

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

Thursday, July 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 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. Report on District's Branding Expenses/Next Steps

5

The purpose of this agenda item is to review the expenses for the \$25,000 approved by the school board and to discuss next steps. Attached please find a spreadsheet that indicates the projects that have been completed or are in process (orange highlights).

You will also see some attachments that show the new branding designs that have been accomplished.

We have identified potential projects for the next steps in the branding process. These

potential projects are highlighted in red. Administration is requesting feedback from the committee regarding the timing of moving forward with the next steps.

B. Fund 73 Trust Fund Annual Payment

The purpose of this agenda item is to discuss the annual payment to the district's Fund 73, the post-employment benefit trust fund. The current year payment for district retirees is \$390,600.35. The actuarially determined contribution for 21-22 is \$443,663. The district has the ability to fund the \$390,600.35 from either the 21-22 budget or from our existing Fund 73 American United Life account.

Options for a decision by July 31 include:

1. Leave the \$390,600.35 from the 21-22 budget
2. Leave the \$390,600.35 from the 21-22 budget, and send an additional \$53,062.65 to meet the contribution for 21-22
3. Request reimbursement from our Fund 73 American United Life account up to \$390,600.35 that has been spent for the current year retirees

Administration will be requesting a decision from the budget committee.

VI. 2022-2023 BUDGET PLANNING

A. Timeline 11

The purpose of this agenda item is to discuss the next steps in the 2022-2023 budget process. Attached please find the budget timeline.

B. Review Third Draft of the 2022-2023 Budget 12

Please note that the third 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 third 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 third draft of the budget included the following changes from the second draft:

1. Grant allocations in both fund 10 and fund 27
2. Updates to the Community Services budget (Fund 80)
3. Updates to the New Teacher program budget (Fund 99) (No changes were requested)

2022-23)

4. Increased the ESSER 3 allocation to utilize approximately half of the additional funds that our district was eligible for

The changes between the second and third 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 is balanced. Administration has included some additional educational expenditures that are outlined in the memos from the Student Services and Curriculum departments.

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

C. 2022-23 Budget Planning/November 2022 Referendum Planning 37

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 July 11th 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 has prioritized the additional expenditures identified on these spreadsheets. This process took place at our annual Administrative Retreat in June. This discussion will continue after the school board has an opportunity to review financial plans on July 11th.

VII. DISCUSSION/ACTION ON PROPOSALS

VIII. OTHER ITEMS FOR DISCUSSION

A. WAEF Fundraising Reports 45

The purpose of this agenda item is to provide an update on the WAEF Fundraising Reports. The Budget Committee requested this update at our last meeting. Attached

please find reports for Warrior Stadium, Warrior Pitch, and the Warrior Baseball Field. Warrior Pitch and Warrior Baseball Field have enough funds at WAEF so that no balance is due to the district. We have requested a repayment from WAEF for these projects. Warrior Stadium has an outstanding balance as this project was intended to have a 10 year repayment plan. We are ahead of schedule as of Year 5 and will connect with the Warrior Stadium fundraising group to verify plans for the remaining years of the pledge collections.

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	Tier	Progress	Completed
"Welcome to Warrior Stadium" sign - facing Century	A	\$500.00	Athletics	1		
"Waunakee Baseball" (facing Century Ave) - logo	A	\$3,000.00	Athletics			
Fieldhouse Chairs	A	\$4,000.00	Athletics	2		
Wall Side Panels - Old Gym (total - 2) H&B Specalized Products	A	\$4,200.00	Athletics	1	x	
Student Section Flag	A	\$300.00	Athletics	1		
Ripp Park (Sign - Tennis)	A	\$500.00	Athletics			
High School Wrestling Room - wall painting	A	\$500.00	Athletics			
Football Helmet Stickers	A	\$1,200.00	Athletics	1		x
Welcome sign at Bethel Circle	A	\$500.00	Bethel Circle	1	x	
Business Letterhead	A	\$1,000.00	District	1		x
Business Envelopes	A	\$0.00	District	1		x
Business Labels - Design	A	\$0.00	District	1		x
Business Cards	A	\$0.00	District	1		x
Social Media Graphics	A	\$0.00	District	1		x
Website Graphics/Header/Images	A	\$0.00	District	1		x
Employee Badge Template	A	\$0.00	District	1		x
District Maintenance Vehicles (total-8, 16 total sides), \$150/vehicle	A	\$1,200.00	District	1	x	
District Vehicles (total - 2) Special Education Vans	A	\$300.00	District	1	x	
District Maintenance Trailer	A	\$850.00	District	1	x	
IT - logos for apps, etc. (Destiny, SeeSaw)	A	\$0.00	District	1	x	
Staff Gifts/Apparel - end of the year + back to school 2022/23	A	\$12,000.00	District			*Work with Foundation
District Mission Statement Signs - each school	A	\$3,500.00	District			
District Office - wall logo at front desk	A	\$500.00	District	1	x	
Wall Logo - Swimming Pool	A	\$300.00	Facility/Maintenance			
Fence (spear metal tops) - Warrior Stadium/High School	A	\$0.00	Facility/Maintenance	1		

