

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

Monday, March 6, 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](mailto:district_administrator@waunakee.k12.wi.us) up to one hour before the start of the Board meeting. All comments will be reviewed by the Board members. Emailed comments will be reviewed by the board but not read out loud. Emailed comments sent during any part of the board meeting (Board Development, Closed session, Open session) will be forwarded to the board but may or may not be reviewed by the board until after the board adjourns. Comments must include the commentator's name, address, and must identify their connection to the District (if any) and any group they are representing in order to be considered by the Board.

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

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

**AGENDA**

**I. CALL TO ORDER**

**II. ROLL CALL**

**III. APPROVAL OF AGENDA**

**IV. PUBLIC COMMENTS**

**V. 2022-2023 BUDGET UPDATE**

**A. End of the Year Balance Projection**

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 February, 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. As a reminder, the transportation budget will be in a deficit due to the monthly invoices from

2021-22 that carried over to 2022-23 (approximately \$350,000). In addition, the utility budget is trending at a negative \$250,000 due to increases in both rates and usage.

The budget committee expressed an interest in reviewing natural gas purchases. Dan Navin from Symmetry Energy will join us at the meeting to share information regarding natural gas purchasing options.

**VI. 2023-2024 BUDGET PLANNING**

**A. Timeline 4**

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

**B. State Budget Proposal 5**

Attached please find the public school district state budget proposal from Governor Evers. Administration will review the key differences between this budget proposal and what has been included in the 2023-24 budget planning process.

**C. Review Budget Planning Process 9**

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. Administration is requesting a recommendation for the March school board meeting to approve the 2023-24 Budget Planning Process.

**D. 2023-24 Employee Benefit Programs**

The purpose of this agenda item is to review the 2023-24 employee benefit programs. The district insurance committee and human resources committee will be reviewing the 2023-24 employee benefit programs for a recommendation at the March board meeting.

The health insurance benefit program 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. The health insurance benefit plan introduces a new plan option called a high deductible health plan. The district also is introducing a new wellness tier, which could have a financial impact up to \$150,000.

The 23-24 budget planning process includes a 3% increase in the district health insurance premium. Please feel free to review the 2023-24 employee benefit plans as

outlined in the human resources committee agenda.

**VII. DISTRICTWIDE MAINTENANCE PLANNING**

The purpose of this agenda item is to review the district's funding strategy for districtwide maintenance. The school board has reserved \$300,000 per year in Fund 10 for future maintenance projects. All maintenance projects could then be funded through the Fund 49 November 2022 referendum funding, likely through the 2026-27 school year. The 2027-28 school year would then begin the use of the Fund 10 reserved maintenance dollars, which will have accumulated to \$1.8 million. Administration will seek input from the Facility Committee and the Budget Committee on this funding strategy.

**VIII. DISCUSSION/ACTION ON PROPOSALS**

**IX. OTHER ITEMS FOR DISCUSSION**

**X. FUTURE AGENDA ITEMS**

**XI. 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.”

## 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
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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

The Assembly Education Committee has issued a notice that it will hold a public hearing on [Assembly Bill 53](#) following the conclusion of the informational hearing. The Governor previously vetoed this bill last session (2022 Senate Bill 585). His veto message can be found [here](#). The Assembly Education Committee will also take public testimony on [Assembly Bill 69](#), which was just recently introduced.

### **Legislative Reference Bureau Analyst of AB 53:**

Beginning in the 2024-25 school year, this bill requires public high schools and private high schools participating in a parental choice program to collect statistics on violations of municipal disorderly conduct ordinances and certain crimes, including homicide, sexual assault, burglary, battery, and arson, that occur on school property or on transportation provided by the school. The high school must collect statistics about the crime or disorderly conduct only if 1) it occurred on a weekday between the hours of 6 a.m. and 10 p.m.; 2) it is reported to law enforcement; and 3) a charge is filed or citation is issued. The bill further requires that the collected statistics be reported to the Department of Public Instruction and included on the annual school and school district accountability report. Finally, the bill clarifies that DPI may not consider crimes statistics reported by a school or school district for purposes of determining a school or school district's performance on the annual school and school district accountability report.

### **Legislative Reference Bureau Analysis of AB 69:**

This bill requires each public school, including a charter school, to report any incident that occurs in a school building or on school grounds to local law enforcement. The bill provides that, if 100 or more incidents occur in and on public school buildings and grounds during a school semester, and at least 25 of those incidents result in an arrest, the school must, no later than the first day of the next school year, employ or contract for the employment of a law enforcement officer as an armed school resource officer (SRO) to work at the school. Under the bill, "incident" is a defined term that includes violations of state and municipal disorderly conduct laws and certain crimes, including homicide, sexual assault, burglary, battery, and arson. However, the bill provides that, for purposes of counting the number of incidents that resulted in arrest, "incident" does not include incidents related to use or possession of alcohol, cigarettes, nicotine, tobacco products, or vaping devices.

