

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

Monday, May 5, 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 AND ADDITIONS

A motion will be necessary to approve the agenda as presented (or) with changes as recommended.

IV. PUBLIC COMMENTS

Individuals may use this time to comment on any items listed as part of the meeting agenda. A copy of Board Policy 187 —Public Participation at Board Meetings is enclosed for your reference. Past practice has allowed 30 minutes for this section of the agenda.

V. 2025-2026 PLANNING

A. Timeline

5

Attached please find the budget planning timeline for 2025-26.

B. Approval of First Draft of 2025-26 Budget 7

The purpose of this agenda item is to review the first draft of the budget for the 25-26 school year. I have attached the first draft of the budget for your review. Please note that the first draft of the budget is based on the following:

1. The \$0/student increase in the per pupil categorical aid, with a \$325/student increase in the revenue limit formula
2. The personnel cost line includes an inflationary salary increase of 2.95%, implementation of the teacher and classified staff compensation systems, implementation of the classified staff operational referendum funds pay adjustments, a 0% increase in dental insurance rates, and a 5% increase for health insurance rates, utilities, and transportation.
3. The capital maintenance projects are funded from Fund 49
4. The first draft includes an increase of 1.4 FTE, as outlined on page 13 of the document.
5. The debt service fund includes the financial plan from the last borrowing that the board approved in March.
6. All of the remaining budget requests have been placed on hold at this time.

The second draft of the budget in June will include:

1. Grant allocations, if available
2. Staffing updates based on additional schedule changes, reallocation proposals or new positions
3. Updates to the Food Service budget (Fund 50), and other budgets as a result of School Board approved student fees
4. Updates to the gift fund (Fund 21)
5. Updates to building/department revenue accounts and corresponding expense accounts

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

C. Approval of 25-26 Student Fees 29

Attached please find the proposed student fees for the 2025-2026 school year. Administration is recommending approval.

D. Approval of 25-26 Facility Use Fees 33

Attached please find the proposed facility use fees for the 2025-2026 school year. Nick Conrad has updated several of the fees for consideration by the Budget Committee and has provided background information in the attachments for clarification. Administration is recommending approval.

E. Review Fund 10 40

The first draft of the budget includes transferring \$100,000 of utility costs to fund 80 through the use of the DataWrangler service. Please note this transfer is grounded in properly allocating utility costs from community service usage in fund 10. The

recommendation is connected a request to use these funds for continuous improvement teams for each building. Attached please find a document from Dr. Brown that explains the role of continuous improvement teams.

Administration met with Lamers on Aril 24th to discuss implementation of the school board motion from April. It is not possible to separate the costs of the app from the costs of the equipment that is necessary for the operation of the app. Administration is recommending Lamers purchase all equipment associated with the app and security cameras as presented in their per route increase proposal. The transportation budget will need reallocation from costs currently being spent in other categories (McKinney Vento student transportation) Administration will discuss this topic at the meeting.

F. Review Fund 27

The first draft of the budget includes an additional 1.0 FTE 1:1 para for a new student in the district. Also included is a .4 FTE increase for OT services. Both of these requests would be funded through the state transfer of service program. Administration is also proposing shifting the funding for the 2nd special education coordinator position from grant funding to district funding through the state transfer of service program. Both special ed coordinator positions would then be funded through district funds. Additional transfer of service requests may follow as students move into the district. Administration is recommending approval.

G. Review Fund 50

44

Administration met with Taher management on April 8th to review the operation of the food service program and to plan for 2025-26. The student fee agenda item includes the recommended food service fees for the 2025-26 school year. Taher management has preparing a corresponding budget proposal that is included in the packet. The estimated positive balance is slightly over \$6,000.

H. Review Fund 80

The first draft of the budget includes an expansion of the school resource officer program to include a second officer and the transfer of \$100,000 in utility costs/implementation of DataWrangler in fund 80. Administration is recommending approval.

I. Next Steps

We will ask the budget committee to meet on June 3rd or 4th. We will review budget revisions for 2024-25 and the second draft of the budget for 2025-26.

VI. **2024-2025 BUDGET PLANNING**

This agenda item is regarding the completion of the initial process of reposting all salary and benefits for the 2024-25 school year, the post-employment benefit payments we have made for 24-25 and the nonsalary/benefit data such as legal fees, special education categorical aid revenues, etc. The end result of this process will be a budget revision

presented in early June.

VII. **DISCUSSION/ACTION ON PROPOSALS**

VIII. **OTHER ITEMS FOR DISCUSSION**

IX. **FUTURE AGENDA ITEMS**

X. **ADJOURN**

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



WAUNAKEE

COMMUNITY SCHOOL DISTRICT

**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

2025-2026 Budget
FIRST DRAFT

Prepared by Allie Newton, Director of Business Services
May 12, 2025

TABLE OF CONTENTS

Board of Education3
Introduction, Timeline, Executive Summary4
Enrollment.....6
Proposed Property Tax Levy7
Revenues/Expenditures Summary8
Fund 109
Staffing Summary13
Fund 2114
Fund 2715
Fund 39...16
Fund 4118
Fund 49.....19
Fund 5020
Fund 7321
Fund 8022
Fund 9923

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 |
| Dawn Heinrichs, Vice-President | Village of Waunakee | Spring 2026 |
| Mark Hetzel, Treasurer | Town of Vienna | Spring 2027 |
| Carly Eaton, Clerk | Village of Waunakee | Spring 2028 |
| Ted Frey | Town of Westport, City of Middleton, City of Madison | Spring 2027 |
| Heather Murray | Village of Waunakee | Spring 2028 |
| Christopher Sonne | Town of Dane/Springfield | Spring 2028 |

Budget Committee Members

TBD

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 2025-2026 fiscal year began in December 2024 when the budget committee reviewed a budget timeline and revenue estimates. The budget committee reviewed expenditure estimates on January 7th. A draft of the budget planning process document was presented at a Budget Committee meeting in February. The school board approved the budget planning process document on March 10th. Building/department level budget planning took place in March. Administrative review of the budget took place in March. The first draft of the budget will be 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. The preliminary budget will be presented at the Annual Meeting on August 25th 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 27th.

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 |

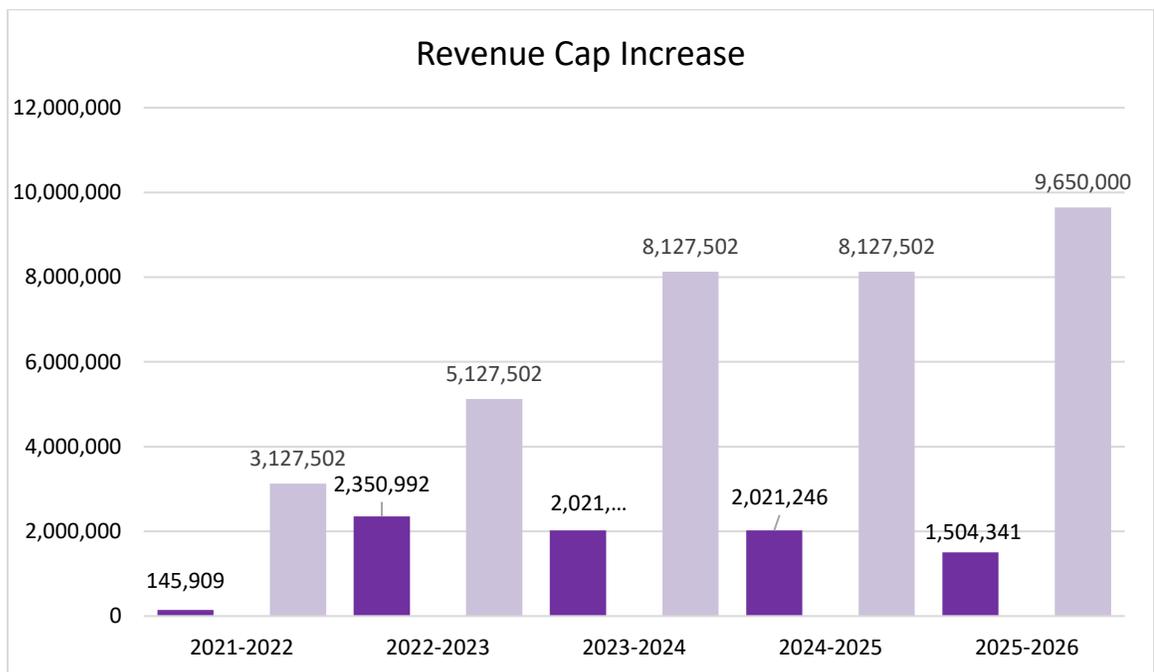
* Currently not being utilized

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 2025-26 Waunakee state budget planning process increases the revenue cap per student amount by \$325.00. 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 2025-26 is shown below (dark purple reflects the revenue limit increases from state budgets).

The 2021-22 through 2024-25 revenue caps were 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 (light purple reflects the referendum approved revenue limit increases). In November 2024, the community approved an operational referendum for \$9.65 million for 2025-26 and \$11.2 million for 2026-27. The operational referendum included \$1.05 million in 2025-26 and \$2.1 million in 2026-27 in non-recurring referendum funds. The remainder was recurring.



