

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

Tuesday, June 7, 2022

7:30 AM

Waunakee Community School District  
905 Bethel Circle  
Waunakee, WI 53597

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

Public comments will be limited to 3 minutes. The Board will allow 30 Minutes for public comments.

Public comments may be sent to Rebecca McDonough at [district\\_administrator@waunakee.k12.wi.us](mailto:district_administrator@waunakee.k12.wi.us) up to one hour before the start of the Board meeting. All comments will be reviewed by the Board members. Emailed comments will be reviewed by the board but not read out loud. Emailed comments sent during any part of the board meeting (Board Development, Closed session, Open session) will be forwarded to the board but may or may not be reviewed by the board until after the board adjourns. Comments must include the commentator's name, address, and must identify their connection to the District (if any) and any group they are representing in order to be considered by the Board.

If you would like to address the Board in-person during the public comments section of the meeting, you will be greeted in the lobby of the building, asked to check in with District personnel when you arrive so that you can be recognized and address the Board when your name is called.

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

**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.

Administration would like to discuss the topic of the annual Fund 73 contribution and the end of the year building/department budgets. Fund 73 is the Employee Benefit Trust Fund. We have held off on making the payment for 2021-2022 until the end of the fiscal year. The main reason for holding off the payment was to determine whether or not these funds would be needed for 2022-2023 budget planning. We would need to make this payment by July 31, 2022. Administration is seeking feedback from the committee on

making this payment. Administration is also seeking feedback from the committee regarding our prior decision on end of the year building/department funds.

B. 2021-2022 Budget Changes

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The purpose of this agenda item is to review the formal budget change process that will be presented to the School Board for approval in June. The budget change document is attached.

All budget revisions are entered into the Skyward Financial System using the Skyward Budget Revision process. The budget revisions for 21-22 include:

- \* changes in grant allocations (both Fund 10 and 27)
- \* changes to the State of Wisconsin Library Aid (Fund 10)
- \* increase in the district's legal budget
- \* increase in the district's utilities budget
- \* decrease the district's transportation budget
- \* decrease the district's contingency budget
- \* add a portable classroom budget (funded from 20-21 end of the year balance)
- \* add a music instrument budget (funded from 20-21 end of the year balance)
- \* increase in revenues for federal reimbursement of unemployment costs
- \* increase miscellaneous revenues such as property insurance refund, prior year taxes refund, etc.
- \* increase state special education categorical aid
- \* Fund 39 debt service budgets to record the debt repayment approved by the school board in April
- \* transfer of funds between Fund 10 & 27

All budget revisions will be presented to the School Board for approval at the June 13th School Board Meeting.

C. Fund Balance Classifications

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The purpose of this agenda item is to review the fund balance classifications. The School Board is annually required to approve fund balance accounts prior to the close of the fiscal year. I have attached the fund balance accounts that are currently being used, and were last presented to the school board at the conclusion of the 2020-2021 audit. Administration is recommending no changes. Please let me know if you have any questions on the fund balance classifications.

VI. **2022-2023 BUDGET PLANNING**

A. Timeline

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The purpose of this agenda item is to discuss the next steps in the 2021-2022 budget process. Attached please find the budget timeline. Please note that the Second Draft of the Budget will be presented at the regular June Board Meeting.

B. Review Second Draft of the 2022-2023 Budget

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Please note that the second 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 included the following changes from the first draft:

1. Updates to the Food Service budget (Fund 50), and other budgets as a result of School Board approved student fees
2. Updates to the gift fund (Fund 21)
3. Updates to building/department revenue accounts and corresponding expense accounts
4. Updates to the state common school fund grant

The changes between the first and second draft of the budget have been highlighted in yellow, and these changes will be reviewed by the administration at the meeting.

The third draft of the budget in July will include:

1. Grant allocations
2. Staffing updates based on additional schedule changes, reallocation proposals or new positions
3. Updates to the Community Services budget (Fund 80)
4. Updates to the New Teacher program budget (Fund 99)
5. Discussion on Esser 3 additional allocation

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

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

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The November 2022 referendum process will include both a capital referendum question and an operational referendum question. Attached please find two spreadsheets that incorporate an initial process to develop an operational referendum question. There is a spreadsheet with a \$6 million option and a spreadsheet for a \$10 million option. Please note, the district's financial advisor will be attending the June 27 school board meeting to

discuss options for the capital/operational referendum questions and the concept of a consistent tax rate across time.

The spreadsheet that is attached includes the following components:

1. All staffing requests received through the 3 year budget planning process
2. All non-staffing requests received through the 3 year budget planning process
3. The initial budget planning process for 2022-2023
4. Estimated state budget revenue increases for the next 2 state budgets
5. Additional Esser 3 funding
6. Estimated salary increases to reflect both CPI & compensation system increases for the following four fiscal years
7. TBD on operational costs for the new Heritage Elementary School and the new Middle School

Administration is seeking feedback from the budget committee on the format and components being used to develop an operational referendum question. We are not seeking any decisions at this time, but rather a discussion on the process the school board would like to follow over the next several meetings as the operational referendum question is determined.

D. Lease Agreements 41

The purpose of this agenda item is to review the lease agreements for the 22-23 school year. I have attached the lease agreements for your review, except Dane County as they have their own lease document that we have not received yet.

The district currently has leases with the Wisconsin Youth Company (K-4 after-school program for school year), Dane County (1 office at Heritage Elementary School), and the New Teacher Project (office space at Heritage Elementary School). We are recommending approval of a summer lease for the Wisconsin Youth Company this summer.

The administrative recommendation is to approve all four leases at the current rates with the Wisconsin Youth Company lease changing from \$2,700 to \$2,800 per building as well for summer school, the Dane County lease continuing at \$75 per month, and the New Teacher Project lease continuing at \$300 per month.

**VII. DISCUSSION/ACTION ON PROPOSALS**

**VIII. OTHER ITEMS FOR DISCUSSION**

**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.”

**NOTICE OF CHANGE IN ADOPTED BUDGET  
WAUNAKEE COMMUNITY SCHOOL DISTRICT**

Notice is hereby given, in accordance with the provisions of Wisconsin Statute 65.90(5)(a), that the School Board of The Waunakee Community School District, on June 13, 2022, adopted the following changes to previously approved budgeted 2021 - 22 amounts. The following presents only adopted budget line items with changes. Unchanged line items are not presented.

<b>GENERAL FUND</b>				
LINE ITEM	ACCOUNT CODE	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
<b>Anticipated Revenue:</b>				
State Aid - Categorical	610	321,716.00	296,337.00	(25,379.00)
State Special Project Grants	630	186,549.00	188,109.00	1,560.00
Other Revenue from State Sources	690	3,841,545.00	3,345,825.00	(495,720.00)
Federal Special Projects Aid Trans	730	848,962.00	853,664.00	4,702.00
Federal Aid Received through State	780	130,000.00	625,720.00	495,720.00
Long-Term Debt Proceeds	870	0.00	61,500.00	61,500.00
Adjustments	960	117,520.00	136,020.00	18,500.00
Refund of Disbursement	970	103,600.00	251,600.00	148,000.00
<b>Total Anticipated Revenues</b>		<b>56,219,571.00</b>	<b>56,428,454.00</b>	<b>208,883.00</b>
<b>Expenditure Appropriations:</b>				
UNDIFFERENTIATED CURRICULUM	110000	14,412,286.00	13,716,904.00	(695,382.00)
REGULAR CURRICULUM	120000	8,975,336.00	9,027,966.00	52,630.00
VOCATIONAL CURRICULUM	130000	2,038,209.00	2,038,957.00	748.00
OTHER SPECIAL NEEDS	170000	444,145.00	444,828.00	683.00
PUPIL SERVICES	210000	1,563,222.00	1,561,878.00	(1,344.00)
INSTRUCTIONAL STAFF SERVICES	220000	3,426,914.00	3,897,301.08	470,387.08
GENERAL ADMINISTRATION	230000	1,124,981.00	1,224,981.00	100,000.00
BUSINESS ADMINISTRATION	250000	7,762,210.00	8,383,260.00	621,050.00
DEBT SERVICES	280000	175,000.00	195,700.00	20,700.00
OTHER SUPPORT SERVICES	290000	2,273,166.00	2,273,849.00	683.00
TRANSFERS TO ANOTHER FUND	410000	6,406,644.00	6,238,712.00	(167,932.00)
<b>Total Expenditure Appropriations</b>		<b>56,219,571.00</b>	<b>56,621,794.08</b>	<b>402,223.08</b>
<b>Projected Ending Fund Balance:</b>				
Fund Balance, Restricted	Enter	0.00	0.00	0.00
<b>Projected Ending Fund Balance</b>	<b>Enter</b>	<b>7,614,873.48</b>	<b>7,421,533.40</b>	<b>(193,340.08)</b>

