

**WAUNAKEE COMMUNITY SCHOOL DISTRICT
BOARD OF EDUCATION ANNUAL MEETING**

Monday, October 17, 2022

7:00 PM

Waunakee Community School District
905 Bethel Circle
Waunakee, WI 53597

Members of the public may attend Board of Education meetings in-person. Members of the public who choose to access the meeting via live stream video may do so at:

<https://www.youtube.com/channel/UCIgebJT-i0GbAiYqrkpaBmA>

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

ALL DOCUMENTS FOR THE ANNUAL MEETING MAY BE FOUND AT THIS LINK
<https://www.waunakee.k12.wi.us/departments/business-services> This link is also linked to the Extras section of this agenda.

AGENDA

- I. Elect Chairperson to Conduct Budget Hearing and the Annual Meeting 3
- II. Reading of the Official Notice of the Budget Hearing and the Annual Meeting -Judith Engebretson - School District Clerk
- III. Budget Summary & District Goals Report - District Administrator and Executive Director of Operations
- IV. Discussion and Review of Budget
- V. Review of Minutes of the 2021 Annual Meeting 62
- VI. Receive and Accept Treasurer's Report - Jack Heinemann, School District Treasurer 67
- VII. **Resolution A** - Authorize the School Board to Charge Student Fees
- VIII. **Resolution B** - Salaries and Expenses for School Board Officers
- IX. **Resolution C** - School Lunch Program Authorization
- X. **Resolution D** – Authorize the School Board to Engage Legal Counsel if Needed
- XI. **Resolution E** - Set Date and Hour for 2022 Annual Meeting or Authorize School Board to Set Date and Hour
- XII. **Resolution F** - Transportation
- XIII. **Resolution G** - Adoption of Tax Levy
- XIV. Persons Attending Meeting May Request Information on Any Topic Relative to Current Policies and Proceedings of the Schools.
- XV. Adjournment

“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.”



WAUNAKEE

COMMUNITY SCHOOL DISTRICT

2022 Annual Meeting & Budget Hearing³

Date: Monday, October 17, 2022
Time: 7:00 PM
Location: District Administration &
Maintenance Center
Board of Education Room
905 Bethel Circle
Waunakee, WI 53597



Election of a Chairperson

- The budget hearing and annual meeting are to be chaired by an elector selected from those present.



Official Notice of the Hearing and Meeting

- The Board Clerk, Judith Engebretson, will read the required notices as published in the district's official newspaper.
- Click [here](#) for the required notices under the Annual Meeting Reports tab.



Budget Summary

- Executive Director of Operations, Steve Summers will review the budget and financial data
- Click [here](#) for the budget publication under the Annual Meeting Reports tab.⁶



Budget Timeline

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



District Priorities

Priority #1 – Maintain Excellence and Foster High Student Achievement

- Devise and implement strategies to recruit and retain staff. This planning will be part of the work that the administration will do in conjunction with the HR Committee.
 - Maintain a budget that meets the priorities of the school district while staying within the budget parameters set by the Budget Committee/Board.
 - Devise and implement strategies for continued improvement of the educational programs/student outcomes.
 - Focus on Professional Learning Communities:
 - Professional Learning Communities (PLC) in each school will utilize the developed PLC Rubric to establish a baseline of performance in the first 30 days of the 2022-2023 school year.
 - Based on the results of the baseline data for each PLC, a plan will be put in place for each PLC to move to an increased level of performance by the end of the school year.
 - Professional Learning Communities (PLC) in each school will utilize the developed PLC Rubric to assess progress at the end of the 2022-2023 school year.
 - A summary report of Fall and Spring data will be shared with the Board in April 2023.
 - The administration will provide background to the Board on the PLC process as part of Board Development.
 - Focus on Social Emotional Learning/Student Mental Health:
 - Continue with developing staff capacity around the five domains: Self-Awareness, Self-Management, Social-Awareness, Relationship Skills, and Responsible Decision Making.
 - SEL Coordinators and Building SEL Teams will work with school staff and through staff meetings for how to provide support in the five domains.
 - Facilitate a mental health system needs assessment and identify gaps and entry points for improvement.
 - Develop a shared plan for implementing a comprehensive school mental health system. This includes selecting and implementing tools and curriculum that will help us best serve students. This also includes implementing continuous improvement cycles.
 - Data will be collected and shared with the Board to track progress with supporting student social, emotional, and mental health needs.
- The data and tracking plan will be shared with the Board prior to the start of the 2022-2023 school year.
- A community engagement plan will be implemented in the first semester of the 2022-2023 school year on the topic of student social, emotional, and mental health.



District Priorities Continued

Priority #2 – Diversity, Equity, and Inclusion

- Organize and delegate the recommendations from the DEI Ad Hoc Committee's Report to the standing school board committees.
- Each school board committee will review and determine the priorities and timeline for discussing/addressing the report's recommendations assigned to the committee.
- Recommendations and updates from the committees will be brought back to the Board's DEI Committee and to the full Board for consideration.
- The District will continue to engage with students and work with them on leadership development.

Priority #3 – Referendum Planning

- Define the referendum scope through the approval of Referendum Resolutions by August 22, 2022 based on community input, district growth projections, district priorities, and a financial plan that maintains a consistent mil rate.
- Communicate to the community the scope of the referendum projects, the need, and the cost implications.
- Align the work of the various referendum projects to meet set dates for when new schools will open/projects will be complete.
- Organize opportunities for staff voice into project design.
- Organize effective use of the administrative team to manage and lead the approved referendum projects.
- Engage with the Board of Education at key approval points such as building program and design, bid packages, and design changes requiring board approval.

Priority #4 – Policy Review

- The administration will work with the Policy Committee to continue the policy review process.



