

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

Friday, October 21, 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. 2022-2023 BUDGET PLANNING

The purpose of this agenda item is to review the budget and tax levy changes since the third draft of the budget was approved in July. Attached please find the following: Final Version of the Budget, Budget and Tax Levy Options, Tax Levy Certification by Municipality, and DPI Recommended Adoption Format.

Please recall that the final version of the budget includes yellow highlights for changes that have taken place since the third draft of the budget was approved. Administration would like to discuss the topic of the property tax levy and the property tax rate. The documents that

have been attached include the same property tax levy amount as approved in July, and communicated to the public during the referendum presentations. However, the property tax rate declines from \$10.89 per \$1,000 of equalized value to \$9.68. This decline is related to the 15.8% increase in equalized property value in the school district community.

Administration would also like to review the property tax levy and budget options that are related to the results of the November 8th referendum. The school board will approve the budget and tax levy options at the October 24th meeting and the school board clerk will certify the appropriate budget and tax levy based on the referendum results. Tax levies must be certified to the municipal clerks by November 10th.

A. Budget & Tax Levy Changes Since July

4

VI. 2023-2024 Budget Planning

The purpose of this agenda item is to begin the budget planning process for 2023-2024. The purpose of this discussion is to share information on the health insurance planning process for 2023-24 and beyond. The information presented below was also shared with the human resources committee on October 18th.

A. CONSIDER AN ADDITIONAL TWO (2) PERCENT WELLNESS INCENTIVE FOR THE EMPLOYER CONTRIBUTION TO HEALTH INSURANCE PREMIUM.

35

Within the current employee guidelines, staff can receive a 3% wellness incentive(district contribution of 88% rather than 85%) by completing a health assessment. For the 23/24 plan year, employees will be required to visit the Waunakee Wellness Clinic and meet with the nurse practitioner.

The administration and Insurance Committee are proposing the following modification for 22/23:

To receive an ADDITIONAL 2% wellness incentive (district contribution of 90%) employees will need to be current with / have completed all of the following recommended age/gender appropriate screenings by the deadline of 5/31/23:

Colonoscopy (must be scheduled)

Mammogram

Cervical Cancer Screening

Bloodwork including Hemoglobin A1C and Lipid Panel

The attached materials share the potential costs and value returned to our health plan, in addition to the benefits to the employees.

B. INITIAL DISCUSSION OF THE BUDGETED AMOUNT FOR THE 23/24 HEALTH INSURANCE PLAN'S DISTRICT PREMIUM CONTRIBUTION.

As the district's Insurance Committee begins the review and development of the 23/24 health plan offerings, a future Board decision will need to provide the expected total annual employer premium contribution.

This discussion will provide current contribution levels and examples of plan adjustments that can be made to affect district premium costs.

The attached document is for illustrative purposes only and does not include any plans that are up for formal consideration.

VII. DISCUSSION/ACTION ON PROPOSALS

VIII. OTHER ITEMS FOR DISCUSSION

IX. FUTURE AGENDA ITEMS

X. ADJOURN

“Any person who has a qualifying disability as defined by the Americans with Disabilities Act who requires assistance with access or materials should contact the Waunakee Community School District Office at 849-2000, 905 Bethel Circle Drive Waunakee, WI 53597, at least twenty-four hours prior to the commencement of the meeting so that necessary arrangements can be made to accommodate the request.”



WAUNAKEE

COMMUNITY SCHOOL DISTRICT

**2022-2023 Budget
FOURTH DRAFT**

Awaiting Results of November 8th Referendum

Prepared by Allie Dye, Director of Business Services
October 24, 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 was presented in July. A public hearing on the budget took place in July. The preliminary budget was 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:

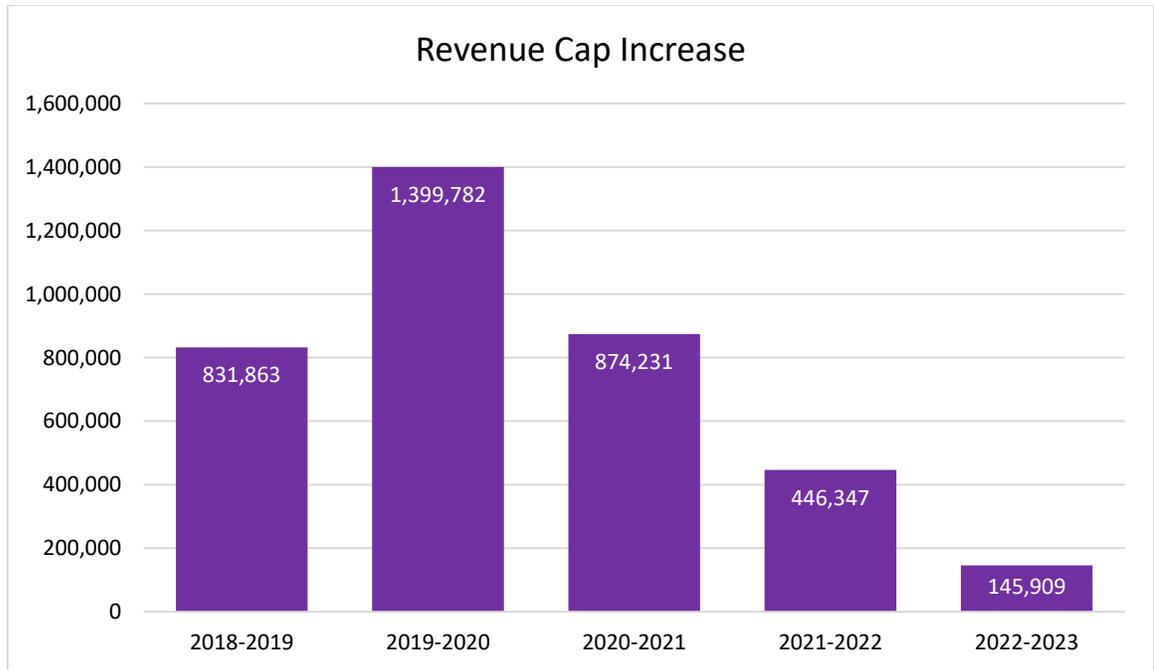
FUND	DESCRIPTION
10	General
21	Special Revenue Trust
27	Special Education
38	Non-Referendum Debt Service*
39	Referendum Debt Service
41	Capital Expansion Fund
49	Capital Projects*
50	Food Service
72	Private Benefit Trust*
73	Employee Benefit Trust
80	Community Service
99	Other Cooperative Funds

* 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 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 actual September 2022 numbers are shown below:

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
EC	15	12	4	12	15
4K	274	240	268	270	249
K	290	283	256	295	292
1	280	298	272	278	303
2	298	278	298	297	285
3	288	315	270	304	310
4	340	303	310	285	311
TOTAL	1785	1729	1678	1741	1765
ELEM					
5	289	349	309	326	294
6	288	299	342	318	342
TOTAL	577	648	651	644	636
INTER.					
7	328	304	295	349	330
8	328	341	305	303	354
TOTAL	656	645	600	652	684
MIDDLE					
9	346	339	343	316	314
10	345	347	338	348	318
11	311	342	343	341	347
12	320	326	353	349	350
TOTAL	1322	1354	1377	1354	1329
HIGH					
TOTAL	4340	4376	4306	4391	4414
DISTRICT					

The historical student count shows an increasing enrollment. The actual September 2022 enrollment shows an increase of 23 students. Enrollment increases result in additional revenues being available through the revenue cap formula.

