



Waunakee Community School District

Committed to Children . Committed to Community . Committed to Excellence

**Preliminary
Budget Planning
2022-23 School Year**

DRAFT

Budget Committee Meeting
January 4, 2022

I. 2022-2023 BUDGET TIMELINE

December 6	Review enrollment projection scenarios with the Budget Committee Review budget planning process with the Budget Committee
December 14	Review budget planning process with the Administrative Cabinet
December 15	Open budget planning process to Administrative Cabinet
January 4	Review expenditure projection scenarios with the Budget Committee
January 14	Budget planning process staffing requests due
February 7-11	Present first draft of the budget planning process to the Budget Committee
March 7-11	Present second draft of the budget planning process to the Budget Committee
March 14	Present budget planning process to the School Board for approval
March 15	Distribute approved budget planning process to the administrative cabinet
March 16 – Apr. 14	Building/department level budget development
April 14	Budget planning process non-staffing budget requests due
April 25-29	Special School Board/Leadership Team meeting to review 2022-23 budget process
April 4-22	Preparation of the first draft of the budget Budget meetings with administrators as necessary
May 2-6	First draft of the budget to the Budget Committee
May 9	First draft of the budget to the School Board School Board approves 2022-23 student fees School Board approves 2022-23 insurance benefits
May 10-27	Staff presentations on the budget process
June 6-10	Second draft of the budget to the Budget Committee
June 13	Second draft of the budget to the School Board
July 1	State equalization aid estimates released by DPI
July 5-8	Third draft of the budget to the Budget Committee
July 11	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 16	Third Friday in September student count
October 15	State equalization aid certification released by DPI
October 17	Presentation of the approved budget at the annual school district Budget Hearing. Request public approval of the tax levy at the Annual Meeting.
October 18-21	Present budget changes and tax levy changes to the Budget Committee
October 24	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	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
TOTAL	1712	1785	1729	1678	1741
ELEM					
5	278	289	349	309	326
6	312	288	299	342	318
TOTAL	590	577	648	651	644
INTER.					
7	326	328	304	295	349
8	331	328	341	305	303
TOTAL	657	656	645	600	652
MIDDLE					
9	345	346	339	343	316
10	312	345	347	338	348
11	309	311	342	343	341
12	331	320	326	353	349
TOTAL	1297	1322	1354	1377	1354
HIGH					
TOTAL	4256	4340	4376	4306	4391
DISTRICT					

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

Enrollment Increase “New” Students

- **2017-18** **2.4%**
- **2018-19** **1.5%**
- **2019-20** **1.2%**
- **2020-21** **-1.9%**
- **2021-22** **1.1%**
- **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

2021-22 School Year

Grade	Total Sept 2021 enrolled	Sections				Student/ Teacher Ratio	Optimum Class size*	Average Class size		
		Total	Arboretum	Heritage	Prairie			Arboretum	Heritage	Prairie
K	295	14	4	5	5	21.1	20	21.5	21.6	20.2
1	278	14	4	5	5	19.9	20	21.0	19.2	19.6
2	297	15	4	6	5	19.8	20	20.5	20.2	18.8
3	304	14	4	5	5	21.7	23	22.0	21.8	21.4
4	285	14	4	5	5	20.4	23	23.8	15.8	22.2
5	326	14				23.3	23			
6	318	14				22.7	23			
Total K-4	1459		20	26	25					

*The optimum class size is per Board Policy.

There are two virtual teachers who work between all 3 buildings and all grade levels. There are 11 students enrolled. Their grade levels are: KG – 2; First – 1; Second – 1; Third – 5; Fourth – 2.