The bill also requires the Department of Public Instruction to reimburse a school board or the operator of an independent charter school that begins employing or enters into a new contract for the employment of a law enforcement officer as an armed SRO all of the following amounts: 1) 75 percent of the costs associated with the SRO for the 2023-24 school year; 2) 50 percent of the costs associated with the SRO for the 2024-25 school year; and 3) 25 percent of the costs associated with the SRO for the 2025-26 school year. Under the bill, the governor must allocate money received by the state under the federal American Rescue Plan Act of 2021 to reimburse DPI for these payments to school boards and independent charter school operators.

**Topics:** [Legislative Action](#), [SAA Capitol Reports](#), [SAA Capitol Reports with Email Notifications](#), [SAA Latest Update](#) | [No Comments »](#)

## **Governor Evers Announces 2023-25 Education Budget Initiatives**

**By Dee Pettack** | February 14, 2023

[Governor Evers announced the following K-12 Education initiatives](#) will be included in his 2023-25 budget proposal. The Governor will formally introduce his budget Wednesday, February 15, 2023 at 6:30. The budget address will stream live on [wiseye.org](#).

The summary of initiatives published by *The Wheeler Report* is below:

### **K-12 BUDGET INITIATIVES**

According to the release, “In total the governor’s 202325 biennial budget will provide an increase of more than \$2.6 billion for public schools, including the second largest proposed direct investment in state general aids since the 1995-97 biennium, the largest per pupil adjustments since revenue limits were imposed, and a historic investment in special education.”

*Overall Investment:*

- \$1 billion over the biennium through the state’s general equalization aid formula, the second largest proposed direct investment in state general aids since the 1995-97 biennium.
- A more than \$1 billion increase in special education aid over the biennium, which would increase reimbursement rates to 60 percent in both years of the biennium.
- Granting districts a sizable increase in revenue-raising authority, with per pupil revenue limit increases of \$350 in fiscal year (FY) 2023-24 and an additional \$650 in FY 2024-25—the largest per pupil adjustments since revenue limits were imposed.
- A low revenue ceiling increase of \$450 per pupil in FY 2023-24 and an additional \$750 per pupil in FY 2024-25, increasing revenue limit equity among school districts.
- A combined increase of \$1,000 per pupil over the biennium while keeping the estimated gross school levy increase below one percent on a statewide basis in both fiscal years.
- A per pupil aid investment of \$46.5 million over the biennium, resulting in a \$24 per pupil increase in FY 2023-24 and an additional \$45 per pupil in FY 2024-25.
- Per pupil payment increases of \$374 in FY 2023-24 and another \$695 in FY 2024-25 for independent charter schools and schools participating in a parental choice or special needs scholarship program. These increases are commensurate with the increased spending power provided to public school districts through revenue limit adjustments and per pupil aid increases.
- Freeze enrollment in schools participating in a parental choice program for school year 2024-25 at year 2023-24 enrollments, allowing families continued access to private schools while affirming the state’s commitment to robust funding for Wisconsin’s excellent public schools.

*Special Education:*

- Providing a more than \$1 billion investment in special education aid, reaching 60 percent in both years of the biennium and going beyond his fall proposal with a historic and critical investment of \$491.4 million in FY 2023-24 and \$521.7 million in FY 2024-25; and
- Investing \$1.6 million in FY 2023-24 and \$5.9 million in FY 2024-25 to increase high-cost special education reimbursements, increasing the reimbursement rate from around 30% today to 60 percent at the end of the biennium.

*“Get Kids Ahead” Initiative:*

- \$117.9 million per year to continue the “Get Kids Ahead” initiative, providing per pupil payments instead of competitive grants;
- \$18 million per year to reimburse schools for costs around an expanded list of school mental health professionals; and
- \$580,000 per year for staff training on evidence-based strategies.
- Additionally, the governor’s investment will provide \$3.6 million in FY 2023-24 and \$7.3 million in FY 2024-25 to allow schools to receive Medicaid reimbursement for telehealth origination costs.

*Increased Medicaid Support:*

- Recommending modifying Medicaid school-based services to allow participating school districts to retain 100 percent of the federal funding received for those services as opposed to the 60 percent share they currently receive. This will result in school districts receiving an estimated additional \$112 million of federal funding over the biennium.