The 2022-2023 revenue cap limit increases to \$48,000,931 or \$145,909 higher than 2021-22. This increase equates to a 0.3% increase. The 2022-2023 state equalization aid increases to \$23,888,515 or \$1,199,675 higher than 2021-22. This change equates to a 5.3% increase. The district has received the state equalization aid certification from the WI Department of Public Instruction on October 15th.

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 2020-21	Unaudited 2021-22	Proposed 2022-23
General Fund	26,294,430.00	24,967,299.00	23,818,251.00
Referendum Debt Service Fund	7,394,445.00	12,017,000.00	14,342,804.00
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 increases to \$3,980,468,177 or \$543,109,104 higher than 2021-2022. This change equates to a 15.8% increase. The 2022-2023 tax rate (tax levy/tax base) decreases to \$9.68. The school tax on a \$360,000 home remains at \$3,920 (assuming home had assessment change of 12.5%).

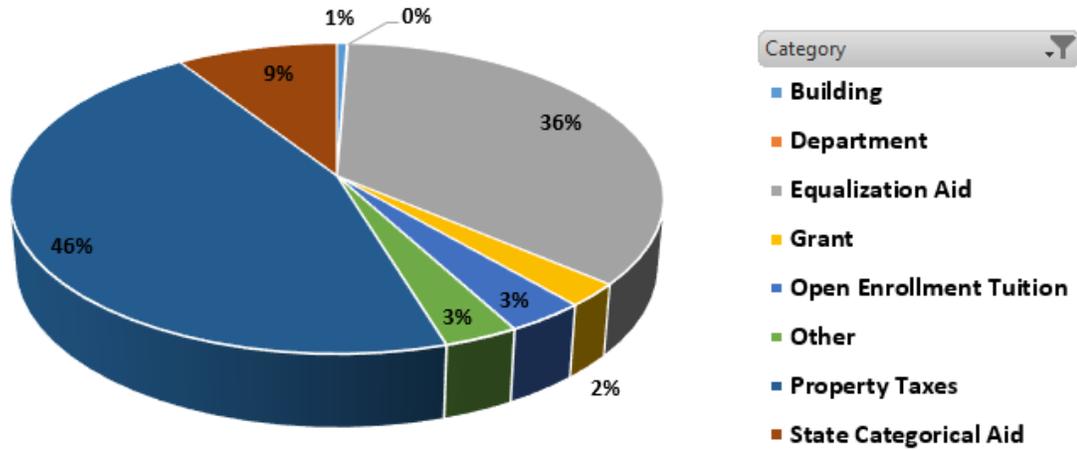
A summary of the expenditures showing two years of historical information and the proposed 2022-2023 budget is shown below. Fund 73 is not included in the summary below.

Total Expenditures and Other Financing Uses			
ALL FUNDS	Audited 2020-21	Unaudited 2021-22	Proposed 2022-23
GROSS TOTAL EXPENDITURES--ALL FUNDS	78,026,200.00	82,755,449.00	86,764,295.00
Interfund Transfers (Source 100) - ALL FUNDS	5,635,100.00	6,406,644.00	6,416,057.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	72,391,100.00	76,348,805.00	80,348,238.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	11.1%	5.47%	5.24%

Waunakee Community School District

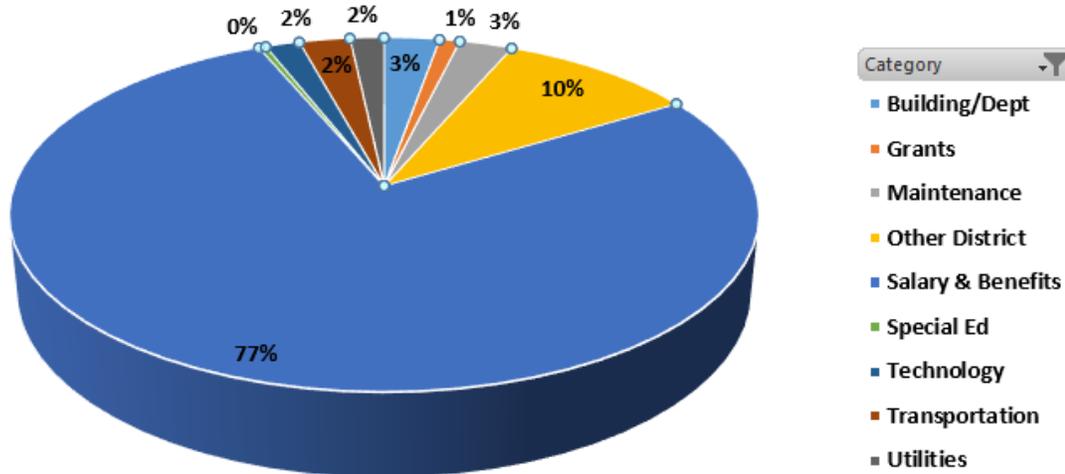
Where do the revenues come from? (Funds 10 and 27)

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.

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 have been updated for the fourth draft of the budget. The 2022-23 open enrollment budgets have been 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 amounts from the Department of Public Instruction from October 15th.

Waunakee Community School District

	2021-2022	2022-2023	\$ Change	% Change
Revenues:				
Prairie School Bldg Fees	\$5,720	\$4,600	(\$1,120)	-20%
Heritage School Bldg Fees	\$5,950	\$4,900	(\$1,050)	-18%
Arboretum School Bldg Fees	\$6,375	\$4,000	(\$2,375)	-37%
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	\$85,798	-\$3,978	-5%
Title 1 Private Grant	\$6,199	\$6,429	\$230	4%
Title 2 Grant (Public)	\$50,807	\$45,675	-\$5,132	-11%
Title 2 Grant (Private)	\$5,692	\$6,519	\$827	13%
Title 3 Grant	\$18,840	\$16,468	-\$2,372	-14%
Title 4A Grant (Public)	\$9,648	\$8,822	-\$826	-9%
Title 4A Grant (Private)	\$351	\$1,178	\$827	--
Peer Mentor	\$2,975	\$0	-\$2,975	0%
Perkins Grant	\$18,914	\$18,182	-\$732	-4%
Federal Flo-Through	\$153,367	\$0	-\$153,367	100%
ESSER2	\$626,122	\$11,172	-\$614,950	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	\$30,080	\$560	2%
School-Based Mental Health	\$75,000	\$139,670	\$64,670	100%
Mental Health Wellness Grant	\$20,511	\$8,511	-\$12,000	0%
Grant Revenues	\$1,342,467	\$2,672,636	\$1,330,169	49.77%

