

Taking Care of Business

Wisconsin's Professional Journal for School Business & Operations | May / June 2026

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.

7. While control of public schools is largely local, the framers agreed at the constitutional convention that the primary responsibility for funding public schools—indeed, up to two-thirds of the cost—would fall on the State.

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

Inside the *Wisconsin PTA* school funding lawsuit

12. In 2009—17 years ago—the Legislature repealed the statutory provision that automatically increased the annual revenue limit by an amount indexed to inflation.

16. Adjusted for inflation, in the 2023–24 school year, Wisconsin spent \$800 less per public school pupil in state aid than it did in the 2009–10 school year.

17. By the end of fiscal year 2025, the State had a \$4.6 billion surplus and an approximately \$2 billion rainy-day fund.

18. In the 2023–24 school year, the State underfunded the education of students with disabilities by \$1.29 billion.

23. Had revenue limits kept pace with inflation since the 2009–10 school year, today school districts would receive an additional \$3,380 in revenue per-pupil.

29. Due both to reduced state revenues in real dollars and legislatively imposed revenue limits, school districts across Wisconsin are now facing structural budget deficits that provide them little choice but to seek voter approval via referenda to fund school operating expenses through local property tax increases.

WASBO's upcoming 2026 learning opportunities

Lead Custodian Academy

Today's lead custodians are vital school leaders, managers, and problem-solvers whose roles extend far beyond traditional cleaning. To help them excel, WASBO's Lead Custodian Academy (August 4-5, 2026, at Muskego High School) covers leadership and career advancement on day one, followed by essential technical skill development on day two. Visit [WASBO.com/LCA](https://wasbo.com/LCA) or turn to P. 28 to learn more!

WASBO University Summer Courses

Prepare for the year ahead with WASBO University's Summer 2026 courses. The featured **Learning Innovations Impacting Finances & Facilities** course (August 11 & 13) balances modern educational trends with operational cost-efficiency. You can also register for **Understanding and Forecasting School District Expenditures** (July 7-23) for technical budgeting models, and **Budget Monitoring & Communication** (August 4 & 6) for effective fiscal oversight. Visit [WASBO.com/U](https://wasbo.com/U) or turn to P. 60 to learn more!

Custodial & Maintenance Conferences

Districts are encouraged to bring their whole team to WASBO's summer Custodial & Maintenance Conferences: Winneconne (July 15), Black River Falls (July 29), and Muskego-Norway (August 5). Each unique event provides practical, hands-on knowledge for your staff, with exhibiting opportunities also available. Visit [WASBO.com/Custodial](https://wasbo.com/Custodial) or turn to P. 29 to learn more!

Leveraging Technology Academies

Integrate AI effectively and responsibly with the Leveraging Technology for Educational Excellence Academy! Designed for school leadership teams, this program combines hands-on labs and strategic planning to help you build a tailored AI blueprint for your district. Register today for one of the 2026-27 cohorts: Sparta (starts June 25), Chippewa Falls (starts September 22), Menasha (starts February 12) and Madison (starts February 15). Visit [WASBO.com/LTA](https://wasbo.com/LTA) or turn to P. 32 to learn more!

About the Cover

A school finance lawsuit was filed in Eau Claire County Circuit Court in late February against the Wisconsin legislature on the basis that the Wisconsin school finance system does not comply with the state constitution. The lawsuit, referred to as *Wisconsin PTA, et.al. v. Wisconsin Assembly (Wisconsin PTA)* seeks to show, through arguments, data, anecdotes, and explanation of school finance mechanics, that students in some districts do not have equal opportunities to access a soundbasic education, as defined in state law (and guaranteed by the constitution), because the school finance system is not adequate. Turn to P. 36 for an in-depth analysis of the lawsuit by WASBO Research Director Anne Chapman.

A Look Ahead

Taking Care of Business
2026 Publication Themes*

August 2026: Public school open
enrollment as a school finance issue

November 2026: School consolidation

**Themes may change given the evolving
nature of school operations.*

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Taking Care of Business c/o WASBO
4797 Hayes Road, Suite 202

Madison, WI 53704

P 608.249.8588

wasbo@wasbo.com

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Editor: Mike Barry

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Mike Koltes
WASBO President

Mike Barry
WASBO Executive Director

Attolles Law, s.c.

Attolles Law, s.c.

Baird

Lisa Sink
CESA 6

John Gahan & Colin Jacobs
Pewaukee School District

Kelly Fassbender
& Dr. Jason LeMay
Antigo & Ladysmith School Districts

Ryan Silvola
WASBO Comm. Coordinator

Dr. Danielle Bosanec
WASBO PD Director

Anne Chapman
WASBO Research Director

Andy Wegner & Eric Kirch
Mukwonago Area School District

Lisa Greenfield, Charlie Holt
& Bryanna Krekler
Assorted Industries

Mike Brendel & Jennifer Buros
DPI School Financial Services

Nick Reichhoff, Phil Frei &
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Mike Koltes

WASBO President

Director of Business Services | CESA #5

The summer outlook

Advocacy, leadership, and WASBO's shared mission

As temperatures continue to rise and the official start of summer begins next week, this season isn't just about students being out of school; it brings a fresh perspective to our work. For school business officials, this season is often a time of transition: closing the chapter on a budget cycle while beginning to plant the seeds for the next academic year.

This summer carries a different weight for every district as we reflect on the varied results of the recent spring elections, which brought both celebration and challenging new realities to our local communities.

Navigating the referendum landscape

In April, [75 school districts](#) across our state put referendums to voters. The results were a mixed bag, mirroring the complex economic reality our communities face. While 61% of these measures passed, a testament to the deep value Wisconsinites place on public education, it is impossible to ignore that [29 districts](#) saw their requests fail. In some cases, these outcomes were decided by just a handful of votes. Regardless of whether your

district is currently celebrating a successful vote or navigating the difficult conversations that follow a failed one, our professional mission remains unchanged. We must continue to be the primary advocates for the resources necessary to fund the most essential areas of education and best support student learning.

Budgeting is often perceived as an exercise in spreadsheets and software, but for us, it is a call to action: prioritizing resources to most effectively support student learning.

Our advocacy ensures that, despite shifting political winds or local economic pressures, the focus remains on the classroom. We are the bridge between fiscal responsibility and the academic success of Wisconsin's children.

Honoring our leaders and volunteers

Our profession is only as strong as the individuals willing to step up and support it. I want to extend a sincere thank you to the WASBO members who recently ran for a seat on the [Board of Directors](#). We appreciate your willingness to advance our profession and your dedication to the

high standards WASBO upholds. To those who may be considering a leadership role in the future, I'd say please consider running for the board. Our organization thrives on diverse perspectives and fresh ideas. Your voice is needed at the board level.

