

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

Tuesday, January 7, 2025

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. 2025-2026 PLANNING

A. Timeline

5

The purpose of this agenda item is to discuss the 25-26 budget timeline. As a reminder, we are entering into a new state budget cycle. As such, we will be following the process very closely and will recommend updates to the budget process as necessary.

B. High-Level Budget Planning

7

The purpose of this agenda item is to provide a high level overview of 25-26 budget planning. We have updated the attached document to include enrollment by grade/school, including projections for 25-26 sections. This information is critical for

open enrollment planning. Administration seeks feedback from the budget committee on this topic.

Revenue assumptions:

- \$325 per student on the revenue limit formula
- 32% special education categorical aid
- Student enrollment per the 5-year average projection (+16)
- Interest earnings decline by \$100,000
- Act 12 (personal property tax) revenues remain in place
- New November 2024 operational referendum fully utilized in 25-26

Please note the following expenditure assumptions:

- 4.6% increase in CPI/compensation systems
- Classified staff referendum approved pay increase
- 5% health insurance increase
- 5% increase for utilities and transportation
- Added middle school utilities in 26-27
- \$70,000 increase to district property insurance

The following expenditure categories will need to be addressed:

- Termination benefits
- Post-employment benefits
- Health insurance changes/increases
- Maintenance
- Contingency/Fund balance

There will be significant statewide discussions regarding special education categorical aid. Increases in special education categorical aid decrease the required transfer from fund 10. Any decreases in the fund 10 required transfer should be allocated accordingly to the expenditure categories that need to be addressed above. In the event that special education categorical aid is not increased through the state budget, budget reallocation will be necessary for the categories mentioned above. The bottom line is that any new expenditures will likely not be able to be covered through new funding, but will have to be addressed through budget reallocation strategies. Administration will review the high level budget information in detail at the meeting.

C. Open Enrollment for 25-26

22

The purpose of this agenda item is to review a draft of open enrollment projection scenarios. The open enrollment attachment calculates capacity based on both our December 2024 enrollment and the 5-year average enrollment that is based off of the

September student count. We have good news to share in that our December enrollment is +11 compared to the September enrollment. Administration will be seeking feedback on the options for determining open enrollment capacity, specifically a discussion on the middle school sections as well as the potential reductions of two K-6 sections.

VI. 2024-2025 BUDGET PLANNING

A. Planning for 2024-2025 Budget and Beyond

We would like to discuss potential budget revisions for 24-25 and establishing an end of the year balance goal. Administration also requests a discussion on taking steps proactively to meet this goal, rather than waiting until next summer. The most recent bond issue rating identified fund balance level as an area of concern. Administration would prefer an end of the year balance goal of \$0. In order to get there, Administration would need the ability to allocate expenditures across various accounting funds. One example would be to allocate post-employment benefit expenditures to fund 73 utilizing deposits from prior years. Another example would be to allocate referendum eligible expenses from fund 10 to fund 49. The items that caused a fund balance decline in 23-24 would have the same effect in 24-25. Examples include termination benefits, health insurance changes, health insurance rate increase on July 1, district business insurance, etc. Administration is seeking committee feedback on this topic. One possible motion would be "Motion to establish a fund 10 balance goal for 24-25 of \$0 and authorizing administration to allocate expenditures across accounting funds to meet this goal".

B. Request for District Safety & Security Coordinator 24

The purpose of this agenda item is to request approval of a 0.5 FTE District Safety & Security Coordinator. Attached please find the job description prepared by HR Director, Brian Grabarski. The estimated costs for the position in 24-25 is \$21,000 and \$50,000 for 25-26. Please see page 14 of the 25-26 preliminary budget planning document to see an example funding plan for this position. Dr. Brown will speak to this request. Attached please find the job description for the position.

VII. DISCUSSION/ACTION ON PROPOSALS

VIII. OTHER ITEMS FOR DISCUSSION

A. Data Wrangler 28

The purpose of this agenda item is to provide an update on the Data Wrangler implementation. The trial period started on October 1st as the meters and all technical systems have been installed. The district has met with Data Wrangler multiple times. This first meeting led to a secondary meeting that involved NAMI, our HVAC contractor. A number of savings opportunities were reviewed. Administration has implemented some of the opportunities and continues to evaluate others. Attached please find data on the savings that been implemented to date.

We also were contacted by WPPI (Wisconsin Public Power), which Waunakee Utilities participates in, to complete a grant request for our efforts with energy reductions

connected to Data Wrangler. This grant request resulted in a \$10,000 payment to the district. In addition, we were contacted about another opportunity through Focus on Energy/Waunakee Utilities to receive incentives for verified electrical bill savings. We can apply for this program by January 15th. This program will result in significant reimbursement based on electrical bill savings. Please see the attached flyer on the program.

Administration is requesting approval of the 3-year contract extension for the base plan only. The combined savings from the electrical bills and the incentive program will clearly exceed the cost of the Data Wrangler base plan. We are requesting an evaluation of the fund 50/80 option for the program as we approach the 25-26 budget cycle. There are significant opportunities to reallocate expenditures from fund 10 to fund 50 or 80 and 3rd party users based on participation in these programs.

B. Fund Balance Policy

34

Administration would like to discuss an update to the district fund balance policy.

Attached please find the current policy. For perspective, the most recent statewide data for fund balance is 26% and 25% in Dane County.

As an example, the increase in fund 10 expenditures from 23-24 to 24-25 is \$4,143,522.