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	\$23,818,251	-\$1,149,048	-5%
Interest	\$10,000	\$10,000	\$0	0%
Tuition – OE	\$2,026,805	\$1,999,177	-\$27,628	-1%
Transportation Aid	\$75,000	\$75,000	\$0	0%
Equalization Aid	\$22,688,840	\$23,888,515	\$1,199,675	5%
Computer Aid	\$58,852	\$60,921	\$2,069	3%
Misc	\$18,500	\$25,000	\$6,500	26%
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	\$118,000	\$24,000	20%
Payment Lieu Taxes	\$31,000	\$33,000	\$2,000	6%
Personal Property Aid	\$221,771	\$233,244	\$11,473	5%
State Categorical Aid	\$3,065,202	\$3,068,912	\$3,710	0%
Governor's Federal Funding	\$495,720	\$376,632	-\$119,088	100%
Medicaid	\$130,000	\$130,000	\$0	0%
Premium	\$117,520	\$49,503	-\$68,017	0%
Aidable Refund	\$50,000	\$50,000	\$0	0%
District Revenues	54,512,009	54,436,330	(\$75,679)	-0.14%
Total Revenues	56,219,571	57,382,866	1,163,295	2.03%

Waunakee Community School District

Fund 10 Expenditures

	2021-2022	2022-2023	\$ Change	% Change
Expenditures:				
Personnel Costs: Salaries	\$28,256,649	\$29,118,854	\$862,205	3%
Personnel Costs: Benefits	\$10,313,596	\$9,790,434	(\$523,162)	-5%
Salary & Benefits Totals	38,570,245	38,909,288	339,043	1%
Prairie School	\$76,650	\$85,230	\$8,580	11%
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	\$87,160	\$8,410	11%
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	\$116,820	\$7,340	7%
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	\$141,490	\$20,870	17%
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	\$376,477	\$60,000	19%
Athletics Fees	\$38,000	\$38,000	\$0	0%
Building Totals	1,591,406	1,620,118	28,712	2%
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	\$871,500	(\$73,500)	-8%
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	1,256,373	(\$88,237)	-7%
Operational Referendum Funds	-	-	\$0	0%
Summer School	\$69,940	\$69,940	\$0	0%
Department Totals	8,217,725	7,679,054	(\$538,671)	-7%

Waunakee Community School District

Fund 10 Expenditures (continued)

Common School Fund-District	\$5,800	\$5,800	\$0	0%
Title 1 Public Grant	\$89,776	\$85,798	-\$3,978	-5%
Title 1 Private Grant	\$6,199	\$6,429	\$230	4%
Title 2 Grant (Public)	\$50,807	\$45,675	-\$5,132	-11%
Title 2 Grant (Private)	\$5,692	\$6,519	\$827	13%
Title 3 Grant	\$18,840	\$16,468	-\$2,372	-14%
Title 4A Grant (Public)	\$9,648	\$8,822	-\$826	-9%
Title 4A Grant (Private)	\$351	\$1,178	\$827	70%
Peer Mentor Grant	\$0	\$0	\$0	--
Perkins Grant	\$18,914	\$18,182	-\$732	-4%
Federal Flo-Through	\$153,367	\$0	-\$153,367	0%
Governor's Aid	\$0	\$0	\$0	0%
ESSER2	\$626,122	\$11,172	-\$614,950	100%
ESSER3	\$0	\$2,049,766	\$2,049,766	100%
State Safety Grant - 2	\$0	\$0	\$0	100%
Career/Tech Ed Grant	\$73,654	\$73,654	\$0	0%
Ed. Effectiveness Grant	\$29,520	\$30,080	\$560	2%
Reading Readiness Grant	\$8,375	\$8,375	\$0	0%
School-Based Mental Health	\$75,000	\$139,670	\$64,670	0%
Mental Health Wellness Grant	\$20,511	\$8,511	-\$12,000	0%
Grant Totals	\$1,192,576	\$2,516,099	1,323,523	111%
Transfer to Fund 27	\$6,348,679	\$6,416,057	\$67,378	1%
Wellness Clinic	\$242,250	\$242,250	\$0	--
Other Program Totals	\$6,590,929	\$6,658,307	67,378	1%
Total Expenditures	\$56,162,881	\$57,382,866	\$1,219,985	2%
Rev-Exp	\$56,690	\$0	(\$56,690)	-100%
Beg Fund Balance	\$6,428,153	\$8,695,445	\$2,267,292	35%
End Fund Balance	\$8,695,445	\$8,695,445	\$0	0%

Overall considerations for Fund 10:

- The budget is balanced for 2022-23.
- 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 student count and a \$0/student increase.
- The per pupil aid increase of \$0/student.
- The state equalization aid amount was provided by the DPI on October 15th.
- 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 was 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
	Teacher - Intermediate	1.00
Shared Staffing	Teacher - English Learner	2.00
	Guidance Counselors	1.00
District	Teacher - Adaptive Physical Education	1.00
Restructuring		
Other Budget Requests	To Be Determined	
Total Additional Staffing		11.000
(Fund 10)		7.00
(Fund 27)		4.00
(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	\$20,000	\$3,000	18%
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	\$799,320	\$38,055	5%
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	\$20,000	\$3,000	18%
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	\$856,539	\$61,215	8%
Rev – Exp:	\$0	(\$57,219)	(\$57,219)	--
Beg Fund Balance	\$282,872	\$178,971	(\$103,901)	-37%
End Fund Balance	\$178,971	\$121,752	(\$57,219)	-32%

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	\$10,614	(\$12,886)	-55%
Federal Grant PS--ESSER3	\$22,403	\$6,786	(\$15,617)	-70%
Federal Grant FT	\$778,446	\$796,488	\$18,042	2%
Federal Grant FT--ESSER3	\$198,857	\$108,612	(\$90,245)	-45%
Grand Totals	\$1,023,206	\$922,500	(\$100,706)	-11%
State Aid	\$2,162,639	\$2,572,826	\$410,187	19%
Transfer In Fund 10	\$6,406,644	\$6,416,057	\$9,413	0.1%
Medicaid	\$145,000	\$155,000	\$10,000	7%
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	\$9,151,883	\$429,600	5%
Total Revenues	\$9,745,489	\$10,074,383	\$328,894	3%
Expenditures:				
Federal Grant PS	\$23,500	\$10,614	(\$12,886)	-55%
Federal Grant PS--ESSER3	\$22,403	\$6,786	(\$15,617)	-70%
Federal Grant FT	\$778,446	\$796,488	\$18,042	2%
Federal Grant FT--ESSER3	\$198,857	\$108,612	(\$90,245)	-45%
Grant Totals	\$1,023,206	\$922,500	(\$100,706)	-10%
Personnel Costs: Salaries	\$5,894,937	\$6,449,498	\$554,561	9%
Personnel Costs: Benefits	\$2,339,942	\$2,364,981	\$25,039	1%
Salary & Benefits Totals	\$8,234,879	\$8,814,479	\$579,600	7%
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	\$10,074,383	\$328,894	3%
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

