



WAUNAKEE

COMMUNITY SCHOOL DISTRICT

**Preliminary
Budget Planning
2024-25 School Year**

DRAFT

**Budget Committee Meeting
February 6, 2024**

I. 2024-2025 BUDGET TIMELINE

December 7	Review enrollment projection scenarios with the Budget Committee Review budget planning process with the Budget Committee
December 12	Review budget planning process with the Administrative Cabinet
January 2-5	Review expenditure projection scenarios with the Budget Committee
January 9	Review budget planning process with the Administrative Cabinet
January 10	Open budget planning process to Administrative Cabinet
January 26	Budget planning requests due
February 5-9	Present first draft of the budget planning process to the Budget Committee
March 4-8	Present second draft of the budget planning process to the Budget Committee
March 11	Present budget planning process to the School Board for approval
March 12	Distribute approved budget planning process to the administrative cabinet
March 15 – Apr. 15	Building/department level budget development
April 3-22	Preparation of the first draft of the budget Budget meetings with administrators as necessary
April 22-26	Special School Board/Leadership Team meeting to review 2024-25 budget process
May 6-10	First draft of the budget to the Budget Committee
May 13	First draft of the budget to the School Board School Board approves 2024-25 student fees School Board approves 2024-25 insurance benefits
May 14-31	Staff presentations on the budget process
June 3-7	Second draft of the budget to the Budget Committee
June 10	Second draft of the budget to the School Board
July 1	State equalization aid estimates released by DPI
July 2-5	Third draft of the budget to the Budget Committee
July 8	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 20	Third Friday in September student count
October 15	State equalization aid certification released by DPI
October 14	Presentation of the approved budget at the annual school district Budget Hearing. Request public approval of the tax levy at the Annual Meeting.
October 15-18	Present budget changes and tax levy changes to the Budget Committee
October 21	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	2019-20	2020-21	2021-22	2022-23	2023-24
EC	12	4	12	15	18
4K	240	268	270	249	238
K	283	256	295	292	289
1	298	272	278	303	299
2	278	298	297	285	307
3	315	270	304	310	301
4	303	310	285	311	312
TOTAL	1729	1678	1741	1765	1764
ELEM					
5	349	309	326	294	320
6	299	342	318	342	300
TOTAL	648	651	644	636	620
INTER.					
7	304	295	349	330	346
8	341	305	303	354	329
TOTAL	645	600	652	684	675
MIDDLE					
9	339	343	316	314	374
10	347	338	348	318	304
11	342	343	341	347	318
12	326	353	349	350	351
TOTAL	1354	1377	1354	1329	1347
HIGH					
TOTAL	4376	4306	4391	4414	4406
DISTRICT					

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

Enrollment Increase “New” Students

- **2019-20** **1.2%**
- **2020-21** **-1.9%**
- **2021-22** **1.1%**
- **2022-23** **2.4%**
- **2023-24** **-1.0%**
- **Five-year average is 0.36%**

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

2023-24 School Year

Grade	Total Dec 2023 enrolled	Sections				Student/ Teacher Ratio	Optimum Class size*	Average Class size		
		Total	Arboretum	Heritage	Prairie			Arboretum	Heritage	Prairie
K	291	15	4	6	5	19.4	20	19.5	18.3	20.6
1	307	15	4	5	6	20.5	20	22.0	20.8	19.2
2	304	15	4	6	5	20.3	20	22.0	18.3	21.2
3	302	14	4	5	5	21.6	23	23.3	20.0	21.8
4	310	15	4	6	5	20.7	23	21.0	21.3	19.6
5	317	14				22.6	23			
6	303	15				20.2	23			
Total K-6	2134		20	28	26					

*The optimum class size is per Board Policy.