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<b>SPECIAL EDUCATION FUND</b>				
LINE ITEM	ACCOUNT CODE	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
<b>Anticipated Revenue:</b>				
General Fund	110	6,406,644.00	6,238,712.00	(167,932.00)
State Aid - Categorical	610	2,162,639.00	2,230,571.00	67,932.00
Federal Special Projects Aid Trans	730	1,023,206.00	1,075,980.81	52,774.81
<b>Total Anticipated Revenues</b>		<b>9,745,489.00</b>	<b>9,698,263.81</b>	<b>(47,225.19)</b>
<b>Expenditure Appropriations:</b>				
SPECIAL EDUCATION CURRICULUM	150000	6,911,978.00	7,026,847.81	114,869.81
PUPIL SERVICES	210000	1,528,031.00	1,527,531.00	(500.00)
INSTRUCTIONAL STAFF SERVICES	220000	654,482.00	638,982.00	(15,500.00)
BUSINESS ADMINISTRATION	250000	333,008.00	233,008.00	(100,000.00)
CENTRAL SERVICES	260000	5,000.00	4,000.00	(1,000.00)
PURCHASED INSTRUCTIONAL SERVICES	430000	277,990.00	232,895.00	(45,095.00)
<b>Total Expenditure Appropriations</b>		<b>9,745,489.00</b>	<b>9,698,263.81</b>	<b>(47,225.19)</b>
<b>Projected Ending Fund Balance:</b>				
Fund Balance, Restricted	Enter	0.00	0.00	0.00
<b>Projected Ending Fund Balance</b>	<b>Enter</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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<b>REFERENDUM APPROVED DEBT SERVICE FUND</b>				
LINE ITEM	ACCOUNT CODE	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
<b>Anticipated Revenue:</b>				
<b>Total Anticipated Revenues</b>		<b>12,287,000.00</b>	<b>12,287,000.00</b>	<b>0.00</b>
<b>Expenditure Appropriations:</b>				
DEBT SERVICES	280000	12,361,394.00	12,212,481.00	(148,913.00)
<b>Total Expenditure Appropriations</b>		<b>12,361,394.00</b>	<b>12,212,481.00</b>	<b>(148,913.00)</b>
<b>Projected Ending Fund Balance:</b>				
<b>Fund Balance, Restricted</b>	<b>Enter</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Projected Ending Fund Balance</b>	<b>Enter</b>	<b>2,190,629.39</b>	<b>2,339,542.39</b>	<b>148,913.00</b>

**WAUNAKEE COMMUNITY SCHOOL DISTRICT**  
**September 13th, 2021 BOARD MEETING**  
**FUND BALANCE ACCOUNTING**

<u>FUND</u>	<u>FUND BALANCE DESCRIPTION</u>	<u>JULY 1, 2020 FUND BALANCE</u>	<u>ACCOUNT NUMBER</u>	<u>JULY 1, 2021 FUND BALANCE</u>	<u>Difference</u>
10	General Fund - Unassigned fund balance	5,494,428.87	939900	5,947,883.42	453,454.55
10	General Fund - Restricted fund balance : Self insurance	268,685.65	936110	378,625.12	109,939.47
10	General Fund - Restricted fund balance : Common School Funds	45,092.16	936130	12,572.08	-32,520.08
10	General Fund - Committed Fund Balance*	170,859.68	937900	242,734.68	71,875.00
10	General Fund - Assigned Fund Balance**	449,086.60	938900	1,033,058.18	583,971.58
	<b>FUND 10 TOTAL</b>	<b>6,428,152.96</b>		<b>7,614,873.48</b>	<b>1,186,720.52</b>
21	Special Projects Funds - Restricted fund balance : Other	580,213.83	VARIES	1,029,443.28	449,229.45
30	Debt Service Funds - Restricted fund balance : Debt service retirement	2,078,896.03	936320	2,265,023.39	186,127.36
40	Capital Projects Funds - Restricted fund balance : Other	1,858,667.56	936900	1,173,399.37	-685,268.19
50	Food Service Fund - Restricted fund balance: Food service programs	0.00	936500	0.00	0.00
72	Private Benefit Trust Fund - Restricted fund balance: Other	330,221.65	936900	0.00	-330,221.65
73	Employee Benefit Trust Fund - Restricted fund balance: Other	6,605,582.82	936900	7,634,984.40	1,029,401.58
80	Community Service Fund - Committed Fund Balance	336,371.08	937900	473,121.95	136,750.87
	Total	18,218,105.93		20,190,845.87	1,972,739.94

\*The purpose of the committed fund balance is to allocate funds committed by the School Board for parking lot replacement/repairs, Warrior Stadium turf replacement, Warrior Pitch turf replacement (new), and band uniform replacement.

\*\*The purpose of the assigned fund balance is to allocate funds to allow building/department budgets to carry over unspent funds from one fiscal year to the next.

## 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  
SECOND DRAFT**

**The second 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  
June 13, 2022

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# Waunakee Community School District

## Board of Education

<u>Name</u>		<u>Municipality</u>	<u>Term Expires</u>
Joan Ensign	President	Town of Westport, City of Middleton, City of Madison	Spring 2023
Ted Frey	Vice President	Town of Westport, City of Middleton, City of Madison	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
Mark Hetzel	Director	Town of Vienna	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 was presented to the Budget Committee and the Board of Education in May. The second draft of the budget will be presented in June. The third draft of the budget 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:

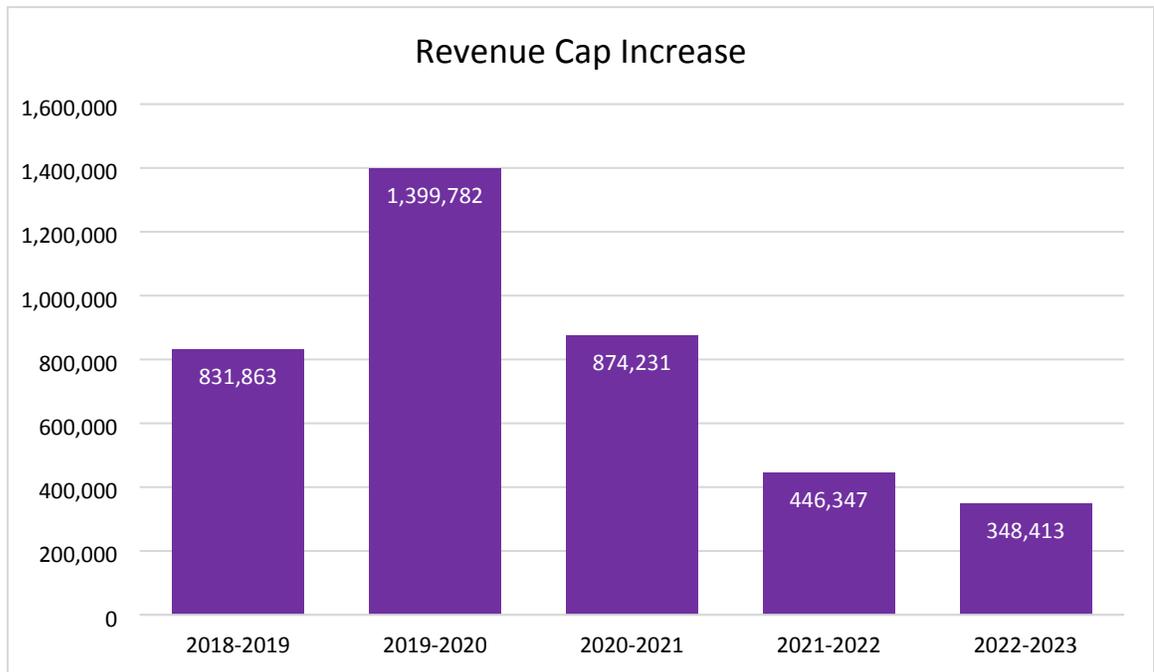
FUND	DESCRIPTION
10	General
21	Special Revenue Trust
27	Special Education
38	Non-Referendum Debt Service*
39	Referendum Debt Service
41	Capital Expansion Fund
49	Capital Projects*
50	Food Service
72	Private Benefit Trust*
73	Employee Benefit Trust
80	Community Service
99	Other Cooperative Funds

\* 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%).