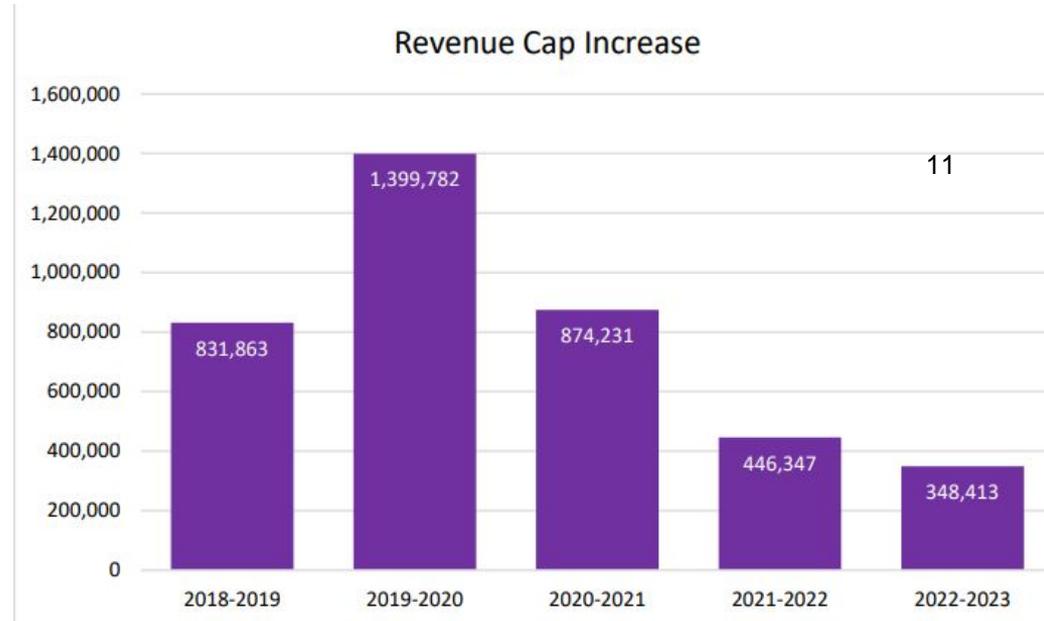
2021-23 State Budget - Revenue Cap

- The state revenue cap formula was increased by \$0/student for 2022-23.
- The student categorical aid remained the same at \$742.
- Waunakee's Fund 10 initial budget planning for 2022-23 was based on an increase of \$1,212,123.
- The revenue cap is estimated to increase by \$348,413 and non-revenue cap revenues are estimated to increase by \$863,710.



2021-23 State Budget - Revenue Cap

A non-recurring referendum to exceed the revenue limit was approved at \$2,127,502 per year from 2019-20 through 2024-25. Thus non-recurring amount is not included in the numbers above.





2021-23 State Budget - State General Aid

- State general aid increased by \$298 million in 2022-23
- Waunakee is estimated to receive \$1,393,969 increase in state general aid for 2022-23.
- Under the state revenue cap formula, increases or decreases in state general aid are offset by increases or decreases in the fund 10 local property tax levy.



2021-23 State Budget - Additional School Aids

- The Governor's State Budget veto included a \$100,000,000 one-time payment to public school, utilizing federal funds.
- The estimate for Waunakee School District is \$495,720 for the 2021-22 school¹³ year.
- The Governor recently announced an additional payment to public schools for the 2022-23 school year in the amount of \$75 million.
- The allocation for Waunakee School District was \$376,632. This amount has not yet been included in the 2022-23 budget.



2021-23 State Budget - Special Education Aid

- State special education aid increased by \$67.6 million in 2022-23.
- Waunakee is estimated to receive a \$410,187 increase in state special education aid for 22-23.
- Under the school financing system, increases or decreases in state special education aid are offset by increases or decreases in the local transfer from the general fund 10 to the special education fund 27.



2022-23 - ESSER III

- The Waunakee Community school District was allocated \$3.7 million in ESSER III funds. These funds will be spread out between the 2022-23 and 2023-24 fiscal years.
- These funds will pay for math and reading interventionists and HVAC system maintenance.



2022-23 State Budget - Local Property Taxes

- School levy tax credits on property tax bills funded at \$1,090,000,000.
- School districts are not informed of levy credit amounts
- School district tax levies are certified without knowing the net tax rate
- Property wealthy/high spending districts receive more funding through tax credits than general school aids.



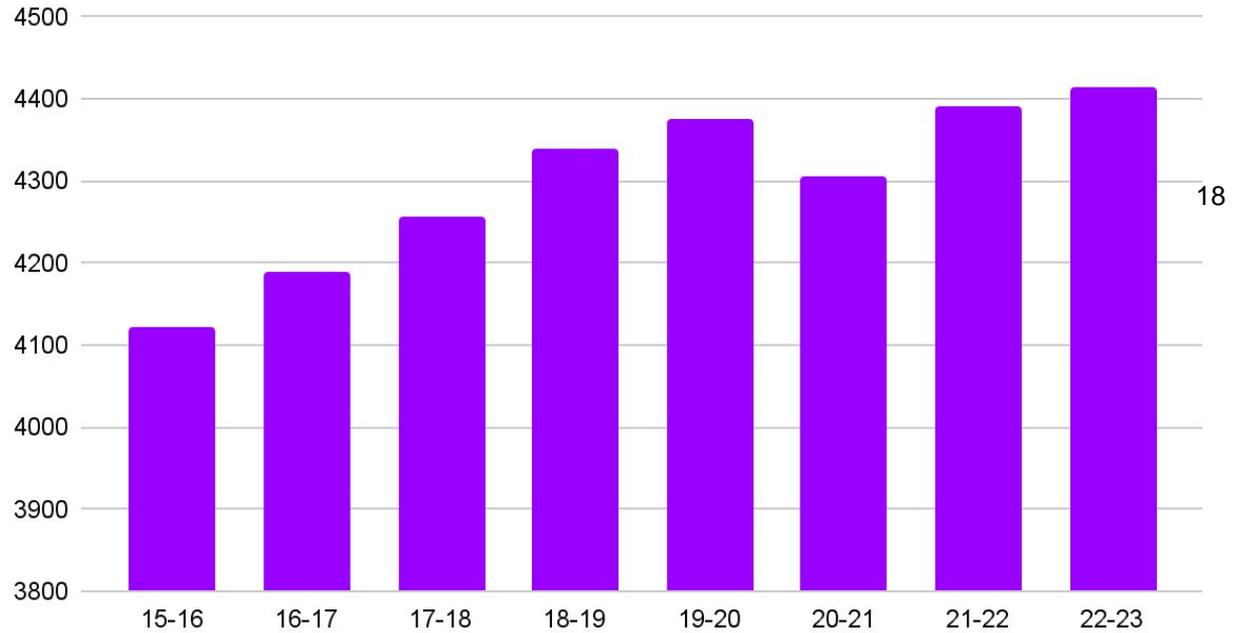
Enrollment Increase

- Budget developed with an estimated increase of 19 students (total enrollment estimated at 4,410).
- Actual student count on September 16th identified a total enrollment of 4,414¹⁷
- 4,414 students can be compared to 4,391 students from September 2021
- The increase for 2022-23 is 23 compared to the budget estimate of an increase of 19 students
- Click [here](#) for September 2022 student count data