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	2		
Office Logo - High School	A	\$250.00	High School	1	x	
Office Large Rug - High School	A	\$500.00	High School	2		
School Store Sign - High School Pyramid Entrance	A	\$500.00	High School	2		
School Store Sign - Outside of Store Wall (Innovation Center?)	A	\$100.00	High School	2		
School Store Sandwich Board Signs (total - 4)	A	\$150.00	High School	2		
Door wraps - High School Fieldhouse/Old Gym Entrance (total - 11)	A	\$3,500.00	High School	1		x
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			6
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	2		
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	2		
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			

cut board away so shield sticks out



cut board away so shield sticks out

WELCOME TO
WARRIOR
STADIUM

14"
Pink area
to cut
away

96" ±
.5" bleed

192" ±
.5" bleed



W WAUNAKEE
COMMUNITY SCHOOL DISTRICT

SE3

creative

LEASE
606-223-9170

MAIN
OFFICE

NO SMOKING
IN DISTRICT
OWNED BUILDINGS
BY ORDER OF THE WAUNAKEE
BOARD OF EDUCATION

PAC
Performing Arts Center

WAUNAKEE



WARRIORS

WAUNAKEE



WARRIORS

GYMNASIUM
1104

FILED
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HALL
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I. 2022-2023 BUDGET TIMELINE

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



Waunakee Community School District

Committed to Children . Committed to Community . Committed to Excellence

**2022-2023 Budget
THIRD DRAFT**

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

Prepared by Allie Dye, Director of Business Services
July 11, 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 4th. All staffing budget requests were due to the Executive Director of Operations by January 14th. All non-staffing budget requests were due on April 14th. 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 was 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 24th.

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:

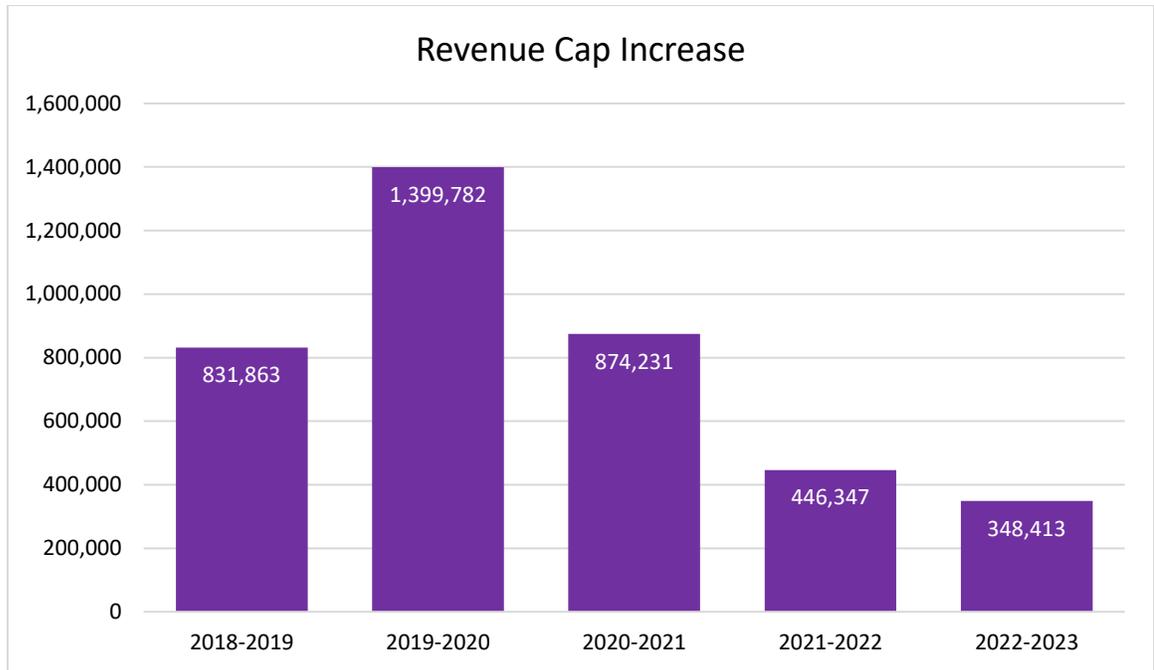
FUND	DESCRIPTION
10	General
21	Special Revenue Trust
27	Special Education
38	Non-Referendum Debt Service*
39	Referendum Debt Service
41	Capital Expansion Fund
49	Capital Projects*
50	Food Service
72	Private Benefit Trust*
73	Employee Benefit Trust
80	Community Service
99	Other Cooperative Funds

* 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
TOTAL	1785	1729	1678	1741	1760
ELEM					
5	289	349	309	326	295
6	288	299	342	318	334
TOTAL	577	648	651	644	629
INTER.					
7	328	304	295	349	327
8	328	341	305	303	355
TOTAL	656	645	600	652	682
MIDDLE					
9	346	339	343	316	316
10	345	347	338	348	317
11	311	342	343	341	351
12	320	326	353	349	355
TOTAL	1322	1354	1377	1354	1339
HIGH					
TOTAL	4340	4376	4306	4391	4410
DISTRICT					

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 \$48,296,158 or \$348,413 higher than 2021-22. This increase equates to a 0.7% increase. The 2022-2023 state equalization aid increases to \$24,082,809 or \$1,393,969 higher than 2021-22. This change equates to a 6.1% increase. The district has received the state equalization aid estimate from the WI Department of Public Instruction on July 1st.

Waunakee Community School District

The 2022-2023 tax levy increases to \$38,555,555 or \$1,121,165 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	23,921,473.00
Referendum Debt Service Fund	7,394,445.00	12,017,000.00	14,239,582.00
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	394,500.00
TOTAL SCHOOL LEVY	34,648,262.00	37,434,390.00	38,555,555.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YR	3.2%	8.0%	3.0%

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%).