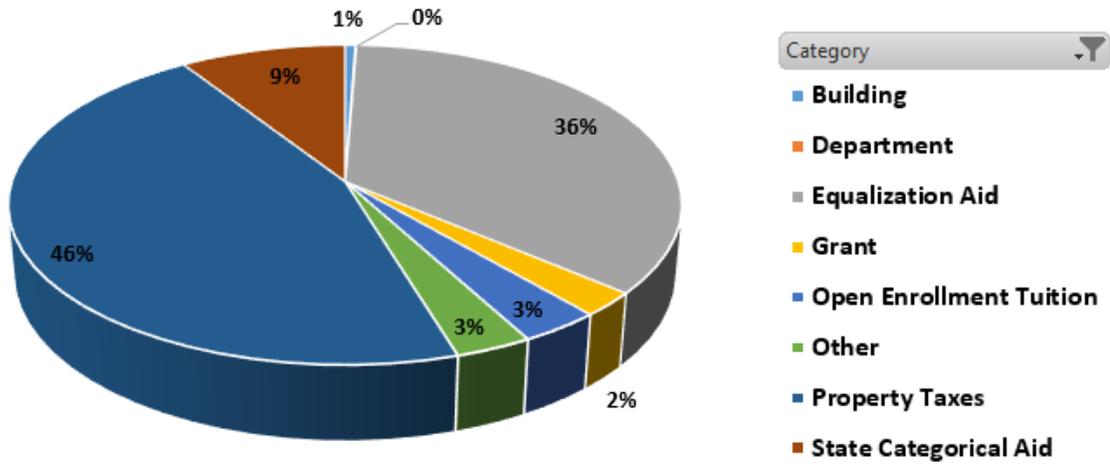
A summary of the expenditures showing two years of historical information and the proposed 2022-2023 budget is shown below. Fund 73 is not included in the summary below.

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	86,132,408.00
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	79,783,729.00
<b>PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>	<b>11.1%</b>	<b>5.47%</b>	<b>4.50%</b>

# Waunakee Community School District

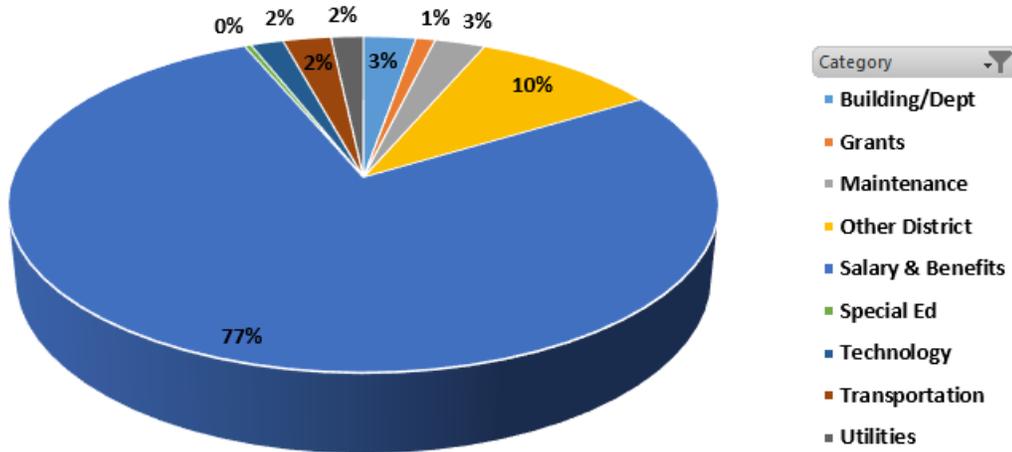
## Where do the revenues come from? (Funds 10 and 27)

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	\$4,000	(\$1,720)	-30%
Heritage School Bldg Fees	\$5,950	\$4,900	(\$1,050)	-18%
Arboretum School Bldg Fees	\$6,375	\$4,600	(\$1,775)	-28%
Intermediate School Bldg Fees	\$33,350	\$35,650	\$2,300	7%
Middle School Bldg Fees	\$32,600	\$22,300	(\$10,300)	-32%
High School Bldg Fees	\$169,750	\$91,400	(\$78,350)	-46%
Athletics Fees	\$38,000	\$38,000	\$0	--
<b>Building Revenues</b>	<b>\$291,745</b>	<b>\$200,850</b>	<b>(\$90,895)</b>	<b>-45.26%</b>
Curriculum Dept Revenues	\$8,800	\$8,800	\$0	0%
Human Resouces Revenues	\$2,200	\$0	-\$2,200	0%
Maintenance Revenues	\$6,000	\$6,000	\$0	---
Technology Erate Fees	\$53,600	\$55,500	\$1,900	3%
Technology Revenues	\$2,750	\$2,750	\$0	0%
<b>Department Revenues</b>	<b>\$73,350</b>	<b>\$73,050</b>	<b>(\$300)</b>	<b>-0.41%</b>
<b>Common School Funds</b>	<b>\$152,716</b>	<b>\$162,337</b>	<b>\$9,621</b>	<b>6%</b>
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>\$1,283,991</b>	<b>(\$58,476)</b>	<b>-4.55%</b>

## Waunakee Community School District

### Fund 10 Revenues (continued)

District Fees-Prairie	\$22,000	\$26,785	\$4,785	18%
District Fees-Heritage	\$18,000	\$22,960	\$4,960	22%
District Fees-Arboretum	\$18,000	\$23,280	\$5,280	23%
District Fees-Intermediate	\$23,000	\$31,700	\$8,700	27%
District Fees-Middle School	\$24,000	\$38,950	\$14,950	38%
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>54,412,222</b>	<b>(\$99,787)</b>	<b>-0.18%</b>
<b>Total Revenues</b>	<b>56,219,571</b>	<b>55,970,113</b>	<b>-249,458</b>	<b>-0.45%</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>
<b>Prairie School</b>	<b>\$76,650</b>	<b>\$81,930</b>	<b>\$5,280</b>	<b>7%</b>
Prairie School Common School Funds	\$18,322	\$19,266	\$944	5%
Prairie School Bldg Fees	\$5,720	\$4,600	(\$1,120)	-20%
Heritage School	\$78,750	\$83,710	\$4,960	6%
Heritage School Common School Funds	\$16,046	\$18,633	\$2,587	16%
Heritage School Bldg Fees	\$5,950	\$4,900	(\$1,050)	-18%
Arboretum School	\$65,250	\$70,035	\$4,785	7%
Arboretum School Common School Funds	\$15,970	\$17,090	\$1,120	7%
Arboretum School Bldg Fees	\$6,375	\$4,000	(\$2,375)	-37%
Intermediate School	\$109,480	\$118,180	\$8,700	8%
Intermediate School Common School Funds	\$23,746	\$24,804	\$1,058	4%
Intermediate School Bldg Fees	\$33,350	\$35,650	\$2,300	7%
Middle School	\$120,620	\$135,570	\$14,950	12%
Middle School Common School Funds	\$22,229	\$25,040	\$2,811	13%
Middle School Bldg Fees	\$32,600	\$22,300	(\$10,300)	-32%
High School	\$385,518	\$385,518	\$0	0%
High School Common School Funds	\$50,603	\$51,705	\$1,102	2%
High School Bldg Fees	\$169,750	\$91,400	(\$78,350)	-46%
Athletics	\$316,477	\$316,477	\$0	0%
Athletics Fees	\$38,000	\$38,000	\$0	0%
<b>Building Totals</b>	<b>1,591,406</b>	<b>1,548,808</b>	<b>(42,598)</b>	<b>-3%</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%
<b>Technology Fees</b>	<b>\$2,750</b>	<b>\$4,650</b>	<b>\$1,900</b>	<b>69%</b>
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%
<b>Human Resources Fees</b>	<b>\$2,200</b>	<b>\$0</b>	<b>(\$2,200)</b>	<b>-100%</b>
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	0%
Summer School	\$69,940	\$69,940	\$0	0%
<b>Department Totals</b>	<b>8,217,725</b>	<b>7,731,791</b>	<b>(485,934)</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>
Transfer to Fund 27	\$6,348,679	\$6,348,679	\$0	0%
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>\$56,162,881</b>	<b>\$57,190,654</b>	<b>\$1,027,773</b>	<b>2%</b>
Rev-Exp	\$56,690	(\$1,220,541)	(\$1,277,231)	-2253%
Beg Fund Balance	\$6,428,153	\$7,614,873	\$1,186,720	18%
End Fund Balance	\$7,614,873	\$6,394,332	(\$1,220,541)	-16%

