

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

Wednesday, February 8, 2023

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

A. 2022-2023 BUDGET UPDATE

1. End of the Year Balance Projection

5

The purpose of this agenda item is to review the projected end of the year balance. The 22-23 Fund 10 budget approved by the School Board in October was balanced and included a \$100,000 contingency. As of the end of November, the special education teacher approved for Heritage will come from the contingency fund. The budget also includes the additional \$1M approved through the operational referendum question. The school board has not approved expenditures related to the \$1M at this time. Administration will bring this topic back to the March budget

committee meeting.

The budget committee expressed an interest in reviewing natural gas purchases. The utility expenditures will likely exceed the utility budget due to increases in the market rates for natural gas. See attached natural gas pricing chart. Attached you will find additional information about the natural gas market. Administration will be inviting our natural gas supplier to a future budget committee meeting.

B. 2023-2024 BUDGET PLANNING

1. Timeline 21

The purpose of this agenda item is to discuss the draft of the 2023-2024 budget process. Attached please find the budget timeline.

2. Review Budget Planning Process 22

The purpose of this agenda item is to review a draft of the budget planning process. Attached please find the budget planning process draft.

As a reminder, administration is recommending a budget planning process utilizing the 5-year average for enrollment planning. The 5-year average is projecting an increase of 110 new students, which nets out to a +9 overall. Administration will share the estimates that are being used to plan for the 23-24 budget, the FTE projections for grades K-12, and the overall revenue/expenditure estimates. Based on feedback received from the school board, an additional first grade section at Prairie Elementary has been added.

Attached also, please find a draft of the 3-Year Budget Planning Process. The administrative team has been working to update the budget requests for the next 3 years. Administration intends to provide an updated version at the March budget committee meeting.

Please also find the middle school/high school data that has been prepared by Tim Schell. Tim will provide a high level overview of this data at the meeting.

3. Health Insurance Planning Process 66

The purpose of this agenda item is to review the 2023-24 health insurance planning process. The insurance committee reviewed the results of the staff survey on Thursday, February 2nd. The plan that most closely aligns with the staff survey is Plan Y. Plan Y includes significant increases in both copays and the deductible. Please see the attachment which provides the details on Plan Y.

Plan Y also includes an additional 3% district investment into the health insurance premium. This will be the first increase in health insurance premiums since the five-year agreement with Dean Health Plan. Plan Y introduces a new plan option

called a high deductible health plan. Staff choice was a significant component of the staff survey.

The 23-24 budget planning process includes a 3% increase in the district health insurance premium. Administration will be seeking feedback from the budget committee on this topic.

4. DEI Committee Planning

68

Attached please find the DEI Ad Hoc recommendations that were assigned to the HR and Budget committee. Administration would like to review the recommendations and discuss a process of evaluation. The budget committee has three recommendations identified. Along with reviewing all DEI recommendations for 23-24 budget planning purposes.

C. NOVEMBER 8TH REFERENDUM PLANNING PROCESS

73

The purpose of this agenda item is to review the attached revised financial plan related to the November 8th referendum. The plan has been updated based on the school board approved January borrowing. Administration will review the next steps in the financial plan.

In addition, Administration is requesting budget committee feedback on the investment strategy for the funds that have been borrowed to date. Brett Weeden from PMA will join the meeting via Zoom and will review the interest rate options available to the district. We will review the options through the One Community Bank, other local banks who express an interest, shorter term investment pools (LGIP & WISC), national banks, and federal government investments. Administration will be requesting school board approval of an investment strategy at the February 13th board meeting.

We have also attached the November referendum report that we intend to provide to the board each month. Please feel free to let us know if you have any feedback.

V. DISCUSSION/ACTION ON PROPOSALS

VI. OTHER ITEMS FOR DISCUSSION

VII. FUTURE AGENDA ITEMS

VIII. ADJOURN

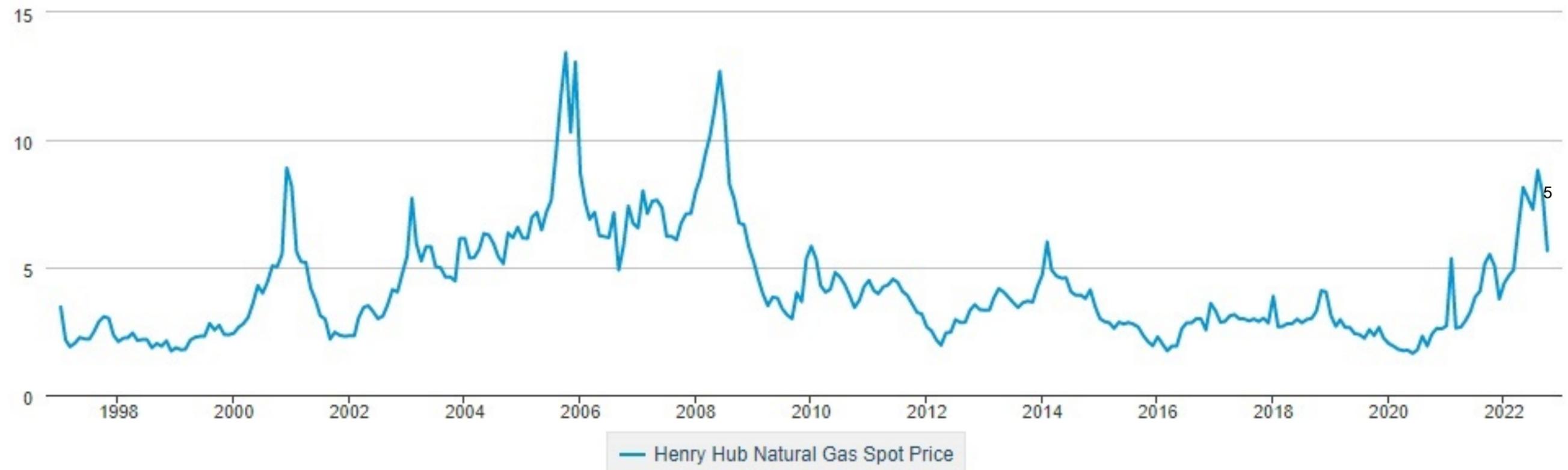
“Any person who has a qualifying disability as defined by the Americans with Disabilities Act who requires assistance with access or materials should contact the Waunakee Community School District Office at 849-2000, 905 Bethel Circle Drive Waunakee, WI 53597, at least

twenty-four hours prior to the commencement of the meeting so that necessary arrangements can be made to accommodate the request.”

Henry Hub Natural Gas Spot Price

 [DOWNLOAD](#)

Dollars per Million Btu





Wauwaukee Community School District
 905 Bethel Circle
 Wauwaukee WI

Future Pricing	Per Therm
Jan 23-Jun 23	\$0.665
Jan 23-Dec 23	\$0.628
Jan 23-Jun 24	\$0.630
Jan 23-Dec 24	\$0.608

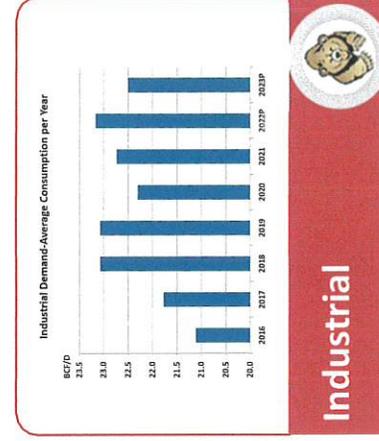
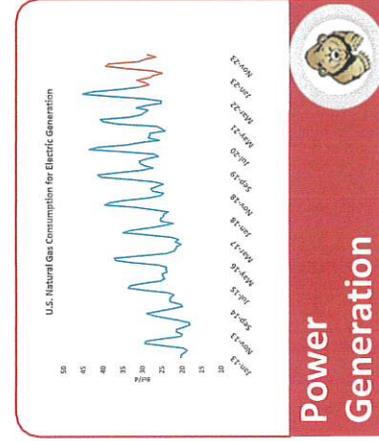
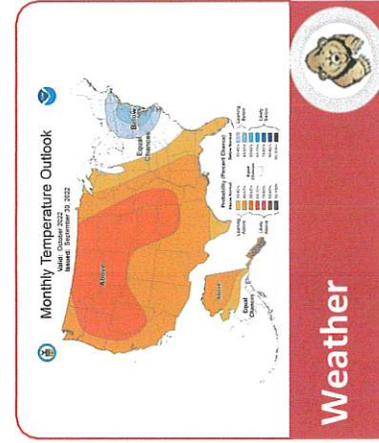
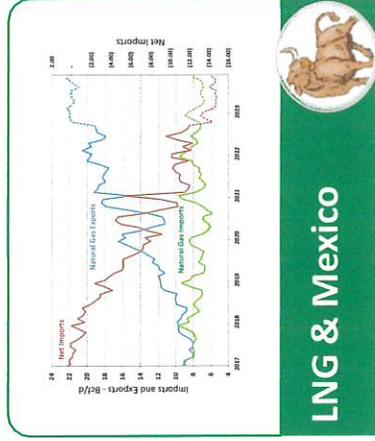
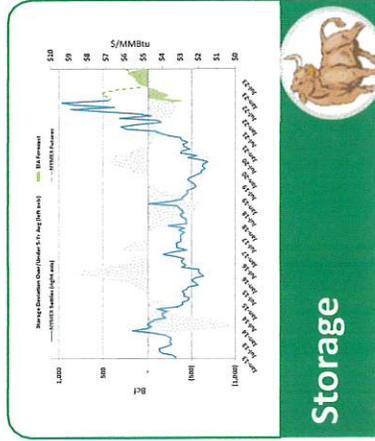
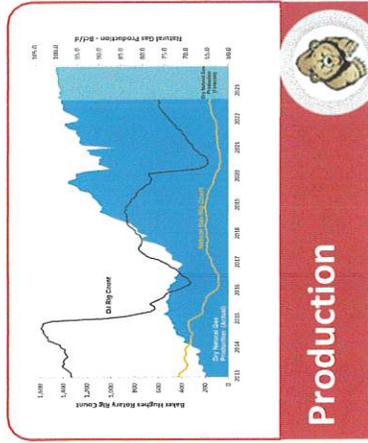
Historical Pricing	Per Therm
2021	\$0.663
2022	\$0.648

Month	2021		2022	
	Therms	Price	Therms	Price
Jan	48,661	\$0.308	43,377	\$0.588
Feb	51,762	\$0.300	66,658	\$0.538
Mar	59,419	\$1.896	51,616	\$0.690
Apr	33,529	\$0.367	41,777	\$0.504
May	23,571	\$0.309	31,007	\$0.620
Jun	16,229	\$0.352	19,105	\$0.742
July	12,219	\$0.369	15,981	\$0.961
Aug	14,153	\$0.408	15,177	\$0.677
Sep	17,208	\$0.444	17,185	\$0.896
Oct	15,003	\$0.491	18,445	\$0.928
Nov	20,694	\$0.628	25,056	\$0.619
Dec	35,312	\$0.674	34,593	\$0.612
Total	347,759	\$0.663	379,976	\$0.648

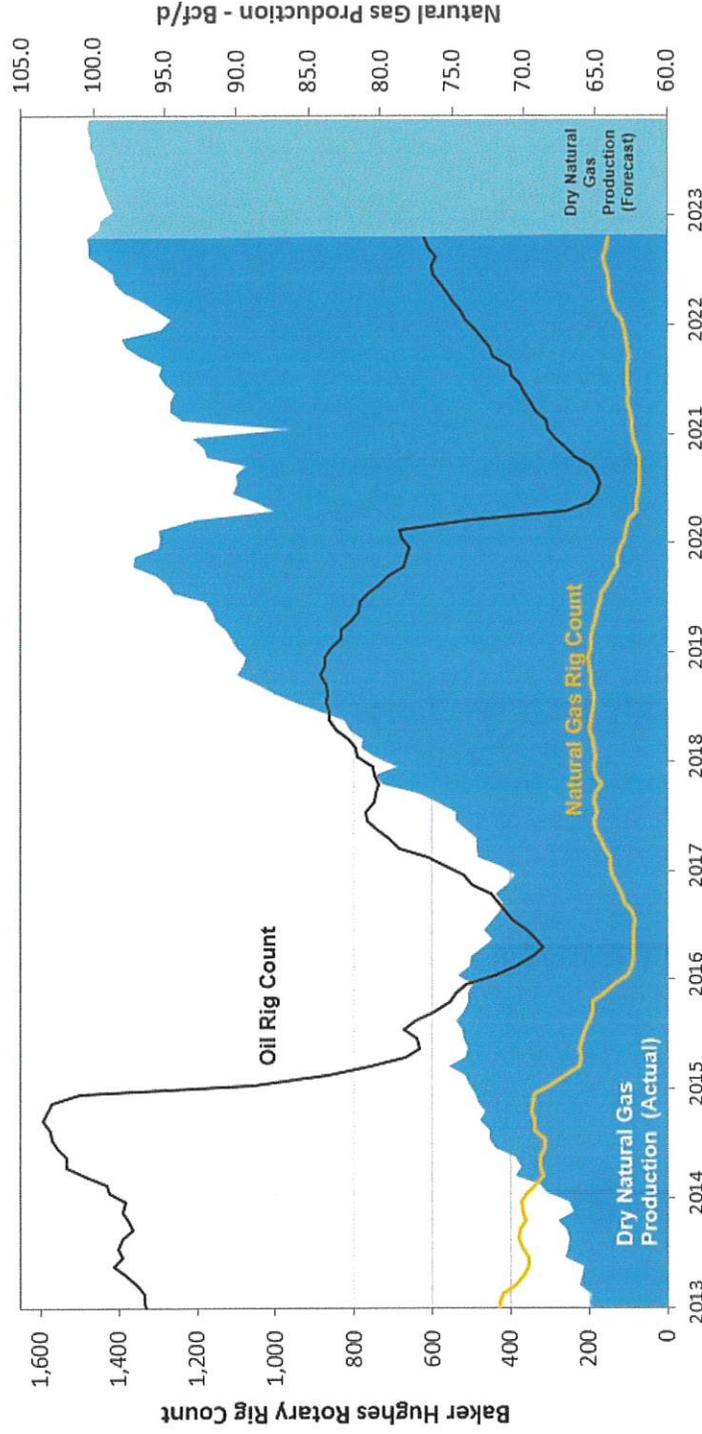
Acct #	2900440947
Meter #	Name
201911	Arboretum
167860	Intermediate
156506	Prairie
136468	Heritage
140286	Middle
51136	High