A fund balance goal of 15% would require a 24-25 end of the year balance of +\$621,528 and a 10% goal would require a positive balance of +\$414,352. Administration is recommending changing the 15% minimum to 10%. We will be looking for budget committee feedback on this topic.

IX. FUTURE AGENDA ITEMS

X. ADJOURN

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



WAUNAKEE

COMMUNITY SCHOOL DISTRICT

**Preliminary
Budget Planning
2025-26 School Year**

**Budget Committee Meeting
January 8, 2025**

I. 2025-2026 BUDGET TIMELINE

December 5	Review enrollment projection scenarios with the Budget Committee Review budget planning process with the Budget Committee
January 7	Review expenditure projection scenarios and open enrollment capacity with the Budget Committee
January 7	Review budget planning process with the Administrative Cabinet
January 13	Present open enrollment capacity to School Board for approval
February 3-7	Present first draft of the budget planning process to the Budget Committee
March 3-7	Present second draft of the budget planning process to the Budget Committee
March 10	Present budget planning process to the School Board for approval
March 11	Distribute approved budget planning process to the administrative cabinet
March 15 – Apr. 15	Building/department level budget development
April 1-30	Preparation of the first draft of the budget Budget meetings with administrators as necessary
May 5-9	First draft of the budget to the Budget Committee
May 12	First draft of the budget to the School Board School Board approves 2025-26 student fees School Board approves 2025-26 insurance benefits
May 13-31	Staff presentations on the budget process
June 2-6	Second draft of the budget to the Budget Committee
June 9	Second draft of the budget to the School Board
July 1	State equalization aid estimates released by DPI
July 7-11	Third draft of the budget to the Budget Committee
July 14	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
August 25	Presentation of the approved budget at the annual school district Budget Hearing. Request public approval of the tax levy at the Annual Meeting.
September 19	Third Friday in September student count
October 15	State equalization aid certification released by DPI
October 27	School Board makes any changes to the budget and sets the tax levy on or before November 1
Before Nov. 10	Certify tax levy by the School Board Clerk



WAUNAKEE

COMMUNITY SCHOOL DISTRICT

**Preliminary
Budget Planning
2025-26 School Year**

**Budget Committee Meeting
January 8, 2025**

I. 2025-2026 BUDGET TIMELINE

December 5	Review enrollment projection scenarios with the Budget Committee Review budget planning process with the Budget Committee
January 7	Review expenditure projection scenarios and open enrollment capacity with the Budget Committee
January 7	Review budget planning process with the Administrative Cabinet
January 13	Present open enrollment capacity to School Board for approval
February 3-7	Present first draft of the budget planning process to the Budget Committee
March 3-7	Present second draft of the budget planning process to the Budget Committee
March 10	Present budget planning process to the School Board for approval
March 11	Distribute approved budget planning process to the administrative cabinet
March 15 – Apr. 15	Building/department level budget development
April 1-30	Preparation of the first draft of the budget Budget meetings with administrators as necessary
May 5-9	First draft of the budget to the Budget Committee
May 12	First draft of the budget to the School Board School Board approves 2025-26 student fees School Board approves 2025-26 insurance benefits
May 13-31	Staff presentations on the budget process
June 2-6	Second draft of the budget to the Budget Committee
June 9	Second draft of the budget to the School Board
July 1	State equalization aid estimates released by DPI
July 7-11	Third draft of the budget to the Budget Committee
July 14	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
August 25	Presentation of the approved budget at the annual school district Budget Hearing. Request public approval of the tax levy at the Annual Meeting.
September 19	Third Friday in September student count
October 15	State equalization aid certification released by DPI
October 27	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

II. ENROLLMENT HISTORY

History

Grade	2020-21	2021-22	2022-23	2023-24	2024-25
EC	4	12	15	18	13
4K	268	270	249	238	249
K	256	295	292	289	258
1	272	278	303	299	293
2	298	297	285	307	310
3	270	304	310	301	314
4	310	285	311	312	315
TOTAL	1678	1741	1765	1764	1752
ELEM					
5	309	326	294	320	328
6	342	318	342	300	332
TOTAL	651	644	636	620	660
INTER.					
7	295	349	330	346	310
8	305	303	354	329	354
TOTAL	600	652	684	675	664
MIDDLE					
9	343	316	314	374	334
10	338	348	318	304	366
11	343	341	347	318	303
12	353	349	350	351	332
TOTAL	1377	1354	1329	1347	1335
HIGH					
TOTAL	4306	4391	4414	4406	4411
DISTRICT					

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

Enrollment Increase “New” Students

- 2020-21 -1.9%
- 2021-22 1.1%
- 2022-23 2.4%
- 2023-24 -1.0%
- 2024-25 1.9%
- Five-year average is 0.5%

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

2024-25 School Year

Grade	Total Dec 2024 enrolled	Sections				Student/Teacher Ratio	Optimum Class size*	Average Class size		
		Total	Arboretum	Heritage	Prairie			Arboretum	Heritage	Prairie
K	260	15	4	5	5	17.3	20	19.8	17.8	18.4
1	292	15	4	6	5	19.5	20	20.3	19.0	19.4
2	311	15	4	5	6	20.7	20	21.5	21.2	19.8
3	314	14	4	5	5	22.4	23	22.5	22.6	22.2
4	315	15	4	5	5	21.0	23	25.0	21.0	22.0
5	328	14				23.4	23			
6	336	15				22.4	23			
Total K-6	2156		20	26	26					

*The optimum class size is per Board Policy.