Waunakee Community School District

2021-22 Staffing Ratios

<u>School</u>	<u>Staff</u>	<u>Students</u>	<u>Ratio</u>
Arboretum	30.00	435 *	14.50
Prairie	38.00	511 *	13.45
Heritage	36.50	525 *	14.38
Intermediate	45.69	644	14.09
Middle School	50.18	652	12.99
High School	90.17	1354	15.02
Students with Disabilities	72.00	4391 **	60.99

* Does not include Early Childhood and 4K

**Students with Disabilities ratio is based on total enrollment

Historical Staffing Ratios

<u>School</u>	<u>17-18</u>	<u>18-19</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>
Arboretum	15.39	15.66	15.55	14.55	14.50
Prairie	14.44	15.48	14.44	14.44	13.45
Heritage	14.71	16.14	15.97	14.47	14.38
Intermediate	13.20	13.42	14.24	13.64	14.09
Middle School	13.50	14.58	13.72	13.72	12.99
High School	14.73	15.74	15.87	15.33	15.02
Students with Disabilities	82.56	65.21	63.85	63.84	60.99

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 3%
- Health costs increase at 0%
- Dental costs increase at 0%
- Non-personnel costs do not increase except transportation (3%) and utilities (3%)
- 22-23 Revenues are based on the 2021-22 State Budget.
- Savings from staff retirements is not included

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Five Year Enrollment Projections

Grade	Scenario 3 - 5-Year Average			
	Residents	OE In	Total Students	OE Out
EC	11	1	12	0
4K	230	28	258	6
Kdg	260	20	280	1
1st	283	22	305	1
2nd	265	23	288	2
3rd	286	17	303	1
4th	301	13	314	8
5th	271	24	295	0
6th	322	12	334	3
7th	310	17	327	1
8th	343	12	355	0
9th	299	17	316	5
10th	306	11	317	6
11th	327	24	351	1
12th	339	16	355	6
Totals	4153	257	4410	41

Change in enrollment

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V. 2022-23 PLANNING

Enrollment Information/Projection

Grade	September 2021 Count				Scenario 3 - 5-Year Average			
	Residents	OE In	Total Students	OE Out	Residents	OE In	Total Students	OE Out
EC	11	1	12	0	11	1	12	0
4K	244	26	270	2	230	28	258	6
Kdg	271	24	295	1	260	20	280	1
1st	256	22	278	2	283	22	305	1
2nd	279	18	297	1	265	23	288	2
3rd	290	14	304	5	286	17	303	1
4th	263	22	285	0	301	13	314	8
5th	316	10	326	3	271	24	295	0
6th	301	17	318	2	322	12	334	3
7th	337	12	349	0	310	17	327	1
8th	290	13	303	4	343	12	355	0
9th	305	11	316	4	299	17	316	5
10th	329	19	348	1	306	11	317	6
11th	328	13	341	5	327	24	351	1
12th	329	20	349	8	339	16	355	6
Totals	4149	242	4391	38	4153	257	4410	41

- OE is open enrollment students attending WCSD

Staffing Classrooms K-12 – Ratios

PRELIMINARY PROJECTIONS 2022-23

<u>K</u>	-	280	14 Sections [no change]	20.0 to 1	(20)
<u>1</u>	-	305	14 Sections [no change]	21.8 to 1	(20)
<u>2</u>	-	288	14 Sections [-1 Section]	20.6 to 1	(20)
<u>3</u>	-	303	15 Sections [+1 Section]	20.2 to 1	(23)
<u>4</u>	-	314	14 Sections [no change]	22.4 to 1	(23)
<u>5</u>	-	295	14 Sections [no change]	21.1 to 1	(23)
<u>6</u>	-	334	14 Sections [no change]	23.9 to 1	(23)

Our headcount estimates indicates no change in sections for grades K-6.

7 th – 8 th grade	21-22	652 students/12.99 = 50.18 FTE
	22-23	682 students/12.99 = 52.50 FTE
9 th – 12 th grade	21-22	1,354 students/15.02 = 90.17 FTE
	22-23	1,340 students/15.02 = 89.21 FTE

