

WASBO's Money Talks

The Sweater Weather Episode

September 25, 2026



"But, there must be some mistake. I don't want to
buy the school."

Our Panel

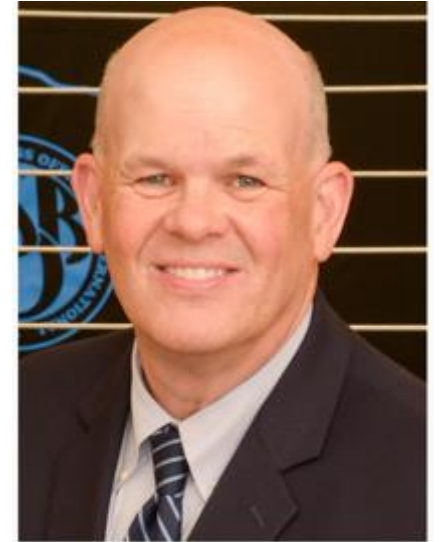
- We're not lobbyists or attorneys, just WASBO colleagues
- We share non-partisan, veteran perspectives on how to navigate the financial challenges present in your school district
- Opinions expressed are our own, not necessarily those of our employers (but we're usually right)



**Brian
Adesso**
Money Talks Co-Founder



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



**Mike
Barry**
WASBO Executive Director

After Tax Levy Work is
Done, Celebrate with....

Babcock
Dairy Unveils
“Levylicious
Salted Turtle”



‘LEVY’
-LICIOUS
SALTED
TURTLE

Third Friday September Membership Report



Count Date September
18, 2026



Due Date October 02,
2026



Report Platform: School Finance
Reporting Portal (PI-1563 via SAFR)
alongside dual reporting in the new
WSFIP Pupil Count Module for the 2026-
27 school year

Notes on Equalization Aid:

- ***No increase in the General Aid pool*** for 2025-26 and 2026-27: \$5.58 billion each year (a 2-yr aid freeze is rare, but not rare enough)
- 2025-27 state budget policy choice: \$1.5 billion for ***income and sales tax relief*** instead of equalization aid
- No increase in ***School Levy Credit pool*** for 2025-26 or 2026-27
- Still too many school districts reporting late

Pete the Predictor's Fearless Financial Forecast

These Are Estimates
Please Don't Sue Us

Thank You, Money Talks Legal Team

Estimated Equalization Aid:

School Levy Credit:

Property Value Changes:

SPED categorical aid % (No Link)



Know Your Tax Levy Terms



Preliminary Budget: Adopted by the board in late spring as a placeholder for the period July 1 until late October

