



**Waunakee Community School District**

Committed to Children . Committed to Community . Committed to Excellence

**2021-2022 Budget  
FINAL DRAFT**

**The final draft of the budget is based on the  
2021-2023 State Budget, as approved by the  
Governor.**

Prepared by Steve Summers, Executive Director of Operations  
October 25, 2021

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# Waunakee Community School District

## Board of Education

<u>Name</u>		<u>Municipality</u>	<u>Term Expires</u>
Joan Ensign	President	Town of Westport, City of Middleton, City of Madison	Spring 2023
Mark Hetzel	Vice President	Town of Vienna	Spring 2024
Jack Heinemann	Treasurer	Village of Waunakee	Spring 2022
Judy Engebretson	Clerk	Towns of Dane/Springfield	Spring 2022
Dave Boetcher	Director	Village of Waunakee	Spring 2022
Ted Frey	Director	Town of Westport, City of Middleton, City of Madison	Spring 2024
Brian Hoefler	Director	Village of Waunakee	Spring 2023

## Budget Committee Members

Jack Heinemann, Chair  
Mark Hetzel  
Joan Ensign

# 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 2021-2022 fiscal year began in January 2021 with all budget requests/ reallocations/reductions due to the Executive Director of Operations by January 25<sup>th</sup>. A special board meeting was held on April 29<sup>th</sup> with the Board of Education and leadership team to review the 2021-22 budget process. A draft of the budget planning process document was presented at a Budget Committee meeting in March. Building/department level budget planning took place between March/April. Administrative review of the budget took place in April. The first draft of the budget was presented to the Budget Committee and the Board of Education in May. The second draft of the budget will be presented in June. The third draft of the budget was presented in July at a special School Board meeting. A public hearing on the budget took place in July. The preliminary budget was presented at the Annual Meeting in October with community approval of the tax levy. The Board of Education will approve the final version of the budget and set the tax levy at a special meeting scheduled for October 25<sup>th</sup>.

## 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:

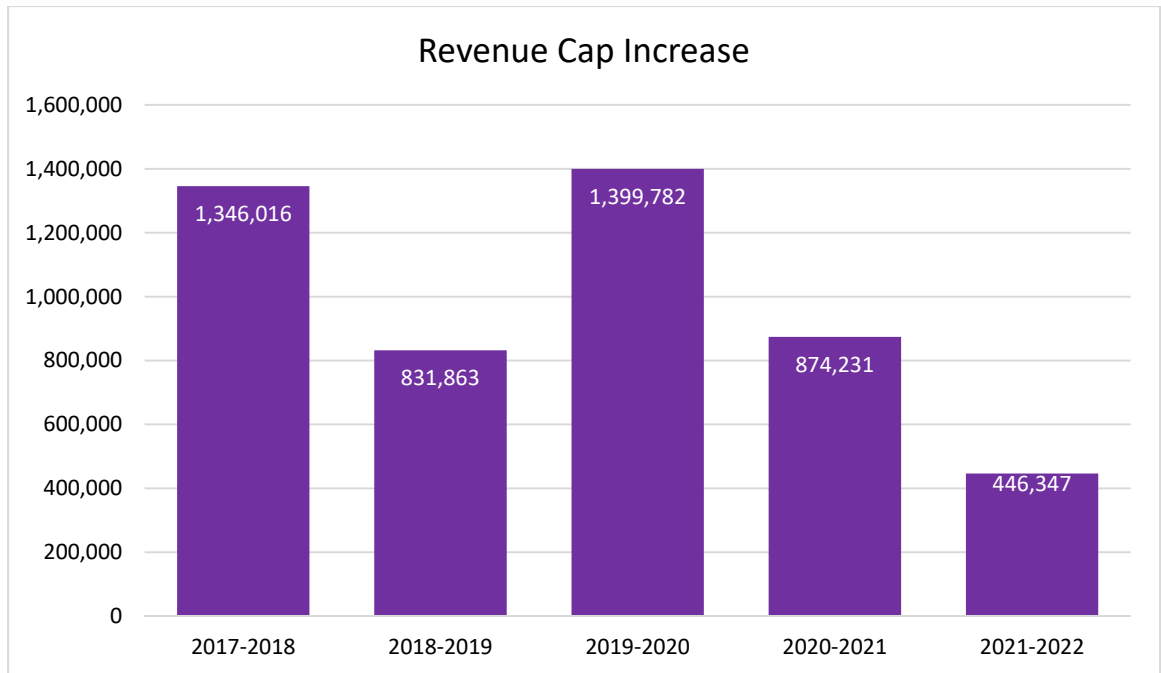
FUND	DESCRIPTION
10	General
21	Special Revenue Trust
27	Special Education
38	Non-Referendum Debt Service*
39	Referendum Debt Service
41	Capital Expansion Fund
49	Capital Projects*
50	Food Service
72	Private Benefit Trust*
73	Employee Benefit Trust
80	Community Service
99	Other Cooperative Funds

\* 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 2021-23 State budget increases the revenue cap per student amount by \$0.00 during 2021-22 and \$0 during 2022-23. The budget includes a \$0 change in the per pupil categorical aid. The most recent four years of revenue cap changes and the final increase for 2021-22 is shown below:



Please note: the 2014-15 through 2017-18 revenue caps were increased by \$540,000.00 per year due to the November, 2014 operational referendum question. The 2020-21 through 2025-26 revenue caps will be increased by \$2,127,502 due to a November, 2020 non-recurring operational referendum question. This amount is not included in the graph above.