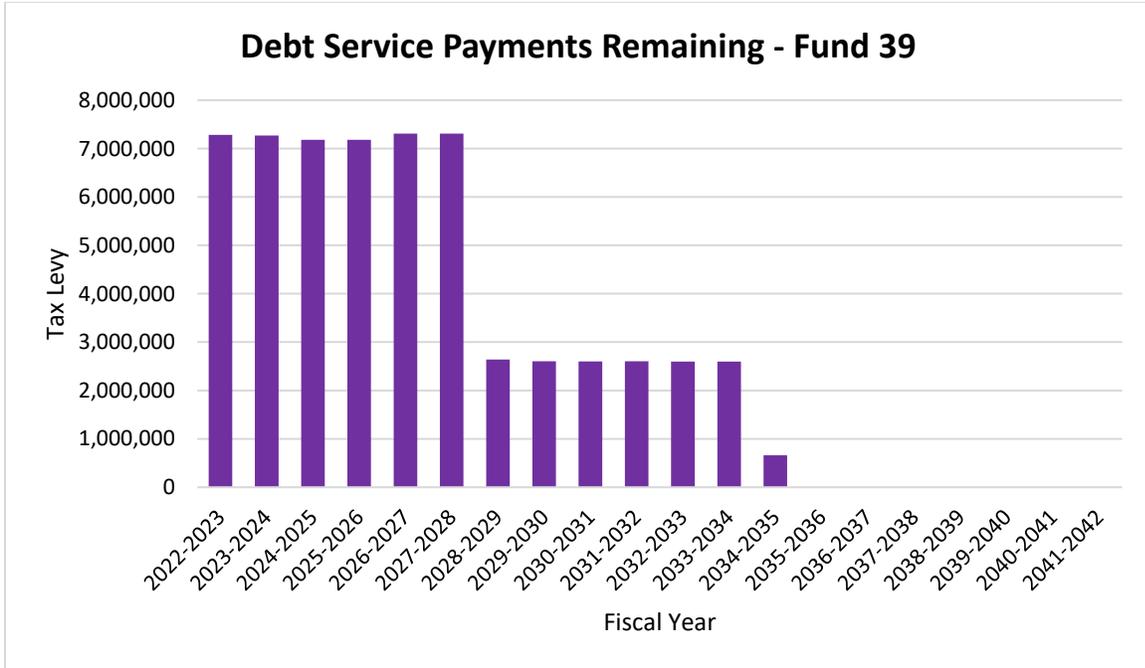
Debt Service Fund 39

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	\$14,342,804	\$2,325,804	19%
Interest Rebate	\$269,000	\$0	(\$269,000)	-100%
Total Revenues:	\$12,287,000	\$14,343,804	\$2,056,804	17%
Expenditures:				
Refinancing	\$4,813,913	\$6,980,673	\$2,166,760	45%
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	\$14,348,804	\$1,987,410	16%
Rev – Exp:	\$6,802,000	(\$5,000)	(\$6,807,000)	-100%
Beg Fund Balance	\$2,265,023	\$2,339,080	\$74,057	3%
End Fund Balance	\$2,339,080	\$2,334,080	(\$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	\$492,007	\$31,752	7%
Total Expenditures	\$460,255	\$492,007	\$31,752	--
Rev – Exp:	(459,255.00)	(491,007.00)	(31,752)	7%
Beg Fund Balance	1,173,399	807,447	(365,952)	-31%
End Fund Balance	\$807,447	\$316,440	(\$397,704)	-61%

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	\$138,416	\$138,416	--
End Fund Balance	\$138,416	\$206,584	\$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 was updated for the third draft of the budget in July.

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	\$50,000	(\$100,000)	-67%
Employer Contributions - AUL	\$443,666	\$0	(\$443,666)	100%
Employee Contributions – AUL	\$7,000	\$8,000	\$1,000	14%
Employer Contributions – HRA	\$451,635	\$455,000	\$3,365	1%
Employee Contributions – HRA	\$0	\$0	\$0	--
Total Revenues	\$1,080,301	\$541,000	(\$539,301)	-50%
Expenditures:				
Disbursements – AUL	\$7,000	\$8,000	\$1,000	14%
Disbursements – HRA	\$600,000	\$300,000	(\$300,000)	--
Disbursements - Implicit Rate	\$40,000	\$70,000	\$30,000	0%
Total Expenditures	\$647,000	\$378,000	(\$269,000)	-42%
Rev – Exp:	\$433,301	\$163,000	(\$270,301)	-62%
Beg Fund	\$7,634,984	\$7,889,765	\$254,781	3%
End Fund	\$7,889,765	\$8,052,765	\$163,000	2%

This budget was updated for 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 was made in July 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%
Warrior Media	\$0	\$5,000	\$5,000	100%
Total Revenues	\$653,891	\$633,200	(\$20,691)	-3%
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%
Warrior Media	\$0	\$50,000	\$50,000	100%
Total Expenditures	\$653,891	\$678,200	\$24,309	4%
Rev – Exp:	\$0	(\$45,000)	(\$45,000)	--
Beg Fund Balance	\$473,122	\$517,594	\$44,472	9%
End Fund Balance	\$517,594	\$472,594	(\$45,000)	-9%

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.

WAUNAKEE COMMUNITY SCHOOL DISTRICT
2022-23 PROPERTY TAX CERTIFICATION
 October 24, 2022

2022-2023 WAUNAKEE FUND 10 LEVY=	\$23,818,251
2022-2023 WAUNAKEE FUND 38 LEVY=	\$0
2022-2023 WAUNAKEE FUND 39 LEVY=	\$14,342,804
2022-2023 WAUNAKEE FUND 41 LEVY=	\$0
2022-2023 WAUNAKEE FUND 80 LEVY=	\$394,500
TOTAL 2022-2023 WAUNAKEE TAX LEVY=	\$38,555,555

<u>TAXING AREA</u>	<u>TID OUT VALUE</u>	<u>% TO TOTAL</u>	<u>2022-2023 TAX LEVY</u>	<u>2021-2022 TAX LEVY</u>	<u>\$ DIFFERENCE</u>	<u>% DIFFERENCE</u>
V WAUNAKEE	\$2,423,435,000	60.883165%	23,473,842.09	22,922,287.36	551,554.73	2.41%
T DANE	\$30,629,193	0.769487%	296,680.06	284,925.60	11,754.46	4.13%
T SPRINGFIELD	\$148,864,482	3.739874%	1,441,929.06	1,419,377.91	22,551.15	1.59%
T VIENNA	\$166,326,640	4.178570%	1,611,070.77	1,620,393.90	-9,323.14	-0.58%
T WESTPORT	\$930,700,704	23.381689%	9,014,940.10	8,604,372.66	410,567.44	4.77%
C MADISON	\$100,457,471	2.523760%	973,049.75	927,697.47	45,352.28	4.89%
C MIDDLETON	\$180,054,687	4.523455%	1,744,043.18	1,655,335.10	88,708.08	5.36%
TOTALS	\$3,980,468,177	100.000000%	\$38,555,555.00	\$37,434,390.00	\$1,121,165.00	3.00%

TAX RATE= AMOUNT OF LEVY/TOTAL
 EQUALIZED VALUATION **0.009686185967**

TAX RATE PER \$1,000 OF EQUALIZED VALUE = **9.68** 10.89

BUDGET ADOPTION 2022-23*

	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	6,428,152.96	7,494,823.14	8,695,515.45
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	391,197.20	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	242,734.68	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	1,033,058.18	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	5,827,833.08	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	7,494,823.14	8,695,515.45	8,695,515.45
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	26,294,430.00	24,967,299.00	23,818,251.00
240 Payments for Services	8,124.99	8,161.00	8,000.00
260 Non-Capital Sales	20,975.69	38,838.76	19,150.00
270 School Activity Income	4,446.00	120,867.00	120,000.00
280 Interest on Investments	6,050.68	23,206.14	10,000.00
290 Other Revenue, Local Sources	424,735.27	605,284.18	540,210.00
Subtotal Local Sources	26,758,762.63	25,763,656.08	24,515,611.00
Other School Districts Within Wisconsin			
310 Transit of Aids	6,480.52	28,925.10	16,468.00
340 Payments for Services	1,893,410.50	2,036,856.00	2,015,177.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	1,899,891.02	2,065,781.10	2,031,645.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	2,000.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	24,184.15	8,511.00
Subtotal Intermediate Sources	0.00	26,184.15	8,511.00
State Sources			
610 State Aid -- Categorical	331,204.52	336,310.00	355,337.00
620 State Aid -- General	20,532,274.00	22,688,840.00	23,888,515.00
630 DPI Special Project Grants	104,098.19	113,523.14	251,779.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	30,816.09	32,777.05	33,000.00
690 Other Revenue	3,344,507.01	3,344,340.85	3,363,077.00
Subtotal State Sources	24,342,899.81	26,515,791.04	27,891,708.00
Federal Sources			
710 Federal Aid - Categorical	14,865.31	15,140.71	18,182.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	253,296.35	794,954.15	2,123,132.00
750 IASA Grants	87,948.50	94,024.37	92,227.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	131,678.32	744,993.32	506,632.00