Waunakee Community School District

2023-24 Staffing Ratios

<u>School</u>	<u>Staff</u>	<u>Students</u>	<u>Ratio</u>
Arboretum	30.00	427 *	14.23
Prairie	39.00	523 *	13.41
Heritage	38.50	576 *	14.96
Intermediate	46.69	620	13.28
Middle School	51.50	675	13.11
High School	91.00	1347	14.80
Students with Disabilities	82.00	4406 **	53.73

* Does not include Early Childhood and 4K

**Students with Disabilities ratio is based on total enrollment

Historical Staffing Ratios

<u>School</u>	<u>19-20</u>	<u>20-21</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>
Arboretum	15.55	14.55	14.50	14.50	14.23
Prairie	14.44	14.44	13.45	14.03	13.41
Heritage	15.97	14.47	14.38	14.61	14.96
Intermediate	14.24	13.64	14.09	13.92	13.28
Middle School	13.72	13.72	12.99	13.68	13.11
High School	15.87	15.33	15.02	14.74	14.80
Students with Disabilities	63.85	63.84	60.99	57.32	53.73

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 6.13% in 24-25, 5% in 25-26, and 4.5% in 26-27
- Health costs increase at 5% per year
- Dental costs increase at 0%
- Non-personnel costs do not increase except transportation (5%) and utilities (5%)
- 24-25 Revenues are based on a \$325 per student increase in the revenue limit formula and state special education categorical aid at 33% for 24-25.

Waunakee Community School District

Five Year Enrollment Projections

Grade	5-Year Average			
	Residents	OE In	Total Students	OE Out
EC	18	0	18	0
4K	209	29	238	8
K	236	23	259	4
1st	275	21	296	1
2nd	290	16	306	3
3rd	297	19	316	3
4th	290	18	308	2
5th	301	21	322	1
6th	312	15	327	3
7th	290	17	307	1
8th	334	18	352	3
9th	319	21	340	3
10th	357	16	373	14
11th	295	8	303	24
12th	312	16	328	10
Totals	4135	258	4,393	80

Change in Enrollment

-13

Waunakee Community School District

V. 2023-24 PLANNING

Enrollment Information/Projection

Grade	September 2023			December 2023			5-Year Average		
	Residents	OE In	Total Students	Residents	OE In	Total Students	Residents	OE In	Total Students
EC	18	0	18	18	0	18	18	0	18
4K	209	29	238	211	29	240	209	29	238
K	266	23	289	268	23	291	236	23	259
1st	283	16	299	290	17	307	275	21	296
2nd	287	20	307	284	20	304	290	16	306
3rd	283	18	301	284	18	302	297	19	316
4th	291	21	312	289	21	310	290	18	308
5th	307	13	320	304	13	317	301	21	322
6th	284	16	300	286	17	303	312	15	327
7th	329	17	346	333	17	350	290	17	307
8th	311	18	329	311	19	330	334	18	352
9th	358	16	374	358	17	375	319	21	340
10th	296	8	304	295	8	303	357	16	373
11th	305	13	318	307	13	320	295	8	303
12th	334	17	351	331	17	348	312	16	328
Totals	4161	245	4406	4169	249	4418	4135	258	4,393

- OE In is open enrollment students attending WCSD
- The student count change between September 2023 and January 2024 was an increase of 15 students

Staffing Classrooms K-12 – Ratios

PRELIMINARY PROJECTIONS 2024-25

<u>K</u>	-	259	14 Sections [-1 section]	18.5 to 1	(20)
<u>1</u>	-	296	15 Sections [no change]	19.7 to 1	(20)
<u>2</u>	-	306	15 Sections [no change]	20.4 to 1	(20)
<u>3</u>	-	316	14 Sections [no change]	22.6 to 1	(23)
<u>4</u>	-	308	14 Sections [-1 section]	22.0 to 1	(23)
<u>5</u>	-	322	14 Sections [no change]	23.0 to 1	(23)
<u>6</u>	-	327	15 Sections [no change]	21.8 to 1	(23)

Our headcount indicates -2 section in sections for grades K-6.