Get involved: The path ahead

Beyond the board, the heartbeat of WASBO is found in our volunteers. Our organization depends on your support to create the outstanding learning opportunities and networking we currently enjoy. I encourage every member to:

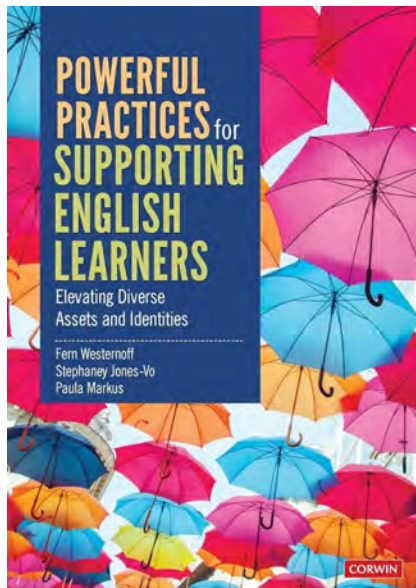
- **Stay active in your [Regionals](#):** These local connections are the frontline of peer support.
- **Join a [committee](#):** From legislative advocacy to conference planning, your expertise is invaluable.
- **Participate in planning:** Help us shape the future of our professional development offerings.

As we move into summer, let's carry a spirit of collaboration with us. Thank you for all you do for your districts, your communities, and WASBO.

Together, we are ensuring a bright future for every student in Wisconsin!

Savings in Action

CESA_{purchasing}



PROBLEM:

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SOLUTION:

CESA Purchasing assisted Audrey, CESA 2 consultant, in securing quotes from three different vendors to consider for a purchase of the pictured text. These quotes varied significantly, with Complete Book providing the best possible pricing. Complete Book's pricing notably beat a major online superstore as well as the actual publisher of the book.

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By utilizing the CESA Purchasing Program, Audrey avoided tedious negotiations, time spent sourcing, and comparing quotes, at no cost to her. Leveraging the contract in place between CESA Purchasing & Complete Book ensured best possible pricing and maximum use of CESA 2's funding.

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- Audrey Lesondak, Senior Director, Language & Culture; CESA 2



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- Kendall Montiegel, Sales Representative; Complete Book



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"Assisting Audrey throughout this procurement process is a great example of how CESA Purchasing can provide support, not only to receive discounted pricing through our various vendor contracts, but to save time by allowing us to assist with sourcing & securing quotes, vetting potential suppliers, and providing the purchaser confidence that they are making the most of every dollar. Kendall and the Complete Book team consistently provide exceptional customer service as well as industry best pricing. We highly recommend you consider them when making any book purchase!"

- Meghan Cropp, Partnerships Manager; CESA Purchasing

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Mike Barry
WASBO Executive Director

The most impactful school funding issue since Act 10: What you need to know

When you think of the civil rights movement, what comes to mind? Probably the 1960's marches for voting rights and desegregation. Almost certainly not lawsuits challenging the constitutionality of the state's school funding formula. But the two are closely related.

The 1960's civil rights movement began in the streets, with protests, marches, and rallies. By the 1970's, it had moved into state and federal courts, where the lasting impacts were felt, including major changes in how states fund their public schools.

It started with *Serrano v. Priest*, a California State Supreme Court case, first decided in 1971. It claimed that the state legislature had failed to meet its duty to provide a quality public education for all children as required by California's state constitution.

The Court agreed. Soon, similar cases were brought in states across the country. In many instances, State Supreme Courts struck down existing public school funding models, finding them to be inadequate, unequal, or both.

There is, by now, a long history of public-school funding litigation, including here in Wisconsin. This issue of Taking Care of Business includes a 'must-read' article by Anne Chapman, WASBO's Research Director, which examines the policy issues at the core of a new school funding lawsuit filed in Eau Claire County a couple of months ago (*Wisconsin PTA et al. v. Wisconsin State Assembly, et.al. filed February 23, 2026*).

The lawsuit is the first of its kind in Wisconsin in over twenty-five years. Back in 2000, in the *Vincent v. Voight* case, the Wisconsin Supreme Court upheld the state's school funding formula as constitutional. Now, the new lawsuit argues that during the many

years since *Voight*, circumstances have changed (worsened) and the Wisconsin school funding formula no longer meets the constitutionality standard established by the Voight decision.

These cases do not move quickly, often taking two, three, or more years to wind through the courts and state legislatures. Although a decision in the new funding lawsuit may take time, it is sure to be the most important school funding issue for Wisconsin public schools since Act 10 became law in March 2011.

Political pundits have been quick to describe the new lawsuit in familiar red-blue, liberal-conservative terms, although those labels don't fit well here. I encourage you and all school leaders to resist those shortcuts. Take time to gain a deeper understanding of the policy issues at the center of this case and do your own thinking. Anne's article is a great place to start.



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School safety & ICE: What administrators need to know

As a result of the federal administration's immigration agenda and a slew of federal policy changes in early 2025, school districts across the state are working to protect their school communities, safeguard students' educational rights, and comply with a myriad of evolving federal policies.

These Frequently Asked Questions (FAQs) provide school districts with guidance on working with vulnerable school families to ensure educational rights are not undermined while complying with federal immigration enforcement, to the extent such responsibilities fall to a school district.

Why is this an issue NOW? Has something new happened?

On January 21, 2025, the U.S. Department of Homeland Security rescinded guidelines that, for over a decade, restricted U.S. Immigration and Customs Enforcement (ICE) and the U.S. Customs and Border Protection from carrying out immigration enforcement actions in sensitive locations (such as schools) where children gather, among other protected areas.

Previously, ICE was expressly prohibited from enforcing immigration laws in schools, as schools were deemed protected environments. However, with the rescission of these guidelines, ICE enforcement activities may now occur in schools. Additionally, ICE enforcement activities across the nation have



Chrissy Hamiel
Attorney
Attolles Law, s.c.



Andy Phillips
Attorney
Attolles Law, s.c.



Sarah Hanneman
Attorney
Attolles Law, s.c.

increased significantly over the past 12 months, and this remains a topic districts need to remain aware of.

With the rescission of the guidelines restricting immigration enforcement activity in schools, must schools now grant ICE automatic access to school buildings?

The removal of the prohibition on locating individuals in schools does not grant ICE automatic access to a school. School administrators still retain authority to restrict access to their property, facilities, and/or school-related events through policy, and ICE is not allowed to enter schools without either (1) permission from the school or (2) a warrant meeting certain requirements.

Are school and district officials required to allow ICE officials access to school facilities and school buildings?