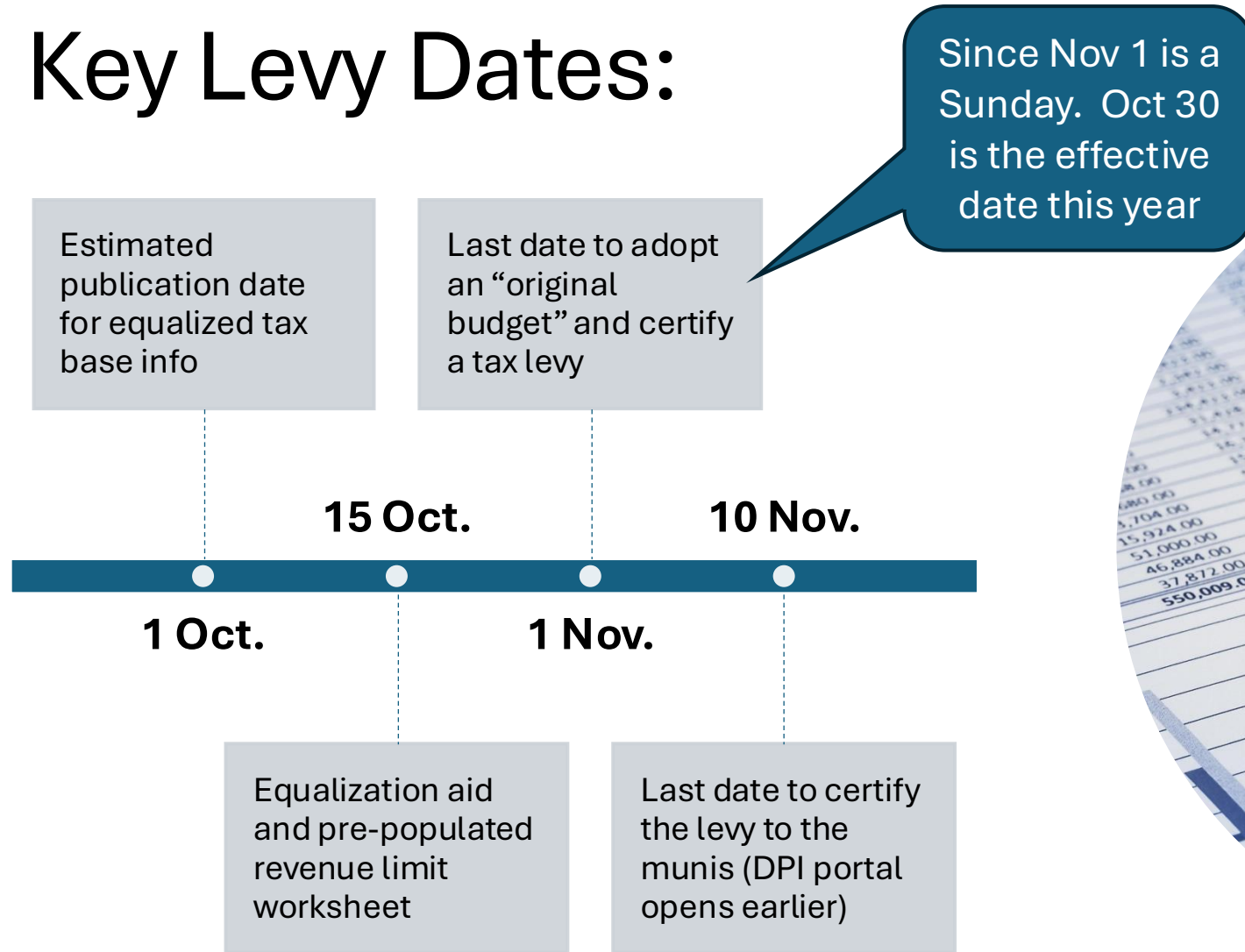


Original Budget: Defined in statute as the first budget adopted by the school board AFTER the Public Hearing, may remain in place through June 30 if not revised



Revised Budget: Requires a super-majority (two thirds) vote of the board to revise the Original Budget, publication requirement applies

Key Levy Dates:



Tax Bill Mailing

Start Your
Vacation
Here



State law (sec . 74 .09(5),
Wis . Stats .) requires the
municipal clerk to
distribute tax bills no
later than the third
Monday in December

December 2026

SU	MO	TU	WE	TH	FR	SA
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2
3	4	5	6	7	8	9