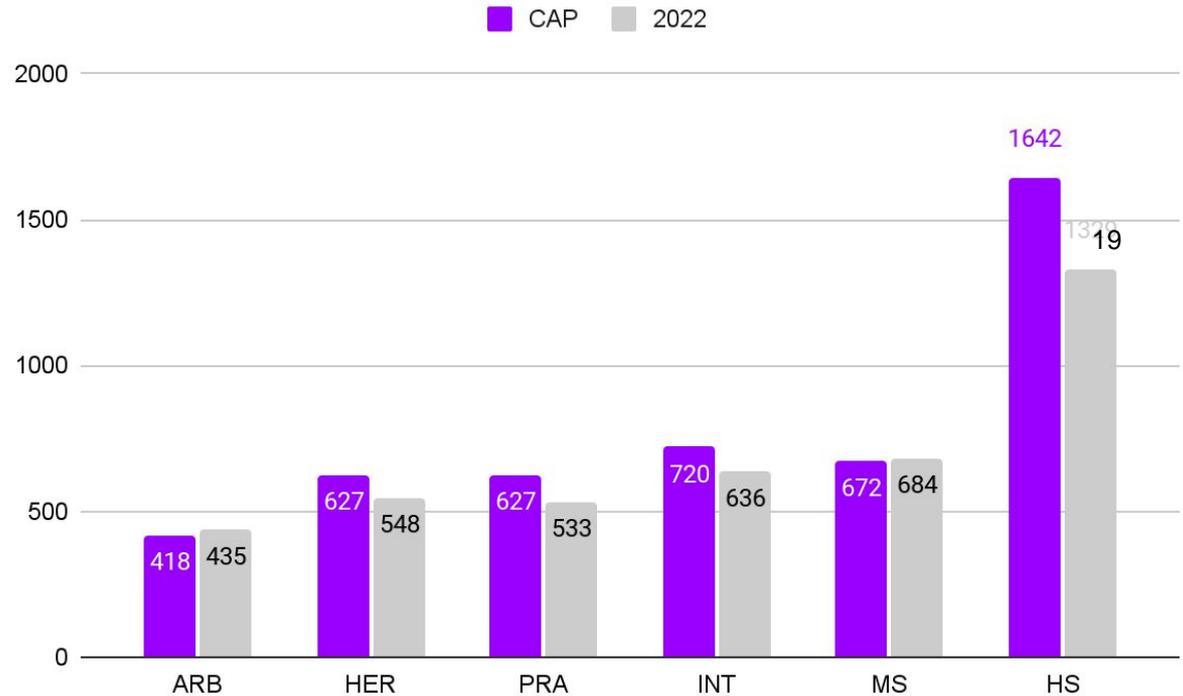
Enrollment Trends

Students





Building Capacity and Enrollment





Building Capacity and Enrollment

- The maximum capacity in 2022 is estimated to be 4,706.
- Current enrollment leaves maximum excess capacity of 292.



Expenditures (General Fund)

- 2.3% increase over 21-22 (budgeted).
- 9.0 FTE (full time equivalency) increase in staff.
- The School Board has approved 2022-23 salaries/wages with a 4.7% CPI increase and compensation system increases for teachers and classified staff members.
- The contingency fund of \$100,000 is included in the budget.

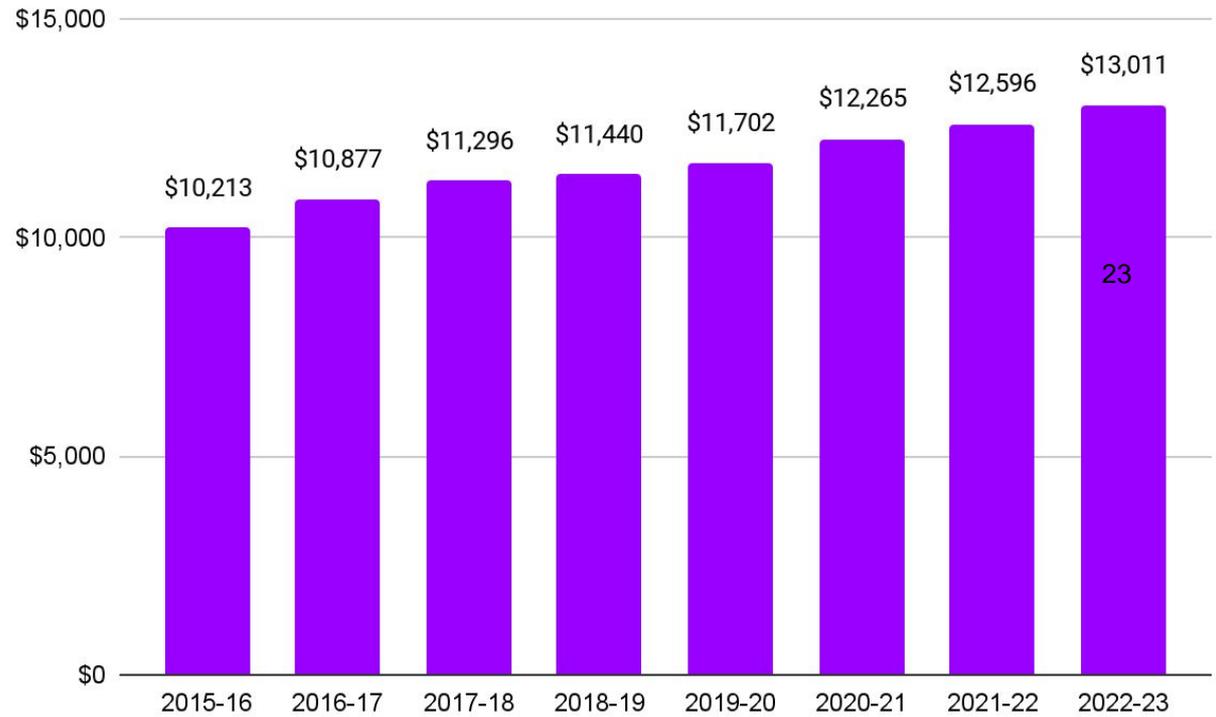


Expenditures (General Fund Actual)

- \$42,107,293 in 15-16
- \$45,552,745 in 16-17
- \$48,074,659 in 17-18
- \$49,647,730 in 18-19
- \$51,207,365 in 19-20
- \$52,814,759 in 20-21
- \$55,312,385 in 21-22
- \$57,431,694 (budgeted)



Cost per Pupil (General Fund Actual/Enrollment)





Revenue (General Fund)

- State aid increases \$1,393,969 or 6.1%
- Local taxes decrease \$1,045,556 or 4.2%
- Total increase of \$1,212,123 or 2.1% (over budget in 21-22)