BUDGET ADOPTION 2022-23*			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	487,788.48	1,649,112.55	2,740,173.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	17,112.20	22,192.00	12,000.00
870 Long-Term Obligations	0.00	73,633.91	0.00
Subtotal Other Financing Sources	17,112.20	95,825.91	12,000.00
Other Revenues			
960 Adjustments	391,236.75	116,087.65	49,503.00
970 Refund of Disbursement	84,251.03	232,386.17	106,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	19,538.45	48,261.29	27,715.00
Subtotal Other Revenues	495,026.23	396,735.11	183,218.00
TOTAL REVENUES & OTHER FINANCING SOURCES	54,001,480.37	56,513,085.94	57,382,866.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	13,439,375.52	13,168,289.68	13,786,725.00
120 000 Regular Curriculum	8,102,210.46	8,560,101.23	8,946,149.00
130 000 Vocational Curriculum	1,854,850.78	2,002,073.23	2,099,027.00
140 000 Physical Curriculum	707,967.33	716,599.47	775,124.00
160 000 Co-Curricular Activities	846,428.68	1,010,481.46	1,065,227.00
170 000 Other Special Needs	389,784.13	433,573.62	461,316.00
Subtotal Instruction	25,340,616.90	25,891,118.69	27,133,568.00
Support Sources			
210 000 Pupil Services	1,328,223.77	1,635,735.02	1,828,469.00
220 000 Instructional Staff Services	3,124,261.63	3,679,020.30	4,016,561.00
230 000 General Administration	1,115,862.16	1,226,455.00	1,180,384.00
240 000 School Building Administration	3,846,600.88	3,854,532.66	4,027,298.00
250 000 Business Administration	8,191,513.93	8,176,062.96	8,229,016.00
260 000 Central Services	77,320.22	79,247.27	81,519.00
270 000 Insurance & Judgments	359,454.66	331,587.37	345,825.00
280 000 Debt Services	205,955.05	201,916.12	175,000.00
290 000 Other Support Services	2,067,283.74	2,407,335.91	2,401,937.00
Subtotal Support Sources	20,316,476.04	21,591,892.61	22,286,009.00
Non-Program Transactions			
410 000 Inter-fund Transfers	5,692,988.79	6,219,981.98	6,416,057.00
430 000 Instructional Service Payments	1,552,845.70	1,598,032.43	1,542,232.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	31,882.76	11,367.92	5,000.00
Subtotal Non-Program Transactions	7,277,717.25	7,829,382.33	7,963,289.00
TOTAL EXPENDITURES & OTHER FINANCING USES	52,934,810.19	55,312,393.63	57,382,866.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	910,435.48	1,029,443.28	1,129,933.21
900 000 Ending Fund Balance	1,029,443.28	1,129,933.21	1,622,714.21
REVENUES & OTHER FINANCING SOURCES	691,071.00	1,058,811.81	1,346,320.00
100 000 Instruction	276,637.57	719,462.38	719,545.00
200 000 Support Services	279,802.72	238,859.50	133,994.00
400 000 Non-Program Transactions	15,622.91	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	572,063.20	958,321.88	853,539.00

BUDGET ADOPTION 2022-23*

	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
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SPECIAL EDUCATION FUND (FUND 27)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	5,518,769.77	6,219,981.98	6,416,057.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	30,000.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	30,000.00	0.00	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	7,877.62	8,496.89	8,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	7,877.62	8,496.89	8,000.00
State Sources			
610 State Aid -- Categorical	2,083,613.00	2,210,097.00	2,572,826.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	13,389.95	0.00
Subtotal State Sources	2,083,613.00	2,223,486.95	2,572,826.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	614,313.86	755,799.44	922,500.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	143,193.83	155,939.16	155,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	757,507.69	911,738.60	1,077,500.00
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00

BUDGET ADOPTION 2022-23*			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	8,397,768.08	9,363,704.42	10,074,383.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	5,984,345.89	6,820,162.44	7,294,048.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	5,984,345.89	6,820,162.44	7,294,048.00
Support Sources			
210 000 Pupil Services	1,288,922.98	1,486,488.20	1,736,533.00
220 000 Instructional Staff Services	518,507.19	448,958.52	559,870.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	194,659.20	250,965.82	190,875.00
260 000 Central Services	7,215.38	520.20	1,500.00
270 000 Insurance & Judgments	33,495.24	35,429.70	40,000.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	53,379.96	0.00	0.00
Subtotal Support Sources	2,096,179.95	2,222,362.44	2,528,778.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	263,966.61	308,913.36	251,557.00
490 000 Other Non-Program Transactions	53,275.63	12,266.18	0.00
Subtotal Non-Program Transactions	317,242.24	321,179.54	251,557.00
TOTAL EXPENDITURES & OTHER FINANCING USES	8,397,768.08	9,363,704.42	10,074,383.00

BUDGET ADOPTION 2022-23*			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	2,078,896.03	2,265,023.39	2,339,080.69
900 000 ENDING FUND BALANCES	2,265,023.39	2,339,080.69	2,334,080.69
TOTAL REVENUES & OTHER FINANCING SOURCES	7,663,993.62	12,286,853.45	14,343,804.00
281 000 Long-Term Capital Debt	7,477,866.26	12,210,796.15	7,368,131.00
282 000 Refinancing	0.00	0.00	6,980,673.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	2,000.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	7,477,866.26	12,212,796.15	14,348,804.00
842 000 INDEBTEDNESS, END OF YEAR	61,090,000.00	51,225,000.00	45,780,000.00

	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	1,858,667.56	1,173,399.37	807,447.02
900 000 Ending Fund Balance	1,173,399.37	807,447.02	316,440.02
TOTAL REVENUES & OTHER FINANCING SOURCES	509,846.17	85.00	1,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	1,195,114.36	366,037.35	492,007.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,195,114.36	366,037.35	492,007.00

	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	0.00	0.00	138,416.28
900 000 ENDING FUND BALANCE	0.00	138,416.28	206,583.28
TOTAL REVENUES & OTHER FINANCING SOURCES	1,094,543.55	2,815,501.09	2,836,807.00
200 000 Support Services	1,094,543.55	2,677,084.81	2,768,640.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,094,543.55	2,677,084.81	2,768,640.00

	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	336,371.08	473,121.95	517,594.50
900 000 ENDING FUND BALANCE	473,121.95	517,594.50	472,594.50
TOTAL REVENUES & OTHER FINANCING SOURCES	502,368.77	656,195.02	633,200.00
200 000 Support Services	45,502.12	65,169.59	80,799.00
300 000 Community Services	320,115.78	546,552.88	597,401.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	365,617.90	611,722.47	678,200.00

BUDGET ADOPTION 2022-23*			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	156,561.26	167,612.37	162,856.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	156,561.26	167,612.37	162,856.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	156,561.26	167,612.37	162,856.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.