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 estimated September 2025 student count numbers are shown below:

| Grade | 2021-22 | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
|-----------------|-------------|-------------|-------------|-------------|-------------|
| EC | 12 | 15 | 18 | 13 | 13 |
| 4K | 270 | 249 | 238 | 249 | 249 |
| K | 295 | 292 | 289 | 258 | 274 |
| 1 | 278 | 303 | 299 | 293 | 264 |
| 2 | 297 | 285 | 307 | 310 | 303 |
| 3 | 304 | 310 | 301 | 314 | 317 |
| 4 | 285 | 311 | 312 | 315 | 321 |
| TOTAL | 1741 | 1765 | 1764 | 1752 | 1741 |
| ELEM | | | | | |
| 5 | 326 | 294 | 320 | 328 | 327 |
| 6 | 318 | 342 | 300 | 332 | 336 |
| TOTAL | 644 | 636 | 620 | 660 | 663 |
| INTER. | | | | | |
| 7 | 349 | 330 | 346 | 310 | 338 |
| 8 | 303 | 354 | 329 | 354 | 314 |
| TOTAL | 652 | 684 | 675 | 664 | 652 |
| MIDDLE | | | | | |
| 9 | 316 | 314 | 374 | 334 | 365 |
| 10 | 348 | 318 | 304 | 366 | 332 |
| 11 | 341 | 347 | 318 | 303 | 365 |
| 12 | 349 | 350 | 351 | 332 | 311 |
| TOTAL | 1354 | 1329 | 1347 | 1335 | 1373 |
| HIGH | | | | | |
| | | | | | |
| TOTAL | 4391 | 4414 | 4406 | 4411 | 4429 |
| DISTRICT | | | | | |

The historical student count shows a stable enrollment. The estimated September 2025 enrollment shows an increase of 18 students. Enrollment increases result in more revenues being available through the revenue cap formula.

The 2025-2026 revenue cap limit estimate increases to \$61,428,584 or \$3,054,341 higher than 2024-25. This equates to a 5.2% increase. The \$3,054,341 is a combination of referendum approved funds (\$1,550,000) and state budget funds (\$1,504,341). The 2025-2026 state equalization aid estimate increased to \$25,555,840 or \$921,033 higher than 2024-25. This change equates to a 3.7% 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 2025-2026 tax levy estimate increases to \$47,501,003 or \$2,677,732 higher than 2024-2025. This increase equates to a 6% increase. Two years of historical information and the proposed tax levy for this year is shown below.

| Proposed Property Tax Levy | | | |
|--|----------------------|----------------------|----------------------|
| FUND | Audited 2023-24 | Unaudited 2024-25 | Proposed 2025-26 |
| General Fund | 28,460,117.00 | 33,383,590.00 | 35,564,279.00 |
| Referendum Debt Service Fund | 12,838,301.00 | 10,699,681.00 | 10,940,424.00 |
| Non-Referendum Debt Service Fund | 0.00 | 0.00 | 0.00 |
| Capital Expansion Fund | 0.00 | 0.00 | 0.00 |
| Community Service Fund | 394,500.00 | 740,000.00 | 996,300.00 |
| TOTAL SCHOOL LEVY | 41,692,918.00 | 44,823,271.00 | 47,501,003.00 |
| PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YR | 8.0% | 7.5% | 6.0% |

The 2025-2026 tax base increased to \$5,288,242,330 or \$251,821,063 higher than 2024-2025. This change equates to a 5.0% increase. The 2025-2026 tax rate (tax levy/tax base) estimate increases to \$8.98. This equates to a 0.9% increase.

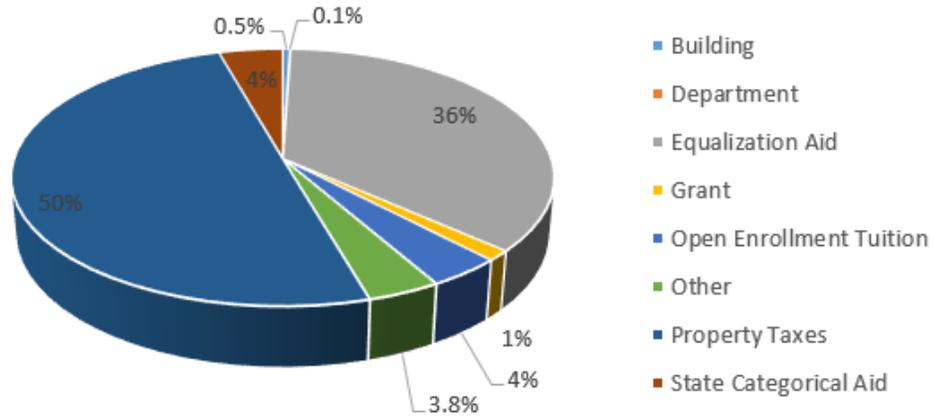
A summary of the expenditures showing two years of historical information and the proposed 2025-2026 budget is shown below. Fund 73 is not included in the summary below.

| Total Expenditures and Other Financing Uses | | | |
|---|--------------------|----------------------|---------------------|
| ALL FUNDS | Audited 2023-24 | Unaudited 2024-25 | Proposed 2025-26 |
| GROSS TOTAL EXPENDITURES--ALL FUNDS | 158,668,195.00 | 163,246,437.00 | 153,654,408.00 |
| Interfund Transfers (Source 100) - ALL FUNDS | 6,416,057.00 | 7,268,513.00 | 7,721,229.00 |
| Refinancing Expenditures (FUND 30) | 0.00 | 0.00 | 0.00 |
| NET TOTAL EXPENDITURES -- ALL FUNDS | 152,252,138.00 | 155,977,924.00 | 145,933,179.00 |
| PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR | 5.5% | 2.45% | -6.44% |

Waunakee Community School District

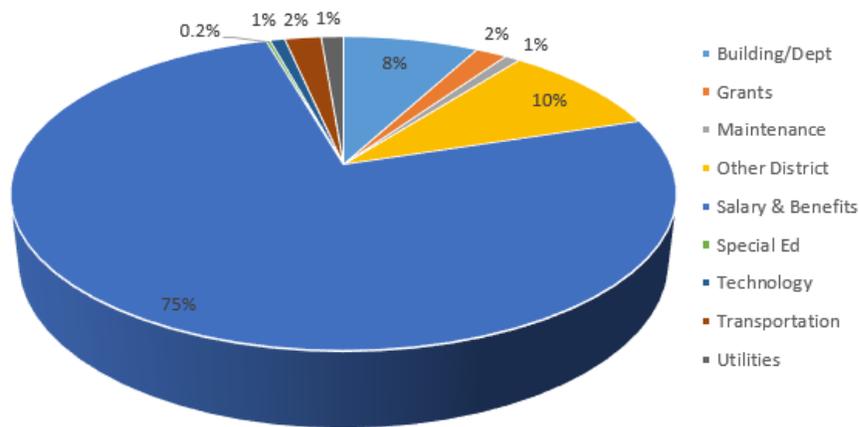
Where do the revenues come from? (Funds 10 and 27)

Total 10/27 Revenues



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

Total 10/27 Expenses



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

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 2025-26 grant budgets are not available at this time. The 2025-26 open enrollment budgets will be updated based on actual student attendance in the fall of 2025. The state equalization aid/property tax budgets will be revised based on the aid estimate amounts from the Department of Public Instruction from July 1st.

| | 2024-2025 | 2025-2026 | \$ Change | % Change |
|--------------------------------|------------------|------------------|-----------------|--------------|
| Revenues: | | | | |
| Prairie School Bldg Fees | \$2,550 | \$2,550 | \$0 | 0% |
| Heritage School Bldg Fees | \$2,250 | \$2,250 | \$0 | 0% |
| Arboretum School Bldg Fees | \$5,820 | \$5,820 | \$0 | 0% |
| Intermediate School Bldg Fees | \$37,900 | \$37,900 | \$0 | 0% |
| Middle School Bldg Fees | \$23,700 | \$23,700 | \$0 | 0% |
| High School Bldg Fees | \$199,215 | \$199,215 | \$0 | 0% |
| Athletics Fees | \$71,000 | \$71,000 | \$0 | -- |
| Building Revenues | \$342,435 | \$342,435 | \$0 | 0.00% |
| Curriculum Secondary Revenues | \$10,815 | \$10,815 | \$0 | 0% |
| Elementary Curriculum Revenues | \$12,400 | \$12,400 | \$0 | 0% |
| Maintenance Revenues | \$15,000 | \$15,000 | \$0 | 0% |
| Technology Erate/Fees | \$0 | \$0 | \$0 | 0% |
| Technology Revenues | \$4,200 | \$4,200 | \$0 | 0% |
| Department Revenues | \$42,415 | \$42,415 | \$0 | 0.00% |
| Common School Funds | \$267,990 | \$296,005 | \$28,015 | 9% |
| Title 1 Public Grant | \$96,184 | \$96,184 | \$0 | 0% |
| Title 1 Private Grant | \$4,563 | \$4,563 | \$0 | 0% |
| Title 2 Grant (Public) | \$40,907 | \$40,907 | \$0 | 0% |
| Title 2 Grant (Private) | \$6,232 | \$6,232 | \$0 | 0% |
| Title 3 Grant | \$17,205 | \$17,205 | \$0 | 0% |
| Title 4A Grant (Public) | \$7,482 | \$7,482 | \$0 | 0% |
| Title 4A Grant (Private) | \$2,518 | \$2,518 | \$0 | -- |
| Peer Mentor | \$12,232 | \$12,232 | \$0 | 0% |
| Perkins Grant | \$19,354 | \$19,354 | \$0 | 0% |
| Federal Flow-Through | \$141,000 | \$141,000 | \$0 | 100% |
| Reading Readiness Grant | \$0 | \$0 | \$0 | 0% |
| Career/Tech Ed Grant | \$82,790 | \$82,790 | \$0 | 0% |
| School Based Mental Health | \$130,239 | \$130,239 | \$0 | 0% |
| ARP Homeless Children/Youth | \$0 | \$0 | \$0 | -- |
| AODA Grant | \$25,000 | \$25,000 | \$0 | 0% |
| Ed. Effectiveness Grant | \$32,000 | \$32,000 | \$0 | 0% |
| Grant Revenues | \$885,696 | \$913,711 | \$28,015 | 3.07% |

