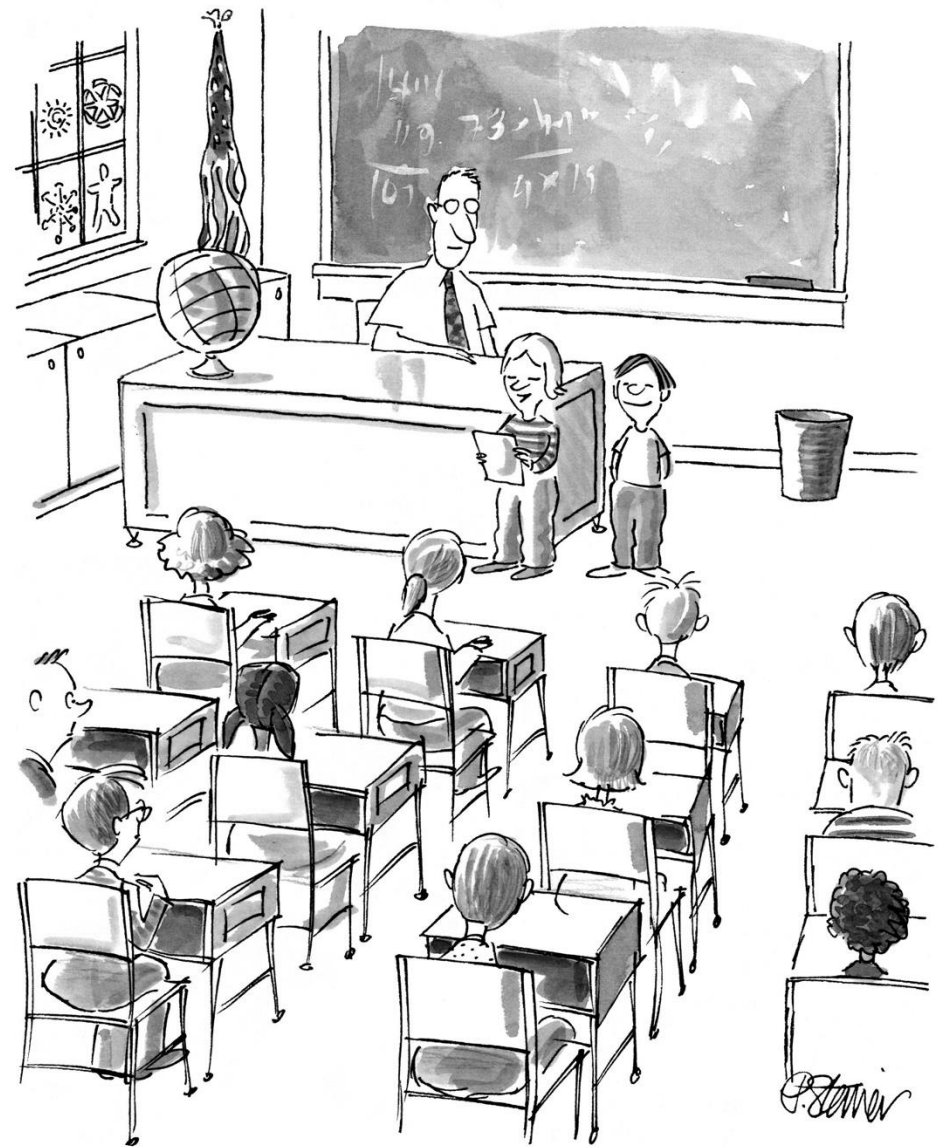


WASBO's Money Talks

Back to School Episode August 28, 2026



*“What I Did Last Summer,” by Scott Sweningen,
as told to Samantha Gerhart.”*

Our Panel

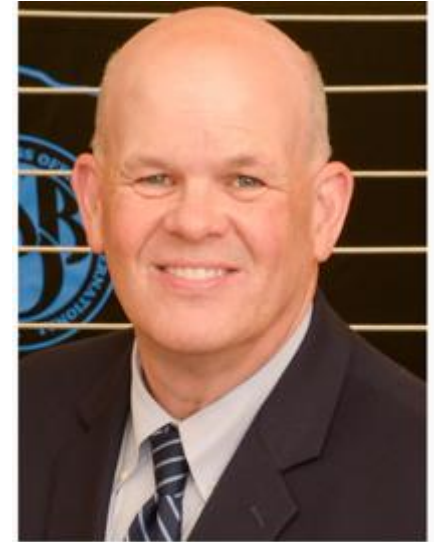
- We're not lobbyists or attorneys, just WASBO colleagues
- We share non-partisan, veteran perspectives on how to navigate the financial challenges present in your school district
- Opinions expressed are our own, not necessarily those of our employers (but we're usually right)