2024-25 Staffing Ratios

<u>School</u>	<u>Staff</u>	<u>Students</u>	<u>Ratio</u>
Arboretum	30.00	435 *	14.50
Prairie	39.00	531 *	13.62
Heritage	38.50	537 *	13.95
Intermediate	46.75	660	14.12
Middle School	55.50	664	11.96
High School	91.67	1335	14.56
Students with Disabilities	82.00	4411 **	53.79

* Does not include Early Childhood and 4K

**Students with Disabilities ratio is based on total enrollment

Historical Staffing Ratios

<u>School</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>24-25</u>
Arboretum	14.55	14.50	14.50	14.23	14.50
Prairie	14.44	13.45	14.03	13.41	13.62
Heritage	14.47	14.38	14.61	14.96	13.95
Intermediate	13.64	14.09	13.92	13.28	14.12
Middle School	13.72	12.99	13.68	13.11	11.96
High School	15.33	15.02	14.74	14.80	14.56
Students with Disabilities	63.84	60.99	57.32	53.73	53.79

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
 - Acknowledge overall enrollment will remain consistent over time
- Understand revenue trends including the property tax impact
 - Acknowledge November 2024 referendum funds utilized in forecast
- Understand expenditure trends
 - Compensation goals from November 2024 referendum included
- Realize the future impact of current fiscal decision
 - Fund 10 fiscal challenges must be addressed
- Explore the outcomes of different data scenarios
 - 2025-27 State Budget proposals

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 4.6% in 25-26, and 4.1% in 26-27
- Health costs increase at 5% per year
- Dental costs increase at 0%
- Non-personnel costs do not increase except transportation (5%), utilities (5%), and district property insurance.
- 25-26 Revenues are based on a \$325 per student increase in the revenue limit formula and state special education categorical aid at 32% for 25-26.

Waukeek Community School District

Five Year Enrollment Projections

Grade	5-Year Average			
	Residents	OE In	Total Students	OE Out
EC	13	0	13	0
4K	221	28	249	5
K	251	23	274	5
1st	243	21	264	4
2nd	282	21	303	2
3rd	301	16	317	2
4th	299	22	321	1
5th	308	19	327	2
6th	309	27	336	4
7th	317	21	338	3
8th	295	19	314	3
9th	342	23	365	3
10th	311	21	332	6
11th	345	20	365	12
12th	298	13	311	10
Totals	4135	294	4,429	62
Change in Enrollment			18	

Wauke Community School District

V. 2025-26 PLANNING

Enrollment Information/Projection

Grade	September 2024			December 2024			5-Year Average		
	Residents	OE In	Total Students	Residents	OE In	Total Students	Residents	OE In	Total Students
EC	13	0	13	19	0	19	13	0	13
4K	221	28	249	219	29	248	221	28	249
K	235	23	258	236	24	260	251	23	274
1st	272	21	293	268	24	292	243	21	264
2nd	294	16	310	295	16	311	282	21	303
3rd	292	22	314	291	23	314	301	16	317
4th	296	19	315	296	19	315	299	22	321
5th	306	22	328	306	22	328	308	19	327
6th	312	20	332	314	22	336	309	27	336
7th	292	18	310	291	19	310	317	21	338
8th	333	21	354	336	22	358	295	19	314
9th	313	21	334	312	21	333	342	23	365
10th	348	18	366	346	18	364	311	21	332
11th	291	12	303	291	12	303	345	20	365
12th	320	12	332	318	13	331	298	13	311
Totals	4138	273	4411	4138	284	4422	4135	294	4,429

- OE In is open enrollment students attending WCSD
- The student count change between September 2024 and December 2024 was an increase of 11 students (6 of the 11 were EC students)

Staffing Classrooms K-12 – Ratios

PRELIMINARY PROJECTIONS 2025-26

<u>K</u>	-	274	14 Sections	19.6 to 1	(20)
			[no change]		
<u>1</u>	-	264	14 Sections	18.9 to 1	(20)
			[-1 section]		
<u>2</u>	-	303	15 Sections	20.2 to 1	(20)
			[no change]		
<u>3</u>	-	317	14 Sections	22.6 to 1	(23)
			[no change]		
<u>4</u>	-	321	14 Sections	22.9 to 1	(23)
			[no change]		
<u>5</u>	-	327	14 Sections	23.4 to 1	(23)
			[no change]		
<u>6</u>	-	336	14 Sections	24.0 to 1	(23)
			[- 1 section]		

Our headcount indicates -2 section in sections for grades K-6.