Waunakee Community School District

Fund 10 Revenues (continued)

| | | | | |
|--------------------------------|-------------------|-------------------|--------------------|--------------|
| District Fees-Prairie | \$27,295 | \$27,295 | \$0 | 0% |
| District Fees-Heritage | \$26,573 | \$26,573 | \$0 | 0% |
| District Fees-Arboretum | \$23,100 | \$23,100 | \$0 | 0% |
| District Fees-Intermediate | \$33,150 | \$33,150 | \$0 | 0% |
| District Fees-Middle School | \$42,720 | \$42,720 | \$0 | 0% |
| District Fees-High School | \$85,000 | \$85,000 | \$0 | 0% |
| District Fees-Athletics | \$160,000 | \$160,000 | \$0 | 0% |
| Summer School Fees | \$10,000 | \$10,000 | \$0 | 0% |
| District Student Fees | \$20,000 | \$20,000 | \$0 | 0% |
| Property Taxes | \$33,383,590 | \$35,564,279 | \$2,180,689 | 6% |
| Interest | \$800,000 | \$700,000 | -\$100,000 | -14% |
| Tuition – OE | \$2,511,297 | \$2,738,190 | \$226,893 | 8% |
| Transportation Aid | \$90,000 | \$90,000 | \$0 | 0% |
| Equalization Aid | \$24,634,807 | \$25,555,840 | \$921,033 | 4% |
| Computer Aid | \$67,597 | \$67,597 | \$0 | 0% |
| Misc | \$25,000 | \$25,000 | \$0 | 0% |
| Transportation | \$0 | \$0 | \$0 | - |
| Tuition Payments | \$28,000 | \$28,000 | \$0 | 0% |
| Property/Non-Capital Sales | \$10,000 | \$10,000 | \$0 | 0% |
| Rentals | \$60,000 | \$60,000 | \$0 | 0% |
| Aid for School Mental Health | \$150,000 | \$150,000 | \$0 | 0% |
| Payment Lieu Taxes | \$40,000 | \$40,000 | \$0 | 0% |
| Personal Property Aid | \$240,868 | \$240,868 | \$0 | 0% |
| State Categorical Aid | \$3,103,786 | \$3,103,786 | \$0 | 0% |
| Act 12 - Personal Property Aid | \$266,173 | \$266,173 | \$0 | 100% |
| Medicaid | \$300,000 | \$300,000 | \$0 | 0% |
| Premium | \$208,883 | \$208,883 | \$0 | 0% |
| Aidable Refund | \$90,000 | \$90,000 | \$0 | 0% |
| District Revenues | 66,437,839 | 69,666,454 | \$3,228,615 | 4.63% |
| | | | | |
| Total Revenues | 67,708,385 | 70,965,015 | 3,256,630 | 4.59% |

Waunakee Community School District

Fund 10 Expenditures

| | 2024-2025 | 2025-2026 | \$ Change | % Change |
|---|-------------------|-------------------|------------------|-----------|
| Expenditures: | | | | |
| Personnel Costs: Salaries | \$36,749,683 | \$38,911,403 | \$2,161,720 | 6% |
| Personnel Costs: Benefits | \$12,048,294 | \$12,644,258 | \$595,964 | 5% |
| Salary & Benefits Totals | 48,797,977 | 51,555,661 | 2,757,684 | 6% |
| Prairie School | \$84,960 | \$84,960 | \$0 | 0% |
| Prairie School Common School Funds | \$33,100 | \$33,100 | \$0 | 0% |
| Prairie School Bldg Fees | \$2,550 | \$2,550 | \$0 | 0% |
| Heritage School | \$85,920 | \$85,920 | \$0 | 0% |
| Heritage School Common School Funds | \$34,602 | \$34,602 | \$0 | 0% |
| Heritage School Bldg Fees | \$2,250 | \$2,250 | \$0 | 0% |
| Arboretum School | \$69,600 | \$69,600 | \$0 | 0% |
| Arboretum School Common School Funds | \$27,031 | \$27,031 | \$0 | 0% |
| Arboretum School Bldg Fees | \$5,820 | \$5,820 | \$0 | 0% |
| Intermediate School | \$122,100 | \$122,100 | \$0 | 0% |
| Intermediate School Common School Funds | \$39,044 | \$39,044 | \$0 | 0% |
| Intermediate School Bldg Fees | \$37,900 | \$37,900 | \$0 | 0% |
| Middle School | \$139,440 | \$139,440 | \$0 | 0% |
| Middle School Common School Funds | \$42,673 | \$42,673 | \$0 | 0% |
| Middle School Bldg Fees | \$23,700 | \$23,700 | \$0 | 0% |
| High School | \$387,150 | \$387,150 | \$0 | 0% |
| High School Common School Funds | \$84,471 | \$84,471 | \$0 | 0% |
| High School Bldg Fees | \$199,215 | \$199,215 | \$0 | 0% |
| Athletics | \$376,602 | \$376,602 | \$0 | 0% |
| Athletics Fees | \$71,000 | \$71,000 | \$0 | 0% |
| Building Totals | 1,869,128 | 1,869,128 | - | 0% |
| Utilities | \$1,126,923 | \$1,083,269 | (\$43,654) | -4% |
| Maintenance | \$716,990 | \$716,990 | \$0 | 0% |
| Maintenance Fees | \$15,000 | \$15,000 | \$0 | 100% |
| Contingency Fund | \$100,000 | \$100,000 | \$0 | 0% |
| Transportation | \$1,528,381 | \$1,614,075 | \$85,694 | 6% |
| Technology | \$715,329 | \$715,329 | \$0 | 0% |
| Technology Fees | \$3,400 | \$3,400 | \$0 | 0% |
| Technology Erate | \$0 | \$0 | \$0 | #DIV/0! |
| Curriculum-Elementary Operations | \$455,382 | \$455,382 | \$0 | 0% |
| Curriculum-Elementary Fees | \$12,400 | \$12,400 | \$0 | 100% |
| Curriculum-4K Program | \$913,400 | \$913,400 | \$0 | 0% |
| Curriculum-Secondary | \$514,029 | \$514,029 | \$0 | 0% |
| Curriculum-Secondary Fees | \$13,271 | \$13,271 | \$0 | 0% |
| Human Resources | \$54,550 | \$54,550 | \$0 | 0% |
| Superintendent | \$94,600 | \$94,600 | \$0 | 0% |
| Student Services-Operations | \$73,184 | \$73,184 | \$0 | 0% |
| Student Services-District | \$97,000 | \$97,000 | \$0 | 100% |
| Business Office | \$447,336 | \$447,336 | \$0 | 0% |
| District Wide | 1,987,541 | 1,982,262 | (\$5,279) | 0% |
| Summer School | \$109,515 | \$109,515 | \$0 | 0% |
| Department Totals | 8,978,231 | 9,014,992 | 36,761 | 0% |

Waunakee Community School District

Fund 10 Expenditures (continued)

| | | | | |
|-----------------------------|---------------------|---------------------|--------------------|-------------|
| Common School Fund-District | \$7,069 | \$7,069 | \$0 | 0% |
| Title 1 Public Grant | \$96,184 | \$96,184 | \$0 | 0% |
| Title 1 Private Grant | \$4,563 | \$4,563 | \$0 | 0% |
| Title 2 Grant (Public) | \$40,907 | \$40,907 | \$0 | 0% |
| Title 2 Grant (Private) | \$6,232 | \$6,232 | \$0 | 0% |
| Title 3 Grant | \$17,205 | \$17,205 | \$0 | 0% |
| Title 4A Grant (Public) | \$7,482 | \$7,482 | \$0 | 0% |
| Title 4A Grant (Private) | \$2,518 | \$2,518 | \$0 | 0% |
| Peer Mentor Grant | \$12,232 | \$12,232 | \$0 | -- |
| Perkins Grant | \$19,354 | \$19,354 | \$0 | 0% |
| Federal Flow-Through | \$141,000 | \$141,000 | \$0 | 0% |
| ARP Homeless Children/Youth | \$0 | \$0 | \$0 | -- |
| AODA Grant | \$25,000 | \$25,000 | \$0 | 0% |
| Career/Tech Ed Grant | \$82,790 | \$82,790 | \$0 | 0% |
| Ed. Effectiveness Grant | \$32,000 | \$32,000 | \$0 | 0% |
| Reading Readiness Grant | \$0 | \$0 | \$0 | 0% |
| Grant Totals | \$494,536 | \$494,536 | - | 0% |
| | | | | |
| Transfer to Fund 27 | \$7,268,513 | \$7,721,229 | \$452,716 | 6% |
| Wellness Clinic | \$300,000 | \$300,000 | \$0 | -- |
| Other Program Totals | \$7,568,513 | \$8,021,229 | 452,716 | 6% |
| | | | | |
| Total Expenditures | \$67,708,385 | \$70,955,546 | \$3,247,161 | 5% |
| | | | | |
| Rev-Exp | \$0 | \$9,469 | \$9,469 | 100% |
| Beg Fund Balance | \$7,481,181 | \$7,481,181 | \$0 | 0% |
| End Fund Balance | \$7,481,181 | \$7,490,650 | \$9,469 | 0% |
| | | | | |

Overall considerations for Fund 10:

- The budget has a nominal positive balance for 2025-26.
- 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 2025 student count and a \$325/student increase.
- The per pupil aid increase of \$0/student.
- The state equalization aid certification estimate will be provided by the DPI on July 1.
- A general contingency of \$100,000 is included in the budget.
- The personnel budget includes an inflationary salary increase of 2.95%, advancement on the district compensations systems, operational referendum classified staff pay adjustments, a 0% increase in dental rates, a 5% increase in health insurance rates, and FTE changes as presented on the next page. Final decisions on salary increases will be presented at the May board meeting.
- The 4K program budget will be adjusted based on actual enrollment from the fall of 2025.

