

Waunakee Community School District 2010 Annual Meeting & Budget Hearing

Date: Monday, October 18, 2010
Time: 7:00 p.m.
Location: Waunakee High School
Small Auditorium
301 Community Dr.
Waunakee, WI 53597



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Election Of A Chairperson

- **The budget hearing and annual meeting are to be chaired by an elector selected from those present.**

Official Notice Of The Hearing And Meeting

- **The Board clerk, Tryg Knutson, will read the required notices as published in the district's official newspaper.**
- **http://www.waunakee.k12.wi.us/cms_files/resources/2010%20Annual%20Mtg%20Budget%20Hearing%20Notice.pdf**

Budget Summary

- **District Administrator Randy Guttenberg and Business Manager Steve Summers will review the budget and financial data**
- http://www.waunakee.k12.wi.us/cms_files/resources/2010%20Annual%20Mtg%20Budget%20Publication2.pdf

2009-11 State Budget Decisions – Revenue Cap

- **The state revenue cap formula was modified to reduce the per student increase from an estimated \$275/student to \$200/student in 2009-10 and 2010-11**
- **Waunakee's budget planning for 2010-11 was based on an additional \$1,466,422 in the revenue cap**

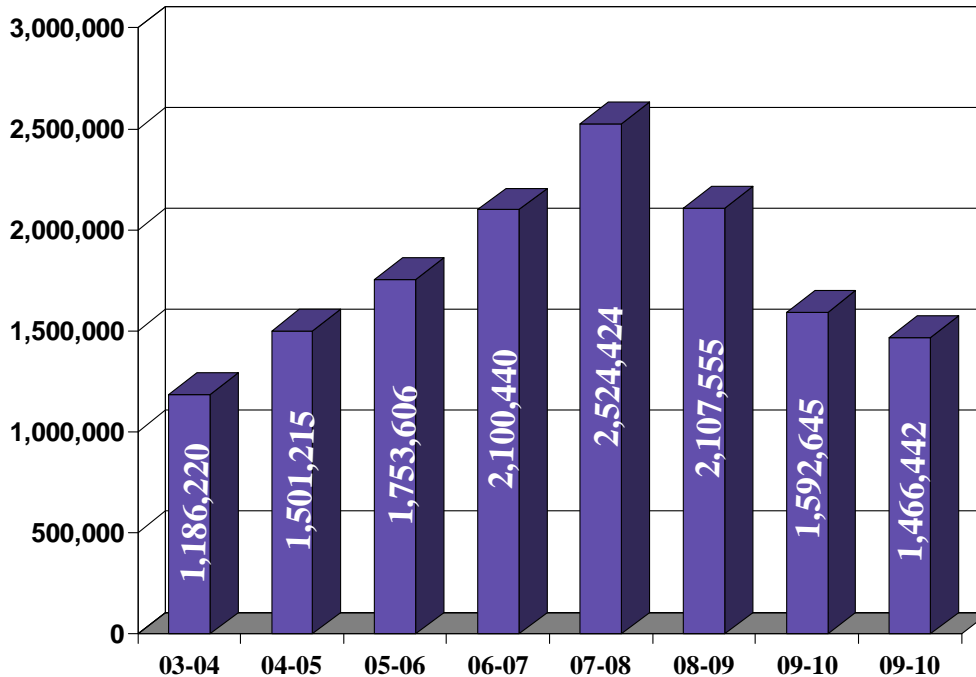


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2009-11 State Budget Decisions – Revenue Cap

■ REVENUE CAP INCREASE



•Please note that the years 2004-05 and 2005-06 included an additional \$300,000 per year due to the 2004 high school referendum

•Please note that years 2006-07 and 2007-08 included an additional \$300,000 per year due to the 2005 K-8 referendum.