7 th – 8 th grade	Sept 24	664 students/11.96 = 55.5 FTE
	Dec 24	668 students/11.96 = 55.8 FTE
	Sept 25	652 students/11.96 = 54.5 FTE

9 th – 12 th grade	Sept 24	1,335 students/14.56 = 91.7 FTE
	Dec 24	1,331 students/14.56 = 91.4 FTE
	Sept 25	1,373 students/14.56 = 94.3 FTE

7th – 12th grade +1.6 FTE

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

Staffing/Student Classrooms K-6 – Ratios

Projections 2025-26/Compared to 2024-25 Actual

<u>K</u>	-	<u>14 Sections- (no change)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>1</u>	-	<u>14 Sections- (-1 at Heritage)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>2</u>	-	<u>15 Sections- (-1 at Prairie, +1 at Heritage)</u>	
		Arboretum-	4
		Heritage-	6
		Prairie-	5
<u>3</u>	-	<u>14 Sections- (no change)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>4</u>	-	<u>15 Sections- (no change)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>K-4</u>	-	<u>Total (estimates indicate a -1.0 FTE in grades K-4)</u>	
		Arboretum-	20
		Heritage-	26
		Prairie-	25

Intermediate

5 - **14 Sections**

6 - **14 Sections**



(estimates indicate a -1.0 FTE at grades 5-6)

Staffing Classrooms K-6 – Ratios

2025-26 School Year

Grade	Estimated 25-26 Enrollment	Sections				Student/ Teacher Ratio	Optimum Class size*	Average Class size		
		Total	Arboretum	Heritage	Prairie			Arboretum	Heritage	Prairie
K	274	14	4	5	5	19.6	20	20.0	18.0	18.0
1	264	14	4	5	5	18.9	20	19.8	18.2	18.8
2	303	15	4	6	5	20.2	20	21.0	19.5	20.4
3	317	14	4	5	5	22.6	23	22.0	22.0	23.8
4	321	14	4	5	5	22.9	23	22.5	23.2	23.0
5	327	14				23.4	23			
6	336	14				24.0	23			
Total K-6	2142		20	26	25					

*The optimum class size is per Board Policy.

Waukeek Community School District

Fund 10 – “Big Picture Overview”

Current Scenario	Prior Years		Current	Projections				
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Enrollment Growth	1.0%	0.2%	-0.3%	-0.2%	0.2%	-1.1%	0.0%	-0.7%
Eq. Valuation Growth		16.8%	8.3%	5.0%	5.0%	5.0%	5.0%	5.0%
Rev. Limit/Member Incr.	0	325	325	325	325	325	325	325
Referendum	\$3,127,502	\$5,127,502	\$8,127,502	\$9,650,000	\$2,600,000	\$0	\$0	\$0
Fund 10 Revenues	\$59,625,532	\$64,018,308	\$67,708,385	\$70,757,000	\$73,768,099	\$73,082,919	\$74,267,892	\$75,445,412
Fund 10 Expenditures	\$60,298,881	\$64,559,224	\$67,708,385	\$70,827,249	\$73,881,241	\$76,512,815	\$79,324,590	\$82,280,654
Surplus (Deficit)	(\$673,348)	(\$540,916)	\$0	(\$70,249)	(\$113,142)	(\$3,429,896)	(\$5,056,698)	(\$6,835,242)
Fund Balance	\$8,022,097	\$7,481,181	\$7,481,181	\$7,410,932	\$7,297,790	\$3,867,894	(\$1,188,804)	(\$8,024,047)
Fund Balance %	13.3%	11.6%	11.0%	10.5%	9.9%	5.1%	-1.5%	-9.8%
Operating Expenses	\$64,038,945	\$68,767,429	\$72,741,933	\$76,022,133	\$79,209,593	\$81,991,967	\$84,960,839	\$88,080,566
Equalization Aid	\$23,888,515	\$24,685,494	\$24,634,807	\$25,555,840	\$24,709,118	\$24,694,330	\$23,199,067	\$22,901,135
Total Tax Levy	\$38,555,555	\$41,692,918	\$44,823,271	\$47,064,703	\$51,023,830	\$50,524,646	\$53,425,494	\$55,155,594
Mill Rate	\$9.69	\$8.97	\$8.90	\$8.90	\$9.19	\$8.67	\$8.73	\$8.58

- This overview includes the approved November 2024 operational referendum
- 25-26 open enrollment in does not reflect additional capacity approved by school board in January 2025
- 25-26 open enrollment out includes an decrease of 2 students above current levels
- Revenue assumptions:
 - \$325 per student on the revenue limit formula
 - 32% special education categorical aid
 - Student enrollment per the 5-year average projection (+16)
 - Interest earnings decline by \$100,000
 - Act 12 (personal property tax) revenues remain in place
 - New November 2024 operational referendum fully utilized in 25-26

Expenditure assumptions:

- 4.6% increase in CPI/compensation systems
- Classified staff referendum approved pay increase
- 5% health insurance increase
- 5% increase for utilities and transportation
- Added middle school utilities in 26-27
- \$70,000 increase to district property insurance

The following expenditure categories will need to be addressed:

- Termination benefits
- Post-employment benefits
- Health insurance changes/increases
- Maintenance
- Contingency/Fund balance

Waukeek Community School District

Fund 10 –“Big Picture Overview”

Fund 10

	Base Year 2024-25	Year 1 2025-26	Year 2 2026-27
Revenues			
Fund 10 Levy	33,383,590	35,384,279	39,096,740
Equalization Aid	24,634,807	25,555,840	24,709,118
Interest	800,000	700,000	600,000
Act 12	266,173	266,173	266,173
Open Enrollment	<u>2,511,297</u>	<u>2,738,190</u>	<u>2,986,024</u>
Totals	61,595,867	64,644,482	67,658,055
		3,048,615	3,013,572
Expenses			
Salaries	36,880,094	39,015,312	41,035,686
Health YOY Increase	4,940,601	5,187,631	5,447,013
Other Benefits	7,144,311	7,461,777	7,764,170
Utilities	1,126,923	1,183,269	1,367,433
Transportation	1,713,881	1,799,575	1,889,554
Open Enrollment Out	598,415	588,536	544,022
Voucher & ICS	283,223	287,823	292,423
Property Insurance	157,000	227,000	227,000
Fund 27 Transfer	7,268,513	7,550,902	7,913,517
Termination Benefits	0	100,000	150,000
Post Employment Benefits	0	600,000	550,000
Health Insurance Changes	0	100,000	100,000
Contingency		100,000	200,000
Maintenance	0	275,400	290,000
Total	60,112,961	64,477,225	67,770,817
		4,364,264	3,293,592
Net		-1,315,649	-280,020
Cumulative			-1,595,669