MGE Pricing	Price per Therm
Nov-22	\$0.741
Dec-22	\$0.876

US NATURAL GAS BULL & BEAR SUMMARY



NATURAL GAS PRODUCTION AND RIG COUNTS



- Combined oil and natural gas rig counts have recovered to pre-pandemic levels, but oil rigs as a percentage of the total have fallen by nearly 8% relative to 2Q20
- Production has climbed to within reach of record high levels set in 2019 but forward projections show flattening growth despite higher prices
- The EIA projects dry gas production growth over the next two years, but producers and service companies face staffing headwinds and long-term structural challenges that risk downward adjustment

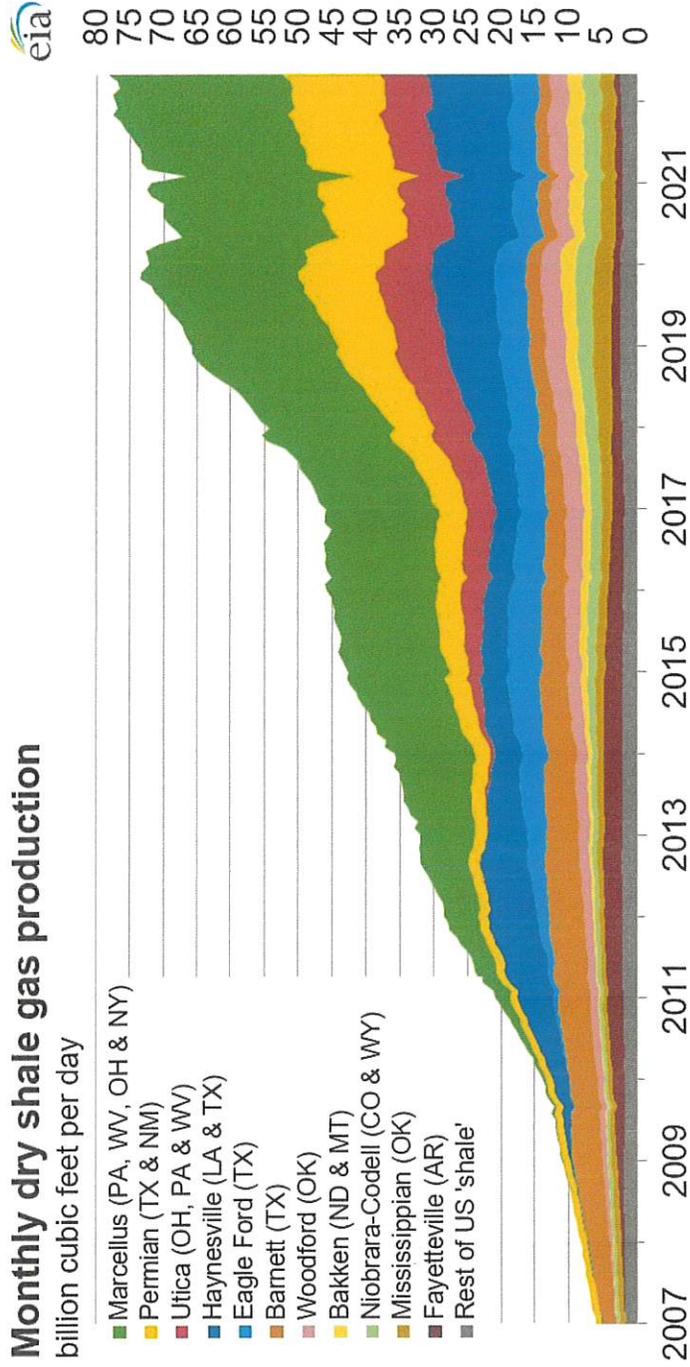
Data Sources: U.S. Energy Information Administration (EIA)

Market Intelligence Report

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SHALE GAS PRODUCTION

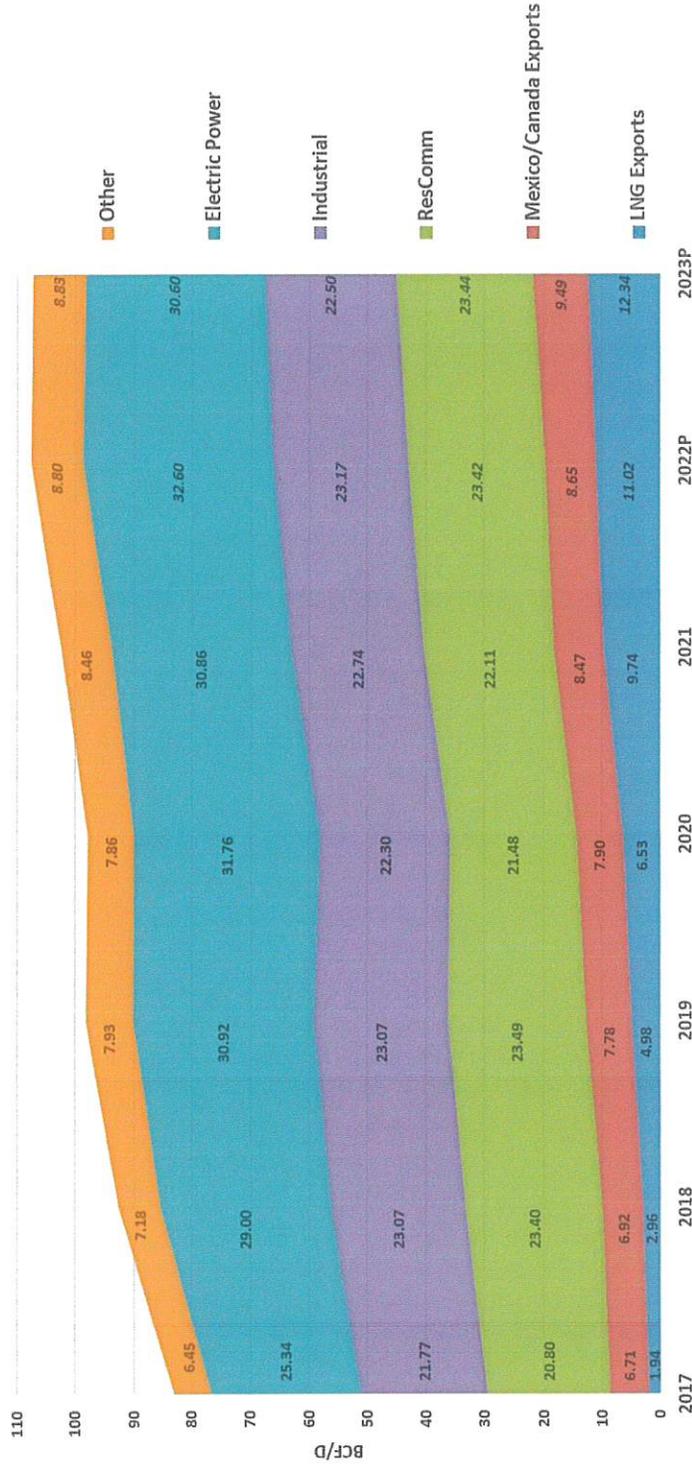


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➤ Shale gas production continues to make new highs and capital deployments in core gas plays (i.e., Marcellus) and associated gas plays (Permian) has further eroded legacy well contributions as a percentage of the production base

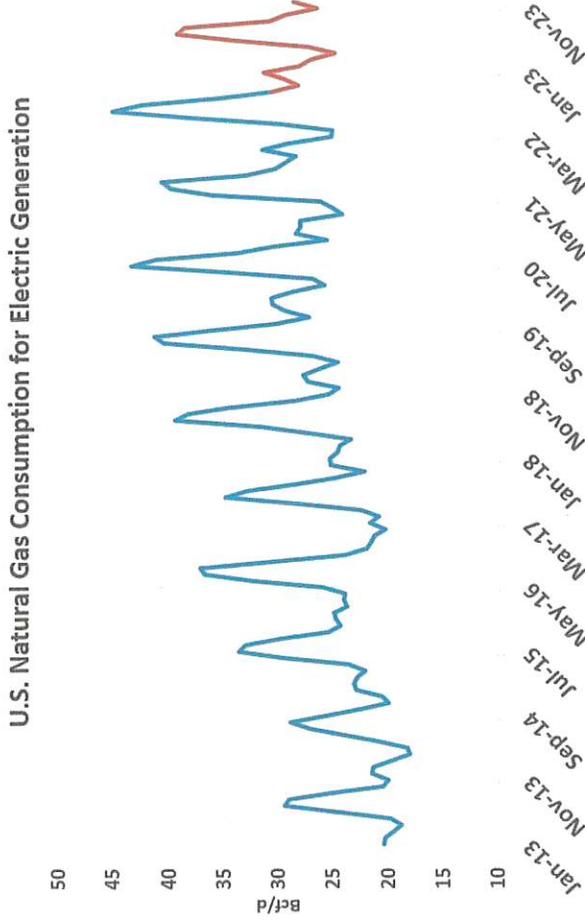
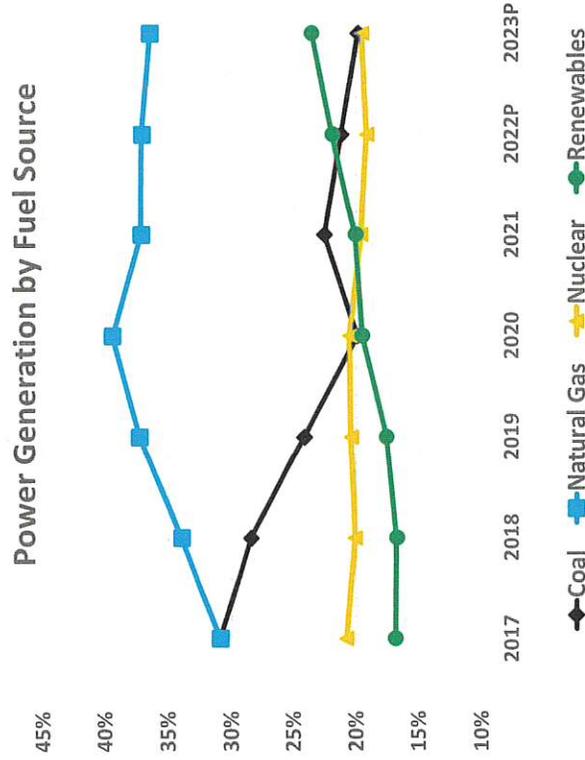
Data Sources: U.S. Energy Information Administration (Dry shale gas production estimates by play)

ANNUAL NATURAL GAS DEMAND INCLUDING EXPORTS



➤ Growth in electric power demand and LNG exports continues to outpace incremental supply additions since early 2020

ELECTRICITY GENERATION



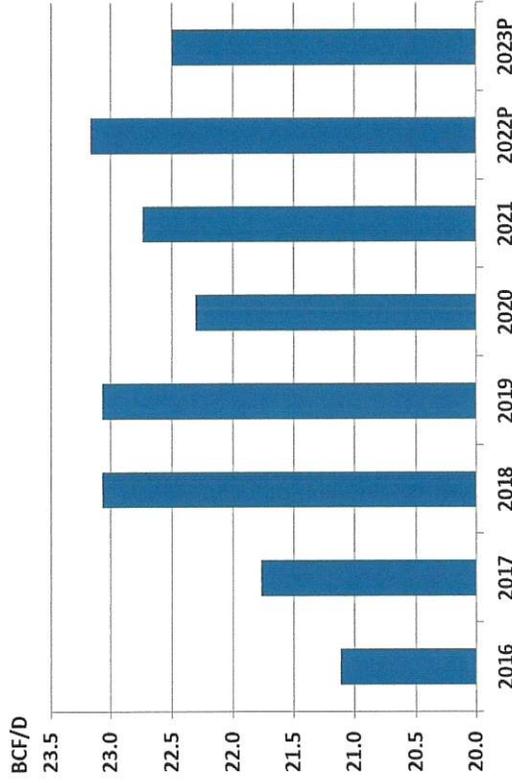
- Higher natural gas prices and the continued emergence of renewables will hurt demand, but as coal continues to be phased out of the mix natural gas will continue to be heavily relied upon as the ability to economically switch generation from natural gas to coal at a decadal low.
- The EIA expects aggregate electricity demand to fall by 0.9% in 2023. The Administration also anticipates further growth in renewables and a corresponding reduction in gas-fired generation demand.