#### Overall considerations for Fund 10:

- The budget has a negative balance of **\$1,220,541**. 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 were approved 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	\$20,000	(\$10,000)	100%
Heritage School	\$22,100	\$22,100	\$0	0%
Prairie School	\$19,000	\$24,800	\$5,800	31%
Intermediate School	\$6,000	\$6,500	\$500	8%
Joint Elementary PTO	\$0	\$0	\$0	100%
Middle School	\$32,800	\$30,940	(\$1,860)	-6%
High School-Scholarships	\$280			
High School	\$146,985	\$167,630	\$20,645	14%
Athletics	\$365,100	\$365,100	\$0	0%
Superintendent	\$0	\$0	\$0	0%
Business Office	\$17,000	\$567,000	\$550,000	3235%
Maintenance	\$0	\$0	\$0	0%
Mentor	\$81,000	\$93,250	\$12,250	15%
Student Services	\$41,000	\$5,000	(\$36,000)	-88%
Special Education	\$0	\$44,000	\$44,000	0%
Total Revenues	\$761,265	\$1,346,320	\$585,055	77%
<b>Expenditures:</b>				
Arboretum School	\$37,594	\$32,000	(\$5,594)	-15%
Heritage School	\$17,800	\$17,700	(\$100)	-1%
Prairie School	\$18,600	\$61,425	\$42,825	230%
Intermediate School	\$6,000	\$6,500	\$500	8%
Joint Elementary PTO	\$500	\$300	(\$200)	100%
Middle School	\$29,600	\$29,940	\$340	1%
High School - Scholarships	\$6,500			
High School	\$147,905	\$133,560	(\$14,345)	-10%
Athletics	\$360,000	\$383,650	\$23,650	7%
Superintendent	\$0	\$0	\$0	--
Business Office	\$17,000	\$17,000	\$0	0%
Maintenance	\$685	\$0	(\$685)	100%
Mentor	\$111,150	\$122,464	\$11,314	100%
Student Services	\$41,000	\$5,000	(\$36,000)	-88%
Special Education	\$990	\$44,000	\$43,010	4344%
Total Expenditures	\$795,324	\$853,539	\$58,215	7%
<b>Rev - Exp:</b>	\$0	\$492,781	\$492,781	--
<b>Beg Fund Balance</b>	\$282,872	\$178,971	(\$103,901)	-37%
<b>End Fund Balance</b>	\$178,971	\$671,752	\$492,781	275%

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>
Rev – Exp:	\$0	\$0	\$0	---
Beg Fund Balance	\$0	\$0	\$0	---
<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 were approved 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

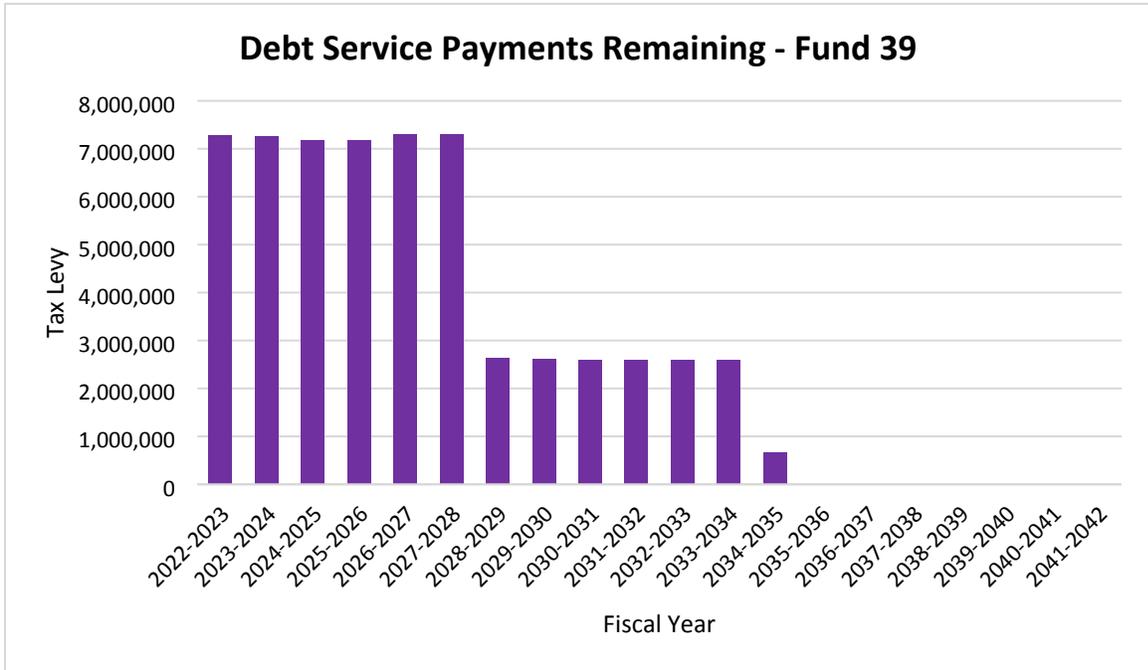
### Debt Service Fund 39

**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	\$79,590	(\$8,840)	-10%
Ala-Carte Sales	\$1,248,759	\$1,533,401	\$284,642	23%
Lunch Sales-Students	\$739,598	\$829,124	\$89,526	12%
Lunch Sales-Adults	\$6,808	\$4,463	(\$2,346)	-34%
Lunch-Dane County	\$121,495	\$104,928	(\$16,568)	-14%
Catering	\$78,320	\$89,000	\$10,680	14%
Breakfast Sales	\$16,625	\$6,860	(\$9,765)	-59%
Madison Country Day	\$106,865	\$116,580	\$9,715	100%
Westside Christian		\$72,863	\$72,863	200%
<b>Total Revenues</b>	<b>\$2,406,900</b>	<b>\$2,836,807</b>	<b>\$429,907</b>	<b>18%</b>
<b>Expenditures:</b>				
Contracted Services	\$970,222	\$1,088,180	\$117,958	12%
Food Purchase	\$1,149,020	\$1,400,446	\$251,426	22%
Other Supplies	\$89,616	\$103,137	\$13,521	15%
Equipment Purchase	\$25,000	\$25,000	\$0	0%
Software/Tech Costs	\$40,000	\$70,000	\$30,000	75%
Personnel Costs	\$82,811	\$81,877	(\$934)	-1%
<b>Total Expenditures</b>	<b>\$2,356,669</b>	<b>\$2,768,640</b>	<b>\$411,971</b>	<b>17%</b>
<b>Rev-Exp:</b>	<b>\$50,231</b>	<b>\$68,167</b>	<b>\$17,936</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>\$118,398</b>	<b>\$68,167</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.

