



WAUNAKEE

COMMUNITY SCHOOL DISTRICT

**Preliminary
Budget Planning
2023-24 School Year**

DRAFT

Budget Committee Meeting
February 8, 2023

I. 2023-2024 BUDGET TIMELINE

December 6	Review enrollment projection scenarios with the Budget Committee Review budget planning process with the Budget Committee
December 13	Review budget planning process with the Administrative Cabinet
January 3-6	Review expenditure projection scenarios with the Budget Committee
January 10	Review budget planning process with the Administrative Cabinet
January 11	Open budget planning process to Administrative Cabinet
January 27	Budget planning requests due
February 6-10	Present first draft of the budget planning process to the Budget Committee
March 6-10	Present second draft of the budget planning process to the Budget Committee
March 13	Present budget planning process to the School Board for approval
March 14	Distribute approved budget planning process to the administrative cabinet
March 15 – Apr. 15	Building/department level budget development
April 3-21	Preparation of the first draft of the budget Budget meetings with administrators as necessary
April 24-28	Special School Board/Leadership Team meeting to review 2023-24 budget process
May 1-5	First draft of the budget to the Budget Committee
May 8	First draft of the budget to the School Board School Board approves 2023-24 student fees School Board approves 2023-24 insurance benefits
May 9-26	Staff presentations on the budget process
June 5-9	Second draft of the budget to the Budget Committee
June 12	Second draft of the budget to the School Board
July 1	State equalization aid estimates released by DPI
July 5-7	Third draft of the budget to the Budget Committee
July 10	Third draft of the budget to the School Board Public hearing on the budget during School Board meeting School Board approves budget to allow for summer activity
September 15	Third Friday in September student count
October 15	State equalization aid certification released by DPI
October 16	Presentation of the approved budget at the annual school district Budget Hearing. Request public approval of the tax levy at the Annual Meeting.
October 17-20	Present budget changes and tax levy changes to the Budget Committee
October 23	School Board makes any changes to the budget and sets the tax levy on or before November 1
Before Nov. 10	Certify tax levy by the School Board Clerk

II. ENROLLMENT HISTORY

History

Grade	2018-19	2019-20	2020-21	2021-22	2022-23
EC	15	12	4	12	15
4K	274	240	268	270	249
K	290	283	256	295	292
1	280	298	272	278	303
2	298	278	298	297	285
3	288	315	270	304	310
4	340	303	310	285	311
TOTAL	1785	1729	1678	1741	1765
ELEM					
5	289	349	309	326	294
6	288	299	342	318	342
TOTAL	577	648	651	644	636
INTER.					
7	328	304	295	349	330
8	328	341	305	303	354
TOTAL	656	645	600	652	684
MIDDLE					
9	346	339	343	316	314
10	345	347	338	348	318
11	311	342	343	341	347
12	320	326	353	349	350
TOTAL	1322	1354	1377	1354	1329
HIGH					
TOTAL	4340	4376	4306	4391	4414
DISTRICT					

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

Enrollment Increase “New” Students

- **2018-19** **1.5%**
- **2019-20** **1.2%**
- **2020-21** **-1.9%**
- **2021-22** **1.1%**
- **2022-23** **2.4%**
- **Five year average is 0.86 %**

Enrollment increase is calculated by removing the 12th grade students, adding in K students, and adding in 20 students in 7th grade (St. John’s students). The difference between years is the increase in “new” students.

III. STAFFING

Staffing Classrooms K-6 – Ratios

2022-23 School Year

Grade	Total Dec 2022 enrolled	Sections				Student/Teacher Ratio	Optimum Class size*	Average Class size		
		Total	Arboretum	Heritage	Prairie			Arboretum	Heritage	Prairie
K	289	14	4	5	5	20.6	20	20.3	19.6	22.0
1	305	15	4	6	5	20.3	20	22.0	18.5	21.2
2	282	14	4	5	5	20.1	20	21.3	17.8	21.6
3	310	15	4	6	5	20.7	23	22.0	20.7	19.6
4	309	14	4	5	5	22.1	23	22.3	21.4	22.6
5	294	14				21.0	23			
6	344	15				22.9	23			
Total K-6	2133		20	27	25					

*The optimum class size is per Board Policy.

Waunakee Community School District

2022-23 Staffing Ratios

<u>School</u>	<u>Staff</u>	<u>Students</u>	<u>Ratio</u>
Arboretum	30.00	435 *	14.50
Prairie	38.00	533 *	14.03
Heritage	37.50	548 *	14.61
Intermediate	45.69	636	13.92
Middle School	50.00	684	13.68
High School	90.17	1329	14.74
Students with Disabilities	77.00	4414 **	57.32

* Does not include Early Childhood and 4K

**Students with Disabilities ratio is based on total enrollment

Historical Staffing Ratios

<u>School</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>
Arboretum	15.66	15.55	14.55	14.50	14.50
Prairie	15.48	14.44	14.44	13.45	14.03
Heritage	16.14	15.97	14.47	14.38	14.61
Intermediate	13.42	14.24	13.64	14.09	13.92
Middle School	14.58	13.72	13.72	12.99	13.68
High School	15.74	15.87	15.33	15.02	14.74
Students with Disabilities	65.21	63.85	63.84	60.99	57.32