Fund 10 –“Big Picture Overview”

- Deficit for 25-26 without highlighted budget items is \$140,249. This deficit should be addressed by the reduction of 2 FTE from grades K-6.
- **Any new budgetary requests will need to be connected to budget reallocation options or a funding source that equates to the budgetary request.**
- Additional deficit for 25-26 for highlighted budget items is \$1,175,400. For perspective, every 5% increase in state special education categorical aid equates to \$556,458 in additional revenue for fund 27 which then reduces the transfer from fund 10 to fund 27.
- Any increases in state funding should be directed towards highlighted budget items, not new items.
- Regardless of any new state funding, the highlighted budget items must be addressed for 25-26 to avoid reductions in fund 10 fund balance.
- Budgetary policies/practice changes should be considered for 25-26. Examples include:
 - Building/Department carryover practices
 - Allocation of discretionary grants
 - Fund balance policy
 - Funding districtwide maintenance from referendum funds

Example Reallocation Options

New Priority: District Safety Director 50% - \$50,000

Options to pay for new priority:

- Eliminate district business insurance consultant - \$6,250
- Eliminate district student accident insurance - \$8,331
- Hanover Research Database - \$17,500
 - Remove from business office, could move to different department
- Reduce district consulting budget - \$25,000

Each of the expenditures identified for reallocation have a purpose, but is that purpose more important than the new priority of District Safety Director?

Open Enrollment Capacity for the 2025-26 School Year
Based on December 2024 Enrollment

	ESTIMATED	NUMBER OF	CLASS	OPTIMAL	OPENINGS	OPEN
4K-4 TOTALS						
4K	249	14	17.79	20	280	31
FULL DAY KINDERGARTEN	274	14	19.57	20	280	6
FIRST GRADE	260	14	18.57	20	280	20
SECOND GRADE	292	15	19.47	20	300	8
THIRD GRADE	311	14	22.21	23	322	11
FOURTH GRADE	314	14	22.43	23	322	8
ELEMENTARY TOTALS	1700					
	ESTIMATED	NUMBER OF	CLASS	OPTIMAL	OPENINGS	OPEN
INTERMEDIATE						
FIFTH GRADE	315	14	22.50	23	322	7
SIXTH GRADE	328	14	23.43	23	322	0
BUILDING TOTAL	643					
	ESTIMATED	NUMBER OF	CLASS	OPTIMAL	OPENINGS	OPEN
MIDDLE SCHOOL						
SEVENTH GRADE	336	16	21.00	22	352	16
EIGHTH GRADE	310	14	22.14	22	308	0
BUILDING TOTAL	646					
	ESTIMATED	NUMBER OF	CLASS	OPTIMAL	OPENINGS	OPEN
HIGH SCHOOL						
NINTH GRADE	358	16	22.38	22	352	0
TENTH GRADE	333	15	22.20	22	330	0
ELEVENTH GRADE	364	16	22.75	22	352	0
TWELFTH GRADE	303	12	25.25	25	300	0
BUILDING TOTAL	1358					

Nonresident students who are currently enrolled in Waunakee (because their family moved out of the district) and siblings of nonresident students currently enrolled in Waunakee will be guaranteed acceptance .

Open Enrollment Capacity for the 2025-26 School Year
Based on 5-Year Average Enrollment Model

	ESTIMATED	NUMBER OF	CLASS SIZE	OPTIMAL	OPENINGS	OPEN ENROLLMENT
4K-4 TOTALS						
4K	249	14	17.79	20	280	31
FULL DAY KINDERGARTEN	274	14	19.57	20	280	6
FIRST GRADE	264	14	18.86	20	280	16
SECOND GRADE	303	15	20.20	20	300	0
THIRD GRADE	317	14	22.64	23	322	5
FOURTH GRADE	321	14	22.93	23	322	1
ELEMENTARY TOTALS	1728					
	ESTIMATED	NUMBER OF	CLASS SIZE	OPTIMAL	OPENINGS	OPEN ENROLLMENT
INTERMEDIATE						
FIFTH GRADE	327	14	23.36	23	322	0
SIXTH GRADE	336	14	24.00	23	322	0
BUILDING TOTAL	663					
	ESTIMATED	NUMBER OF	CLASS SIZE	OPTIMAL	OPENINGS	OPEN ENROLLMENT
MIDDLE SCHOOL						
SEVENTH GRADE	338	16	21.13	22	352	14
EIGHTH GRADE	314	14	22.43	22	308	0
BUILDING TOTAL	652					
	ESTIMATED	NUMBER OF	CLASS SIZE	OPTIMAL	OPENINGS	OPEN ENROLLMENT
HIGH SCHOOL						
NINTH GRADE	365	16	22.81	22	352	0
TENTH GRADE	332	15	22.13	22	330	0
ELEVENTH GRADE	365	16	22.81	22	352	0
TWELFTH GRADE	311	12	25.92	25	300	0
BUILDING TOTAL	1373					

Nonresident students who are currently enrolled in Waunakee (because their family moved out of the district) and siblings of nonresident students currently enrolled in Waunakee will be guaranteed acceptance .