Data Sources: U.S. Energy Information Administration (EIA)

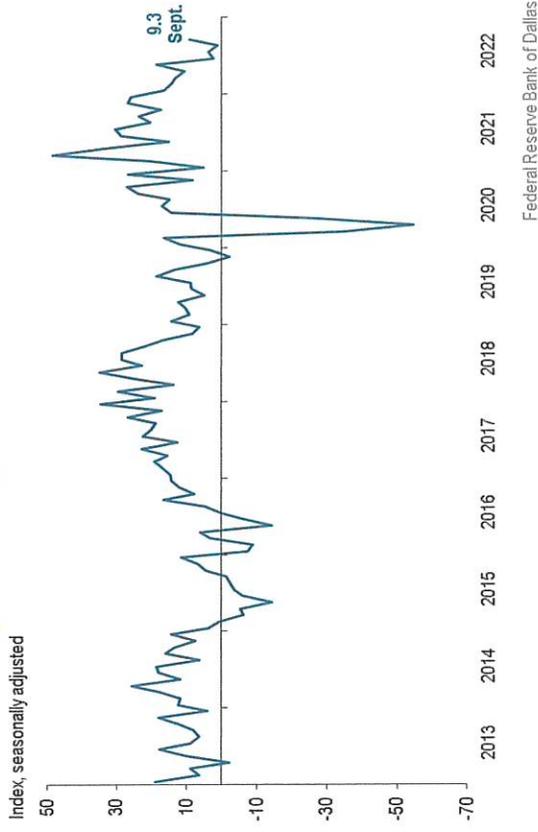


DEMAND FORECASTS-INDUSTRIAL

Industrial Demand-Average Consumption per Year



Texas Manufacturing Outlook Survey Production Index



Federal Reserve Bank of Dallas

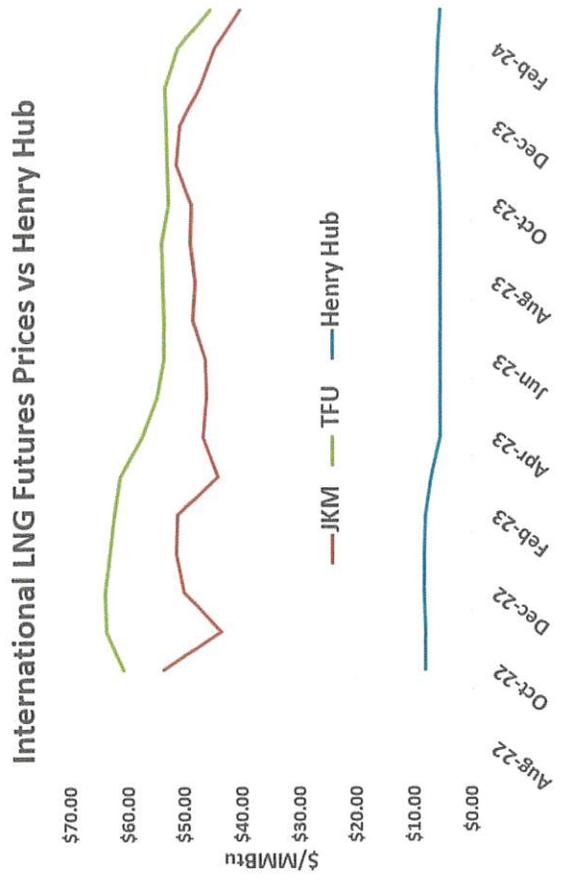
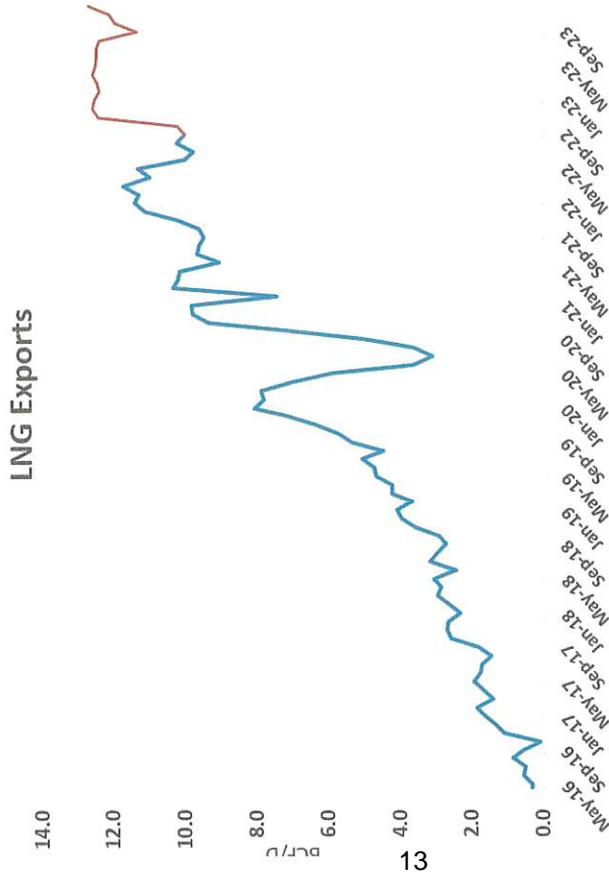
- Industrial demand was expected to hit new record levels in 2022 and 2023, but the EIA industrial demand forecast has slid downward in recent months due to high gas prices and weakening macroeconomic conditions—September data showed a strong rebound off the August low readings for both measures

Data Sources: U.S. Energy Information Administration (EIA), FEDERAL RESERVE BANK OF DALLAS

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LNG EXPORTS



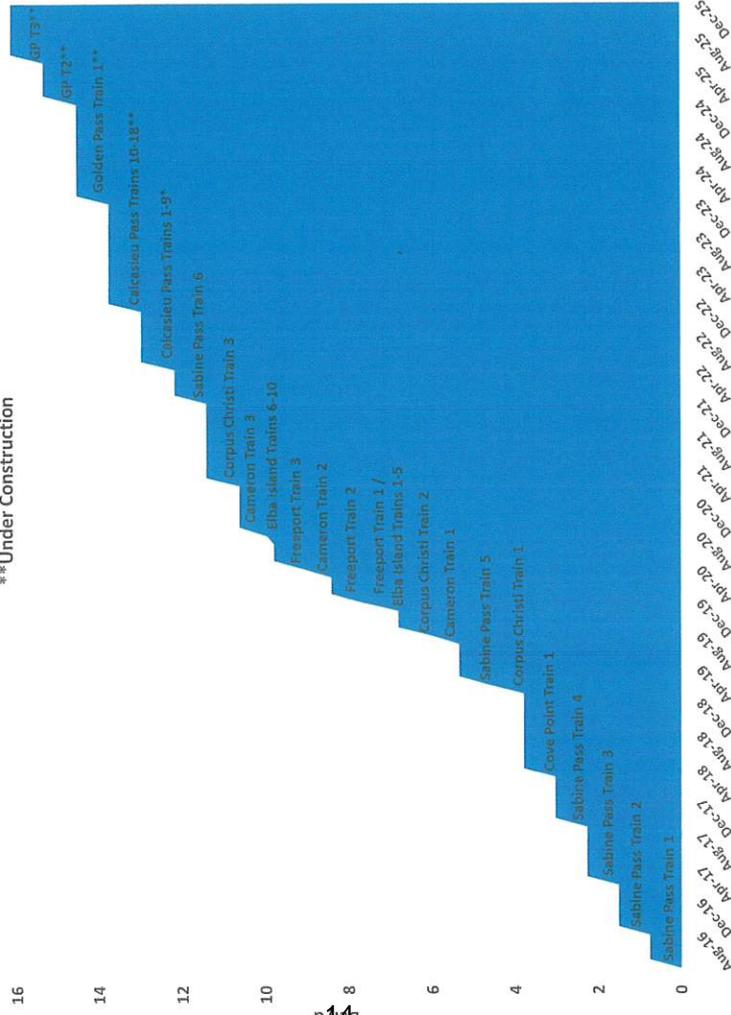
- LNG exports continued their unrelenting climb from the depths of the 2020 global demand slowdown but ran into headwinds this summer. A June explosion at Freeport LNG took 2 Bcf/day of liquefaction capacity offline but its return to service, along with additional capacity from new projects and expansions in 4Q22 should push exports to record highs in early 2023.
- Current economics indicate full utilization of export capacity for the foreseeable future, but difficult financing conditions are impacting the value chain.

Data Sources: <https://www.energy.gov/fe/listings/lng-reports>, CME

Symmetry Energy Solutions
LNG PROJECTS

LNG Export Capacity by Facility

*Commissioning
 **Under Construction



U.S. large scale approved liquefaction facilities not under construction¹

Project name	Number of trains	Proposed design capacity Bcf/d	Location (state)
Magnolia LNG	n/a	1.2	LA
Lake Charles LNG	3	2.2	LA
Delfin FLNG	4	1.6	Offshore/Floating (GOM)
Driftwood LNG	5	3.64	LA
Port Arthur LNG	2	1.8	TX
Freeport LNG Train 4	1	0.74	TX
Gulf LNG	2	1.5	MS
Plaquemines LNG (Phase 1)	18	1.3	LA
Plaquemines LNG (Phase 2)	18	1.3	LA
Texas LNG	2	0.56	TX
Rio Grande LNG	6	3.56	TX
Corpus Christi Liquefaction Stage III	7	1.5	TX
Alaska LNG	3	2.55	AK
Cameron LNG Trains 4 and 5	2	1.4	LA

Data Sources: <https://www.eia.gov/naturalgas/data.php#imports>

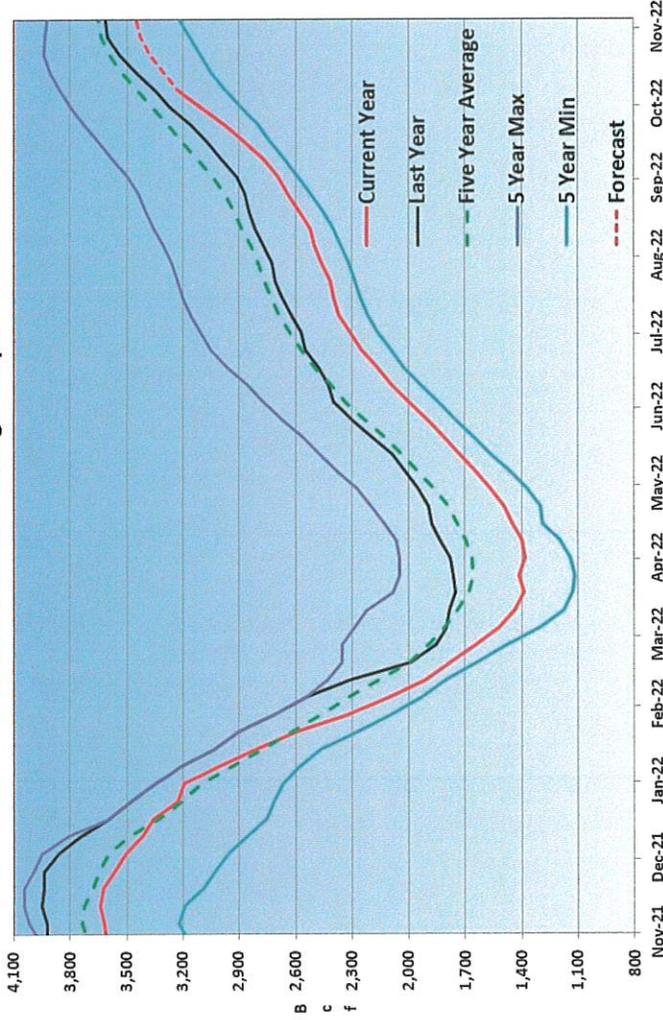
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NATURAL GAS STORAGE BALANCES

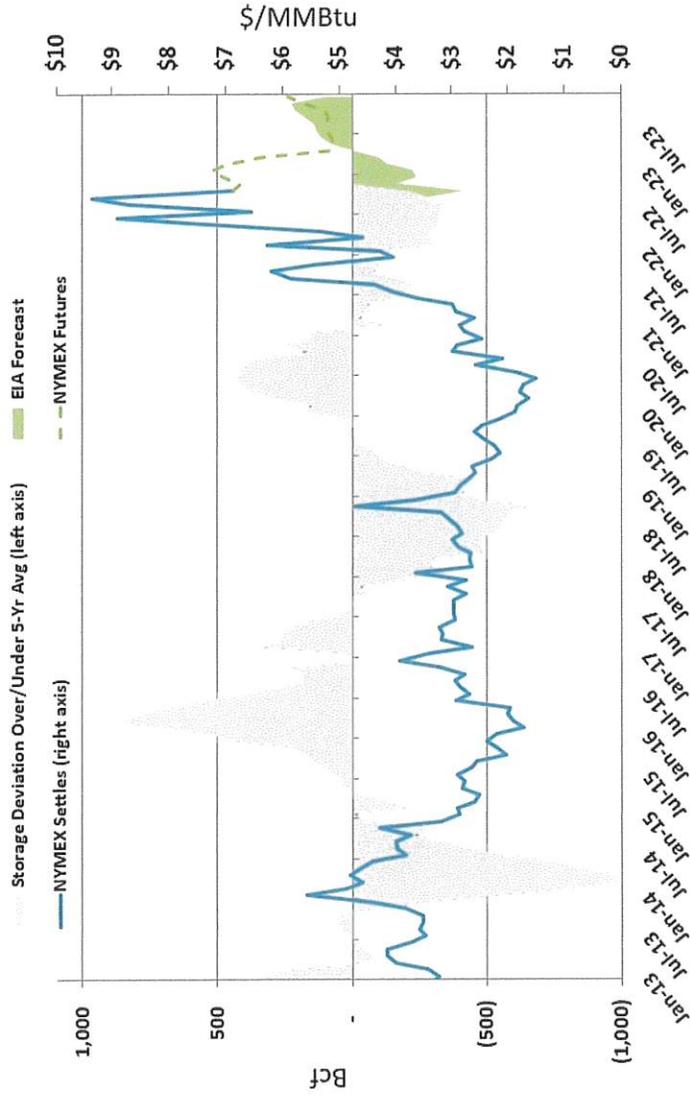
EIA Natural Gas Storage Graph



- Working gas in storage began the 2022 injection season about 350 Bcf below the five-year average level and down nearly 223 Bcf the same period in 2021.
- The EIA has lowered its forecast for the end of the 2022 injection season to around 3.45 Tcf, which is about 300 Bcf below the five-year average level. Southeast injections have been deferred by operational issues in the region, resulting in strong winter premiums.