K-4 ratios do not include Early Childhood and 4K

SWD ratio is based on total enrollment

IV. BUDGET FORECAST

Benefits of a Budget Forecast

- Recognize enrollment trends and the budgetary and facility impact
- Understand revenue trends including the property tax impact
- Understand expenditure trends
- Realize the future impact of current fiscal decisions
- Explore the outcomes of different data scenarios

Steps in the Budget Forecast

- Use enrollment projections to predict future enrollment scenarios
- Estimate revenue increases based on enrollment scenarios
- Estimate expenditure increases
- Analyze the outcomes and plan accordingly

Assumptions Made

- Current school finance system continues (revenue caps and per pupil aid)
- Enrollment projection scenarios are close to actual
- Salary costs increase at 7.5% in 23-24, 6% in 24-25, and 5% thereafter
- Health costs increase at 3% per year
- Dental costs increase at 0%
- 2 additional FTE per fiscal year
- Non-personnel costs do not increase except transportation (5%) and utilities (5%)
- 23-24 Revenues are based on a \$200 per student increase in the revenue limit formula and state special education categorical aid increased to 32.5% for 23-24 and 35% in 24-25.
 - Please note that in September of 2022, the governor proposed a \$350 per student increase in 23-24 and \$300 additional in 24-25. In addition, the proposal included state special education categorical aid increasing to 45% for 23-24 and 60% in 24-25.
- Savings from staff retirements is not included

Five Year Enrollment Projections

Grade	5-Year Average			
	Residents	OE In	Total Students	OE Out
EC	15	0	15	0
4K	227	22	249	7
K	252	16	268	3
1st	286	14	300	1
2nd	292	22	314	1
3rd	272	19	291	1
4th	302	18	320	2
5th	306	14	320	2
6th	282	20	302	1
7th	341	11	352	2
8th	315	21	336	5
9th	345	20	365	3
10th	300	15	315	4
11th	300	17	317	11
12th	337	22	359	7
Totals	4172	251	4423	50

Change in Enrollment

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Waukeke Community School District

V. 2023-24 PLANNING

Enrollment Information/Projection

Grade	September 2022			December 2022			5-Year Average		
	Residents	OE In	Total Students	Residents	OE In	Total Students	Residents	OE In	Total Students
EC	15	0	15	15	0	15	15	0	15
4K	227	22	249	236	23	259	227	22	249
K	277	15	292	274	15	289	252	16	268
1st	282	21	303	284	21	305	286	14	300
2nd	266	19	285	263	19	282	292	22	314
3rd	291	19	310	291	19	310	272	19	291
4th	297	14	311	294	15	309	302	18	320
5th	277	17	294	277	17	294	306	14	320
6th	331	11	342	333	11	344	282	20	302
7th	310	20	330	310	20	330	341	11	352
8th	337	17	354	340	17	357	315	21	336
9th	301	13	314	303	13	316	345	20	365
10th	304	14	318	304	14	318	300	15	315
11th	329	18	347	329	17	346	300	17	317
12th	332	18	350	333	18	351	337	22	359
Totals	4176	238	4414	4186	239	4425	4172	251	4423

- OE is open enrollment students attending WCSD

Staffing Classrooms K-12 – Ratios

PRELIMINARY PROJECTIONS 2023-24

<u>K</u>	-	268	14 Sections [no change]	19.1 to 1	(20)
<u>1</u>	-	300	16 Sections [no change]	18.8 to 1	(20)
<u>2</u>	-	314	15 Sections [+1 Section]	20.9 to 1	(20)
<u>3</u>	-	291	14 Sections [-1 Section]	20.8 to 1	(23)
<u>4</u>	-	320	14 Sections [no change]	22.9 to 1	(23)
<u>5</u>	-	320	14 Sections [no change]	22.9 to 1	(23)
<u>6</u>	-	302	15 Sections [no change]	20.1 to 1	(23)

Our headcount indicates +1 in sections for grades K-6.

7 th – 8 th grade	Sept 22	684 students/13.68 = 50.0 FTE
	Dec 22	687 students/13.68 = 50.2 FTE
	Sept 23	688 students/13.68 = 50.3 FTE

9 th – 12 th grade	Sept 22	1,329 students/14.74 = 90.1 FTE
	Dec 22	1,331 students/14.74 = 90.3 FTE
	Sept 23	1,355 students/14.74 = 91.9 FTE