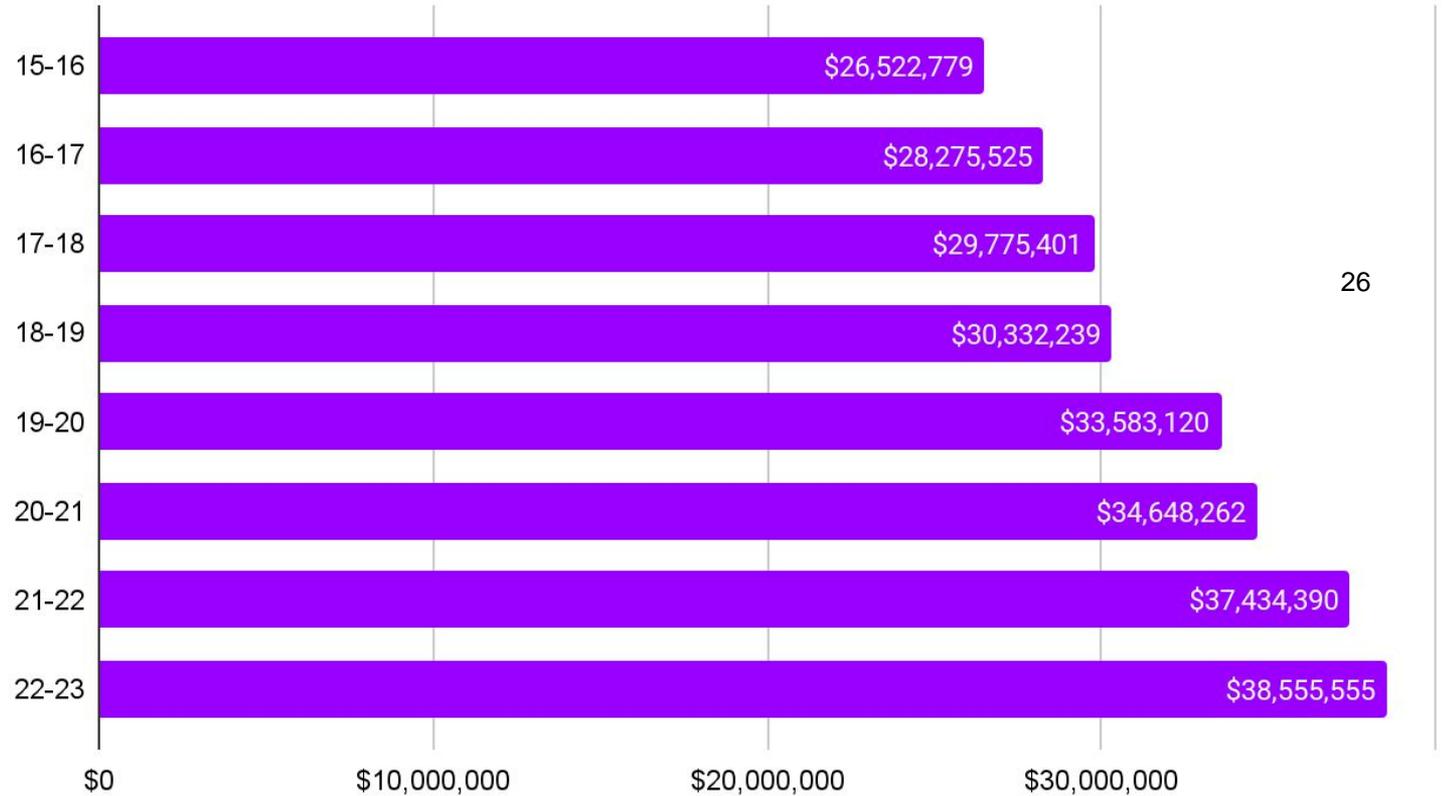


Revenue (General State Aid vs. Property Tax- Fund 10)

Year	% State Aid ▲	% Per Pupil Aid	% Tax
20-21	37.5	5.8	48.1
21-22	40.3	5.5	44.4
19-20	40.6	6.0	45.4
18-19	41.4	5.5	45.3
22-23	41.9	5.3	41.6
17-18	43.0	3.9	47.0
15-16	44.8	1.4	48.2
16-17	44.9	2.2	47.1



Tax Levy





Equalized Tax Rate

- The 2021-22 equalized property values in the district were \$3,437,359,073.
- The 2021-22 tax rate was \$10.89 per \$1,000 of equalized value.
- The 2022-23 equalized property values in the district are estimated at \$3,540,479,845.
- The 2022-23 tax rate is estimated at \$10.89 per \$1,000 of equalized value.
- 2022-23 equalized property values increased to \$3,980,468,177 or 15.8% based on values provided by the state to school district.



2022-23 Tax Levy

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%

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Step #5 Setting of the Levy and a Sufficient Tax Amount Requirements

[Wis.Stat.sec.120.12\(3\)\(a\)](#) and [\(c\)](#) require that on or before November 1, a school board must determine if the tax voted at the annual meeting is sufficient to operate and maintain the schools for the school year. If the amount so determined is not sufficient, the school board shall raise the tax. The board may lower the tax if the amount so determined exceeds requirements. The tax levy shall not exceed limits established by [Wis.Stat.sec.121.91](#). The taxes levied must be certified to municipalities on or before November 10.

- The school board clerk must set the levy and adopt an original budget on or before November 1st.
- The school board clerk must certify the levy to the municipalities on or before November 10th.



2022-23 Tax Levy

- The debt service tax levy is \$14,239,582 (the long-term financial plan peaks during 2027-2028 at \$7,554,988). The debt service levy includes \$6,877,451 identified as a debt service defeasance (also known as pre-paying existing debt²⁹).

- ▶ ([§120.12\(4\)](#) Wis. Stats.) – amount necessary to meet any irrevocable tax obligations
 - ▶ Tax for Debt Retirement
- ▶ A School District is allowed to annually levy up to and including all outstanding principal & interest
 - ▶ As of 6/30/21
 - ▶ Principal Outstanding - \$61,090,000
- ▶ Additional Levy is used for reducing future property tax levies
 - ▶ Prepayment of Debt (if a call date has been met)
 - ▶ Defeasance (if we are ahead of the call date)



2022-23 Tax Levy

- The Capital Expansion Fund tax levy is \$0 as these funds have been moved to the General Fund. The School Board is responding to a credit rating agency report that resulted in a downgrade of the District credit rating. The downgrade³⁰ is a result of the credit rating agency not viewing the Capital Expansion Fund fund balance as a major factor in the District's overall financial health.



2022-23 Tax Levy/November 8th Referendum

- The 2022-23 tax levy of \$38,555,555 remains the same regardless of the referendum vote on November 8th.
- The four tax levy scenarios are as follows:
 - Neither referendum question is approved
 - Both referendum questions are approved
 - Referendum question 1 is approved, question 2 is not approved
 - Referendum question 1 is not approved, question 2 is approved
- The key variable that changes in all four scenarios is the debt service defeasance/repayment



Equalized Value (in Billions)