Waunakee Community School District

Additional Positions

| Building | Position | FTE |
|----------------------------------|--------------------------------|--------------|
| Prairie | | |
| | | |
| Heritage | | |
| | | |
| Arboretum | | |
| | | |
| Intermediate | | |
| | | |
| Middle School | | |
| | | |
| High School | | |
| | | |
| Special Ed | Special Education Paraeducator | 1.00 |
| | Occupational Therapy | 0.40 |
| | | |
| Student Services | | |
| | | |
| | | |
| | | |
| Athletics | | |
| | | |
| District | | |
| | | |
| | | |
| | | |
| Other Budget Requests | To Be Determined | |
| | | |
| Total Additional Staffing | | 1.400 |
| (Fund 10) | | 0.00 |
| (Fund 27) | | 1.40 |
| (Fund 80) | | 0.00 |

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.

| | 2024-2025 | 2024-2025 | \$ Change | % Change |
|----------------------------|--------------------|--------------------|------------------|-----------|
| Revenues: | | | | |
| Arboretum School | \$23,600 | \$23,600 | \$0 | 0% |
| Heritage School | \$27,200 | \$27,200 | \$0 | 0% |
| Prairie School | \$30,900 | \$30,900 | \$0 | 0% |
| Intermediate School | \$8,600 | \$8,600 | \$0 | 0% |
| Joint Elementary PTO | \$0 | \$0 | \$0 | 100% |
| Middle School | \$29,940 | \$29,940 | \$0 | 0% |
| High School-Scholarships | \$6,650 | \$6,650 | | |
| High School | \$217,443 | \$217,443 | \$0 | 0% |
| Athletics | \$362,400 | \$362,400 | \$0 | 0% |
| Superintendent | \$0 | \$0 | \$0 | 0% |
| Business Office | \$58,000 | \$58,000 | \$0 | 0% |
| Maintenance | \$0 | \$0 | \$0 | 0% |
| Mentor | \$54,300 | \$54,300 | \$0 | 0% |
| Student Services | \$800 | \$800 | \$0 | 0% |
| Special Education | \$41,000 | \$41,000 | \$0 | 0% |
| | | | | |
| Total Revenues | \$860,833 | \$860,833 | \$0 | 0% |
| | | | | |
| Expenditures: | | | | |
| Arboretum School | \$32,600 | \$32,600 | \$0 | 0% |
| Heritage School | \$22,200 | \$22,200 | \$0 | 0% |
| Prairie School | \$51,550 | \$51,550 | \$0 | 0% |
| Intermediate School | \$7,840 | \$7,840 | \$0 | 0% |
| Joint Elementary PTO | \$0 | \$0 | \$0 | 100% |
| Middle School | \$29,940 | \$29,940 | \$0 | 0% |
| High School - Scholarships | \$29,750 | \$29,750 | | |
| High School | \$159,433 | \$159,433 | \$0 | 0% |
| Athletics | \$399,545 | \$399,545 | \$0 | 0% |
| Superintendent | \$0 | \$0 | \$0 | -- |
| Business Office | \$58,000 | \$58,000 | \$0 | 0% |
| Maintenance | \$0 | \$0 | \$0 | 100% |
| Mentor | \$53,300 | \$53,300 | \$0 | 100% |
| Student Services | \$0 | \$0 | \$0 | 0% |
| Special Education | \$20,850 | \$20,850 | \$0 | 0% |
| | | | | |
| Total Expenditures | \$865,008 | \$865,008 | \$0 | 0% |
| Rev – Exp: | (\$4,175) | (\$4,175) | \$0 | -- |
| Beg Fund Balance | \$1,241,189 | \$1,249,477 | \$8,288 | 1% |
| End Fund Balance | \$1,249,477 | \$1,245,302 | (\$4,175) | 0% |

Fund 21 will be updated for the second draft of the budget in June.

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.

| | 2024-2025 | 2025-2026 | \$ Change | % Change |
|-------------------------------------|---------------------|---------------------|-------------------|-------------|
| Revenues: | | | | |
| Federal Grant PS | \$58,500 | \$58,500 | \$0 | 0% |
| Federal Grant FT | \$975,048 | \$975,048 | \$0 | 0% |
| Grand Totals | \$1,033,548 | \$1,033,548 | \$0 | 0% |
| State Aid | \$3,400,000 | \$3,561,336 | \$161,336 | 5% |
| Transfer In Fund 10 | \$7,268,513 | \$7,721,229 | \$452,716 | 6.2% |
| High Cost Aid | \$375,000 | \$375,000 | \$0 | -- |
| Medicaid | \$200,000 | \$200,000 | \$0 | 0% |
| Transit of State Aid | \$10,000 | \$10,000 | \$0 | 0% |
| Open Enrollment Tuition | \$0 | \$0 | \$0 | 0% |
| State Transition Grant | \$15,000 | \$15,000 | \$0 | --- |
| Other Revenue | \$11,268,513 | \$11,882,565 | \$614,052 | 5% |
| Total Revenues | \$12,302,061 | \$12,916,113 | \$614,052 | 5% |
| Expenditures: | | | | |
| Federal Grant PS | \$58,500 | \$58,500 | \$0 | 0% |
| Federal Grant FT | \$975,048 | \$975,048 | \$0 | 0% |
| Grant Totals | \$1,033,548 | \$1,033,548 | \$0 | 0% |
| Personnel Costs: Salaries | \$7,964,195 | \$8,528,641 | \$564,446 | 7% |
| Personnel Costs: Benefits | \$2,879,513 | \$3,000,585 | \$121,072 | 4% |
| Salary & Benefits Totals | \$10,843,708 | \$11,529,226 | \$685,518 | 6% |
| Special Ed-Operations | \$28,839 | \$28,839 | \$0 | 0% |
| Special Ed-District | \$157,000 | \$157,000 | \$0 | 0% |
| Transportation | \$228,966 | \$157,500 | (\$71,466) | -31% |
| Medicaid | \$10,000 | \$10,000 | \$0 | 0% |
| Program Totals | \$424,805 | \$353,339 | (\$71,466) | -17% |
| Total Expenditures | \$12,302,061 | \$12,916,113 | \$614,052 | 5% |
| 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 2.95%, advancement on the district compensations systems, implementation of operational referendum classified staff pay adjustments, a 0% increase in dental rates, a 5% increase in health insurance rates, and FTE changes as presented on page 13.

Waunakee Community School District

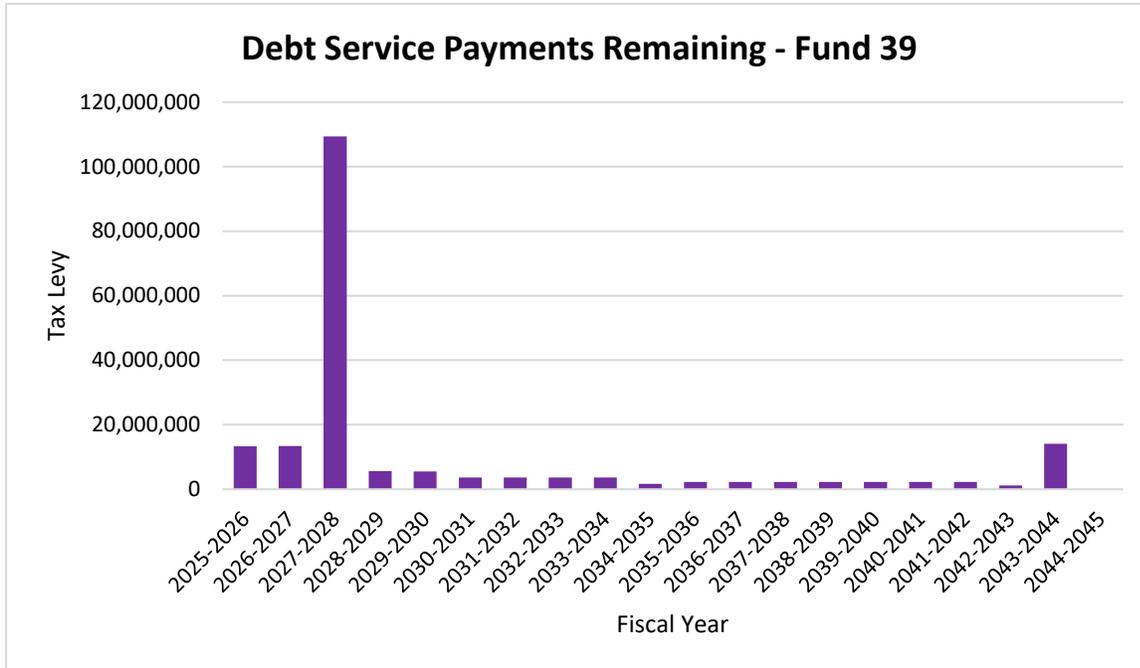
Debt Service Fund 39

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

| | 2024-2025 | 2025-2026 | \$ Change | % Change |
|-------------------------|--------------|---------------|---------------|----------|
| Revenues: | | | | |
| Premium | \$0 | \$0 | \$0 | -- |
| Refinancing | \$0 | \$0 | \$0 | -- |
| Interest Earned | \$200,000 | \$200,000 | \$0 | 0% |
| Property Taxes | \$10,699,681 | \$10,940,424 | \$240,743 | 2% |
| Interest Rebate | \$175,000 | \$175,000 | \$0 | -- |
| Transfer from Fund 49 | \$0 | \$461,735 | \$461,735 | |
| | | | | |
| Total Revenues: | \$11,074,681 | \$11,777,159 | \$702,478 | 6% |
| | | | | |
| Expenditures: | | | | |
| Refinancing | \$0 | \$0 | \$0 | 0% |
| Interest Owed | \$5,847,433 | \$7,173,119 | \$1,325,686 | 23% |
| Principal Owed | \$5,910,000 | \$6,165,000 | \$255,000 | 4% |
| Other Debts | \$6,000 | \$6,000 | \$0 | 0% |
| | | | | |
| Total Expenditures | \$11,763,433 | \$13,344,119 | \$1,580,686 | 13% |
| | | | | |
| Rev – Exp: | (\$688,752) | (\$1,566,960) | (\$878,208) | 128% |
| Beg Fund Balance | \$7,330,161 | \$6,641,409 | (\$688,752) | -9% |
| End Fund Balance | \$6,641,409 | \$5,074,449 | (\$1,566,960) | -24% |

The following graph and table reflects the future tax levies (7 borrowings) in this fund. The school board has approved four bond issues related to the November 2022 referendum. Interest earnings and interest rebate will be updated for the fourth draft of the budget.