2022-2023 Budget & Tax Levy Options

	Referendums Not Approved	Referendums Both Approved	Referendum Q1 Approved	Referendum Q2 Approved
Fund 10 Tax Levy	\$ 23,818,251.00	\$ 24,818,251.00	\$ 23,818,251.00	\$ 24,818,251.00
Fund 39 Tax Levy	\$ 14,342,804.00	\$ 13,342,804.00	\$ 14,342,804.00	\$ 13,342,804.00
Fund 80 Tax Levy	\$ 394,500.00	\$ 394,500.00	\$ 394,500.00	\$ 394,500.00
Total	\$ 38,555,555.00	\$ 38,555,555.00	\$ 38,555,555.00	\$ 38,555,555.00
Fund 10 Revenues	\$ 57,382,866.00	\$ 58,382,866.00	\$ 57,382,866.00	\$ 58,382,866.00
Fund 10 Expenses	\$ 57,382,866.00	\$ 58,382,866.00	\$ 57,382,866.00	\$ 58,382,866.00
Fund 39 Revenues	\$ 14,343,804.00	\$ 13,343,804.00	\$ 14,343,804.00	\$ 13,343,804.00
Fund 39 Expenses	\$ 14,348,804.00	\$ 13,348,804.00	\$ 14,348,804.00	\$ 13,348,804.00
Debt Repayment	\$ 6,980,673.00	\$ -	\$ 1,000,000.00	\$ 5,980,673.00



WCSD 2022 / 2023 WELLNESS PROGRAM



Feel your best to do your best

You perform at your best when you feel your best. The WCSD wellness goal is to encourage you to take the steps needed that will allow you to do just that.

New for the 2022/23 plan year, to achieve the highest district premium contribution, employees on the health plan will need to meet with the Nurse Practitioner at the Waunakee Wellness Clinic AND be compliant with all recommended preventative services by May 23rd, 2023.

More on this in future slides...

The Problem with Traditional Wellness Programs

Health insurance carriers, wellness vendors, and many brokers promote traditional wellness activities as strategies to improve employee health, yet these programs fail to drive members to engage with their Primary Care Physician.

STANDARD VENDOR SOLUTIONS	CHALLENGES
On-site Biometric Screenings	Non-diagnostic tests that lead to no follow-up
Stand Alone Health Risk Appraisal	Self-reported health information, no follow-up 37
Weight Loss Challenges or Biggest Loser Competitions	Costly with little long-term financial benefit to the company
Tobacco Cessation	While 70% of smokers want to quit, only about 6% of smokers successfully quit smoking ¹
Carrier disease management programs	Limited ability to demonstrate improved health status or lowered claims

¹ <https://drugfree.org/learn/drug-and-alcohol-news/almost-70-percent-of-smokers-want-to-quit-but-few-do/>

Why Preventive Care

Regular preventive care is critical to maintaining good health and managing health care spending.

- Engaging with our Employee Wellness Clinic helps to provide valuable information.
- Can help you avoid serious health conditions; focus on medical and lifestyle management.
- Can help manage existing diagnosis of chronic condition.
- Reduce the number of unknown health risks which also reduces the likelihood of a catastrophic health event.

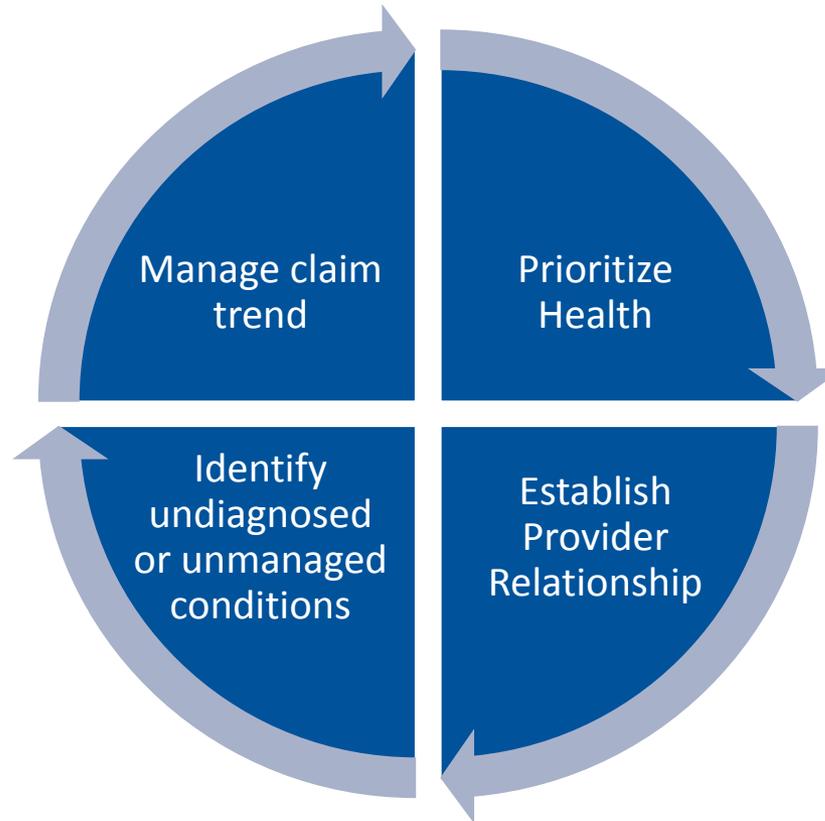
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Reasons for Change

- Personal Wellness Plans have shown to be ineffective at managing population health (check the box)
- Can't detect cancer, eye health, chronic conditions
- Opportunities for increase in preventive care (54.5 % of Waunakee staff/family members no preventative care visit between 7/1/21 and 6/30/22)
- Challenges with onsite screening
- Administratively burdensome on HR staff