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2009-11 State Budget

Decisions – State General Aid

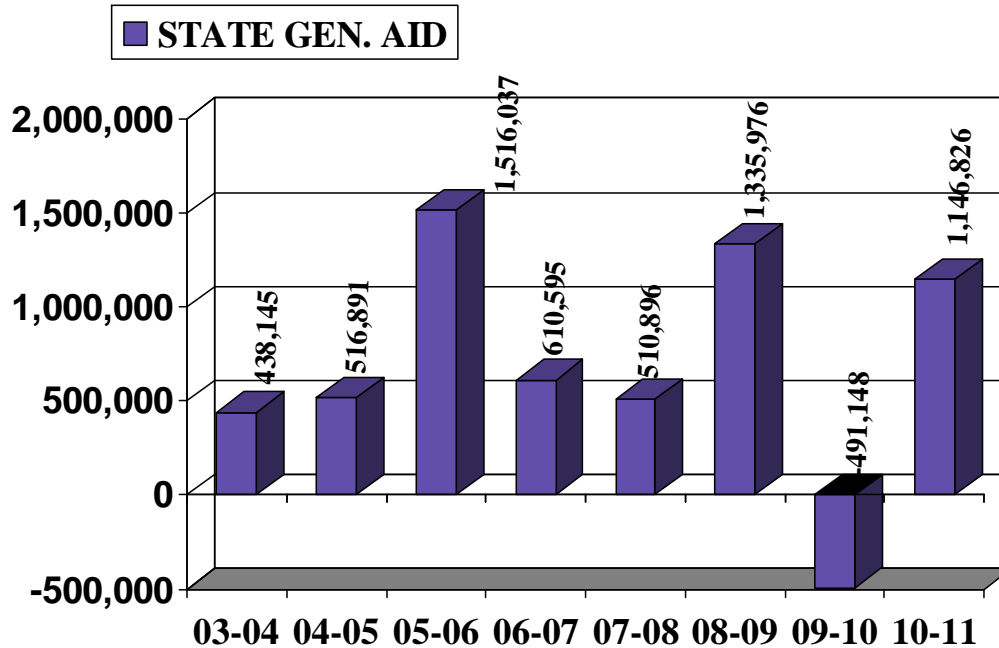
- **State general aid is reduced by \$147 million in 2009-10 and includes no changes to 2010-11, or a 3.1 percent reduction**
- **Waunakee is estimated to receive a \$1,146,826 increase in state general aid for 10-11, after receiving a \$491,148 reduction in 09-10**
- **Under the state revenue cap formula, increases or decreases in state general aid are offset by increases or decreases in the local property tax levy**



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2009-11 State Budget Decisions – State General Aid



2009-11 State Budget Decisions – Local Property Taxes

- **First dollar credits on property tax bills increase by \$70 million for 2009-10 and \$75 million for 2010-11**
- **School districts are not informed of levy credit amounts**
- **School district tax levies are certified without knowing the net tax rate**
- **Property wealthy/high spending districts receive more funding through tax credits than general school aids**

2009-11 State Budget Decisions – Local Property Taxes

- **Waunakee annually “loses” over \$350,000 in state funding due to the levy credit funding in lieu of state general aid funding (source: Wisconsin LFB)**
- **The Legislative Fiscal Bureau estimated that school district property taxes statewide will increase by 8.1 % in 2009-10 and by 5.5 % in 2010-11 with net property tax levies increasing by 5.8 % and 5.4 %, under the final budget**

2009-11 State Budget Decisions – Collective Bargaining

- **The qualified economic offer law (QEO) was repealed as of July 1, 2009**
- **Professional teaching staff have access to the arbitration process in the event a voluntary settlement cannot be reached**
- **Contract terms can be up to 4 years and bargaining units may be combined**
- **Waunakee has agreements with all employee groups through June 30, 2011**



Federal Budget Decisions – Stimulus Program

- **Funds provided to state governments for school districts. Wisconsin used these funds to support general aid payments to school districts**
- **Funds provided to local school districts for specific programs. Waunakee received \$779,278 for special education programs**
- **The majority of these funds were spent in 09-10, with the balance planned for expenditures in 10-11**



