

**WAUNAKEE COMMUNITY SCHOOL DISTRICT
BOARD OF EDUCATION SPECIAL BOARD MEETING - 4K**

Monday, November 24, 2025

6:00 PM

Waunakee Community School District
905 Bethel Circle
Waunakee, WI 53597

Members of the public may attend Board of Education meetings in-person. Members of the public who choose to access the meeting via live stream video may do so at:

<https://www.youtube.com/channel/UClgebJT-i0GbAiYqrkpaBmA>

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 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 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. 2026-2027 4K DISCUSSION ONLY-NO ACTION

3

The purpose of this agenda item is to continue the discussion on the 4K program options for the 2026-2027 school year. Attached please find

1. Summary of the Get Kids Ready Program
2. Revised calendar timeline
3. Revised 4K financial scenarios

This agenda item is discussion only. Administration will share information on the revised calendar timeline and financial scenarios. Administration will also discuss the composition

of a community 4K task force (pending board approval) to examine the needs of the 4K programs in Waunakee. This will assist the district in determining next steps to operationalize 4K moving forward.

VI. **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.”

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				

**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

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.