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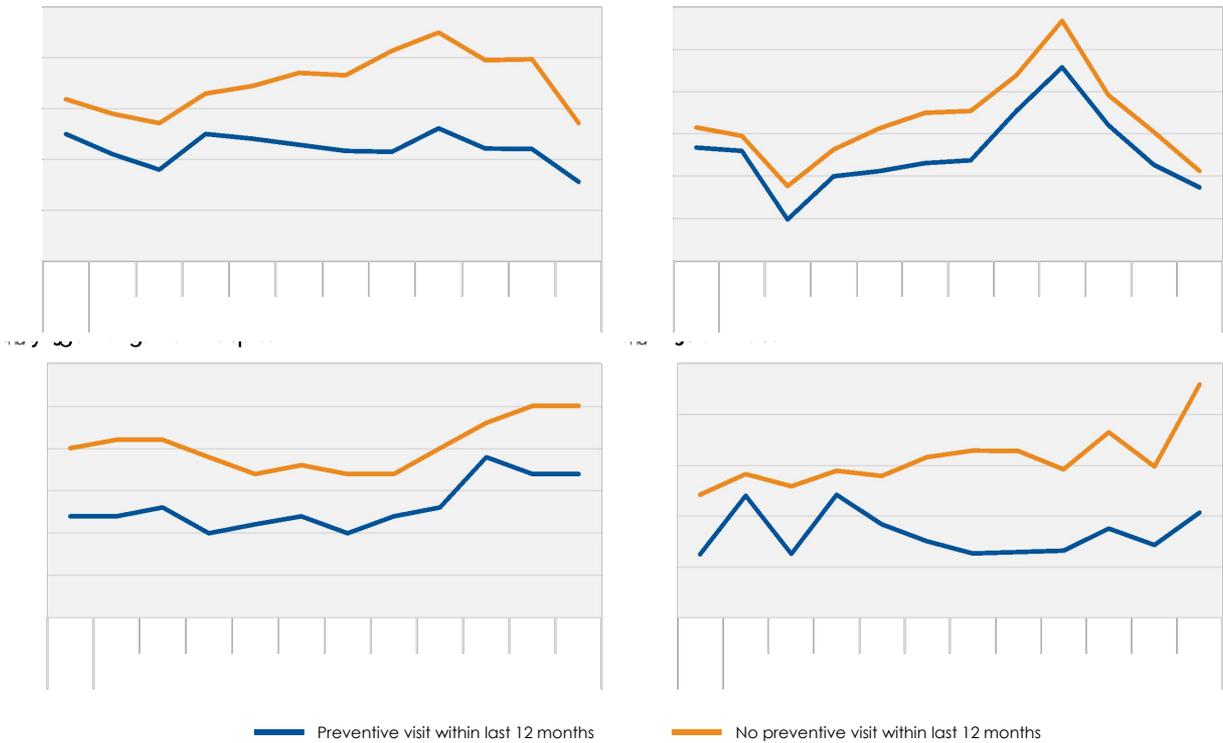
Objective of New Direction for Wellness



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Evidence Supporting the Value of Preventive Care

A view of 857,000 individual adults (January 2021 - December 2021)



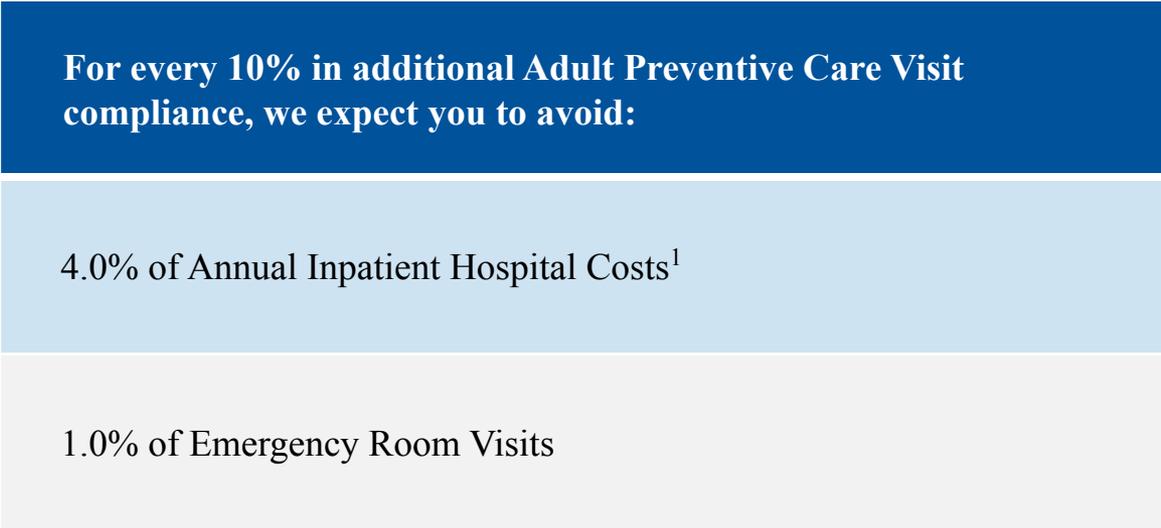
We looked at utilization differences between adults who had a preventive office visit in the last 12 months, and those adults who did not

- There is no question about the relationship (and possibly causality!) between preventive care and IP / ER usage.
- The group of adults who had no preventive visit in the last twelve months were also younger by two years, which suggests our estimates are conservative.
- The predicted risk for the group with preventive visits was higher, which means the ER and IP visits for the non-compliant adults was unexpected.
- Prevention saves trips to the hospital.

²502,000 without preventive care visits; 355,000 with a preventive care visit in the last 12 months

The Value of Adult Preventive Care

Based on the relationship we studied between improved Inpatient and Emergency Room performance and higher preventive care use, we've concluded:



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¹Based on Inpatient Days (Total admissions times the average length of stay per visit)

Physician Engagement

Connecting members to primary care is the best first step to improved healthcare and management of chronic conditions.

METRICS	Sample Projected Trends of Entire Adult Population			
	PRE-USI	Year 1	Year 2	Year 3
Adult well visits/standard blood panel	30%	60%	70%	78%
Diagnosed with high blood pressure	20%	25%	28%	30%
Diagnosed with high cholesterol	12%	14%	16%	18%
Diagnosed with diabetes	7%	8%	9%	10%

- USI demonstrates that with **meaningful incentives**, 50-80% of the population will actively engage a primary care physician (PCP). 43
- Year-over-year increases in disease prevalence are due to the diagnosis of asymptomatic illness that, if left unmanaged, lead to catastrophic claims.
- Primary care is the most economical entry point to address these conditions

*Case data accessed from USI's proprietary 3D Analytics Tool

Cancer Care Management

Why preventive care matters

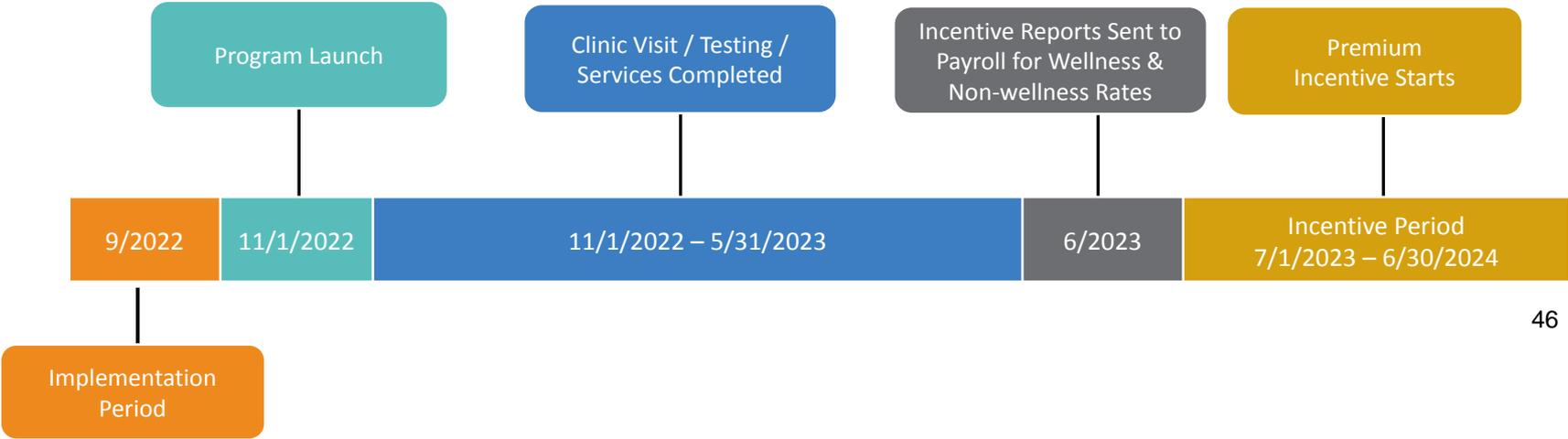
CANCER TYPE & SCREENINGS		ESTIMATED IMPACT		
CANCER TYPE	RECOMMENDED SCREENINGS ^{1,2,3} & COST OF SCREENING	*AVG. COST TO TREAT CANCER	*5-YR SURVIVAL RATES ¹⁰	
			Stage 1	Stage 4
Colon Cancer	Colorectal Screening: \$925 (Ranges from \$23 - \$1,742) ⁵	\$40-80K ^{6,7}	Approximately 91%	Approximately 14%
Prostate Cancer	Prostate-Specific Antigen (PSA): \$41 (Ranges from \$15-\$54) ⁵	\$99,394 ⁸	Approximately 100%	Approximately 30% ⁴⁴
Cervical Cancer	Cervical Screening: \$38 (Ranges from \$26-\$48) ⁵	\$118,000 ⁹	Approximately 92%	Approximately 17%
Breast Cancer	Mammogram: \$291 (Ranges from \$169 - \$368) ^{4,5}	\$140,955 ⁴	Approximately 100%	Approximately 22%