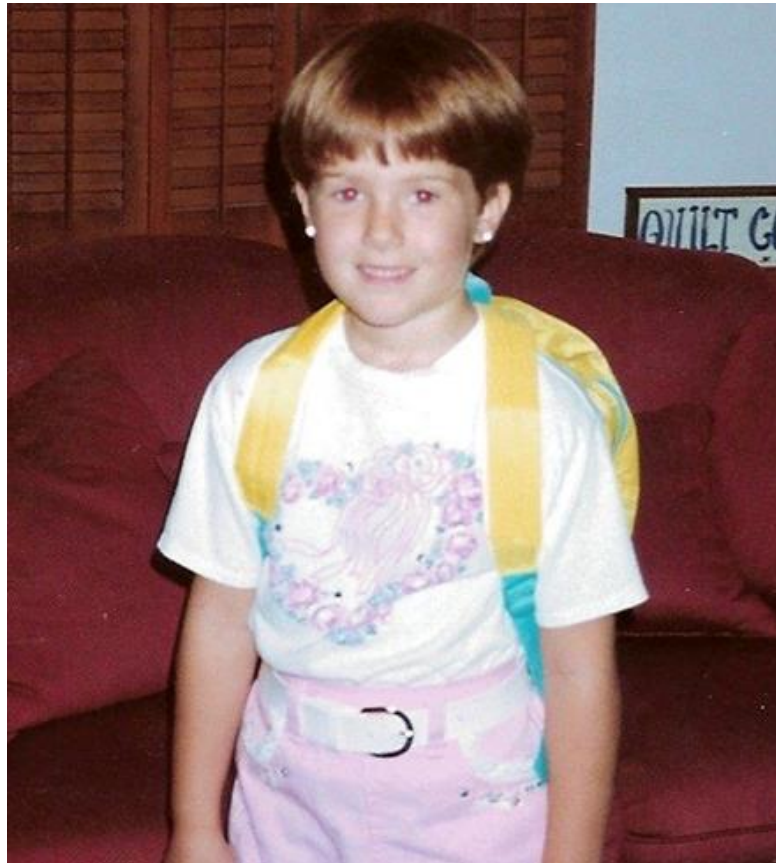
**Brian
Adesso**
Money Talks Co-Founder



**Sarah
Viera**
Asst. Supt. & CFO
Pewaukee SD



**Mike
Barry**
WASBO Executive Director



First Day of School

2026-27 Budget Reminders

- SPED reimbursement rate for 2026-2739-40%? (Not 45%!)
- No increase in equalization aid pool (again)
- Open enrollment transfer amount will increase again (see next)
- Board must certify levy by Friday, Oct 30 (Nov 1 is a Sunday)
- General election date Tuesday, Nov 3 – If you have a referendum on that date which would impact the November levy, the board should pass **dual tax levy motions**, one based on referendum passing, the other based on referendum failing

Open Enrollment Funding

Basic Open Enrollment Transfer Amount

2024-25: \$8,962

2024-25: \$13,814 pupils with disabilities

2025-26: \$10,102

2025-26: \$14,454 pupils with disabilities

2026-27: \$11,030 (estimated)

2026-27: \$14,882 (estimated) pupils with disabilities

More From Your Friends at DPI:

- Aid Certification Report is due TODAY 🤪
- Are you signed up for the School Finance Bulletins? Link to Subscribe on the SFS page under Calendars and Communications.
- Make sure you've reviewed and moved your payments to CESA (object 386) for Qualified Special Ed Services **from 019 to 011 when appropriate**. Review prior bulletins or reach out to an SFS Consultant if you have any questions.
- 2026 Compliance Supplement is still not released. This may cause single audit completion to be delayed.
- Upcoming year end Special Education deadlines – No Valid License (9/30) and Annual Reports (10/16)
- Energy Efficiency Exemption Utility Savings for 2026-27 need to be sent as soon as possible.
- Transfer of Service – If you plan on filing for your district, make sure you have access to the portal now.