Waunakee Community School District



| FISCAL YEAR | AMOUNT DUE |
|------------------|----------------------|
| 2025-2026 | 13,338,119 |
| 2026-2027 | 13,424,719 |
| 2027-2028 | 109,428,819 |
| 2028-2029 | 5,571,919 |
| 2029-2030 | 5,538,325 |
| 2030-2031 | 3,650,850 |
| 2031-2032 | 3,653,225 |
| 2032-2033 | 3,650,875 |
| 2033-2034 | 3,651,088 |
| 2034-2035 | 1,683,700 |
| 2035-2036 | 2,272,575 |
| 2036-2037 | 2,272,175 |
| 2037-2038 | 2,274,775 |
| 2038-2039 | 2,275,175 |
| 2039-2040 | 2,278,375 |
| 2040-2041 | 2,279,175 |
| 2041-2042 | 2,282,575 |
| 2042-2043 | 1,128,375 |
| 2043-2044 | 14,095,844 |
| 2044-2045 | 0 |
| TOTAL DUE | \$194,750,681 |

The 2027-2028 amount includes bond anticipation notes that will be refinanced into long-term bonds at a time determined by the School Board.

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.

| | 2024-2025 | 2025-2026 | \$ Change | % Change |
|--------------------------|--------------|--------------|-----------------|----------|
| Revenues: | | | | |
| Bond Proceeds | \$66,020,000 | \$0 | (\$66,020,000) | 0% |
| Interest | \$4,000,000 | \$1,500,000 | (\$2,500,000) | -63% |
| | | | | |
| Total Revenues | \$70,020,000 | \$1,500,000 | (\$68,520,000) | -98% |
| | | | | |
| Expenditures: | | | | |
| Heritage Elementary | \$7,500,000 | \$0 | (\$7,500,000) | 100% |
| Middle School | \$50,000,000 | \$49,000,000 | (\$1,000,000) | 100% |
| HS/TLC/District | \$4,000,000 | \$0 | (\$4,000,000) | 100% |
| Districtwide Maintenance | \$5,000,000 | \$2,000,000 | (\$3,000,000) | 100% |
| Transfer to Fund 39 | \$0 | \$461,735 | \$461,735 | |
| | | | | |
| Total Expenditures | \$66,500,000 | \$51,461,735 | (\$15,038,265) | -- |
| | | | | |
| Rev – Exp: | 3,520,000.00 | (49,961,735) | (53,481,735) | -1519% |
| Beg Fund Balance | 101,487,266 | 49,961,735 | (51,525,531) | -- |
| End Fund Balance | \$49,961,735 | \$0 | (\$105,007,266) | -100% |

The first draft of the budget has been updated to reflect the anticipated expenditures for the new Middle School and other districtwide projects. The district will likely have a small remaining balance as of June 30th, 2026.

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.

| | 2024-2025 | 2025-2026 | \$ Change | % Change |
|-------------------------|-------------|-------------|-----------|----------|
| Revenues: | | | | |
| Milk Sales | \$77,288 | \$77,288 | \$0 | 0% |
| Ala-Carte Sales | \$1,077,040 | \$1,077,040 | \$0 | 0% |
| Lunch Sales-Students | \$1,195,100 | \$1,195,100 | \$0 | 0% |
| Lunch Sales-Adults | \$17,850 | \$17,850 | \$0 | 0% |
| Lunch-Dane County | \$141,000 | \$141,000 | \$0 | 0% |
| Catering | \$68,000 | \$68,000 | \$0 | 0% |
| Breakfast Sales | \$28,858 | \$28,858 | \$0 | 0% |
| Madison Country Day | \$216,410 | \$216,410 | \$0 | 100% |
| Westside Christian | \$80,661 | \$80,661 | \$0 | 200% |
| | | | | |
| Total Revenues | \$2,902,207 | \$2,902,207 | \$0 | 0% |
| | | | | |
| Expenditures: | | | | |
| Contracted Services | \$1,214,618 | \$1,214,618 | \$0 | 0% |
| Food Purchase | \$1,444,198 | \$1,444,198 | \$0 | 0% |
| Other Supplies | \$103,071 | \$103,071 | \$0 | 0% |
| Equipment Purchase | \$25,000 | \$25,000 | \$0 | 0% |
| Software/Tech Costs | \$60,000 | \$60,000 | \$0 | 0% |
| Personnel Costs | \$40,000 | \$40,000 | \$0 | 0% |
| | | | | |
| Total Expenditures | \$2,886,887 | \$2,886,887 | \$0 | 0% |
| | | | | |
| Rev-Exp: | \$15,320 | \$15,320 | \$0 | -- |
| Beg Fund Balance | \$0 | \$15,320 | \$15,320 | -- |
| End Fund Balance | \$15,320 | \$30,640 | \$15,320 | -- |

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 will be updated for the second draft of the budget in June based on School Board approval of the 2024-25 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.

| | 2024-2025 | 2025-2026 | \$ Change | % Change |
|-------------------------------|--------------------|--------------------|--------------------|------------|
| Revenues: | | | | |
| Interest – AUL Trust | \$20,000 | \$20,000 | \$0 | 0% |
| Interest – HRA Trust | \$500,000 | \$500,000 | \$0 | 0% |
| Employer Contributions - AUL | \$0 | \$0 | \$0 | 100% |
| Employee Contributions – AUL | \$7,000 | \$7,000 | \$0 | 0% |
| Employer Contributions – HRA | \$525,000 | \$525,000 | \$0 | 0% |
| Employee Contributions – HRA | \$0 | \$0 | \$0 | -- |
| | | | | |
| Total Revenues | \$1,052,000 | \$1,052,000 | \$0 | 0% |
| | | | | |
| Expenditures: | | | | |
| Disbursements – AUL | \$600,000 | \$600,000 | \$0 | 0% |
| Disbursements – HRA | \$450,000 | \$500,000 | \$50,000 | 11% |
| Disbursements - Implicit Rate | \$76,000 | \$76,000 | \$0 | 0% |
| | | | | |
| Total Expenditures | \$1,126,000 | \$1,176,000 | \$50,000 | 4% |
| | | | | |
| Rev – Exp: | (\$74,000) | (\$124,000) | (\$50,000) | 68% |
| Beg Fund | \$8,935,703 | \$8,811,703 | (\$124,000) | -1% |
| End Fund | \$8,811,703 | \$8,687,703 | (\$124,000) | -1% |

This budget will be updated in the final draft of the budget based on the final retirement benefits for the 2024-2025 retirees. The annual district contribution to the Fund 73 trust fund has been 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.

| | 2024-2025 | 2025-2026 | \$ Change | % Change |
|---------------------------|--------------------|--------------------|-------------------|-------------|
| Revenues: | | | | |
| Property Taxes | \$740,000 | \$996,300 | \$256,300 | 35% |
| Athletic Camps | \$0 | \$0 | \$0 | -- |
| Community Ed | \$17,000 | \$17,000 | \$0 | 0% |
| Summer School Camps | \$1,200 | \$1,200 | \$0 | 0% |
| Middle School Athletics | \$15,500 | \$15,500 | \$0 | 0% |
| Community Ed/Swim | \$45,000 | \$45,000 | \$0 | 0% |
| WCCC Grant | \$125,000 | \$125,000 | \$0 | 0% |
| Warrior Media | \$15,000 | \$15,000 | \$0 | 100% |
| | | | | |
| Total Revenues | \$958,700 | \$1,215,000 | \$256,300 | 27% |
| | | | | |
| Expenditures: | | | | |
| Community Education | \$45,000 | \$50,000 | \$5,000 | 11% |
| Communications | \$50,000 | \$55,000 | \$5,000 | 10% |
| Athletic Camps | \$0 | \$0 | \$0 | -- |
| Middle School Clubs/Orgs | \$100,000 | \$105,000 | \$5,000 | -- |
| Middle School Athletics | \$195,000 | \$205,000 | \$10,000 | 5% |
| Community Ed/Swim | \$160,000 | \$170,000 | \$10,000 | 6% |
| Maintenance | \$50,000 | \$50,000 | \$0 | 0% |
| Public Safety | \$100,000 | \$125,000 | \$25,000 | 25% |
| Police Liaison Officer | \$40,000 | \$60,000 | \$20,000 | 50% |
| Summer School Camps | \$1,200 | \$1,200 | \$0 | 0% |
| Workers Compensation | \$2,000 | \$2,000 | \$0 | 0% |
| WCCC Grant | \$125,000 | \$125,000 | \$0 | 0% |
| Warrior Media | \$150,000 | \$150,000 | \$0 | 0% |
| Utilities | \$0 | \$100,000 | \$100,000 | -- |
| DataWrangler | \$0 | \$16,800 | \$16,800 | -- |
| | | | | |
| Total Expenditures | \$1,018,200 | \$1,215,000 | \$196,800 | 19% |
| | | | | |
| Rev – Exp: | (\$59,500) | \$0 | \$59,500 | -- |
| Beg Fund Balance | \$79,384 | \$19,884 | (\$59,500) | -75% |
| End Fund Balance | \$19,884 | \$19,884 | \$0 | 0% |

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/clubs/organizations, Waunakee Community Cares Coalition Grant, and personnel costs not charged to the community through user fees. New for 2025-26: Utility costs for community use of school buildings and the software costs for managing this data and a second community school resource officer.

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.

| | 2024-2025 | 2025-2026 | \$ Change | % Change |
|-------------------------|-----------|-----------|-------------|----------|
| Revenues: | | | | |
| DCNTP | \$202,463 | \$10,000 | (\$192,463) | -95% |
| Mentor Grants | \$0 | \$0 | \$0 | --- |
| | | | | |
| Total Revenues | \$202,463 | \$10,000 | (\$192,463) | -95% |
| | | | | |
| Expenditures: | | | | |
| DCNTP | \$202,463 | \$10,000 | (\$192,463) | -95% |
| Mentor Grants | \$0 | \$0 | \$0 | --- |
| | | | | |
| Total Expenditures | \$202,463 | \$10,000 | (\$192,463) | -95% |
| | | | | |
| 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. The fiscal agent is moving to CESA 2. The only budget item is moving any remaining funds to CESA 2.