7 th – 8 th grade	Sept 23	675 students/13.11 = 51.5 FTE
	Dec 23	680 students/13.11 = 51.9 FTE
	Sept 24	659 students/13.11 = 50.3 FTE

9 th – 12 th grade	Sept 23	1,347 students/14.8 = 91.0 FTE
	Dec 23	1,346 students/14.8 = 90.9 FTE
	Sept 24	1,344 students/14.8 = 90.8 FTE

7th – 12th grade -1.4 FTE

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

Staffing/Student Classrooms K-6 – Ratios

Projections 2024-25/Compared to 2023-24 Actual

<u>K</u>	-	<u>14 Sections- (-1 section at Heritage)</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-	6
		Prairie-	5
<u>2</u>	-	<u>15 Sections- (-1 section at Heritage and +1 section at Prairie)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	6
<u>3</u>	-	<u>14 Sections- (no change)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>4</u>	-	<u>15 Sections- (-1 section at Heritage)</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-	26

Intermediate

5 - 14 Sections

6 - 15 Sections



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

Staffing Classrooms K-6 – Ratios

2024-25 School Year

Grade	December 23 Enrollment Roll- Forward	Sections				Student/ Teacher Ratio	Optimum Class size*	Average Class size		
		Total	Arboretum	Heritage	Prairie			Arboretum	Heritage	Prairie
K	284	14	4	5	5	20.3	20	19.5	20.4	20.8
1	291	15	4	6	5	19.4	20	19.5	18.3	20.6
2	307	15	4	5	6	20.5	20	22.0	20.8	19.2
3	304	14	4	5	5	21.7	23	22.0	22.0	21.2
4	302	14	4	5	5	21.6	23	23.3	20.0	21.8
5	310	14				22.1	23			
6	317	15				21.1	23			
Total K-6	2115		20	26	26					

*The optimum class size is per Board Policy.

Fund 10 –“Big Picture Overview”

Current Scenario	Current	Projections				
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Enrollment Growth	0.2%	0.9%	0.6%	0.2%	-1.7%	-0.1%
Eq. Valuation Growth	16.8%	3.0%	3.0%	3.0%	3.0%	3.0%
Rev. Limit/Member Incr.	325	325	325	325	325	325
Referendum	5,127,502	8,127,502	8,127,502	8,127,502	8,127,502	8,127,502
Fund 10 Revenues	63,564,863	67,030,363	68,779,981	70,627,974	72,056,736	73,250,532
Fund 10 Expenditures	63,564,863	67,052,965	70,088,591	72,764,719	75,149,437	77,853,699
Surplus (Deficit)	0	(22,603)	(1,308,610)	(2,136,745)	(3,092,701)	(4,603,167)
Fund Balance	8,022,167	7,999,564	6,690,954	4,554,209	1,461,508	(3,141,659)
Fund Balance %	12.6%	11.9%	9.5%	6.3%	1.9%	-4.0%
Operating Expenses	67,757,176	71,709,731	74,941,482	77,788,668	80,337,396	83,196,862
Equalization Aid	24,685,494	24,433,193	25,419,840	25,957,009	26,251,253	24,922,142
Total Tax Levy	41,692,918	44,590,206	45,252,590	46,518,884	46,019,265	42,565,764
Mill Rate	\$8.97	\$9.31	\$9.17	\$9.16	\$8.79	\$7.90

- 24-25 fiscal year includes an additional 4 FTE to the middle school staffing for the potential schedule change
- 24-25 open enrollment in does not reflect additional capacity approved by school board in January 2024
- 24-25 open enrollment out includes an increase of 10 students above current levels

