

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

Monday, June 5, 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

V. 2022-23 BUDGET UPDATE

A. Projected End of the Year Balance

The purpose of this agenda item is to review the projected end of the year balance. The next agenda item (budget revisions) provides a clearer picture of the estimated end of the year balance. The fund 10 budget revision results in a positive balance of approximately \$400,000. Administration would like to discuss the topic of the annual Fund 73 contribution at the July budget committee meeting. Fund 73 is the Employee Benefit Trust Fund. We have held off on making the payment for 2021-2022 until the end of the fiscal year. The main reason for holding off the payment was to determine whether or

not these funds would be needed for 2022-2023 budget planning. We would need to make this payment by July 31, 2023. Administration will be seeking feedback from the committee on making this payment in July.

B. 2022-2023 Budget Changes

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The purpose of this agenda item is to review the formal budget change process that will be presented to the School Board for approval in June. The budget change document is attached.

All budget revisions are entered into the Skyward Financial System using the Skyward Budget Revision process. The budget revisions for 22-23 include:

- * changes in grant allocations (both Fund 10 and 27)
- * changes to the State of Wisconsin Library Aid (Fund 10)
- * increase in the district's utilities budget
- * increase the district's transportation budget (to reflect the invoices that crossed fiscal years)
- * **increase miscellaneous revenues such as interest earnings, which had a significant increase from \$10,000 to \$500,000**
- * increase state special education categorical aid
- * Fund 39 debt service budgets to record the new debt issued related to the November 2022 referendum
- * transfer of funds between Fund 10 & 27
- * fund 49 capital projects fund to record the transactions related to the November 2022 referendum
- * fund 80 to reflect the increased costs of Warrior Media and to add a budget for Communications
- * fund 50 to reflect the increased costs of food service operations due to inflationary increases and the final invoice from 21-22 that crossed fiscal years
- * fund 21 to reduce revenues to reflect actual activity
- * moved \$1 million in property tax revenues from fund 39 to fund 10 to reflect the approval of the November 2022 operational referendum question
- * added the special education teacher at Heritage to the expenditure budget that was approved in November

All budget revisions will be presented to the School Board for approval at the June 12th School Board Meeting.

C. Fund Balance Classifications

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The purpose of this agenda item is to review the fund balance classifications. The School Board is annually required to approve fund balance accounts prior to the close of the fiscal year. I have attached the fund balance accounts that are currently being used, and

were last presented to the school board at the conclusion of the 2020-2021 audit. Administration is recommending no changes. Please let me know if you have any questions on the fund balance classifications.

D. Approval of 2022-23 Individual Teacher Salary Increases

Brian Grabarski will be sharing information on a concept for base contract adjustments for specific teachers based on the years of experience that were awarded to them upon hire. The approximate cost is \$150,000. Brian will be sharing specifics with the HR committee on June 7th. Brian will be at the meeting and can answer any questions. Brian has completed an initial calculation that is equal \$141,678. This amount may change slightly as the verification of previous education/degrees continues.

VI. 2023-2024 BUDGET PLANNING

A. Timeline 11

The purpose of this agenda item is to discuss the next steps in the 2023-2024 budget process. Attached please find the budget timeline. Please note that the Second Draft of the Budget will be presented at the regular June Board Meeting.

B. Review Second Draft of the 2023-2024 Budget 12

The purpose of this agenda item is to review the second draft of the budget for the 23-24 school year. I have attached the second draft of the budget for your review. Please note that the second draft of the budget is based on the following:

1. The \$0/student increase in the per pupil categorical aid, with a \$200/student increase in the revenue limit formula
2. An increase in the percentage of State Special Education Categorical Aid to 32.5% (from 30%)
3. The personnel cost line includes an inflationary salary increase of 7.5%, implementation of the teacher and classified staff compensation systems, a 0% increase in dental insurance rates, and a 3% increase for health insurance rates.
4. The capital maintenance projects are funded from Fund 49
5. The second draft includes an increase of 10 FTE, as outlined on page 13 of the document.
6. The debt service fund includes the new debt issued for the \$175 million referendum.
7. All of the remaining budget requests have been placed on hold at this time.

The changes for the second draft of the budget include:

1. Grant allocations, if available
2. Updates to the Food Service budget (Fund 50), and other budgets as a result of School Board approved student fees
3. Updates to the gift fund (Fund 21)
4. Updates to the community service fund (Fund 80)
5. Updates to building/department revenue accounts and corresponding expense accounts

6. Updates to interest earnings to reflect actual from 22-23
7. Second draft of the budget is balanced, due to the increased interest revenues

The third draft of the budget in July will include:

1. Any new information on the 2023-25 state budget
2. Grant allocations
3. Staffing updates based on additional schedule changes, reallocation proposals or new positions
4. Updates to the Community Services budget (Fund 80)
5. Updates to the New Teacher program budget (Fund 99)

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

C. Lease Agreements 35

The purpose of this agenda item is to review the lease agreements for the 23-24 school year. I have attached the lease agreements for your review.

The district currently has leases with the Wisconsin Youth Company (K-4 after-school program for school year), Dane County (1 office at Heritage Elementary School), and the New Teacher Project (office space at Heritage Elementary School). We are recommending approval of a summer lease for the Wisconsin Youth Company this summer.

The administrative recommendation is to approve all four leases at the current rates with the Wisconsin Youth Company lease changing from \$2,800 to \$2,850 per building as well for summer school, the Dane County lease continuing at \$75 per month, and the New Teacher Project lease continuing at \$300 per month.

D. 2023-24 Employee Wage Increases 45

Administration will review the 2023-24 wage increase discussion that is taking place with the human resource committee. We have copied over the notes and attachment for your review.

The district budget planning process incorporated 7.5% employee wage increases for all employee groups. The attached information provides estimates illustrating those associated costs.

Preliminary discussion about market-based wage adjustments in hourly employee groups and potential costing estimates for all employee groups except for teachers.

For reference to our earlier discussions:

April/May - Review internal and market-based adjustments for 22/23 wages using referendum funds. Work collaboratively with the Teacher Compensation Committee on the process.

May - Review draft 23/24 wage increase plan

June - Approve 22/23 internal and market-based wage adjustments.

June - Approve 23/24 wage increases for Admin, Admin Support, Hourly Staff

July - Approve 23/24 wage increases for teachers *negotiation process dependent

E. Facility Use Fees 2023-24

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Attached please find the proposed facility use fees for the 2023-2024 school year. The budget committee requested to table this agenda item at the May meeting.

Administration has updated the 23-24 facility use fees to include the increases in custodial costs from last month, but to remove the facility use fee decreases that were presented last month. Administration is recommending approval.

VII. DISCUSSION/ACTION ON PROPOSALS

VIII. OTHER ITEMS FOR DISCUSSION

IX. FUTURE AGENDA ITEMS

X. ADJOURN

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

NOTICE OF CHANGE IN ADOPTED BUDGET
Waunakee Community School District

Notice is hereby given, in accordance with the provisions of Wisconsin Statute 65.90(5)(a), that the XXX School District adopted the following changes to previously approved budgeted 2022 - 23 amounts. The following presents only adopted budget line items with changes. Unchanged line items are not presented.

GENERAL FUND				
LINE ITEM	ACCOUNT CODE	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
Anticipated Revenue:				
Taxes	210	23,818,251.00	24,818,251.00	1,000,000.00
Non-Capital Sales	260	19,150.00	21,050.00	1,900.00
Earnings on Investments	280	10,000.00	500,000.00	490,000.00
Other Revenue from Local Sources	290	540,210.00	550,210.00	10,000.00
Payments for Services	340	2,015,177.00	1,991,000.00	(24,177.00)
State Aid - Categorical	610	355,337.00	408,170.00	52,833.00
State Special Project Grants	630	251,779.00	252,659.00	880.00
Other Revenue from State Sources	690	3,363,077.00	3,129,833.00	(233,244.00)
Federal Aid - Categorical	710	18,182.00	22,801.00	4,619.00
Federal Special Projects Aid Transited through	730	2,123,132.00	2,552,000.84	428,868.84
Adjustments	960	49,503.00	0.00	(49,503.00)
Refund of Disbursement	970	106,000.00	131,000.00	25,000.00
Total Anticipated Revenues		57,382,866.00	59,090,042.84	1,707,176.84
Expenditure Appropriations:				
Undifferentiated Curriculum	110000	13,786,725.00	14,200,373.28	413,648.28
Regular Curriculum	120000	8,946,149.00	9,410,349.00	464,200.00
Vocational Curriculum	130000	2,099,027.00	2,103,646.00	4,619.00
Pupil Services	210000	1,828,469.00	1,828,969.00	500.00
Instructional Staff Services	220000	4,016,561.00	3,974,027.00	(42,534.00)
School Building Administration	240000	4,027,298.00	4,033,298.00	6,000.00
Business Administration	250000	8,229,016.00	8,475,756.00	246,740.00
Other Support Services	290000	2,401,937.00	2,401,890.28	(46.72)
Transfers To Another Fund	410000	6,416,057.00	6,611,610.00	195,553.00
Total Expenditure Appropriations		57,382,866.00	58,671,545.56	1,288,679.56
Projected Ending Fund Balance:				
Fund Balance, Restricted	Enter	0.00	0.00	0.00
Projected Ending Fund Balance	Enter	0.00	0.00	0.00

SPECIAL REVENUE FUND				
LINE ITEM	ACCOUNT CODE	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
Anticipated Revenue:				
Non-Capital Sales	260	68,850.00	95,850.00	27,000.00
School Activity Income	270	313,340.00	367,440.00	54,100.00

Other Revenue from Local Sources	290	962,950.00	612,730.00	(350,220.00)
Total Anticipated Revenues		1,346,320.00	1,077,200.00	(269,120.00)
Expenditure Appropriations:				
Regular Curriculum	120000	10,600.00	34,600.00	24,000.00
Co-Curricular Activities	160000	675,245.00	796,945.00	121,700.00
Pupil Services	210000	5,230.00	10,230.00	5,000.00
Business Administration	250000	6,300.00	22,800.00	16,500.00
Total Expenditure Appropriations		853,539.00	1,020,739.00	167,200.00
Projected Ending Fund Balance:				
Fund Balance, Restricted	Enter	0.00	0.00	0.00
Projected Ending Fund Balance	Enter	0.00	0.00	0.00

SPECIAL EDUCATION FUND				
LINE ITEM	ACCOUNT CODE	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
Anticipated Revenue:				
General Fund	110	6,416,057.00	6,611,610.00	195,553.00
Federal Special Projects Aid Transited through	730	922,500.00	1,013,168.70	90,668.70
Total Anticipated Revenues		10,074,383.00	10,360,604.70	286,221.70
Expenditure Appropriations:				
Special Education Curriculum	150000	7,294,048.00	7,585,269.70	291,221.70
Pupil Services	210000	1,736,533.00	1,731,533.00	(5,000.00)
Total Expenditure Appropriations		10,074,383.00	10,360,604.70	286,221.70
Projected Ending Fund Balance:				
Fund Balance, Restricted	Enter	0.00	0.00	0.00
Projected Ending Fund Balance	Enter	0.00	0.00	0.00