**Waunakee Community School District - Distrito Escolar de la Comunidad de Waunakee
2025-2026 School Year Student Fees - Tarifas Estudiantiles para el Año Escolar 2025-2026**

| Elementary Schools / Escuelas Primarias | 2024-25 | 2025-26 | % Increase / aumento |
|--|----------------|---|-------------------------------------|
| Kindergarten-4th / Kíndergarten a 4° | \$55.00 | \$70.00 | 27% |
| Milk / Leche | \$0.50 | \$0.50 | |
| Lunch / Almuerzo | \$4.00 | \$4.00 | |
| Breakfast / Desayuno | \$1.50 | \$1.50 | |
| Recorders / Flautas dulces | \$7.00 | \$7.00 | |
| Kindergarten Rest Mat / Colchoneta de descanso para kindergarten | N/A | \$14.00 (if reusing one from past, not needed) | |
| Intermediate School / Escuela Intermedia | 2024-25 | 2025-26 | % Increase / aumento |
| 5th-6th / 5° a 6° | \$60.00 | \$70.00 | 16% |
| Percussion / Percusión | \$50.00 | \$50.00 | |
| Large Instrument /Instrumento grande | \$100.00 | \$100.00 | |
| Milk / Leche | \$0.50 | \$0.50 | |
| Lunch / Almuerzo | \$4.00 | \$4.00 | |
| Breakfast / Desayuno | \$1.50 | \$1.50 | |
| Middle School / Escuela Media | 2024-25 | 2025-26 | % Increase / aumento |
| 7th-8th / 7° a 8° | \$70.00 | \$70.00 | |
| Art 7th-8th / Arte 7° a 8° | \$5.00 | \$5.00 | |
| Tech. Ed–8th / Ed. Tec 8° | \$5.00 | \$15.00 | 200% |
| Ag–8th / Ag. 8° | N/A | \$5.00 | |
| Gateway/Tech. – 8th / Portal/Tec 8° | \$5.00 | \$5.00 | |
| F/CE – 8th / F/CE 8° | \$5.00 | \$25.00 | 400% |

| | | | |
|---|----------|--------------------------|---------|
| Co-Curricular Fee / Tarifa co-curricular | \$40.00 | \$40.00/season/temporada | |
| Football Equip. Fee / Tarifa equipo de fútbol americano | \$25.00 | \$50.00 | 100% |
| Locks / Candados | \$8.00 | \$9.00 | 12.5% |
| Assignment Notebook / Cuaderno de tareas | \$5.00 | \$5.00 | |
| Percussion / Percusión | \$50.00 | \$50.00 | |
| Small Instrument / Instrumento pequeño | N/A | \$100.00 | |
| Large Instrument / Instrumento grande | \$100.00 | \$150.00 - \$200.00 | 50-100% |
| Milk / Leche | \$0.50 | \$0.50 | |
| Breakfast / Desayuno | \$1.75 | \$1.75 | |
| Lunch Meal Deal / Oferta del almuerzo | \$5.00 | \$5.00 | |

| High School / Preparatoria | 2024-25 | 2025-26 | % Increase / aumento |
|-------------------------------|---------|---------|----------------------------|
|-------------------------------|---------|---------|----------------------------|

| | | | |
|--|-----------------------|---------|-----|
| 9th-12th / 9° a 12° | \$60.00 | \$70.00 | 16% |
| 2D & 3D Art Foundations / Fundamentos del Arte 2D y 3D | \$10.00 | \$10.00 | |
| Advanced 2D & 3D Art / Arte Avanzado 2D y 3D | \$10.00 | \$10.00 | |
| Band Uniform / Uniforme de banda | \$10.00 | \$10.00 | |
| Ceramics / Cerámica | \$10.00 | \$10.00 | |
| Art Metals / Arte con Metales | \$10.00 | \$10.00 | |
| Drawing/Printmaking - Dibujo/Grabado | \$10.00 | \$10.00 | |
| Advanced Art Workshop / Arte Avanzado | \$10.00 | \$10.00 | |
| Painting / Pintura | \$10.00 | \$10.00 | |
| Photography / Fotografía | \$10.00 | \$10.00 | |
| Textiles / Tejidos | \$10.00 ³⁰ | \$10.00 | |

| | | | |
|---|--|--|-----|
| Tech. Ed. Metals / Ed. Tec. Metales | \$20.00 | \$20.00 | |
| Tech. Ed. Home/Auto / Ed. Tec. Hogar/Auto | \$10.00 | \$10.00 | |
| Woods I & Woods II / Maderas I y Maderas II | N/A | \$40.00 | |
| Construction I & Construction II / Construcción I y Construcción II | N/A | \$25.00 | |
| F/CE Foods Courses / Cursos de comida F/CE | \$40.00 | \$50.00 | 25% |
| AP US History / Historia de los EEUU AP | \$21.95 | \$21.95 | |
| Tech Ed IDEA & BIG IDEA / Ed. Tec. IDEA y BIG IDEA | \$25.00 | \$25.00 | |
| Lunch Meal Deal / Oferta del almuerzo | \$5.00 | \$5.00 | |
| Milk / Leche | \$0.50 | \$0.50 | |
| Tech. Ed. Woods and F/CE individual project supplies provided by students Los suministros para proyectos individuales de Ed. Tec. Maderas y F/CE son proporcionados por los estudiantes | | | |
| Co-Curricular / Co-curricular | \$75.00 | \$85.00/season/temporada | |
| Football Equipment Fee / Tarifa de equipamiento para fútbol americano | \$35.00 | \$50.00 | 43% |
| Golf Course Rental Fee / Tarifa por el alquiler del campo de golf | N/A | \$20.00 | |
| HS Football Player Optional Helmet Purchase Program / Programa opcional de compra de casco para jugador de fútbol americano de la preparatoria | \$295.00 | \$295.00 | |
| Driver's Education / Educación del conductor | (Fees set by CESA 2) / (Tarifas establecidas por CESA 2) | (Fees set by CESA 2) / (Tarifas establecidas por CESA 2) | |
| Parking Fee / Tarifa por | \$50.00 31 | \$50.00 | |

| | | | |
|--|----------|----------|--|
| estacionamiento | | | |
| Locks / Candados | \$8.00 | \$8.00 | |
| Percussion / Percusión | \$50.00 | \$50.00 | |
| Solo & Ensemble / Solo y Conjunto | \$35.00 | \$35.00 | |
| Large Instruments / Instrumentos grandes | \$100.00 | \$100.00 | |

Note: Students eligible for free/reduced meals are not charged any school district fees if the DPI waiver form is signed.

Nota: No se le cobra ninguna tarifa del distrito escolar a los estudiantes que califican para las comidas gratuitas/a precio reducido si el formulario de exención del DPI está firmado.

Waunakee School District
Performing Arts Spaces
Rental Fee Chart

| (1) Performing Arts Center (PAC) Room 1800 | For Profit – Non Community Per Hour Unless Noted (Group 5) | Non-Profit/Non- Community or For Profit Community Per Hour Unless Noted (Group 4) |
|---|--|---|
| (a) Rehearsal Hours – (set up, rehearsal, etc. prorated in half hour increments) | \$100 | \$50 |
| (b) Show Hours – (beginning 1 hour prior to event start time, prorated in half-hour increments) | \$200 | \$100 |
| (c) Front of Curtain Only | \$80 | \$30 |
| (2) Auditorium (AUD) Room 1118 | | |
| (a) Rehearsal Hours – Full Lighting and Sound (set up, rehearsal, etc. prorated in half hour increments) | \$75 | \$30 |
| (b) Show Hours – Full Lighting and Sound (beginning 1 hour prior to event start time, prorated in half-hour increments) | \$150 | \$50 |
| (c) Front of Curtain | \$80 | \$30 |
| (3) Labor Charges | | |
| (a) Site Supervisor/Director (required at all times) | \$40 (Same for all groups) | |
| (b) Adult Technician Light/Sound/Stage (as needed) | \$30 (Same for all groups) | |
| (c) Student Technician Light/Sound/Stage (as needed) | \$20 (Same for all groups) | |
| (d) House Manager (required for all ticketed events) | \$30 (Same for all groups) | |
| (e) Ushers (as needed) | \$20 (Same for all groups) | |
| (e) Custodial Fee (as needed) | MARKET RATE (Same for all groups) | |
| (f) Glitter/Confetti Clean-up Fee | \$50.00 (Same for all groups) | |
| (4) Additional Charges | | |
| (a) Piano Tuning | Market Price (Same for all groups) | |
| (b) Orchestra Pit Cover Removal/Installation | \$200 per change (Same for all groups) | |
| (c) Acoustical Shell | \$40 per use | \$20 per use |
| (d) Risers | \$30 per use | \$15 per use |

| | | |
|-----------------|------------------------|------------------------|
| (e) Light Trees | \$50 per tree | \$25 per tree |
| (f) Dance Floor | \$200 per installation | \$100 per installation |

- **Groups 1, 2, 3 & 6 would be N/C for all fees listed above.**
- **Show hours are charged whenever non-performers are in the house**
- **Set up charges may be assessed for items such as Dance floor, monitors, and other extra items at a rate of \$20/hour/staff member**