Open Enrollment Sped Space Available for 25-26

High School	0
Middle School	0
Intermediate School	0
Prairie Elementary	0
Heritage Elementary	5
Arboretum Elementary	5
EC	0
4K	0
Transition Program (18-21)	2
District Wide	
Occupational Therapy	4
Physical Therapy	4
Speech/Language Therapy	0
Vision - Contracted Out	0
Deaf/Hard of Hearing - Contracted Out	0



Job Description DRAFT

Position Title: Safety and Security Coordinator

Employee Group: Administrative Support

Contract Length: 238 days; 50% FTE

FLSA: Non-exempt

Supervisory Responsibilities: Building Safety and Security Staff (jointly with Building Principals)

Reports to: Executive Director of Operations

Qualifications:

1. Bachelor's degree in safety, law enforcement, education, occupational health or in a related field. Equivalent experience may be substituted for education.
2. Minimum of 5 years of experience in safety-related management.
3. Aptitude and understanding in the areas of planning, student and staff training, response systems and emergency management.
4. Excellent communication, human relations, supervisory, and management skills.
5. Valid Wisconsin Driver's License required.

Preferred experience:

Related job experience in a school setting

Bilingual skills - Spanish/English

Position Summary:

Provides leadership in the development, implementation and oversight of school and district safety plans and response protocols. Coordinates district planning with internal stakeholders and community safety partners. Ensures that the district maintains a safe and secure environment for students, staff, and visitors by proactively addressing potential risks, coordinating emergency response plans, and fostering a culture of safety throughout the district.

Essential Functions: *Other duties may be assigned. This list is illustrative only and is not a comprehensive listing of all functions and tasks performed by incumbents.*

1. Leads the district Safety Committee to systematically devise programs to deal with safety planning, emergencies, and district training in accordance with federal and state regulations and district policy.
2. Actively contributes to emergency management as a member of the district Incident Command Team.
3. Conduct ongoing risk assessments as part of the annual district safety plan and periodic safety checks; assume responsibility for the comprehensive overall planning and scheduling of district safety and security updates for the district resolving existing problems and determining future requirements.
4. Partners with building and central office administration to advise the Board regarding safety and security of district facilities and related budgetary needs.
5. Create and maintain positive working relationships with members of the surrounding community, emergency services, law enforcement, and the Wisconsin Department of Justice and Office of School Safety while serving as a liaison to those stakeholders.
6. Create and submit reports ensuring that the district is compliant with federal and state law and reporting requirements related to safety and security.
7. Coordinates, delivers and ensures all district staff members receive training for district safety and security protocols.
8. Oversee district and school specific safety and security preparedness drills.
9. Contribute to district and school based threat assessment training and operations.
10. Maintain membership in the Wisconsin School Safety Coordinators Association and appropriate Federal Emergency Management Association training certifications.
11. Prepare and administer the budget for district safety to ensure the most equitable and cost-effective utilization of resources.

Other Functions

- Follows district policies and promotes a positive image of the District at all times.
- Properly handles confidential matters relating to students and staff.
- Attend all Board meetings and committee meetings related to safety and security and as designated by the Executive Director of Operations.
- Perform other responsibilities as assigned by the Executive Director of Operations or District Administrator.

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

Knowledge, Skills, Abilities

Excellent written and verbal communication in English; write reports, presentations and business correspondence.

Read, interpret, and create documents such as safety rules, operating and maintenance instructions, blueprints, project plans, schematics and procedure manuals, and governmental regulations.

Ability to effectively and persuasively present information and respond to questions from diverse groups of administrators, staff, community members, students and governmental entities.

Add, subtract, and multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals.

Ability to maintain good relationships with others both as a leader and team member. Good human relations skills.

Conflict resolution skills.

Ability to use job-related equipment and tools. Operate basic functions of computers, tablets, and mobile phones for email, work orders, mapping, diagrams, internet use, training, printing and other computer-related applications/functions.

Flexibility is required to work with others in a variety of circumstances and as a team; and to work with a wide diversity of individuals.

Ability to independently and cooperatively define problems, collect data, establish facts, and draw valid conclusions and deal with problems involving several abstract and concrete variables.

Work effectively under stress.

Adapt to changing work priorities with interruptions.

Physical Demands

The usual and customary duties require the following physical demands: Work involves walking, sitting, standing, bending, twisting, turning, lifting, carrying, and reaching.

Ability to sit, walk or stand for prolonged periods of time. Phone and computer use.

Manual dexterity using fine and gross motor skills is necessary. Good vision and hearing with corrective devices, as needed. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception and ability to focus. Regularly required to lift and/or carry up to 25 pounds. Verbal and auditory communication are both frequently required.

Work Environment

This job is frequently performed indoors and outdoors, with occasional exposure to heat/cold, and inclement weather. Occasionally required to enter close quarters, crawl spaces, and small enclosed rooms. The noise level in the work environment is generally low to moderate, but can be loud at times. Frequent travel throughout the district. Position usually demands meeting deadlines with strict time constraints and multiple, constant interruptions.