	21-22	22-23 July 1	22-23 8 Nov	23-24	24-25	25-26	26-27
<b>Beginning Fund 10 Balance</b>	\$7,614,873.48						
<b>Ending Fund 10 Fund Balance</b>	\$7,614,873.48						
<b>Beginning Fund 41 Fund Balance</b>	\$1,173,399.37						
<b>Ending Fund 41 Fund Balance</b>	\$714,144.00						

<b>Revenues (Additional)</b>							
22-23 Revenue Increase		\$107,683.00		\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
ESSER III Additional Funds		\$1,600,000.00		\$1,600,000.00	-\$1,600,000.00		
Unemployment Refund	\$76,058.00						
Additional Student Count		\$103,282.00					
Additional Open Enrollment Students		\$205,000.00					
Operational Referendum			\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00	\$1,200,000.00
2020 Operational Referendum						-\$2,127,502.00	
Transfer of Service		\$212,200.00					
Utility Refund	\$25,558.00						
<b>Additional Revenue Total</b>	\$101,616.00	\$2,228,165.00	\$1,200,000.00	\$3,800,000.00	\$600,000.00	\$72,498.00	\$2,200,000.00

<b>Expenses (Savings)</b>							
Payment to Fund 73 Trust	\$557,476.00	\$557,476.00					
Transportation	\$50,000.00	\$150,000.00					
Virtual Instruction - Staff		\$35,000.00					
Virtual Instruction - Contracted	\$50,000.00	\$128,000.00					
Building/Dept Budgets	\$250,000.00	\$250,000.00					
Copy Machine Replacement		\$55,000.00					
Energy Efficiency Budget		\$83,894.00					
Capital Maintenance Projects			\$225,000.00				
ESSER III Additional Funds		\$1,200,000.00		\$1,200,000.00			
Early Retirement/Resignations		\$200,000.00					
<b>Savings Expense Total</b>	\$907,476.00	\$2,659,370.00	\$225,000.00	\$1,200,000.00	\$0.00	\$0.00	\$0.00

<b>Expenses (Additions)</b>							
Summer School Pay Increase		\$107,000.00					
Aquatic Center Pay Increase		\$5,000.00					
Special Education - HS		\$136,000.00					
English Language Learner		\$130,000.00					
Co-curricular Programs		\$40,000.00					
Utilities (TBD)		\$31,260.00					
Legal Fees		\$70,000.00					
New FTE (7-12)		\$88,400.00					
New 6th Grade Section		\$70,000.00					
New 1st Grade Section		\$70,000.00					
Enrollment Growth				\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
Compensation System Increases		\$546,300.00		\$550,000.00	\$550,000.00	\$550,000.00	\$550,000.00
Inflationary Increases		\$1,546,400.00		\$2,000,000.00	\$1,500,000.00	\$1,250,000.00	\$1,250,000.00
Intermediate/MS Guidance		\$70,000.00					
Arboretum AP/4K Principal		\$110,000.00					
Payment to Fund 73 Trust			\$443,666.00				
Energy Efficiency Budget			\$83,894.00				
Capital Maintenance Projects			\$225,000.00				
Copy Machine Replacement			\$55,000.00				
Building/Dept Budgets			\$250,000.00				
Additional ESSER Expenses					\$1,200,000.00		
Arboretum LMTC			\$650.00				
Arboretum Pathways			\$1,950.00		\$34,500.00		
Arboretum Instructional Coach			\$1,950.00				
Arboretum EL Teacher			\$1,300.00				
Arboretum Psychologist			\$32,500.00				
Arboretum Tech Specialist			\$1,950.00				
Arboretum Social Worker				\$33,500.00			
Arboretum Math Interventionist					\$34,500.00		
Arboretum Behavior/SEL Coach					\$69,000.00		
Heritage LMTC			\$650.00				
Heritage Pathways			\$1,950.00		\$34,500.00		

Heritage Math Interventionist					\$34,500.00		
Heritage Instructional Coach			\$1,950.00				
Heritage EL Teacher			\$1,300.00				
Heritage Psychologist			\$32,500.00				
Heritage Tech Specialist			\$1,950.00				
Heritage Behavior/SEL Coach					\$69,000.00		
Heritage Internal Coach to Bldg Coordinator			Stipend				
Heritage Extend Coach Contract 5 Days			Stipend				
Heritage Extend Ed. Tech. Sp. Contract 5 days			Stipend				
Prairie LMTC			\$650.00				
Prairie Pathways			\$1,950.00		\$34,500.00		
Prairie Instructional Coach			\$1,950.00				
Prairie EL Teacher			\$1,300.00				
Prairie Math Interventionist					\$34,500.00		
Prairie Tech Specialist			\$1,950.00				
Prairie Behavior/SEL Coach					\$69,000.00		
Prairie Internal Coach to Bldg Coordinator			Stipend				
Prairie Extend Coach Contract 5 Days			Stipend				
Prairie Extend Ed. Tech. Sp. Contract 5 days			Stipend				
Intermediate LMTC			\$650.00				
Intermediate Pathways			\$1,950.00				
Intermediate EL Teacher			\$1,300.00				
Intermediate Instructional Coach			\$1,950.00				
Intermediate Social Worker				\$33,500.00			
Intermediate Pathways				\$33,500.00			
Intermediate Behavior/SEL Coach					\$69,000.00		
Intermediate Internal Coach to Bldg Coordinator			Stipend				
Intermediate Extend Coach Contract 5 Days			Stipend				
Intermediate Extend Ed. Tech. Sp. Contract 5 days			Stipend				
Middle School LMTC			\$650.00				
Middle School Reading/Writing Workshop			\$32,500.00				
Middle School Pathways			\$1,950.00	\$33,500.00			
Middle School Instructional Coach			\$1,950.00	\$67,000.00			
Middle School Reading Interventionist			\$32,500.00				
Middle School EL Teacher			\$1,300.00				
Middle School Psychologist			\$9,750.00				
Middle School Tech Specialist			\$66,950.00				
Middle School Athletics Coordinator			Stipend - Fund 80				
Middle School Internal Coach to Bldg Coordinator			Stipend		Stipend		
Middle School Extend Coach Contract 5 Days			Stipend				
Middle School Extend Ed. Tech. Sp. Contract 5 days			Stipend				
High School LMTC			\$650.00				
High School Pathways			\$32,500.00				
High School Instructional Coach			\$1,950.00				
High School EL Teacher			\$1,300.00				
High School Social Worker			\$65,000.00				
High School Tech Specialist			\$1,950.00				
High School <a href="#">Evening Paraeducator/Hall Monitor/Security Guard</a>			\$33,000.00				
High School <a href="#">Alternative Education Paraeducator</a>			\$65,000.00				
High School <a href="#">Evening Events Security &amp; Supervision</a>			\$32,500.00				
High School Facilities Request Manager			\$16,500.00				