School Administrators Alliance

- Welcome Cody Lundquist as new SAA Director of Gov't Relations
- SAA is developing a Policy Agenda after having not done so for years
- <https://wsaa.org/>





DPI School Financial Services

Jen Bueros to
Milwaukee Public
Schools

Mike Brendel is
stepping up to fill
Jen's role on an
interim basis

November Referenda

- Last day to adopt the authorizing resolution was **August 25**
- Within ten days of adopting the resolution notice is due via WISFIP and send a copy of the resolution to:
- Brendel, Michael DPI Michael.Brendel@dpi.wi.gov
- Which districts are going to referendum in November 2026? Check out <https://sfs.dpi.wi.gov/WiSFPR>
- Only one referendum on the August primary ballot. (G-E-T)

Pro Fact:

What do the three black lines on a school bus signify?





Is Wisconsin meeting its constitutional obligation to K-12 students?

Is Wisconsin meeting its constitutional obligation to K-12 students?

Inside the *Wisconsin PTA* school funding lawsuit

1. Since statehood nearly 180 years ago, the Wisconsin Constitution has mandated the creation and maintenance of tuition-free public schools across our State with a character of instruction as uniform as practicable.

2. Through those public schools, our Constitution guarantees every child in Wisconsin, ages four to twenty, the fundamental right of access to an equal opportunity for a sound basic education, without tuition.

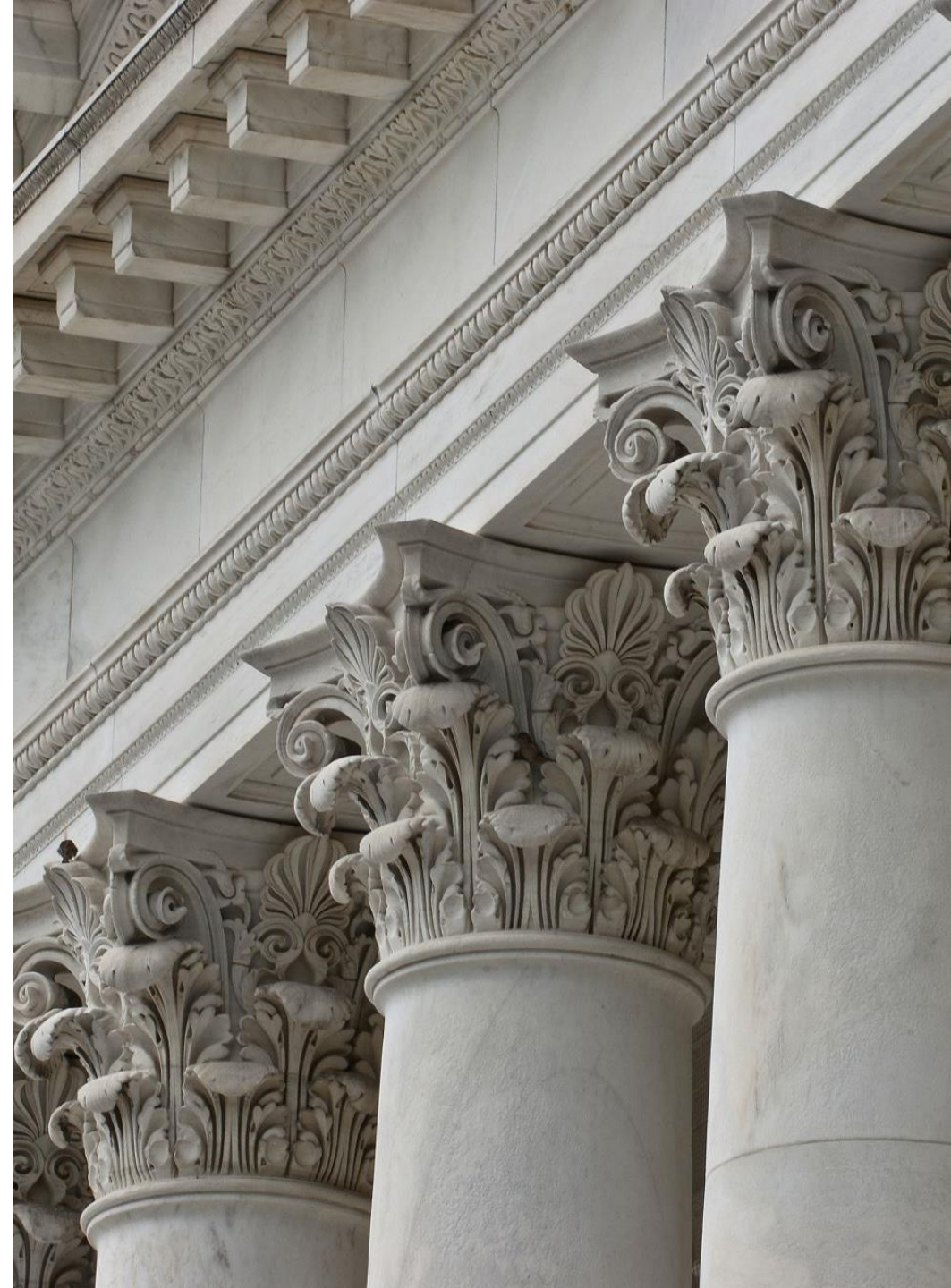
https://wasbo.com/WASBO/Advocacy/Resources/Article_Obligation_K12_Students.aspx

