

**WAUNAKEE COMMUNITY SCHOOL DISTRICT
BOARD OF EDUCATION BUDGET COMMITTEE**

Monday, December 1, 2025

7:30 AM

Waunakee Community School District
905 Bethel Circle
Waunakee, WI 53597

Members of the public may attend Board of Education meetings in-person, and will be asked to check in with District personnel when you arrive.

Public comments will be limited to 3 minutes. The Board will allow 30 Minutes for public comments.

Public comments may be sent to Rebecca McDonough at district_administrator@waunakee.k12.wi.us up to one hour before the start of the Board meeting. All comments will be reviewed by the Board members. Emailed comments will be reviewed by the board but not read out loud. Emailed comments sent during any part of the board meeting (Board Development, Closed session, Open session) will be forwarded to the board but may or may not be reviewed by the board until after the board adjourns. Comments must include the commentator's name, address, and must identify their connection to the District (if any) and any group they are representing in order to be considered by the Board.

If you would like to address the Board in-person during the public comments section of the meeting, you will be greeted in the lobby of the building, asked to check in with District personnel when you arrive so that you can be recognized and address the Board when your name is called.

A recording of the meeting will be posted on the District webpage within 24 hours of the meeting time.

AGENDA

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA AND ADDITIONS

A motion will be necessary to approve the agenda as presented (or) with changes as recommended.

IV. PUBLIC COMMENTS

Individuals may use this time to comment on any items listed as part of the meeting agenda. A copy of Board Policy 187 —Public Participation at Board Meetings is enclosed for your reference. Past practice has allowed 30 minutes for this section of the agenda.

V. 2025-2026 BUDGET

A. End of the Year Projections

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The purpose of this agenda item is to review the projected end of the year balance for fund 10. Attached please find a slide from the October 30, 2025, special board meeting.

Administration will review this slide and potential scenarios for the end of the year balance.

B. Update on Financial Plan / Property Tax Levy 5

The purpose of this agenda item is to provide an update on the financial plan related to the November 2022 referendum. Attached please find two slides relating to the 2025-2026 property tax levy. Administration will review these slides and will provide an update to the committee on the discussions that are taking place with our financial advisors.

VI. **2026-2027 PLANNING**

A. Enrollment Planning 7

The purpose of this agenda item is to discuss future enrollment planning. Attached please find an updated enrollment projection. Administration is recommending planning for 2026-27 utilizing the 3-year average projection model. This model estimates 4,393 (+24) students in 2026–27. Our district continues the pattern of larger graduating classes being replaced by smaller kindergarten classes. The graduating class of 2025–26 is smaller than recent graduating classes (309). Community growth then typically accounts for the gap. Overall, our district has declining/stable enrollment. We used the enrollment projections to then calculate class size information for open enrollment for the January 2026 school board meeting. We also use the enrollment projections for staffing projections which are shared at the January budget committee meeting.

B. High-Level Budget Planning 12

The purpose of this agenda item is to provide a high-level overview of 26-27 budget planning. Attached please find a draft of the 26-27 Budget Planning Process. Administration will review the enrollment projections, staffing projections, class size, and a high-level budget projection. Administration will be seeking feedback on the topic of staffing levels and open enrollment options that will need to be approved in January 2026.

C. 4K Planning 24

The purpose of the conversation is to request a budget committee recommendation for the 4K planning for the 2026-2027 school year. Attached please find the 3 documents that were presented at the special board meeting. Also, attached please find a document that describes the district's investment in 4K beyond the stipend reimbursement for each student in the program.

Administration is requesting consideration of the following:

- 1. Increase the stipend amount from \$3600 to \$5500**
- 2. Additional request for 4K open enrollment seats in January 2026**
- 3. Form a 4K task force in preparation for the 27-28 school year**

The attached financial analysis shows the difference between the base scenario and each scenario thereafter. As an example, the scenario with a \$5500 payment results in a deficit of \$163,271 (\$302,229 minus \$465,500). The deficit could then be eliminated

through increased open enrollment opportunities or a reduction in staffing levels. Here is the number of 4K open enrolled students who have continued their education in Waunakee:

24-25: 8 continued from 4K out of 28 (28%)

23-24: 20 continued from 4K out of 29 (68%)

22-23: 17 continued from 4K out of 22 (77%)

There are currently 31 open enrolled students in 4K, and capacity could be increased to 81 if Goddard is added and all other sites are filled to capacity. Please note that 4K staffing would need to be adjusted accordingly.

Also, please find attached the census report that will be shared at the December board meeting. Administration will be requesting a committee recommendation for the December 8th board meeting.

VII. DISCUSSION/ACTION ON PROPOSALS

VIII. OTHER ITEMS FOR DISCUSSION

IX. FUTURE AGENDA ITEMS

X. ADJOURN

“Any person who has a qualifying disability as defined by the Americans with Disabilities Act who requires assistance with access or materials should contact the Waunakee Community School District Office at 849-2000, 905 Bethel Circle Drive Waunakee, WI 53597, at least twenty-four hours prior to the commencement of the meeting so that necessary arrangements can be made to accommodate the request.”



Budget Accomplishments / Risks

Accomplishments	Risks
Post employment benefits \$600k	High cost special ed aid
Termination benefits \$100k	State special education aid
Contingency fund + \$100k	Tax levy reduction of \$2.3 million
Transportation+ \$100k / Legal +47k	Additional staffing changes
July/Aug 26 Health Insurance increase	



Tax Levy Approval- New Information

- August Estimate of Net New Construction (2.66%)
- October 1st Equalized Property Values (\$5,520,979,855 or 9.6% increase)
- Finalization of 2025-26 Revenue Limit Worksheet (Determines Fund 10 Property Tax Levy)
- Decrease in Fund 39 Tax Levy
- The Board of Education has made the decision to reduce the referendum debt service tax levy by \$2,385,712. This reduction is possible because of the use of one or more of the following financial strategies:
 1. Refinance existing debt.
 2. Utilize November 2022 referendum project savings.
 3. Utilize clean energy rebate from the federal government.
- Final Tax Rate: \$8.60