REFERENDUM DEBT SERVICE FUND				
LINE ITEM	ACCOUNT CODE	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
Anticipated Revenue:				
Taxes	210	14,342,804.00	13,342,804.00	(1,000,000.00)
Earnings on Investments	280	1,000.00	21,000.00	20,000.00
Total Anticipated Revenues		14,343,804.00	13,363,804.00	(980,000.00)
Expenditure Appropriations:				
Debt Services	280000	14,348,804.00	8,018,131.00	(6,330,673.00)
Total Expenditure Appropriations		14,348,804.00	8,018,131.00	(6,330,673.00)
Projected Ending Fund Balance:				
Fund Balance, Restricted	Enter	0.00	0.00	0.00
Projected Ending Fund Balance	Enter	0.00	0.00	0.00

CAPITAL EXPANSION FUND				
LINE ITEM	ACCOUNT CODE	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$

Anticipated Revenue:				
Total Anticipated Revenues		1,000.00	1,000.00	0.00
Expenditure Appropriations:				
Business Administration	250000	492,007.00	804,575.00	312,568.00
Total Expenditure Appropriations		492,007.00	804,575.00	312,568.00
Projected Ending Fund Balance:				
Fund Balance, Restricted	Enter	0.00	0.00	0.00
Projected Ending Fund Balance	Enter	0.00	0.00	0.00

OTHER CAPITAL PROJECTS FUND				
LINE ITEM	ACCOUNT CODE	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
Anticipated Revenue:				
Earnings on Investments	280	0.00	725,000.00	725,000.00
Long-Term Debt Proceeds	870	0.00	108,980,000.00	108,980,000.00
Total Anticipated Revenues		0.00	109,705,000.00	109,705,000.00
Expenditure Appropriations:				
Business Administration	250000	0.00	6,506,800.00	6,506,800.00
Total Expenditure Appropriations		0.00	6,506,800.00	6,506,800.00
Projected Ending Fund Balance:				
Fund Balance, Restricted	Enter	0.00	0.00	0.00
Projected Ending Fund Balance	Enter	0.00	0.00	0.00

FOOD SERVICE FUND				
LINE ITEM	ACCOUNT CODE	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
Anticipated Revenue:				
Total Anticipated Revenues		2,836,807.00	2,836,807.00	0.00
Expenditure Appropriations:				
Business Administration	250000	2,768,640.00	2,975,224.00	206,584.00
Total Expenditure Appropriations		2,768,640.00	2,975,224.00	206,584.00
Projected Ending Fund Balance:				
Fund Balance, Restricted	Enter	0.00	0.00	0.00
Projected Ending Fund Balance	Enter	0.00	0.00	0.00

PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUND				
LINE ITEM	ACCOUNT CODE	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
Anticipated Revenue:				
Total Anticipated Revenues		378,000.00	378,000.00	0.00
Expenditure Appropriations:				
Fund Balance, Restricted	Enter	0.00	0.00	0.00
Projected Ending Fund Balance	Enter	0.00	0.00	0.00

COMMUNITY SERVICE FUND

LINE ITEM	ACCOUNT CODE	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
Anticipated Revenue:				
Total Anticipated Revenues		633,200.00	633,200.00	0.00
Expenditure Appropriations:				
School Building Administration	240000	50,000.00	110,000.00	60,000.00
Central Services	260000	0.00	30,000.00	30,000.00
Total Expenditure Appropriations		678,200.00	768,200.00	90,000.00
Projected Ending Fund Balance:				
Fund Balance, Restricted	Enter	0.00	0.00	0.00
Projected Ending Fund Balance	Enter	0.00	0.00	0.00

OTHER PACKAGE AND COOPERATIVE PROGRAM FUNDS

LINE ITEM	ACCOUNT CODE	PREVIOUS APPROVED AMOUNT \$	AMENDED APPROVED AMOUNT \$	CHANGE \$
Anticipated Revenue:				
Total Anticipated Revenues		162,856.00	162,856.00	0.00
Expenditure Appropriations:				
Fund Balance, Restricted	Enter	0.00	0.00	0.00
Projected Ending Fund Balance	Enter	0.00	0.00	0.00

WAUNAKEE COMMUNITY SCHOOL DISTRICT

June 12th, 2023 BOARD MEETING

FUND BALANCE ACCOUNTING

	FUND BALANCE	July 1, 2022	ACCOUNT
<u>FUND</u>	<u>DESCRIPTION</u>	<u>FUND BALANCE</u>	<u>NUMBER</u>
10	General Fund - Unassigned fund balance	6,801,873.62	939900
10	General Fund - Restricted fund balance : Self insurance	542,621.22	936110
10	General Fund - Restricted fund balance : Common School Funds	3,352.75	936130
10	General Fund - Committed Fund Balance*	314,609.68	937900
10	General Fund - Assigned Fund Balance**	1,033,058.18	938900
	FUND 10 TOTAL	8,695,515.45	
21	Special Projects Funds - Restricted fund balance : Other	1,129,933.21	VARIES
30	Debt Service Funds - Restricted fund balance : Debt service retirement	2,339,080.69	936320
40	Capital Projects Funds - Restricted fund balance : Other***	807,447.02	936900
50	Food Service Fund - Restricted fund balance: Food service programs	138,416.28	936500
73	Employee Benefit Trust Fund - Restricted fund balance: Other	7,968,439.31	936900
80	Community Service Fund - Committed Fund Balance	517,594.50	937900
	Total	21,596,426.46	
*The purpose of the committed fund balance is to allocate funds committed by the School Board for parking lot replacement/repairs, Warrior Stadium turf replacement, Warrior Pitch turf replacement (new), and band uniform replacement.			
**The purpose of the assigned fund balance is to allocate funds to allow building/department budgets to carry over unspent funds from one fiscal year to the next.			
***The district will be utilizing an additional fund, fund 49, to record the transactions related to the November 2022 referendum.			

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

**2023-2024 Budget
SECOND DRAFT**

The second draft of the budget is based on the budget planning process as recommended by the Budget Committee. This budget draft is more conservative than what is included in Governor Evers' Budget Proposal.

Prepared by Allie Dye, Director of Business Services

June 12, 2023

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Waunakee Community School District

Board of Education

<u>Name</u>	<u>Municipality</u>	<u>Term Expires</u>
Joan Ensign, President	Town of Westport, City of Middleton, City of Madison	Spring 2026
Katie Dotzler, Vice-President	Village of Waunakee	Spring 2025
Jack Heinemann, Treasurer	Village of Waunakee	Spring 2025
Judy Engebretson, Clerk	Towns of Dane/Springfield	Spring 2025
Ted Frey	Town of Westport, City of Middleton, City of Madison	Spring 2024
Dawn Heinrichs	Village of Waunakee	Spring 2026
Mark Hetzel	Town of Vienna	Spring 2024

Budget Committee Members

Jack Heinemann, Chair
Mark Hetzel
Dawn Heinrichs

Waunakee Community School District

Introduction

A budget is a financial plan designed to achieve the educational objectives of the Waunakee Community School District. The budget needs to be accountable to meet these educational objectives within the financial constraints that exist. The budget needs to be understandable to the Board of Education, administration, staff, parents, and the district taxpayers. The budget was developed with significant staff input regarding needs and priorities. The budget was developed based on principals of long-term fiscal planning.

Timeline

The budget process for the 2023-2024 fiscal year began in December 2022 when the budget committee reviewed a budget timeline and revenue estimates. The budget committee reviewed expenditure estimates on January 4th. All staffing budget requests were due to the Executive Director of Operations by January 27th. A draft of the budget planning process document was presented at a Budget Committee meeting in February. Building/department level budget planning took place between March/April. Administrative review of the budget took place in April. The first draft of the budget was presented to the Budget Committee and the Board of Education in May. The second draft of the budget will be presented in June. The third draft of the budget will be presented in July. A public hearing on the budget will take place in July. The preliminary budget will be presented at the Annual Meeting in October with community approval of the tax levy. The Board of Education will approve the final version of the budget and set the tax levy at a special meeting scheduled for October 23rd.

Executive Summary

A school district's budget is divided into many "funds". These "funds" are used to account for specific school district programs. The different "funds" and their descriptions are presented below:

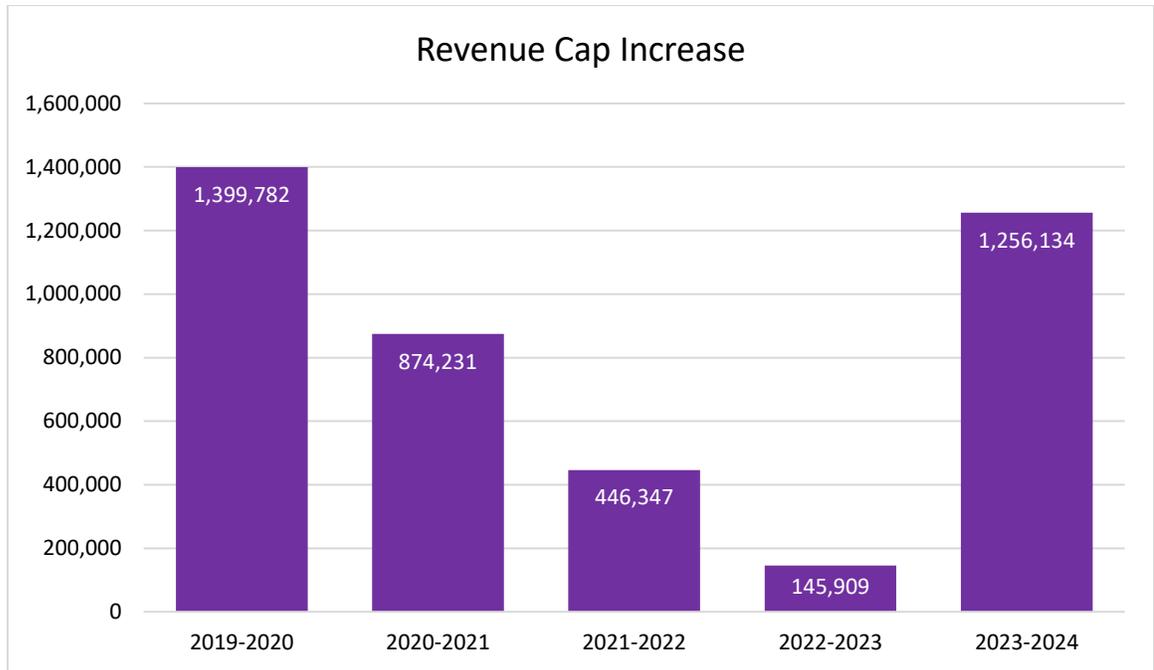
FUND	DESCRIPTION
10	General
21	Special Revenue Trust
27	Special Education
38	Non-Referendum Debt Service*
39	Referendum Debt Service
41	Capital Expansion Fund
49	Capital Projects
50	Food Service
72	Private Benefit Trust*
73	Employee Benefit Trust
80	Community Service
99	Other Cooperative Funds

* Currently not being utilized

Waunakee Community School District

A state revenue cap formula is a significant factor in the development of the budget. The revenue cap limits the amount of revenue available to school districts from the two main sources- property taxes and state equalization aid. The revenue cap directly affects Funds 10, 38, and 41, and indirectly affects Fund 27. Fund 27 is primarily funded from a transfer from Fund 10.