15-16 \$2.3 billion

16-17 \$2.4 billion

17-18 \$2.6 billion

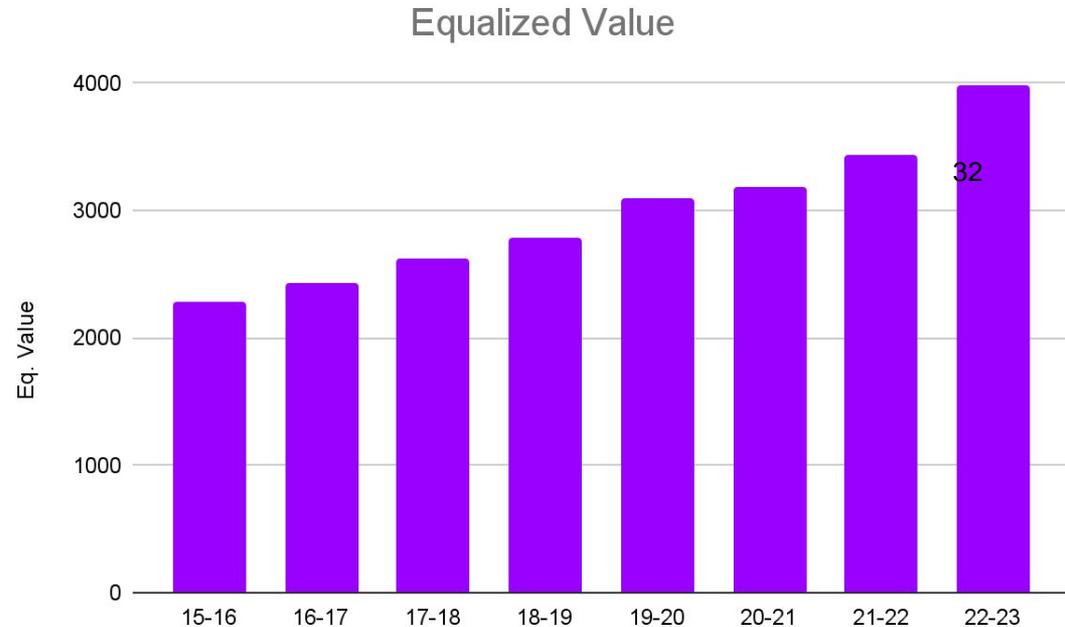
18-19 \$ 2.8 billion

19-20 \$3.1 billion

20-21 \$3.2 billion

21-22 \$3.4 billion

22-23 \$3.9 billion





Tax Rate - District Average Estimated Increase is \$0 on a \$360,000 home with 0% inflation





Equalized Value - October 1st, 2022

- The 2022-23 tax levy is estimated based on a 3% increase in the equalized property value in the District.
- The State of Wisconsin certifies the equalized property value on October 1, 2022.
- Increases in property value above the 3% estimate will result in the property tax rate decreasing, unless additional debt service defeasance is considered by the School Board.



Changes in Property Values Results in Property Tax “Shifts”

- Two types of property tax “shifts” can occur: between municipalities and within municipalities
- Between municipalities occur as equalized values change over time (the Town³⁵ of Westport paid 22.98% of school taxes in 2021-22, 22.7% in 2020-21 and 2019-20, 22.6% in 2018-19, 23.1% in 2017-18, and 23.6% in 2016-17.)
- Within municipalities occur as assessed values change
- Click [here](#) for Tax Levy information



District Fund 10 Fund Balance (Assets-Liabilities)

Year	Amount	% of Next Year's Budget
15-16	\$9.2 M	20.8% ⁶
16-17	\$8.2 M	17.4%
17-18	\$7.4 M	15.3%
18-19	\$6.8 M	13.2%
19-20	\$6.4 M	11.7%
20-21	\$7.6 M	13.7%
21-22	\$8.7 M	15.1%



Next Steps with 2022-23 Budget

The School Board must modify the budget based on:

- September enrollment count (4,414 compared to budget estimate of 4,410, which increases the revenue limit formula) ³⁷
- Budget changes that have taken place since July 2022 (Cash flow borrowing expenses, open enrollment revenues and expenses, 4K expenses, transportation expenses, utilities, building budgets, summer school budget, district grants, personnel costs, etc.)
- Final district property values (\$3.98 billion compared to \$3.54 billion budget estimate, which decreases the tax rate, unless the debt service defeasance is increased)
- Final district revenue cap amount (\$XX,XXX,XXX compared to budget estimate of \$48,296,158)



Next Steps with 22-23 Budget

- Final district state aid/property tax amount (State aid is \$XX,XXX,XXX compared to budget estimate of \$24,082,809 and property tax amount of \$XX,XXX,XXX compared to budget estimate of \$38,555,555)
- Final district tax rate XX
- Final debt service defeasance amount (\$X,XXX,XXX compared to budget estimate of \$6,877,451)
- Final estimated tax increase on a \$360,000 home assuming 3% increase in value (\$X.XX compared to budget estimate of \$0.00)
- All of the changes will be completed by November 1, 2022 which is the last date possible to approve the budget and tax levy
- A special board meeting is scheduled for October 24th to approve the budget and tax levy for 2022-23



Budget/Financial Reviews

The budget/financial status of the district is reviewed by multiple internal and external groups including:

- School Board Treasurer - Jack Heinemann
- School Board Budget Committee (3 members)
- School Board (7 members)
- Department of Public Instruction
- External School Board Auditor (Wipfli)
- External Private Businesses (Moody's and Standard & Poor's Rating)
- Any citizen who wishes to review information



Budget/Financial Reviews

As an example:

- From April 16, 2021 review of district finances from Moody's Investors Service downgrading existing Aa2 rating to A1
- Click [here](#) for Bond Rating information under the Financial Transparency tab.

Summary

[Waunakee Community School District](#) (A1) benefits from its favorable location near the [Madison](#) (Aaa stable) metropolitan area, strong resident incomes and wealth levels and growing enrollment. Finances have narrowed significantly in recent years due to spend downs for capital projects. However going into fiscal 2021 we expect reserves to remain stable due to an anticipated \$2.4 million surplus in the general fund, as a result of pandemic related expenditure savings, and the passage of a five year operating levy generating an additional \$2.1 million in revenues. The profile also considers the district's above average leverage and moderate fixed costs.

On April 14 we assigned an A1 issuer rating and also downgraded the district's general obligation unlimited tax (GOULT) rating to A1 from Aa2.

Credit strengths

- » Moderately sized tax base near Madison
- » Growing enrollment trend
- » Above average resident income and wealth levels