High School Internal Coach to Bldg Coordinator			Stipend				
High School Extend Coach Contract 5 Days			Stipend				
High School Extend Ed. Tech. Sp. Contract 5 days			Stipend				
Full-Release Mentor (Teacher Contract)			\$65,000.00				
District Pathways Coordinator			\$39,000.00				
District Custodial Supervisor			\$65,000.00				
District Website Manager			\$65,000.00				
District Computer Technician			\$33,000.00				
District 4K-6 Special Ed Coordinator			\$67,000.00				
District 7-12 Special Ed Coordinator			\$67,000.00				
4K-12 Bilingual Counselor				\$65,000.00			
District EL Coordinator				\$32,500.00			
District Curriculum Coordinators (teaching positions - either STEM/Humanities or grade level)					\$138,000.00		
Admin Assistant Increase					\$17,500.00		
Arboretum PLC Institute			\$10,000.00		\$5,000.00		
Arboretum Phy Ed Mats			\$1,325.00				
Heritage PLC Institute			\$10,000.00		\$5,000.00		
Prairie Spanish Books			\$3,000.00	\$3,000.00			
Prairie PLC Institute			\$10,000.00		\$5,000.00		
Prairie Art Tables & Stools			\$9,000.00				
Prairie Phy Ed Mats			\$5,600.00				
Prairie Mats Under Hoops				\$2,500.00			
Prairie Resource Copier/Printers							
Intermediate PLC Institute			\$10,000.00		\$5,000.00		
Intermediate Risers					\$10,000.00		
Intermediate 3D Printer			\$2,000.00				
Intermediate Piano					\$8,000.00		
Intermediate Band Instrument Replacement				\$11,500.00			
Intermediate Orchestra Instrument Replacement				\$11,500.00			
Middle School i-Ready Instruction Reading/Math			\$32,500.00	\$32,500.00	\$32,500.00		
Middle School PLC Institute				\$15,000.00			
Middle School Band Instrument Replacement, Upkeep, Etc			\$10,000.00	\$10,000.00	\$10,000.00		
High School LMTC					\$171,016.00		
High School Makerbot			\$20,000.00				
High School PLC Institute				\$30,000.00			
High School Clavinova			\$2,500.00				
High School Science Dept Upgrades			\$6,600.00	\$6,600.00			
District PowerSchool Talent Records			\$10,977.76				
District Staff Wellness Room Repairs/Equipment Updates							
Special Ed Co-Teaching PD			\$15,000.00				
Special Ed Universal Design for Learning				\$15,000.00			
Special Ed Developing High Performing Teams			\$20,000.00				
Wheelchair Accessible Vans				\$60,000.00	\$60,000.00		
K-12 Developmental Designs			covered by grant	\$22,500.00	\$22,500.00		
Universal SEL & Mental Health Screeners			covered by grant	\$10,000.00	\$10,000.00		
VoIP Clock Speakers for WHS			\$420,000.00	\$210,000.00	\$145,000.00		
SchoolDude Capital Predictor			\$26,500.00	\$7,000.00	\$7,000.00		
Electric Vehicl Mechanic Training			\$1,500.00	\$1,500.00	\$1,500.00		
Grounds Utility Vehicle Replacement			\$15,000.00				
Plow Truck			\$42,500.00				
Grounds Large Area Water Wheel			\$15,000.00				
Snowblowers				\$3,500.00	\$3,500.00		
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		
Ice Time Fees - Offset			\$10,000.00	\$10,000.00	\$12,000.00		
Badger Conference Official Fee Increase			\$9,540.00	\$10,000.00	\$10,000.00		
UW Athletic Trainer Contract			\$35,000.00	\$40,000.00	\$45,000.00		
Increased Funding for PD			\$50,000.00	\$50,000.00	\$50,000.00		
Increased Funding for Textbooks/Digital Media			\$130,000.00	\$130,000.00	\$130,000.00		
MSAN Membership			\$25,000.00	\$25,000.00	\$25,000.00		
National Equity Project			\$35,000.00				
Summer Curriculum Project Pay			\$25,000.00	\$25,000.00	\$25,000.00		
New Heritage Elementary					TBD		
New Middle School						TBD	
<b>Additional Expense Total</b>	\$0.00	\$3,020,360.00	\$3,133,662.76	\$3,905,600.00	\$4,992,516.00	\$2,000,000.00	\$2,000,000.00
<b>Net Change</b>	\$1,009,092.00	\$1,867,175.00	\$158,512.24	\$1,252,912.24	-\$3,139,603.76	-\$5,067,105.76	-\$4,867,105.76

	21-22	22-23 July 1	22-23 8 Nov	23-24	24-25	25-26	26-27
<b>Beginning Fund 10 Balance</b>	\$7,614,873.48						
<b>Ending Fund 10 Fund Balance</b>	\$7,614,873.48						
<b>Beginning Fund 41 Fund Balance</b>	\$1,173,399.37						
<b>Ending Fund 41 Fund Balance</b>	\$714,144.00						

<b>Revenues (Additional)</b>							
22-23 Revenue Increase		\$107,683.00		\$1,000,000.00	\$1,000,000.00	\$1,000,000.00	\$1,000,000.00
ESSER III Additional Funds		\$1,600,000.00		\$1,600,000.00	-\$1,600,000.00		
Unemployment Refund	\$76,058.00						
Additional Student Count		\$103,282.00					
Additional Open Enrollment Students		\$205,000.00					
Operational Referendum			\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00	\$2,000,000.00
2020 Operational Referendum						-\$2,127,502.00	
Transfer of Service		\$212,200.00					
Utility Refund	\$25,558.00						
<b>Additional Revenue Total</b>	\$101,616.00	\$2,228,165.00	\$2,000,000.00	\$4,600,000.00	\$1,400,000.00	\$872,498.00	\$3,000,000.00

<b>Expenses (Savings)</b>							
Payment to Fund 73 Trust	\$557,476.00	\$557,476.00					
Transportation	\$50,000.00	\$150,000.00					
Virtual Instruction - Staff		\$35,000.00					
Virtual Instruction - Contracted	\$50,000.00	\$128,000.00					
Building/Dept Budgets	\$250,000.00	\$250,000.00					
Copy Machine Replacement		\$55,000.00					
Energy Efficiency Budget		\$83,894.00					
Capital Maintenance Projects			\$225,000.00				
ESSER III Additional Funds		\$1,200,000.00		\$1,200,000.00			
Early Retirement/Resignations		\$200,000.00					
<b>Savings Expense Total</b>	\$907,476.00	\$2,659,370.00	\$225,000.00	\$1,200,000.00	\$0.00	\$0.00	\$0.00

<b>Expenses (Additions)</b>							
Summer School Pay Increase		\$107,000.00					
Aquatic Center Pay Increase		\$5,000.00					
Special Education - HS		\$136,000.00					
English Language Learner		\$130,000.00					
Co-curricular Programs		\$40,000.00					
Utilities (TBD)		\$31,260.00					
Legal Fees		\$70,000.00					
New FTE (7-12)		\$88,400.00					
New 6th Grade Section		\$70,000.00					
New 1st Grade Section		\$70,000.00					
Enrollment Growth				\$200,000.00	\$200,000.00	\$200,000.00	\$200,000.00
Compensation System Increases		\$546,300.00		\$550,000.00	\$550,000.00	\$550,000.00	\$550,000.00
Inflationary Increases		\$1,546,400.00		\$2,000,000.00	\$1,500,000.00	\$1,250,000.00	\$1,250,000.00
Intermediate/MS Guidance		\$70,000.00					
Arboretum AP/4K Principal		\$110,000.00					
Payment to Fund 73 Trust			\$443,666.00				
Energy Efficiency Budget			\$83,894.00				
Capital Maintenance Projects			\$225,000.00				
Copy Machine Replacement			\$55,000.00				
Building/Dept Budgets			\$250,000.00				
Additional ESSER Expenses					\$1,200,000.00		
Arboretum LMTC			\$650.00				
Arboretum Pathways			\$1,950.00		\$34,500.00		
Arboretum Instructional Coach			\$1,950.00				
Arboretum EL Teacher			\$1,300.00				
Arboretum School Nurse			\$990.00				
Arboretum Psychologist			\$32,500.00				
Arboretum Tech Specialist			\$1,950.00				
Arboretum Social Worker				\$33,500.00			
Arboretum Math Interventionist					\$34,500.00		
Arboretum Behavior/SEL Coach					\$69,000.00		
Heritage LMTC			\$650.00				