The 2023-24 Waunakee state budget planning process increases the revenue cap per student amount by \$200.00. The budget includes a \$0 change in the per pupil categorical aid. The most recent four years of revenue cap changes and the estimated increase for 2023-24 is shown below:



Please note: The 2020-21 through 2024-25 revenue caps will be increased by \$3,127,502 in 2022-23, \$5,127,502 in 2023-24, and \$8,127,502 in 2024-25 due to a November 2020 and November 2022 non-recurring operational referendum question. This amount is not included in the graph above.

Waunakee Community School District

Enrollment

Student enrollment is a key factor in the revenue cap formula. The most recent four years of historical numbers and the estimates for September 2023 numbers are shown below:

Grade	2019-20	2020-21	2021-22	2022-23	2023-24
EC	12	4	12	15	15
4K	240	268	270	249	249
K	283	256	295	292	268
1	298	272	278	303	300
2	278	298	297	285	314
3	315	270	304	310	291
4	303	310	285	311	320
TOTAL	1729	1678	1741	1765	1757
ELEM					
5	349	309	326	294	320
6	299	342	318	342	302
TOTAL	648	651	644	636	622
INTER.					
7	304	295	349	330	352
8	341	305	303	354	336
TOTAL	645	600	652	684	688
MIDDLE					
9	339	343	316	314	365
10	347	338	348	318	315
11	342	343	341	347	317
12	326	353	349	350	359
TOTAL	1354	1377	1354	1329	1356
HIGH					
TOTAL	4376	4306	4391	4414	4423
DISTRICT					

The historical student count shows an increasing enrollment. The estimated September 2023 enrollment shows an increase of 9 students. Enrollment increases result in additional revenues being available through the revenue cap formula.

The 2023-2024 revenue cap limit increases to \$53,073,033 or \$4,072,102 higher than 2022-23. This increase equates to an 8.3% increase. The 2023-2024 state equalization aid is estimated to increase to \$25,160,728 or \$1,272,213 higher than 2022-23. This change equates to a 5.3% increase. The district will receive the state equalization aid estimate from the WI Department of Public Instruction on July 1st.

Waunakee Community School District

The 2023-2024 tax levy increases to \$39,712,221 or \$1,156,666 higher than 2022-2023. This increase equates to a 3.0% increase. Two years of historical information and the proposed tax levy for this year is shown below.

Proposed Property Tax Levy			
FUND	Audited	Unaudited	Proposed
	2021-22	2022-23	2023-24
General Fund	24,967,299.00	23,818,251.00	27,618,140.00
Referendum Debt Service Fund	12,017,000.00	14,342,804.00	11,699,581.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	450,091.00	394,500.00	394,500.00
TOTAL SCHOOL LEVY	37,434,390.00	38,555,555.00	39,712,221.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YR	8.0%	3.0%	3.0%

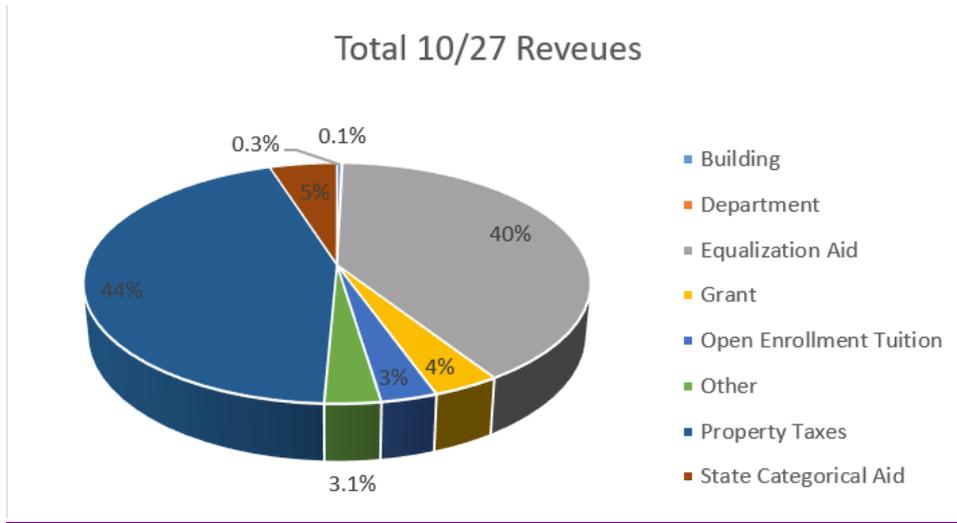
The 2023-2024 tax base is estimated to increase to \$4,099,882,222 or \$119,414,045 higher than 2022-2023. This change equates to a 3% increase. The 2023-2024 tax rate (tax levy/tax base) remains the same at \$9.69. The school tax on a \$360,000 home remains at \$3,488 (assuming new property growth of 3%).

A summary of the expenditures showing two years of historical information and the proposed 2023-2024 budget is shown below. Fund 73 is not included in the summary below.

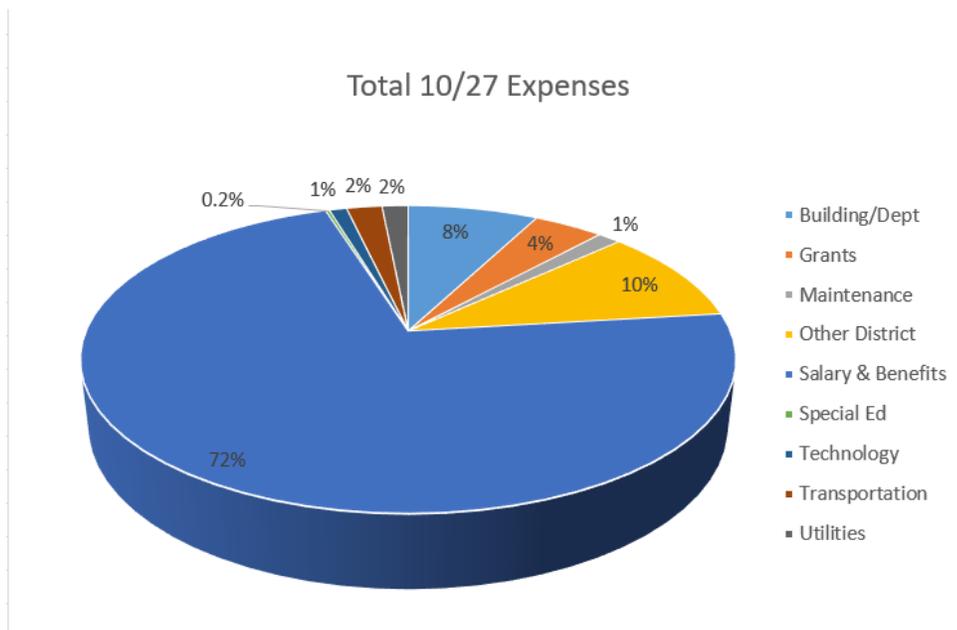
ALL FUNDS	Audited	Unaudited	Proposed
	2021-22	2022-23	2023-24
GROSS TOTAL EXPENDITURES--ALL FUNDS	82,755,449.00	86,764,295.00	151,229,490.00
Interfund Transfers (Source 100) - ALL FUNDS	6,406,644.00	6,416,057.00	7,032,821.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	76,348,805.00	80,348,238.00	144,196,669.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	5.5%	5.24%	79.46%

Waunakee Community School District

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



What are the expenditures spent on? (Funds 10 and 27)



Each fund is presented in more detail on the following pages.

Waunakee Community School District

General Fund 10

Purpose of Fund: The purpose of the general fund 10 is to account for the educational programs and operations of the school district, excluding special education programs.

The 2023-24 grant budgets are not all available at this time. The 2023-24 open enrollment budgets will be adjusted based on actual student attendance in the fall of 2023. The state equalization aid/property tax budgets will be revised based on the aid estimate amounts from the Department of Public Instruction in July. The interest earnings/interest expenses for borrowings will be revised in the fall of 2023 based on market conditions.

	2022-2023	2023-2024	\$ Change	% Change
Revenues:				
Prairie School Bldg Fees	\$4,600	\$3,400	(\$1,200)	-26%
Heritage School Bldg Fees	\$4,900	\$5,100	\$200	4%
Arboretum School Bldg Fees	\$4,000	\$8,200	\$4,200	105%
Intermediate School Bldg Fees	\$35,650	\$37,900	\$2,250	6%
Middle School Bldg Fees	\$22,300	\$21,400	(\$900)	-4%
High School Bldg Fees	\$91,400	\$92,525	\$1,125	1%
Athletics Fees	\$38,000	\$38,000	\$0	--
Building Revenues	\$200,850	\$206,525	\$5,675	2.75%
Curriculum Dept Revenues	\$8,800	\$13,271	\$4,471	34%
Human Resouces Revenues	\$0	\$0	\$0	0%
Maintenance Revenues	\$6,000	\$5,000	-\$1,000	-20%
Technology Erate/Fees	\$55,500	\$31,200	-\$24,300	-78%
Technology Revenues	\$2,750	\$3,400	\$650	19%
Department Revenues	\$73,050	\$52,871	(\$20,179)	-38.17%
Common School Funds	\$162,337	\$215,170	\$52,833	25%
Title 1 Public Grant	\$85,798	\$105,819	\$20,021	19%
Title 1 Private Grant	\$6,429	\$7,965	\$1,536	19%
Title 2 Grant (Public)	\$45,675	\$52,660	\$6,985	13%
Title 2 Grant (Private)	\$6,519	\$7,181	\$662	9%
Title 3 Grant	\$16,468	\$16,468	\$0	0%
Title 4A Grant (Public)	\$8,822	\$8,822	\$0	0%
Title 4A Grant (Private)	\$1,178	\$1,178	\$0	--
Peer Mentor	\$0	\$0	\$0	0%
Perkins Grant	\$18,182	\$21,074	\$2,892	14%
Federal Flo-Through	\$0	\$0	\$0	100%
ESSER2	\$11,172	\$0	-\$11,172	100%
ESSER3	\$2,049,766	\$1,600,766	-\$449,000	-28%
State Safety Grant - 2	\$0	\$0	\$0	100%
Reading Readiness Grant	\$8,375	\$8,375	\$0	0%
Career/Tech Ed Grant	\$73,654	\$73,654	\$0	0%
Ed. Effectiveness Grant	\$30,080	\$30,986	\$906	3%
School-Based Mental Health	\$139,670	\$139,670	\$0	100%
Mental Health Wellness Grant	\$8,511	\$8,511	\$0	0%
Grant Revenues	\$2,672,636	\$2,298,299	(\$374,337)	-16.29%

Waunakee Community School District

Fund 10 Revenues (continued)