Data Sources: U.S. Energy Information Administration (EIA)

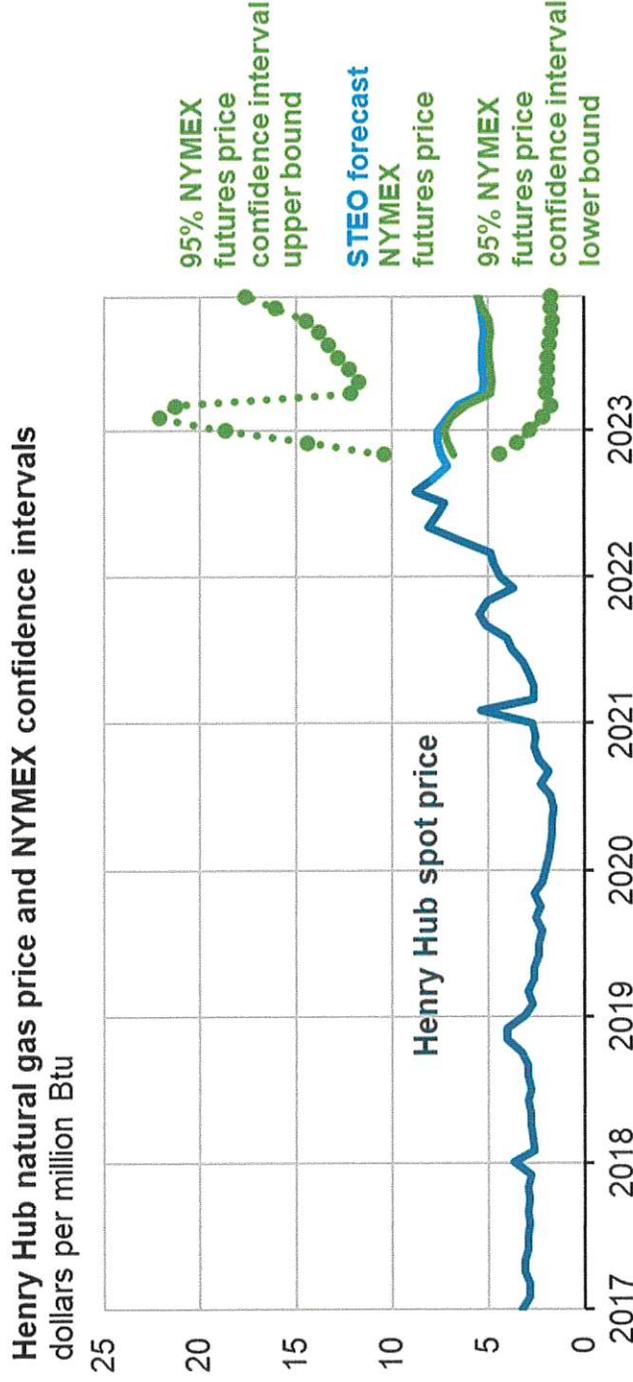
NATURAL GAS STORAGE SURPLUSES AND DEFICITS RELATIONSHIP TO PRICE



- NYMEX prices have always had a strong negative correlation to storage surpluses and deficits.
- A large storage deficit flipped to a small surplus in December 2021 due to extreme warmth and prices tumbled more than \$2.00, but the weather flipped colder in January and February 2022 driving storage levels lower and prices higher.
- The deficit in storage is expected to remain in place through the remainder of the injection season due to the tight supply/demand balance.

Data Sources: U.S. Energy Information Administration (EIA), CME





Note: Confidence interval derived from options market information for the five trading days ending Oct 6, 2022. Intervals not calculated for months with sparse trading in near-the-money options contracts.

Sources: U.S. Energy Information Administration, Short-Term Energy Outlook, October 2022, CME Group, and Refinitiv an LSEG Business



NYMEX PRICES – CALENDAR YEAR STRIPS



- The market remains in backwardation (higher prices at the front of the curve) through 2027 before flipping to contango due to a current tight gas market and expectations of future production growth.
- Prices bottomed out in 2020 during the height of the pandemic related shutdowns, but a rebound in demand and lagging production due to stricter capex spending and supply chain problems has led to a steady uptrend.

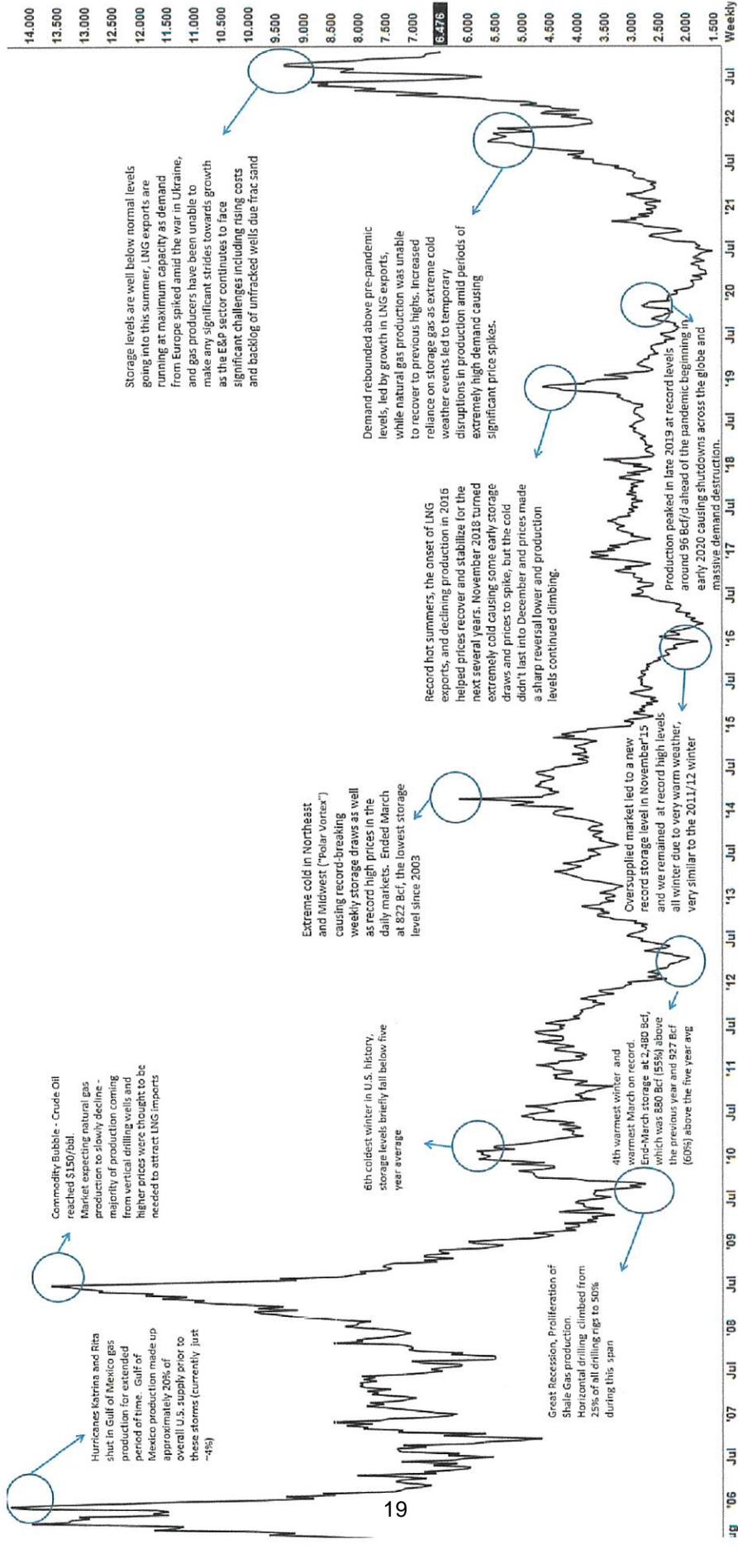
Data Sources: ICE, CME

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HISTORICAL NYMEX PRICES



Data Sources: ICE, CME

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I. 2023-2024 BUDGET TIMELINE

December 6	Review enrollment projection scenarios with the Budget Committee Review budget planning process with the Budget Committee
December 13	Review budget planning process with the Administrative Cabinet
January 3-6	Review expenditure projection scenarios with the Budget Committee
January 10	Review budget planning process with the Administrative Cabinet
January 11	Open budget planning process to Administrative Cabinet
January 27	Budget planning requests due
February 6-10	Present first draft of the budget planning process to the Budget Committee
March 6-10	Present second draft of the budget planning process to the Budget Committee
March 13	Present budget planning process to the School Board for approval
March 14	Distribute approved budget planning process to the administrative cabinet
March 15 – Apr. 15	Building/department level budget development
April 3-21	Preparation of the first draft of the budget Budget meetings with administrators as necessary
April 24-28	Special School Board/Leadership Team meeting to review 2023-24 budget process
May 1-5	First draft of the budget to the Budget Committee
May 8	First draft of the budget to the School Board School Board approves 2023-24 student fees School Board approves 2023-24 insurance benefits
May 9-26	Staff presentations on the budget process
June 5-9	Second draft of the budget to the Budget Committee
June 12	Second draft of the budget to the School Board
July 1	State equalization aid estimates released by DPI
July 5-7	Third draft of the budget to the Budget Committee
July 10	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 15	Third Friday in September student count
October 15	State equalization aid certification released by DPI
October 16	Presentation of the approved budget at the annual school district Budget Hearing. Request public approval of the tax levy at the Annual Meeting.
October 17-20	Present budget changes and tax levy changes to the Budget Committee
October 23	School Board makes any changes to the budget and sets the tax levy on or before November 1
Before Nov. 10	Certify tax levy by the School Board Clerk



WAUNAKEE

COMMUNITY SCHOOL DISTRICT

**Preliminary
Budget Planning
2023-24 School Year**

DRAFT

Budget Committee Meeting
February 8, 2023

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II. ENROLLMENT HISTORY

History

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					

Enrollment History is from the Third Friday in September Count
(Residents plus Open Enrollment-In)

Enrollment Increase “New” Students

- 2018-19 1.5%
- 2019-20 1.2%
- 2020-21 -1.9%
- 2021-22 1.1%
- 2022-23 2.4%
- Five year average is 0.86 %

Enrollment increase is calculated by removing the 12th grade students, adding in K students, and adding in 20 students in 7th grade (St. John’s students). The difference between years is the increase in “new” students.

III. STAFFING

Staffing Classrooms K-6 – Ratios

2022-23 School Year

Grade	Total Dec 2022 enrolled	Sections				Student/Teacher Ratio	Optimum Class size*	Average Class size		
		Total	Arboretum	Heritage	Prairie			Arboretum	Heritage	Prairie
K	289	14	4	5	5	20.6	20	20.3	19.6	22.0
1	305	15	4	6	5	20.3	20	22.0	18.5	21.2
2	282	14	4	5	5	20.1	20	21.3	17.8	21.6
3	310	15	4	6	5	20.7	23	22.0	20.7	19.6
4	309	14	4	5	5	22.1	23	22.3	21.4	22.6
5	294	14				21.0	23			
6	344	15				22.9	23			
Total K-6	2133		20	27	25					

*The optimum class size is per Board Policy.

2022-23 Staffing Ratios

<u>School</u>	<u>Staff</u>	<u>Students</u>	<u>Ratio</u>
Arboretum	30.00	435 *	14.50
Prairie	38.00	533 *	14.03
Heritage	37.50	548 *	14.61
Intermediate	45.69	636	13.92
Middle School	50.00	684	13.68
High School	90.17	1329	14.74
Students with Disabilities	77.00	4414 **	57.32

* Does not include Early Childhood and 4K

**Students with Disabilities ratio is based on total enrollment

Historical Staffing Ratios

<u>School</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>
Arboretum	15.66	15.55	14.55	14.50	14.50
Prairie	15.48	14.44	14.44	13.45	14.03
Heritage	16.14	15.97	14.47	14.38	14.61
Intermediate	13.42	14.24	13.64	14.09	13.92
Middle School	14.58	13.72	13.72	12.99	13.68
High School	15.74	15.87	15.33	15.02	14.74
Students with Disabilities	65.21	63.85	63.84	60.99	57.32

K-4 ratios do not include Early Childhood and 4K

SWD ratio is based on total enrollment

IV. BUDGET FORECAST

Benefits of a Budget Forecast

- Recognize enrollment trends and the budgetary and facility impact
- Understand revenue trends including the property tax impact
- Understand expenditure trends
- Realize the future impact of current fiscal decisions
- Explore the outcomes of different data scenarios

Steps in the Budget Forecast

- Use enrollment projections to predict future enrollment scenarios
- Estimate revenue increases based on enrollment scenarios
- Estimate expenditure increases
- Analyze the outcomes and plan accordingly

Assumptions Made

- Current school finance system continues (revenue caps and per pupil aid)
- Enrollment projection scenarios are close to actual
- Salary costs increase at 7.5% in 23-24, 6% in 24-25, and 5% thereafter
- Health costs increase at 3% per year
- Dental costs increase at 0%
- 2 additional FTE per fiscal year
- Non-personnel costs do not increase except transportation (5%) and utilities (5%)
- 23-24 Revenues are based on a \$200 per student increase in the revenue limit formula and state special education categorical aid increased to 32.5% for 23-24 and 35% in 24-25.
 - Please note that in September of 2022, the governor proposed a \$350 per student increase in 23-24 and \$300 additional in 24-25. In addition, the proposal included state special education categorical aid increasing to 45% for 23-24 and 60% in 24-25.
- Savings from staff retirements is not included