Federal Budget Decisions – Stimulus Program

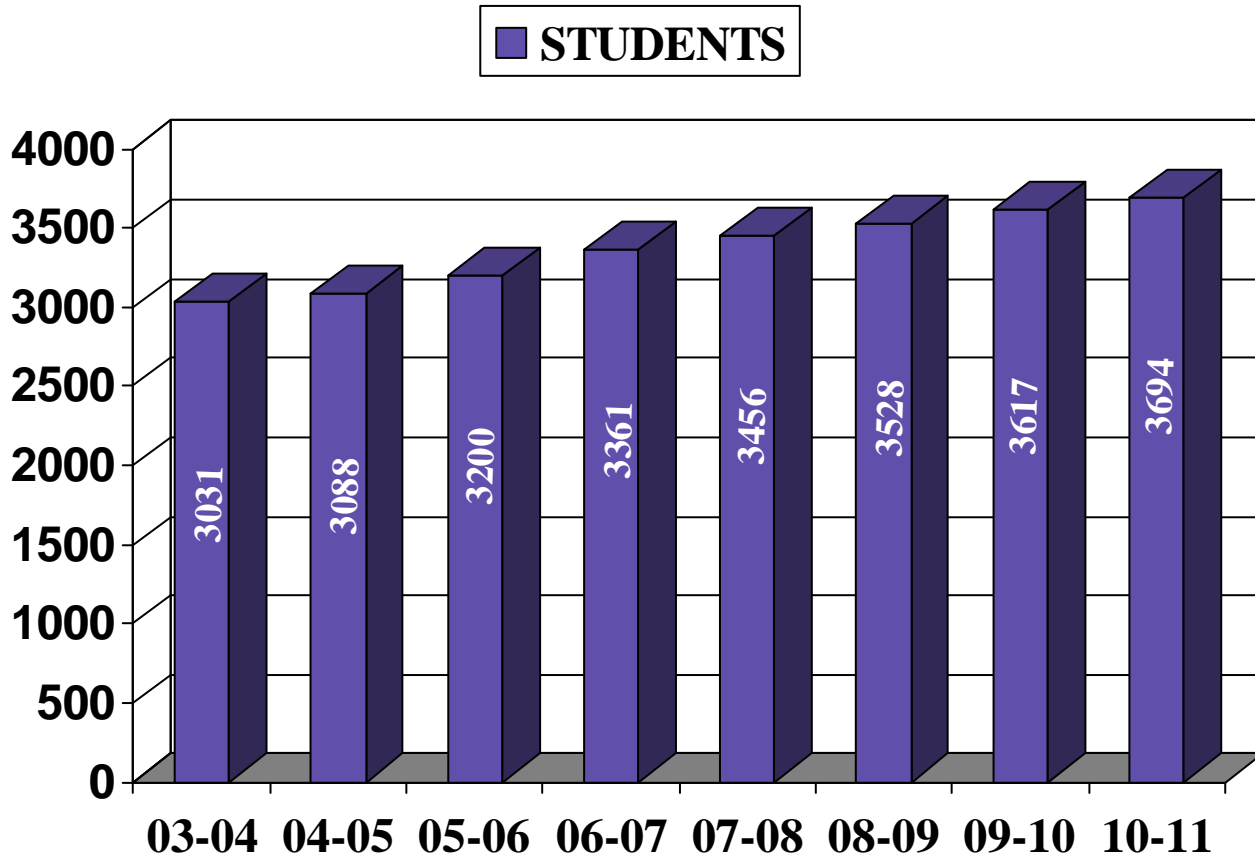
- **A new program, the Education Jobs Fund, will provide \$929,353 to Waunakee**
- **The funds must be expended by September 2012**
- **The funds must be spent on salaries and benefits for new staff, existing staff, or re-hired staff (excluding some district office positions)**
- **Waunakee has hired a health assistant with these funds, and is planning to use these funds over several fiscal years**