Credit challenges

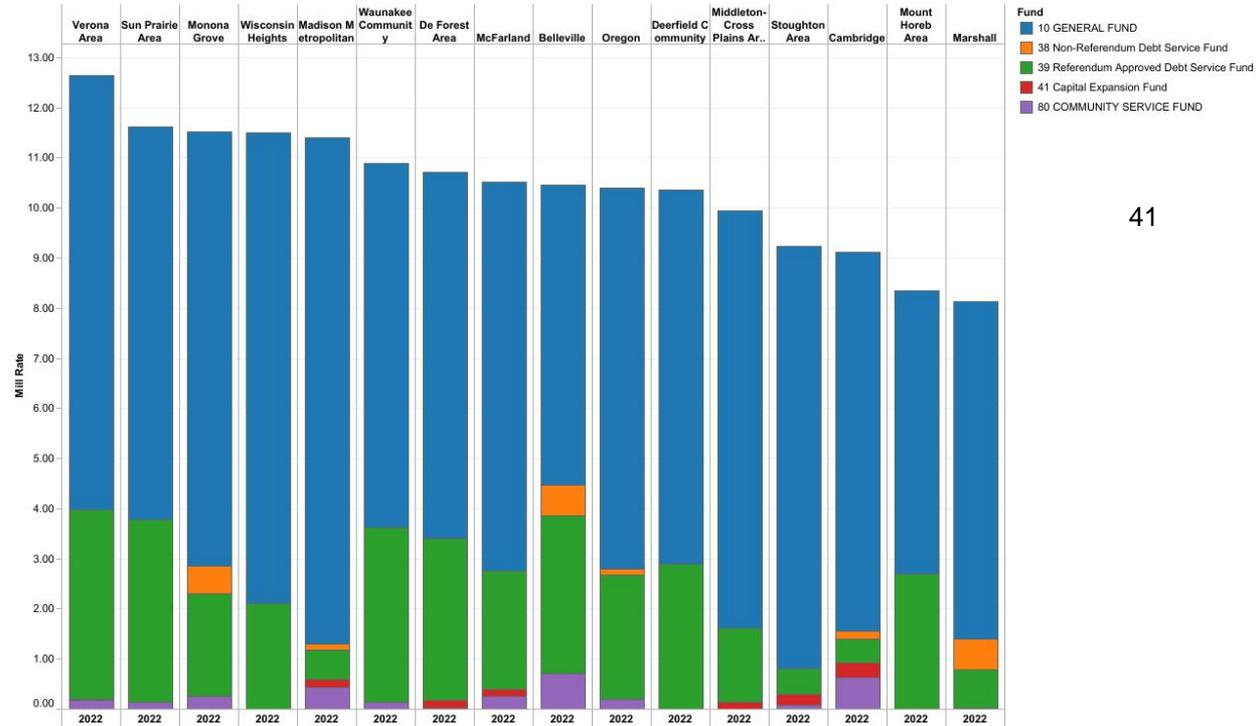
- » Narrow liquidity and dependence on cash flow borrowing
- » Above average long-term liabilities with plans for additional debt



Dane County Tax Rate - 2021-22

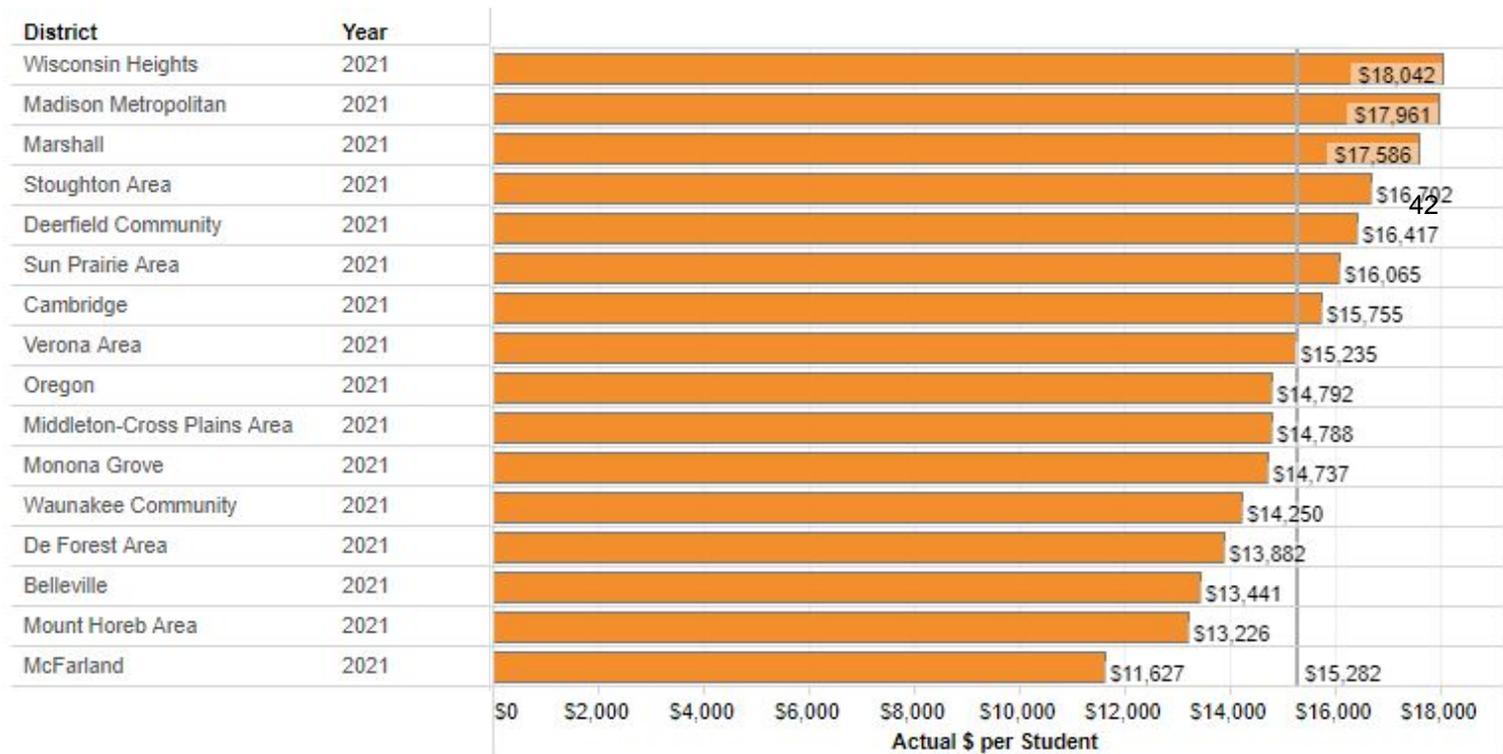
Mill Rates

Source: WI Certification of Tax Levy Summary Per DPI





Dane County Cost/Student 2020-21





Budget Detail and Questions

- We will be happy to answer any questions you may have
- Click [here](#) for detailed budget information under the Budget Planning tab.



2021 Minutes

- Please review the minutes of last year's meeting
- Click [here](#) for last year's minutes under the Annual Meeting Reports tab.



Treasurer's Report

- Board Treasurer, Jack Heinemann, will review this report
- Action should be taken to accept the report
- Click [here](#) for last year's minutes under the Annual Meeting Reports tab.



Resolutions

- All need a motion and a second
- Please state your name for the minutes of the meeting



A. Student Fees Resolutions

Resolution A / Authorize the School Board to Charge Student Fees

Be it resolved that the Board of Education of the Waunakee Community School District, Dane County, State of Wisconsin is hereby directed to charge student fees, and at such cost as shall be set by said school board.

Introduced

by: _____

Seconded

by: _____

Dated: _____, 2022.



B. Board Salaries

Present Salaries

- President, Clerk, and Treasurer receive \$3,200 per year for all regular and special meetings, and committee meetings.
- All other Board Members receive \$2,800 per year for all regular and special meetings, and committee meetings.
- Reimbursement for expenses.



Resolutions

Resolution B / Board Salaries and Expenses

Be it resolved that the Board members of the Waunakee Community School District be paid a salary as stipulated below and be reimbursed for expenses incurred on district business when traveling outside of the district.

Salaries to be:

President, Clerk, Treasurer _____ (currently \$3,200 per year for all regular/special /committee meetings)

All other Board Members _____ (currently \$2,800 per year for all regular/special/committee meetings)

Introduced by: _____

Seconded by: _____

Dated: _____, 2022



C. School Lunch Program

- The Board needs authorization to conduct a food service program.