Waunakee Community School District

Five Year Enrollment Projections

Grade	5-Year Average			
	Residents	OE In	Total Students	OE Out
EC	15	0	15	0
4K	227	22	249	7
K	252	16	268	3
1st	286	14	300	1
2nd	292	22	314	1
3rd	272	19	291	1
4th	302	18	320	2
5th	306	14	320	2
6th	282	20	302	1
7th	341	11	352	2
8th	315	21	336	5
9th	345	20	365	3
10th	300	15	315	4
11th	300	17	317	11
12th	337	22	359	7
Totals	4172	251	4423	50

Change in Enrollment

9

Waukeke Community School District

V. 2023-24 PLANNING

Enrollment Information/Projection

Grade	September 2022			December 2022			5-Year Average		
	Residents	OE In	Total Students	Residents	OE In	Total Students	Residents	OE In	Total Students
EC	15	0	15	15	0	15	15	0	15
4K	227	22	249	236	23	259	227	22	249
K	277	15	292	274	15	289	252	16	268
1st	282	21	303	284	21	305	286	14	300
2nd	266	19	285	263	19	282	292	22	314
3rd	291	19	310	291	19	310	272	19	291
4th	297	14	311	294	15	309	302	18	320
5th	277	17	294	277	17	294	306	14	320
6th	331	11	342	333	11	344	282	20	302
7th	310	20	330	310	20	330	341	11	352
8th	337	17	354	340	17	357	315	21	336
9th	301	13	314	303	13	316	345	20	365
10th	304	14	318	304	14	318	300	15	315
11th	329	18	347	329	17	346	300	17	317
12th	332	18	350	333	18	351	337	22	359
Totals	4176	238	4414	4186	239	4425	4172	251	4423

- OE is open enrollment students attending WCSD

Staffing Classrooms K-12 – Ratios

PRELIMINARY PROJECTIONS 2023-24

<u>K</u>	-	268	14 Sections [no change]	19.1 to 1	(20)
<u>1</u>	-	300	16 Sections [no change]	18.8 to 1	(20)
<u>2</u>	-	314	15 Sections [+1 Section]	20.9 to 1	(20)
<u>3</u>	-	291	14 Sections [-1 Section]	20.8 to 1	(23)
<u>4</u>	-	320	14 Sections [no change]	22.9 to 1	(23)
<u>5</u>	-	320	14 Sections [no change]	22.9 to 1	(23)
<u>6</u>	-	302	15 Sections [no change]	20.1 to 1	(23)

Our headcount indicates +1 in sections for grades K-6.

7 th – 8 th grade	Sept 22	684 students/13.68 = 50.0 FTE
	Dec 22	687 students/13.68 = 50.2 FTE
	Sept 23	688 students/13.68 = 50.3 FTE

9 th – 12 th grade	Sept 22	1,329 students/14.74 = 90.1 FTE
	Dec 22	1,331 students/14.74 = 90.3 FTE
	Sept 23	1,355 students/14.74 = 91.9 FTE

7th – 12th grade +2.1 FTE

The actual increase for grades 7-12 will be evaluated during the student registration process.

Staffing/Student Classrooms K-6 – Ratios

Projections 2023-24/Compared to 2022-23 Actual

<u>K</u>	-	<u>14 Sections- (no change)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>1</u>	-	<u>14 Sections- (-1 section at Heritage and +1 section at Prairie)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	6
<u>2</u>	-	<u>15 Sections- (+ 1 section at Heritage)</u>	
		Arboretum-	4
		Heritage-	6
		Prairie-	6
<u>3</u>	-	<u>14 Sections- (- 1 section at Heritage)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>4</u>	-	<u>15 Sections- (+ 1 section at Heritage)</u>	
		Arboretum-	4
		Heritage-	6
		Prairie-	5
<u>K-4</u>	-	<u>Total (estimates indicate a +1.0 FTE in grades K-4)</u>	
		Arboretum-	20
		Heritage-	27
		Prairie-	26

Intermediate

5 - **14 Sections**

6 - **15 Sections**



(estimates indicate a 0 FTE at grades 5-6)

Staffing Classrooms K-6 – Ratios

2023-24 School Year

Grade	December 22 Enrollment Roll- Forward	Sections				Student/ Teacher Ratio	Optimum Class size*	Average Class size		
		Total	Arboretum	Heritage	Prairie			Arboretum	Heritage	Prairie
K	268	14	4	5	5	19.1	20	18.8	19.4	19.2
1	289	15	4	5	6	19.3	20	20.3	19.6	18.3
2	305	15	4	6	5	20.3	20	22.0	18.5	21.2
3	282	14	4	5	5	20.1	23	21.3	17.8	21.6
4	310	15	4	6	5	20.7	23	22.0	20.7	19.6
5	309	14				22.1	23			
6	294	15				19.6	23			
Total K-6	2057		20	27	26					

*The optimum class size is per Board Policy.

Fund 10 –“Big Picture Overview”

Current Scenario	Prior Years		Current Year	2023-24	2024-25
	2020-21	2021-22	2022-23		
Enrollment Growth	-2.2%	1.9%	0.9%	0.0%	-0.1%
Eq. Valuation Growth		8.0%	15.8%	3.0%	3.0%
Rev. Limit/Member Incr.	179	0	0	200	200
Referendum	2,127,502	2,127,502	3,127,502	5,127,502	8,127,502
Fund 10 Revenues	54,001,480	56,513,086	57,382,866	60,817,742	63,252,478
Fund 10 Expenditures	52,934,810	55,312,394	57,382,866	60,756,943	63,619,305
Surplus (Deficit)	1,066,670	1,200,692	0	60,799	(366,827)
Fund Balance	7,494,823	8,695,515	8,695,515	8,756,314	8,389,487
Fund Balance %	14.2%	15.7%	15.2%	14.4%	13.2%
Operating Expenses	55,813,949	58,456,116	61,041,192	64,769,291	68,053,045
Equalization Aid	20,532,274	22,688,840	23,888,515	25,235,122	25,297,398
Total Tax Levy	34,648,262	37,434,390	38,555,555	40,459,662	44,761,178
Mill Rate	\$10.89	\$10.89	\$9.69	\$9.87	\$10.60

Waunakee Community School District

Sample Scenario

Assumption	Prior Years		Current Year	2023-24	2024-25
	2020-21	2021-22	2022-23		
Revenue Limit FTE	4,026	4,084	4,120	4,120	4,115
Headcount	4,306	4,391	4,414	4,414	4,414
OE In	233	242	238	251	261
OE Out	<u>52</u>	<u>38</u>	<u>45</u>	<u>50</u>	<u>55</u>
OE margin	181	204	193	202	206
Per pupil Increase	179	0	0	200	200
PPCA	742	742	742	742	742
Operating Referenda	2,127,502	2,127,502	3,127,502	5,127,502	8,127,502
Vouchers	52,449	25,654	47,989	47,989	47,989
All Funds Salaries	32,503,668	35,293,454	37,991,077	40,980,408	43,589,343
All Funds Benefits	12,254,742	12,593,607	12,798,267	13,385,679	13,926,082
Fund 10 revenues	54,001,480	56,513,086	57,382,866	60,817,742	63,252,478
Fund 10 expenses	<u>52,934,810</u>	<u>55,312,394</u>	<u>57,382,866</u>	<u>60,756,943</u>	<u>63,619,305</u>
Margin	1,066,670	1,200,692	0	60,799	(366,827)
Fund Balance	7,494,823	8,695,515	8,695,515	8,756,314	8,389,487
Fund Balance %	14.2%	15.7%	15.2%	14.4%	13.2%
Fund 10 Levy	26,294,430	24,956,316	24,818,251	26,718,393	30,606,384
Fund 38 Levy	0	0	0	0	0
Fund 39 Levy	7,394,445	12,017,000	13,342,804	13,741,269	14,154,794
Fund 41 Levy	509,296	0	0	0	0
Fund 80 Levy	<u>450,091</u>	<u>450,091</u>	<u>394,500</u>	<u>0</u>	<u>0</u>
Total Levy	34,648,262	37,423,407	38,555,555	40,459,662	44,761,178
Prop Value	3,181,517,136	3,437,359,073	3,980,468,177	4,099,882,222	4,222,878,689
Mill Rate	\$10.89	\$10.89	\$9.69	\$9.87	\$10.60

	2022-23	2023-24	2024-25	2025-26	Remove From List
Arboretum					
Extend LMTC Contract	x	x			
Extend Pathways Contract (5 days)	x	x			
Extend Instructional Coach Contract	x	x			
Extend EL Teacher Contract	x				Added Days
School Nurse	x	x			
School Psychologist 0.5	x	x			
Extend Technology Specialist Contract	x	x			
Associate Principal	x				Hired
PLC Institute (in Madison) for recently hired and other interested teachers	x	x	x		
Phy Ed - Mats	x	x			
Social Worker .5		x			
Pathways 0.5 FTE			x		
Math Interventionist			x		
Behavior/SEL Coach			x		
Additional Requests:					
1) District - 4K Admin Assist		x			
2) Reading Interventionist		x			
3)					
4)					
Heritage					
LMTC (extended contract)	x	x			
Extend Pathways Contract (5 days)	x	x			
Instructional Coach (extended contract)	x	x			
EL Teacher (extended contract)	x				
School Nurse (extended contract)	x	x			
Technology Specialist (extended contract)	x	x			
Internal Coach to Bldg Coordinator	x	x			Changed 22-23
PLC Institute (in Madison) for recently hired and other interested teachers	x	x	x		

	2022-23	2023-24	2024-25	2025-26	Remove From List
Pathways 0.5 FTE			x		
Behavior/SEL Coach			x		
Additional Requests:					
1) 8 PE folding mats		x			
2) Bilingual staff if not noted elsewhere		x			
3)					
4)					
Prairie					
LMTC (extended contract)	x	x			
Extend Pathways Contract (5 days)	x	x			
Instructional Coach (extended contract)	x	x			
EL Teacher (extended contract)	x				
School Nurse (extended contract)	x	x			
Technology Specialist (extended contract)	x	x			
SEL Internal Coach to Bldg Coordinator	x	x			Occured 22-23
Extend Ed. Tech. Sp. Contract 5 days	x	x			X
Pathways 0.5 FTE			x		
Math Interventionist (additional .5 FTE)			x		
Spanish books - all reading levels-	x	x			X
PLC Institute (in Madison) for recently hired and other interested teachers	x		x		
4 art tables & stools (30)	x	x			
8 PE folding mats	x (bought 3)				X
Wall mats under basketball hoops		x			
12 Copier/printer in resource rooms (need IT input) ????	x	x			
Additional Requests:					
1) Updating classroom furniture throughout building			x	x	
2) Gym audio system update (FTO purchased screen & projector 2023)			x	x	

	2022-23	2023-24	2024-25	2025-26	Remove From List
3) Collapsible walls b/t adjoining classrooms (8 total to match rest of building)			x	x	
4)					
Intermediate					
extend LMTC contract	x	x			
Extend Pathways Contract (5 days)	x	x			
extend EL Teacher contract	x				
Extend nstructional Coach Contract	x	x			
School Counselor	x				
School Nurse	x				
Extend Technology Specialist Contract	x	x			
Internal Coach to Bldg Coordinator	x	x			
Extend Technology Specialist Contract	x	x			
Pathways 0.5 FTE		x			
Behavior/SEL Coach			x		
PLC Institute (in Madison) for recently hired and other interested teachers	x		x		
New risers for performances			x		
3D Printer	x				
Piano			x		
Orchestra instrument replacement		x			
Band Instrument replacement		x			
Additional Requests:					
1)					
2)					
3)					
4)					
Middle School					
LMTC	x	x			
Reading/Writing Workshop	x		x		
Extend Pathways Contract (5 days)	x	x			

	2022-23	2023-24	2024-25	2025-26	Remove From List
Instructional Coach	x			x	
Reading Interventionist	x			x	
EL Teacher	x		x		
School Counselor	x				x
School Nurse	x		x		
School Psychologist	x				x
Technology Specialist	x				x
Athletics Coordinator	x		x		
Internal Coach to Bldg Coordinator	x	x			
Extend Ed. Tech. Sp. Contract 5 days	x	x			
Instructional Coach		x			
Pathways 0.5 FTE		x			
Internal Coach to Bldg Coordinator			x		
i-Ready Instruction Reading and Math (ongoing)	x	x	x		
PLC Institute - Madison		x			
Band instrument replacement	x	x	x	x	
Additional Requests:					
1)					
2)					
3)					
4)					
High School					
LMTC	x	x			
Extend Pathways Contract (5 days)	x	x			
Instructional Coach	x				
EL Teacher	x	x			
School Nurse	x				
Social Worker	x				X(HIRED)
Technology Specialist	x	x			
Evening Paraeducator/Hall Monitor/Security Guard	x	x			

	2022-23	2023-24	2024-25	2025-26	Remove From List
Alternative Education Paraeducator	x			x	
Evening Events Security & Supervision	x		x		
Facilities Request Manager	x	x			
Internal Coach to Bldg Coordinator	x	x			
Extend Coach Contract 5 Days	x	x			
Extend Ed. Tech. Sp. Contract 5 days	x	x			
LMTC			x		
Pathways 0.5 FTE					
Makerbot purchase for Innovation Center	x				
PLC Institute - Madison		x			
Clavinova/Electric Piano	x				
https://docs.google.com/document/d/1CZ4ObxgE1mgArY6GHjJ3o6CIB293BiUCBjiPRj-slpq/edit?usp=sharing See link for science dpt upgrades/detail			x		
Additional Requests:					
1) music equipment-apprently going to come out of HS Budget (not sure of annual cost for this)		x	x	x	
2) weight room supervisor (doc 1) Doc 2		x	x	x	
3)					
4)					
District					
4K Coordinator (could be teacher or admin)	x				
Full-release mentor (teacher contract)	x				
Pathways Coordinator 0.5 FTE	x				
Pathways Coordinator Extended Days (20)					
Custodial Supervisor	x				
Website Manager	x				
Computer Technician	x				
4K-6 Special Education Coord. (Between teacher and admin)		x			