Heritage Pathways			\$1,950.00		\$34,500.00		
Heritage Math Interventionist					\$34,500.00		
Heritage Instructional Coach			\$1,950.00				
Heritage EL Teacher			\$1,300.00				
Heritage School Nurse			\$990.00				
Heritage Psychologist			\$32,500.00				
Heritage Tech Specialist			\$1,950.00				
Heritage Behavior/SEL Coach					\$69,000.00		
Heritage Internal Coach to Bldg Coordinator			Stipend				
Heritage Extend Coach Contract 5 Days			Stipend				
Heritage Extend Ed. Tech. Sp. Contract 5 days			Stipend				
Prairie LMTC			\$650.00				
Prairie Pathways			\$1,950.00		\$34,500.00		
Prairie Instructional Coach			\$1,950.00				
Prairie EL Teacher			\$1,300.00				
Prairie School Nurse			\$990.00				
Prairie Math Interventionist					\$34,500.00		
Prairie Tech Specialist			\$1,950.00				
Prairie Behavior/SEL Coach					\$69,000.00		
Prairie Internal Coach to Bldg Coordinator			Stipend				
Prairie Extend Coach Contract 5 Days			Stipend				
Prairie Extend Ed. Tech. Sp. Contract 5 days			Stipend				
Intermediate LMTC			\$650.00				
Intermediate Pathways			\$1,950.00				
Intermediate EL Teacher			\$1,950.00				
Intermediate Instructional Coach			\$1,950.00				
Intermediate School Nurse			\$990.00				
Intermediate Social Worker				\$33,500.00			
Intermediate Pathways				\$33,500.00			
Intermediate Behavior/SEL Coach					\$69,000.00		
Intermediate Internal Coach to Bldg Coordinator			Stipend				
Intermediate Extend Coach Contract 5 Days			Stipend				
Intermediate Extend Ed. Tech. Sp. Contract 5 days			Stipend				
Middle School LMTC			\$650.00				
Middle School Reading/Writing Workshop			\$32,500.00				
Middle School Pathways			\$1,950.00	\$33,500.00			
Middle School Instructional Coach			\$1,950.00	\$67,000.00			
Middle School Reading Interventionist			\$32,500.00				
Middle School EL Teacher			\$1,300.00				
Middle School Nurse			\$990.00				
Middle School Psychologist			\$9,750.00				
Middle School Tech Specialist			\$66,950.00				
Middle School Athletics Coordinator			Stipend - Fund 80				
Middle School Internal Coach to Bldg Coordinator			\$650.00		Stipend		
Middle School Extend Coach Contract 5 Days			Stipend				
Middle School Extend Ed. Tech. Sp. Contract 5 days			Stipend				
High School LMTC			\$650.00				
High School Pathways			\$32,500.00				
High School Instructional Coach			\$1,950.00				
High School EL Teacher			\$1,300.00				
High School Nurse			\$990.00				
High School Social Worker			\$65,000.00				
High School Tech Specialist			\$1,950.00				

High School <a href="#">Evening Paraeducator/Hall Monitor/Security Guard</a>			\$33,000.00			
High School <a href="#">Alternative Education Paraeducator</a>			\$65,000.00			
High School <a href="#">Evening Events Security &amp; Supervision</a>			\$32,500.00			
High School Facilities Request Manager			\$16,500.00			
High School Internal Coach to Bldg Coordinator			Stipend			
High School Extend Coach Contract 5 Days			Stipend			
High School Extend Ed. Tech. Sp. Contract 5 days			Stipend			
Full-Release Mentor (Teacher Contract)			\$65,000.00			
District Pathways Coordinator			\$39,000.00			
District Custodial Supervisor			\$65,000.00			
District Website Manager			\$65,000.00			
District Computer Technician			\$33,000.00			
District 4K-6 Special Ed Coordinator			\$67,000.00			
District 7-12 Special Ed Coordinator			\$67,000.00			
4K-12 Bilingual Counselor				\$65,000.00		
District EL Coordinator				\$32,500.00		
District Curriculum Coordinators (teaching positions - either STEM/Humanities or grade level)					\$138,000.00	
Admin Assistant Increase					\$17,500.00	
Arboretum PLC Institute			\$10,000.00		\$5,000.00	
Arboretum Phy Ed Mats			\$1,325.00			
Heritage PLC Institute			\$10,000.00		\$5,000.00	
Prairie Spanish Books			\$3,000.00	\$3,000.00		
Prairie PLC Institute			\$10,000.00		\$5,000.00	
Prairie Art Tables & Stools			\$9,000.00			
Prairie Phy Ed Mats			\$5,600.00			
Prairie Mats Under Hoops				\$2,500.00		
Prairie Resource Copier/Printers						
Intermediate PLC Institute			\$10,000.00		\$5,000.00	
Intermediate Risers					\$10,000.00	
Intermediate 3D Printer			\$2,000.00			
Intermediate Piano					\$8,000.00	
Intermediate Band Instrument Replacement				\$11,500.00		
Intermediate Orchestra Instrument Replacement				\$11,500.00		
Middle School i-Ready Instruction Reading/Math			\$32,500.00	\$32,500.00	\$32,500.00	
Middle School PLC Institute				\$15,000.00		
Middle School Band Instrument Replacement, Upkeep, Etc			\$10,000.00	\$10,000.00	\$10,000.00	
High School LMTC					\$171,016.00	
High School Makerbot			\$20,000.00			
High School PLC Institute				\$30,000.00		
High School Clavinova			\$2,500.00			
High School Science Dept Upgrades			\$6,600.00	\$6,600.00		
District PowerSchool Talent Records			\$10,977.76			
District Staff Wellness Room Repairs/Equipment Updates						
Special Ed Co-Teaching PD			\$15,000.00			
Special Ed Universal Design for Learning				\$15,000.00		
Special Ed Developing High Performing Teams			\$20,000.00			
Wheelchair Accessible Vans				\$60,000.00	\$60,000.00	
K-12 Developmental Designs			covered by grant	\$22,500.00	\$22,500.00	
Universal SEL & Mental Health Screeners			covered by grant	\$10,000.00	\$10,000.00	
VoIP Clock Speakers for WHS			\$420,000.00	\$210,000.00	\$145,000.00	

SchoolDude Capital Predictor			\$26,500.00	\$7,000.00	\$7,000.00		
Electric Vehicl Mechanic Training			\$1,500.00	\$1,500.00	\$1,500.00		
Grounds Utility Vehicle Replacement			\$15,000.00				
Plow Truck			\$42,500.00				
Grounds Large Area Water Wheel			\$15,000.00				
Snowblowers				\$3,500.00	\$3,500.00		
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		
Ice Time Fees - Offset			\$10,000.00	\$10,000.00	\$12,000.00		
Badger Conference Official Fee Increase			\$9,540.00	\$10,000.00	\$10,000.00		
UW Athletic Trainer Contract			\$35,000.00	\$40,000.00	\$45,000.00		
Increased Funding for PD			\$50,000.00	\$50,000.00	\$50,000.00		
Increased Funding for Textbooks/Digital Media			\$130,000.00	\$130,000.00	\$130,000.00		
MSAN Membership			\$25,000.00	\$25,000.00	\$25,000.00		
National Equity Project			\$35,000.00				
Summer Curriculum Project Pay			\$25,000.00	\$25,000.00	\$25,000.00		
New Heritage Elementary						TBD	
New Middle School							TBD
<b>Additional Expense Total</b>	\$0.00	\$3,020,360.00	\$3,140,902.76	\$3,905,600.00	\$4,992,516.00	\$2,000,000.00	\$2,000,000.00
<b>Net Change</b>	\$1,009,092.00	\$1,867,175.00	\$951,272.24	\$2,845,672.24	-\$746,843.76	-\$1,874,345.76	-\$874,345.76

**CONTRACT**  
**Child Care Program**  
**Waunakee Community School District**  
**and**  
**Wisconsin Youth Company, Inc.**

It is hereby agreed that Wisconsin Youth Company, Inc., 1201 McKenna Blvd., Madison, Wisconsin 53719 for consideration of \$2,800.00 per school per year, pro rated from beginning date to end date, is permitted to utilize the facilities of Heritage, Prairie, and Arboretum Elementary Schools for a school-aged child care program beginning on September 1, 2022 and terminating on June 8, 2023. Payment for the building usage is due no later than December 1, 2022.

The hours for the program will be 2:40 p.m. through 5:45 p.m. on the days school is in session. Additional care will be provided at one school site to be determined during staff development and teacher convention days. The program will be held in classrooms and/or other areas as specified by the building principal. Maximum number of participants shall not exceed the program's licensed maximum.

Wisconsin Youth Company, Inc. is responsible for the care of the District facilities and equipment and agrees to pay any damages thereto. Wisconsin Youth Company, Inc. will also be responsible for light housekeeping at the end of each session, i.e. pick up paper, materials used and etc., including putting chairs on top of classroom tables.

The Waunakee Community School District assumes no insurance liability for the school-aged childcare program or its participants other than statutory liability as owner of the facilities being used.

Wisconsin Youth Company, Inc. agrees to carry adequate insurance and will name the Waunakee Community School District as an additional insured. A certificate of insurance shall be provided Waunakee Community School District to the Business Office. Wisconsin Youth Company, Inc. agrees to abide by all State of Wisconsin rules and regulations related to child care providers and facilities.