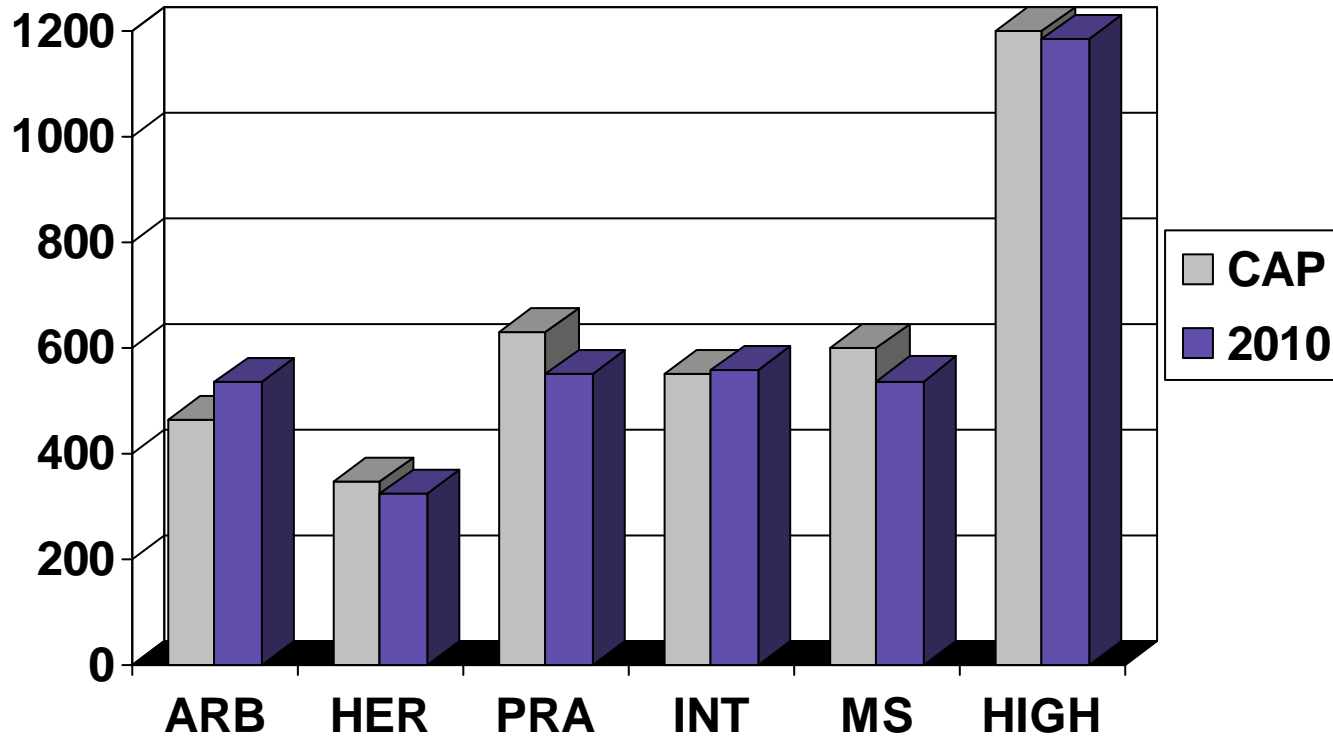
Enrollment Increase

- **Budget developed with estimated increase of 60 students.**
- **Actual increase is 77 based on September 17th count**

Enrollment Trends



Building Capacity And Enrollment



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Building Capacity And Enrollment

- Maximum capacity in 2010 estimated to be 3,800 (expanding to 4,100 in 2011-12)
- Current enrollment leaves maximum excess capacity of 106 (expanding in 2011-12)
- Excess capacity could last from 2-3 years depending on growth rates and distribution of students
- For more information on building capacity and enrollment, please visit www.waunakeereferendum.org

Expenditures (General Fund)

- 3.8% increase over 09-10 (budgeted)
- 4.67 additional professional staff
- 0 additional support staff
- Salary and benefits increases for existing staff
- 1 additional bus route
- The contingency fund of \$100,000 added back into the budget

Expenditures (General Fund Actual)

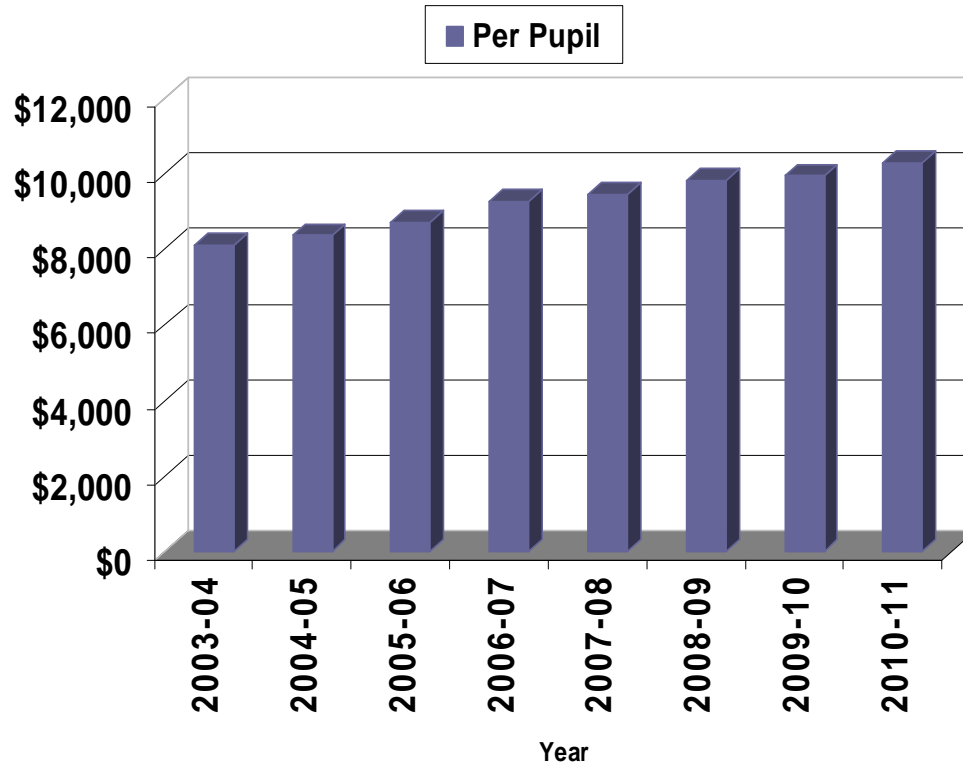
- **\$24,307,444 in 03-04**
- **\$25,820,463 in 04-05**
- **\$27,843,891 in 05-06**
- **\$31,078,265 in 06-07**
- **\$32,605,255 in 07-08**
- **\$34,594,483 in 08-09**
- **\$35,928,295 in 09-10**
- **\$37,951,108 in 10-11 (budget)**



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Cost Per Pupil (General Fund Actual / Enrollment)



- **03-04** **\$8094**
- **04-05** **\$8362**
- **05-06** **\$8701**
- **06-07** **\$9247**
- **07-08** **\$9434**
- **08-09** **\$9805**
- **09-10** **\$9,933**
- **10-11** **\$10,273 (budget)**