While ICE officials may ask for permission or use other tactics to gain entry, school officials have no obli-

gation to permit ICE officials entry into nonpublic areas of the school unless they have a valid warrant signed by a judge authorizing access to the school to apprehend named individuals.

What documentation, if any, may a school district require ICE officials to produce to access school facilities and buildings?

Only a judicial warrant that meets the following requirements will authorize an ICE agent access to non-public areas of the school grounds:

1. Be issued by a judicial court (not an administrative warrant issued by an agency);
2. Be signed by a state or federal judge or magistrate;
3. State the address of the premises to be searched and the individual sought; and
4. Be executed within the time period specified on the warrant.

If a warrant does not meet the above criteria, the school official can deny the ICE official access to the school.

Key takeaway

Following the early 2025 reversal of federal guidelines that previously protected schools from immigration enforcement, school districts must understand their legal rights and obligations regarding U.S. Immigration and Customs Enforcement (ICE) activities on campus. The provided guidance emphasizes that ICE agents do not have automatic access to school facilities and can be lawfully denied entry unless they present a valid, judge-signed judicial warrant, rather than a standard administrative warrant. Furthermore, students remain protected by privacy laws like FERPA and constitutional rulings that guarantee the right to a public education regardless of immigration status. To safeguard students and minimize educational disruptions, school personnel are instructed to verify agent credentials, carefully review all legal paperwork, immediately involve district administration and legal counsel, and strictly enforce district visitor policies.

An ICE official has presented an “administrative warrant” to a school official for access to a school building. Do I have to honor the “administrative warrant” and allow the ICE official access?

No. An administrative warrant is distinct from a judicial warrant – rather than coming from a judge at a judicial court, it comes from an official at an administrative agency, such as ICE or DHS.

Because administrative warrants do not come from a judge, they do not authorize ICE officials to access the school's non-public areas. Administrative warrants may relate to an individual's arrest or removal, but they do not authorize access to schools.

What legal protections are in place relative to students and ICE enforcement activities?

Legal protections exist for students from ICE-related enforcement activities. Regardless of immigration status, all children have the right to

a public education, consistent with the Supreme Court of the United States' 1982 decision in [*Plyler v. Doe*](#). Schools cannot deny a student a public education based on immigration status. In Wisconsin, the [*Thayer Rule*](#) is well recognized and states that resident students are constitutionally entitled to attend their resident school district.

The [Family Educational Rights and Privacy Act](#) (FERPA) and Wisconsin's Pupil Records Law ([Wis. Stat. § 118.125](#)) protect the privacy of student education records and restrict the sharing of personally identifiable information (PII) without parental consent (which includes PII that might indirectly reveal a student's immigration status). FERPA and Wis. Stat. § 118.125 generally prohibit schools from sharing student records with immigration or law enforcement agencies without consent or a judicial order.

The Fourth Amendment protects all individuals from unreasonable searches and seizures, and the Fifth Amend-

ment ensures the right to remain silent when confronted by law enforcement.

What should a school official do if an ICE official appears at a school for enforcement activities relating to a student?

All staff responsible for controlling building/visitor access should understand that ICE officials are not automatically entitled to entry. Staff should contact the appropriate school administrator(s) to speak directly with the ICE official regarding their ability to access non-public areas of the school and/or school records.

School administrators should immediately contact legal counsel. School administrators should verify the ICE official is who they purport to be. If an ICE official seeks access to non-public areas of the school or to school records, ask to see their legal paperwork granting access and request permission to make copies of it. School administrators and/or legal counsel should carefully review the warrant to

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determine whether it permits lawful access.

May our school district deny access to an ICE official if the ICE official does not present a validly issued judicial warrant?

If an ICE official does not produce a valid judicial warrant, a school official may deny the ICE official access. Many schools want to prevent the educational environment from being disrupted or becoming a law-enforcement zone.

How must a school district respond to a validly issued judicial warrant presented by an ICE official?

If it is determined that the ICE official has a valid judicial warrant signed by a judge and that the warrant authorizes access to the school to apprehend named individuals, then the school must comply with the ICE official's lawful request.

Parental consent should be obtained before allowing any interview with a student.

What proactive measures can a school district take to feel confident in the event ICE arrives at a school building?

First and foremost, school districts should continue to be mindful of their obligations under federal and

state law and school district policy relative to pupil confidentiality and law enforcement access to schools.

Below is a list of action items for school districts:

1. Understand the school district's legal obligations relative to ICE enforcement activities.
2. Ensure that school staff responsible for building access understand that ICE officials are not automatically entitled to entry.
3. School administrators should be well-versed in district policies regarding law enforcement access to schools and should address their interactions with ICE officials in a manner consistent with those policies.
4. Inform school staff of expectations relative to the possibility of schools becoming enforcement grounds for ICE action, as well as the district's expectations in the event a school staff member is approached by an ICE official.

Consider whether to communicate with students, parents/guardians, and the broader school community. Such communication can reassure families who wish for schools to remain learning zones rather than law enforcement zones.

What should I do in the event an ICE official shows up at our school district?

Do not panic. Instead, the following steps should be considered:

1. Immediately notify district administration.
2. Apply district policy relative to law enforcement access to schools and school visitors to determine access rights.
3. Request that ICE officials produce the relevant paperwork and copy/review it to determine whether a valid judicial warrant has been issued.
4. Contact legal counsel for further assistance.
5. Access and entry may be denied to ICE officials if a valid judicial warrant has not been produced.
6. A school district should not inhibit execution if a valid judicial warrant specifying access to the school is produced; the school must comply with the ICE official's requests pursuant to that warrant.
7. Remember that administrative warrants authorize service of documents and/or arrest, not carte blanche entry to school premises, and thus, require school district consent for execution.

At the end of the day, school districts should take solace in their ability to operate and maintain their districts to promote student education.

As the new administration continues to reshape federal immigration policy, school districts are well served to stay abreast of any changes that may further impact the education sector.

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Legal considerations for AI and security technology

As school districts continue to explore or rely on tools enabled by Artificial Intelligence (AI), it is important to understand the legal complexities that arise from their use. This article will focus on legal considerations applicable to the use of AI in general, as well as additional considerations specific to AI-enabled security tools.

Generally, the most important legal consideration regarding the use of AI by school district staff or school board members is compliance with state and federal privacy and confidentiality laws.

Regarding students, pursuant to the [Family Educational Rights and Privacy Act](#) (FERPA) and Wisconsin's Pupil Records Law ([Wis. Stat. § 118.125](#)), school districts must ensure that staff (and school board members) are not inputting any protected pupil information into AI systems or tools, unless the school district has an appropriate contract with the AI system or tool that safeguards protected pupil information and ensures compliance under FERPA and corresponding state law.