# Waunakee Community School District

## Enrollment

Student enrollment is a key factor in the revenue cap formula. The most recent four years of historical numbers and the final September 2021 numbers are shown below:

Grade	2017-18	2018-19	2019-20	2020-21	2021-22
EC	9	15	12	4	12
4K	262	274	240	268	270
K	270	290	283	256	295
1	280	280	298	272	278
2	283	298	278	298	297
3	325	288	315	270	304
4	283	340	303	310	285
<b>TOTAL</b>	<b>1712</b>	<b>1785</b>	<b>1729</b>	<b>1678</b>	<b>1741</b>
<b>ELEM</b>					
5	278	289	349	309	326
6	312	288	299	342	318
<b>TOTAL</b>	<b>590</b>	<b>577</b>	<b>648</b>	<b>651</b>	<b>644</b>
<b>INTER.</b>					
7	326	328	304	295	349
8	331	328	341	305	303
<b>TOTAL</b>	<b>657</b>	<b>656</b>	<b>645</b>	<b>600</b>	<b>652</b>
<b>MIDDLE</b>					
9	345	346	339	343	316
10	312	345	347	338	348
11	309	311	342	343	341
12	331	320	326	353	349
<b>TOTAL</b>	<b>1297</b>	<b>1322</b>	<b>1354</b>	<b>1377</b>	<b>1354</b>
<b>HIGH</b>					
<b>TOTAL</b>	<b>4256</b>	<b>4340</b>	<b>4376</b>	<b>4306</b>	<b>4391</b>
<b>DISTRICT</b>					

The historical student count shows an increasing enrollment. The actual September 2021 enrollment shows an increase of 85 students. Enrollment increases result in additional revenues being available through the revenue limit formula.

The 2021-2022 revenue cap limit increases to \$47,936,762 or \$446,347 higher than 2020-21. This increase equates to a 0.9% increase. The 2021-2022 state equalization aid increases to \$22,688,840 or \$2,156,566 higher than 2020-21. This change equates to a 10.5% increase. The district received the state equalization aid certification from the WI Department of Public Instruction on October 15<sup>th</sup>.

## Waunakee Community School District

The 2021-2022 tax levy increases to \$37,434,390 or \$2,786,128 higher than 2020-2021. This increase equates to a 8.0% increase. Two years of historical information and the proposed tax levy for this year is shown below.

Proposed Property Tax Levy			
FUND	Audited 2019-20	Unaudited 2020-21	Proposed 2021-22
General Fund	23,120,138.00	26,294,430.00	24,967,299.00
Referendum Debt Service Fund	9,519,686.00	7,394,445.00	12,017,000.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	509,296.00	509,296.00	0.00
Community Service Fund	434,000.00	450,091.00	450,091.00
<b>TOTAL SCHOOL LEVY</b>	<b>33,583,120.00</b>	<b>34,648,262.00</b>	<b>37,434,390.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YR</b>	<b>10.7%</b>	<b>3.2%</b>	<b>8.0%</b>

The 2021-2022 tax base increases to \$3,437,359,073 or \$255,841,937 higher than 2020-2021. This change equates to an 8.0% increase. The 2021-2022 tax rate (tax levy/tax base) remains the same at \$10.89. The school tax on a \$360,000 home remains the same at \$3,920 (assuming home had assessment change of 0%).

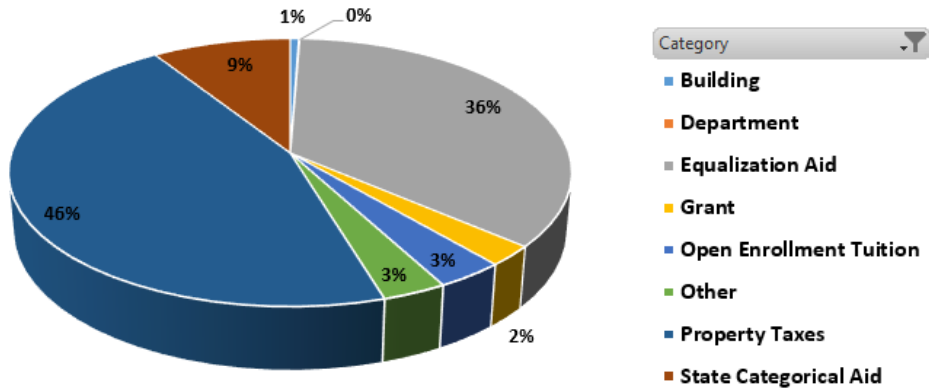
A summary of the expenditures showing two years of historical information and the proposed 2021-2022 budget is shown below. Fund 73 is not included in the summary below.

Total Expenditures and Other Financing Uses			
ALL FUNDS	Audited 2019-20	Unaudited 2020-21	Proposed 2021-22
GROSS TOTAL EXPENDITURES--ALL FUNDS	70,887,036.00	78,026,200.00	82,755,449.00
Interfund Transfers (Source 100) - ALL FUNDS	5,732,521.00	5,635,100.00	6,406,644.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	65,154,515.00	72,391,100.00	76,348,805.00
<b>PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>	<b>4.2%</b>	<b>11.11%</b>	<b>5.47%</b>

# Waunakee Community School District

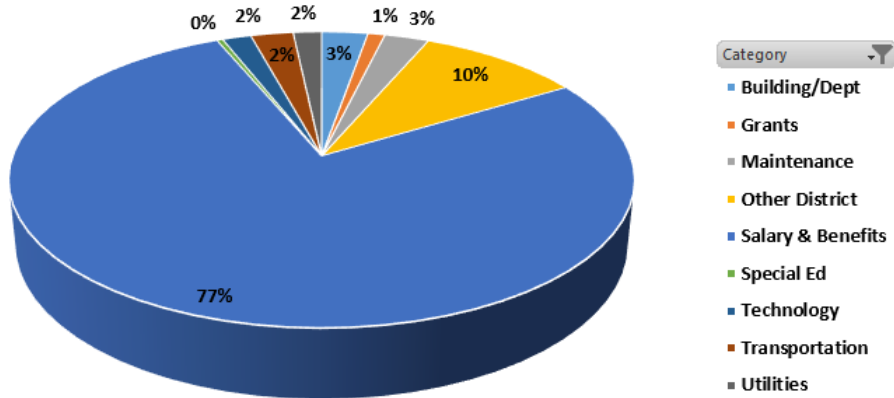
## Where do the revenues come from? (Funds 10 and 27)

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 2021-22 grant budgets are available at this time. The 2021-22 open enrollment budgets have been adjusted based on actual student attendance in the fall of 2021. The state equalization aid/property tax budgets has been revised based on the aid certification from the Department of Public Instruction in October. The interest earnings/interest expenses for borrowings has been revised in the fall of 2021 based on market conditions.