Tax Levy Approval- Changes

July 2025

Proposed Property Tax Levy			
FUND	Audited	Unaudited	Proposed
	2023-24	2024-25	2025-26
General Fund	28,460,117.00	33,383,590.00	37,516,957.00
Referendum Debt Service Fund	12,838,301.00	10,699,681.00	10,940,424.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	394,500.00	740,000.00	1,006,300.00
TOTAL SCHOOL LEVY	41,692,918.00	44,823,271.00	49,463,681.00
PERCENTAGE INCREASE --			
TOTAL LEVY FROM PRIOR YR	8.0%	7.5%	10.4%

October 2025

Proposed Property Tax Levy			
FUND	Audited	Unaudited	Proposed
	2023-24	2024-25	2025-26
General Fund	28,460,117.00	33,383,590.00	37,939,991.00
Referendum Debt Service Fund	12,838,301.00	10,699,681.00	8,544,712.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	394,500.00	740,000.00	1,006,300.00
TOTAL SCHOOL LEVY	41,692,918.00	44,823,271.00	47,491,003.00
PERCENTAGE INCREASE --			
TOTAL LEVY FROM PRIOR YR	8.0%	7.5%	6.0%

Enrollment Projections
for the
Waunakee Community School District

October 28, 2025

Prepared by:
Grade A Budgets, LLC

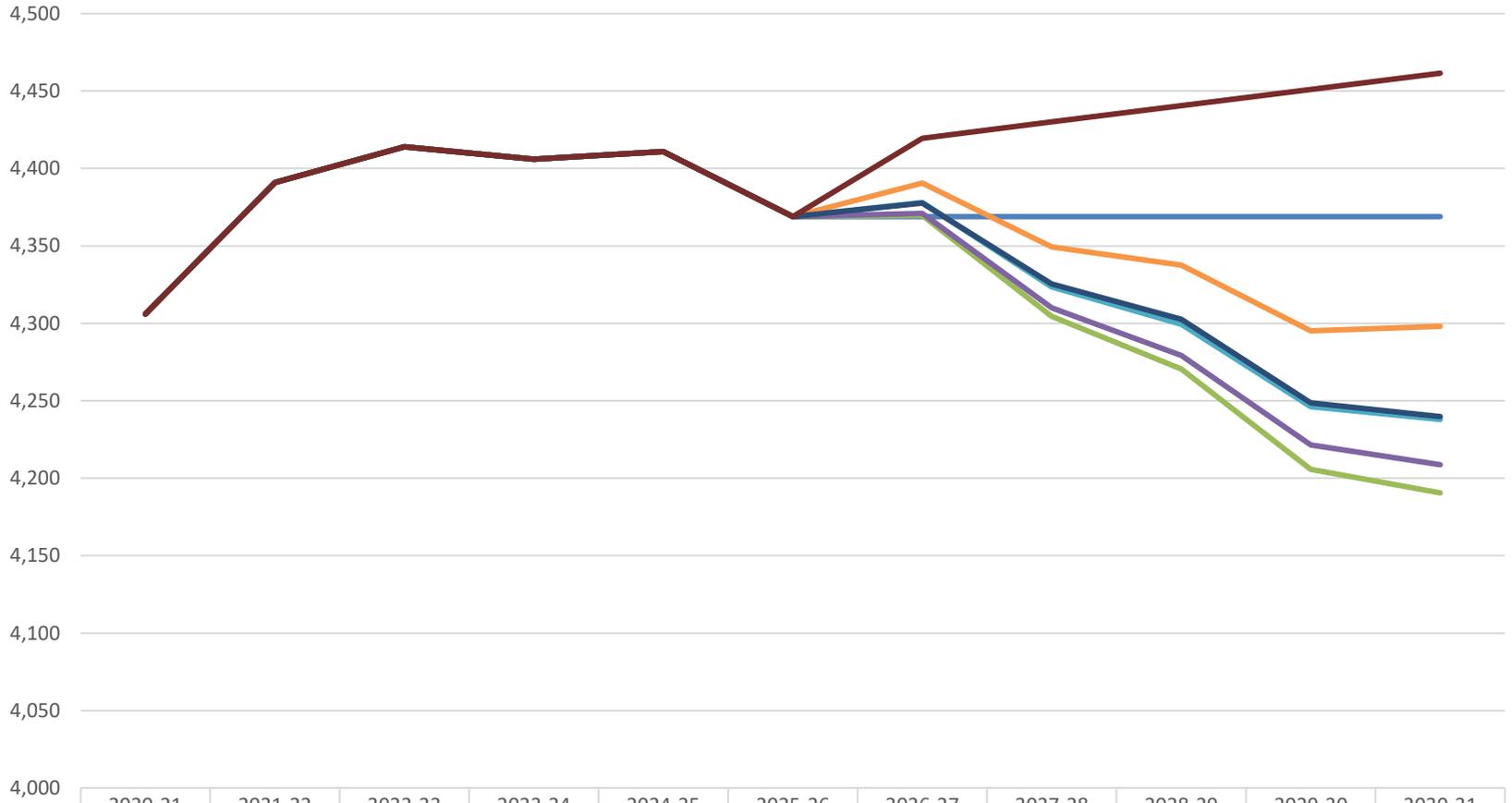
**Waunakee Community School District
Historic and Projected Headcount**

Historic and Projected Headcount - Waunakee Community School District											
Year	Actuals					Current	Projections				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
No Changes	4,306	4,391	4,414	4,406	4,411	4,369	4,369	4,369	4,369	4,369	4,369
<i>Change</i>		85	23	-8	5	-42	0	0	0	0	0
2 Yr Avg	4,306	4,391	4,414	4,406	4,411	4,369	4,370	4,304	4,270	4,206	4,191
<i>Change</i>		85	23	-8	5	-42	1	-65	-34	-65	-15
3 Yr Avg	4,306	4,391	4,414	4,406	4,411	4,369	4,371	4,310	4,279	4,221	4,209
<i>Change</i>		85	23	-8	5	-42	2	-61	-31	-58	-13
4 Yr Avg	4,306	4,391	4,414	4,406	4,411	4,369	4,378	4,323	4,299	4,246	4,238
<i>Change</i>		85	23	-8	5	-42	9	-55	-24	-53	-8
5 Yr Avg	4,306	4,391	4,414	4,406	4,411	4,369	4,391	4,349	4,338	4,295	4,298
<i>Change</i>		85	23	-8	5	-42	22	-41	-12	-43	3
Baseline	4,306	4,391	4,414	4,406	4,411	4,369	4,378	4,325	4,303	4,249	4,240
<i>Change</i>		85	23	-8	5	-42	9	-52	-23	-54	-9
Linear Trend	4,306	4,391	4,414	4,406	4,411	4,369	4,420	4,430	4,441	4,451	4,461
<i>Change</i>		85	23	-8	5	-42	51	10	10	10	10