Resolutions

Resolution C / School Lunch Program

Be it resolved that the Board of Education of the Waunakee Community School District, Dane County, State of Wisconsin is hereby directed to furnish school lunches to any and all students of this district at such places and times, and at such cost as shall be set by said school board, and the school board is hereby authorized to pay any deficiency which may result from said lunch program (Section 120.10 (16)).

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Introduced by: _____

Seconded by: _____

Dated: _____ 2022.



D. Legal Counsel

- Periodically it is necessary for the Board to seek legal advice and counsel. Your approval is necessary



Resolutions

Resolution D / Authorization for Legal Counsel

Be it resolved that the Board of Education of the Waunakee Community District be authorized to engage legal council to represent the district and provide legal advice to the district.

Introduced by: _____

Seconded by: _____

Dated: _____ 2022.



E. Annual Meeting Date

- You may set the date and hour for the next meeting or give the Board authority to do so.



Resolutions

Resolution E / 2023 Annual Meeting Date

Be it resolved that the Board of Education of the Waunakee Community School District be authorized to set the date and hour for the 2023 Annual Meeting within the guidelines established by Wisconsin Statutes or Be it resolved that the 2023 Waunakee Community School District Annual Meeting be held on _____, 2023. (Between the fourth Monday in July and the fourth Monday in October).

Introduced by: _____

Seconded by: _____

Dated: _____ 2022.



F. Transportation

- The Board needs your approval to contract for bus service and/or operate its own buses.



Resolutions

Resolution F / Transportation

Be it resolved that the Board of Education of the Waunakee Community School District, Dane County, State of Wisconsin be authorized to purchase, operate and maintain transportation vehicles as well as contract for transportation services to provide⁵⁷ transportation to students, including but not limited to students whose residence is located within two miles of the school the student attends, as per Board Policy.

Introduced by: _____

Seconded by: _____

Dated: _____ 2022.



G. Tax Levy

- The Board recommends a total levy of \$38,555,555 of which \$23,921,473 is for the general fund, \$14,239,582 is for debt service, \$0 for non-referendum debt service, \$0 is for the capital expansion fund, and \$394,500 is for community⁵⁸ service.



Resolutions

Resolution G / Adoption of Levy Tax

Motion may be as follows: Mr. or Ms. Chairperson, I move that there be levied a school tax assessed against all taxable property within the Waunakee Community School District in the sum of ⁵⁹ \$38,555,555 necessary to operate and maintain the District School System and to finance the recommended budget for the 2022-2023 school year.

Introduced by: _____

Seconded by: _____

Dated: _____ 2022.



Questions/Information

- Please feel free to ask for information or answers of any Board member or administrator.



**Thank you for coming this
evening.**

Minutes of Annual Meeting

The Board of Education Waunakee Community School District

An Annual Meeting of the Board of Education of Waunakee Community School District was held Monday, October 18, 2021, beginning at 7:00 PM in the Waunakee Community School District, 905 Bethel Circle, Waunakee, WI 53597.

I. Elect Chairperson to Conduct Budget Hearing and the Annual Meeting

Judith Engebretson called the district hearing and annual meeting to order at 6:59PM

Present: Mr. Boetcher, Ms. Ensign, Ms. Engebretson, Mr. Heinemann, Mr. Hetzel, Mr. Hoefler.

Ms. Engebretson asked for nominations for the selection of a chairperson to conduct the budget hearing and annual meeting. A motion was made by Hoefler, second by Engebretson, to nominate Heinemann to serve as chairperson for the meeting. Heinemann was elected chairperson of the 2021 Annual Meeting unanimously on a voice vote (7-0) 2021

II. Reading of the Official Notice of the Budget Hearing and the Annual Meeting

School District Clerk, Engebretson, read the official notice of the budget hearing and annual meeting and noted its publication dates in the Waunakee Tribune.

III. Budget Summary & District Goals Report - District Administrator and Executive Director of Operations

Steve Summers reviewed the budget summary. Randy Guttenberg reviewed the district goals of students back in school, maintain smaller class sizes, met needs of students, communications growth.

IV. Discussion and Review of Budget

Summers shared information in review of the budget, explained the revenue cap, and the challenging State budget.

Tim Keifer, Village of Waunakee Community member and Dane county Board of supervisors explained his support of public schools and WCSD. Public schools are a great return on any investment. He is in support of the budget. He acknowledged the National Merit finalist.

V. Review of Minutes of the 2020 Annual Meeting

Chairperson Heinemann noted the minutes from the October 19, 2020 Annual Meeting and asked if anyone in attendance had questions or comments. There were no questions or comments. A motion was made by Ensign, second by Engebretson to approve the minutes as posted. Motion carried.

VI. Receive and Accept Treasurer's Report - Jack Heinemann, School District Treasurer reviewed the treasurer's report. A motion was made by Ensign, second by Hoefer, to approve the treasurer's report as presented. Motion carried.

VII. Resolution A - Authorize the School Board to Charge Student Fees

Be it resolved that the Board of Education of the Waunakee Community School District, Dane County, State of Wisconsin is hereby directed to charge student fees, and at such cost as shall be set by said school board.

Introduced by: Tim Schell

Seconded by: Tim Keifer

Dated: October 18, 2021

Motion Carried.

VIII. Resolution B - Salaries and Expenses for School Board Officers

Be it resolved that the Board members of the Waunakee Community School District be paid a salary as stipulated below and be reimbursed for expenses incurred on district business when traveling outside of the district.

Salaries to be:

President, Clerk, Treasurer \$3,200 per year for regular/special/committee meetings.

All other Board Members \$2,800 per year for regular/special/committee meetings.

Introduced by: Dean Kaminski

Second by: Mary Heimbecker

Date: October 18, 2021

Motion Carried.

IX. Resolution C - School Lunch Program Authorization

Be it resolved that the Board of Education of the Waunakee Community School District, Dane County, State of Wisconsin is hereby directed to furnish school lunches to any and all students of this district at such places and times, and at such cost as shall be set by said school board, and the school board is hereby authorized to pay any deficiency which may result from said lunch program. (Section 120.10 (16)).

Introduced by: Tim Schell

Second by: Kristin Runge

Date: October 18, 2021

Motion Carried.

X. Resolution D – Authorize the School Board to Engage Legal Counsel if Needed

Be it resolved that the Board of Education of the Waunakee Community School District be authorized to engage legal counsel to represent the district and provide legal advice to the district.

Introduced by: Robert McPherson

Second by: Tim Kiefer

Date: October 18, 2021

Motion Carried.

XI. Resolution E - Set Date and Hour for 2022 Annual Meeting or Authorize School Board to Set Date and Hour

Be it resolved that the Board of Education of the Waunakee community School District be authorized to set the date an hour for the 2022 Annual Meeting within the guidelines established by Wisconsin Statutes (Between the fourth Monday in July and the fourth Monday in October).