District Fees-Prairie	\$26,785	\$26,785	\$0	0%
District Fees-Heritage	\$22,960	\$22,960	\$0	0%
District Fees-Arboretum	\$23,280	\$23,280	\$0	0%
District Fees-Intermediate	\$31,700	\$31,700	\$0	0%
District Fees-Middle School	\$38,950	\$38,950	\$0	0%
District Fees-High School	\$75,000	\$75,000	\$0	0%
District Fees-Athletics	\$190,000	\$190,000	\$0	0%
Summer School Fees	\$0	\$0	\$0	0%
District Student Fees	\$20,000	\$20,000	\$0	0%
Property Taxes	\$23,818,251	\$27,618,140	\$3,799,889	14%
Interest	\$10,000	\$500,000	\$490,000	98%
Tuition – OE	\$1,999,177	\$1,934,635	-\$64,542	-3%
Transportation Aid	\$75,000	\$75,000	\$0	0%
Equalization Aid	\$23,888,515	\$25,160,728	\$1,272,213	5%
Computer Aid	\$60,921	\$60,921	\$0	0%
Misc	\$25,000	\$25,000	\$0	0%
Insurance Payments Received	\$0	\$0	\$0	100%
Transportation	\$16,000	\$16,000	\$0	0%
Tuition Payments	\$8,000	\$8,000	\$0	0%
Property/Non-Capital Sales	\$7,500	\$7,500	\$0	0%
Gifts	\$0	\$0	\$0	0%
Rentals	\$40,000	\$40,000	\$0	0%
Aid for School Mental Health	\$118,000	\$118,000	\$0	0%
Payment Lieu Taxes	\$33,000	\$33,000	\$0	0%
Personal Property Aid	\$233,244	\$233,244	\$0	0%
State Categorical Aid	\$3,068,912	\$3,096,861	\$27,949	1%
Governor's Federal Funding	\$376,632	\$0	-\$376,632	100%
Medicaid	\$130,000	\$130,000	\$0	0%
Premium	\$49,503	\$49,503	\$0	0%
Aidable Refund	\$50,000	\$50,000	\$0	0%
District Revenues	54,436,330	59,585,207	\$5,148,877	8.64%
Total Revenues	57,382,866	62,142,902	4,760,036	7.66%

Waunakee Community School District

Fund 10 Expenditures

	2022-2023	2023-2024	\$ Change	% Change
Expenditures:				
Personnel Costs: Salaries	\$29,118,854	\$32,219,744	\$3,100,890	11%
Personnel Costs: Benefits	\$9,790,434	\$10,679,950	\$889,516	9%
Salary & Benefits Totals	38,909,288	42,899,694	3,990,406	10%
Prairie School	\$85,230	\$85,230	\$0	0%
Prairie School Common School Funds	\$19,266	\$25,568	\$6,302	33%
Prairie School Bldg Fees	\$4,600	\$3,400	(\$1,200)	-26%
Heritage School	\$87,160	\$87,160	\$0	0%
Heritage School Common School Funds	\$18,633	\$24,902	\$6,269	34%
Heritage School Bldg Fees	\$4,900	\$5,100	\$200	4%
Arboretum School	\$70,035	\$70,035	\$0	0%
Arboretum School Common School Funds	\$17,090	\$23,281	\$6,191	36%
Arboretum School Bldg Fees	\$4,000	\$8,200	\$4,200	105%
Intermediate School	\$116,820	\$116,820	\$0	0%
Intermediate School Common School Funds	\$24,804	\$33,108	\$8,304	33%
Intermediate School Bldg Fees	\$35,650	\$37,900	\$2,250	6%
Middle School	\$141,490	\$141,490	\$0	0%
Middle School Common School Funds	\$25,040	\$33,373	\$8,333	33%
Middle School Bldg Fees	\$22,300	\$21,400	(\$900)	-4%
High School	\$385,518	\$385,518	\$0	0%
High School Common School Funds	\$51,705	\$68,338	\$16,633	32%
High School Bldg Fees	\$91,400	\$92,525	\$1,125	1%
Athletics	\$376,477	\$354,477	(\$22,000)	-6%
Athletics Fees	\$38,000	\$38,000	\$0	0%
Building Totals	1,620,118	1,655,825	35,707	2%
Utilities	\$1,073,260	\$1,126,923	\$53,663	5%
Maintenance	\$717,990	\$716,990	(\$1,000)	0%
Maintenance Fees	\$6,000	\$5,000	(\$1,000)	100%
Capital Projects	\$150,000	\$0	(\$150,000)	-100%
Contingency Fund	\$100,000	\$100,000	\$0	0%
Energy Conservation	\$0	\$0	\$0	#DIV/0!
Transportation	\$1,273,528	\$1,344,196	\$70,668	6%
Technology	\$713,429	\$715,329	\$1,900	0%
Technology Fees	\$4,650	\$3,400	(\$1,250)	-27%
Technology Erate	\$53,600	\$31,200	(\$22,400)	-42%
Curriculum-Elementary Operations	\$295,582	\$455,382	\$159,800	54%
Curriculum-4K Program	\$871,500	\$888,500	\$17,000	2%
Curriculum-Secondary	\$357,729	\$514,029	\$156,300	44%
Curriculum-Secondary Fees	\$8,800	\$13,271	\$4,471	51%
Human Resources	\$33,650	\$33,650	\$0	0%
Human Resources Fees	\$0	\$0	\$0	0%
Superintendent	\$84,600	\$84,600	\$0	0%
Student Services-Operations	\$71,250	\$71,250	\$0	0%
Student Services-District	\$92,500	\$92,500	\$0	100%
Business Office	\$444,673	\$444,673	\$0	0%
District Wide	1,256,373	1,367,239	\$110,866	9%
Operational Referendum Funds	-	-	\$0	0%
Summer School	\$69,940	\$82,050	\$12,110	17%
Department Totals	7,679,054	8,090,182	411,128	5%

Waunakee Community School District

Fund 10 Expenditures (continued)

Common School Fund-District	\$5,800	\$6,600	\$800	12%
Title 1 Public Grant	\$85,798	\$105,819	\$20,021	19%
Title 1 Private Grant	\$6,429	\$7,965	\$1,536	19%
Title 2 Grant (Public)	\$45,675	\$52,660	\$6,985	13%
Title 2 Grant (Private)	\$6,519	\$7,181	\$662	9%
Title 3 Grant	\$16,468	\$16,468	\$0	0%
Title 4A Grant (Public)	\$8,822	\$8,822	\$0	0%
Title 4A Grant (Private)	\$1,178	\$1,178	\$0	0%
Peer Mentor Grant	\$0	\$0	\$0	--
Perkins Grant	\$18,182	\$21,074	\$2,892	14%
Federal Flo-Through	\$0	\$0	\$0	0%
Governor's Aid	\$0	\$0	\$0	100%
ESSER2	\$11,172	\$0	-\$11,172	100%
ESSER3	\$2,049,766	\$1,600,766	-\$449,000	100%
State Safety Grant - 2	\$0	\$0	\$0	100%
Career/Tech Ed Grant	\$73,654	\$73,654	\$0	0%
Ed. Effectiveness Grant	\$30,080	\$30,960	\$880	3%
Reading Readiness Grant	\$8,375	\$8,375	\$0	0%
School-Based Mental Health	\$139,670	\$139,670	\$0	0%
Mental Health Wellness Grant	\$8,511	\$8,511	\$0	0%
Grant Totals	\$2,516,099	\$2,089,703	(426,396)	-17%
Transfer to Fund 27	\$6,416,057	\$7,032,821	\$616,764	10%
Wellness Clinic	\$242,250	\$242,250	\$0	--
Other Program Totals	\$6,658,307	\$7,275,071	616,764	9%
Total Expenditures	\$57,382,866	\$62,010,475	\$4,627,609	8%
Rev-Exp	\$0	\$132,427	\$132,427	100%
Beg Fund Balance	\$6,428,153	\$8,695,445	\$2,267,292	35%
End Fund Balance	\$8,695,445	\$8,827,872	\$132,427	2%

Overall considerations for Fund 10:

- The budget has a positive balance of \$132,427 for 2023-24.
- The budget will continue to reserve \$11,875 for parking lot/band uniform fees and \$60,000 for Warrior Stadium and the Soccer Stadium turf replacement.
- The revenue cap increase is based on an estimated September 2023 student count and an estimated \$200/student increase.
- The per pupil aid increase of \$0/student.
- The state equalization aid estimate will be provided by the DPI in July.
- A general contingency of \$100,000 is included in the budget.
- The personnel budget includes an inflationary salary increase of 7.5%, advancement on the district compensations systems, a 0% increase in dental rates, a 3% increase in health insurance rates, and FTE changes as presented on the next page. Final decisions on salary increases will be approved at the June/July board meeting.
- The 4K program budget was adjusted based on actual enrollment in the fall of 2023.

Waunakee Community School District

Additional Positions

Building	Position	FTE
Prairie	1st Grade	1.00
Heritage	Bilingual Program	2.00
Arboretum		
Intermediate		
Middle School	Business Ed- MS	0.50
High School	English - HS	1.50
Special Ed	High School Teacher	1.00
	Speech/Language Pathologist	1.00
	Special Ed Coordinator	1.00
	Special Ed Support Staff	1.00
	Prairie Elementary Teacher	1.00
Shared Staffing		
District		
Restructuring		
Other Budget Requests	To Be Determined	
Total Additional Staffing		10.00
(Fund 10)		5.00
(Fund 27)		5.00
(Fund 80)		

Waunakee Community School District

Fund 21

Purpose of Fund: The purpose of the Special Revenue Trust Fund 21 is to account for gifts specified by donors to be used for operating purposes. Effective with the 19-20 school year, this fund includes all student activity groups as well that were previously accounted for in Fund 60.

	2022-2023	2023-2024	\$ Change	% Change
Revenues:				
Arboretum School	\$20,000	\$20,000	\$0	100%
Heritage School	\$22,100	\$26,500	\$4,400	20%
Prairie School	\$24,800	\$24,700	(\$100)	0%
Intermediate School	\$6,500	\$8,600	\$2,100	32%
Joint Elementary PTO	\$0	\$0	\$0	100%
Middle School	\$30,940	\$29,190	(\$1,750)	-6%
High School-Scholarships		\$16,280		
High School	\$167,630	\$150,640	(\$16,990)	-10%
Athletics	\$365,100	\$362,200	(\$2,900)	0%
Superintendent	\$0	\$0	\$0	0%
Business Office	\$20,000	\$30,000	\$10,000	50%
Maintenance	\$0	\$0	\$0	0%
Mentor	\$93,250	\$93,250	\$0	0%
Student Services	\$5,000	\$0	(\$5,000)	-100%
Special Education	\$44,000	\$41,000	(\$3,000)	0%
Total Revenues	\$799,320	\$802,360	\$3,040	0%
Expenditures:				
Arboretum School	\$32,000	\$32,000	\$0	0%
Heritage School	\$17,700	\$26,500	\$8,800	50%
Prairie School	\$61,425	\$33,700	(\$27,725)	-45%
Intermediate School	\$6,500	\$7,840	\$1,340	21%
Joint Elementary PTO	\$300	\$300	\$0	100%
Middle School	\$29,940	\$29,190	(\$750)	-3%
High School - Scholarships		\$10,500		
High School	\$133,560	\$177,955	\$44,395	33%
Athletics	\$383,650	\$118,800	(\$264,850)	-69%
Superintendent	\$0	\$0	\$0	--
Business Office	\$20,000	\$30,000	\$10,000	50%
Maintenance	\$0	\$0	\$0	100%
Mentor	\$122,464	\$122,464	\$0	100%
Student Services	\$5,000	\$0	(\$5,000)	-100%
Special Education	\$44,000	\$41,000	(\$3,000)	-7%
Total Expenditures	\$856,539	\$630,249	(\$226,290)	-26%
Rev – Exp:	\$0	\$172,111	\$172,111	--
Beg Fund Balance	\$282,872	\$178,971	(\$103,901)	-37%
End Fund Balance	\$178,971	\$351,082	\$172,111	96%

Waunakee Community School District

Special Education Fund 27

Purpose of Fund: The purpose of the special education Fund 27 is to account for all of the special education programs and operations in the school district.