**Waukegan Community School District
Historic and Projected Full Time Equivalent (FTE)**

Historic and Projected FTE - Waukegan Community School District											
Year	Actuals					Current	Projections				
	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
No Changes	4,026	4,084	4,118	4,125	4,106	4,061	4,061	4,061	4,061	4,061	4,061
<i>Change</i>		58	34	7	-19	-45	0	0	0	0	0
2 Yr Avg	4,026	4,084	4,118	4,125	4,106	4,061	4,043	3,949	3,915	3,843	3,815
<i>Change</i>		58	34	7	-19	-45	-18	-94	-34	-72	-28
3 Yr Avg	4,026	4,084	4,118	4,125	4,106	4,061	4,053	3,978	3,964	3,910	3,886
<i>Change</i>		58	34	7	-19	-45	-8	-75	-14	-54	-24
4 Yr Avg	4,026	4,084	4,118	4,125	4,106	4,061	4,066	3,999	3,978	3,924	3,908
<i>Change</i>		58	34	7	-19	-45	5	-67	-21	-54	-16
5 Yr Avg	4,026	4,084	4,118	4,125	4,106	4,061	4,078	4,023	4,013	3,977	3,985
<i>Change</i>		58	34	7	-19	-45	17	-55	-10	-36	8
Baseline	4,026	4,084	4,118	4,125	4,106	4,061	4,060	3,982	3,950	3,884	3,864
<i>Change</i>		58	34	7	-19	-45	-1	-78	-32	-66	-20
Linear Trend	4,026	4,084	4,118	4,125	4,106	4,061	4,113	4,119	4,129	4,136	4,144
<i>Change</i>		58	34	7	-19	-45	52	6	10	7	8