Waunakee Community School District

Facilities Use Fees Schedule

| Group 1 - Fees Waived | Group 2* | Group 3* | Group 4 | Group 5 |
|---|------------------|----------|----------|----------|
| Facility Use Application Fee: A facility use application will cover no more than a six month period of time July 1 to December 31 or January 1 to June 30. | | | | |
| | \$0.00 | \$0.00 | \$0.00 | \$40.00 |
| Aquatic Center | | | | |
| See Attached Rental Fee Schedule | | | | |
| Performing Arts Center | | | | |
| See Attached Rental Fee Schedule | | | | |
| Gymnasiums & Athletic Fields (ALL RATES ARE PER DAY UNLESS OTHERWISE NOTED) | | | | |
| Fieldhouse & Int. School Lax Fields | \$200.00 | \$300.00 | \$400.00 | \$500.00 |
| Warrior Stadium & Warrior Pitch (Hourly) | \$100.00 | \$125.00 | \$150.00 | \$175.00 |
| Gymnasium | \$70.00 | \$90.00 | \$150.00 | \$200.00 |
| Baseball & Softball Diamonds | \$70.00 | \$90.00 | \$150.00 | \$200.00 |
| Grass Practice Fields | \$70.00 | \$90.00 | \$150.00 | \$200.00 |
| Wrestling Rooms | \$50.00 | \$60.00 | \$90.00 | \$160.00 |
| School Facilities | | | | |
| WIS Cafeteria & WCHS Commons | \$70.00 | \$90.00 | \$150.00 | \$200.00 |
| General Classroom & Conference Room | \$25.00 | \$30.00 | \$35.00 | \$50.00 |
| Specialized Classroom | \$70.00 | \$90.00 | \$150.00 | \$200.00 |
| Additional Labor Charges (per hour and if needed) | | | | |
| Set-up & Take-down (outside normal hours) | \$45.00/hour | | | |
| Field Prep & Lining | \$45.00/hour | | | |
| Custodial Supply Charge | \$40.00 | \$40.00 | \$40.00 | \$50.00 |
| Additional Equipment Charges | | | | |
| Field Lights | \$50.00/hour | | | |
| Microphone, Scoreboard, Sound Equipment | \$10.00/flat fee | | | |

*FEES ARE CHARGED WHEN ADMISSION FEE IS CHARGED TO SPECTATORS/AUDIENCES

WCSD Group Classifications

| | |
|-----------------------|--|
| <p>Group 1</p> | <p>WCSD SCHOOL SPONSORED ACTIVITIES: All school sponsored activities approved by the building principal shall have precedence over other requests for the use of facilities. Significant consideration, however, should be given to the scheduling of school sponsored events, activities or practices during times when the school's custodial staff is normally on duty. A school employee must be present for all school sponsored events. If a custodian(s) is needed outside of his/her regularly scheduled time, approval must be obtained from the Athletic Director.</p> |
| <p>Group 2</p> | <p>WCSD SCHOOL AFFILIATED GROUPS: School affiliated groups include: Parent Teacher Organizations (PTO's), Booster Organizations, Village Recreation Department, Friends of Waunakee Performing Arts, Local Educational Foundations.</p> |
| <p>Group 3</p> | <p>DESIGNATED RESIDENT NONPROFIT GROUPS/ORGANIZATION FEDERAL, STATE OR LOCAL GOVERNMENTAL (NON-EDUCATIONAL) AGENCIES: Designated resident nonprofit groups/organizations include:</p> <ul style="list-style-type: none"> A. Recognized civic youth groups which include a majority (80%) of District students (examples: Boy Scouts, Girl Scouts, Cub Scouts, 4H, etc.). The District may request a copy of the roster to verify status. B. Recognized resident youth athletic groups/organizations which include a majority (80%) of District students (examples: Waunakee Area Soccer Club, Tri-County/BDL Basketball, Traveling Softball Program, Legion Baseball Program, Waunakee Youth Wrestling, Waunakee Youth Lacrosse Club, Waunakee Youth Football, Waunakee Youth Hockey, Waunakee Wave Swim Club). The District may request a copy of the roster to verify status. C. Local community service organizations (examples: Rotary, Lions/Leos, Jaycees, Optimists, etc.) D. Waunakee Chamber of Commerce E. Waunakee Public Library F. Resident Neighborhood/Condominium Associations G. Resident Home Talent League Baseball Teams H. Waunakee Community Band I. Waunakee Public Post-Secondary Educational Institutions (i.e. University of Wisconsin System, Madison College) |
| <p>Group 4</p> | <p>WCSD RESIDENT INDIVIDUALS, SCHOOLS, OR OTHER NON-PROFIT GROUPS/ORGANIZATIONS LOCATED IN DANE COUNTY Non-profit groups/organizations are defined as those having 501(c)(3) or equivalent status from the Internal Revenue Services (IRS). The District may request a copy of the appropriate documentation to verify nonprofit status.</p> |
| <p>Group 5</p> | <p>WCSD RESIDENT FOR PROFIT ENTITIES, OR NON-PROFIT GROUPS/ORGANIZATIONS OR SCHOOLS LOCATED OUTSIDE OF DANE COUNTY</p> |

WCSD Facilities

User Group Expectations

- ★ Reserve the facilities at least 48 hours in advance through the WCSD Athletic Office (849-2103) or at <https://shorturl.at/jmnu0>.
 - 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 the event.
- ★ Complete/Submit necessary paperwork that will include a Waiver Damage Form and a Certificate of Insurance which is required.
- ★ 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 to.
- ★ District Gymnasiums can be rented for half days at a rate of 50% of the daily fee.
- ★ 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.
- ★ 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. If children are left unsupervised around the school



Agenda Item: 2025-26 Facility Use Fees

Background Information: Each year, the athletic department reviews the facility use fees schedule to determine if changes are needed to the rates for our building rentals. We examine local districts and others in Wisconsin with similar sizes to Waunakee to make sure we are staying competitive.

The following changes have been:

- Group 2 and Group 3 had a \$10 increase in rental rates for gymnasiums, baseball diamonds, softball diamonds, grass practice fields, and the wrestling room.
- The fieldhouse rental rate was increased by \$50 for Group 3.
- Group 2 and Group 3 had a \$10 increase for the WCHS commons, WIS commons, and specialized classrooms.
- A \$50/hour charge was created for any use of outdoor field lights. This did not exist previously.
- A \$10 flat fee charge was created for microphone, scoreboards, or sound equipment use (per item). This did not exist previously.
- A \$40 application fee was created for any groups from outside of Dane County and/or for groups that are for-profit (Group 5). This will be added on an invoice, following an event.

Administrative Recommendation: To approve the recommendation of 2025-26 facility use fee schedule as presented.

Board Action Requested: The following motion would be in order: “Move to approve the 2025-26 facility use fee schedule as presented.”

Fiscal Note: These increases help us remain competitive for the rental of our facilities in comparison to other districts.

PROPOSED UPDATE TO AQUATIC CENTER RENTAL FEE SCHEDULE
Policy 830 Exhibit 2

Pool Rental

Pool rentals will be invoiced based on the total number of attendees. Renters will also be invoiced for lifeguard wages and a custodial supply fee will be assessed for events. Resident and Non-Resident determinations will be made by the Athletic Director per Board Policy 830-Rule.

| Total Attendees (includes participants, spectators, officials, etc...) | Resident Rental Fee*# | Non-Resident Rental Fee*# |
|--|-----------------------|---------------------------|
| 1-25 Attendees | \$75.00/hr | \$95.00/hr |
| 26-50 Attendees | \$90.00/hr | \$115.00/hr |
| 51-75 Attendees | \$110.00/hr | \$135.00/hr |
| 76-100 Attendees | \$115.00/hr | \$140.00/hr |
| 100+ Attendees | \$130.00/hr | \$155.00/hr |

*Plus Lifeguard wages

#Custodial Supply Fee, will be assessed based on number of attendees: \$25/base, 100-199 (\$40), 200-299 (\$45), 300-399 (\$50), 400-499 (\$55), 500-750 (\$60), 750+ (\$75)

| <i>Membership Type</i> | <i>Resident</i> | <i>Non-Resident</i> |
|--------------------------------|-----------------|---------------------|
| Individual Membership | \$60.00 | 72.00 |
| Family Membership | \$120.00 | 144.00 |
| Senior Membership <i>NEW</i> * | \$54 | \$65 |

* **55 years of age and above**



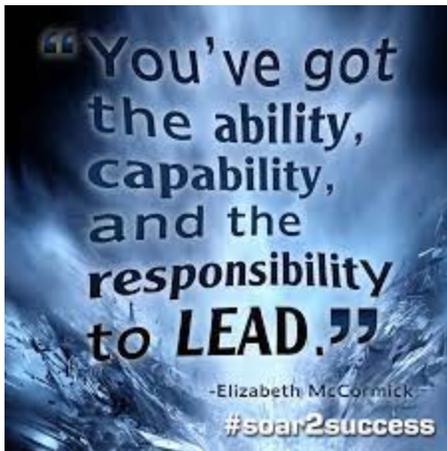
Waunakee Community School District

The Role of Continuous Improvement Planning Teams to Leverage Higher Student Outcomes

Continuous improvement is essential work to ensure that every school is a thriving school that prepares every student to be college, career, and community ready. To move this vision to reality, there must be systems in place to enact change, monitor progress, and celebrate our success.

Continuous Improvement Teams (CITs) will play a critical role in this process. These teams will be more than operational communicators. Our CITs will perform several important functions within our schools to help us reach Board approved district achievement goals. The expectations are as follows:

- First and foremost, create the School Improvement Plan (SIP), the driving force behind the district's theory of action and building upon our previous work. Created by the team in consultation with the staff, and district office, the SIP is an annual plan that defines what the school will focus on to take its practice and performance to the next level for the upcoming and future school years.
- CITs will receive ongoing professional development to build leadership capacity to develop, implement, monitor, and adjust the SIP.
- CITs will work with district office leadership to ensure the execution of the strategies outlined in the SIP.
- Successfully implementing the SIP involves CITs having explicit conversations around high yield impact strategies to impact academic achievement.
- CITs should also be a model PLC or team so that they can use those strategies and skills to support other teams at their school. CITs will meet twice a month as determined by the team for a total minimum of 3 hours. A stipend will be provided to support your work on our CIT's.
- CITs in collaboration with the Educational Services Team sets the tone for use of data and problem-solving at each school site. The teams will use data to inform the development of the SIP and to monitor implementation and outcomes throughout the year. They should also serve as a model for effective data use, analysis, and action planning for other school teams. Your leadership does matter and improved student outcomes will increase because of your efforts.