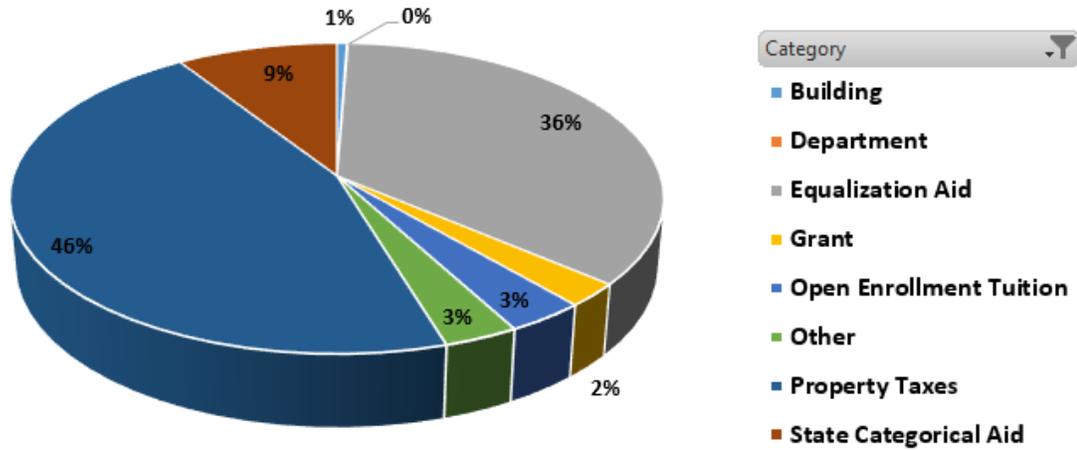
A summary of the expenditures showing two years of historical information and the proposed 2022-2023 budget is shown below. Fund 73 is not included in the summary below.

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	86,471,577.00
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	80,122,898.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	11.1%	5.47%	4.94%

Waunakee Community School District

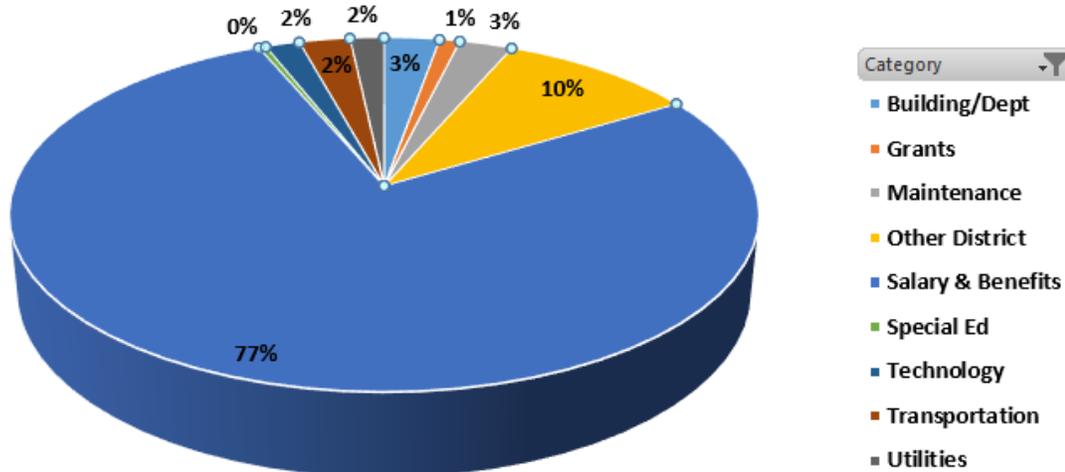
Where do the revenues come from? (Funds 10 and 27)

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 have been revised based on the aid estimate from the Department of Public Instruction from July 1. 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
Revenues:				
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	--
Building Revenues	\$291,745	\$200,850	(\$90,895)	-45.26%
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%
Department Revenues	\$73,350	\$73,050	(\$300)	-0.41%
Common School Funds	\$152,716	\$162,337	\$9,621	6%
Title 1 Public Grant	\$89,776	\$88,272	-\$1,504	-2%
Title 1 Private Grant	\$6,199	\$5,634	-\$565	-10%
Title 2 Grant (Public)	\$50,807	\$49,569	-\$1,238	-2%
Title 2 Grant (Private)	\$5,692	\$5,508	-\$184	-3%
Title 3 Grant	\$18,840	\$18,840	\$0	0%
Title 4A Grant (Public)	\$9,648	\$9,648	\$0	0%
Title 4A Grant (Private)	\$351	\$352	\$1	--
Peer Mentor	\$2,975	\$2,975	\$0	0%
Perkins Grant	\$18,914	\$18,914	\$0	0%
Federal Flo-Through	\$153,367	\$126,697	-\$26,670	-21%
Federal CARES Grant	\$0	\$0	\$0	-100%
ESSER2	\$626,122	\$0	-\$626,122	100%
ESSER3	\$0	\$2,049,766	\$2,049,766	--
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%
Grant Revenues	\$1,342,467	\$2,745,572	\$1,403,105	51.10%

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	\$23,921,743	-\$1,045,556	-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	\$24,082,809	\$1,393,969	6%
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%
District Revenues	54,512,009	54,412,222	(\$99,787)	-0.18%
Total Revenues	56,219,571	57,431,694	1,212,123	2.11%