Historic and Projected Headcount - Waunakee Community School District

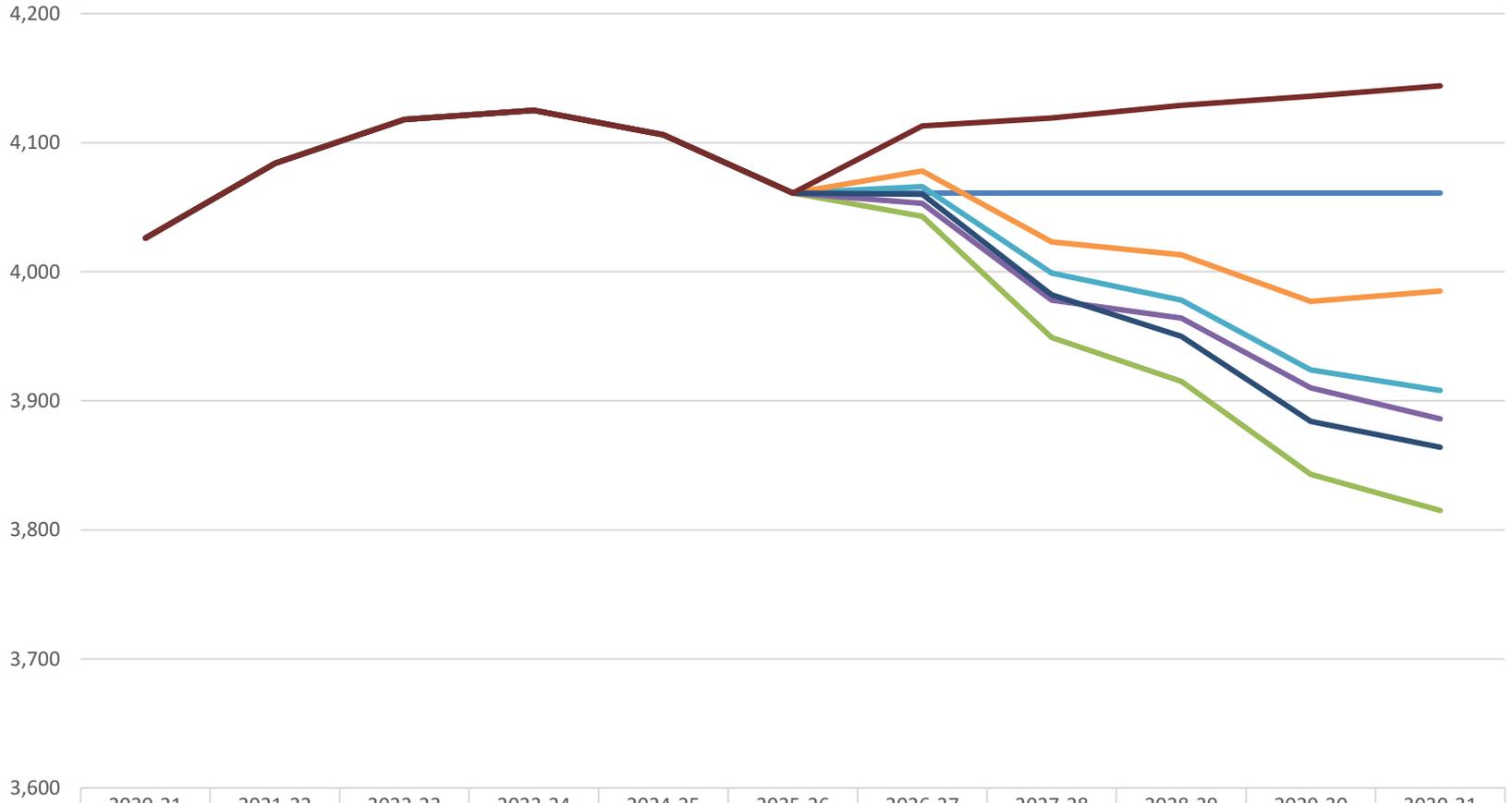


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	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
No Changes	4,306	4,391	4,414	4,406	4,411	4,369	4,369	4,369	4,369	4,369	4,369
2 Yr Avg	4,306	4,391	4,414	4,406	4,411	4,369	4,370	4,304	4,270	4,206	4,191
3 Yr Avg	4,306	4,391	4,414	4,406	4,411	4,369	4,371	4,310	4,279	4,221	4,209
4 Yr Avg	4,306	4,391	4,414	4,406	4,411	4,369	4,378	4,323	4,299	4,246	4,238
5 Yr Avg	4,306	4,391	4,414	4,406	4,411	4,369	4,391	4,349	4,338	4,295	4,298
Baseline	4,306	4,391	4,414	4,406	4,411	4,369	4,378	4,325	4,303	4,249	4,240
Linear Trend	4,306	4,391	4,414	4,406	4,411	4,369	4,420	4,430	4,441	4,451	4,461

— No Changes
 — 2 Yr Avg
 — 3 Yr Avg
 — 4 Yr Avg
 — 5 Yr Avg
 — Baseline
 — Linear Trend

Historic and Projected FTE - Waunakee Community School District



	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
No Changes	4,026	4,084	4,118	4,125	4,106	4,061	4,061	4,061	4,061	4,061	4,061
2 Yr Avg	4,026	4,084	4,118	4,125	4,106	4,061	4,043	3,949	3,915	3,843	3,815
3 Yr Avg	4,026	4,084	4,118	4,125	4,106	4,061	4,053	3,978	3,964	3,910	3,886
4 Yr Avg	4,026	4,084	4,118	4,125	4,106	4,061	4,066	3,999	3,978	3,924	3,908
5 Yr Avg	4,026	4,084	4,118	4,125	4,106	4,061	4,078	4,023	4,013	3,977	3,985
Baseline	4,026	4,084	4,118	4,125	4,106	4,061	4,060	3,982	3,950	3,884	3,864
Linear Trend	4,026	4,084	4,118	4,125	4,106	4,061	4,113	4,119	4,129	4,136	4,144

— No Changes
 — 2 Yr Avg
 — 3 Yr Avg
 — 4 Yr Avg
 — 5 Yr Avg
 — Baseline
 — Linear Trend



WAUNAKEE

COMMUNITY SCHOOL DISTRICT

**Preliminary
Budget Planning
2026-27 School Year**

**Budget Committee Meeting
December 1, 2025**

I. 2026-2027 BUDGET TIMELINE

December 1	Review enrollment projection scenarios with the Budget Committee Review budget planning process with the Budget Committee
January 5-9	Review expenditure projection scenarios and open enrollment capacity with the Budget Committee
January 6	Review budget planning process with the Administrative Cabinet
January 12	Present open enrollment capacity to School Board for approval
March 2-6	Present draft of the budget planning process to the Budget Committee
March 9	Present budget planning process to the School Board for approval
March 10	Distribute approved budget planning process to the administrative cabinet
March 15 – Apr. 15	Building/department level budget development
April 1-30	Preparation of the first draft of the budget Budget meetings with administrators as necessary
May 4-8	First draft of the budget to the Budget Committee
May 11	First draft of the budget to the School Board School Board approves 2026-27 student fees School Board approves 2026-27 insurance benefits
May 12-31	Staff presentations on the budget process
June 1-5	Second draft of the budget to the Budget Committee
June 8	Second draft of the budget to the School Board
July 1	State equalization aid estimates released by DPI
July 6-10	Third draft of the budget to the Budget Committee
July 13	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
August 24	Presentation of the approved budget at the annual school district Budget Hearing. Request public approval of the tax levy at the Annual Meeting.
September 18	Third Friday in September student count
October 15	State equalization aid certification released by DPI
October 26	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	2021-22	2022-23	2023-24	2024-25	2025-26
EC	12	15	18	13	15
4K	270	249	238	249	221
K	295	292	289	258	261
1	278	303	299	293	264
2	297	285	307	310	296
3	304	310	301	314	318
4	285	311	312	315	311
TOTAL	1741	1765	1764	1752	1686
ELEM					
5	326	294	320	328	333
6	318	342	300	332	334
TOTAL	644	636	620	660	667
INTER.					
7	349	330	346	310	338
8	303	354	329	354	308
TOTAL	652	684	675	664	646
MIDDLE					
9	316	314	374	334	364
10	348	318	304	366	334
11	341	347	318	303	363
12	349	350	351	332	309
TOTAL	1354	1329	1347	1335	1370
HIGH					
TOTAL	4391	4414	4406	4411	4369
DISTRICT					

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

Enrollment Increase “New” Students

- **2021-22** **1.1%**
- **2022-23** **2.4%**
- **2023-24** **-1.0%**
- **2024-25** **1.9%**
- **2025-26** **-1.0%**
- **Five-year average is 0.68%**

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

2025-26 School Year

Grade	Total Nov 2025 enrolled	Sections				Student/Teacher Ratio	Optimum Class size*	Average Class size		
		Total	Arboretum	Heritage	Prairie			Arboretum	Heritage	Prairie
K	261	14	4	5	5	18.6	20	19.3	16.6	20.0
1	264	14	4	5	5	18.9	20	20.3	18.6	18.2
2	296	15	4	6	5	19.7	20	20.3	19.3	19.8
3	318	15	4	5	6	21.2	23	22.3	21.8	20.2
4	311	15	4	5	5	20.7	23	23.5	21.6	21.6
5	333	14				23.8	23			
6	334	15				22.3	23			
Total K-6	2117		20	26	26					

*The optimum class size is per Board Policy.