- Creating the *Healthy Meals, Healthy Kids* program, an initiative aimed at improving student health and reducing hunger by investing \$120.2 million in FY 2024-25 to fully fund school breakfasts and lunches for all children;
- Providing \$4.3 million in FY 2023-24 and \$4.7 million in FY 2024-25 to increase the school breakfast reimbursement rate to 15 cents per meal and extending eligibility for the reimbursement to independent charter schools and state residential schools operated by the Department of Public Instruction (DPI); and
- Incentivizing schools to support Wisconsin farmers, food producers, and local economies by providing \$2.75 million in FY 2024-25 for an enhanced 10 cents reimbursement per meal for those including locally sourced foods.

#### *Literacy and Improving Reading Outcomes:*

- \$10 million per year to fund comprehensive training for 28 new coaches in literacy and 28 new professionals in early reading instruction practices, designed to focus on school reading instruction improvement and early childhood; and
- \$4.9 million over the biennium to engage multiple stakeholders and strategies, including:
  - \$1.4 million for The Literacy Lab;
  - \$3 million for the Wisconsin Reading Corps; and
  - \$500,000 for Reach out and Read.
- This budget also provides \$742,500 per year for Wisconsin Literacy to conduct adult literacy activities, including expert trainings, personalized consultations, and workforce connections.

#### *Financial Literacy, Mathematics, and Computer Science:*

- Introducing a new “Do the Math” personal finance initiative, allocating \$2.5 million per year to help schools start or improve programs around financial literacy curriculum and innovative instruction practices; and
- Providing \$10 million in FY 2024-25 to the Milwaukee Math Partnership, a collaboration among the Milwaukee Public Schools district, the University of Wisconsin-Milwaukee, and Milwaukee Area Technical College focused on the implementation of mathematics curriculum and professional development for current and aspiring Milwaukee teachers.
- Funding a statewide computer science education coordinator through DPI, allocating \$20,000 in FY 2024-25 for a computer science education task force, and providing \$5 million annually for grants to school districts to access computer science curriculum, particularly around programming concepts and professional development; and
- Creating a statutory requirement that each Wisconsin high school provide at least one computer science course.

#### *Supporting English Learners:*

- \$8.2 million in FY 2023-24 and \$14.2 million in 2024-25 to increase reimbursement of costs for schools with higher concentrations of English Learners from 7.9 percent to 20 percent by the end of the biennium; and
- More than \$25.9 million per year for a new Aid for English Language Acquisition program and \$310,500 over the biennium to formalize the process for Wisconsin English learners to earn a Seal of Biliteracy and support districts that assist students in achieving this seal.

#### *Teacher Workforce:*

- \$5 million in FY 2024-25 for grants to support “grow your own” educator programming, which may include providing current employees with funding to pursue additional higher education credits, licenses, or certifications, engaging with community organizations, and supporting student organizations with “future teacher” missions; and
- \$9.4 million in FY 2024-25 to provide stipends to 7 student teachers and interns, \$2 million in FY 2024-25 to provide stipends to teachers who agree to train and oversee student teachers or interns, and \$50,000 in

FY 2024-25 for stipends to school library interns.

- Proposing to authorize state agencies and local units of government, including schools, to rehire a retired annuitant teacher under certain circumstances to address workforce recruitment and retention issues. This will make it easier to hire experienced educators and staff.

#### *Supporting Tribal Partners:*

- Proposes \$24,100 in FY 2023-24 and \$49,400 in FY 2024-25 to increase Wisconsin Grants for Tribal college students by 5 percent in the first year and another 5 percent in the second year.
- Invests \$200,000 per year for a grant program administered by DPI to reimburse expenses incurred by school districts that choose to change race-based mascots and logos.

#### *Additional Student Supports:*

- **Out-of-School Programming:** provides supports for students before, during, and after school by investing \$20 million in FY 2024-25 for out-of-school time grants, enhancing offerings from schools and communities to help kids avoid risky and dangerous behaviors, keep kids engaged in their coursework, and provide homework assistance. This budget also provides \$2 million per year to Graduation Alliance, which works to reengage students at risk of not finishing high school.
- **Driver's Education:** provides \$6.5 million in FY 2024-25 to subsidize the cost of providing driver's education to economically disadvantaged students. This provision was also announced as part of the governor's [initiatives to address reckless driving](#).
- **Career and Postsecondary Opportunities:** provides \$500,000 in FY 2024-25 to pay General Education Development testing costs and increase high school equivalency attainment to open doors for employment and postsecondary opportunities. In addition, this budget provides \$704,000 over the biennium to continue support for contract costs related to academic and career planning for pupils in grades 6-12.
- **Prevent Opioid Overdoses:** establishes a requirement that every school in Wisconsin have opioid antagonists, such as naloxone and naltrexone, on hand in the event of a suspected opioid drug overdose.
- **Encouraging Family and Outdoor Engagement:** provides \$243,600 per year to the Wisconsin Department of Natural Resources to provide fee waivers for annual admissions receipts to state parks for the families of fourth-grade students, aligning state parks with the national Every Kid Outdoors program.