	2020-2021	2021-2022	\$ Change	% Change
<b>Revenues:</b>				
Prairie School Bldg Fees	\$11,760	\$5,720	(\$6,040)	-51%
Heritage School Bldg Fees	\$12,380	\$5,950	(\$6,430)	-52%
Arboretum School Bldg Fees	\$12,813	\$6,375	(\$6,438)	-50%
Intermediate School Bldg Fees	\$37,950	\$33,350	(\$4,600)	-12%
Middle School Bldg Fees	\$31,000	\$32,600	\$1,600	5%
High School Bldg Fees	\$177,575	\$169,750	(\$7,825)	-4%
Athletics Fees	\$38,000	\$38,000	\$0	--
<b>Building Revenues</b>	<b>\$321,478</b>	<b>\$291,745</b>	<b>(\$29,733)</b>	<b>-10.19%</b>
Curriculum Dept Revenues	\$8,800	\$8,800	\$0	0%
Human Resouces Revenues	\$2,200	\$2,200	\$0	0%
Maintenance Revenues	\$2,000	\$6,000	\$4,000	---
Technology Erate/Fees	\$25,000	\$53,600	\$28,600	53%
Technology Revenues	\$2,750	\$2,750	\$0	0%
<b>Department Revenues</b>	<b>\$40,750</b>	<b>\$73,350</b>	<b>\$32,600</b>	<b>44.44%</b>
Common School Funds	\$152,716	\$152,716	\$0	0%
Title 1 Public Grant	\$90,061	\$89,776	-\$285	0%
Title 1 Private Grant	\$0	\$6,199	\$6,199	100%
Title 2 Grant (Public)	\$42,737	\$50,807	\$8,070	16%
Title 2 Grant (Private)	\$5,692	\$5,692	\$0	0%
Title 3 Grant	\$15,784	\$18,840	\$3,056	16%
Title 4A Grant (Public)	\$8,850	\$9,648	\$798	8%
Title 4A Grant (Private)	\$1,150	\$351	-\$799	--
Peer Mentor	\$6,000	\$2,975	-\$3,025	0%
Perkins Grant	\$16,156	\$18,914	\$2,758	15%
Federal Flo-Through	\$204,709	\$153,367	-\$51,342	-33%
Federal CARES Grant	\$63,244	\$0	-\$63,244	-100%
ESSER2	\$0	\$626,122	\$626,122	100%
ESSER3	\$0	\$0	\$0	--
State Safety Grant - 2	\$19,434	\$0	-\$19,434	100%
Reading Readiness Grant	\$8,373	\$8,375	\$2	0%
Career/Tech Ed Grant	\$73,654	\$73,654	\$0	0%
Ed. Effectiveness Grant	\$27,840	\$29,520	\$1,680	6%
School-Based Mental Health	\$0	\$75,000	\$75,000	100%
Mental Health Wellness Grant	\$0	\$20,511	\$20,511	0%
<b>Grant Revenues</b>	<b>\$736,400</b>	<b>\$1,342,467</b>	<b>\$606,067</b>	<b>45.15%</b>

# Waunakee Community School District

## Fund 10 Revenues (continued)

District Fees-Prairie	\$22,000	\$22,000	\$0	0%
District Fees-Heritage	\$18,000	\$18,000	\$0	0%
District Fees-Arboretum	\$20,000	\$18,000	-\$2,000	-11%
District Fees-Intermediate	\$26,000	\$23,000	-\$3,000	-13%
District Fees-Middle School	\$27,000	\$24,000	-\$3,000	-13%
District Fees-High School	\$82,000	\$75,000	-\$7,000	-9%
District Fees-Athletics	\$190,000	\$190,000	\$0	0%
Summer School Fees	\$0	\$0	\$0	0%
District Student Fees	\$220,000	\$20,000	-\$200,000	-1000%
Property Taxes	\$26,294,430	\$24,967,299	-\$1,327,131	-5%
Interest	\$103,000	\$10,000	-\$93,000	-930%
Tuition – OE	\$1,938,414	\$2,026,805	\$88,391	4%
Transportation Aid	\$75,000	\$75,000	\$0	0%
Equalization Aid	\$20,532,274	\$22,688,840	\$2,156,566	10%
Computer Aid	\$58,852	\$58,852	\$0	0%
Misc	\$18,500	\$18,500	\$0	0%
Insurance Payments Received	\$179,650	\$0	-\$179,650	100%
Transportation	\$16,000	\$16,000	\$0	0%
Tuition Payments	\$8,000	\$8,000	\$0	0%
Property/Non-Capital Sales	\$7,500	\$7,500	\$0	0%
Gifts	\$0	\$0	\$0	0%
Rentals	\$40,000	\$40,000	\$0	0%
Aid for School Mental Health	\$44,775	\$94,000	\$49,225	52%
Payment Lieu Taxes	\$28,000	\$31,000	\$3,000	10%
Personal Property Aid	\$203,245	\$221,771	\$18,526	8%
State Categorical Aid	\$3,062,976	\$3,065,202	\$2,226	0%
Governor's Federal Funding	\$0	\$495,720	\$495,720	100%
Medicaid	\$115,000	\$130,000	\$15,000	0%
Premium	\$213,063	\$117,520	-\$95,543	0%
Aidable Refund	\$50,000	\$50,000	\$0	0%
<b>District Revenues</b>	<b>53,593,679</b>	<b>54,512,009</b>	<b>918,330</b>	<b>1.68%</b>
<b>Total Revenues</b>	<b>54,692,307</b>	<b>56,219,571</b>	<b>1,527,264</b>	<b>2.72%</b>