	2022-2023	2023-2024	\$ Change	% Change
Revenues:				
Federal Grant PS	\$10,614	\$10,614	\$0	0%
Federal Grant PS--ESSER3	\$6,786	\$6,786	\$0	0%
Federal Grant FT	\$796,488	\$796,488	\$0	0%
Federal Grant FT--ESSER3	\$108,612	\$108,612	\$0	0%
Grand Totals	\$922,500	\$922,500	\$0	0%
State Aid	\$2,572,826	\$2,926,848	\$354,022	14%
Transfer In Fund 10	\$6,416,057	\$7,032,821	\$616,764	9.6%
Medicaid	\$155,000	\$155,000	\$0	0%
Transit of State Aid	\$8,000	\$8,000	\$0	0%
Open Enrollment Tuition	\$0	\$0	\$0	0%
Aid for School Mental Health	\$0	\$0	\$0	---
Other Revenue	\$9,151,883	\$10,122,669	\$970,786	11%
Total Revenues	\$10,074,383	\$11,045,169	\$970,786	10%
Expenditures:				
Federal Grant PS	\$10,614	\$10,614	\$0	0%
Federal Grant PS--ESSER3	\$6,786	\$6,786	\$0	0%
Federal Grant FT	\$796,488	\$796,488	\$0	0%
Federal Grant FT--ESSER3	\$108,612	\$108,612	\$0	0%
Grant Totals	\$922,500	\$922,500	\$0	0%
Personnel Costs: Salaries	\$6,449,498	\$7,151,709	\$702,211	11%
Personnel Costs: Benefits	\$2,364,981	\$2,620,731	\$255,750	11%
Salary & Benefits Totals	\$8,814,479	\$9,772,440	\$957,961	11%
Special Ed-Operations	\$28,839	\$28,839	\$0	0%
Special Ed-District	\$126,557	\$126,557	\$0	0%
Transportation	\$173,008	\$185,833	\$12,825	7%
Medicaid	\$9,000	\$9,000	\$0	0%
Program Totals	\$337,404	\$350,229	\$12,825	4%
Total Expenditures	\$10,074,383	\$11,045,169	\$970,786	10%
Rev – Exp:	\$0	\$0	\$0	---
Beg Fund Balance	\$0	\$0	\$0	---
End Fund Balance	\$0	\$0	\$0	---

The personnel budget includes an inflationary salary increase of 7.5%, advancement on the district compensations systems, a 0% increase in dental rates, a 3% increase in health insurance rates, and FTE changes as presented on page 13. Final decisions on salary increases will be approved at the June/July board meeting.

Waunakee Community School District

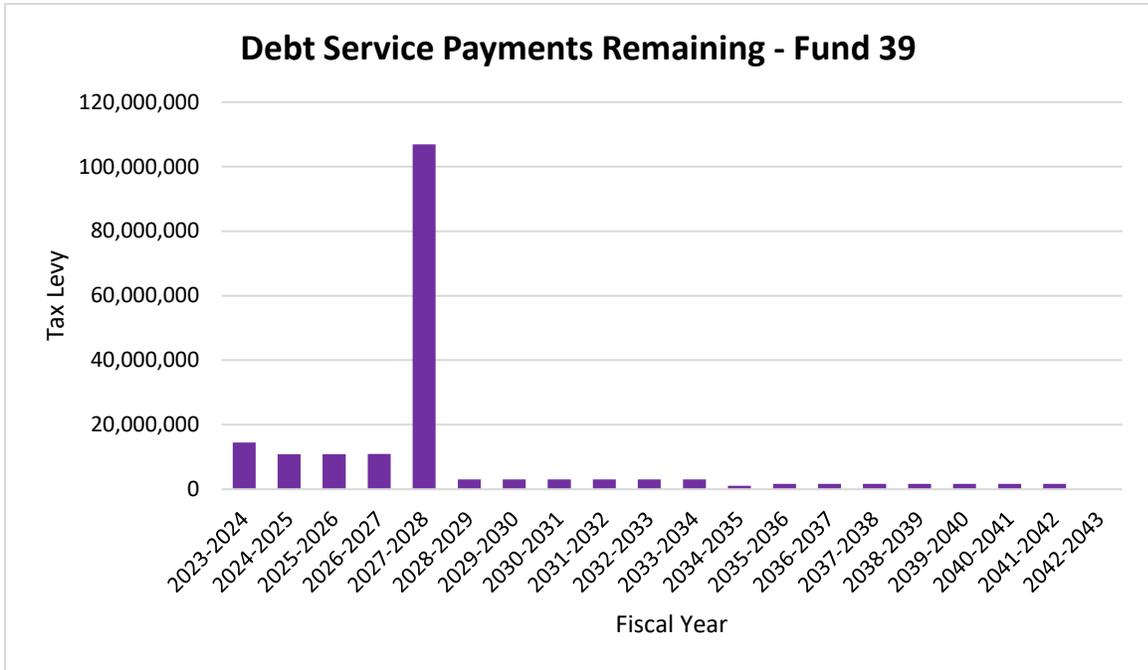
Debt Service Fund 39

Purpose of Fund: The purpose of the debt service fund 39 is to repay prior debts borrowed with authority of an approved referendum.

	2022-2023	2023-2024	\$ Change	% Change
Revenues:				
Premium	\$0	\$0	\$0	--
Refinancing	\$0	\$0	\$0	--
Interest Earned	\$1,000	\$5,000	\$4,000	400%
Property Taxes	\$13,342,804	\$11,699,581	(\$1,643,223)	-12%
Interest Rebate	\$0	\$0	\$0	--
Total Revenues:	\$13,343,804	\$11,704,581	(\$1,639,223)	-12%
Expenditures:				
Refinancing	\$5,980,673	\$0	(\$5,980,673)	-100%
Interest Owed	\$1,917,131	\$6,004,106	\$4,086,975	213%
Principal Owed	\$5,445,000	\$8,700,000	\$3,255,000	60%
Other Debts	\$6,000	\$6,000	\$0	0%
Total Expenditures	\$13,348,804	\$14,710,106	\$1,361,302	10%
Rev – Exp:	\$7,897,804	(\$3,005,525)	(\$10,903,329)	-138%
Beg Fund Balance	\$2,265,023	\$2,339,080	\$74,057	3%
End Fund Balance	\$2,339,080	(\$666,445)	(\$3,005,525)	-128%

The following graph and table reflects the future tax levies (10 borrowings) in this fund. The school board has approved two bond issues related to the November 2022 referendum. Additional bond issues will be approved as the project continues.

Waunakee Community School District



FISCAL YEAR	AMOUNT DUE
2023-2024	14,573,781
2024-2025	10,814,619
2025-2026	10,839,744
2026-2027	10,926,344
2027-2028	106,930,444
2028-2029	3,073,544
2029-2030	3,039,950
2030-2031	3,037,475
2031-2032	3,039,850
2032-2033	3,037,500
2033-2034	3,037,713
2034-2035	1,070,325
2035-2036	1,659,200
2036-2037	1,658,800
2037-2038	1,661,400
2038-2039	1,661,800
2039-2040	1,665,000
2040-2041	1,665,800
2041-2042	1,669,200
2042-2043	0
TOTAL DUE	\$185,062,489

Waunakee Community School District

Capital Expansion Fund 41

Purpose of Fund: The purpose of the capital expansion fund 41 is to account for capital expenditures related to buildings and sites.

	2022-2023	2023-2024	\$ Change	% Change
Revenues:				
Property Taxes	\$0	\$0	\$0	0%
Interest	\$1,000	\$0	(\$1,000)	100%
Total Revenues	\$1,000	\$0	(\$1,000)	-100%
Expenditures:				
Maintenance Projects	\$492,007	\$0	(\$492,007)	-100%
Total Expenditures	\$492,007	\$0	(\$492,007)	--
Rev – Exp:	(491,007.00)	0.00	491,007	-100%
Beg Fund Balance	1,173,399	807,447	(365,952)	-31%
End Fund Balance	\$807,447	\$807,447	\$125,055	0%

Capital expansion fund 41 will no longer be utilized, starting with the 2023-24 school year. The facility committee approved the final fund 41 projects in early 2023.

Waunakee Community School District

Capital Projects Fund 49

Purpose of Fund: The purpose of the capital projects fund 49 is to account for referendum approved capital expenditures related to buildings and sites. The November 2022 capital referendum question of \$175 million is accounted for in this fund.

	2022-2023	2023-2024	\$ Change	% Change
Revenues:				
Bond Proceeds	\$0	\$0	\$0	0%
Interest	\$1,000	\$3,000,000	\$2,999,000	299900%
Total Revenues	\$1,000	\$3,000,000	\$2,999,000	299900%
Expenditures:				
Heritage Elementary	\$0	\$50,000,000	\$50,000,000	100%
Middle School	\$0	\$5,000,000	\$5,000,000	100%
HS/TLC/District	\$0	\$1,000,000	\$1,000,000	100%
Districtwide Maintenance	\$0	\$3,000,000	\$3,000,000	100%
Total Expenditures	\$0	\$59,000,000	\$59,000,000	--
Rev – Exp:	1,000.00	(56,000,000)	(56,001,000)	-5600100%
Beg Fund Balance	1,173,399	807,447	(365,952)	-31%
End Fund Balance	\$807,447	(\$55,192,553)	(\$56,366,952)	-6935%

Waunakee Community School District

Food Service Fund 50

Purpose of Fund: The purpose of the food service fund 50 is to account for the food service program.

	2022-2023	2023-2024	\$ Change	% Change
Revenues:				
Milk Sales	\$79,590	\$78,558	(\$1,032)	-1%
Ala-Carte Sales	\$1,533,401	\$1,307,822	(\$225,579)	-15%
Lunch Sales-Students	\$829,124	\$1,069,130	\$240,006	29%
Lunch Sales-Adults	\$4,463	\$5,780	\$1,317	30%
Lunch-Dane County	\$104,928	\$139,825	\$34,897	33%
Catering	\$89,000	\$72,537	(\$16,463)	-18%
Breakfast Sales	\$6,860	\$15,598	\$8,738	127%
Madison Country Day	\$116,580	\$157,383	\$40,803	100%
Westside Christian	\$72,863	\$83,867	\$11,004	200%
Total Revenues	\$2,836,809	\$2,930,500	\$93,691	3%
Expenditures:				
Contracted Services	\$1,088,180	\$1,199,938	\$111,758	10%
Food Purchase	\$1,400,446	\$1,464,560	\$64,114	5%
Other Supplies	\$103,137	\$117,937	\$14,800	14%
Equipment Purchase	\$25,000	\$25,000	\$0	0%
Software/Tech Costs	\$70,000	\$60,000	(\$10,000)	-14%
Personnel Costs	\$81,877	\$40,000	(\$41,877)	-51%
Total Expenditures	\$2,768,640	\$2,907,435	\$138,795	5%
Rev-Exp:	\$68,169	\$23,064	(\$45,104)	--
Beg Fund Balance	\$0	\$138,416	\$138,416	--
End Fund Balance	\$138,416	\$161,481	\$23,064	--

The food service program is contracted out to Taher, Inc. The Dane County lunch program provides meals to community members and the revenue is received from the Dane County Department of Health and Human Services. The Madison Country Day/Westside Christian School programs provide meals to private schools.