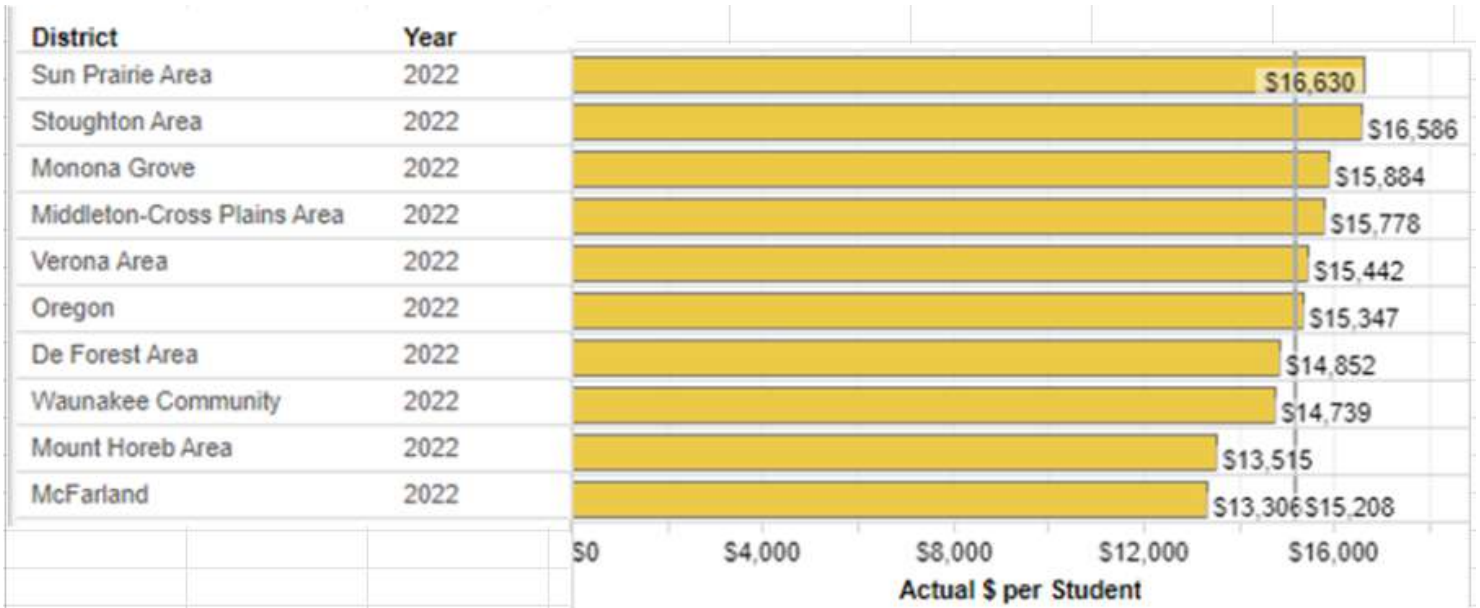
Waunakee Community School District

Sample Scenario

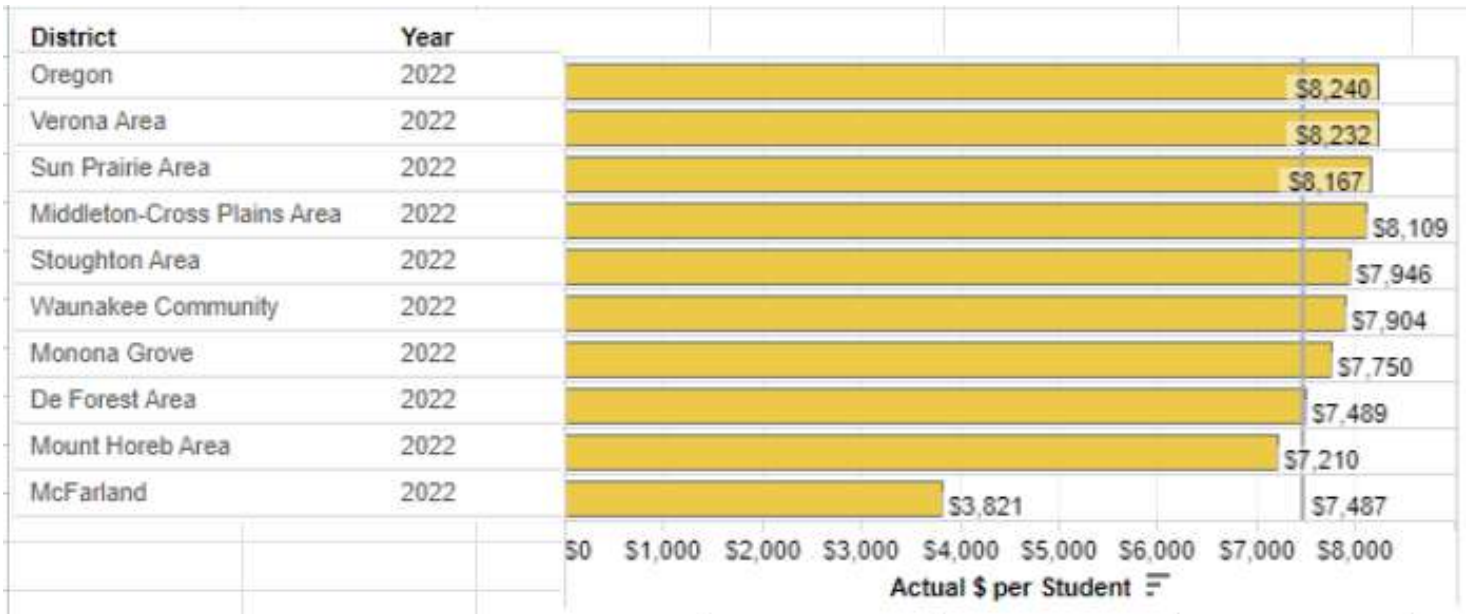
Assumption	Current	Projections				
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
Revenue Limit FTE	4,125	4,162	4,187	4,197	4,124	4,118
Headcount	4,418	4,412	4,426	4,458	4,417	4,410
OE In (FTE)	224	234	244	262	268	268
OE Out (FTE)	<u>60</u>	<u>80</u>	<u>104</u>	<u>97</u>	<u>74</u>	<u>73</u>
OE margin	164	153	140	164	194	196
Per pupil Increase	325	325	325	325	325	325
PPCA	742	742	742	742	742	742
Operating Referenda	5,127,502	8,127,502	8,127,502	8,127,502	8,127,502	8,127,502
Vouchers	118,155	121,457	121,457	121,457	121,457	121,457
All Funds Salaries	42,593,120	45,579,078	47,866,783	50,034,184	52,054,130	54,156,012
All Funds Benefits	14,108,284	14,829,839	15,468,253	16,105,324	16,737,989	17,399,549