# Waunakee Community School District

## Fund 10 Expenditures

	2020-2021	2021-2022	\$ Change	% Change
<b>Expenditures:</b>				
Personnel Costs: Salaries	\$26,827,933	\$28,256,649	\$1,428,716	5%
Personnel Costs: Benefits	\$9,791,161	\$10,313,596	\$522,435	5%
<b>Salary &amp; Benefits Totals</b>	<b>36,619,094</b>	<b>38,570,245</b>	<b>1,951,151</b>	<b>5%</b>
Prairie School	\$76,650	\$76,650	\$0	0%
Prairie School Common School Funds	\$21,356	\$18,322	(\$3,034)	-14%
Prairie School Bldg Fees	\$11,760	\$5,720	(\$6,040)	-51%
Heritage School	\$70,200	\$78,750	\$8,550	12%
Heritage School Common School Funds	\$16,027	\$16,046	\$19	0%
Heritage School Bldg Fees	\$12,380	\$5,950	(\$6,430)	-52%
Arboretum School	\$64,650	\$65,250	\$600	1%
Arboretum School Common School Funds	\$16,749	\$15,970	(\$779)	-5%
Arboretum School Bldg Fees	\$12,813	\$6,375	(\$6,438)	-50%
Intermediate School	\$110,670	\$109,480	(\$1,190)	-1%
Intermediate School Common School Funds	\$21,091	\$23,746	\$2,655	13%
Intermediate School Bldg Fees	\$37,950	\$33,350	(\$4,600)	-12%
Middle School	\$111,000	\$120,620	\$9,620	9%
Middle School Common School Funds	\$23,467	\$22,229	(\$1,238)	-5%
Middle School Bldg Fees	\$31,000	\$32,600	\$1,600	5%
High School	\$385,518	\$385,518	\$0	0%
High School Common School Funds	\$48,227	\$50,603	\$2,376	5%
High School Bldg Fees	\$177,575	\$168,475	(\$9,100)	-5%
Athletics	\$308,182	\$316,477	\$8,295	3%
Athletics Fees	\$38,000	\$38,000	\$0	0%
<b>Building Totals</b>	<b>1,595,265</b>	<b>1,590,131</b>	<b>(5,134)</b>	<b>0%</b>
Utilities	\$982,582	\$1,042,000	\$59,418	6%
Maintenance	\$1,170,605	\$997,090	(\$173,515)	-15%
Maintenance Fees	\$2,000	\$6,000	\$4,000	100%
Capital Projects	\$278,500	\$150,000	(\$128,500)	-46%
Contingency Fund	\$100,000	\$100,000	\$0	0%
Energy Conservation	\$83,894	\$83,894	\$0	0%
Transportation	\$1,328,225	\$1,273,528	(\$54,697)	-4%
Technology	\$963,429	\$963,429	\$0	0%
Technology Fees	\$2,750	\$2,750	\$0	0%
Technology Erate	\$25,000	\$53,600	\$28,600	114%
Curriculum-Elementary Operations	\$0	\$197,982	\$197,982	100%
Curriculum-Elementary District	\$972,540	\$945,000	(\$27,540)	100%
Curriculum-Secondary	\$328,971	\$195,229	(\$133,742)	-41%
Curriculum-Secondary Fees	\$8,800	\$8,800	\$0	0%
Human Resources	\$33,650	\$33,650	\$0	0%
Human Resources Fees	\$2,200	\$2,200	\$0	0%
Superintendent	\$84,600	\$84,600	\$0	0%
Student Services-Operations	\$31,412	\$71,250	\$39,838	127%
Student Services-District	\$0	\$92,500	\$92,500	100%
Business Office	\$421,973	\$499,673	\$77,700	18%
District Wide	1,299,357	1,344,610	\$45,253	3%
Operational Referendum Funds	2,127,502	-	(\$2,127,502)	-100%
Summer School	\$29,350	\$69,940	\$40,590	138%
<b>Department Totals</b>	<b>10,277,340</b>	<b>8,217,725</b>	<b>(2,059,615)</b>	<b>-20%</b>