Revenue (General Fund)

- **State aid increases
\$1,146,826 or 6.6%**
- **Local taxes increase \$319,616
or 1.8%**
- **Total increase of \$1,410,458
or 3.9% (over budget in 09-10)**

Revenue (General State Aid Vs. Property Tax – Fund 10)

Year	% State Aid	% Tax
03-04	54.5	41.7
04-05	53.4	42.9
05-06	55.4	41.2
06-07	53.5	42.9
07-08	50.7	45.3
08-09	51.3	44.6
09-10	47.9	48.1
10-11	49.2	47.2



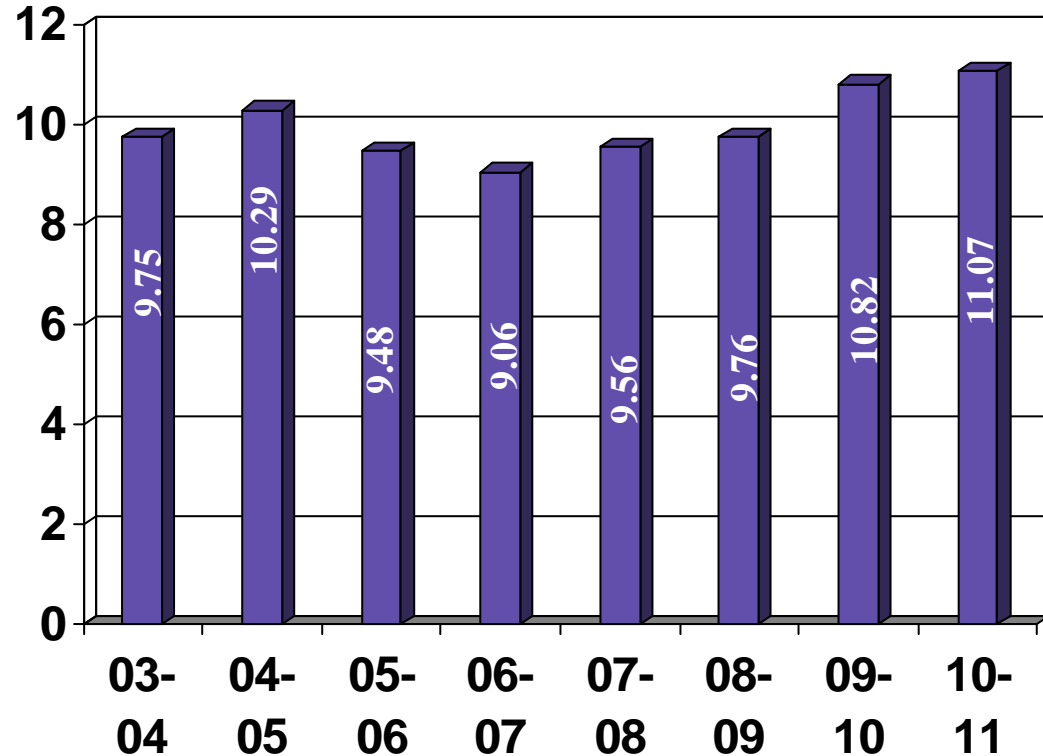
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Tax Rate

Estimated increase is \$50 on a \$200,000 home with 0% inflation

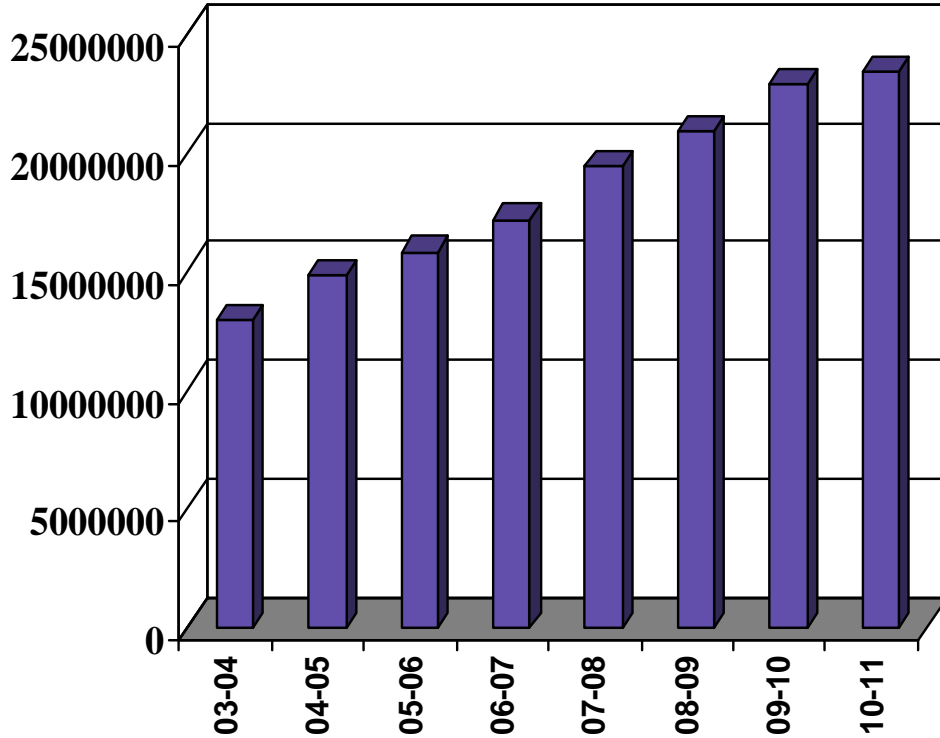
- \$100,000 = \$25
- \$200,000 = \$50
- \$300,000 = \$75
- \$400,000 = \$100
- \$500,000 = \$125