Adopted: January 2024

<u>Waunakee School District</u>	<u>Account Number</u>	<u>Nov1-Nov 30 Savings</u>	<u>Dec 1-Dec 30 Est Savings</u>
Arboretum Elementary	390060-00	\$589.97	\$420.00
District Office	293961-13	\$0.00	\$0.00
Heritage Elementary	1001778-01	\$510.58	\$825.00
High School-South	390202-00	\$133.11	\$810.00
High School-North	390010-11	\$216.55	\$1,000.00
Intermediate School	994095-01	\$315.00	\$1700 w/solar assistance
Middle School	390020-11	\$266.44	\$720.00
Prairie Elementary	390080-11	\$481.59	\$230.00
		\$2,513.24	\$5,705.00

2025 BUSINESS OFFERINGS

SCHOOLS & GOVERNMENT UTILITY BILL VERIFIED SAVINGS OFFERING



HOW TO APPLY

NEED HELP? CALL 800.762.7077

FOCUS ON ENERGY® encourages school and government customers to participate in the Utility Bill Verified Savings offering in 2025. This offering is available to select customers seeking financial support to reduce energy usage in their buildings throughout the calendar year. Energy reduction cannot be attributed to installing new capital equipment eligible through prescriptive and custom incentives. Instead, participants can achieve energy reduction through other methods, such as:

- Hiring an Energy Manager.
- Applying analytics software for energy reduction.
- Utilizing a real-time energy monitoring device.
- Training staff.
- Implementing behavioral initiatives.

Enrollment is competitive. Focus on Energy will choose applicants based on their plans to save energy from January 1 through December 31, 2025.

WHY PARTICIPATE?

Besides saving energy in your facilities, Focus on Energy will support you throughout the process with regular check-ins, training support, and strategies for energy savings. You will also receive an incentive for the energy you save.

Paid incentives will be determined upon bill submittal for December 2025. Your savings for the year are calculated and weather-normalized through ENERGY STAR® Portfolio Manager®.

$$\text{Incentive} = \$0.006 \times \text{Building Square Footage} \times \text{Energy Use Intensity Savings.}$$

example 1

BUILDING DETAILS:

Site: 300,000 ft.² High School

Reduced EUI: 5.7 points
(72.3 kBTU/ft.² Year 1 - 66.6 kBTU/ft.² Year 2)

Incentive = \$0.006 x 300,000 x 5.7 = \$10,260

Energy Savings: 500,000 kWh*

Reduced Energy: \$50,000 during the year**

example 2

BUILDING DETAILS:

Site: 80,000 ft.² Elementary School

Reduced EUI: 4.2 points
(59.8 kBTU/ft.² Year 1 - 55.6 kBTU/ft.² Year 2)

Incentive = \$0.006 x 80,000 x 4.2 = \$2,016

Energy Savings: 98,500 kWh*

Reduced Energy: \$9,850 during the year**

*Assuming 100% electric savings.

**Utility rates are estimated at \$0.10/kWh. Utility rates will vary, and additional charges may cause these savings not to be realized.

ENERGY USE INTENSITY (EUI)

ENERGY STAR Portfolio Manager expresses EUI as energy per square foot per year. To calculate EUI, divide the total energy consumed by the building in one year (measured in kBTU) by the facility's gross square footage. Focus on Energy is using ENERGY STAR Weather Normalized Site Energy Usage Index, which is reported by calendar year.

UTILITY BILL VERIFIED SAVINGS REQUIREMENTS

section 1

BEFORE YOU APPLY

- Confirm your gas and/or electric utility participates in Focus on Energy at focusonenergy.com/utilities.
- Contact your Focus on Energy Advisor for assistance. If you do not know who your Energy Advisor is, visit focusonenergy.com/ea-map.

section 2

WHAT YOU'LL NEED

- Utility Bill Verified Savings enrollment application.
- Identified Energy Champion.
 - Energy Champion – Individual responsible for the success of this offering at the facility. This individual is responsible for coordinating with their Focus on Energy team and ensuring ENERGY STAR Portfolio Manager is updated.
- Plan to achieve energy savings throughout the year.

section 3

TIMELINE AND EXPECTATIONS

- Customer is expected to enter historical building data into ENERGY STAR Portfolio Manager by February 28, 2025, and share the account information with Focus on Energy.

- Energy Advisor will meet with the customer and energy teams (if applicable) monthly.
- Energy Champion will watch two designated prerecorded webinars designed to help identify energy savings in their facility. Energy Advisor will provide access to Focus on Energy's 24/7 on-demand training portal.
- Energy Advisor will share non-weather normalized EUI progress reports with customer quarterly to evaluate progress.
- After calculating the difference in Weather Normalized Site EUI by ENERGY STAR Portfolio Manager, an incentive will be determined and Completion Notice (CN) sent to the customer with the official incentive amount.
- Upon receipt of signed CN, incentive is processed and paid within six to eight weeks.

Submit your completed enrollment application to business@focusonenergy.com or to your Energy Advisor.



UTILITY BILL VERIFIED SAVINGS ENROLLMENT APPLICATION



Enrollment is competitive and limited to customers with the best plan to save energy for the year. Complete all sections. Incomplete applications cannot be processed and will delay payment of incentives. Applications must be submitted no later than **December 31, 2024**.

section 1

ACCOUNT AND CUSTOMER INFORMATION

Tax Identification Number (Check one) FEIN

If you use a Social Security Number (SSN) as your Tax Identification Number, **do not provide it below**. You will be contacted by the Program via email to provide a copy of your W-9 using a secure online portal, if it is not already on file. **You must list an email address in Section 3.**

FEIN _____

TAX CLASSIFICATION OF CUSTOMER

(Check one. Required for all businesses, including non-profits.)