# Waunakee Community School District

## Fund 10 Expenditures (continued)

Common School Fund-District	\$5,799	\$5,800	\$1	0%
Title 1 Public Grant	\$90,061	\$89,776	-\$285	0%
Title 1 Private Grant	\$0	\$6,199	\$6,199	100%
Title 2 Grant (Public)	\$42,737	\$50,807	\$8,070	16%
Title 2 Grant (Private)	\$5,692	\$5,692	\$0	0%
Title 3 Grant	\$15,784	\$18,840	\$3,056	16%
Title 4A Grant (Public)	\$8,850	\$9,648	\$798	8%
Title 4A Grant (Private)	\$1,150	\$351	-\$799	--
Peer Mentor Grant	\$6,000	\$0	-\$6,000	--
Perkins Grant	\$16,156	\$18,914	\$2,758	15%
Federal Flo-Through	\$204,709	\$153,367	-\$51,342	-33%
Federal CARES Grant	\$63,244	\$0	-\$63,244	-100%
ESSER2	\$0	\$626,122	\$626,122	100%
ESSER3	\$0	\$0	\$0	--
State Safety Grant - 2	\$19,434	\$0	-\$19,434	100%
Career/Tech Ed Grant	\$73,654	\$73,654	\$0	0%
Ed. Effectiveness Grant	\$27,840	\$29,520	\$1,680	6%
Reading Readiness Grant	\$8,373	\$8,375	\$2	0%
School-Based Mental Health	\$0	\$75,000	\$75,000	100%
Mental Health Wellness Grant	\$0	\$20,511	\$20,511	0%
<b>Grant Totals</b>	<b>\$589,483</b>	<b>\$1,192,576</b>	<b>603,093</b>	<b>102%</b>
Transfer to Fund 27	\$5,635,100	\$6,406,644	\$771,544	14%
Wellness Clinic	\$232,200	\$242,250	\$10,050	--
<b>Other Program Totals</b>	<b>\$5,867,300</b>	<b>\$6,648,894</b>	<b>781,594</b>	<b>13%</b>
<b>Total Expenditures</b>	<b>\$54,948,482</b>	<b>\$56,219,571</b>	<b>\$1,271,089</b>	<b>2%</b>
<b>Rev-Exp</b>	<b>(\$256,175)</b>	<b>\$0</b>	<b>\$256,175</b>	<b>-100%</b>
<b>Beg Fund Balance</b>	<b>\$6,428,153</b>	<b>\$7,614,873</b>	<b>\$1,186,720</b>	<b>18%</b>
<b>End Fund Balance</b>	<b>\$7,614,873</b>	<b>\$7,614,873</b>	<b>\$0</b>	<b>0%</b>

### Overall considerations for Fund 10:

- The budget has a balance of \$0.00.
- The revenue cap increase is based on the September 2021 actual student count and a **\$00/student increase**.
- The per pupil aid increase of \$0/student.
- The state equalization aid certification was provided by the DPI in October.
- A general contingency of \$100,000 is included in the budget.
- The personnel budget includes a salary increase of 3.06%, a 0% increase in dental rates, a 0% increase in health insurance rates, and FTE changes as presented on the next page. The School Board has approved salary increases for hourly staff and administrative/administrative support. Teaching staff salary increases were approved by the School Board at July Special Board meeting.
- The 4K program budget has been adjusted based on actual enrollment in the fall of 2021.
- The end of the year balance has commitments of \$11,875 for parking lot/band uniform fees and \$60,000 for Warrior Stadium, and the Warrior Pitch turf replacement, and \$436,096 for Capital Maintenance projects.

# Waunakee Community School District

## Additional Positions

Building	Position	FTE
Prairie	Teacher - Grade 4	-1.00
	Technology Integration Specialist	1.00
Heritage	Technology Integration Specialist	1.00
	Reading Interventionist	1.00
Arboretum	Technology Integration Specialist	1.00
Intermediate	Teacher - Grade 6	-2.00
Middle School	Teacher - Grade 7	2.00
High School	Testing/Online Program Support	1.00
Special Ed/Student Svcs	Visual Impairment	1.00
	ParaEducators	9.00
	Occupational Therapist	0.45
	School Psychologist/504 Coordinator	1.00
	Interpreter/Translation	1.00
Shared Staffing	Teacher - Music	0.17
	Teacher - Business Ed	0.33
	Teacher - Agriculture	0.08
	Teacher - Social Studies	0.085
	Teacher - French	-0.02
	Teacher - PhyEd	-0.33
	K-6 Math Interventionists	1.50
	Secondary Reading Support	0.50
District	ELL Teacher	1.00
Restructuring	Dir of Student Svcs (change from Asst Dir Student Svcs	0.00
<b>Total Additional Staffing</b>		<b>19.765</b>
(Fund 10)		7.315
(Fund 27)		12.450

The District hired 2.0 FTE teaching staff in grades K-2 due to offering both in-person and remote learning options. In addition, contact tracers were hired to assist with COVID tracing. These positions were not included in the budget. Administration has reviewed the information regarding the Federal ESSER2 and ESSER3 grants to determine if any of the costs above would be appropriate expenditures for the Federal grant funds. Our allocation for ESSER2 has been determined and ESSER3 is still to be determined.

# Waunakee Community School District

## Fund 21

**Purpose of Fund:** The purpose of the Special Revenue Trust Fund 21 is to account for gifts specified by donors to be used for operating purposes. Effective with the 19-20 school year, this fund includes all student activity groups as well that were previously accounted for in Fund 60. Effective with the 20-21 school year, this fund includes the scholarship funds that were previously accounted for in Fund 72.

	2020-2021	2021-2022	\$ Change	% Change
<b>Revenues:</b>				
Arboretum School	\$30,000	\$30,000	\$0	100%
Heritage School	\$22,100	\$22,100	\$0	0%
Prairie School	\$21,000	\$19,000	(\$2,000)	-10%
Intermediate School	\$10,525	\$6,000	(\$4,525)	-43%
Joint Elementary PTO	\$300	\$0	(\$300)	100%
Middle School	\$30,650	\$32,800	\$2,150	7%
High School	\$273,790	\$146,985	(\$126,805)	-46%
High School-Scholarships	\$0	\$280	\$280	100%
Athletics	\$365,100	\$365,100	\$0	0%
Superintendent	\$0	\$0	\$0	--
Business Office	\$567,000	\$17,000	(\$550,000)	-97%
Maintenance	\$0	\$0	\$0	100%
Mentor	\$81,125	\$81,000	(\$125)	100%
Student Services	\$41,000	\$41,000	\$0	100%
Special Education	\$0	\$0	\$0	
<b>Total Revenues</b>	<b>\$1,442,590</b>	<b>\$761,265</b>	<b>(\$681,325)</b>	<b>-47%</b>
<b>Expenditures:</b>				
Arboretum School	\$37,594	\$37,594	\$0	0%
Heritage School	\$17,800	\$17,800	\$0	0%
Prairie School	\$15,600	\$18,600	\$3,000	19%
Intermediate School	\$10,525	\$6,000	(\$4,525)	-43%
Joint Elementary PTO	\$300	\$500	\$200	100%
Middle School	\$25,000	\$29,600	\$4,600	18%
High School	\$232,545	\$147,905	(\$84,640)	-36%
High School Scholarships	\$0	\$6,500	\$6,500	100%
Athletics	\$360,000	\$360,000	\$0	0%
Superintendent	\$0	\$0	\$0	--
Business Office	\$534,000	\$17,000	(\$517,000)	-97%
Maintenance	\$935	\$685	(\$250)	100%
Mentor	\$62,400	\$111,150	\$48,750	100%
Student Services	\$41,000	\$41,000	\$0	0%
Special Education	\$990	\$990	\$0	0%
<b>Total Expenditures</b>	<b>\$1,338,689</b>	<b>\$795,324</b>	<b>(\$543,365)</b>	<b>-41%</b>
<b>Rev – Exp:</b>	<b>\$103,901</b>	<b>(\$34,059)</b>	<b>(\$137,960)</b>	<b>--</b>
<b>Beg Fund Balance</b>	<b>\$580,214</b>	<b>\$1,029,443</b>	<b>\$449,229</b>	<b>77%</b>
<b>End Fund Balance</b>	<b>\$1,029,443</b>	<b>\$995,384</b>	<b>(\$34,059)</b>	<b>-3%</b>