	2022-23	2023-24	2024-25	2025-26	Remove From List
7-12 Special Education Coord. (Between teacher and admin)		x			
4K-12 Bilingual Counselor (\$65,000)		x	x		
EL Coordinator (\$32,500)		x			Consider reduction/stipend in lieu of .5 allocation*
Curriculum Coordinators (teaching positions - either STEM/Humanities or by grade level band)			x		
HR Admin Assistant Increase				x	
Staff Wellness Room repair and equipment updates	x				
Additional Requests:					
1) Additional Special Ed Support Staff		x			
2) Replace 2011 Ford Econoline 250 TD van (added by Cramer)		x			
3)					
4)					
Special Ed					
Co-Teaching PD		x			
Universal Design for Learning PD		x			
Developing High Performing Teams	x				
Wheelchair accessible vans (2)		x	x		
Additional Requests:					
1)					
2)					
3)					
4)					
Student Services					
K-12 Developmental Designs Training*	grant	x	x		
*Will continue to seek out grant opportunities to reduce cost. This projection is based on sending 30 staff per year at a rate of \$750/person					
Universal SEL + Mental Health Screeners	grant	grant	x		
Additional Requests:					

	2022-23	2023-24	2024-25	2025-26	Remove From List
1) Bilingual Teachers (2) - potentially use TOS; also looking to support Angie		x			
2)					
3)					
4)					
Technology					
VoIP Clock Speakers for WHS	x				
VoIP Clock Speakers for WMS		x			
VoIP Clock Speakers for AES		x			
Additional Requests:					
1)					
2)					
3)					
4)					
Maintenance					
SchoolDude (Brightly) Capital Predictor	x	x	x		
WSSCA membership	x	x	x		X
WSSCA conference	x	x	x		X
WASBO Custodial Conference	x	x	x		
Electric Vehicle Mechanic Training	x	x	x		
Dude University	x	x	x		
(3) grounds utility vehicles	1	1	1		
replace 2011 GMC plow truck	x				X (purchased)
grounds large-area water wheel	x				
snowblower replacements (7)		x	x		
drill press	x				X (purchased)
forklift replacement	x				
man-lift replacement					X
inflation on consumables	x	x	x		
Safety & Security Budget	x	x	x		

	2022-23	2023-24	2024-25	2025-26	Remove From List
Note (\$30,000/year to install blue strobes on interior LGA instruction areas and exterior entrances for traveling students/staff	x	x			
Additional Requests:					
1) robotic field painter (\$60k)	x				
2) One night Head Custodian	x	x	x	x	
3) electric vehicle for courier van (give current gas courier van to elect		x			
4) scissor lift		x			
5) Xmark 144" mower	x				
6) Ford F350 plow truck for new Maintenance person (\$70k)		x			
7) HS tractor		x			
8) Arboretum garage		x			
9) playfield irrigation components	x	x	x	x	
10) Bethel parking lot and loading dock	x				
11) pool bleachers		x			
12) HS domestic water isolation valves + labor		x			
13) Reverse osmosis system for greenhouse	x				
14) lockdown door release hardware for Intermediate, Prairie, HS, Arbo		x	x	x	
15) lockdown banks of doors for Arbo pods		x	x	x	
Athletics					
Ice Time Fees -- Offset	x	x	x		Added 2022-23
Badger Conference Official Fee Increase	x	x	x		
UW Athletic Trainer Contract	x	x	x		Added 2022-23
Additional Requests:					
1) MS Officials Fee Increase		X			
2)					
3)					
4)					
Curriculum/Instruction					
Increased funding for professional development (ongoing)	x				

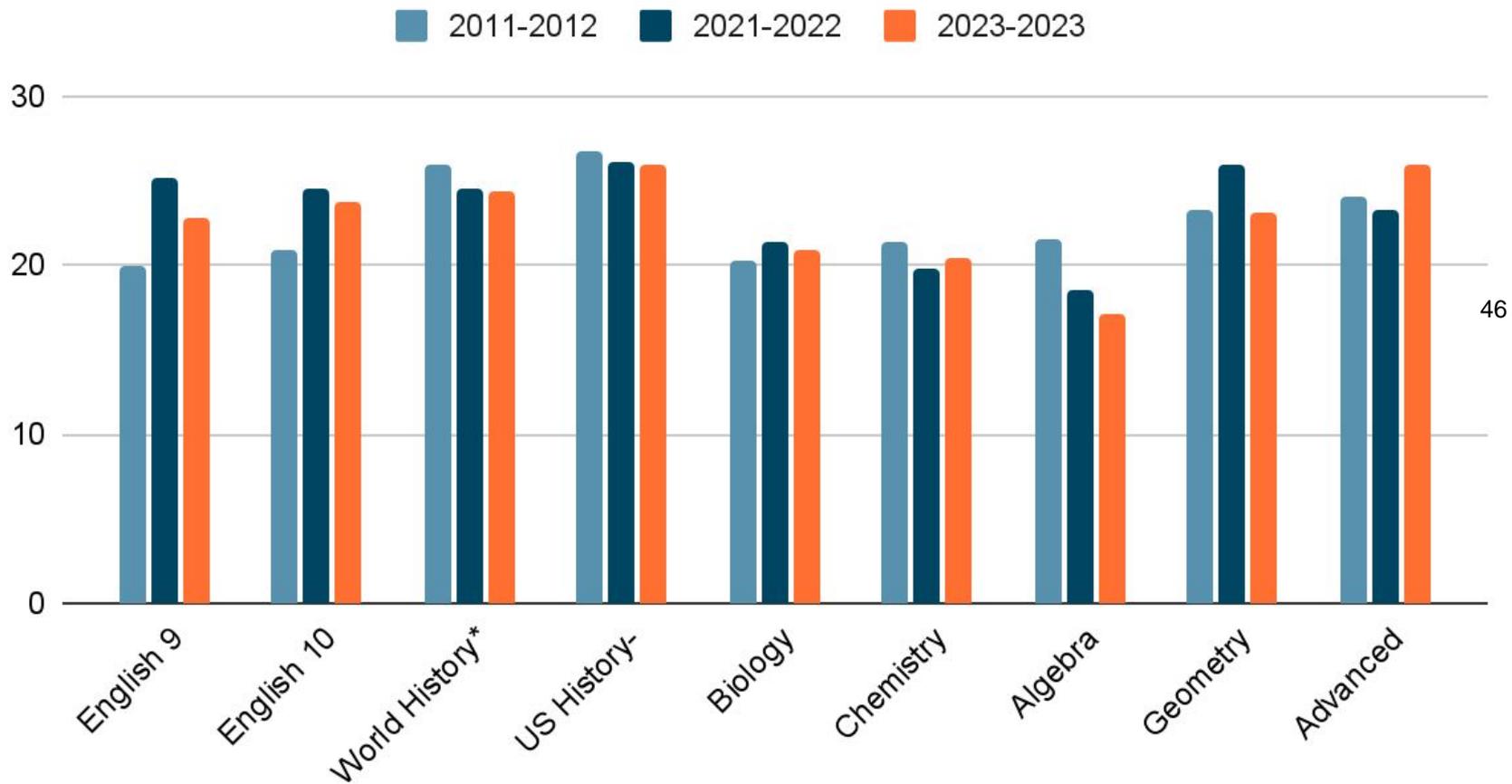
	2022-23	2023-24	2024-25	2025-26	Remove From List
Increased funding for textbooks/digital resources (ongoing)	x				
MSAN membership (ongoing)	x				
National Equity Project (2nd year of 2 yr. commitment)	x				
Summer Curriculum Project Pay (increase from \$20 to \$30 per hour) ongoing	x				
Additional Requests:					
1)					
2)					
3)					
4)					

Class Size Data

Middle and High Schools
2011-2012, 2021-2022, 2022-2023

High School

Average Class Size in 9th and 10th Grade Core Courses



English 9

	2011-2012	2021-2022	2022-2023
Average	20.3	25.1	22.8
High	24	29	25
Low	13	20	20

English 10

	2011-2012	2021-2022	2022-2023
Average	20.9	24.5	23.8
High	24	28	26
Low	16	20	21

Asia/LatAm (2011-2012) and World History (2021-2022)

	2011-2012	2021-2022	2022-2023
Average	25.9	24.5	24.4
High	29	29	28
Low	19	21	21

US History (2011-2012) and US History and APUSH (2021-2022)

	2011-2012	2021-2022 USH	2021-2022 APUSH	2022-2023 USH	2022-2023 APUSH
Average	26.8	25.3	27.8	25.1	27
High	30	30	30	28	28
Low	19	21	26	17	26

Biology

	2011-2012	2021-2022	2022-2023
Average	20.3	21.4	20.9
High	24	24	24
Low	13	17	18

Chemistry

	2011-2012	2021-2022	2022-2023
Average	21.3	19.8	20.5
High	24	24	23
Low	15	13	17

Algebra

	2011-2012*	2021-2022	2022-2023
Average	21.5	18.6	17.1
High	26	21	21
Low	17	13	14

53

*Only 2 sections this year. Stretch model still in effect (Alg1, Alg-Geo2B, Geo3B)

Geometry

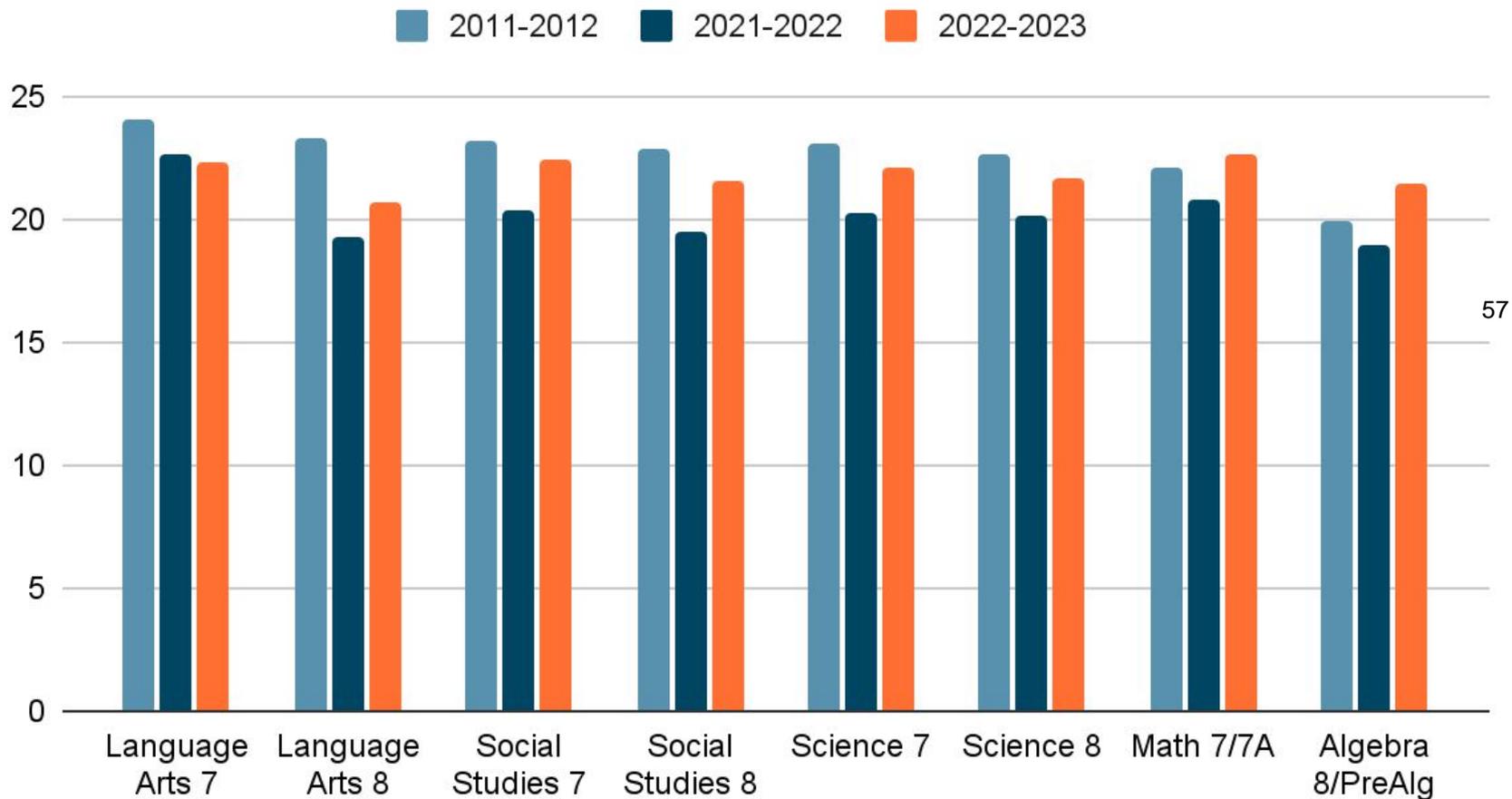
	2011-2012	2021-2022	2022-2023
Average	23.2	25.9	23.1
High	26	30	26
Low	18	21	21