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Tax Levy



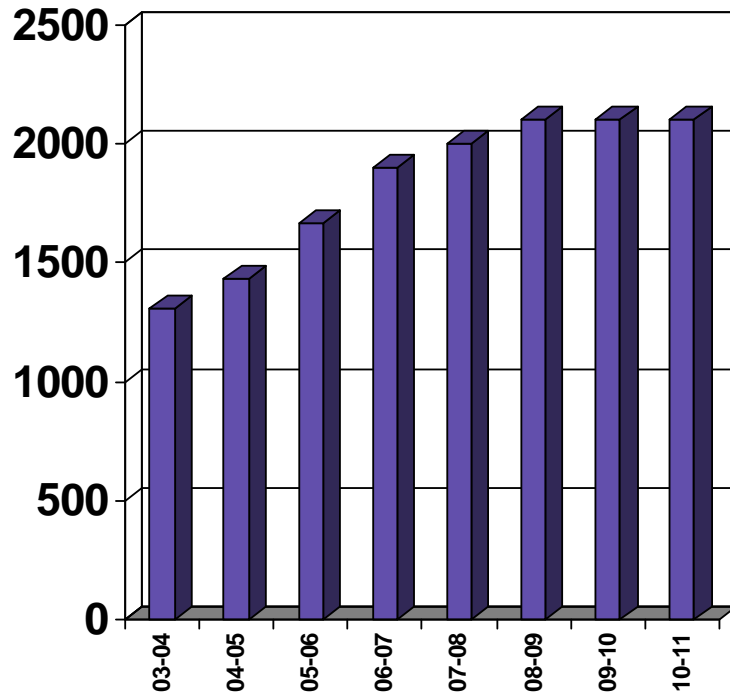
03-04	\$12,896,461
04-05	\$14,783,430
05-06	\$15,790,809
06-07	\$17,143,498
07-08	\$19,384,412
08-09	\$20,821,995
09-10	\$22,796,909
10-11	\$23,338,494

Tax Levy

- The increase is primarily due to the increase in the General Fund expenditures and the increase in the Debt Service Fund expenditures due to the 2010 high school referendum
- The School Board is allowed by law to change the tax levy as necessary prior to November 6th
- The debt service tax levy is \$5,158,312 (the long-term financial plan peaks during 2010-11)



Equalized Value (in Billions)



- **03-04 \$1.3 billion**
- **04-05 \$1.4 billion**
- **05-06 \$1.6 billion**
- **06-07 \$1.9 billion**
- **07-08 \$2.0 billion**
- **08-09 \$2.1 billion**
- **09-10 \$2.1 billion**
- **10-11 \$2.1 billion**



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District Fund Balance (Assets-liabilities)

YEAR	AMOUNT	% OF NEXT YEAR'S BUDGET
03-04	\$4.1 M	15.7%
04-05	\$4.6 M	16.7%
05-06	\$5.0 M	16.6%
06-07	\$4.4 M	13.2%
07-08	\$4.7 M	13.3%
08-09	\$5.0 M	13.7%
09-10	\$5.6 M	14.7%

**School Facts 2010 reports Waunakee
is 2.7% below state average.**

Next Steps with 10-11 Budget

The School Board must modify the budget based on:

- **September enrollment count**
(77 additional students compared to 60 estimated additional students)
- **Budget changes that have taken place since June 2010**
(Investment revenues, cash flow borrowing expenses, open enrollment revenues and expenses, district grants, additional positions, etc.)
- **Final district property values**
(\$2,064,181,832 compared to estimated \$2,107,450,933 which increases the tax rate)
- **Final district revenue cap amount**
(\$36,922,684 compared to estimated \$36,691,933 which increases the property tax and the tax rate)



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Next Steps with 10-11 Budget