Waunakee Community School District

Fund 10 Expenditures

	2021-2022	2022-2023	\$ Change	% Change
Expenditures:				
Personnel Costs: Salaries	\$28,256,649	\$29,055,495	\$798,846	3%
Personnel Costs: Benefits	\$10,313,596	\$9,937,611	(\$375,985)	-4%
Salary & Benefits Totals	38,570,245	38,993,106	422,861	1%
Prairie School	\$76,650	\$81,930	\$5,280	7%
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%
Building Totals	1,591,406	1,548,808	(42,598)	-3%
Utilities	\$1,042,000	\$1,073,260	\$31,260	3%
Maintenance	\$997,090	\$717,990	(\$279,100)	-28%
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	\$4,650	\$1,900	69%
Technology Erate	\$53,600	\$53,600	\$0	0%
Curriculum-Elementary Operations	\$197,982	\$295,582	\$97,600	49%
Curriculum-4K Program	\$945,000	\$945,000	\$0	0%
Curriculum-Secondary	\$195,229	\$357,729	\$162,500	83%
Curriculum-Secondary Fees	\$8,800	\$8,800	\$0	0%
Human Resources	\$33,650	\$33,650	\$0	0%
Human Resources Fees	\$2,200	\$0	(\$2,200)	-100%
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%
Department Totals	8,217,725	7,712,791	(504,934)	-6%

Waunakee Community School District

Fund 10 Expenditures (continued)

Common School Fund-District	\$5,800	\$5,800	\$0	0%
Title 1 Public Grant	\$89,776	\$88,272	-\$1,504	-2%
Title 1 Private Grant	\$6,199	\$5,634	-\$565	-10%
Title 2 Grant (Public)	\$50,807	\$49,569	-\$1,238	-2%
Title 2 Grant (Private)	\$5,692	\$5,508	-\$184	-3%
Title 3 Grant	\$18,840	\$18,840	\$0	0%
Title 4A Grant (Public)	\$9,648	\$9,648	\$0	0%
Title 4A Grant (Private)	\$351	\$352	\$1	--
Peer Mentor Grant	\$0	\$0	\$0	--
Perkins Grant	\$18,914	\$18,914	\$0	0%
Federal Flo-Through	\$153,367	\$126,697	-\$26,670	-21%
Federal CARES Grant	\$0	\$0	\$0	-100%
ESSER2	\$626,122	\$0	-\$626,122	100%
ESSER3	\$0	\$2,049,766	\$2,049,766	--
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%
Grant Totals	\$1,192,576	\$2,586,060	1,393,484	117%
Transfer to Fund 27	\$6,348,679	\$6,348,679	\$0	0%
Wellness Clinic	\$242,250	\$242,250	\$0	--
Other Program Totals	\$6,590,929	\$6,590,929	-	0%
Total Expenditures	\$56,162,881	\$57,431,694	\$1,268,813	2%
Rev-Exp	\$56,690	\$0	(\$56,690)	-100%
Beg Fund Balance	\$6,428,153	\$7,614,873	\$1,186,720	18%
End Fund Balance	\$7,614,873	\$7,614,873	\$0	0%

Overall considerations for Fund 10:

- The budget has a 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	
Total Additional Staffing		9.000
(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
Revenues:				
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%
Expenditures:				
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%
Rev – Exp:	\$0	\$492,781	\$492,781	--
Beg Fund Balance	\$282,872	\$178,971	(\$103,901)	-37%
End Fund Balance	\$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
Revenues:				
Federal Grant PS	\$23,500	\$17,481	(\$6,019)	-26%
Federal Grant PS--ESSER3	\$22,403	\$11,202	(\$11,201)	-50%
Federal Grant FT	\$778,446	\$717,948	(\$60,498)	-8%
Federal Grant FT--ESSER3	\$198,857	\$99,430	(\$99,427)	-50%
Grand Totals	\$1,023,206	\$846,061	(\$177,145)	-21%
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	---
Other Revenue	\$8,722,283	\$9,074,505	\$352,222	4%
Total Revenues	\$9,745,489	\$9,920,566	\$175,077	2%
Expenditures:				
Federal Grant PS	\$23,500	\$17,481	(\$6,019)	-26%
Federal Grant PS--ESSER3	\$22,403	\$11,202	(\$11,201)	-50%
Federal Grant FT	\$778,446	\$717,948	(\$60,498)	-8%
Federal Grant FT--ESSER3	\$198,857	\$99,430	(\$99,427)	-50%
Grant Totals	\$1,023,206	\$846,061	(\$177,145)	-17%
Personnel Costs: Salaries	\$5,894,937	\$6,321,825	\$426,888	7%
Personnel Costs: Benefits	\$2,339,942	\$2,415,276	\$75,334	3%
Salary & Benefits Totals	\$8,234,879	\$8,737,101	\$502,222	6%
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%
Program Totals	\$487,404	\$337,404	(\$150,000)	-31%
Total Expenditures	\$9,745,489	\$9,920,566	\$175,077	2%
Rev - Exp:	\$0	\$0	\$0	---
Beg Fund Balance	\$0	\$0	\$0	---
End Fund Balance	\$0	\$0	\$0	---

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.