Advanced Algebra

	2011-2012	2021-2022	2022-2023
Average	24	23.3	24.9
High	29	27	28
Low	17	18	21

Middle School

Average Class Size in 7th and 8th Grade Core Courses



Language Arts 7

	2011-2012	2021-2022	2022-2023
Average	24	22.6	22.3
High	29	29	29
Low	17	16	15

Language Arts 8

	2011-2012	2021-2022	2022-2023
Average	23.3	19.3	20.7
High	30	26	26
Low	11	14	14

Social Studies 7

	2011-2012	2021-2022	2022-2023
Average	23.2	20.4	22.4
High	28	25	28
Low	12	14	16

Social Studies 8

	2011-2012	2021-2022	2022-2023
Average	22.9	19.5	21.6
High	30	25	13
Low	13	13	27

Science 7

	2011-2012	2021-2022	2022-2023
Average	23.1	20.2	22.1
High	30	27	27
Low	15	12	14

Science 8

	2011-2012	2021-2022	2022-2023
Average	22.6	20.1	21.7
High	29	26	14
Low	12	13	26

Transition Math-Math 7

	2011-2012 Transition Math	2021-2022 Math 7	2021-2022 Math 7A	2022-2023 Math 7	2022-2023 Math 7A
Average	22.1	21.8	16	24.2	17.3
High	29	25	18	18	19
Low	11	16	14	26	15

Algebra

	2011-2012 Algebra	2021-2022 Algebra	2021-2022 Pre-Algebra	2022-2023 Algebra	2022-2023 Pre-Algebra
Average	19.9	19.2	17.7	22.4	16.5
High	30	25	20	26	19
Low	11	13	15	15	14

Updated 12/13/22

Waunakee Community School District



GROUP MEDICAL INSURANCE Options for 7/1/23 - 0% District Increase

A B

Year	Current		Projected Renewal - Rate Cap		Copay and Deductible Increase		Deductible Increase		7/1/23 HSA Plan	
Carrier										
Platform / Network										
Plan	Dean HMO	Dean POS	Dean HMO	Dean POS	Dean HMO	Dean POS	Dean HMO	Dean POS	Dean HMO	

In-Network Benefits <small>For more details please refer to the Summary of Benefits & Coverage</small>												
COVERAGE BASICS												
Deductible (Single / Family)	\$100/\$200	\$100/\$200	\$100/\$200	\$100/\$200	\$1,000 / \$2,000	\$1,000 / \$2,000	\$1,500 / \$3,000	\$1,500 / \$3,000	\$3,000 / \$6,000			
Coinsurance	100%	100%	100%	100%	100%	100%	100%	100%	100%			
Ded/Coinsurance Limit (Single / Family)	\$100/\$200	\$100/\$200	\$100/\$200	\$100/\$200	\$1,000 / \$2,000	\$1,000 / \$2,000	\$1,500 / \$3,000	\$1,500 / \$3,000	\$3,000 / \$6,000			
Out-of-Pocket Maximum (Single / Family)	\$7,150 / \$14,300	\$7,150 / \$14,300	\$7,150 / \$14,300	\$7,150 / \$14,300	\$7,150 / \$14,300	\$7,150 / \$14,300	\$7,150 / \$14,300	\$7,150 / \$14,300	\$7,150 / \$14,300			
ADDITIONAL COVERAGE DETAILS												
Primary Care OV / Specialist Care OC	\$30 Copay	\$30 Copay	\$30 Copay	\$30 Copay	\$60 Copay	\$60 Copay	\$30 Copay	\$30 Copay	Ded / 100% Coins			
Urgent Care / Emergency Room	\$30 Copay / \$100 Copay	\$120 Copay / \$250 Copay	\$120 Copay / \$250 Copay	\$30 Copay / \$100 Copay	\$30 Copay / \$100 Copay	Ded / 100% Coins						
Prescription Drugs Tier 1 / Tier 2 / Tier 3 / Tier 4	\$10 / \$25 / \$50	\$10 / \$25 / \$50	\$10 / \$25 / \$50 / 30%	\$10 / \$25 / \$50 / 30%	\$10 / \$25 / \$50 / 30%	\$10 / \$25 / \$50 / 30%	\$10 / \$25 / \$50 / 30%	\$10 / \$25 / \$50 / 30%	Ded / 100% Coins			
Current Projected Renewal - Rate Cap Copay and Deductible Increase Deductible Increase HSA Option												
Active Employees Only	Dean HMO	Dean POS	Full Census									
Employee Only	115	11	126									
Family Coverage	281	35	316									
Total Employees	396	46	442									
Average Monthly Premiums												
Employee Only	721.48		807.31		785.69		879.16		722.84		808.83	
Family Coverage	1,623.33		1,816.45		1,626.38		1,819.86		1,617.54		1,809.97	
Total Monthly Premium Cost	\$539,125.93		\$724,561.16		\$587,108.14		\$78,904.76		\$540,139.49		\$72,592.38	
Total Annual Premium Cost	\$7,338,985.08		\$7,992,154.75		\$7,045,456.68		\$7,045,456.68		\$7,352,782.37		\$7,312,821.60	
Percentage Change												
Employer Premium Contribution Percentages	88% of the HMO plan		88% of the HMO plan		88% of the HMO plan		88% of the HMO plan		88% of the HMO plan		88%	
Employee Only	88%		88%		88%		88%		88%		88%	
Family Coverage	88%		88%		88%		88%		88%		88%	
Employer Monthly Premium Contributions												
Employee Only	634.90		634.90		691.41		691.41		636.10		636.10	
Family Coverage	1,428.53		1,428.53		1,555.67		1,555.67		1,431.22		1,431.22	
Total Monthly Employer Premium Contribution	\$474,430.82		\$56,982.49		\$516,655.16		\$62,053.93		\$475,322.75		\$57,089.62	
Total Annual Employer Premium Contribution	\$6,376,959.71		\$6,944,509.12		\$6,199,865.92		\$6,199,865.92		\$6,388,948.39		\$6,354,225.84	
Percentage Change												
Percentage Change	-22.68%		-22.68%		-36.00%		-36.00%		-36.00%		-36.00%	
HSA Contributions												
Annual Contribution for Employee Only	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
Annual Contribution for Family Coverage	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
Total Annual HSA Contributions	\$0.00		\$0.00		\$0.00		\$0.00		\$0.00		\$0.00	
Total Monthly Employer Cost	\$474,430.82		\$56,982.49		\$516,655.16		\$62,053.93		\$475,322.75		\$57,089.62	
Total Annual Employer Cost	\$6,376,959.71		\$6,944,509.12		\$6,199,865.92		\$6,199,865.92		\$6,388,948.39		\$6,354,225.84	
Percentage Change												
Percentage Change	0.05%		0.05%		0.05%		0.05%		0.05%		0.05%	
Employee Monthly Premium Contributions												
Employee Only	86.58		172.41		94.28		187.75		86.74		172.73	
Family Coverage	194.80		387.92		212.14		422.44		195.17		388.65	
Total Monthly Employee Premium Contribution	\$84,895.11		\$15,473.67		\$70,452.98		\$16,850.83		\$84,816.74		\$15,502.78	
Total Annual Employee Premium Contribution	\$962,025.37		\$1,047,645.63		\$844,833.98		\$844,833.98		\$958,595.75		\$958,595.75	
Percentage Change												
Percentage Change	-22.68%		-22.68%		-36.00%		-36.00%		-36.00%		-36.00%	

Plan information shown is for comparison purposes only and does not represent all features or limitations. If any discrepancy exists between benefits shown and carriers' proposals, the carrier proposal controls. Final rates and acceptance subject to actual enrollment and effective date.

Unless specifically otherwise provided in a written agreement created between the parties, USI's standard of care and legal duty to its clients to provide insurance products and services is: to follow the instructions of the insured, in good faith.

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Waunakee Community School District



GROUP MEDICAL INSURANCE Options for 7/1/23 - 3% District Increase

Year	Current		Projected Renewal - Rate Cap		Copay and Deductible Increase		Copay and Deductible Increase		Deductible Increase		HSA Option
Carrier					X		Y		Z		
Platform / Network											
Plan	Dean HMO	Dean POS	Dean HMO	Dean POS	Dean HMO	Dean POS	Dean HMO	Dean POS	Dean HMO	Dean POS	Dean HMO

In-Network Benefits <small>For more details please refer to the Summary of Benefits & Coverage</small>												
COVERAGE BASICS	Current		Projected Renewal - Rate Cap		Copay and Deductible Increase		Copay and Deductible Increase		Deductible Increase		HSA Option	
Deductible (Single / Family)	\$100/\$200	\$100/\$200	\$100/\$200	\$100/\$200	\$500 / \$1,000	\$500 / \$1,000	\$750 / \$1,500	\$750 / \$1,500	\$1,000 / \$2,000	\$1,000/\$2,000	\$3,000 / \$6,000	
Coinsurance	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
Ded/Coinsurance Limit (Single / Family)	\$100/\$200	\$100/\$200	\$100/\$200	\$100/\$200	\$500 / \$1,000	\$500 / \$1,000	\$750 / \$1,500	\$750 / \$1,500	\$1,000 / \$2,000	\$1,000/\$2,000	\$3,000 / \$6,000	
Out-of-Pocket Maximum (Single / Family)	\$7,150 / \$14,300	\$7,150 / \$14,300	\$7,150 / \$14,300	\$7,150 / \$14,300	\$7,150 / \$14,300	\$7,150 / \$14,300	\$7,150 / \$14,300	\$7,150 / \$14,300	\$7,150 / \$14,300	\$7,150 / \$14,300	\$3,000 / \$6,000	
ADDITIONAL COVERAGE DETAILS												
Primary Care OV / Specialist Care OC	\$30 Copay	\$30 Copay	\$30 Copay	\$30 Copay	\$60 Copay	\$60 Copay	\$50 Copay	\$50 Copay	\$30 Copay	\$30 Copay	Ded / 100% Coins	
Urgent Care / Emergency Room	\$30 Copay / \$100 Copay	\$30 Copay / \$100 Copay	\$30 Copay / \$100 Copay	\$30 Copay / \$100 Copay	\$120 Copay / \$250 Copay	\$120 Copay / \$250 Copay	\$50 Copay / \$100 Copay	\$50 Copay / \$100 Copay	\$30 Copay / \$100 Copay	\$30 Copay / \$100 Copay	Ded / 100% Coins	
Prescription Drugs Tier 1 / Tier 2 / Tier 3 / Tier 4	\$10 / \$25 / \$50	\$10 / \$25 / \$50	\$10 / \$25 / \$50 / 30%	\$10 / \$25 / \$50 / 30%	\$10 / \$25 / \$50 / 30%	\$10 / \$25 / \$50 / 30%	\$10 / \$25 / \$50 / 30%	\$10 / \$25 / \$50 / 30%	\$10 / \$25 / \$50 / 30%	\$10 / \$25 / \$50 / 30%	Ded / 100% Coins	
Active Employees Only												
	Dean HMO	Dean POS	Full Census									
Employee Only	115	11	126									
Family Coverage	281	35	316									
Total Employees	396	46	442									
Average Monthly Premiums												
Employee Only	Estimated Premiums			Estimated Premiums			Estimated Premiums			Estimated Premiums		
Employee Only	721.48	807.31		785.69	879.16	750.34	839.60	742.48	830.81	742.48	830.81	
Family Coverage	1,623.33	1,816.45		1,767.81	1,978.11	1,688.26	1,869.10	1,670.58	1,869.32	1,670.58	1,869.32	
Total Monthly Premium Cost	\$539,125.93	\$72,456.16		\$587,108.14	\$78,904.76	\$560,688.27	\$78,354.04	\$554,817.19	\$74,565.00	\$554,817.19	\$74,565.00	
Total Annual Premium Cost	\$7,338,985.08			\$7,992,154.75		\$7,532,507.79		\$7,552,586.24		\$7,552,586.24		
Percentage Change				8.90%		4.00%		2.91%		2.91%	-22.68%	
Employer Premium Contribution Percentages												
Employee Only	88% of the HMO plan			88% of the HMO plan			88% of the HMO plan			88% of the HMO plan		
Employee Only	88%			88%		88%		88%		88%		
Family Coverage	88%			88%		88%		88%		88%		
Employer Monthly Premium Contributions												
Employee Only	634.90	634.90		691.41	691.41	660.30	660.30	653.38	653.38	653.38	653.38	
Family Coverage	1,428.53	1,428.53		1,555.67	1,555.67	1,485.66	1,485.66	1,470.11	1,470.11	1,470.11	1,470.11	
Total Monthly Employer Premium Contribution	\$474,430.82	\$56,982.49		\$516,655.16	\$62,053.93	\$493,405.68	\$59,261.51	\$488,239.13	\$58,640.97	\$488,239.13	\$58,640.97	
Total Annual Employer Premium Contribution	\$6,376,959.71			\$6,944,509.12		\$6,632,006.21		\$6,562,561.12		\$6,562,561.12		
Percentage Change				8.90%		4.00%		2.91%		2.91%	-22.68%	
HSA Contributions												
Annual Contribution for Employee Only												
Annual Contribution for Family Coverage												
Total Annual HSA Contributions	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
Total Monthly Employer Cost	\$474,430.82	\$56,982.49		\$516,655.16	\$62,053.93	\$493,405.68	\$59,261.51	\$488,239.13	\$58,640.97	\$488,239.13	\$58,640.97	
Total Annual Employer Cost	\$6,376,959.71			\$6,944,509.12		\$6,632,006.21		\$6,562,561.12		\$6,562,561.12		
Percentage Change				8.90%		4.00%		2.91%		2.91%	-22.68%	
Employee Monthly Premium Contributions												
Employee Only	86.58	172.41		94.28	187.75	90.04	179.30	89.10	177.43	89.10	177.43	
Family Coverage	194.80	387.92		212.14	422.44	202.59	403.43	200.47	399.21	200.47	399.21	
Total Monthly Employee Premium Contribution	\$84,695.11	\$15,473.67		\$70,452.98	\$16,850.83	\$87,282.69	\$16,092.94	\$86,378.06	\$15,924.03	\$86,378.06	\$15,924.03	
Total Annual Employee Premium Contribution	\$982,025.37			\$1,047,645.63		\$1,000,501.58		\$990,025.12		\$990,025.12		
Percentage Change				8.90%		4.00%		2.91%		2.91%	-22.68%	