FERPA and the corresponding Wisconsin law prohibit disclosure of education records without consent unless a statutory exception applies; there is no general exception that permits school districts to share confidential pupil information with third-party



Chrissy Hamiel
Attorney
Attolles Law, s.c.

AI companies. Therefore, if a school district wants to input pupil information into an AI system or tool, it must enter into a valid, legally compliant vendor contract with the AI company that protects pupil information.

Moreover, it is highly recommended that legal counsel review any such contract to ensure that it contains the requisite language to protect confidentiality and to prohibit the AI company from using information input into the program to train the models.

Additionally, the contract should establish clear retention schedules, as certain information stored in the AI system may be considered a public record.

As it relates to AI security tools, there has been a recent uptick in the number of companies offering cameras (or programs that can be embedded into a school district's existing camera



Kylie Owens
Attorney
Attolles Law, s.c.

system) that purport to detect guns, fights, bullying, and medical emergencies, among other uses.

The first legal consideration regarding these AI security tools concerns the Fourth Amendment, which prohibits governmental actors, such as public school districts, from conducting unreasonable searches or seizures.

Generally, a "search" occurs when the government intrudes on an expectation of privacy that a person actually holds and that society recognizes as reasonable.

While students and staff have reduced expectations of privacy in many school settings, there are locations such as bathrooms and locker rooms where privacy interests remain ([Wis. Stat. § 175.22](#)).

In contrast, spaces like hallways, commons, and lunchrooms typically do not support a reasonable expectation of privacy, so fixed video surveillance

Key takeaway

The integration of AI and AI-security tools in school districts necessitates adherence to established legal frameworks concerning privacy, search-and-seizure, and civil rights. Under FERPA and state law, the input of protected student data into AI systems requires vendor contracts that ensure confidentiality and prohibit data utilization for model training. Regarding Fourth Amendment considerations, the implementation of AI security surveillance requires management of camera placement and the use of explicit signage to clarify privacy expectations. Additionally, to maintain compliance with Titles VI and VII regarding potential disparate impacts, such as algorithmic bias in facial recognition, districts are advised to require vendor bias testing and monitor AI systems for disproportionate false positive rates.

in those areas is generally not considered a search.

However, AI-powered systems may alter the constitutional calculus in certain situations because pervasive analytics may be seen as more intrusive than traditional cameras.

Moreover, districts should also take the time to evaluate employee privacy expectations. Portions of classrooms, desks, file cabinets, offices, and staff lounges may or may not carry a reasonable expectation of privacy depending on whether the space is for exclusive or shared use.

If surveillance cannot be avoided in those areas, school districts can reduce risk by providing explicit notice so employees, students, parents, and visitors cannot credibly claim a subjective expectation of privacy that society would view as reasonable under the circumstances. This explicit notice can be provided through handbooks and signage.

Another consideration for AI security tools involves [Titles VI and VII](#), which prohibit discrimination based on protected characteristics with re-

spect to students and staff, respectively.

Title VI applies to students in districts receiving federal funds, while Title VII applies to district employment practices. AI-driven security and safety technologies can raise concerns about both intentional and disparate-impact discrimination.

For example, a January 2025 Office for Civil Rights (OCR) guidance titled [“Avoiding the Discriminatory Use of Artificial Intelligence”](#) provides several examples showing how school districts’ use of AI could result in actionable discrimination. While this guidance has since been rescinded (likely due to language on diversity, equity, and inclusion), it is nonetheless instructive.

One example in the guidance involved a situation where video security software using AI facial recognition struggled to accurately recognize the faces of students of color and misidentified Black individuals at elevated rates.

In that scenario, the system repeatedly flagged Black students as “persons of interest,” subjecting them to questioning by school resource officers and

administrators. Such outcomes can support claims under Title VI that school district use of AI tools results in discrimination based on race or national origin.

Even when a school district lacks discriminatory intent, it would still be liable if its adoption of AI tools results in a significant disparate impact on protected groups.

School districts should therefore require AI vendors to provide information on testing for racial and other biases, scrutinize performance claims, and implement internal monitoring to detect disproportionate false positives or escalating patterns of discipline tied to AI alerts.

Given the growing use and potential value of AI-driven tools, school districts must remain cognizant of the legal concerns that arise in their use and implementation.

AI is here to stay. The more school districts learn to balance its benefits and risks, the better equipped they will be to maximize opportunities, respect the rights of students and staff, and avoid legal liability.

What the April 2026 referenda mean for Wisconsin schools

April 7 marked the end of the spring referendum season, and Wisconsin voters are, more often than not, continuing to support investment in education. However, it does feel like taxpayer appetite may be receding from a high-water mark.

Specifically, in April, taxpayers in 73 Wisconsin districts were asked to consider 75 separate questions. State taxpayers approved nine of the 12 debt issue questions, 32 of the 57 non-recurring operational questions, and five of the six recurring operational questions (see Figure 1). The total passage rate was 61%, representing a significant investment in Wisconsin schools (see Figure 2).

The approval rate for recurring operational referendum questions was the



Mary Blaha
School Business Specialist
Baird

highest at 83%. This compares with the 56% approval rate for non-recurring operational referenda and represents a continued shift in the approval pattern, which had historically favored them (see Figure 2).

Admittedly, it is challenging to compare the two since the total number of recurring questions has historically been very small.



Kevin Mullen
Managing Director, Public Finance
Baird

Taxpayer sentiment
There was a significant change in the economic landscape between the fall of 2025, when district boards were finalizing plans for the referendum, and the April vote date. In December of 2025, taxpayers in 78% of Wisconsin school districts had a levy increase greater than the 1.62% statewide increase in net new construction. More importantly, 29% experienced an increase of more than 10%.

The pressure on taxpayer sentiment was evident in the Marquette Law School Polls (see Figure 4). The poll surveys taxpayers throughout the state to gauge the public's preference for increasing spending on public schools versus reducing property taxes. Since 2022, there has been a shift toward greater interest in reducing property taxes than in increasing public school spending. That poll continues to show waning support for increasing school property taxes.