Waunakee Community School District

2025-26 Staffing Ratios

<u>School</u>	<u>Staff</u>	<u>Students</u>	<u>Ratio</u>
Arboretum	30.00	424 *	14.13
Prairie	39.00	522 *	13.38
Heritage	39.50	519 *	13.14
Intermediate	48.00	667	13.90
Middle School	56.50	646	11.43
High School	93.25	1370	14.69
Students with Disabilities	82.00	4369 **	53.28

* Does not include Early Childhood and 4K

**Students with Disabilities ratio is based on total enrollment

Historical Staffing Ratios

<u>School</u>	<u>21-22</u>	<u>22-23</u>	<u>23-24</u>	<u>24-25</u>	<u>25-26</u>
Arboretum	14.50	14.50	14.23	14.50	14.13
Prairie	13.45	14.03	13.41	13.62	13.38
Heritage	14.38	14.61	14.96	13.95	13.14
Intermediate	14.09	13.92	13.28	14.12	13.90
Middle School	12.99	13.68	13.11	11.96	11.43
High School	15.02	14.74	14.80	14.56	14.69
Students with Disabilities	60.99	57.32	53.73	53.79	53.28

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
 - Acknowledge overall enrollment will remain consistent over time
- Understand revenue trends including the property tax impact
 - Acknowledge November 2024 referendum funds utilized in forecast
- Understand expenditure trends
 - Compensation goals from November 2024 referendum included
- Realize the future impact of current fiscal decision
 - Fund 10 fiscal challenges must be addressed
- 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 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%), utilities (5%), and district property insurance.
- 26-27 Revenues are based on a \$325 per student increase in the revenue limit formula and state special education categorical aid at 42% for 26-27.

Waunakee Community School District

Three-Year Enrollment Projections

Grade	3-Year Average			
	Residents	OE In	Total Students	OE Out
EC	15	0	15	0
4K	216	29	245	3
Kdg	219	24	243	1
1st	251	15	266	2
2nd	246	23	269	6
3rd	286	20	306	3
4th	305	18	323	5
5th	304	21	325	3
6th	318	23	341	0
7th	307	34	341	6
8th	317	23	340	7
9th	299	19	318	6
10th	339	19	358	11
11th	307	26	333	10
12th	353	19	372	17
Totals	4082	313	4395	80

Waunakee Community School District

V. 2026-27 PLANNING

Enrollment Information/Projection

Grade	September 2025 Count				November 2025				3-Year Average			
	Residents	OE In	Total Students	OE Out	Residents	OE In	Total Students	OE Out	Residents	OE In	Total Students	OE Out
EC	15	0	15	0	15	0	15	0	15	0	15	0
4K	191	30	221	3	191	30	221	3	216	29	245	3
Kdg	246	15	261	1	245	15	260	1	219	24	243	1
1st	240	24	264	4	241	24	265	4	251	15	266	2
2nd	277	19	296	3	277	19	296	3	246	23	269	6
3rd	301	17	318	2	302	17	319	2	286	20	306	3
4th	290	21	311	3	289	21	310	3	305	18	323	5
5th	314	19	333	0	312	19	331	0	304	21	325	3
6th	307	27	334	3	306	27	333	3	318	23	341	0
7th	316	22	338	5	317	22	339	6	307	34	341	6
8th	289	19	308	2	289	19	308	3	317	23	340	7
9th	344	20	364	5	345	20	365	5	299	19	318	6
10th	312	22	334	8	312	22	334	8	339	19	358	11
11th	344	19	363	15	344	19	363	17	307	26	333	10
12th	296	13	309	13	300	12	312	13	353	19	372	17
Totals	4082	287	4369	67	4085	286	4371	71	4082	313	4395	80

- OE In is open enrollment students attending WCSD
- The student count change between September 2025 and November 2025 was an increase of 2 students

Staffing Classrooms K-12 – Ratios

PRELIMINARY PROJECTIONS 2026-27

<u>K</u>	-	243	12 Sections [- 2 sections]	20.3 to 1	(20)
<u>1</u>	-	266	14 Sections [no change]	19.0 to 1	(20)
<u>2</u>	-	269	14 Sections [-1 section]	19.2 to 1	(20)
<u>3</u>	-	306	14 Sections [-1 section]	21.9 to 1	(23)
<u>4</u>	-	323	14 Sections [no change]	23.1 to 1	(23)
<u>5</u>	-	325	14 Sections [no change]	23.2 to 1	(23)
<u>6</u>	-	341	15 Sections [no change]	22.7 to 1	(23)

Our headcount indicates -4 sections for grades K-6.

7 th – 8 th grade	Sept 25	646 students/11.43 = 56.5 FTE
	Nov 25	647 students/11.43 = 56.6 FTE
	Sept 26	681 students/11.43 = 59.5FTE

9 th – 12 th grade	Sept 25	1,370 students/14.69 = 93.2 FTE
	Nov 25	1,374 students/14.69 = 93.5 FTE
	Sept 26	1,381 students/14.69 = 94.3 FTE

7th – 12th grade + 4 FTE

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

Staffing/Student Classrooms K-6 – Ratios

Projections 2026-27/Compared to 2025-26 Actual

<u>K</u>	-	<u>12 Sections- (-1 at Heritage, -1 at Prairie)</u>	
		Arboretum-	4
		Heritage-	4
		Prairie-	4
<u>1</u>	-	<u>14 Sections- (no change)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>2</u>	-	<u>14 Sections- (-1 at Heritage)</u>	
		Arboretum-	4
		Heritage-	5
		Prairie-	5
<u>3</u>	-	<u>14 Sections- (- 1 at Heritage)</u>	
		Arboretum-	4
		Heritage-	5
		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 -4.0 FTE in grades K-4)</u>	
		Arboretum-	20
		Heritage-	23
		Prairie-	24

Intermediate

5 - **14 Sections**

6 - **15 Sections**



(estimates no change at grades 5-6)

Staffing Classrooms K-6 – Ratios

2026-27 School Year

Grade	Estimated 26-27 Enrollment	Sections				Student/ Teacher Ratio	Optimum Class size*	Average Class size		
		Total	Arboretum	Heritage	Prairie			Arboretum	Heritage	Prairie
K	245	12	4	4	4	20.4	20	20.0	20.8	20.5
1	266	14	4	5	5	19.0	20	20.0	17.2	20.0
2	269	14	4	5	5	19.2	20	20.3	19.0	18.6
3	306	14	4	5	5	21.9	23	21.0	23.8	20.6
4	323	14	4	5	5	23.1	23	22.5	22.4	24.2
5	325	14				23.2	23			
6	341	15				22.7	23			
Total K-6	2075		20	24	24					

*The optimum class size is per Board Policy.