- Sole Proprietorship
- S Corporation
- Partnership
- C Corporation
- LLC - S Corp
- LLC - Partnership
- LLC - C Corp
- Single-Member LLC
- Other _____

COMPANY NAME _____

LEGAL ADDRESS (AS SHOWN ON COMPANY W-9) _____

CITY _____ STATE _____ ZIP _____

WHO DID YOU WORK WITH FROM FOCUS ON ENERGY? (CONTACT NAME) _____

section 2

PARTICIPATING SITE INFORMATION

(Refer to your utility bills for account numbers below.)

PARTICIPATING SITE BUSINESS NAME _____

PARTICIPATING SITE ADDRESS _____

CITY _____ STATE _____ ZIP _____

ELECTRIC UTILITY AT JOB SITE _____ ELECTRIC ACCOUNT # _____

GAS UTILITY AT JOB SITE _____ GAS ACCOUNT # _____

- PARTICIPATING SITE ADDRESS IS SAME AS LEGAL ADDRESS
- PARTICIPATING SITE ADDRESS IS DIFFERENT (COMPLETE BELOW)

OTHER ENERGY USED _____

APPROXIMATE ANNUAL KWH _____

APPROXIMATE ANNUAL THERMS _____

section 3

CUSTOMER CONTACT INFORMATION

NAME _____ TITLE _____

PRIMARY PHONE # _____ EMAIL ADDRESS _____

Are you the Energy Champion? Yes No (list name below) _____

Preferred method of contact: Call Email Text

If Focus on Energy has a question about this application, we should contact: Customer Trade Ally Other _____

section 4

BUSINESS PAYMENT INFORMATION

Payee is responsible for any associated tax consequences.

Mail check to: Customer Legal Address Participating Site Address
 Alternate Address (complete below)

COMPANY NAME _____

ALTERNATE ADDRESS _____

CITY _____ STATE _____ ZIP _____

ATTENTION TO (OPTIONAL) _____

section 5

ENERGY SAVINGS PLAN

Explain your plan to achieve measurable energy savings without capital expenditures (attach a separate document if necessary).

By signing this agreement, I demonstrate my alignment with the objectives of this offering, and I pledge to support the efforts at this site. By signing this agreement, I also provide my permission for my electric and gas utility(ies) to share my energy data directly with Focus on Energy.

CUSTOMER SIGNATURE _____

NAME (PRINT) _____

DATE _____



PARTICIPATION REQUIREMENTS

NEED HELP? Call **800.762.7077**

Use the eligibility requirements below to see if your business qualifies for program incentives. You can also visit **focusonenergy.com** to find savings opportunities specific to your business.

INFORMATION AND REQUIREMENTS

Before you start your project, make sure you are familiar with participation requirements, program information, and Terms and Conditions.

General Terms and Conditions

Review the Focus on Energy Terms and Conditions at **focusonenergy.com/terms** or call **800.762.7077** to request a copy.

Incentive Limits

Incentives are limited to \$300,000 per project and \$400,000 per customer per calendar year for all Focus on Energy incentives (prescriptive and custom). Depending on the business tax classification of the payee, the entity receiving the incentive payment may receive IRS form 1099 for incentives totaling over \$600 in a calendar year.

Reminder: Incentives are capped at 100% of equipment cost unless otherwise noted. Equipment cost is the amount paid by the customer for qualifying equipment, excluding any Focus on Energy incentive credit, shipping, and sales tax. Like-for-like equipment replacement due to recall, warranty replacement, etc. is not eligible for an incentive.

REDUCING ENERGY WASTE ACROSS WISCONSIN

Focus on Energy, Wisconsin utilities' statewide program for energy efficiency and renewable energy, helps eligible residents and businesses save energy and money while protecting the environment. Focus on Energy information, resources and financial incentives help to implement energy efficiency and renewable energy projects that otherwise would not be completed.

©2025 Wisconsin Focus on Energy



The Waunakee Community School District Board of Education recognizes that the management of District funds necessitates the development of an adequate end of year fund balance. The general fund operating reserve:

1. Provides adequate working capital sufficient to meet the district cash-flow requirements, thus minimizing any cash-flow (short term) borrowing during the annual operating cycle.
2. Functions as a safeguard to fund unanticipated expenses that the district might incur or to fund unrealized revenue, which may occur but shall not be considered available to meet recurring operating expenses.
3. Demonstrates fiscal responsibility resulting in high credit rating which will help to reduce the district's borrowing costs.

In recognition of these needs, the Board of Education shall continually strive to develop operating budgets, which will add sufficient funds each year to the General Fund Balance and work towards maintaining a minimum of 15% of the total operating expenses in the fund balance.

Use of the General Fund Balance must be approved by 2/3 majority of the Board. Committed funds are used first, followed by assigned and then unassigned amounts.

Annually, the Board of Education will review the fund balance to determine the allocation between non-spendable, restricted, committed, assigned, and unassigned fund balance accounts. The Business Manager is delegated authority to assign fund balance as directed by the Board of Education.

Legal Ref.: Section 65.90 Wisconsin Statutes

Cross Ref.: 680, Fiscal Accounting and Reporting

Adoption Date: January 2000

Revised: April 2002
March 2011
June 2024