WI Dept of
Revenue
Annual
Publication
– A Good
Reference



2026

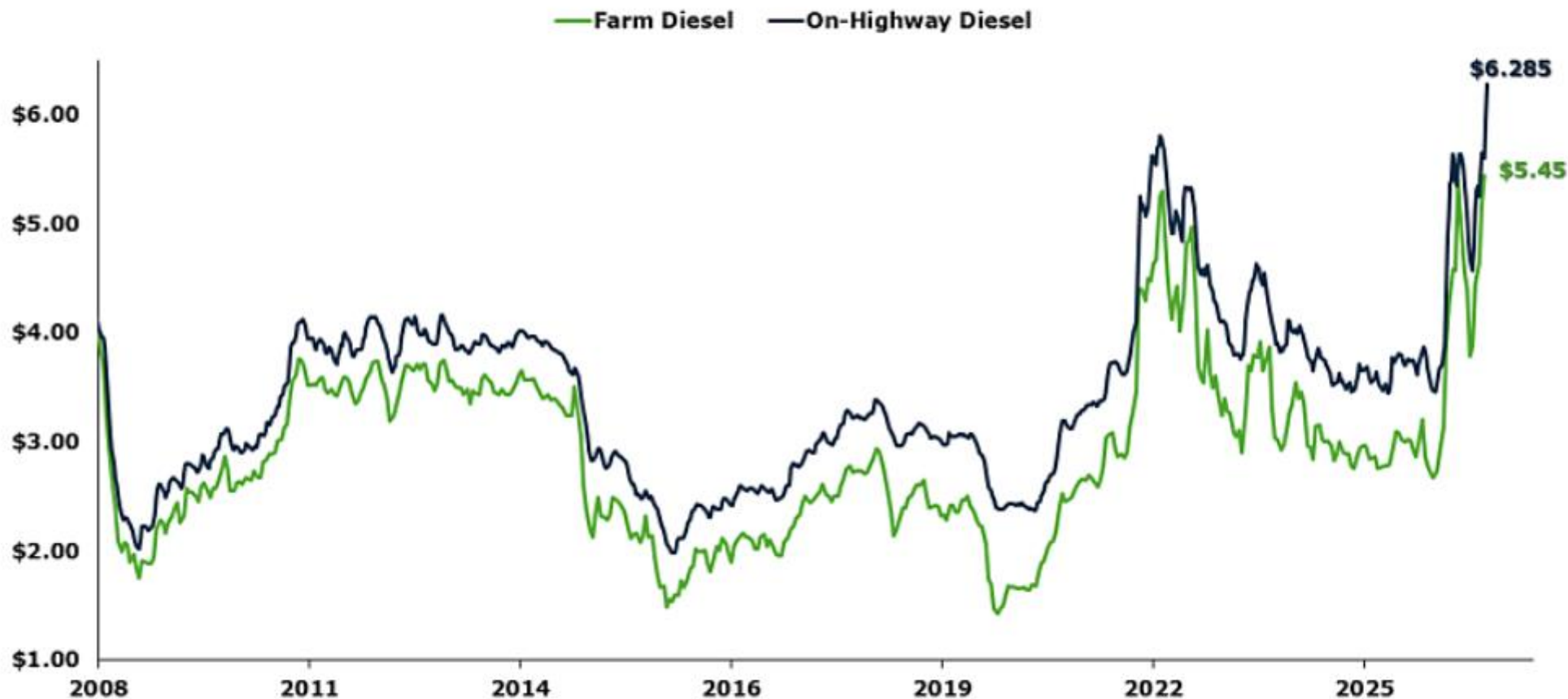
Guide for Property Owners



<https://www.revenue.wi.gov/dor%20publications/pb060.pdf>

Diesel Prices up 70%

U.S. On-Highway Diesel Fuel Prices, Farm Diesel, Dollars per Gallon, 2008 – 2026 YTD



WASBO Upcoming Learning Opportunities



Academies

- Special Education Budgeting Academy
 - Eau Claire- Starts 10/26
 - Pewaukee- Starts 11/4
- Impact Academy – Madison – Starts 11/10

Conference

- Fall Conference- The Osthoff, Elkhart Lake- 10/8-10/9
- Midwest Facility Masters Conference – Kalahari, WI Dells – 11/2-11/3

WASBO Networking

- Fall Golf & Hike Scholarship Fundraisers –Valders & Elkhart Lake – 10/7

Webinars

- Transportation Tidbits: Special Education & Medicaid Reporting – 10/1
- Beyond the Pail: Human Resources – 10/15

WASBO University Courses

- Human Resource Essentials for K-12- Starts 9/29
- Investing, Managing, & Refinancing Debt- Starts 10/13
- Capital Planning & Facilities Investment- Starts 10/14
- Risk Analysis: The Second Step in the Risk Management Process- Starts 10/19
- Wisconsin School Governance & History – Starts 10/30
- Balance Sheet Accounting for School Districts – Starts 11/3
- Payroll Administration I – Starts 11/3
- Purchasing Practices: How We Buy – Starts 11/4

Final Thoughts: WASBO Pro Tips For Sept-October





Thank You!
See You Next Month
October 30, 2026
“WASBOO” Halloween Episode