- **Final district state aid/property tax amount**
(\$18,709,155 on October 15th state aid compared to estimated \$18,661,984 which lowers the property tax and tax rate)
(\$23,489,556 property tax compared to estimated \$23,338,494)
- **Final district tax rate**
(\$11.38 compared to estimated \$11.07)
- **Final estimated tax increase on a \$200,000 home assuming 0% increase in value (\$62 compared to estimated \$50)**
- **All of the changes will be completed by November 6, 2010 which is the last date possible to certify the tax levy to the local clerks.**
- **A special board meeting is scheduled for Monday, October 25th to approve the budget and tax levy for 2010-11**



Budget/Financial Reviews

The budget/financial status of the district is reviewed by multiple internal and external groups including:

School Board Treasurer – Eric Esser

School Board Budget Committee (3 members)

School Board (7 members)

Department of Public Instruction

External School Board Auditor (Johnson Block & Co.)

External Private Businesses (Moody's and Standard & Poor's Ratings)

Any citizen who wishes to review information



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Budget/Financial Reviews

As an example:

- **Growing local economy and direct access to the more diverse Madison area,**
- **Very strong income levels as measured by median household effective buying income,**
- **Steadily growing enrollment, and**
- **Strong financial operations paired with good financial management practices.**

From September 8, 2010 review of district finances from Standard & Poor's resulting in a AA-/Stable Rating.



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Dane County Tax Rate -2009-10

Stoughton Area	8.70
Belleville	8.72
Mount Horeb	8.83
Marshall	9.55
Middleton-Cross Plains	9.78
DeForest Area	9.98
Wisconsin Heights	10.03
Madison Metropolitan	10.18
Waunakee Community	10.82
Oregon	10.94
McFarland	10.95
Deerfield Community	11.03
Sun Prairie Area	11.24
Verona Area	11.71
Monona Grove	12.10
Cambridge	12.20
Dane County Average	10.42
State Of Wisconsin Average K-12 Dist.	9.18



Dane County Cost/Student 2008-09

Total Educational Cost Per Student per WI DPI Database

Stoughton Area	\$11,022
Mount Horeb Area	\$11,074
Belleville	\$11,197
Marshall	\$11,597
Waunakee Community	\$11,606 (232/426 reported school districts)
DeForest	\$11,632
Middleton-Cross Plains	\$11,755
McFarland	\$11,823
Wisconsin Heights	\$11,955
Oregon	\$12,100
Deerfield Community	\$12,278
Sun Prairie Area	\$12,397
Verona Area	\$12,691
Cambridge	\$12,735
Madison Metropolitan	\$12,945
Monona Grove	\$12,964
Dane County Average	\$11,985
State of Wisconsin Average	\$11,822



Budget Detail And Questions

- **Mr. Steve Summers will review key areas in more detail.**
- **We will be happy to answer any questions you may have.**



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Minutes 2009

- **Please review the minutes of last year's meeting.**
- http://www.waunakee.k12.wi.us/cms_files/resources/Annual%20Meeting%20Minutes10-19-09%20.pdf



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Treasurer's Report

- **Board Treasurer, Eric Esser, will review this report.**
- **Action should be taken to accept the report.**
- **http://www.waunakee.k12.wi.us/cms_files/resources/2010%20Annual%20Mtg%20Treasurers%20Report.pdf**

Resolutions

- **All need a motion and a second .**
- **Please state your name for the minutes of the meeting.**



A. Student Fees

SUPPLIES/MATERIALS FEES

- **\$16 --Kindergarten**
- **\$18 --1st through 4th**
- **\$20 --5th and 6th**
- **\$23 --7th and 8th**
- **\$29 --9th through 12th**

PARTICIPANT

- **\$25 --7th and 8th**
- **\$50 1ST activity/\$40 2nd activity/\$30 3rd activity (\$120 maximum) --9th through 12th**

Fees are waived for families who qualify for free/reduced price meals and sign a waiver form



Resolutions

Resolution A / Authorize the School Board to Charge Student Fees

Be it resolved that the Board of Education of the Waunakee Community School District, Dane County, State of Wisconsin is hereby directed to charge student fees, and at such cost as shall be set by said school board.

Introduced

by: _____

Seconded

by: _____

Dated: _____ **2010.**



B. Board Salaries

Present Salaries

- **President, Clerk, and Treasurer receive \$70 per regular and special meeting.**
- **Directors receive \$60 per regular or special meeting.**
- **All members receive \$40 per committee meeting.**
- **Reimbursement for expenses.**



Resolutions

Resolution B / Board Salaries and Expenses

Be it resolved that the Board members of the Waunakee Community School District be paid a salary as stipulated below and be reimbursed for expenses incurred on district business when traveling outside of the district.