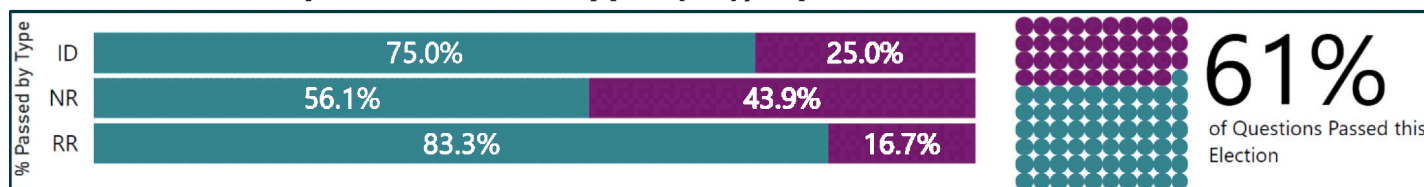
The passage rate for non-recurring referenda was in lockstep with the

Figure 1: Wis. school referenda results by referenda type, April 2026 election

A total of 73 Districts		Asked 75 Questions		
A total of 45 Districts		Passed 46 Questions		
Type		Passed	Failed	Total
Issue Debt	# of ?s	9	3	12
	Total (\$)	\$278.0M	\$509.4M	\$231.4M
Non-Recurring	# of ?s	32	25	57
	Total (\$)	\$201.2M	\$530.5M	\$329.3M
Recurring	# of ?s	5	1	6
	Total (\$)	\$3.2M	\$7.1M	\$3.9M
Overall Total	# of ?s	46	29	75
	Total (\$)	\$482.4M	\$1.047 M	\$564.6M

Source: [Wisconsin Department of Public Instruction](#) | Compiled by Baird.

Figure 2: Wis. school referenda results by referenda type (%), April 2026 election



Source: [Wisconsin Department of Public Instruction](#) | Compiled by Baird.

April 2025 results. The exact number of questions received 56% support and continues to lag historical passage rates. Notably, of the 25 districts that failed, 15 were intending to renew an operating referendum expiring this year.

Debt and recurring referenda were strongly supported. Of the 12 debt

questions asked, nine were approved, and all but one of the six recurring referenda were supported.

These results should also be interpreted with caution, given their relatively small sample size. There were considerably fewer debt questions this April (12) compared to last April (32).

Post-referendum decisions

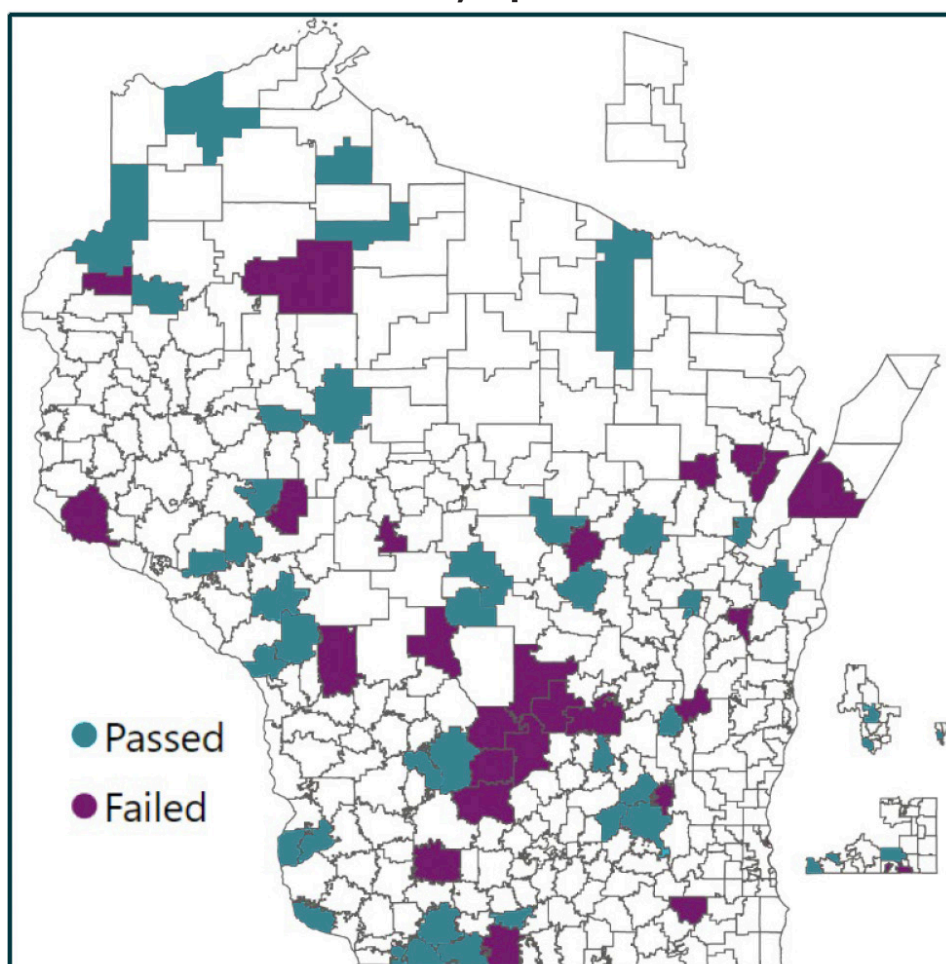
For the 25 districts whose operational referendum question did not pass in April, it is time for strategic decision-making. Should the district begin reducing expenditures now, or plan for a passing operational referendum in the fall? The fall election gives districts another opportunity to increase revenues for 2026-27, but how much success is assured?

The governor's race is focusing on the tax impact. The lack of additional equalization aid funds in the most recent biennial budget has resulted in higher school tax levies for some districts, and 2027-28 is anticipated to continue that trend.

This raises the question, "Will taxpayers be willing to vote to raise taxes this fall?" Districts can begin analyzing projected aid payments and their impact on the tax levy and mill rate using early aid estimates. These early aid estimates will be more accurate if all districts ensure their 2025-26 budget data closely aligns with actuals and is pushed to [WISEdata Finance](#).

As noted above, taxpayers are pessimistic about the economic outlook, and districts may need to consider alternative options to balance their budgets. Districts should answer the question, "Will the budget be able to

Figure 3: Map of Wis. school referenda results, April 2026 election



Source: [Wisconsin Department of Public Instruction](#) | Graphic created by Baird.

Continued on P. 16

What the April 2026 referenda mean for Wisconsin schools

Continued from P. 15

support our current staffing levels, or should we reduce positions?”