Waunakee Community School District

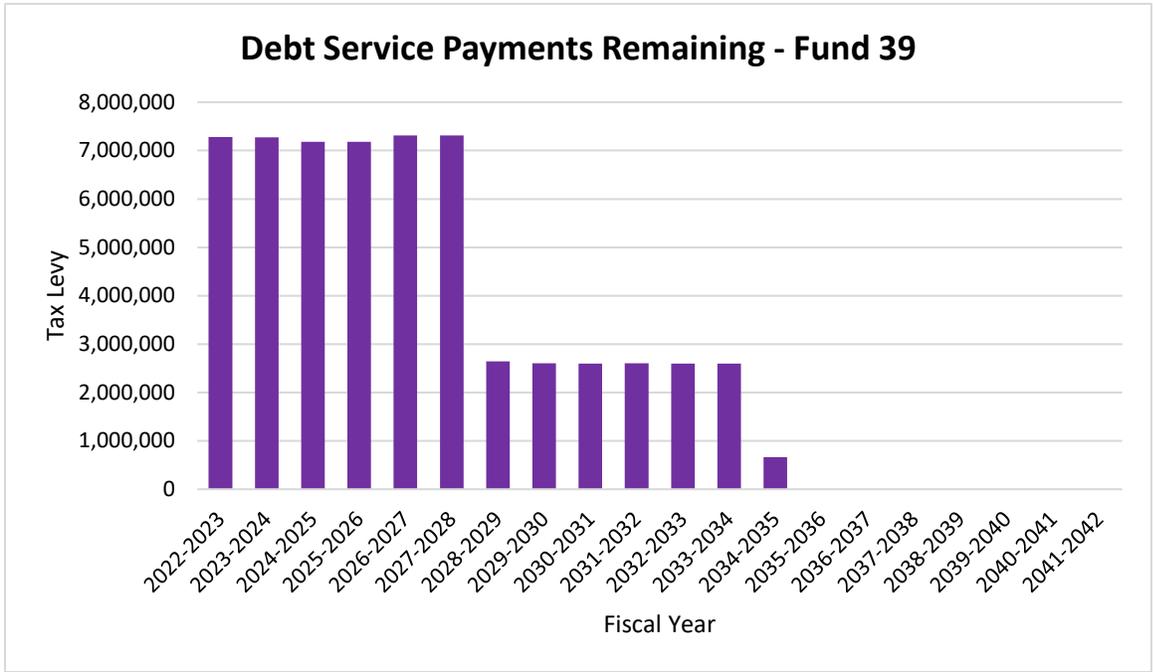
Debt Service Fund 39

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
Revenues:				
Premium	\$0	\$0	\$0	--
Refinancing	\$0	\$0	\$0	--
Interest Earned	\$1,000	\$1,000	\$0	0%
Property Taxes	\$12,017,000	\$14,239,582	\$2,222,582	18%
Interest Rebate	\$269,000	\$0	(\$269,000)	-100%
Total Revenues:	\$12,287,000	\$14,240,582	\$1,953,582	16%
Expenditures:				
Refinancing	\$4,813,913	\$6,877,451	\$2,063,538	43%
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	\$14,245,582	\$1,884,188	15%
Rev – Exp:	\$6,802,000	(\$5,000)	(\$6,807,000)	-100%
Beg Fund Balance	\$2,265,023	\$2,078,896	(\$186,127)	-8%
End Fund Balance	\$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
TOTAL DUE	\$59,834,774

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
Revenues:				
Property Taxes	\$0	\$0	\$0	0%
Interest	\$1,000	\$1,000	\$0	100%
Total Revenues	\$1,000	\$1,000	\$0	0%
Expenditures:				
Maintenance Projects	\$460,255	\$460,500	\$245	0%
Total Expenditures	\$460,255	\$460,500	\$245	--
Rev – Exp:	(459,255.00)	(459,500.00)	(245)	0%
Beg Fund Balance	1,173,399	714,144	(459,255)	-39%
End Fund Balance	\$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
Revenues:				
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%
Total Revenues	\$2,406,900	\$2,836,807	\$429,907	18%
Expenditures:				
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%
Total Expenditures	\$2,356,669	\$2,768,640	\$411,971	17%
Rev-Exp:	\$50,231	\$68,167	\$17,936	--
Beg Fund Balance	\$0	\$50,231	\$50,231	--
End Fund Balance	\$50,231	\$118,398	\$68,167	--

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
Revenues:				
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%
Expenditures:				
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%
Rev – Exp:	\$433,301	(\$10,365)	(\$443,666)	-102%
Beg Fund	\$7,634,984	\$7,634,984	\$0	0%
End Fund	\$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
Revenues:				
Property Taxes	\$450,091	\$394,500	(\$55,591)	-12%
Athletic Camps	\$0	\$0	\$0	--
Community Ed	\$12,000	\$12,000	\$0	0%
Summer School Camps	\$800	\$1,200	\$400	50%
Middle School Athletics	\$20,000	\$15,500	(\$4,500)	-23%
Community Ed/Swim	\$46,000	\$30,000	(\$16,000)	-35%
WCCC Grant	\$125,000	\$175,000	\$50,000	40%
Total Revenues	\$653,891	\$628,200	(\$25,691)	-4%
Expenditures:				
Community Education	\$90,091	\$70,000	(\$20,091)	-22%
Athletic Camps	\$0	\$0	\$0	--
Middle School Athletics	\$130,000	\$130,000	\$0	0%
Community Ed/Swim	\$156,000	\$120,000	(\$36,000)	-23%
Maintenance	\$25,000	\$5,000	(\$20,000)	-80%
Public Safety	\$90,000	\$85,000	(\$5,000)	-6%
Police Liaison Officer	\$35,000	\$40,000	\$5,000	14%
Summer School Camps	\$800	\$1,200	\$400	50%
Workers Compensation	\$2,000	\$2,000	\$0	0%
WCCC Grant	\$125,000	\$175,000	\$50,000	40%
Total Expenditures	\$653,891	\$628,200	(\$25,691)	-4%
Rev – Exp:	\$0	\$0	\$0	--
Beg Fund Balance	\$473,122	\$473,122	\$0	0%
End Fund Balance	\$473,122	\$473,122	\$0	0%