Fund 10 revenues	63,564,863	67,030,363	68,779,981	70,627,974	72,056,736	73,250,532
Fund 10 expenses	<u>63,564,863</u>	<u>67,052,965</u>	<u>70,088,591</u>	<u>72,764,719</u>	<u>75,149,437</u>	<u>77,853,699</u>
Margin	0	(22,603)	(1,308,610)	(2,136,745)	(3,092,701)	(4,603,167)
Fund Balance	8,022,167	7,999,564	6,690,954	4,554,209	1,461,508	(3,141,659)
Fund Balance %	12.6%	11.9%	9.5%	6.3%	1.9%	-4.0%
Fund 10 Levy	28,460,117	33,390,525	34,052,046	35,190,490	36,279,771	38,821,517
Fund 38 Levy	0	0	0	0	0	0
Fund 39 Levy	12,838,301	10,699,681	10,700,544	10,828,394	9,239,494	3,244,247
Fund 41 Levy	0	0	0	0	0	0
Fund 80 Levy	<u>394,500</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>	<u>500,000</u>
Total Levy	41,692,918	44,590,206	45,252,590	46,518,884	46,019,265	42,565,764
Prop Value	4,649,771,435	4,789,264,578	4,932,942,515	5,080,930,791	5,233,358,715	5,390,359,476
Mill Rate	\$ 8.97	\$ 9.31	\$ 9.17	\$ 9.16	\$ 8.79	\$ 7.90