- [1. American Cancer Society Estimated Costs and Insurance Coverage for Cancer Screening](#)
- [2. American Cancer Society Early Screening Guidelines](#)
- [3. CDC Cancer Screening Recommendations](#)
- [4. Breast Cancer Cost Variations](#)
- [5. Projections of the Cost of Cancer Care in the United States: 2010–2020](#)
- [6. Cost Effectiveness Of Colorectal Cancer Interventions](#)
- [7. Economic burden of illness associated with localized prostate cancer in the United States](#)
- [8. Cost-Effectiveness of Cervical Cancer Interventions](#)
- [9. https://www.diabetes.org/resources/statistics/cost-diabetes](https://www.diabetes.org/resources/statistics/cost-diabetes), accessed January 8, 2021.
- [10. https://www.cdc.gov/diabetes/pdfs/data/statistics/national-diabetes-statistics-report.pdf](https://www.cdc.gov/diabetes/pdfs/data/statistics/national-diabetes-statistics-report.pdf)

Multi-Year Strategy

2022 / 2023	2023 / 2024	2024 / 2025
INCENTIVE		
Premium differential	Premium differential	Premium differential
ACTION ITEMS		
<ol style="list-style-type: none"> 1. To receive the 3% wellness incentive (district contribution of 88% rather than 85%) employees will be required to visit the Waunakee Wellness Clinic and meet with Sara (the NP) 2. To receive an ADDITIONAL 2% wellness incentive (district contribution of 90% rather than 88%) employees will need to be current with / have completed all recommended age/gender appropriate screenings by deadline of 5/31/23: <ol style="list-style-type: none"> 1. Colonoscopy (must be scheduled) 2. Mammogram 3. Cervical Cancer Screening 4. Bloodwork including Hemoglobin A1C and Lipid Panel 	<ol style="list-style-type: none"> 1. Employees will have same requirement as previous year. 2. Spouses on the plan will be included in these requirements. 	<p>Currently under evaluation – potentially expand health measures</p> <p style="text-align: right;">45</p>

Timeline



New Hires
*Employees who are enrolled in benefits 7/1/22 and before must comply with the wellness program to earn the wellness rate.
Employees who enroll in benefits 7/2/22 or after will receive the wellness rate.*

Frequently Asked Questions

Is the program mandatory?

- No, but is required to receive the wellness rate(s). We hope you participate to improve your health and well-being, but participation is completely voluntary.

Will my health information be shared with Waunakee Community School District ?

- Absolutely not, your personal information will remain just that—personal! Your health information is protected under the Health Insurance Portability and Accountability Act (HIPAA). Information is used for aggregate reporting purposes only.

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Will my privacy be protected?

- Absolutely! Dean Health Plan takes your privacy seriously and complies with all requirements of state and federal privacy laws.

Who will be tracking my visit and/or where I stand on screenings?

- Sara / The Waunakee Wellness Clinic will be tracking this information. The only information that will be shared with the district is whether or not you have met the requirement.

Frequently Asked Questions

What if I've recently gone to my Primary Care Physician?

- While we are happy that you have visited your PCP, the visit that will take place with Sara, the NP at the Waunakee Wellness Clinic will be much more in depth. In addition, as we continue to see turnover in the traditional clinics, Sara is a consistent practitioner option for you and your family. As a result, to qualify for the increased district premium contribution, we are asking that you schedule a visit with Sara.

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How do I schedule an appointment at the Waunakee Wellness Clinic?

- The easiest way to schedule an appointment (anytime) and how we are asking you to schedule your appointment for this specific visit, is through the landing page: [Employee Wellness Clinic Waunakee | SSM Health](#)

Is Living Healthy Rewards going away?

- No, Living Healthy Rewards is still in place. This program is a separate benefit, that will still be available through Dean Health Plan. As a reminder, the preventative screenings we are including in this new program will qualify for Living Healthy Rewards points.

What Do I Need To Do

1

To achieve an 88% district premium contribution, visit the Waunakee Wellness Clinic and meet with Sara

2

To achieve a 90% District Premium Contribution, complete all recommended preventative screenings

3

Complete by 05/31/2023

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Questions?



Contact Human Resources at (608) 849-2000

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Base Information			
	Cost of 85% ER Contribution per employee	Cost of 88%	Cost of 90%
Single	\$613.26	\$634.90	\$649.33
Family	\$1,379.83	\$1,428.53	\$1,461.00
Current plan members			
	318 Family plans		
	105 Single plans		
In 22/23 97.2% of WCSD employees qualify for 88%			
In 21/22 54.5% of WCSD employees no preventative care visit (slide 4)			
For every 10% increase in preventative screening, expected claims savings = \$58,500 (slide 7)			
	4% of 21/22 inpatient claims \$53,130.79 (USI claims research of WCSD 10/12/22)		
	1% of emer room claims \$5368.98		
Return on Investment Breakdown			
			ROI = Benefit - Cost / Cost = %
If all 97.2% also comply with preventative screenings			
	Additional cost	\$138,061.00	
	Additional benefit	\$302,443.00	
	ROI	1.19	
If 85% of the 97.2% comply with preventative screenings			
	Additional cost	\$117,352.00	
	Additional benefit	\$231,074.00	
	ROI	0.969	
If 75% of the 97.2% comply with preventative screenings			
	Additional cost	\$103,632.00	
	Additional benefit	\$172,574.00	
	ROI	0.665	
If 65% of the 97.2% comply with preventative screenings			
	Additional cost	\$92,430.00	
	Additional benefit	\$89,798.00	
	ROI	-0.028	
If 55% of the 97.2% comply with preventative screenings			
	Additional cost	\$75,936.00	

	Additional benefit	\$55,575.00			
	ROI	-0.321			