7th – 12th grade +1.36 FTE

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

Staffing/Student Classrooms K-6 – Ratios

Projections 2022-23/Compared to 2021-22 Actual

<u>K</u>	-	<u>14 Sections- (no change)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>1</u>	-	<u>14 Sections- (no change)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>2</u>	-	<u>14 Sections- (- 1 section at Heritage)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>3</u>	-	<u>15 Sections- (+ 1 section at Heritage)</u>	
		Arboretum-	4
		Heritage-	6
		Prairie-	5
<u>4</u>	-	<u>14 Sections- (no change)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>K-4</u>	-	<u>Total (estimates indicate a -1.0 FTE in grades K-4)</u>	
		Arboretum-	20
		Heritage-	26
		Prairie-	25
<u>Intermediate</u>			
<u>5</u>	-	<u>14 Sections</u>	} (estimates indicate a 0 FTE at grades 5-6)
<u>6</u>	-	<u>14 Sections</u>	

Staffing Classrooms K-6 – Ratios

2022-23 School Year

Grade	Total Projected 2021 Enrollment	Sections				Student/ Teacher Ratio	Optimum Class size*	Average Class size		
		Total	Arboretum	Heritage	Prairie			Arboretum	Heritage	Prairie
K	280	14	4	5	5	20.0	20	20.0	20.0	20.0
1	305	14	4	5	5	21.8	20	22.3	22.4	20.8
2	288	14	4	5	5	20.6	20	21.8	20.0	20.2
3	303	15	4	6	5	20.2	23	21.0	20.5	19.2
4	314	14	4	5	5	22.4	23	22.8	22.6	22.0
5	295	14				21.1	23			
6	334	14				23.9	23			
Total K-4	1490		20	26	25					

*The optimum class size is per Board Policy.

Waunakee Community School District

Fund 10 – “Big Picture Overview”

Revenue Increases:

Total revenue increase	\$107,683
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Expenditure Increases:

Salaries (includes salary-related benefits) – All Staff	\$1,024,547	3.0% increase
Benefits (health & dental at 0%; 3% salary increase) - All Staff	\$153,682	1.2% increase
Special Ed Positions New in 21-22 (ESSER3 continued)	\$0	4 FTE
New FTE per enrollment calculations	\$88,400	1.36 FTE
Transportation	\$47,896	3% Increase
Utilities	\$31,260	3% Increase
Open enrollment – out students	\$0	To be determined
Supplies	\$0	0%
Property/Liability Insurance	\$0	0%
Total expenditure increase	\$1,345,785	

Balance	(\$1,238,102)
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NOTES:

The transportation budget could be reduced by \$45,000 per route.

A decision needs to be made about the 2 FTE staff currently providing virtual ed services.

A decision needs to be made regarding the District contribution to Fund 73 (\$557,476.00).

Expenditures from a variety of budgets could be delayed based on priority decisions made by the School Board.

Waunakee Community School District

Sample Scenario

Revenue Increases:

Total revenue increase	\$107,683
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Expenditure Increases:

Salaries (includes salary-related benefits) – All Staff	\$1,024,547	3.0% increase
Benefits (health & dental at 0%; 3% salary increase) - All Staff	\$153,682	1.2% increase
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New FTE per enrollment calculations	\$88,400	1.36 FTE
Transportation	\$47,896	3% Increase
Utilities	\$31,260	3% Increase
Open enrollment – out students	\$0	To be determined
Supplies	\$0	0%
Property/Liability Insurance	\$0	0%
Total expenditure increase	\$1,345,785	

Balance

(\$1,238,102)

Expenditure Decreases:

Salaries (remove inflationary increase until a later date)	-\$500,000	Estimated
Benefits (health & dental at 0%; remove inflationary increase) - All Staff	-\$75,000	Estimated
Special Ed Positions New in 21-22 (ESSER3 continued)	\$0	4 FTE
New FTE per enrollment calculations	-\$88,400	1.36 FTE
Transportation	-\$90,000	remove 2 routes
Utilities	\$0	no change
Open enrollment – out students	\$0	To be determined
Supplies	\$0	0%
Property/Liability Insurance	\$0	0%
Fund 73 contribution	-\$557,476	
Eliminate two FTE for virtual education	-\$130,000	
Delay copy machine replacement	-\$60,000	
Delay technology equipment replacement	-\$250,000	
Delay building/department expenditures	-\$250,000	
Total expenditure decrease	-\$2,000,876	

Balance

\$762,774