One way districts have supported continued expenditures is by utilizing fund balances. If the district has an appropriate fund balance, it may be able to delay reductions to staffing and programming despite a failed operational referendum. DPI describes an appropriate fund balance as:

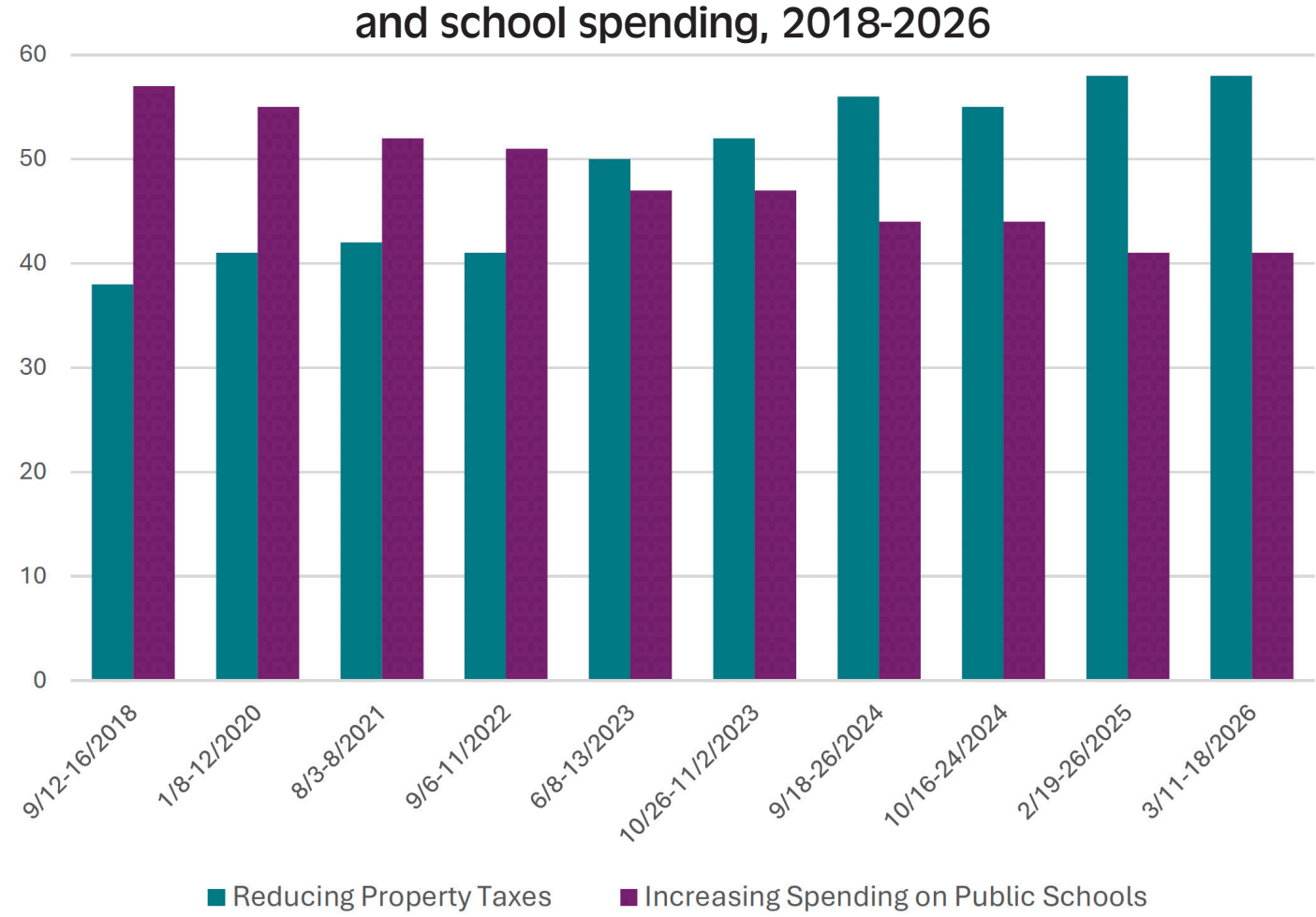
- Avoids excessive short-term borrowing.
- Is sufficient to make designated purchases or cover unforeseen expenditures.
- Demonstrates financial stability to preserve or enhance its bond rating.

[DPI data](#) highlights that 32 districts used fund balance to the tune of 5% or more of the district’s Fund 10 & 27 expenditures in 2024-25. Nine of

those districts did this in 2023-24 as well. If a district has an appropriate fund balance, this may be a short-term solution, but that option is limited in some districts (*see Figure 6*).

Fund balance flexibility has become even less of an option for some districts. The number of districts with a fund balance of 10% or lower has doubled since 2019-20 (from 9 to 18). Six of the 18 districts with a fund balance of 10% or lower had an op-

Figure 4: Wis. taxpayer polls on property taxes and school spending, 2018-2026



Source: [Marquette Law School Polls](#) | Graphic created by Baird.

Figure 5: Wis. school referenda results by type and election month, 2000-2026 totals

Election Month	Issue Debt			Non-Recurring			Recurring		
	Failed	Passed	Pass %	Failed	Passed	Pass %	Failed	Passed	Pass %
February	47	72	60.5%	31	54	63.5%	32	24	42.9%
April	286	399	58.2%	245	443	64.4%	129	109	45.8%
August/September	19	22	53.7%	16	22	57.9%	8	6	42.9%
November (Non-Presidential)	38	122	76.3%	23	72	75.8%	16	32	66.7%
November (Presidential)	49	165	77.1%	40	91	69.5%	18	53	74.6%
Special (No longer an option)	105	86	45%	34	57	62.6%	50	35	41.2%
Total	544	866	61.4%	389	739	65.5%	253	259	50.6%

Source: [Wisconsin Department of Public Instruction](#) | Compiled by Baird.

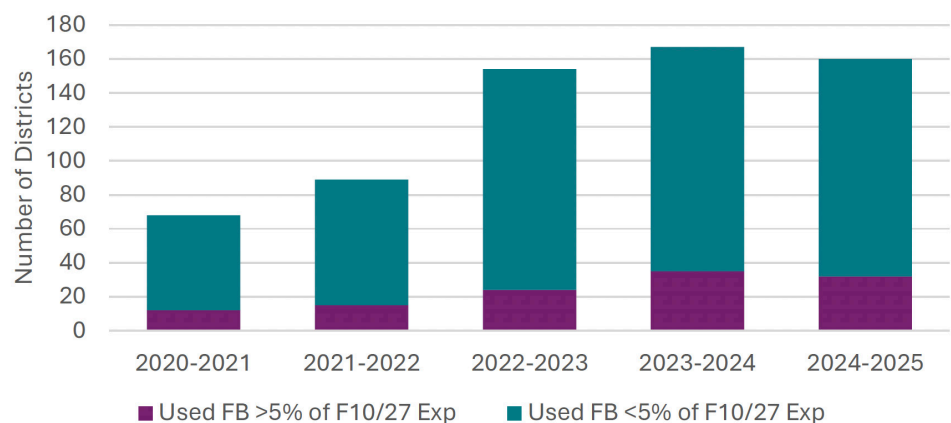
erational question on the ballot, with only 1 question passed.

In 2019-20, there was one district with a fund balance of less than 1% of Fund 10 & 27 expenses, but in 2024-25, four districts have a fund balance of less than or equal to 1% (see Figure 6).