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

The budget has been updated for the 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
Revenues:				
DCNTP	\$162,856	\$162,856	\$0	0%
Mentor Grants	\$0	\$0	\$0	---
Total Revenues	\$162,856	\$162,856	\$0	0%
Expenditures:				
DCNTP	\$162,856	\$162,856	\$0	0%
Mentor Grants	\$0	\$0	\$0	---
Total Expenditures	\$162,856	\$162,856	\$0	0%
Rev – Exp:	\$0	\$0	\$0	---
Beg Fund Balance	\$0	\$0	\$0	---
End Fund Balance	\$0	\$0	\$0	---

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



ADMINISTRATION OFFICE

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Curriculum and Instruction

In response to the COVID-19 pandemic, the United States Department of Education has released three grants for which local education agencies can apply. These grants, known as ESSER I, ESSER II, and ESSER III, were authorized by the Coronavirus Aid, Relief, and Economic Security Act (CARES Act); the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA); and the American Rescue Plan (ARP).

In March 2021, the American Rescue Plan (ARP) was signed into law. ARP dedicated \$122 billion to the Elementary and Secondary School Emergency Relief (ESSER) Fund. This grant is known as ESSER III. The intent and purpose of ESSER III is to help safely reopen and sustain the safe operation of schools and address the impact of the pandemic on students.

This memo contains some of our planned expenditures of the American Rescue Plan (ARP) Elementary and Secondary School Emergency Relief III (ESSER III) grant funds allocated to our district. This is a portion of our ESSER III allocation.

Our overall plan is for the district to continue focusing its efforts on ensuring that teachers and students have the resources they need to address adverse effects of the pandemic. The items specified below are intended to advance academic achievement and growth for students.

Loss of Learning: A portion of the ARP-ESSER III funds (20%) must be allocated to address learning loss associated with COVID-19. We will allocate funds to individualized learning resources that can be used as part of flexible learning time (I/E or WYN) as well as on demand at home or as independent practice during the core instructional block. This includes i-Ready and Lexia.

Instructional Resources and Curricula: We have high quality instructional resources available to our students that need additional funding due to growing enrollment and increasing use of digital resources. In reviewing the resources and curricular materials to support students, we have determined that there is a need to increase funding to maintain access and update resources in core areas including foundational literacy, mathematics, and science.

Improvement of Instruction/Professional Development: Our focus on academic excellence requires high quality professional development, including a continued investment in our PLC model, to ensure that our staff have the specific training to meet the individual needs of their

students with evidence based strategies as well as collaborate as high functioning instructional teams. This commitment to professional development requires additional investment.

Resource	Grade(s)	Description	Cost
Lexia Core5 & PowerUp	K-6	Core5 & PowerUp programs from Lexia are computer-based resources that provide individualized instruction in English Language Arts skills. These programs supplement our core resources and can help address learning loss for students below grade level, as well as provide challenge for students beyond grade level.	\$47,600.00
i-Ready Assessment and Personalized Instruction	7-8	i-Ready Personalized Instruction uses information from the comprehensive i-Ready Diagnostic assessment to create a personalized path of online lessons for all students. In this way, students receive instruction and practice in areas where they need the most support and opportunity to grow, and that are relevant to their needs. Teachers can add lessons, adjust the lesson sequence for their students, and review their students' progress.	\$32,500.00
Increased Funding for Professional Development	K-12	Additional funding for professional learning with a focus on developing high functioning instructional teams and knowledge of evidence based practices, particularly in literacy and mathematics.	\$50,000.00
Increased Funding for Textbooks and Digital Media	K-12	Additional funding for instructional resources, including textbooks and digital media, to support enrollment growth and updating resources.	\$130,000.00



To: Randy Guttenberg, Superintendent
Steve Summers, Executive Director of Operations

From: Chris Mand, Director of Student Services

Date: May 16, 2022

Re: Consideration of Requests for the Second Draft of the Budget

This memo is asking for your consideration in moving several budget request items forward as part of the second draft of the budget:

- Bring Social Emotional Learning (SEL) Coordinators (formally titled “Internal Coaches”) to a Building Coordinator stipend level. The current language in the teacher employee handbook lists compensation for Building Coordinators at \$1,250.00 per year. Our SEL Coordinators have been given a \$1,000 stipend but are coordinating building level SEL and other universal practices. In addition, increasing our District SEL Coordinator (formally titled “External Coach”) to a Department Chairperson stipend, which is currently \$2500/year. Aligning stipend levels is overdue and also allows for two summer days of planning that is included in handbook language. **Total cost for increase: \$2000**
- Add three summer days to our English Learner (EL) teacher’s contracts for planning purposes. **Total cost for increase (Seven EL teachers @ approx \$1300/teacher): \$9100**
- Increase a 1.0 social work position at WCHS for the 2022-2023 school year. In consultation with Steve Summers, social work positions are eligible for grant monies which will cover the entire cost of a 1.0 FTE. In addition, I would propose an additional 1.0 social work FTE for the 2023-2024 school year to allow for IS to have a full-time social worker. Ultimately adding those two positions will level out social work-to-student ratios and would eliminate shared/traveling social work staff.

Thank you for your consideration. Please contact me if you would like additional information or clarification around these requests.