This budget has been updated for the second draft of the budget in June based on School Board approval of the 2023-24 fees at the May Board meeting.

Waunakee Community School District

Employee Benefit Trust Fund 73

Purpose of Fund: The purpose of the employee benefit trust fund 73 is to account for formally established benefit pension plans, defined contribution plans, or employee benefit plans.

	2022-2023	2023-2024	\$ Change	% Change
Revenues:				
Interest – AUL Trust	\$28,000	\$28,000	\$0	0%
Interest – HRA Trust	\$50,000	\$50,000	\$0	0%
Employer Contributions - AUL	\$0	\$0	\$0	100%
Employee Contributions – AUL	\$8,000	\$8,000	\$0	0%
Employer Contributions – HRA	\$455,000	\$455,000	\$0	0%
Employee Contributions – HRA	\$0	\$0	\$0	--
Total Revenues	\$541,000	\$541,000	\$0	0%
Expenditures:				
Disbursements – AUL	\$8,000	\$8,000	\$0	0%
Disbursements – HRA	\$300,000	\$300,000	\$0	--
Disbursements - Implicit Rate	\$70,000	\$70,000	\$0	0%
Total Expenditures	\$378,000	\$378,000	\$0	0%
Rev – Exp:	\$163,000	\$163,000	\$0	0%
Beg Fund	\$7,634,984	\$7,889,765	\$254,781	3%
End Fund	\$7,889,765	\$8,052,765	\$163,000	2%

This budget will be updated in the final draft of the budget based on the final retirement benefits for the 2022-2023 retirees. The annual district contribution to the Fund 73 trust fund will be placed on hold until further discussion with the budget committee.

Waunakee Community School District

Community Service Fund 80

Purpose of Fund: The purpose of the community service fund 80 is to account for community activities such as adult education, recreation, athletic camps, and other related community programs.

	2022-2023	2023-2024	\$ Change	% Change
Revenues:				
Property Taxes	\$394,500	\$394,500	\$0	0%
Athletic Camps	\$0	\$0	\$0	--
Community Ed	\$12,000	\$12,000	\$0	0%
Summer School Camps	\$1,200	\$1,200	\$0	0%
Middle School Athletics	\$15,500	\$15,500	\$0	0%
Community Ed/Swim	\$30,000	\$30,000	\$0	0%
WCCC Grant	\$175,000	\$175,000	\$0	0%
Warrior Media	\$5,000	\$5,000	\$0	100%
Total Revenues	\$633,200	\$633,200	\$0	0%
Expenditures:				
Community Education	\$70,000	\$70,000	\$0	0%
Communications	\$0	\$30,000	\$0	100%
Athletic Camps	\$0	\$0	\$0	--
Middle School Athletics	\$130,000	\$130,000	\$0	0%
Community Ed/Swim	\$120,000	\$120,000	\$0	0%
Maintenance	\$5,000	\$10,000	\$5,000	100%
Public Safety	\$85,000	\$85,000	\$0	0%
Police Liaison Officer	\$40,000	\$40,000	\$0	0%
Summer School Camps	\$1,200	\$1,200	\$0	0%
Workers Compensation	\$2,000	\$2,000	\$0	0%
WCCC Grant	\$175,000	\$175,000	\$0	0%
Warrior Media	\$50,000	\$100,000	\$50,000	100%
Total Expenditures	\$678,200	\$763,200	\$85,000	13%
Rev – Exp:	\$0	(\$130,000)	(\$130,000)	--
Beg Fund Balance	\$473,122	\$517,594	\$44,472	9%
End Fund Balance	\$517,594	\$387,594	(\$130,000)	-25%

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

The budget will be updated for the third draft of the budget in July.

Waunakee Community School District

Other Cooperative Fund 99

Purpose of Fund: The purpose of the other cooperative fund 99 is to account for cooperative fiscal agreements made between school districts.

	2022-2023	2023-2024	\$ Change	% Change
Revenues:				
DCNTP	\$162,856	\$162,856	\$0	0%
Mentor Grants	\$0	\$0	\$0	---
Total Revenues	\$162,856	\$162,856	\$0	0%
Expenditures:				
DCNTP	\$162,856	\$162,856	\$0	0%
Mentor Grants	\$0	\$0	\$0	---
Total Expenditures	\$162,856	\$162,856	\$0	0%
Rev – Exp:	\$0	\$0	\$0	---
Beg Fund Balance	\$0	\$0	\$0	---
End Fund Balance	\$0	\$0	\$0	---

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

LEASE

This LEASE, made and entered into by and between Waunakee Community School District (hereinafter referred to as “Lessor”) and County of Dane (hereinafter referred to as “Lessee”):

WITNESSETH

Section 1. **LEASED PREMISES.** Lessor, for and in consideration of the rents to be paid by Lessee and the conditions, provisions, reservations, and stipulations hereinafter set forth, does hereby lease unto Lessee office space more particularly designated and known as the Joining Forces for Families Office, 501 South Street, Waunakee, WI 53597, hereinafter referred to as the “Leased Premises”.

Section 2. **EXCLUSIVE USE OF LEASED PREMISES.** During the term of this Lease, Lessee shall be entitled to the exclusive use of the Leased Premises for the purpose of operating and conducting the business of a community office site for the Dane County Human Services Department or any other lawful use with the consent of Lessor, which consent shall not be unreasonably withheld.

Section 3. **LEASE TERM.** The term of this lease shall be for a period of eleven (11) months, beginning on July 1, 2023 and running through May 31, 2024.

Section 4. **RENTS.** As rent for the Leased Premises, Lessee shall pay to Lessor, or at such other place as Lessor may designate in writing from time to time, a total sum of \$75.00 per month for a total of \$825.00 per rental term.

Section 5. **RENTAL ADJUSTMENTS.** There are no rental adjustments for the term of the lease.

Section 6. **UTILITIES AND CERTAIN SERVICES.** Lessor shall be responsible for and furnish at its own expense all utilities except electricity, gas for the hot water heaters and telephone, required for Lessee’s use of the Leased Premises. Lawn care and snow removal is the responsibility of the Lessor.

Section 7. **ALTERATIONS PROHIBITED.** Lessee shall make no changes, alterations, additions or improvements to the Leased Premises or parts whereof without the prior written consent of Lessor.

Section 8. **NO SUBLET, ASSIGNMENT, RENEWAL.** There shall be no sublet or assignment of this lease unless in writing, consented to by Lessor.

Section 9. **REPAIRS.** Lessee shall keep and maintain the Leased Premises in good repair and condition except for damage by fire not occurring by fault of Lessee. Lessor shall make all necessary structural repairs or replacements, including but not limited to, repairs to the roof, foundation, parking lot and major mechanical systems.

Section 10. REMOVAL OF FIXTURES. Lessee may, upon termination or expiration of this lease, remove any trade fixtures installed by Lessee on condition that Lessee shall repair at its cost any damage caused by such removal.

Section 11. LESSOR'S ACCESS TO LEASED PREMISES. Lessor, or its authorized representative, shall be allowed access to the Leased Premises at reasonable times during business hours of Lessee for the purposes of examining the same, performing Lessor's obligations under this lease, maintaining and improving the building of which the Leased Premises are a part, responding to an emergency, preventing waste and exhibiting the Leased Premises to prospective tenants or purchasers.

Section 12. NO MUTUAL INDEMNIFICATION. Lessor and Lessee shall be responsible for the consequences of its own acts, errors or omissions and those of its employees, boards, commissions, agencies, officers and representatives and shall be responsible for any losses, claims and liabilities which are attributable to such acts, errors or omissions including providing its own defense. In situations of joint liability, Lessor and Lessee shall be responsible for consequences of its own acts, errors or omissions and those of its employees, agents, boards, commissions, agencies, officers and representatives. It is not the intent of the Lessor and Lessee to impose liability beyond that imposed by state statutes.

Section 13. NOTICES. If at any time it shall become necessary or desirable for Lessor to give or serve any notice, demand or communication upon Lessee or for Lessee to serve or give the same upon Lessor, such notice or demand or communication shall be in writing and shall be served personally, or shall be served or given by certified mail to the addresses as set forth below. If mailed as aforesaid, such notice, demand or communication shall be deemed to have been served or delivered when deposited in the United States mail, addressed aforesaid with postage property prepaid.

To Lessor: Waunakee Community School District
100 School Drive
Waunakee, WI 53597

To Lessee: Dane County Land & Water Resources
Attn: Real Estate Coordinator
5201 Fen Oak Drive, Room 208
Madison, WI 53718

Section 14. RULES. Lessee shall not perform any acts or carry on any practices which may injure the Leased Premises or be a nuisance or menace to neighboring property or neighboring tenants within the building. Lessee shall comply with all laws, statutes, ordinances, rules and regulations of any agency or government having authority or jurisdiction over the demised premises.

Section 15. LESSEE TO OBSERVE LESSOR'S RULES AND REGULATIONS. Lessee shall observe and comply with the Lessor's rules and regulations pertaining to the Leased Premises and adjacent common areas. Lessee agrees such rules and regulations may be rescinded, amended or added to by Lessor for the proper use, welfare and enjoyment of all tenants and

patrons of the building provided that any such rescission, amendment or addition (i) shall apply to all tenants equally and (ii) shall not unreasonably interfere with Lessee's planned use of the Lease Premises. Lessee shall have (5) days advance written notice of any such rescissions, amendments or additions and in the event Lessee shall object thereto in writing, such rescissions, amendments or additions shall not become effective against Lessee until Lessee and Lessor have negotiated and reached agreement therein. If Lessee is unable to accept Lessor's revised, rescinded or amended Rules and Regulations after fourteen (14) days, Lessee shall have the right to terminate its lease with a thirty (30) day notice. Any violation of existing or amended rules and regulations which continues or is not remedied within fourteen (14) days after receipt of notice thereof from Lessor shall constitute a material default in the lease entitling Lessor to re-enter the Leased Premises and move Lessee and to use any other remedies available to Lessor.

Section 16. **UNTENABLE PREMISES.** If the space assigned to Lessee is partially damaged by fire or other casualty, but not rendered untenable, Lessor shall repair the Leased Premises at its own cost and expense. If the damage is so extensive as to render the Leased Premises untenable but capable of being repaired, Lessor shall give Lessee a good faith estimate of the amount of time necessary to repair the Leased Premises to tenable condition and Lessee at its option may terminate the lease. If Lessee does not terminate the lease, the Leased Premises shall be repaired by Lessor at its own cost and expense and the rents payable by Lessee shall be paid up to the time of such damage and thereafter cease until such time as the Leased Premises shall be restored and again made tenable.

Section 17. **INSURANCE REQUIRED.** Lessee shall insure or otherwise protect itself against losses by fire, theft or other cause to any personal property of Lessee, its agents, employees of officers, which is in the Leased Premises.

Section 18. **LESSEE'S OBLIGATIONS.** During the term of this lease, Lessee agrees to pay the rents at the times and in the manner set forth herein. At the expiration thereof or earlier termination of the lease for any cause, Lessee agrees to deliver up the Leased Premises to Lessor peacefully and quietly in the condition called for by the terms of this lease, normal wear and tear excepted. Lessee further agrees that it will not cause any waste to be committed upon the Leased Premises; that it will use the same for the above named purposes only; that it will observe special care and caution to preserve the Leased Premises from damage or injury by fire or otherwise; that it will conduct its business or activities on the Leased Premises so as to keep the premiums of any insurance on any policy covering the Leased Premises at the lowest reasonable rate consistent with Lessee's use of the Leased Premises; that it will observe and comply with, at its own cost and expense, such rules and regulations as may be required by the fire insurance company or companies that may insure the Leased Premises; and that it will observe and comply with, at its own cost and expense, all ordinances or laws, rules and regulations of the County of Dane and the State of Wisconsin, and any agency thereof in connection with conducting its business or activities thereon.