The stakes are presently very high for the districts that lost an operational referendum this year. If the next state biennial budget raises the low-revenue ceiling amount, these districts will not have access to that increase.

According to current law, for districts that fail an operating referendum in one of the three school years prior to a given school year, the Low Revenue Ceiling amount to which

Figure 6: Wis. district fund balance usage by threshold, 2020-2025



Source: [Wisconsin Department of Public Instruction](#) | Graphic created by Baird.

that district is subject is frozen at the amount of the Low Revenue Ceiling in the year the operational referendum failed. In compliance with the Wisconsin Department of Public Instruction, the current Low

Revenue Ceiling is \$11,000 as set in the 2023-25 state budget. Districts have the option for fall 2026 election dates. See Figure 7 for a summary of election dates for the next five calendar years.

Figure 7: Wis. election schedule, 2026-2030

Election	2026	2027	2028	2029	2030
Spring Primary	2/17/2026	2/16/2027	2/15/2028	2/20/2029	2/19/2030
Spring General	4/7/2026	4/6/2027	4/4/2028	4/3/2029	4/2/2030
Fall Primary	8/11/2026		8/8/2028		8/13/2030
Fall General	11/3/2026		11/7/2028		11/5/2030

Source: Baird.

The growing reality of school district consolidations

After four failed operating and capital referendums in five years, the Hustisford School District (HSD) gave it one last try on April 7. However, this time it was different.

HSD leaders said they had no choice but to close the rural Dodge County district. The 238-student K-12 district could no longer pay its bills due to declining enrollment and inadequate funding from the state and local taxpayers.

Hustisford's elementary school has operated since 1850. The district was formed in 1951 when 10 small schoolhouse districts consolidated.

Rather than dividing Hustisford students and property owners across multiple bordering districts through dissolution, HSD sought to keep its school community together by consolidating (merging) with one neighboring district.

Consolidation could also give HSD a chance, but no guarantee, to negotiate to keep its grade school open for up to five years.

But consolidation could take two years, and Hustisford will run out of funds by summer 2026, with zero fund balance to tap and \$1.9 million in debt to repay from lines of credit and a State Trust Fund loan.

So HSD's School Board proposed a



Lisa Sink

Communication & Marketing Consultant
CESA 6

two-year operational referendum seeking \$3.75 million to keep the district afloat while it pursued consolidation. The tax impact: the owner of a \$300,000 home would pay an additional \$1,023 and \$1,026 on the next two December tax bills, after which school taxes were expected to decrease with a lower consolidated tax rate.

It was a big ask. Over the past decade, HSD residents approved a total of \$600,000 in referendum funding, while four neighboring districts approved referendums totaling \$16.6 million to \$26.5 million. On April 7, HSD residents voted no, with 58% opposed, rejecting their fifth straight referendum.

Hustisford seeks to dissolve

Hustisford is pursuing dissolution while also trying to keep students together next year in the Dodge County School District, which would have been HSD's most likely consolidation partner. Hustisford would use a tuition

agreement to pay Dodge County to educate HSD students for 2026-27.

The earliest that dissolution or a large detachment could take effect is July 1, 2027. HSD must provide a Free Appropriate Public Education (FAPE) to any enrolled students for the 2026-27 school year. HSD cannot force every student to open enroll out or require other districts to accept HSD students next fall. More than 70 HSD students — or about 30% of the districtwide enrollment — have already applied to open enroll out.

Families are scrambling to figure out where their children will attend school in fall. District leaders and teachers are helping resolve transportation, graduation credits, WIAA eligibility, and more. Neighboring districts are offering jobs to staff.

With Dodge County Schools offering to educate HSD students in 2026-27 under a tuition agreement, some families may drop their OE requests and attend Dodge County.

District consolidations could rise

While HSD's extreme financial situation increases the likelihood of dissolution, approval is not guaranteed. The last time the state allowed a district to dissolve was 36 years ago. In 1990, the state approved the dissolution of the Oondosaggon School District in the town of Barksdale in

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Figure 1: Wis. school district consolidations, splits and single dissolution, 1965 - present

Year	Districts Reorganized	New Reorganized District
1965	Mindoro and Melrose	Melrose-Mindoro
	Preble and Green Bay	Green Bay Area
	Somers-Pleasant Prairie (non-oper UHS) and Kenosha	Kenosha
	Allouez (non-oper) and Green Bay	Green Bay Area
1967	Casco and Luxemburg	Luxemburg-Casco
	Gratiot and South Wayne	Gratiot-South Wayne (Black Hawk)
	Blue River and Muscoda	Muscoda-Blue River (Riverdale)
	Iron River and Maple	Maple
	Hawkins and Ladysmith	Ladysmith-Hawkins
1968	Fairchild and Osseo	Osseo-Fairchild
	Westboro (split)	Rib Lake
	Birnamwood and Wittenberg	Wittenberg-Birnamwood
1969	Cable and Drummond	Drummond Area
	Tripoli (split)	Prentice
	Brandon and Rosendale (split)	Rosendale-Brandon
	Bear Creek and Clintonville	Clintonville
1971	Gale-Ettrick and Trempealeau	Galesville-Ettrick-Trempealeau
	Hollandale and Blanchardville	Pecatonica Area
1983	Hartland Elementary / Hartland/Lakeside School	Hartland-Lakeside Joint 3
1987	Nashotah Jt. No. 2 and Delafield Jt. No. 6	Lake Country
1988	No. 2, Town of Richfield, and Jt. No. 7, Towns of Richfield and Erin	Richfield Jt. 1
1989	Blair and Taylor	Blair-Taylor
1990	Ondossagon	Dissolved (Incorporated into Ashland, Drummond & Washburn)
1992	Arkansaw and Durand	Durand
1995	Bloomington and West Grant	River Ridge
2006	Trevor Grade and Wilmot Grade	Trevor-Wilmot Consolidated
2007	Shawano-Gresham split	Shawano, Gresham
2009	Glidden and Park Falls	Chequamegon
	Ladysmith-Hawkins	School District of Ladysmith (Hawkins area detached to Flambeau)
2010	Chetek and Weyerhaeuser	Chetek-Weyerhaeuser Area School District
2016	Herman, Neosho, and Rubicon	School District of Herman-Neosho-Rubicon
2018	Friess Lake and Richfield Jt. 1	Holy Hill

Source: [Wisconsin Department of Public Instruction](https://www.wisconsin.gov/publicinstruction/).

The growing reality of school district consolidations

Continued from P. 18

Bayfield County, near the northwestern border with Minnesota.

Ondosaggon divided its 200 students

among the Ashland, Drummond, and Washburn school districts.