Introduced by: Dave Boetcher

Second by: Sheila Weihert

Date: October 18, 2021

Motion Carried.

XII. Resolution F – Transportation

Be it resolved that the Board of Education of the Waunakee Community School District, Dane County, State of Wisconsin be authorized to purchase, operate and maintain transportation vehicles as well as contract for the transportation services to provide transportation to students, including but not limited to students whose residence is located within two miles of the school the student attends, as per Board Policy.

Introduced by: Dean Kaminski

Second by: Jeff Kenas

Date: October 18, 2021

Motion Carried.

XIII. Resolution G - Adoption of Tax Levy

Be it resolved that there be levied a school tax assessed against all taxable property within the Waunakee Community School District in the sum of \$31,541,225 necessary to operate and maintain the District School System and to finance the recommended budget for the 2019-2020 school year.

Introduced by: Deanne Lensert

Second by: Tim Schell

Date: October 18, 2021

Motion Carried.

XIV. Persons Attending Meeting May Request Information on Any Topic Relative to Current Policies and Proceedings of the Schools.

Chairperson Heinemann offered an opportunity to the persons in attendance to request information on any topic relative to current policies and proceedings of the schools.

Comments were brought forward by the following:

Joel Lewis - Concerned parent DEI effort. When will a committee be formed? Will any board members get training?

Ensign answered: It was decided at this time DEI would be a board committee and will be made up of Ensign, Hetzel, Heinemann. We support DEI very much will look for

participation as we form. We will be looking at training opportunities for Board, Staff and students.

Christa Schmeelk- If students are on this committee, will adults be held accountable and trained to work with needs to students?

Hoefer answered that they will be looking at how to train the staff and board. We need to pause and restructure how we can be better and stronger.

Phil Keegan – What is the estimated timeline for this committee? Ensign answered that they will meet before the November meeting and will discuss how to have more involvement.

Kristin Runge -What will happen between now and when a committee is formed? Hoefer answered that Administration should be contacted if there is an incident. The committee is in an area to gather information and bring things together to the administration. In addition to going directly to administration there is a reporting tool that students and staff have been informed about.

Amy Lewis - DEI will continue with the community members with diversity of thought. What does that mean - an actual definition – Hoefer answered - we can't define how at this time. We need time to meet and to discuss.

Robert McPherson - AES is over capacity - how will that impact new neighborhoods by Savannah Villlage. and how it will impact district. Guttenberg answered -Overcrowding is an issue we are dealing with and will look at. W may have to move kids and even may have to look at the boundaries.

Dave Boetcher - Does the MS have more capacity - Summers gave an example of how the capacity is being creatively used.

Robert McPherson –The board’s position on TIF. Heinemann answered that the Board looks at how it affects the district and discuss it. Guttenberg added the board gives guidance to the board representative to the plan commission regarding TIF.

Tim Kiefer – Why was the district’s bond rating downgraded as indicated on slide 39? How does this affect our interest rating? Are there any other bond ratings?

Heinemann answered -Moody’s didn't recognize our fund 40 - maintenance budget –to improve this rating the district will spend down fund 40 and maintenance, going forward, will come out of the general fund. Summers added that the overall health of the district did not change. The action taken tonight was directly related to this question. This bond rating was Moody’s and we have been asked that we seek other ratings. Boetcher added we will get another rating in April or May.

Milana Lutes - HS student - Make sure there is a safe place for students to share concerns regarding DEI. I would be afraid that would change. Ensign answered - thank you – We would hate to see that happen. We want to focus on students and how students are treated.

Mary Heimbecker – Regarding the TIF - 10 Mil - suggest the board push back to deny it. - Hope that DEI will listen to what the students need to say.

Cass Punsel – There is a lack of trust that the climate will be addressed by the DEI committee. What should we tell our children? Hetzel answered – The 9/27 Community Engagement meeting shed a lot of light on the student’s sense of safety, belonging and access to resources. This is a key misson of ours. By making this a board committee, we are extending the role of the committee.

Diane Treis Rusk - served on ad hoc committee - Commented that it took time to develop a working relationship on the ad hoc committee but the richness of the group developed because of the broadness of it. Ensign added they want to include all voices.

Melissa Mehaouer - How will trust be met with the students?

Joel Lewis – The ad hoc committee had 3 students on it and didn't have students come to that committee – and there is the reporting tool. Students need place to go. Hoefer responded – we are here for the students and our number 1 priority is that they have trust and know where to go. Boetcher added that we need to go to them – to their meetings. Heinemenan added we have to build a community.

Cass Punsel - Who does that students trust? Climate in school currently needs to be addressed. Kids and families back down because of the hostel environment

Mary Heimbecker - Kids are going through a lot right now and do not know who to turn to. Guttenberg responded – Yes we need to go to the students in their space. If there is something happening we need to know about it. We can only do something about incidents if we know about it. If not the district administration then the police.

Robert McPherson: It is vitally important that you support but standing adds strength.

XV. Adjournment

Motion was made by Brian Hoefer, second by Joan Ensign to adjourn the meeting at 8:33 PM. Motion carried unanimously.

Respectfully Submitted by

Clerk

Date

WAUNAKEE COMMUNITY SCHOOL DISTRICT

2022 ANNUAL MEETING, OCTOBER 17, 2022

TREASURER'S REPORT

<u>FUND</u>	<u>DESCRIPTION</u>	<u>BEGINNING FUND BALANCE</u>	<u>2021-2022 REVENUES</u>	<u>2021-2022 EXPENSES</u>	<u>ENDING FUND BALANCE</u>	<u>CHANGE IN FUND BALANCE</u>
10	General Fund	7,494,823.14	56,513,015.94	55,312,385.57	8,695,445.45	1,200,622.31
20	Special Projects Funds	1,029,443.28	10,422,516.23	10,322,026.30	1,129,933.21	100,489.93
30	Debt Service Funds	2,265,023.39	12,286,853.45	12,212,796.15	2,339,080.69	74,057.30
40	Capital Projects Funds	1,173,399.37	85.00	366,037.35	807,447.02	-365,952.35
50	Food Service Fund	0.00	2,815,501.09	2,677,084.81	138,416.28	138,416.28
73	Employee Benefit Trust Fund	7,634,984.40	935,036.39	680,255.05	7,889,765.74	254,781.34
80	Community Service Fund	473,121.95	656,195.02	611,722.47	517,594.50	44,472.55
90	Package and Cooperative Programs	0.00	167,612.37	167,612.37	0.00	0.00
	TOTAL ALL FUNDS	20,070,795.53	83,796,815.49	82,349,920.07	21,517,682.89	1,446,887.36

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The above numbers have been audited by the district's financial auditor, the firm WIPFLI.

The ending fund balance for Fund 10 is equal to 15.1% of the Fund 10 2022-23 expenditure budget.

The Fund 73 employee benefit trust fund is managed by American United Life at a 1.3% guaranteed rate of return through December 31st, 2022.