session and should only be included if the district has reported FTE for summer and interim session.</b>	
30-32	Document the District’s process for compiling summer and interim session information. Obtain the final summer and interim session minutes reported to the DPI by printing out the certification page per the DPI reporting portal.	The summer school FTE per the independent auditor and district are reflected on Attachment 4 of the Enrollment Audit Report.
33	Request from the District a copy of the Summer and Interim Session membership report supporting worksheets (PI-1804-W) and compare amounts to supporting school class schedules and compare the prior year variances that are in excess of intended expectation. Trace selected data to supporting documents.	Completed.
34-35	Recompute the FTE and compare the total pupil minutes reported to DPI to the total per the PI-1804-W.	Completed.

Section	Procedure	Finding
36	Discuss any variances with District personnel. Audit adjustments shall be made by District personnel in the pupil count online report.	Completed. Attachment 4 presents summer school FTE reported by the District and per enrollment audit.
37-45	Inspect documentation of summer and interim session fees charged for a sample of summer and interim session classes. Inspect the spreadsheet to determine that the fees are based on an allowable and actual cost per student per course. Trace the fee charged, number of participants charged a fee, and the supply cost entered on the spreadsheet to the District's supporting documentation to verify that the fee is based on an allowable and actual cost per student per course.	Completed. Attachment 4 identifies any findings related to fees, if applicable.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on the accompanying Enrollment Report. Accordingly, we do not express such an opinion. Had we performed additional procedures other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the DPI and management of the District and is not intended to be and should not be used by anyone other than these specified parties. However, the Independent Attestation Report and the accompanying schedules are a matter of public record upon acceptance by the DPI. The DPI considers pupil names to be confidential under federal law, 20 USC 1232g (Family Education Rights and Privacy Act, FERPA) and its implementing regulations, 34 CFR 99.31 (a)(9). Any information with individual pupil names should not be released to the public. If you have questions, you may wish to consult with legal counsel.

*Wipfli LLP*

Wipfli, LLP  
Madison, Wisconsin

April 22, 2022

# Waunakee Community (6181)

## Attachment 1

### FY 2021-2022 Pupil Count - September

#### Auditor Changes Summary

No changes made by the auditors.

FY 2021-2022 Pupil Count - September			
Category	As Reported by the District	Per Independent Accountant	Difference
Preschool Special Education	11	11	N/A
4 YK - 437 Hours	0	0	N/A
4 YK - 524.5 Hours	246	246	N/A
5 YK - Half Day	0	0	N/A
5 YK - 3 Full Days	0	0	N/A
5 YK - 4 Full Days	0	0	N/A
5 YK - 5 Full Days	272	272	N/A
5 YK - Blended	0	0	N/A
Grades 1 - 12	3,658	3,658	N/A
<b>Total Count:</b>	<b>4,187</b>	<b>4,187</b>	<b>0</b>

# Waukeew Community School District

## Attachment 2

### Resident Membership Pupil Count Exceptions

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The following errors and exceptions were identified in the September count:

Ineligible Pupils:

None

Eligible Pupils:

None

The following errors and exceptions were identified in the January count:

Ineligible Pupils:

None

Eligible Pupils:

None

All other findings are identified below:

None

**Waunakee Community (6181)****Attachment 3****FY 2021-2022 Pupil Count - January****Auditor Changes Summary**

No changes made by the auditors.

<b>FY 2021-2022 Pupil Count - January</b>			
<b>Category</b>	<b>As Reported by the District</b>	<b>Per Independent Accountant</b>	<b>Difference</b>
Preschool Special Education	18	18	N/A
4 YK - 437 Hours	0	0	N/A
4 YK - 524.5 Hours	248	248	N/A
5 YK - Half Day	0	0	N/A
5 YK - 3 Full Days	0	0	N/A
5 YK - 4 Full Days	0	0	N/A
5 YK - 5 Full Days	274	274	N/A
5 YK - Blended	0	0	N/A
Grades 1 - 12	3,672	3,672	N/A
<b>Total Count:</b>	<b>4,212</b>	<b>4,212</b>	<b>0</b>

# Waunakee Community School District

## Attachment 4

### 2021-2022 Summer and Interim Session Membership

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Summer and Interim Session Full Time Equivalency As Reported by District	160
Summer and Interim Session Full Time Equivalency Per Independent Accountant	160
Difference	0