Salaries to be:

President, Clerk,

Treasurer _____ (currently \$70. per regular/special meetings)

Directors _____ (currently \$60. per regular/special meetings)

All Members _____ (currently \$40. per committee meeting)

Introduced by: _____

Seconded by: _____

Dated: _____ 2010.



C. School Lunch Program

- **The Board needs authorization to conduct a food service program.**



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Resolutions

Resolution C / School Lunch Program

Be it resolved that the Board of Education of the Waunakee Community School District, Dane County, State of Wisconsin is hereby directed to furnish school lunches to any and all students of this district at such places and times, and at such cost as shall be set by said school board, and the school board is hereby authorized to pay any deficiency which may result from said lunch program (Section 120.10 (16)).

Introduced by: _____

Seconded by: _____

Dated: _____ **2010.**



D. Legal Counsel

- **Periodically it is necessary for the Board to seek legal advice and counsel. Your approval is necessary.**



Resolutions

Resolution D / Authorization for Legal Counsel

Be it resolved that the Board of Education of the Waunakee Community District be authorized to engage legal council to represent the district and provide legal advice to the district.

Introduced by: _____

Seconded by: _____

Dated: _____ **2010.**



E. Property Disposal

- **In order for the Board to dispose of district property the annual meeting must give authorization.**

Resolutions

Resolution E / Disposal of Surplus Property

Be it resolved that the Board of Education of the Waunakee Community School District dispose of property and materials no longer needed through sales or other means.

Introduced by: _____

Seconded by: _____

Dated: _____ **2010.**



F. Annual Meeting Date

- **You may set the date and hour for the next meeting or give the Board authority to do so.**



Resolutions

Resolution F / 2011 Annual Meeting Date

Be it resolved that the Board of Education of the Waunakee Community School District be authorized to set the date and hour for the 2011 Annual Meeting within the guidelines established by Wisconsin Statutes or Be it resolved that the 2011 Waunakee Community School District Annual Meeting be held on _____, 2011. (Between the fourth Monday in July and the fourth Monday in October).

Introduced by: _____

Seconded by: _____

Dated: _____ 2010.



G. Temporary Borrowing

- **The Board is seeking your approval to borrow no more than \$5.0 million for cash flow or operational purposes.**

Resolutions

Resolution G / Temporary Loan Authorization

Be it resolved that the Board of Education of the Waunakee Community School District, Dane County, State of Wisconsin be authorized to secure a temporary loan in accordance with the provisions of Section 67.12(8), Wis. Stats. for the purpose of meeting the immediate expenses of maintaining the schools of the district. Be it further resolved the amount of such temporary loan shall not exceed a sum of \$5,000,000.

Introduced by: _____

Seconded by: _____

Dated: _____ **2010.**



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H. Transportation

- **The Board needs your approval to contract for bus service and/or operate its own buses.**



Resolutions

Resolution H / Transportation

Be it resolved that the Board of Education of the Waunakee Community School District, Dane County, State of Wisconsin be authorized to purchase, operate and maintain transportation vehicles as well as contract for transportation services to provide transportation to students, including but not limited to students whose residence is located within two miles of the school the student attends, as per Board Policy.

Introduced by: _____

Seconded by: _____

Dated: _____ **2010.**



I. Tax Levy

- **The Board recommends a total tax levy of \$23,338,494 of which \$17,905,157 is for the general fund, \$5,158,312 is for debt service, \$81,025 is for non-referendum debt service, and \$194,000 is for community service.**



Resolutions

Resolution I / Adoption of Levy Tax

Motion may be as follows: Mr. or Mrs. Chairperson, I move that there be levied a school tax assessed against all taxable property within the Waunakee Community School District in the sum of \$23,338,494 necessary to operate and maintain the District School System and to finance the recommended budget for the 2010-2011 school year.

Introduced by: _____

Seconded by: _____

Dated: _____ **2010.**



District Objectives

- **Randy Guttenberg will review the district's objectives.**



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District Objectives

1. **Student Achievement** The Waunakee Community School District will provide high quality programs for all students that lead to continued improvement on all measures of student achievement.
2. **District and School Climate/Wellness** The Waunakee Community School District will provide a safe, secure, and connected environment for students, staff, and community.
3. **Community Relations** The Waunakee Community School District will strive for meaningful collaboration with stakeholders and will ensure that communication between school, home, and community is continual and open.



District Objectives

4. **Budget and Finance** The Waunakee Community School District will devote resources to the district priorities in a fiscally responsible manner.

5. **Facilities and Growth** The Waunakee Community School District will maintain its facilities with a high standard of quality, and will collaboratively plan with the community on issues of community/district growth.



Questions / Information

- **Please feel free to ask for information or answers of any Board member or administrator.**

***Thank You for
Coming
This Evening***



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