Section 19. **LESSOR'S OBLIGATION.** Lessor shall be responsible, at its own cost and expense, for maintaining in good order, all mechanical systems including heating, water, sewer, other plumbing and all structural repairs.

Section 20. **DEFAULT OF LESSEE.** It is mutually understood and agreed that in case default be made in the payment of the rents above stipulated, provided that if Lessee fails to cure such default within fifteen (15) days after notice thereof is given by Lessor, or in case of noncompliance with any other conditions, covenants, terms and agreements herein contained, or any of them, to be kept and performed by Lessee provided Lessee fails to cure such non-compliance within ten (10) days after notice thereof is given by Lessor, then and in any such event it shall be lawful for Lessor, its agents, attorneys or assigns, at any time thereafter at the election of the Lessor, in addition to any and all other remedies provided by law or this lease, to declare said term ended and again to possess and enjoy the Leased Premises as before this lease.

Section 21. **LESSOR'S COVENANT OF PEACEFUL ENJOYMENT.** Lessor covenants and agrees with Lessee that upon Lessee paying the rents reserved herein and performing the covenants and agreements herein contained on its part, Lessee shall at all times during said term peaceably and quietly have, hold and enjoy the Leased Premises.

Section 22. **SUBORDINATION.** Lessee agrees to subordinate its interest in and to the Leased Premises to any first mortgage lien placed on the Leased Premises by Lessor during the term of the lease or any extension thereof and to execute any subordination agreement requested by such mortgagee of Lessor.

Section 23. **NONDISCRIMINATION.** In the performance of the services under this lease, Lessor and Lessee agree not to discriminate because of race, religion, marital status, age, color, sex, disability, national origin or ancestry, income level, or source of income, arrest record or conviction record, less than honorable discharge, physical appearance, sexual orientation, political beliefs or student status. Lessor and Lessee further agree not to discriminate against any contractor, subcontractor or person who offers to contract or subcontract for services under this lease because of race, religion, color, age, disability, sex or national origin.

Section 24. **EQUAL OPPORTUNITY EMPLOYER AND LANDLORD.** Lessor and Lessee shall in all solicitations for employment or tenancy placed on either's behalf, state that Lessor or Lessee is an "Equal Opportunity Employer" and complies with the Federal Fair Housing act of 1968.

Section 25. **NO WAIVER.** No failure or delay on the part of either party to enforce any of the terms, covenants, conditions or agreements hereof shall operate as a waiver thereof nor affect the right of the party to enforce the same upon a subsequent default or breach.

Section 26. **REMEDIES CUMULATIVE.** The rights and remedies herein granted are cumulative and are in addition to any given by any statute, rule of law, or otherwise, and the use of one remedy shall not be taken to exclude or waive the right to use another.

Section 27. **PARTIAL INVALIDITY.** The terms and provisions of this lease shall be deemed separable and if any term or provision of this lease or the application thereof to any person or circumstances shall to any extent be invalid or unenforceable, the remainder of this lease, or the application of such term or provision to persons or circumstances other than those as to which it is invalid or unenforceable, shall not be affected thereby, and each term, covenant or condition of this lease shall be valid and be enforced to the fullest extent permitted by law.

Section 28. CAPTIONS. The captions or paragraphs appearing in this lease are inserted only as a matter of convenience and in no way define or limit the scope or intent of such paragraphs of this lease, nor in any way affect this lease.

Section 29. SUCCESSORS AND ASSIGNS. This lease shall bind and insure to the benefit of the Lessor and Lessee hereto, its heirs, representatives, successors and assigns except as otherwise herein specifically provided.

Section 30. ENTIRE AGREEMENT. This lease sets forth all the covenants, promises, agreements, conditions and understandings between Lessor and Lessee concerning the Leased Premises, and there are no covenants, promises, agreements, conditions or understandings, either oral or written, between them other than those herein set forth. No subsequent amendment, change or addition to or of this lease shall be binding upon Lessor or Lessee unless the same is reduced to writing and signed by the Lessor and Lessee.

Section 31. CHOICE OF LAW. This lease will be interpreted according to the laws of Wisconsin and any action will be venued in Dane County. The lease will not be construed against the drafter.

Section 32. COUNTERPARTS. The parties may evidence their agreement to the foregoing upon one or several counterparts of this instrument, which together shall constitute a single instrument.

Section 33. COPIES VALID: This Agreement, and any amendment or addendum relating to it, may be executed and transmitted to any other party by legible facsimile reproduction or by scanned legible electronic PDF copy, and utilized in all respects as, an original, wet-inked manually executed document. Further, this Agreement and any amendment or addendum thereto, may be stored and reproduced by each party electronically, photographically, by photocopy or other similar process, and each party may at its option destroy any original document so reproduced. All parties hereto stipulate that any such legible reproduction shall be admissible in evidence as the original itself in any judicial, arbitration or administrative proceeding whether or not the original is in existence and whether or not such reproduction was made by each party in the regular course of business. This term does not apply to the service of notices under this Agreement.

IN WITNESS WHEREOF, LESSOR AND LESSEE, by their respective authorized agents, have set their hands and seals as of the day and date first set forth above.

FOR LESSOR:
Waunakee Community School District

FOR LESSEE:
County of Dane

Randy S. Guttenberg, District Administrator

Joseph T. Parisi, Dane County Executive

Scott McDonell, Dane County Clerk

CONTRACT
Waunakee Community School District
and
Dane County New Teacher Project

It is hereby agreed that the Dane County New Teacher Project, 501 South Street, Waunakee, WI 53597 for consideration of \$300 per month is permitted to utilize the facility at 501 South Street, Waunakee, WI for the Dane County New Teacher Project beginning on July 1, 2023 and terminating on June 30, 2024.

Dane County New Teacher Project is responsible for the care of the District facilities and equipment and agrees to pay any damages thereto. The Waunakee Community School District agrees to provide, at no additional cost, access to district facilities including, but not limited to, computer networks, telephone lines, copy machines, postage machines, etc. The Waunakee Community School District also agrees to provide all utilities and cleaning needed in the operation of the Dane County New Teacher Project.

The Waunakee Community School District assumes no insurance liability for the Dane County New Teacher Project program or its participants other than statutory liability as owner of the facilities being used. Dane County New Teacher Project agrees to carry adequate insurance and will name the Waunakee Community School District as an additional insured. A certificate of insurance shall be provided Waunakee Community School District to the Business Office.

HOLD HARMLESS AND INDEMNIFICATION:

The undersigned applicant(s) agree to abide by all rules, regulations, and policies of the Waunakee Community School District Board of Education regarding the use of school facilities to be used as hereinafter described. The undersigned do further agree to hold harmless and indemnify the Waunakee Community School District from any and all claims, losses, directly or indirectly related to the use of the facilities described herein by the undersigned and any guests, friends, or invitees which result in injury or loss of property to any person using the facilities herein described. The undersigned do further waive any claims, damages, losses or liabilities relating to the condition of the premises to be used, and if requested, to further carry liability insurance in an amount approved by the Waunakee Community School District, adding the Waunakee Community School District as an additional insured. The undersigned agree to being bound by any existing rules, regulations, or policies adopted by the Waunakee Community School District which may be changed, altered, or added at any time. The Waunakee Community School District agrees to indemnify and hold Dane County New Teacher Project harmless for any and all claims, damages, cost and expenses, resulting from any loss from the Waunakee Community School District's gross negligence or intentional misconduct in performing it's obligations under this agreement.



Steve Summers
Executive Director of Operations
Waunakee Community School District

(Date)

Dan Eckert
Dane County New Teacher Project

(Date)

CONTRACT
Child Care Program
Waunakee Community School District
and
Wisconsin Youth Company, Inc.

It is hereby agreed that Wisconsin Youth Company, Inc., 1201 McKenna Blvd., Madison, Wisconsin 53719 for consideration of \$2,850.00 per school per year, pro rated from beginning date to end date, is permitted to utilize the Heritage Elementary School for a school-aged child care program beginning on the Monday after the regular school year ends and terminating the August 31, 2023. Payment for the building usage is due no later than August 31, 2023.

The hours for the program will be 7:00 a.m. through 6:00 p.m. on the days school is in session. Additional care will be provided at one school site to be determined during staff development and teacher convention days. The program will be held in classrooms and/or other areas as specified by the building principal. Maximum number of participants shall not exceed the program's licensed maximum.

Wisconsin Youth Company, Inc. is responsible for the care of the District facilities and equipment and agrees to pay any damages thereto. Wisconsin Youth Company, Inc. will also be responsible for light housekeeping at the end of each session, i.e. pick up paper, materials used and etc., including putting chairs on top of classroom tables.

The Waunakee Community School District assumes no insurance liability for the school-aged childcare program or its participants other than statutory liability as owner of the facilities being used.

Wisconsin Youth Company, Inc. agrees to carry adequate insurance and will name the Waunakee Community School District as an additional insured. A certificate of insurance shall be provided Waunakee Community School District to the Business Office. Wisconsin Youth Company, Inc. agrees to abide by all State of Wisconsin rules and regulations related to child care providers and facilities.

HOLD HARMLESS AND INDEMNIFICATION:

The undersigned applicant(s) agree to abide by all rules, regulations, and policies of the Waunakee Community School District Board of Education regarding the use of school facilities to be used as hereinafter described. The undersigned do further agree to hold harmless and indemnify the Waunakee Community School District from any and all claims, losses, directly or indirectly related to the use of the facilities described herein by the undersigned and any guests, friends, or invitees which result in injury or loss of property to any person using the facilities herein described. The undersigned do further waive any claims, damages, losses or liabilities relating to the condition of the premises to be used, and if requested, to further carry liability insurance in an amount approved by the Waunakee Community School District, adding the Waunakee Community School District as an additional insured. The undersigned agree to being bound by any existing rules, regulations, or policies adopted by the Waunakee Community School District which may be changed, altered, or added at any time. The Waunakee Community School District agrees to indemnify and hold Wisconsin Youth Company, Inc. harmless for any and all claims, damages, cost and expenses, resulting from any loss from the Waunakee Community School District's gross negligence or intentional misconduct in performing its obligations under this agreement.



Steve Summers
Executive Director of Operations
Waunakee Community School District

(Date)

Layla Moosavi
Summer Program Manager
Wisconsin Youth Company, Inc.

(Date)

June 13, 2023

Wisconsin Youth Company, Inc.
Layla Moosavi, Summer Program Manager
1201 McKenna Blvd.
Madison, WI 53719

Day Care Contract 2023 Summer School

The Waunakee School Board has approved a contract with your company for providing daycare for the 2023 Camp Pleasant Valley summer session.

The agreement calls for a charge of \$2,850.00 per school building.

Enclosed are two copies of the agreement for your signature. Return one copy to me and keep the other copy for your file. Also be reminded that I need a copy of your Certificate of Insurance when your insurance renews.