7th – 12th grade +2.1 FTE

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

Staffing/Student Classrooms K-6 – Ratios

Projections 2023-24/Compared to 2022-23 Actual

<u>K</u>	-	<u>14 Sections- (no change)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>1</u>	-	<u>14 Sections- (-1 section at Heritage and +1 section at Prairie)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	6
<u>2</u>	-	<u>15 Sections- (+ 1 section at Heritage)</u>	
		Arboretum-	4
		Heritage-	6
		Prairie-	6
<u>3</u>	-	<u>14 Sections- (- 1 section at Heritage)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>4</u>	-	<u>15 Sections- (+ 1 section at Heritage)</u>	
		Arboretum-	4
		Heritage-	6
		Prairie-	5
<u>K-4</u>	-	<u>Total (estimates indicate a +1.0 FTE in grades K-4)</u>	
		Arboretum-	20
		Heritage-	27
		Prairie-	26

Intermediate

5 - **14 Sections**

6 - **15 Sections**



(estimates indicate a 0 FTE at grades 5-6)

Staffing Classrooms K-6 – Ratios

2023-24 School Year

Grade	December 22 Enrollment Roll- Forward	Sections				Student/ Teacher Ratio	Optimum Class size*	Average Class size		
		Total	Arboretum	Heritage	Prairie			Arboretum	Heritage	Prairie
K	268	14	4	5	5	19.1	20	18.8	19.4	19.2
1	289	15	4	5	6	19.3	20	20.3	19.6	18.3
2	305	15	4	6	5	20.3	20	22.0	18.5	21.2
3	282	14	4	5	5	20.1	23	21.3	17.8	21.6
4	310	15	4	6	5	20.7	23	22.0	20.7	19.6
5	309	14				22.1	23			
6	294	15				19.6	23			
Total K-6	2057		20	27	26					

*The optimum class size is per Board Policy.

Waunakee Community School District

Fund 10 – “Big Picture Overview”

Current Scenario	Prior Years		Current Year	2023-24	2024-25
	2020-21	2021-22	2022-23		
Enrollment Growth	-2.2%	1.9%	0.9%	0.0%	-0.1%
Eq. Valuation Growth		8.0%	15.8%	3.0%	3.0%
Rev. Limit/Member Incr.	179	0	0	200	200
Referendum	2,127,502	2,127,502	3,127,502	5,127,502	8,127,502
Fund 10 Revenues	54,001,480	56,513,086	57,382,866	60,817,742	63,252,478
Fund 10 Expenditures	52,934,810	55,312,394	57,382,866	60,756,943	63,619,305
Surplus (Deficit)	1,066,670	1,200,692	0	60,799	(366,827)
Fund Balance	7,494,823	8,695,515	8,695,515	8,756,314	8,389,487
Fund Balance %	14.2%	15.7%	15.2%	14.4%	13.2%
Operating Expenses	55,813,949	58,456,116	61,041,192	64,769,291	68,053,045
Equalization Aid	20,532,274	22,688,840	23,888,515	25,235,122	25,297,398
Total Tax Levy	34,648,262	37,434,390	38,555,555	40,459,662	44,761,178
Mill Rate	\$10.89	\$10.89	\$9.69	\$9.87	\$10.60

Waunakee Community School District

Sample Scenario

Assumption	Prior Years		Current Year	2023-24	2024-25
	2020-21	2021-22	2022-23		
Revenue Limit FTE	4,026	4,084	4,120	4,120	4,115
Headcount	4,306	4,391	4,414	4,414	4,414
OE In	233	242	238	251	261
OE Out	<u>52</u>	<u>38</u>	<u>45</u>	<u>50</u>	<u>55</u>
OE margin	181	204	193	202	206
Per pupil Increase	179	0	0	200	200
PPCA	742	742	742	742	742
Operating Referenda	2,127,502	2,127,502	3,127,502	5,127,502	8,127,502
Vouchers	52,449	25,654	47,989	47,989	47,989
All Funds Salaries	32,503,668	35,293,454	37,991,077	40,980,408	43,589,343
All Funds Benefits	12,254,742	12,593,607	12,798,267	13,385,679	13,926,082
Fund 10 revenues	54,001,480	56,513,086	57,382,866	60,817,742	63,252,478
Fund 10 expenses	<u>52,934,810</u>	<u>55,312,394</u>	<u>57,382,866</u>	<u>60,756,943</u>	<u>63,619,305</u>
Margin	1,066,670	1,200,692	0	60,799	(366,827)
Fund Balance	7,494,823	8,695,515	8,695,515	8,756,314	8,389,487
Fund Balance %	14.2%	15.7%	15.2%	14.4%	13.2%
Fund 10 Levy	26,294,430	24,956,316	24,818,251	26,718,393	30,606,384
Fund 38 Levy	0	0	0	0	0
Fund 39 Levy	7,394,445	12,017,000	13,342,804	13,741,269	14,154,794
Fund 41 Levy	509,296	0	0	0	0
Fund 80 Levy	<u>450,091</u>	<u>450,091</u>	<u>394,500</u>	<u>0</u>	<u>0</u>
Total Levy	34,648,262	37,423,407	38,555,555	40,459,662	44,761,178
Prop Value	3,181,517,136	3,437,359,073	3,980,468,177	4,099,882,222	4,222,878,689
Mill Rate	\$10.89	\$10.89	\$9.69	\$9.87	\$10.60