Waunakee Community School District

Budget Analysis

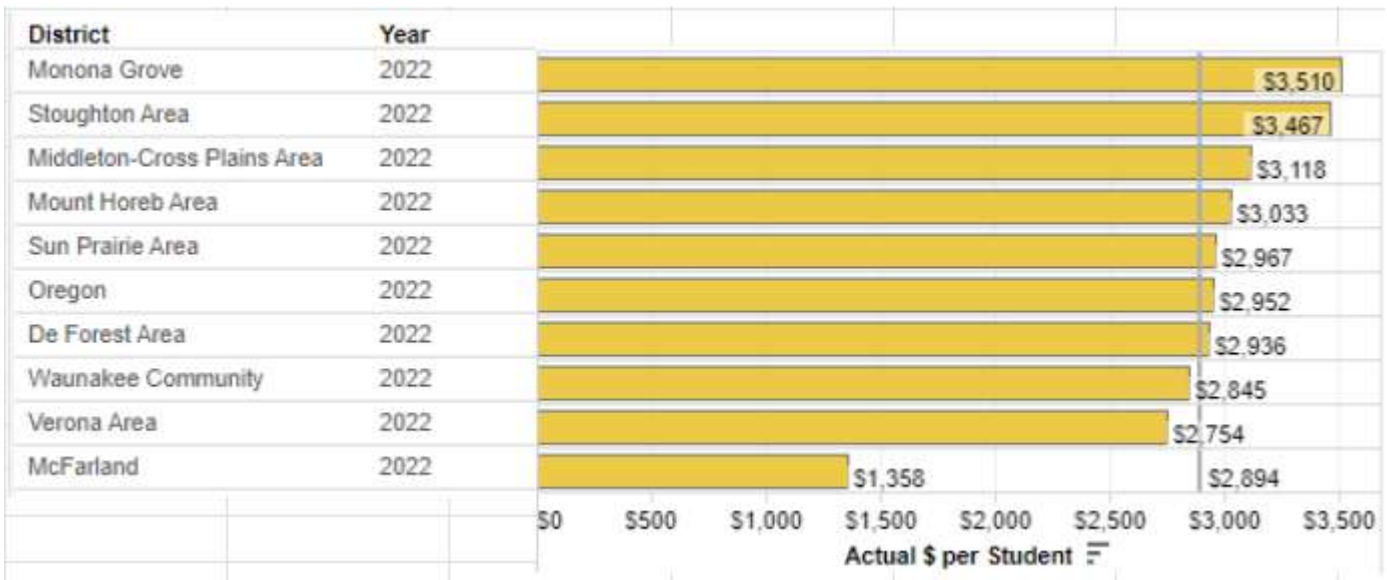


- Waunakee is the 3rd lowest spending district in Dane County between funds 10 & 27