School Funding Lawsuit

Legal Status of WI Act 10

(Collective Bargaining Restrictions)

- In 2024 a Dane County circuit court judge ruled Act 10 unconstitutional, but that decision was put on hold pending appeal
- In July 2026, on a 2-1 vote, the 2nd District Court of Appeals overturned the 2024 Dane County ruling
- On August 18, an appeal was filed with the Wisconsin Supreme Court
- Until or unless the WI Supreme Court rules otherwise, Act 10 remains in effect and school districts continue to operate under its guidelines





WISCONSIN DEPARTMENT OF
Public Instruction

DPI Adopts WASBO
Standards for School
Business Admin License

Jill K. Underly, PhD, State Superintendent

Wisconsin Standards for School Business Administrator (5008)

Standard 1 – Financial

Program completers will understand and demonstrate the capacity to lead essential financial, budgeting, and accounting responsibilities of school districts including budget creation, forecasting revenue, investment strategies, and resource allocation, with emphasis on adherence to legal standards, internal control procedures, risk management, and maintaining accountability for district assets while ensuring fair purchasing practices and reporting financial status to appropriate agencies.



WASBO Upcoming Learning Opportunities

Academies

- Operational Referendum Academy- 9/15 & 10/20
- Capital Referendum Academy- 9/15 & 10/20
- First Year Academy- 9/16-9/17
- Leveraging Technology Academy
 - Chippewa Falls- 9/22 & 10/27
 - Pewaukee (SOLD OUT)- 9/18 & 10/23
- Special Education Budgeting Academy
 - Eau Claire- 10/26
 - Pewaukee- 11/4

Conference

- Fall Conference- Osthoff, Elkhart Lake- 10/7-10/9

WASBO University

- Cash Flow & Fund Balance Management- Starts Sept. 10
- School Business Ethics- Starts Sept. 15
- Payment Methods, Purchasing Cutoffs & Cash Handling- Starts Sept. 16
- Risk Identification: The First Step of the Risk Management Process- Starts Sept. 22
- Human Resource Essentials for K-12- Starts Sept. 29
- Investing, Managing, & Refinancing Debt- Starts Oct. 13
- Capital Planning & Facilities Investment- Starts Oct. 14
- Risk Analysis: The Second Step in the Risk Management Process- Starts Oct. 19

Back to School Vibes:

Suggestions for
Getting Through the
First Few Weeks





Thank You !
See You Next
Time

September 25, 2026