# 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.

	2020-21	2021-22	\$ Change	% Change
<b>Revenues:</b>				
Federal Grant PS	\$15,588	\$23,500	\$7,912	51%
Federal Grant PS--ESSER3	\$0	\$22,403	\$22,403	100%
Federal Grant FT	\$662,800	\$778,446	\$115,646	17%
Federal Grant FT--ESSER3	\$0	\$198,857	\$198,857	100%
<b>Grand Totals</b>	<b>\$678,388</b>	<b>\$1,023,206</b>	<b>\$344,818</b>	<b>34%</b>
State Aid	\$2,218,000	\$2,162,639	(\$55,361)	-2%
Transfer In Fund 10	\$5,635,100	\$6,406,644	\$771,544	13.7%
Medicaid	\$95,000	\$145,000	\$50,000	53%
Transit of State Aid	\$6,000	\$8,000	\$2,000	33%
Open Enrollment Tuition	\$30,000	\$0	(\$30,000)	-100%
Aid for School Mental Health	\$0	\$0	\$0	---
<b>Other Revenue</b>	<b>\$7,984,100</b>	<b>\$8,722,283</b>	<b>\$738,183</b>	<b>9%</b>
<b>Total Revenues</b>	<b>\$8,662,488</b>	<b>\$9,745,489</b>	<b>\$1,083,001</b>	<b>13%</b>
<b>Expenditures:</b>				
Federal Grant PS	\$15,588	\$23,500	\$7,912	51%
Federal Grant PS--ESSER3	\$0	\$22,403	\$22,403	100%
Federal Grant FT	\$662,800	\$778,446	\$115,646	17%
Federal Grant FT--ESSER3	\$0	\$198,857	\$198,857	100%
<b>Grant Totals</b>	<b>\$678,388</b>	<b>\$1,023,206</b>	<b>\$344,818</b>	<b>51%</b>
Personnel Costs: Salaries	\$5,504,428	\$5,894,937	\$390,509	7%
Personnel Costs: Benefits	\$2,133,578	\$2,339,942	\$206,364	10%
<b>Salary &amp; Benefits Totals</b>	<b>\$7,638,006</b>	<b>\$8,234,879</b>	<b>\$596,873</b>	<b>8%</b>
Special Ed-Operations	\$190,094	\$28,839	(\$161,255)	-85%
Special Ed-District	\$8,000	\$126,557	\$118,557	1482%
Transportation	\$140,000	\$323,008	\$183,008	131%
Medicaid	\$8,000	\$9,000	\$1,000	13%
<b>Program Totals</b>	<b>\$346,094</b>	<b>\$487,404</b>	<b>\$141,310</b>	<b>41%</b>
<b>Total Expenditures</b>	<b>\$8,662,488</b>	<b>\$9,745,489</b>	<b>\$1,083,001</b>	<b>13%</b>
<b>Rev - Exp:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>---</b>
<b>Beg Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>---</b>
<b>End Fund Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>---</b>

The personnel budget includes a salary increase of 3.06%, a dental increase of 0%, and no increase in health insurance rates. The School Board has approved salary increases for hourly staff and administrative/administrative support. Teaching staff salary increases were reviewed by the School Board at the June and July Board meetings. Teaching staff salary increases were approved by the School Board at July Special Board meeting.

The 2021-22 flo-through and pre-school grant budgets are available at this time.