Waunakee Community School District

Fund 10 – “Big Picture Overview”

Base Scenario	Prior Years		Current 2025-26	Projections				
	2023-24	2024-25		2026-27	2027-28	2028-29	2029-30	2030-31
4K Class Size	238	249	221	245	245	245	245	245
Eq. Valuation Growth		8.3%	9.6%	6.0%	6.0%	6.0%	6.0%	6.0%
Rev. Limit/Member Incr.	325	325	325	325	325	325	325	325
Referendum	\$5,127,502	\$8,127,502	\$9,650,000	\$2,600,000	\$2,100,000	\$0	\$0	\$0
Fund 10 Revenues	\$64,018,308	\$68,102,085	\$71,192,701	\$74,485,842	\$75,890,765	\$77,031,433	\$78,463,403	\$79,774,057
Fund 10 Expenditures	\$64,559,224	\$68,102,085	\$71,192,701	\$74,183,613	\$77,603,206	\$81,261,585	\$85,003,258	\$88,817,559
Surplus (Deficit)	(\$540,916)	\$0	\$0	\$302,229	(\$1,712,441)	(\$4,230,152)	(\$6,539,855)	(\$9,043,502)
Fund Balance	\$7,481,181	\$7,481,181	\$7,481,181	\$7,783,410	\$6,070,968	\$1,840,816	(\$4,699,039)	(\$13,742,541)
Fund Balance %	11.6%	11.0%	10.5%	10.5%	7.8%	2.3%	-5.5%	-15.5%
Operating Expenses	\$68,767,429	\$72,712,783	\$77,491,249	\$82,151,544	\$85,825,095	\$89,750,131	\$93,771,793	\$97,880,083
Equalization Aid	\$24,685,494	\$24,634,807	\$23,334,386	\$22,516,448	\$21,936,235	\$19,693,888	\$17,927,521	\$15,283,928
Total Tax Levy	\$41,692,918	\$44,823,271	\$47,501,003	\$51,319,511	\$53,299,417	\$56,751,237	\$59,998,861	\$63,925,799
Mill Rate	\$8.97	\$8.90	\$8.60	\$8.77	\$8.59	\$8.63	\$8.61	\$8.65

- This overview includes the approved November 2024 operational referendum
- 26-27 open enrollment in does not reflect additional capacity. Capacity will be approved by school board in January 2026
- 26-27 open enrollment out includes an increase of 10 students above current levels
- Revenue assumptions:
 - \$325 per student on the revenue limit formula
 - 40% special education categorical aid
 - High cost categorical aid increases to 80%
 - Student enrollment per the 3-year average projection (+26)
 - November 2024 operational referendum fully utilized in 26-27

Expenditure assumptions:

- 5% increase in CPI/compensation systems
- Classified staff referendum approved pay increase
- 5% health insurance increase
- 5% increase for utilities and transportation
- Added middle school utilities in 26-27
- Added 3 FTE
- \$100,000 increase to district contingency
- Added NAMI contract back to maintenance budget

The following expenditure categories will need to be addressed:

- **Maintenance projects**

**Comparison of Base Scenario to various 4K Scenarios
Waunakee Community School District**

Scenario	4K students	Expense	Comments
Base Scenario	245	\$0	no changes
Scenario 1	0	(\$900,000)	No 4k program
Scenario 2	90	(\$600,000)	4K in each building
Scenario 3	168	(\$300,000)	4K in each building, keep half of partners
Scenario 4	245	\$343,000	district increases payment to providers to \$5K
Scenario 5	245	\$300,000	4K in each building, remaining 4K students at MS
Scenario 6	245	\$465,500	district increases payment to providers to \$5.5K
Scenario 7	245	\$220,500	district increases payment to providers to \$4.5K
Scenario 8	206	(\$110,000)	4K in each building, keep 75% of partners

Base Scenario	Prior Years		Current 2025-26	Projections				
	2023-24	2024-25		2026-27	2027-28	2028-29	2029-30	2030-31
4K Class Size	238	249	221	245	245	245	245	245
Eq. Valuation Growth		8.3%	9.6%	6.0%	6.0%	6.0%	6.0%	6.0%
Rev. Limit/Member Incr.	325	325	325	325	325	325	325	325
Referendum	\$5,127,502	\$8,127,502	\$9,650,000	\$2,600,000	\$2,100,000	\$0	\$0	\$0
Fund 10 Revenues	\$64,018,308	\$68,102,085	\$71,192,701	\$74,485,842	\$75,890,765	\$77,031,433	\$78,463,403	\$79,774,057
Fund 10 Expenditures	\$64,559,224	\$68,102,085	\$71,192,701	\$74,183,613	\$77,603,206	\$81,261,585	\$85,003,258	\$88,817,559
Surplus (Deficit)	(\$540,916)	\$0	\$0	\$302,229	(\$1,712,441)	(\$4,230,152)	(\$6,539,855)	(\$9,043,502)
Fund Balance	\$7,481,181	\$7,481,181	\$7,481,181	\$7,783,410	\$6,070,968	\$1,840,816	(\$4,699,039)	(\$13,742,541)
Fund Balance %	11.6%	11.0%	10.5%	10.5%	7.8%	2.3%	-5.5%	-15.5%
Operating Expenses	\$68,767,429	\$72,712,783	\$77,491,249	\$82,151,544	\$85,825,095	\$89,750,131	\$93,771,793	\$97,880,083
Equalization Aid	\$24,685,494	\$24,634,807	\$23,334,386	\$22,516,448	\$21,936,235	\$19,693,888	\$17,927,521	\$15,283,928
Total Tax Levy	\$41,692,918	\$44,823,271	\$47,501,003	\$51,319,511	\$53,299,417	\$56,751,237	\$59,998,861	\$63,925,799
Mill Rate	\$8.97	\$8.90	\$8.60	\$8.77	\$8.59	\$8.63	\$8.61	\$8.65