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

Revenues (Additional)							
22-23 Revenue Increase		\$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						
Additional Revenue Total	\$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

Expenses (Savings)							
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					
Savings Expense Total	\$907,476.00	\$2,659,370.00	\$225,000.00	\$1,200,000.00	\$0.00	\$0.00	\$0.00

Expenses (Additions)							
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		
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Intermediate LMTC			\$650.00				
Intermediate Pathways			\$1,950.00				
Intermediate EL Teacher			\$1,950.00				
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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				
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Middle School Pathways			\$1,950.00	\$33,500.00			
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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				
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High School Evening Paraeducator/Hall Monitor/Security Guard			\$33,000.00			
High School Alternative Education Paraeducator			\$65,000.00			
High School Evening Events Security & Supervision			\$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			
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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			
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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	
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Admin Assistant Increase					\$17,500.00		
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Arboretum Phy Ed Mats			\$1,325.00				
Heritage PLC Institute			\$10,000.00		\$5,000.00		
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Prairie PLC Institute			\$10,000.00		\$5,000.00		
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Prairie Mats Under Hoops				\$2,500.00			
Prairie Resource Copier/Printers							
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Intermediate Risers					\$10,000.00		
Intermediate 3D Printer			\$2,000.00				
Intermediate Piano					\$8,000.00		
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Middle School i-Ready Instruction Reading/Math			\$32,500.00	\$32,500.00	\$32,500.00		
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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	
Additional Expense Total	\$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
Net Change	\$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

Warrior Stadium Expense Summary

Company	Inv #	Amount Paid	Invoice Date
H&H Civil Construction	Proj 16-055-2	\$133,883.78	7/28/17
H&H Civil Construction	Proj 16-055-4	\$95,052.25	8/18/17
H&H Civil Construction	Proj 16-055-5	\$26,585.58	9/14/17
H&H Civil Construction	Proj 16.055-3	\$107,966.74	7/17/17
H&H Civil Construction	Proj 16-055	\$168,223.15	6/29/17
Sprinturf	3007	\$19,242.77	10/13/17
Sprinturf	2847	\$327,612.68	8/10/17
Sprinturf	2782	\$85,500.00	7/14/17
Athletic Field Service	1801	\$145.00	5/7/18
Westphal & Company Globalcom	M17023-003	\$12,931.36	12/2/17
Westphal & Company Globalcom	M17023-002	\$224,664.45	10/27/17
Westphal & Company Globalcom	M17023-001	\$126,329.19	7/13/17
AIM Electronics	40256	\$73,400.00	4/14/17
AIM Electronics	40256	\$146,900.00	6/14/17
AIM Electronics	40256	\$24,660.00	7/12/17
TMN Masonry	10112017	\$5,435.00	10/13/17
Daktronics	6755200	\$1,326.00	10/27/17
Qual Line Fence	1124808	\$2,531.56	10/9/17

Total Expenditures		\$1,582,389.51	
BOE Contribution		-\$800,000.00	
Balance		\$782,389.51	
Payment received from WAEF	CR 17-00079	-\$283,621.68	12/1/17
BALANCE DUE FROM WAEF		\$498,767.83	

18-19 Activity

Daktronics	6805966	\$1,625.00	9/26/18
Daktronics Inc	AGR E281188-1 100118	\$1,395.00	11/7/18
Westphal & Co.	6337	\$2,200.00	5/1/18
Total New Expenses		\$5,220.00	

Payment received from WAEF	CR 18-01375	\$208,548.33	2/28/19
Total Addl Payment(s) rec'd		\$208,548.33	

BALANCE DUE FROM WAEF - 6/30/19 **\$295,439.50**

19-20 Activity

Daktronics		\$1,395.00	
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BALANCE DUE FROM WAEF - 6/30/20 **\$296,834.50**

Payment rec'd from WAEF	Ck 139948 081420	\$60,000.00	
REMAINING BAL DUE FROM WAEF - 082420		\$236,834.50	

20-21 Activity

Daktronics		\$1,395.00	
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BALANCE DUE FROM WAEF - 6/30/21 **\$238,229.50**

Check #143223 5/24/21		\$23,826.33	
REMAINING BAL DUE FROM WAEF - 061121		\$214,403.17	

21-22 Activity

Daktronics	6951472	\$826.00	
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BALANCE DUE FROM WAEF - 6/30/22 **\$215,229.17**

REMAINING BAL DUE FROM WAEF **\$215,229.17**

Soccer Stadium Expense Summary

21 E 702 *** 255053 000	21 R 702 291 255053 000	Running Balance: 21 A 713200	
Company	Inv #	Amount Paid	Invoice Date
No expenses 7/1/18 - 6/30/19			
Endres Mfg Donation	CR 18-01793	\$12,500.00	5/29/19

19-20 Activity

Parisi Construction Co Inc	PR#1	\$284,512.92	6/30/20
Total New Expenses		\$284,512.92	

Payment received from WAEF		\$0.00
Total Addl Payment(s) rec'd		\$0.00
Balance 19-20		\$284,512.92

Total Expenditures **\$284,512.92**
 Total Receipts **\$12,500.00**

BALANCE TO-DATE		\$272,012.92
Payment received from WAEF	Ck 139951 081420	\$272,012.92