Defining CIT Roles & Responsibilities

Purpose

Each team member has the responsibility to contribute positively to the progress of the SIPT. To maximize the positive impact, effectiveness, and efficiency of the group, team members must know and understand one another's roles and responsibilities

CIT members are responsible for advancing the mission and vision of the district/school to ensure that all students are college, career, and community life ready. As such, team composition should reflect the needs of the school and every effort should be made for CITs to be representative of the school's student body. Your CITL (Continuous Improvement Team Leader) will review this expectations sheet so members can understand their roles.

How to Use

As a team, discuss the roles in the tool listed below and their associated responsibilities. Every CIT needs one person serving in each role, and that person can be anyone on the CIT. All members of the team are engaged participants. This means that as a team member, you agree to adhere to working agreements and group norms, seek and provide data as needed, contribute positively to group outcomes, clarify the decision-making process, and balance participation.

The principal has a unique role on the CIT, which includes:

- Providing overall school improvement leadership to the ongoing development of the CIPT, including the recommendation of team members to district leadership
- Ensuring the focus and quality of the team's work and monitoring the implementation of decisions, paying particular attention to the effects of decision making for all students
- Providing clarity about the decision-making process, the level of authority of the team, and the communication to all staff
- Developing group member facilitative leadership skills, seeing that meeting work follow-through occurs, and working with the facilitator to employ good group processes
- Providing group members with training and professional learning so that all members are able to facilitate difficult conversations, analyze data and ensuring that the meeting the needs of all learners vision "lives" in our schools

- Asserting key ideas, challenging potential "groupthink" tendencies, and clearly stating "non-negotiables" for the school

As such, the principal should not take on any of the roles listed below:

| Role | Description |
|------------------------|--|
| Recorder | Records basic ideas and documents decisions and actions as facilitator paraphrases. Records publicly so the group can see running notes. |
| Timekeeper | Monitors time spent on each agenda item and signals group when running over and nearing the end of the meeting. |
| Facilitator | Remains neutral to content and clarifies role when switching to advocate. Keeps the group on task. Directs processes. Encourages balanced participation. Protects participants and ideas from attack. Contributes to agenda planning and ensure an agenda is set prior to each meeting. |
| Data Point Person/Team | Uses WiseDash Local Data Dashboard, NextPath, common formative assessments and other data tools to support the work of school and teacher teams. Compiles data and provides preliminary analysis to team members prior to team meetings. Is familiar with assessment tools and student data including assessment results, attendance, and behavior. Disaggregates data so that the progress of all students can be monitored and accelerated. Supports other users with assessment literacy. Supports teacher teams in their use of data. Works with district office staff to identify user-friendly reports. Provides insight to members of the Educational Services Team regarding professional development needs aligned with data literacy as a tool to impact and increase outcomes for all students. |
| External Communicator | Shares monthly updates with school faculty and with other Professional Learning Community work to support the implementation of the school's SIP. Communicates with staff, families, and school community in a culturally and linguistically competent way to share progress and celebrate results. |

Continuous Improvement Teams will begin meeting in the month of September 2 x's per month on designated days as agreed upon by the team. Creating a calendar in advance for the entire school year is recommended. Each team will meet 3 hours per month.

Members of continuous improvement teams will be identified no later than August 29, 2025. Each school team should make a copy of this document, label it with the school's name and complete the chart below once the composition of school teams have been determined.

Continuous Improvement Teams will implement research based instructional and/or behavioral strategies. .

Responding to PLC questions should also be a part of the discussion.

What do we want students to know and learn? **(Standards)**

How are we going to know when they have learned it? **(Formative Assessments)**

What are we going to do when they have not learned the standard? **(Differentiation/Intervention)**

What are we going to do when they learn the standard? (**Enrichment**)

A maximum of 10 people can be a part of the team and will receive a stipend of \$1,000 to participate.

Participants of continuous improvement teams may be asked to report results at Cabinet and/or Board meetings.

Each school will implement a continuous improvement team for the 25-26 school year. This work will be supported by Central Office administrators in areas that are applicable to each Director's work. For example, budget questions should be directed to Steve Summers or Allie Newton; instructional support Amy Johnson for K-6, Tim Schell for 7-12, Lisa Jondle, Student Services and Tiffany Loken, Special Education.

Continuous Improvement Team Members

| Employee Name | Role/Content Area | Grade Level | Role on CIT | |
|---------------|-------------------|-------------|-------------|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

April 29, 2025

Mr. Steve Summers
Business Manager
Waunakee Community School District
101 School Drive
Waunakee, WI 53597



Dear Steve,

Enclosed is our proposed food service budget for the 2025-2026 school year. We have built the budget using current meal prices and monthly averages for participation and costs. All indications are that food prices will remain high through 2025 and into next year. Although there is the possibility of higher prices for products that come from outside the US, we have planned food costs at the current rate. As we discussed, with the economic uncertainty in the marketplace, holding meal prices will hopefully help preserve participation. Consequently, this proposed budget does not include any price increases at this time.

It is also based on the following:

Elementary and Intermediate students will continue to pay a set price for a complete breakfast or lunch. The meal will continue to include an entrée plus the fruit and vegetables, milk, and side items listed on the monthly menu. Version A is based on an Elementary lunch price of \$4.00. Elementary Breakfast is priced at \$1.50. Secondary complete breakfast is priced at \$1.75.

We will continue to offer the "meal deal" that allows middle and high school students to choose a customized meal made up of an entrée, two sides and a carton of milk or bottled water for a set price. Students approved for free meals can also choose from the meal deal menu. The Meal Deal is budgeted at \$5.00.

We have included the planned Premium Meal stations including the Creation Station and Chef Station as meals on the budget. A Price of \$6.00 for those stations is planned, and we'll continue to offer free students those options as well. At the Intermediate School, those stations are scaled to their age group, and will be sold for \$5.00 again next year.

We have planned to provide 110 breakfasts and 277 lunches per day to students who qualify for free or reduced priced meals, at no cost to the families.

Version A projects Ala Carte sales of \$978,109 over 170 school days. Ala Carte Sales will include snacks, beverages and entrees sold as ala carte. Another \$10,965 is budgeted for selling extra cartons of milk to students at the price of \$.50.

Adults will continue to have the option to purchase any meal or item sold to students at the same price.

We have included \$77,350 in revenue from cartons of milk served for the morning milk break at a price of \$.50.

Catering Sales are projected at \$55,250 for the year. We will continue to work with you on providing a sustainable catering program that benefits the food program and provides excellent service for your school functions. With Renee's experience in catering and our full-time chef, we can provide whatever level of food service that is needed for any size event.



Steve Summers
April 29, 2025
Page 2

Revenue of \$180,540 is included for meals sold to Madison Country Day School based on current participation and ala carte sales. The billed meal price is planned to remain at the current rate of \$6.70.

The partnership with Westside Christian School is planned to generate additional revenues of \$86,071 based on the billed meal price of \$4.20.

High Point Christian will also begin a partnership with the district beginning this August and will generate an estimated \$77,429 in revenue for the food service program.

Sales of \$119,868 are included from serving the Waunakee Senior Center year-round. This is based on current pricing and participation.

We have budgeted Taher labor including our Food Service Director, Chef, Lead Cooks, Driver, Office Support, and Hourly employees with projected wages and benefits. We have made adjustments to improve productivity as wages continue to rise and we will continue to modify job duties accordingly.

We have included district paid expenses of \$125,000 as listed on the budget summary.

Our G & A and Management Fees have been increased by the CPI for food away from home of 3.0%.

Version A with current meal prices has a planned surplus of \$6,367. We will send a copy of our Operating Report to you monthly to monitor the financial results of the program. Renee can review those results during your scheduled meetings, and I will attend quarterly at a minimum.

If you have any questions or need additional information after you have reviewed the budget, please let me know. We appreciate the support and long-standing partnership with the Waunakee School District and are looking forward to working with you in the 2025-26 school year.

Sincerely,
TAHER INC.



Jim Madden
Regional Vice President of Operations

Cc. Alexandra Dye]
Renee Pickard

WAUNAKEE

PROJECTED OPERATING BUDGET--FOOD SERVICE

2025-2026

Version: VERSION A CURRENT PRICES

Days of Service: 170 days

| | | Prices |
|------------------------|----------------------------------|-------------------------------|
| | Elementary Breakfast | \$ 1.50 |
| | Secondary Breakfast | \$ 1.75 |
| | Elementary Lunch | \$ 4.00 |
| | Meal Deal 7-12 | \$ 5.00 |
| | Creation, Chef Intermediate | \$ 5.00 |
| | Creation, Chef Grades 7-12 | \$ 6.00 |
| | Free Meals | \$ - |
| | Reduced Priced Meals | \$ - |
| | Adult Lunch: | \$ 5.00 |
| | Milk: | \$ 0.50 |
| REVENUE | | |
| CASH: | Breakfast | \$ 32,937.50 |
| | Lunch | \$ 1,155,320.00 |
| | Adult Lunch | \$ 17,850.00 |
| | A La Carte | \$ 978,108.60 |
| | Milk Service | \$ 88,315.00 |
| | Catering | \$ 55,250.00 |
| | MCDS | \$ 180,540.00 |
| | High Point Christian | \$ 77,429.90 |
| | Westide Christian | \$ 86,077.80 |
| | Senior Dining | \$ 119,868.00 |
| | GRAND TOTAL REVENUE | <u>\$ 2,791,696.80</u> |
| EXPENSES | | |
| | Food and Milk | \$ 1,328,367.76 |
| | Payroll/Related-Taher | \$ 1,154,138.71 |
| | Management Fee | \$ 31,520.10 |
| | General & Admin. Fee | \$ 58,055.60 |
| | Other Supplies | \$ 88,247.35 |
| | SUBTOTAL | \$ 2,660,329.51 |
| CLIENT EXPENSES | | |
| | Custodial | \$ 40,000.00 |
| | Equipment | \$ 25,000.00 |
| | Software | \$ 20,000.00 |
| | Technology | \$ 40,000.00 |
| | SUBTOTAL | \$ 125,000.00 |
| | TOTAL ALL EXPENSES | <u>\$ 2,785,329.51</u> |
| | NET REVENUE LESS EXPENSES | <u>\$ 6,367.29</u> |