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**DEI Ad Hoc Recommendations
Administrative Retreat: Renew 22
June 15 & 16, 2022**

Recommendations for HR & Budget Committees:

Group Members:

Brian Grabarski
Steve Summers
Allie Dye
Anne Blackburn
Rick Franz
John Cramer
Connie Vacho

Item	Committee	Focus Area From Equity Audit	Notes
<p>Encourage the Board to revisit the time horizon before advisors can be compensated;</p>	<p>HR or Co-Curricular</p>	<p><u>Focus Area 1</u>: Conditions at schools foster positive climates that support teaching and learning for educators and students.</p>	<p>Structure is already in place (3 years before the advisor is being paid for the club/sport/organization). We do allow exceptions, depending on the situation and club.</p> <p>We see this in the Co-Curricular Committee rather than Human Resources.</p> <p><i>We suggest asking principals or AD (especially at the MS and HS level) if we have had clubs/sports that have not moved forward because of this 3 year compensation rule.</i></p> <p><i>Form - take a look at the form to see the language and how we could gather/have more input on how many students involved, etc.</i></p>

<p>Work on systems that invite/require (and compensate) non-certified staff at these trainings</p>	<p>HR</p>	<p><u>Focus Area 1</u>: Conditions at schools foster positive climates that support teaching and learning for educators and students.</p>	<p>Hourly staff typically do not work on days with no students. They are invited, but not required to attend these training sessions. Invitations are not always universal.</p> <p>We do not know if the DEI committee knew that this option was available to our staff.</p> <p>We do not discourage principals⁶⁹ from encouraging or inviting hourly staff to attend professional development when they are not scheduled to work.</p>
<p>Review hiring policies to recruit staff from underrepresented groups who represent our diverse student body</p>	<p>HR</p>	<p><u>Focus Area 4</u>: All students have access to capable, qualified educators.</p>	<p>*To continue to seek out different ways to post positions to try to gather diverse applications (alternate posting sites).</p> <p>Review the pool applications, who gets selected for interviews, and who ultimately gets hired.</p> <p>Sometimes some of this information is not identified in the early stages of the application process, and often only presented in the final stages of the hiring process.</p> <p>Attend job fairs in more diverse locations.</p>
<p>Work with universities to recruit and/or incentivize BIPOC candidates</p>	<p>HR</p>	<p><u>Focus Area 4</u>: All students have access to capable, qualified educators.</p>	<p>We can connect with universities to figure out what student or educational groups that support BIPOC individuals.</p> <p>Limitation* As a school district, we</p>

			<p>hire very few individuals that are straight out of college.</p> <p>Hiring practices in our district happen at the building or site level. Our general hiring practices at the district would need to be changed or highly invested in with dollars/resources to do this (requires different thinking to achieve this goal).</p> <p style="text-align: right;">70</p>
Consider a “Grow Your Own” program that enables people within our district to pursue educator licensure;	HR	<u>Focus Area 4</u> : All students have access to capable, qualified educators.	Middleton, Verona, and Madison - currently have successful models that we could investigate how these look and how we could do this within our school district.
Inquire about other district’s efforts to retain diverse staff.	HR	<u>Focus Area 4</u> : All students have access to capable, qualified educators.	<p>This is an area of growth for the majority of school districts. We would need to find school districts that do have a diverse staff and investigate how this is working (Fox Valley area, Madison).</p> <p>University of Wisconsin - Madison held an on-campus with school Human Resources department to help with interviewing, career preparation, etc.</p> <p>Collaboration of retaining and recruiting diverse community members is an important role and partner with this item.</p>
Offer fee waivers to students for extraneous fees such as those associated with retaking the ACT exam, drawing these fees from Student Financial	Budget	<u>Focus Area 5</u> : Schools maintain accountability by utilizing multiple indicators to assess student achievement, instructional	<p>Student Financial Assistance Fund has made significant progress the last 3 years.</p> <p>We can run data and numbers for students participating and</p>

Assistance Fund;		effectiveness, and school performance.	receiving assistance from the fund. We will look for additional opportunities for “automatic” enrollment in programs within our school district.
First, the committee recommends our current educators and administrators have opportunities to participate in the development of the budget.	Budget	<u>Focus Area 7</u> : All schools are sufficiently and equitably funded to provide the resources and supports required to meet all students’ needs.	Administration team currently involved. Focus on more staff feedback to ⁷¹ administrators prior to administration working together within the budget discussions.
In accordance, engaging our district staff in these discussions can help the BOE to identify and allocate resources based on areas of need in each building.	Budget	<u>Focus Area 7</u> : All schools are sufficiently and equitably funded to provide the resources and supports required to meet all students’ needs.	Administration team currently involved. Focus on more staff feedback to administrators prior to administration working together within the budget discussions.
Review current research and national trends on the use and effectiveness of hiring practices, while considering the benefits of diversity for both students and staff.	HR	Additional Recommendation	The Human Resources department understands this information, but is now reflecting on how to get this information to additional district staff. Work with our building level administrators to have our screening committees have some sort of training/programs in established goals and outcomes for the hiring.
Review best practices as it relates to retention and promotion of a diverse staff and administration, making	HR	Additional Recommendation	Internal promotions - we have opportunities and individuals pursue them. “Grow Your Own” - current

recommendations for professional development, improvement of professional practices, and internal promotions for all Waunakee School District teachers, paraeducators & staff			employees that we have and we support them in their educational certificates and a guaranteed interview (not necessarily a guaranteed hire).
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Waunakee Community School District
NOVEMBER, 2022 REFERENDA EXAMPLE FINANCING PLAN
SCENARIO 3: FRONT LOADED PHASING / INCREASE LEVY FLEXIBILITY

LEVY YEAR	YEAR DUE	FUND 39 EXISTING DEBT SERVICE	FUND 39 IMPACT OF 2022 PREPAYMENT	NET FUND 39 EXISTING DEBT SERVICE	FINAL - BANK QUALIFIED \$9,980,000		BANK QUALIFIED \$99,000,000		BANK QUALIFIED \$56,030,000		BANK QUALIFIED \$9,990,000		BANK QUALIFIED \$96,000,000		LESS: EST. REOFFERING PREMIUM	NET NEW DEBT SERVICE	EXAMPLE LEVY MANAGEMENT FUND	FUND 39 DEBT LEVY EXISTING PLUS NEW	YEAR DUE	
					G.O. SCHOOL BUILDING BONDS Dated December 29, 2022 (First interest 4/1/23)	G.O. PROMISSORY NOTES Dated February 1, 2023 (First interest 10/1/23)	G.O. SCHOOL BUILDING BONDS Dated October 1, 2024 (First interest 4/1/25)	G.O. SCHOOL BUILDING BONDS Dated September 1, 2025 (First interest 4/1/26)	G.O. REFUNDING BONDS Dated April 1, 2028 (First interest 10/1/28)	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1)	PRINCIPAL (4/1)	INTEREST (4/1 & 10/1)	PRINCIPAL (4/1)						INTEREST (4/1 & 10/1)
2021	2022	\$7,203,088	\$4,813,912	\$12,017,000																
2022	2023	\$7,281,020	(\$179,171)	\$7,101,849		\$301,618		\$2,660,000							(\$249,601)	\$2,712,016	\$3,528,939	\$12,017,000	2022	
2023	2024	\$7,359,749	(\$179,171)	\$7,180,578		\$399,200	\$3,000,000	\$3,915,000								\$7,314,200	(\$3,528,939)	\$10,965,839	2023	
2024	2025	\$7,359,653	(\$179,171)	\$7,180,481		\$399,200		\$3,840,000		\$2,661,425						\$6,900,625		\$14,087,700	2024	
2025	2026	\$7,360,515	(\$179,171)	\$7,181,344		\$399,200		\$3,840,000		\$2,661,425	\$514,069					\$7,414,694		\$14,599,098	2025	
2026	2027	\$7,488,365	(\$179,171)	\$7,309,194		\$399,200		\$3,840,000		\$2,661,425	\$472,150					\$7,472,775		\$14,781,969	2026	
2027	2028	\$7,489,465	(\$179,171)	\$7,310,294		\$399,200	\$96,000,000	\$3,840,000		\$2,661,425	\$100,000	\$467,400		\$1,920,000		\$7,468,025		\$14,778,319	2027	
2028	2029	\$5,036,067	(\$2,396,020)	\$2,640,047		\$399,200		\$1,425,000	\$2,627,581	\$100,000	\$462,650	\$4,475,000	\$3,750,500			\$13,239,931		\$15,879,978	2028	
2029	2030	\$5,040,947	(\$2,436,434)	\$2,604,513		\$399,200		\$1,530,000	\$2,557,400	\$100,000	\$457,900	\$5,150,000	\$3,558,000			\$13,752,500		\$16,357,013	2029	
2030	2031	\$2,599,463		\$2,599,463		\$399,200		\$1,610,000	\$2,482,825	\$100,000	\$453,150	\$5,865,000	\$3,337,700			\$14,247,875		\$16,847,338	2030	
2031	2032	\$2,601,975		\$2,601,975		\$399,200		\$1,685,000	\$2,404,569	\$100,000	\$448,400	\$6,625,000	\$3,087,900			\$14,750,069		\$17,352,044	2031	
2032	2033	\$2,598,406		\$2,598,406		\$399,200		\$1,775,000	\$2,322,394	\$100,000	\$443,650	\$7,425,000	\$2,806,900			\$15,272,144		\$17,870,550	2032	
2033	2034	\$2,597,319		\$2,597,319		\$399,200		\$1,860,000	\$2,236,063	\$100,000	\$438,900	\$8,285,000	\$2,492,700			\$15,811,863		\$18,409,181	2033	
2034	2035	\$660,563		\$660,563		\$399,200		\$3,935,000	\$2,098,431	\$650,000	\$421,088	\$5,475,000	\$2,217,500			\$15,196,219		\$15,856,781	2034	
2035	2036					\$1,260,000		\$3,535,000	\$1,921,019	\$685,000	\$389,381	\$5,700,000	\$1,994,000			\$15,858,400		\$15,858,400	2035	
2036	2037					\$1,310,000		\$3,710,000	\$1,748,950	\$715,000	\$356,131	\$5,930,000	\$1,761,400			\$15,854,081		\$15,854,081	2036	
2037	2038					\$1,365,000		\$3,890,000	\$1,568,450	\$750,000	\$321,338	\$6,175,000	\$1,519,300			\$15,858,188		\$15,858,188	2037	
2038	2039					\$1,420,000		\$4,080,000	\$1,379,163	\$790,000	\$284,763	\$6,420,000	\$1,267,400			\$15,854,725		\$15,854,725	2038	
2039	2040					\$1,480,000		\$4,275,000	\$1,180,731	\$825,000	\$246,406	\$6,685,000	\$1,005,300			\$15,852,838		\$15,852,838	2039	
2040	2041					\$1,540,000		\$4,485,000	\$972,681	\$865,000	\$206,269	\$6,960,000	\$732,400			\$15,856,350		\$15,856,350	2040	
2041	2042					\$1,605,000		\$4,700,000	\$754,538	\$910,000	\$164,113	\$7,240,000	\$448,400			\$15,854,150		\$15,854,150	2041	
2042	2043							\$6,605,000	\$486,044	\$955,000	\$119,819	\$7,590,000	\$101,200			\$15,857,063		\$15,857,063	2042	
2043	2044							\$6,930,000	\$164,588	\$1,000,000	\$73,388					\$8,167,975		\$8,167,975	2043	
2044	2045									\$1,045,000	\$24,819					\$1,069,819		\$1,069,819	2044	
2045	2046														\$0	\$0		\$0	2045	
		\$72,676,594	(\$1,093,570)	\$71,583,023	\$9,980,000	\$6,553,618	\$99,000,000	(\$96,000,000)	\$20,015,000	\$56,030,000	\$37,551,125	\$9,990,000	\$6,765,781	\$96,000,000	\$32,000,600	(\$249,601)	\$277,636,523	\$0	\$349,219,546	

(A) Non-recurring override for 3 years beginning 2022-23 and ending after 2024-25.
(B) State aid impact based on prior fiscal year incremental expenditure over base year (FY 2021-22) at the following aid levels (2022-23 October certification):
Tertiary Aid Percentage..... -6.92%

NOTES: Example financing scenarios could be impacted by other variables, such as significant market or statutory changes, which may necessitate adjustments to the financing plans.
Mill rate may remain unchanged or decline in upcoming years if referendum not approved.
Scenarios where a greater portion of the overall debt is issued in advance of the expenditures of the proceeds will likely result in higher fees earned by the investment manager of the debt proceeds.



WAUNAKEE COMMUNITY SCHOOL DISTRICT

November 8, 2022 Referendum

Building Construction Budget- Update as of January 31, 2023

REVENUES			
	BUDGET	RECEIVED	DIFFERENCE
Referendum Proceeds - 2022	9,980,000.00	9,980,000.00	0.00
Referendum Proceeds - 2023	99,000,000.00	1,980,000.00	-97,020,000.00
Interest Earned	0.00	36,135.43	36,135.43
Total Revenues	108,980,000.00	11,996,135.43	-96,983,864.57
EXPENSES			
	BUDGET	SPENT	DIFFERENCE
Heritage Construction	63,660,000.00	1,283,298.40	-62,376,701.60
Middle School Construction	99,920,000.00	4,065.00	-99,915,935.00
High School/TLC/Bethel Projects	5,025,000.00	4,350.00	-5,020,650.00
Other District Projects	6,395,000.00	11,384.78	-6,383,615.22
Total Expenses	175,000,000.00	1,303,098.18	-173,696,901.82