20-21 Activity

The Audio Visual Pros Inc	Inv APV13364 10/5/20	\$2,189.52	
Everbrite, Inc.	Inv 268138 04/28/21	\$411.20	
Rettler Corp	Inv 5137 08/13/20	\$20,412.00	
Parisi Construction	Inv PR#2 07/31/20	\$212,921.66	
Stratford Sign Co.	55336 8/18/20	\$15,900.00	
APT Aquisition Astroturf	001 7/31/20	\$248,896.20	
APT Aquisition Astroturf	002 8/31/20	\$51,864.30	
Parisi Construction	Inv PR#3 8/31/20	\$230,677.33	
CGC Inc Consulting Engineers	Inv 56385 7/28/20	\$1,157.50	
APT Aquisition Astroturf	Inv 20-5013-11#3 9/25/20	\$32,085.50	
Costs moved to Fund 41	JE 20-00226	-\$641,337.00	District Contribution
QualLine Fence	Inv 1127607 8/17/20	\$4,176.00	
Rettler Corp	Inv 5207 11/5/20	\$7,798.46	
Parisi Construction	Inv 203019-5 10/30/20	\$29,959.14	

Total New Expenses		\$217,111.81
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Payment received from WAEF 20-21 expenses to-date-- 10/2020	Ck 140628 100620	\$124,068.32
Balance 20-21		\$93,043.49

Check 143222 5/24/21		\$40,169.45
REMAINING BAL DUE FROM WAEF - 061121		\$52,874.04

HG Tire Service/Hellenbrand Glas Ck 73180 050421		\$4,330.00
REMAINING BAL DUE FROM WAEF - 073121		\$57,204.04
Check 143801 080221		\$2,776.31
Updated Balance 20-21		\$54,427.73

21-22 Activity

Parisi Construction	Inv PR#6	\$7,657.28
Endres Manufacturing	Inv 129759	\$20,000.00
TMH Masonry LLC	Inv 09152021	\$4,920.00

Total New Expenses		\$32,577.28
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Donation received 11/17/2021	CR: 21-00589	\$2,000.00
Balance 21-22		\$30,577.28

REMAINING BAL DUE FROM WAEF - 061522		\$54,427.73
WAEF Payment 08/02/2021		\$57,204.00
REMAINING BAL DUE FROM WAEF - 073122		\$27,801.01

Updated Balance 21-22		\$27,801.01
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Baseball Field Expense Summary

Rept: **704 HS Baseball Field Renov 21 E 702 *** 255052 000 Revenue Acct: :

Company	Inv #	Amount Paid	Invoice Date
Wipperfurth Excavating	3192	\$1,732.42	4/13/18
Wipperfurth Excavating	3222	\$312.95	6/5/18
Findorff Inc	181053.0101	\$69,665.33	7/30/18
Rettler Corp	1552	\$800.00	11/7/17
Rettler Corp	1645	\$1,800.00	3/5/18
August J Phillips	Dwn Pmt	\$7,080.00	3/27/19
GLS Utility LLC	9446	\$281.25	4/12/19
August J Phillips	051319	\$7,080.00	5/13/19
August J Phillips	BSBL JV SPONER BRD	\$2,379.00	5/22/19
Everbrite Inc	213579-1 V DWN PYMT	\$11,266.00	2/8/19
Everbrite Inc	213579-1 JV DWN PYMT	\$2,598.00	2/8/19
Everbrite Inc	1344025	\$13,864.00	4/25/19
Everbrite Inc	JVBSBL SPONSOR PANE	\$18.00	6/5/19
Everbrite Inc	JVBSBL SPONSOR PANE	\$439.00	6/5/19

Total Expenditures		\$119,315.95	
Deposit: WAEF	CR 18-01324	\$74,310.70	3/8/19

BALANCE DUE FROM WAEF		\$45,005.25	
Deposit due from WAEF Recd	CR19-00117	\$45,005.25	8/9/19

19-20 Activity

The Audio Visual Pros Inc	Baseball Sound System	\$8,758.09	10/28/19
LMS Construction	Batting cage/construction	\$20,777.64	5/8/20
August J Phillips	Batter's Eye Install	\$13,650.56	4/20/20
Beacon Athletics	Batting cage/construction	\$4,737.00	3/12/20
Beacon Athletics	Hitters Eye	\$15,350.00	3/3/20
Total New Expenses		\$63,273.29	
Donation: Hauser Family	CR19-01242	\$500.00	
WAEF - Renov Batter Eye	CR19-01373	\$15,350.00	
Donation: Nick Kokoff	CR19-00786	\$300.00	
WAEF Payment	CR19-00181/JE19-00786	\$8,758.09	
Total Addl Payment(s) rec'd		\$24,908.09	
Balance 19-20		\$38,365.20	

Total Expenditures	\$182,589.24
Total Receipts	\$144,224.04

BALANCE TO-DATE		\$38,365.20
Deposit due from WAEF Recd	Ck 139949 081420	\$38,365.20

20-21 Activity

Audio Visual Pros	Sound System	\$2,189.52
Total New Expenses		\$2,189.52
BALANCE TO-DATE		\$2,189.52
Check 143221 052421		\$2,189.52

Addl 20-21 Activity

GLS Utility LLC	12505	\$264.00	4/9/21
Everbrite Inc	268138	\$411.20	4/21/21
Qual Line Fence Corp	1128462	\$3,816.49	6/15/21
BALANCE TO-DATE		\$4,491.69	
Check 143802 080221		\$4,491.69	
BALANCE TO-DATE		\$0.00	

21-22 Activity

Craig Schlender	09212021	\$17,950.00
Craig Schlender	12172021	\$3,129.38
Total New Expenses		\$21,079.38
BALANCE TO-DATE		\$21,079.38