## Waunakee Community School District

### Debt Service Fund 39

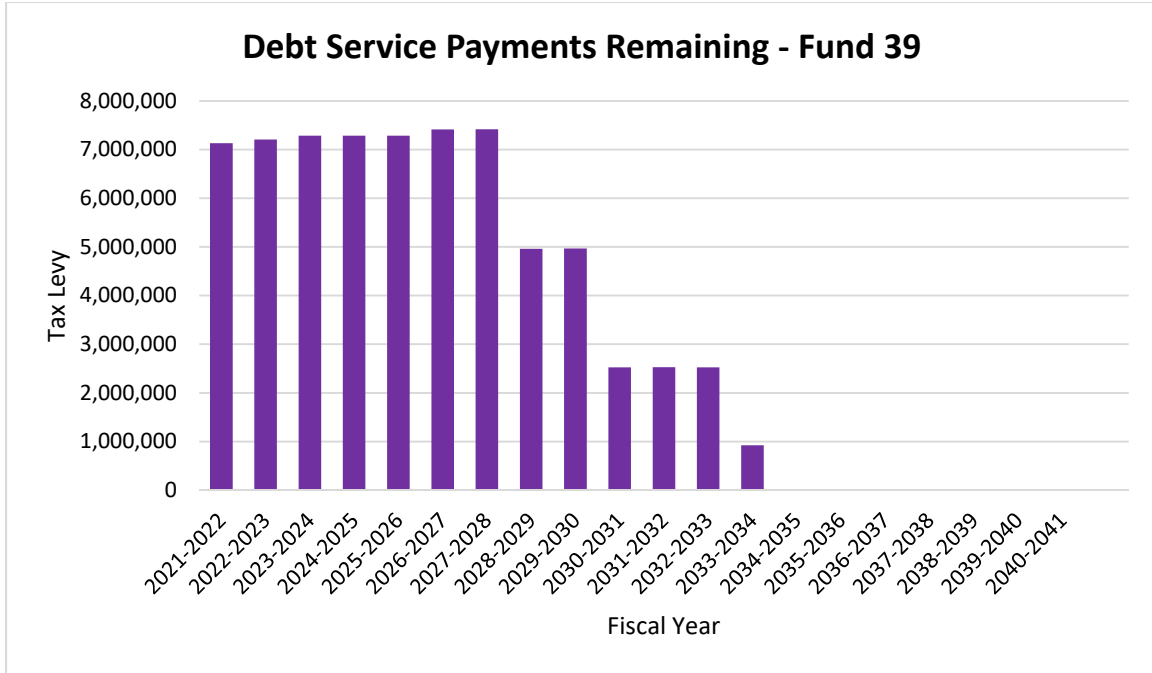
**Purpose of Fund:** The purpose of the debt service fund 39 is to repay prior debts borrowed with authority of an approved referendum.

	2020-2021	2021-2022	\$ Change	% Change
<b>Revenues:</b>				
Premium	\$0	\$0	\$0	--
Refinancing	\$0	\$0	\$0	--
Interest Earned	\$10,000	\$1,000	(\$9,000)	-90%
Property Taxes	\$7,394,445	\$12,017,000	\$4,622,555	63%
Interest Rebate	\$266,871	\$269,000	\$2,129	1%
Total Revenues:	\$7,671,316	\$12,287,000	\$4,615,684	60%
<b>Expenditures:</b>				
Refinancing	\$0	\$4,813,913	\$4,813,913	--
Interest Owed	\$2,200,044	\$2,326,481	\$126,437	6%
Principal Owed	\$5,301,586	\$5,215,000	(\$86,586)	-2%
Other Debts	\$10,000	\$6,000	(\$4,000)	-40%
Total Expenditures	\$7,511,630	\$12,361,394	\$4,849,764	65%
<b>Rev – Exp:</b>	(\$117,185)	(\$74,394)	\$42,791	-37%
<b>Beg Fund Balance</b>	\$2,078,896	\$2,265,023	\$186,127	9%
<b>End Fund Balance</b>	\$2,265,023	\$2,190,629	(\$74,394)	-3%

The budget includes a debt service defeasance in the amount of \$4,813,913. The debt service defeasance is planned to keep the overall tax rate of the District consistent with prior years. The following graph and table reflects the future tax levies (11 borrowings) in this fund.



# Waunakee Community School District



FISCAL YEAR	AMOUNT DUE
2021-2022	7,129,717
2022-2023	7,207,650
2023-2024	7,286,189
2024-2025	7,285,902
2025-2026	7,286,765
2026-2027	7,414,615
2027-2028	7,415,715
2028-2029	4,962,271
2029-2030	4,967,058
2030-2031	2,525,525
2031-2032	2,528,038
2032-2033	2,524,469
2033-2034	924,788
2034-2035	0
2035-2036	0
2036-2037	0
2037-2038	0
2038-2039	0
2039-2040	0
2040-2041	0
<b>TOTAL DUE</b>	<b>\$69,458,702</b>

# Waunakee Community School District

## Capital Expansion Fund 41

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

	2020-2021	2021-2022	\$ Change	% Change
<b>Revenues:</b>				
Property Taxes	\$509,296	\$0	(\$509,296)	-100%
Interest	\$25,000	\$1,000	(\$24,000)	100%
Total Revenues	\$534,296	\$1,000	(\$533,296)	-100%
<b>Expenditures:</b>				
Maintenance Projects	\$2,380,329	\$460,255	(\$1,920,074)	-81%
Total Expenditures	\$2,380,329	\$460,255	(\$1,920,074)	--
<b>Rev – Exp:</b>	(1,846,033)	(459,255.00)	1,386,778	-75%
<b>Beg Fund Balance</b>	1,858,668	1,173,399	(685,268)	-37%
<b>End Fund Balance</b>	\$1,173,399	\$714,144	\$701,510	-39%

The intent of this fund is to segregate the budget for capital projects related to existing buildings. This fund is within the revenue cap, and the existing capital projects budget was transferred from Fund 10 to Fund 41. This fund was increased by \$300,000 as the November 2014 operational funds referendum was phased in for 2017-2018.

Please note: The COVID-related HVAC and plumbing projects were originally budgeted in Fund 41 for the 2020-21 school year, but these projects were actually moved to the Fund 10 November 2020 Operational Referendum funds.

The Budget Committee of the School Board has recommended revising Fund 41 to include a property tax levy of \$0. The property tax levy will be shifted to Fund 10 in an effort to increase the Fund 10 Fund Balance. The Capital Projects will continue to be funded out of Fund 41 as long as funds remain. When the Fund 41 funds are expended, Capital Projects will shift back to Fund 10 moving forward.

The Maintenance Projects budget was increased by \$8,455 to account for the Intermediate School ADA door project.