If you have any questions please call me at (608) 849-2000 ext. 8491

Sincerely,

A handwritten signature in black ink, appearing to read "Steve Summers". The signature is written in a cursive style with a large initial "S".

Steve Summers
Executive Director of Operations

CONTRACT
Child Care Program
Waunakee Community School District
and
Wisconsin Youth Company, Inc.

It is hereby agreed that Wisconsin Youth Company, Inc., 1201 McKenna Blvd., Madison, Wisconsin 53719 for consideration of \$2,850.00 per school per year, pro rated from beginning date to end date, is permitted to utilize the facilities of Heritage, Prairie, and Arboretum Elementary Schools for a school-aged child care program beginning on September 5, 2023 and terminating on June 7, 2024. Payment for the building usage is due no later than December 1, 2023.

The hours for the program will be 2:40 p.m. through 5:45 p.m. on the days school is in session. Additional care will be provided at one school site to be determined during staff development and teacher convention days. The program will be held in classrooms and/or other areas as specified by the building principal. Maximum number of participants shall not exceed the program's licensed maximum.

Wisconsin Youth Company, Inc. is responsible for the care of the District facilities and equipment and agrees to pay any damages thereto. Wisconsin Youth Company, Inc. will also be responsible for light housekeeping at the end of each session, i.e. pick up paper, materials used and etc., including putting chairs on top of classroom tables.

The Waunakee Community School District assumes no insurance liability for the school-aged childcare program or its participants other than statutory liability as owner of the facilities being used.

Wisconsin Youth Company, Inc. agrees to carry adequate insurance and will name the Waunakee Community School District as an additional insured. A certificate of insurance shall be provided Waunakee Community School District to the Business Office. Wisconsin Youth Company, Inc. agrees to abide by all State of Wisconsin rules and regulations related to child care providers and facilities.

HOLD HARMLESS AND INDEMNIFICATION:

The undersigned applicant(s) agree to abide by all rules, regulations, and policies of the Waunakee Community School District Board of Education regarding the use of school facilities to be used as hereinafter described. The undersigned do further agree to hold harmless and indemnify the Waunakee Community School District from any and all claims, losses, directly or indirectly related to the use of the facilities described herein by the undersigned and any guests, friends, or invitees which result in injury or loss of property to any person using the facilities herein described. The undersigned do further waive any claims, damages, losses or liabilities relating to the condition of the premises to be used, and if requested, to further carry liability insurance in an amount approved by the Waunakee Community School District, adding the Waunakee Community School District as an additional insured. The undersigned agree to being bound by any existing rules, regulations, or policies adopted by the Waunakee Community School District which may be changed, altered, or added at any time. The Waunakee Community School District agrees to indemnify and hold Wisconsin Youth Company, Inc. harmless for any and all claims, damages, cost and expenses, resulting from any loss from the Waunakee Community School District's gross negligence or intentional misconduct in performing its obligations under this agreement.



Steve Summers
Executive Director of Operations
Waunakee Community School District

(Date)

Rebecca Carlin
Director of Administration
Wisconsin Youth Company, Inc.

(Date)

June 13, 2023

Wisconsin Youth Company, Inc.
Rebecca Carlin, Director of Administration
1201 McKenna Blvd.
Madison, WI 53719

Day Care Contract 2023-2024 School Year

The Waunakee School Board has approved a contract with your company for providing after school daycare for the 2023-2024 school year.

The agreement calls for a charge of \$2,850.00 per school building.

Enclosed are two copies of the agreement for your signature. Return one copy to me and keep the other copy for your file. Also be reminded that I need a copy of your Certificate of Insurance when your insurance renews.

If you have any questions please call me at (608) 849-2000 ext. 8491.

Sincerely,

A handwritten signature in black ink, appearing to read "Steve Summers". The signature is written in a cursive style with a large initial "S".

Steve Summers
Executive Director of Operations

HOURLY 1st COSTING OPTION.

OPTION 1

1. Gives a step increase.

For the HR Committee week of Mar 27, 2023

If anniversary date falls:

MARCH 20, 2023 DATA UPDATED IS IN PURPLE

JUL 1 - DEC 31 --> give full year step movement 1st PR of fiscal year

JAN 1 to JUN 30 --> Step movement occurs effective the Jan 15 payroll.

ADMINISTRATOR 1st COSTING OPTION: TBD

EMPLOYEE GROUPS	CURRENT	Increase of 6.5%	Catch up Pay	TOTAL COST	% INCREASE
Administrator / Admin Support					
Returning Staff	5,022,238	+ 326,445	35,000	5,383,683	107.20%
Administrator Catchup Pay				5,600	
Summer School Coordinator	11,252	+ 731		11,983	106.50%
Vacancies. Included in above returning staff figures	0	+		0	
Job Offer / Changes. _____	0	+		0	
23-24 Detail Costing Spreadsheet started 3.29.23 je					

EMPLOYEE GROUPS	CURRENT	COSTING FIGURES			TOTAL COST	% INCREASE
		Increase of 6.5%	Step Movement			With step movement
Administrative Assistants						
Returning Staff. Two Step increase amount used.	\$1,711,266	+ \$111,232	+ \$19,620	= \$1,842,118	107.65%	
Vacancies (used current staff figures - Hass)	\$0	+ \$0	+ \$0	= \$0		
Detail Costing - TWO STEP		Detail Costing - ONE STEP				
Salary Matrix 23-24 same as 22-23		Total work days decreased: 12M 261 to 260. 11M 240 to 239.				
Classified Staff / Para Educators / Crossing Guards						
Returning Staff & Vacancies	\$2,912,886	+ \$189,338	+ 30,090	= \$3,132,314	107.53%	
Vacancies. All included above.						
Budgeted Positions						
Detail Costing						
Salary Matrix 23-24 same as 22-23						
Custodian / Maintenance						
Returning Staff	\$1,913,873	+ \$124,402	+ 14,553	= \$2,052,828	107.26%	
Total work days decreased: 261 to 260.						
Vacancies. All included above. HS Young resigned, but 4 hours of Saunders is labled yet as hiring overage. So technically, only 4 hrs open.						
S Hosely open 8 hr position uses step 5 custodian salary and job is included.						
New 8 hr open maintenance job included.						
B Hauke open position uses his wage level.						
Budgeted Positions						
Detail Costing- ONE STEP						
Salary Matrix 23-24 same as 22-23						
Hourly Grand Totals	\$6,538,025	\$424,972	\$99,263	7,027,260	107.48%	

Teacher	
Returning Staff	
Overloads	21,458
Vacancies	
Detail Costing	

**Waunakee Community School District
FACILITY USE FEE SCHEDULE**

ALL RATES ARE PER DAY (Unless otherwise noted)	Group 1	Group 2	Group 3	Group 4	Group 5	Group 6
Warrior Stadium& Warrior Pitch*^	N/C	Exhibit 1	Exhibit 1	Exhibit 1	Exhibit 1	Exhibit 1
Aquatic Center*	N/C	Exhibit 2	Exhibit 2	Exhibit 2	Exhibit 2	Exhibit 2
Performing Arts Center*	N/C	Exhibit 3	Exhibit 3	Exhibit 3	Exhibit 3	Exhibit 3
Class 1 Facilities (Warrior Stadium, Pitch, Pool, PAC not included)	N/C	\$200	\$250	\$300	\$400	\$500
Class 2 Facilities	N/C	\$60	\$80	\$100	\$160	\$200
Class 3 Facilities	N/C	\$40	\$60	\$80	\$100	\$160
Class 4 Facilities	N/C	\$25	\$25	\$25	\$25	\$50
Staff Costs:						
Custodial, Facility Set-up/Take down (\$45/hour outside of scheduled time)	N/C	\$45/hr (was \$30)	\$45/hr (was \$30)	\$45/hr (was \$30)	\$45/hr (was \$30)	\$45/hr (was \$30)
Field Preparation (Lining)	N/C	N/C	\$45/hr \$45/hr (was \$30)	\$45/hr (was \$30)	\$45/hr (was \$30)	\$45/hr (was \$30)
Specialized Classroom Equipment	N/C	\$50/hr (was \$35)	\$50/hr (was \$35)	\$50/hr (was \$35)	\$50/hr (was \$35)	\$50/hr (was \$35)
Tech Support	N/C	N/C	N/C	N/C	N/C	N/C
Television	N/C	N/C	N/C	N/C	N/C	N/C
VCR/DVD Player	N/C	N/C	N/C	N/C	N/C	N/C
Screen	N/C	N/C	N/C	N/C	N/C	N/C
Overhead Projector	N/C	N/C	N/C	N/C	N/C	N/C
Computer/Video Projector	N/C	N/C	N/C	N/C	N/C	N/C
Portable Sound System	N/C	N/C	N/C	N/C	N/C	N/C
Risers (each)	N/C	N/C	N/C	N/C	N/C	N/C
Tables	N/C	N/C	N/C	N/C	N/C	N/C
Chairs	N/C	N/C	N/C	N/C	N/C	N/C

*Other charges do apply see specific policy exhibits for more details.

^**The first \$30,000** Warrior Stadium gate receipts will be set aside to its own budget item for future artificial turf purchases.

ADDITIONAL FEES/CHARGES:

- When a custodian is not scheduled, and one needs to be assigned, there will be a \$45/hour custodial fee charged to all groups. If the event size requires more staff, the WCSD reserves the right to add custodial staff and charge fee to user group.
- Facility uses or events for groups 2, 3, 4, 5, or 6 that involve large groups (in excess of 100 people consisting of participants/attendee/audience) will be assessed a daily supply charge to offset the cost of custodial supplies (i.e. toilet paper, paper towels, trash liners, cleaning supplies, etc...) require to support the event.
- Group Size (participants/attendees/audience) 100-199 (\$25) 200-299 (\$35) 300-399 (\$25) 400-499 (\$45) 500-750 (\$60) 750 and above (\$85). For large events, additional charges for portable restrooms, trash receptacles, or trash disposal may be added.

- When an admission fee is charged to spectators/audiences, the facility use fees will be charge to group classifications 2, 3, 4, 5, and 6.
- District Gymnasiums (Classes 1, 2, & 3) can be rented for half days at a rate of 50% of the daily fee

WCSD Facilities User Group Expectations

The WCSD is pleased to rent and allow community and non-community groups the use of school district facilities in the evenings and on weekends. The District is very proud of our facilities and wants them to be used as much and as often as possible. There are some expectations that the WCSD has of the groups renting/using the district buildings.

- Reserve the facilities well in advance through the WCSD Activities Office (849-2103).
- Complete/Submit necessary paper work that will include a Waiver Damage Form and a Certificate of Insurance which may be required.
- Be as specific as possible on needs you may have in terms of set-up so that things such as tables, chairs, garbage cans, etc. can be made available prior to event.
- For events/activities where children are involved, there will be a custodian on duty. They are there to assist during the events, but will also have other work responsibilities to attend too.
- The WCSD provides supervision for school sponsored events only. There is no supervision of children done by school staff for non-school sponsored events/activities. All participants and spectators should remain in the areas designated for the event. Small children must be supervised and not allowed to roam around school facilities unsupervised. Children that are not supervised can be injured or damage school property. If children are left unsupervised around the schools, the district can restrict the use of a facility or hire supervision that will be charged back to the user group.
- During an event and at the completion of the event, please assist in cleaning up the areas that are being used.
- Immediately report any damage that may take place.