**HOLD HARMLESS AND INDEMNIFICATION:**

The undersigned applicant(s) agree to abide by all rules, regulations, and policies of the Waunakee Community School District Board of Education regarding the use of school facilities to be used as hereinafter described. The undersigned do further agree to hold harmless and indemnify the Waunakee Community School District from any and all claims, losses, directly or indirectly related to the use of the facilities described herein by the undersigned and any guests, friends, or invitees which result in injury or loss of property to any person using the facilities herein described. The undersigned do further waive any claims, damages, losses or liabilities relating to the condition of the premises to be used, and if requested, to further carry liability insurance in an amount approved by the Waunakee Community School District, adding the Waunakee Community School District as an additional insured. The undersigned agree to being bound by any existing rules, regulations, or policies adopted by the Waunakee Community School District which may be changed, altered, or added at any time. The Waunakee Community School District agrees to indemnify and hold Wisconsin Youth Company, Inc. harmless for any and all claims, damages, cost and expenses, resulting from any loss from the Waunakee Community School District's gross negligence or intentional misconduct in performing it's obligations under this agreement.

  
\_\_\_\_\_  
Steve Summers  
Executive Director of Operations  
Waunakee Community School District

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
Rebecca Carlin  
Director of Administration  
Wisconsin Youth Company, Inc.

\_\_\_\_\_  
(Date)

June 14, 2022

Wisconsin Youth Company, Inc.  
Rebecca Carlin, Director of Administration  
1201 McKenna Blvd.  
Madison, WI 53719

**Day Care Contract 2022-2023 School Year**

The Waunakee School Board has approved a contract with your company for providing after school daycare for the 2022-2023 school year.

The agreement calls for a charge of \$2,800.00 per school building.

Enclosed are two copies of the agreement for your signature. Return one copy to me and keep the other copy for your file. Also be reminded that I need a copy of your Certificate of Insurance when your insurance renews.

If you have any questions please call me at (608) 849-2000 ext. 8491.

Sincerely,

A handwritten signature in black ink, appearing to read "Steve Summers". The signature is written in a cursive style with a large initial "S".

Steve Summers  
Executive Director of Operations

**CONTRACT**  
**Waunakee Community School District**  
**and**  
**Dane County New Teacher Project**

It is hereby agreed that the Dane County New Teacher Project, 501 South Street, Waunakee, WI 53597 for consideration of \$300 per month is permitted to utilize the facility at 501 South Street, Waunakee, WI for the Dane County New Teacher Project beginning on July 1, 2022 and terminating on June 30, 2023.

Dane County New Teacher Project is responsible for the care of the District facilities and equipment and agrees to pay any damages thereto. The Waunakee Community School District agrees to provide, at no additional cost, access to district facilities including, but not limited to, computer networks, telephone lines, copy machines, postage machines, etc. The Waunakee Community School District also agrees to provide all utilities and cleaning needed in the operation of the Dane County New Teacher Project.

The Waunakee Community School District assumes no insurance liability for the Dane County New Teacher Project program or its participants other than statutory liability as owner of the facilities being used. Dane County New Teacher Project agrees to carry adequate insurance and will name the Waunakee Community School District as an additional insured. A certificate of insurance shall be provided Waunakee Community School District to the Business Office.

**HOLD HARMLESS AND INDEMNIFICATION:**

The undersigned applicant(s) agree to abide by all rules, regulations, and policies of the Waunakee Community School District Board of Education regarding the use of school facilities to be used as hereinafter described. The undersigned do further agree to hold harmless and indemnify the Waunakee Community School District from any and all claims, losses, directly or indirectly related to the use of the facilities described herein by the undersigned and any guests, friends, or invitees which result in injury or loss of property to any person using the facilities herein described. The undersigned do further waive any claims, damages, losses or liabilities relating to the condition of the premises to be used, and if requested, to further carry liability insurance in an amount approved by the Waunakee Community School District, adding the Waunakee Community School District as an additional insured. The undersigned agree to being bound by any existing rules, regulations, or policies adopted by the Waunakee Community School District which may be changed, altered, or added at any time. The Waunakee Community School District agrees to indemnify and hold Dane County New Teacher Project harmless for any and all claims, damages, cost and expenses, resulting from any loss from the Waunakee Community School District's gross negligence or intentional misconduct in performing it's obligations under this agreement.

  
\_\_\_\_\_  
Steve Summers  
Executive Director of Operations  
Waunakee Community School District

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
Dan Eckert  
Dane County New Teacher Project

\_\_\_\_\_  
(Date)

**CONTRACT**  
**Child Care Program**  
**Waunakee Community School District**  
**and**  
**Wisconsin Youth Company, Inc.**

It is hereby agreed that Wisconsin Youth Company, Inc., 1201 McKenna Blvd., Madison, Wisconsin 53719 for consideration of \$2,800.00 per school per year, pro rated from beginning date to end date, is permitted to utilize the Heritage Elementary School for a school-aged child care program beginning on the Monday after the regular school year ends and terminating the August 31, 2022. Payment for the building usage is due no later than August 31, 2022.

The hours for the program will be 7:00 a.m. through 6:00 p.m. on the days school is in session. Additional care will be provided at one school site to be determined during staff development and teacher convention days. The program will be held in classrooms and/or other areas as specified by the building principal. Maximum number of participants shall not exceed the program's licensed maximum.

Wisconsin Youth Company, Inc. is responsible for the care of the District facilities and equipment and agrees to pay any damages thereto. Wisconsin Youth Company, Inc. will also be responsible for light housekeeping at the end of each session, i.e. pick up paper, materials used and etc., including putting chairs on top of classroom tables.

The Waunakee Community School District assumes no insurance liability for the school-aged childcare program or its participants other than statutory liability as owner of the facilities being used.

Wisconsin Youth Company, Inc. agrees to carry adequate insurance and will name the Waunakee Community School District as an additional insured. A certificate of insurance shall be provided Waunakee Community School District to the Business Office. Wisconsin Youth Company, Inc. agrees to abide by all State of Wisconsin rules and regulations related to child care providers and facilities.

**HOLD HARMLESS AND INDEMNIFICATION:**

The undersigned applicant(s) agree to abide by all rules, regulations, and policies of the Waunakee Community School District Board of Education regarding the use of school facilities to be used as hereinafter described. The undersigned do further agree to hold harmless and indemnify the Waunakee Community School District from any and all claims, losses, directly or indirectly related to the use of the facilities described herein by the undersigned and any guests, friends, or invitees which result in injury or loss of property to any person using the facilities herein described. The undersigned do further waive any claims, damages, losses or liabilities relating to the condition of the premises to be used, and if requested, to further carry liability insurance in an amount approved by the Waunakee Community School District, adding the Waunakee Community School District as an additional insured. The undersigned agree to being bound by any existing rules, regulations, or policies adopted by the Waunakee Community School District which may be changed, altered, or added at any time. The Waunakee Community School District agrees to indemnify and hold Wisconsin Youth Company, Inc. harmless for any and all claims, damages, cost and expenses, resulting from any loss from the Waunakee Community School District's gross negligence or intentional misconduct in performing its obligations under this agreement.

  
\_\_\_\_\_  
Steve Summers  
Executive Director of Operations  
Waunakee Community School District

\_\_\_\_\_  
(Date)

\_\_\_\_\_  
Layla Moosavi  
Summer Program Manager  
Wisconsin Youth Company, Inc.

\_\_\_\_\_  
(Date)

June 14, 2022

Wisconsin Youth Company, Inc.  
Layla Moosavi, Summer Program Manager  
1201 McKenna Blvd.  
Madison, WI 53719

**Day Care Contract 2022 Summer School**

The Waunakee School Board has approved a contract with your company for providing daycare for the 2022 Camp Pleasant Valley summer session.

The agreement calls for a charge of \$2,800.00 per school building.

Enclosed are two copies of the agreement for your signature. Return one copy to me and keep the other copy for your file. Also be reminded that I need a copy of your Certificate of Insurance when your insurance renews.

If you have any questions please call me at (608) 849-2000 ext. 8491

Sincerely,

A handwritten signature in black ink, appearing to read "Steve Summers". The signature is written in a cursive style with a large initial "S".

Steve Summers  
Executive Director of Operations