# 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.

	2020-2021	2021-2022	\$ Change	% Change
<b>Revenues:</b>				
Milk Sales	\$88,929	\$88,430	(\$499)	-1%
Ala-Carte Sales	\$1,353,982	\$1,248,759	(\$105,223)	-8%
Lunch Sales-Students	\$758,770	\$739,598	(\$19,172)	-3%
Lunch Sales-Adults	\$6,052	\$6,808	\$756	12%
Lunch-Dane County	\$117,371	\$121,495	\$4,124	4%
Catering	\$97,900	\$78,320	(\$19,580)	-20%
Breakfast Sales	\$13,840	\$16,625	\$2,785	20%
Madison Country Day	\$107,663	\$106,865	(\$798)	100%
<b>Total Revenues</b>	<b>\$2,544,507</b>	<b>\$2,406,900</b>	<b>(\$137,607)</b>	<b>-5%</b>
<b>Expenditures:</b>				
Contracted Services	\$1,014,465	\$970,222	(\$44,243)	-4%
Food Purchase	\$1,232,184	\$1,149,020	(\$83,164)	-7%
Other Supplies	\$99,486	\$89,616	(\$9,870)	-10%
Equipment Purchase	\$25,000	\$25,000	\$0	0%
Software/Tech Costs	\$39,000	\$40,000	\$1,000	3%
Personnel Costs	\$83,500	\$82,811	(\$689)	-1%
<b>Total Expenditures</b>	<b>\$2,493,635</b>	<b>\$2,356,669</b>	<b>(\$136,966)</b>	<b>-5%</b>
<b>Rev-Exp:</b>	<b>\$50,872</b>	<b>\$50,231</b>	<b>(\$641)</b>	<b>--</b>
<b>Beg Fund Balance</b>	<b>\$0</b>	<b>\$50,872</b>	<b>\$50,872</b>	<b>--</b>
<b>End Fund Balance</b>	<b>\$50,872</b>	<b>\$101,103</b>	<b>\$50,231</b>	<b>--</b>

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

This budget has been updated for the second draft of the budget in June after School Board approval of the 21-22 fees at the May Board meeting. This budget is based on a typical school year.

## 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.

<b>Revenues:</b>				
Interest – AUL Trust	\$28,000	\$28,000	\$0	0%
Interest – HRA Trust	\$147,000	\$150,000	\$3,000	2%
Employer Contributions - AUL	\$0	\$443,666	\$443,666	100%
Employee Contributions – AUL	\$7,000	\$7,000	\$0	0%
Employer Contributions – HRA	\$416,189	\$451,635	\$35,446	9%
Employee Contributions – HRA	\$0	\$0	\$0	--
Total Revenues	\$598,189	\$1,080,301	\$482,112	81%
<b>Expenditures:</b>				
Disbursements – AUL	\$7,000	\$7,000	\$0	0%
Disbursements – HRA	\$297,000	\$600,000	\$303,000	--
Disbursements - Implicit Rate	\$45,000	\$40,000	(\$5,000)	0%
Total Expenditures	\$349,000	\$647,000	\$298,000	85%
<b>Rev – Exp:</b>	\$249,189	\$433,301	\$184,112	74%
<b>Beg Fund</b>	\$6,605,583	\$7,634,984	\$1,029,401	16%
<b>End Fund</b>	\$7,634,984	\$8,068,285	\$433,301	6%

This budget has been updated in the final draft of the budget based on the final retirement benefits for the 2020-2021 retirees.

## 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.

	2020-2021	2021-2022	\$ Change	% Change
<b>Revenues:</b>				
Property Taxes	\$450,091	\$450,091	\$0	0%
Athletic Camps	\$0	\$0	\$0	--
Community Ed	\$12,000	\$12,000	\$0	0%
Summer School Camps	\$0	\$800	\$800	100%
Middle School Athletics	\$20,000	\$20,000	\$0	0%
Community Ed/Swim	\$46,000	\$46,000	\$0	0%
WCCC Grant	\$0	\$125,000	\$125,000	100%
Total Revenues	\$528,091	\$653,891	\$125,800	24%
<b>Expenditures:</b>				
Community Education	\$138,091	\$138,091	\$0	0%
Athletic Camps	\$0	\$0	\$0	--
Middle School Athletics	\$130,000	\$130,000	\$0	0%
Community Ed/Swim	\$108,000	\$108,000	\$0	0%
Maintenance	\$25,000	\$25,000	\$0	0%
Public Safety	\$90,000	\$90,000	\$0	0%
Police Liaison Officer	\$35,000	\$35,000	\$0	0%
Summer School Camps	\$0	\$800	\$800	100%
Workers Compensation	\$2,000	\$2,000	\$0	0%
WCCC Grant	\$0	\$125,000	\$125,000	100%
Total Expenditures	\$528,091	\$653,891	\$125,800	24%
<b>Rev – Exp:</b>	\$0	\$0	\$0	--
<b>Beg Fund Balance</b>	\$336,371	\$473,122	\$136,751	41%
<b>End Fund Balance</b>	\$473,122	\$473,122	\$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, Waunakee Community Cares Coalition Grant, and personnel costs not charged to the community through user fees.

The budget has been updated for the final version of the budget in October.

## 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.

	2020-2021	2021-2022	\$ Change	% Change
<b>Revenues:</b>				
DCNTP	\$162,856	\$162,856	\$0	0%
Mentor Grants	\$0	\$0	\$0	---
Total Revenues	\$162,856	\$162,856	\$0	0%
<b>Expenditures:</b>				
DCNTP	\$162,856	\$162,856	\$0	0%
Mentor Grants	\$0	\$0	\$0	---
Total Expenditures	\$162,856	\$162,856	\$0	0%
<b>Rev – Exp:</b>	\$0	\$0	\$0	---
<b>Beg Fund Balance</b>	\$0	\$0	\$0	---
<b>End Fund Balance</b>	\$0	\$0	\$0	---

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