Scenario #1	Prior Years		Current 2025-26	Projections				
	2023-24	2024-25		2026-27	2027-28	2028-29	2029-30	2030-31
4K Class Size	0	0	0	-245	-245	-245	-245	-245
Fund 10 Revenues	\$0	\$0	\$0	(\$36,358)	(\$812,795)	\$782,184	(\$2,183,124)	(\$5,634,521)
Fund 10 Expenditures	\$0	\$0	\$0	(\$900,000)	(\$900,000)	(\$900,000)	(\$900,000)	(\$900,000)
Surplus (Deficit)	\$0	\$0	\$0	\$863,642	\$87,205	\$1,682,184	(\$1,283,124)	(\$4,734,521)
Equalization Aid	\$0	\$0	\$0	\$0	(\$2,797,254)	(\$3,100,972)	(\$3,823,542)	(\$3,295,546)
Total Tax Levy	\$0	\$0	\$0	\$0	\$2,057,175	\$4,126,779	\$2,087,844	(\$1,616,020)
Mill Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.33	\$0.63	\$0.30	-\$0.22

Scenario #2	Prior Years		Current 2025-26	Projections				
	2023-24	2024-25		2026-27	2027-28	2028-29	2029-30	2030-31
4K Class Size	0	0	0	-155	-155	-155	-155	-155
Fund 10 Revenues	\$0	\$0	\$0	(\$23,002)	(\$514,221)	\$50,920	(\$1,751,140)	(\$4,023,414)
Fund 10 Expenditures	\$0	\$0	\$0	(\$600,000)	(\$600,000)	(\$600,000)	(\$600,000)	(\$600,000)
Surplus (Deficit)	\$0	\$0	\$0	\$576,998	\$85,779	\$650,920	(\$1,151,140)	(\$3,423,414)
Equalization Aid	\$0	\$0	\$0	\$0	(\$1,761,758)	(\$1,936,171)	(\$2,833,462)	(\$2,453,978)
Total Tax Levy	\$0	\$0	\$0	\$0	\$1,293,541	\$2,141,180	\$1,365,271	(\$1,112,117)
Mill Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.21	\$0.33	\$0.20	-\$0.15

Scenario #3	Prior Years		Current 2025-26	Projections				
	2023-24	2024-25		2026-27	2027-28	2028-29	2029-30	2030-31
4K Class Size	0	0	0	-77	-77	-77	-77	-77
Fund 10 Revenues	\$0	\$0	\$0	(\$11,377)	(\$249,327)	(\$541,108)	(\$1,366,299)	(\$2,636,986)
Fund 10 Expenditures	\$0	\$0	\$0	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)
Surplus (Deficit)	\$0	\$0	\$0	\$288,623	\$50,673	(\$241,108)	(\$1,066,299)	(\$2,336,986)
Equalization Aid	\$0	\$0	\$0	\$0	(\$864,411)	(\$949,341)	(\$1,994,656)	(\$1,740,993)
Total Tax Levy	\$0	\$0	\$0	\$0	\$637,839	\$484,659	\$768,842	(\$668,694)
Mill Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.10	\$0.07	\$0.11	-\$0.09

Scenario #4	Prior Years		Current 2025-26	Projections				
	2023-24	2024-25		2026-27	2027-28	2028-29	2029-30	2030-31
4K Class Size	0	0	0	0	0	0	0	0
Fund 10 Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund 10 Expenditures	\$0	\$0	\$0	\$343,000	\$343,000	\$343,000	\$343,000	\$343,000
Surplus (Deficit)	\$0	\$0	\$0	(\$343,000)	(\$343,000)	(\$343,000)	(\$343,000)	(\$343,000)
Equalization Aid	\$0	\$0	\$0	\$0	(\$50,829)	(\$68,980)	(\$81,745)	(\$98,945)
Total Tax Levy	\$0	\$0	\$0	\$0	\$50,829	\$68,980	\$81,745	\$98,945
Mill Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	\$0.01	\$0.01	\$0.01

Scenario #5	Prior Years		Current 2025-26	Projections				
	2023-24	2024-25		2026-27	2027-28	2028-29	2029-30	2030-31
4K Class Size	0	0	0	0	0	0	0	0
Fund 10 Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund 10 Expenditures	\$0	\$0	\$0	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Surplus (Deficit)	\$0	\$0	\$0	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)	(\$300,000)
Equalization Aid	\$0	\$0	\$0	\$0	(\$44,456)	(\$60,330)	(\$71,497)	(\$86,542)
Total Tax Levy	\$0	\$0	\$0	\$0	\$44,456	\$60,330	\$71,497	\$86,542
Mill Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	\$0.01	\$0.01	\$0.01

Scenario #6	Prior Years		Current 2025-26	Projections				
	2023-24	2024-25		2026-27	2027-28	2028-29	2029-30	2030-31
4K Class Size	0	0	0	0	0	0	0	0
Fund 10 Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund 10 Expenditures	\$0	\$0	\$0	\$465,500	\$465,500	\$465,500	\$465,500	\$465,500
Surplus (Deficit)	\$0	\$0	\$0	(\$465,500)	(\$465,500)	(\$465,500)	(\$465,500)	(\$465,500)
Equalization Aid	\$0	\$0	\$0	\$0	(\$68,983)	(\$93,610)	(\$110,934)	(\$134,282)
Total Tax Levy	\$0	\$0	\$0	\$0	\$68,983	\$93,610	\$110,934	\$134,282
Mill Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	\$0.01	\$0.02	\$0.02