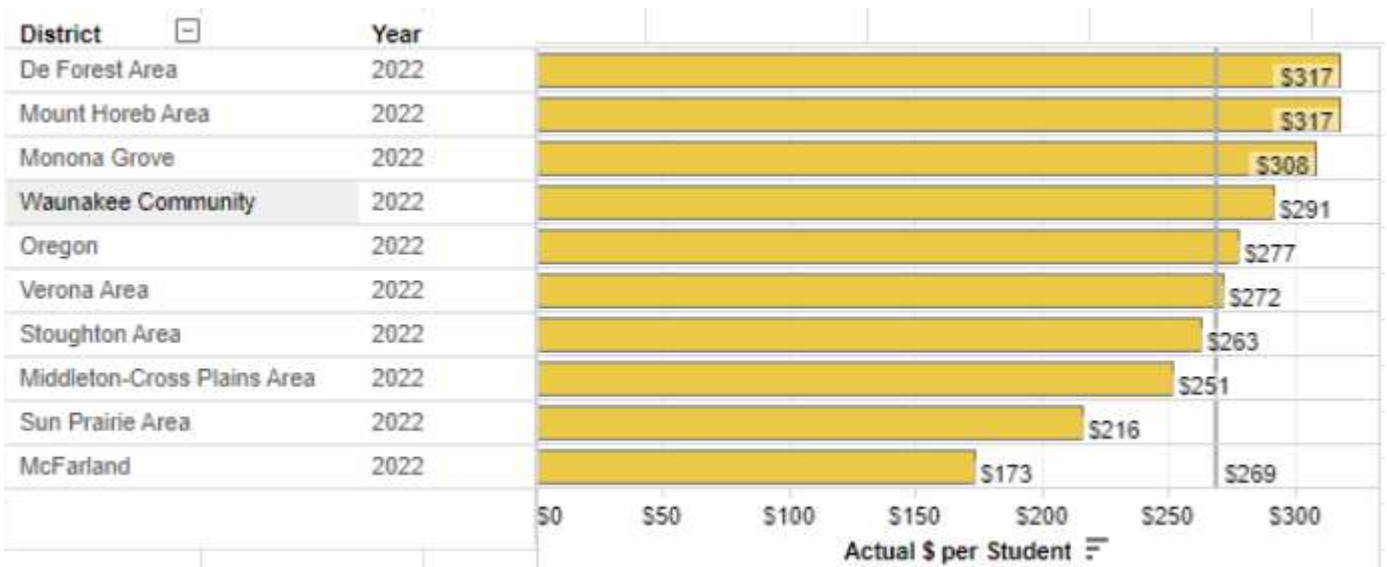


- Waunakee is slightly above the county average of \$7,487 for salaries

Waunakee Community School District



- Waunakee is slightly below the average of \$2,894 for benefits

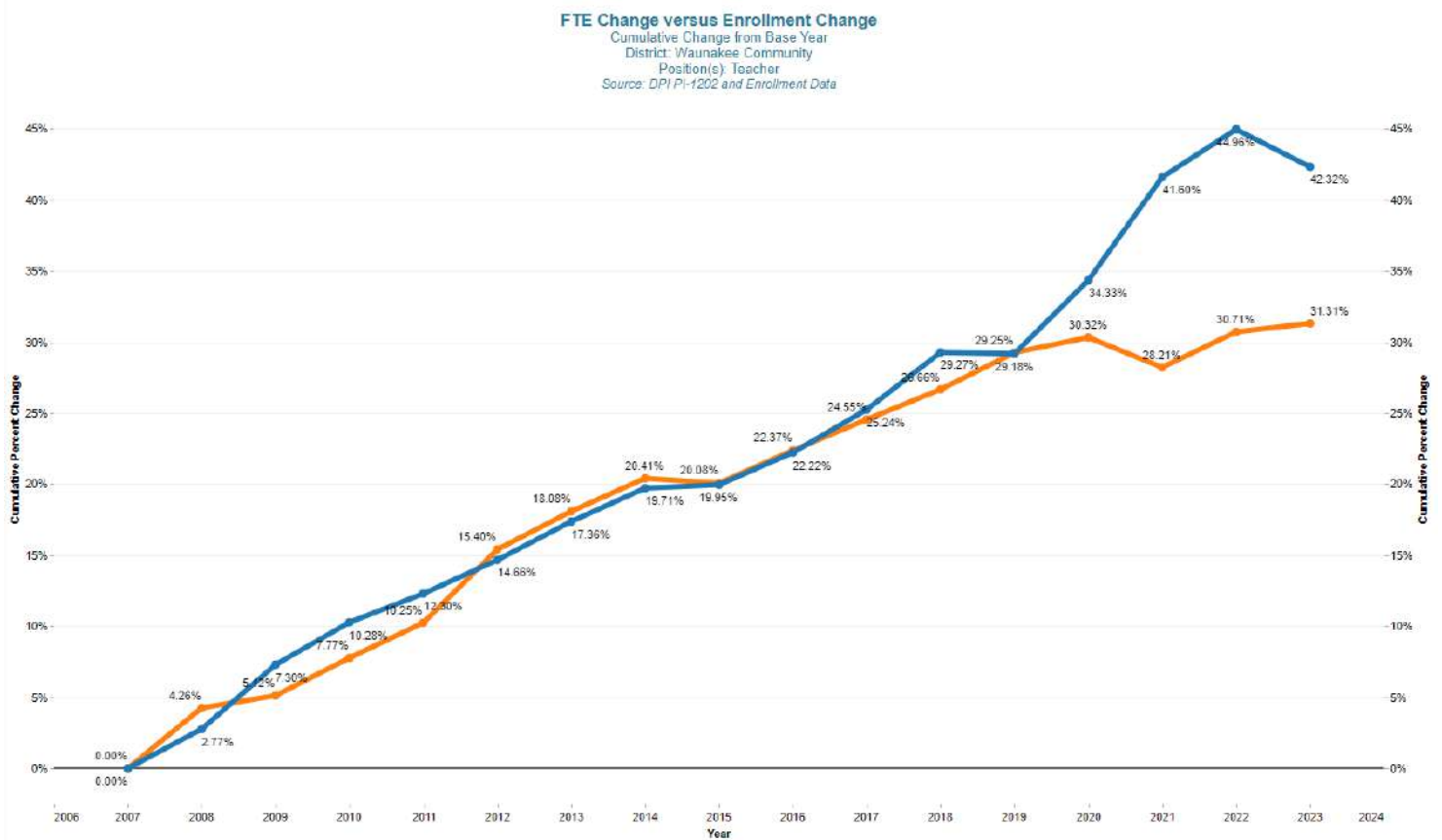


- Waunakee is the 4th highest spending district in Dane County for utilities

Waunakee Community School District



- Waunakee is the 2nd highest spending district in Dane County for information technology



- The blue line is enrollment change over time compared to FTE change over time in orange