**Topics:** [SAA Capitol Reports](#), [SAA Capitol Reports with Email Notifications](#), [SAA Latest Update](#) | [No Comments](#) »

## [2023-25 Biennial Budget](#)

By Dee Pettack | February 1, 2023

On February 15, 2023, Governor Evers will give his budget address to introduce his 2023-2025 Budget.

[DPI's 2023-25 Biennial Budget Request](#) for K-12 School Aids, Building the Educator Pipeline, Public Libraries/Lifelong Learning, and Agency Operations

[Summary of DPI's 2023-25 Biennial Budget Request](#)

[DPI's 2023-25 Biennial Budget Request – Brief](#)

**Topics:** [SAA Capitol Reports](#), [SAA Capitol Reports with Email Notifications](#), [SAA Latest Update](#) | [No Comments](#) »

## [Governor Evers 2023 State of the State Address](#)

8

By Dee Pettack | January 25, 2023



# WAUNAKEE

## COMMUNITY SCHOOL DISTRICT

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

DRAFT

Budget Committee Meeting  
February 8, 2023

## I. 2023-2024 BUDGET TIMELINE

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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
<b>TOTAL</b>	<b>1785</b>	<b>1729</b>	<b>1678</b>	<b>1741</b>	<b>1765</b>
<b>ELEM</b>					
5	289	349	309	326	294
6	288	299	342	318	342
<b>TOTAL</b>	<b>577</b>	<b>648</b>	<b>651</b>	<b>644</b>	<b>636</b>
<b>INTER.</b>					
7	328	304	295	349	330
8	328	341	305	303	354
<b>TOTAL</b>	<b>656</b>	<b>645</b>	<b>600</b>	<b>652</b>	<b>684</b>
<b>MIDDLE</b>					
9	346	339	343	316	314
10	345	347	338	348	318
11	311	342	343	341	347
12	320	326	353	349	350
<b>TOTAL</b>	<b>1322</b>	<b>1354</b>	<b>1377</b>	<b>1354</b>	<b>1329</b>
<b>HIGH</b>					
<b>TOTAL</b>	<b>4340</b>	<b>4376</b>	<b>4306</b>	<b>4391</b>	<b>4414</b>
<b>DISTRICT</b>					

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

# Waunakee 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 <sup>th</sup> – 8 <sup>th</sup> 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 <sup>th</sup> – 12 <sup>th</sup> 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

7<sup>th</sup> – 12<sup>th</sup> 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**

<b><u>K</u></b>	-	<b><u>14 Sections- (no change)</u></b>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<b><u>1</u></b>	-	<b><u>14 Sections- (-1 section at Heritage and +1 section at Prairie)</u></b>	
		Arboretum-	4
		Heritage-	5
		Prairie-	6
<b><u>2</u></b>	-	<b><u>15 Sections- (+ 1 section at Heritage)</u></b>	
		Arboretum-	4
		Heritage-	6
		Prairie-	6
<b><u>3</u></b>	-	<b><u>14 Sections- (- 1 section at Heritage)</u></b>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<b><u>4</u></b>	-	<b><u>15 Sections- (+ 1 section at Heritage)</u></b>	
		Arboretum-	4
		Heritage-	6
		Prairie-	5
<b><u>K-4</u></b>	-	<b><u>Total (estimates indicate a +1.0 FTE in grades K-4)</u></b>	
		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		
<a href="#">Revenue Limit FTE</a>	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
<hr/>					
<a href="#">Per pupil Increase</a>	179	0	0	200	200
PPCA	742	742	742	742	742
<a href="#">Operating Referenda</a>	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
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<a href="#">All Funds Salaries</a>	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
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<a href="#">Fund 10 revenues</a>	54,001,480	56,513,086	57,382,866	60,817,742	63,252,478
<a href="#">Fund 10 expenses</a>	<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%
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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>
<a href="#">Total Levy</a>	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