Scenario #7	Prior Years		Current 2025-26	Projections				
	2023-24	2024-25		2026-27	2027-28	2028-29	2029-30	2030-31
4K Class Size	0	0	0	0	0	0	0	0
Fund 10 Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Fund 10 Expenditures	\$0	\$0	\$0	\$220,500	\$220,500	\$220,500	\$220,500	\$220,500
Surplus (Deficit)	\$0	\$0	\$0	(\$220,500)	(\$220,500)	(\$220,500)	(\$220,500)	(\$220,500)
Equalization Aid	\$0	\$0	\$0	\$0	(\$32,675)	(\$44,339)	(\$52,544)	(\$63,607)
Total Tax Levy	\$0	\$0	\$0	\$0	\$32,675	\$44,339	\$52,544	\$63,607
Mill Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01	\$0.01	\$0.01	\$0.01

Scenario #8	Prior Years		Current 2025-26	Projections				
	2023-24	2024-25		2026-27	2027-28	2028-29	2029-30	2030-31
4K Class Size	0	0	0	-39	-39	-39	-39	-39
Fund 10 Revenues	\$0	\$0	\$0	(\$5,936)	(\$132,706)	(\$287,159)	(\$931,215)	(\$1,727,931)
Fund 10 Expenditures	\$0	\$0	\$0	(\$110,000)	(\$110,000)	(\$110,000)	(\$110,000)	(\$110,000)
Surplus (Deficit)	\$0	\$0	\$0	\$104,064	(\$22,706)	(\$177,159)	(\$821,215)	(\$1,617,931)
Equalization Aid	\$0	\$0	\$0	\$0	(\$456,644)	(\$503,158)	(\$1,615,400)	(\$1,418,625)
Total Tax Levy	\$0	\$0	\$0	\$0	\$335,810	\$255,325	\$756,159	(\$193,059)
Mill Rate	\$0.00	\$0.00	\$0.00	\$0.00	\$0.05	\$0.04	\$0.11	-\$0.03

2026-2027 4K Planning Timeline

Date	November	December	January	February
1		Board Budget Committee Meeting @ 7:30am Recommendation on funding amount		State Due date for Get Kids Ready
2				Budget Committee
5			Budget Committee Meeting -Recommendation of Open Enrollment -Evaluate 26-27 4K Options (if needed)	
7	Board Budget Committee Meeting 8:00am			
8		Board Regular Monthly Meeting 7:00pm Approval of 2026-2027 Contract		
9				Board of Ed. Approve 27-28 4K Community Task Force
10	Board Regular Monthly Meeting 7:00pm			
12	Virtual & in person 4K Director & WCSD Administration 3:30pm		BOE Meeting to Approve 26-27 Open Enrollment and 4K Options (if needed)	
15		In Person 4K Director WCSD Administration Meeting 3:30pm		
19	Community School Funding Information Session 9:00am & 6:00pm BOE 4K Tour 7:30am - 10:30am Special Board Meeting 4K 6pm	4K Notification of Decisions Regarding 26-27 Contract Offer		
24				

Wisconsin 2025–27 State Budget: 4K Program Changes Starting in 2026–27

This document summarizes the changes to Wisconsin’s Four-Year-Old Kindergarten (4K) program as enacted in the 2025–27 state budget (2025 Wisconsin Act 15), with particular focus on provisions that take effect beginning in the 2026–27 school year.

1. Get Kids Ready Program (Starting 2026–27)

- A new community-based elementary school-readiness program administered by the Department of Children and Families (DCF), called Get Kids Ready, begins during the 2026–27 school year.
- Annual funding of \$66 million supports the program.
- Payments go to licensed or certified child-care providers serving four-year-olds.
- Providers must deliver at least 437 hours of instruction annually using a curriculum aligned to the Wisconsin Model Early Learning Standards.
- Teachers must hold at least an associate or bachelor’s degree.
- Providers may not participate in Get Kids Ready if they also contract with a public school district to provide 4K in the same year.

2. FTE Counting and Outreach Requirement Changes

- Beginning with the 2025–26 school year, all 4K public education pupils are counted at 0.60 Full-Time Equivalent (FTE) for membership, revenue limits, and aid computations.
- Outreach hours are no longer required for 4K programs.
- Districts should review their pupil-counting practices and budgeting projections to align with the new rules.

3. Related Early Care and Child-Care Investments

- Child Care Bridge Payments and Wisconsin Shares reimbursement increases are included to stabilize provider capacity.
- These supports reduce parent costs and complement Get Kids Ready by expanding access to early learning options.

4. Practical Implications for Districts

- Some families may choose community providers in Get Kids Ready instead of district 4K; providers cannot participate in both a district 4K contract and Get Kids Ready in the same year.
- The 0.60 FTE rule will directly affect district revenue-limit and aid allocations. Business offices should carefully review enrollment and financial planning in light of these changes.

<u>Position</u>	<u>Percentage</u>	<u>Cost</u>
Director	50%	\$61,966.00
Social Worker	25%	\$17,878.00
Psychologist	25%	\$28,670.00
Consultant	12.50%	\$6,746.00
Evaluation (ECERS)		\$4,800.00
Professional Development	80%	\$2,000.00
Administrative (Report Cards, Attendance, A# M Sweb, Family Outreach, Newsletters, etc.)	25%	
Curriculum		\$18,975.00
Transportation		\$102,385.60
Crossing Guards		\$8,597.40
		\$252,018.00 TOTAL
		\$1,140.35 per student
Special Ed Teacher	75%	
Special Ed Teacher	25%	
Special Ed Para Professional	50%	
Special Ed Para Professional	50%	
Special Ed Para Professional	25%	
OT	25%	
PT	0	
Speech	25%	
Speech	25%	

2025 FALL Census Numbers

	Arboretum	Heritage	Prairie	Total	
* Kindergarten 26/27 C4	81	76	89	246	
Kindergarten 27/28 C3	50	61	64	175	
Kindergarten 28/29 C2	38	35	38	111	
Kindergarten 29/30 C1	15	17	24	56	
Kindergarten 30/31 C0	6	7	7	20	30
* Kindergarten 26-27 Details					
4 Year olds enrolled in 4K	57	64	70	191	
4 Year olds not enrolled in 4K	24	6	18	55	
Early Childhood not enrolled in 4K			1		
Speech and Language only residents not in 4K		6			
Total	81	76	89	246	
Note: 30 Open Enrollment 4K Students are not included in the numbers above					