Since then, three other districts have asked to be dissolved. The state's

School District Boundary Appeal Board denied all three: Florence County (2005), Wausaukee (2008), and Palmyra-Eagle (2020). In contrast, the state has approved 31 district consolidations/splits since 1965.

Figure 2: Wis. school districts with current streak of unsuccessful referenda ballots

# of Unsuccessful Referenda Ballots	School District (With Referenda Attempts)
Five Ballots	Hustisford (2026, 2025, 2024, 2023, 2021)
Four Ballots	Parkview (2025, 2024, 2023, 2022)
Three Ballots	Baraboo (2026, 2025, 2024)
	Dodgeville (2026, 2025, 2024)
	Beloit (2025, 2024, 2023)
	De Soto (2025, 2024-November, 2024-April)
	Elkhorn (2025, 2024, 2023)
	Raymond #14 (2025, 2024, 2022)
	Wautoma (2025, 2024, 2023)
	Merrill (2024, 2022-November, 2022-April)
	Palmyra-Eagle (2019, 2012, 2007)
Two Ballots	Dover #1 (2017, 2000-November, 2000-April)
	Fond du Lac (2026, 2025)
	Monroe (2026, 2024)
	Arcadia (2025, 2023)
	Kiel (2025, 2024)
	North Fond du Lac (2025, 2024)
	Sheboygan Falls (2025, 2024)
	Berlin (2024, 2023)
	Bristol #1 (2024, 2023)
	Platteville (2024-November, 2024-April)
	River Ridge (2024-November, 2024-April)
	Hartland-Lakeside J3 (2012-August, 2012-February)

Source: [DPI School District Referenda Report](#) | Compiled by: Lisa Sink
Further Details: "Current Streak" refers to Wis. school districts with two or more consecutive failed ballots, including the district's most recent referendum attempt. If a ballot included multiple referendum questions and at least one passed, the election was counted as successful.

The most recent were in 2018, when K8 districts Friess Lake and Richfield J1 merged to become Holy Hill, and in 2016, when K8s Herman, Neo-sho, and Rubicon merged to become HNR. But more reorganizations may be coming, as districts are squeezed by revenue limits that stopped adjusting for inflation in 2009 and a two-year freeze on total state equalization aid. About 40% of districts are operating with a budget deficit, a Baird financial analyst recently told the Amery School Board.

District consolidation incentives floated

Last fall, the Republican-led state Assembly passed a package of bills that provide financial incentives for districts to voluntarily consolidate between 2026 and 2028. The effort stalled when the Senate adjourned without action.

Larger districts have helped manage budget deficits and declining enrollment by closing and consolidating schools. In just the past two years, a total of 69 schools around the state have closed, with more on the horizon, the Milwaukee Journal Sentinel reported. But small districts with a single campus or two schools may be

unable to merge schools and may look at merging districts.

In November 2026, the Loyal and Greenwood school districts, northwest of Wisconsin Rapids, plan to ask their residents for referendum approval to consolidate. They have been working together for years to make a merger as seamless as possible.

In some districts, taxpayers have shown an inability or unwillingness to pay higher taxes. In April, residents in the Baraboo and Dodgeville school districts voted down their third referendum attempts. In 2025, voters in Beloit, Elkhorn, and Wautoma rejected third ballots, and in Parkview, a fourth.

Alternatively, Lake Country, a K8 feeder into Arrowhead Unified High School, won voter approval of an operating referendum last month after the district warned defeat could lead to dissolution.

“The districts that can’t pass a referendum are at a huge disadvantage to those who can, creating inequities in education,” WASBO Research Director Anne Chapman said. “You should be as efficient as you can, but only to the extent that it helps you serve your kids better.”

Does district consolidation solve finances?

District mergers will result in some savings, but not enough to offset inadequate state funding, Chapman said.

“The decision to consolidate has to be about how it’s going to serve your kids from an educational perspective - will it serve your kids more efficiently and effectively? It cannot be only about

money, because it’s not going to save you that much money,” Chapman said.

Merging K8 feeders with their union high schools into new K12 districts might make sense, Chapman said. However, it will not solve the fact that declining enrollment, rising property values, and state budgets are shifting a greater tax burden onto taxpayers.

“Consolidation is never going to dig us out from the structural challenge that the state’s funding policies do not provide adequate resources for schools,” Chapman said. “Consolidation isn’t going to fix that. Consolidation needs to be a tool in the toolbox, but it’s not a silver bullet.”

Assembly Bill 646 called for DPI to conduct a Statewide Boundary Study of all 421 school district boundaries and facilities to identify potential areas for future consolidation.

At the time, DPI Deputy State Superintendent Tom McCarthy said he was most excited about that proposal, noting that the state of Vermont was also studying it.

Vermont debates mandatory mergers

Vermont’s legislature urged a redistricting task force to redraw district boundaries statewide to create consolidated districts with 4,000 to 8,000 students.

In December, task force members rejected mandatory mergers and recommended the state:

- Create Cooperative Education Service Area (CESA) regions
- Promote voluntary strategic mergers of smaller districts

- Develop future comprehensive regional high schools

The task force said consolidation “may fail to reduce costs, produce uneven outcomes, and can raise expenses during transition periods.... Some consolidations yield no net savings once transportation, salary equalization, facilities, and transition costs are included. Statewide merger mandates could cause significant disruption with uncertain benefits.”

Vermont state representatives then passed a plan with voluntary consolidations, prompting the governor, who wants mandatory mergers, to threaten to veto the budget without it.

Mergers may result in school closures, leading to longer bus rides for some students, which studies have linked to more school absences, lower engagement, and lower academic outcomes.

Back in Wisconsin, merger of northern school districts may be impossible because districts are far-flung from their neighbors. In Augusta, WI, where residents last month rejected a two-year operational referendum, a local news article said the district’s bigger problem was a “bitterly divided so community whose vitriol towards each other extends both on social media... and in Board meetings.”

Amid a divided Hustisford, Board Member Tracy Malterer encouraged unity in focusing on the state budget.

“Our funding formula is broken,” she said. “We do need to change how we are funding public education in Wisconsin. Our lawmakers need to get serious about it and do what’s best for kids and communities.”

Five essential HR pillars of the school business office

Managing a public, K-12 business office is a unique leadership challenge.

School Business Officials don't just balance a budget; they are not simply quarterbacking operations so that ends meet; they are managing the public trust, navigating strict state mandates, and ensuring that every dollar spent translates into student success.

In this same environment, human resources leadership isn't just about hiring and firing—it is about building a specialized engine of efficacy, efficiency, and compliance.

For the modern school business official (SBO), the intersection of Finance and Human Resources is where a district's stability is either forged or fractured.

To achieve long-term success, business offices must move beyond transactional processing and lean into a more strategic framework built on five essential pillars. The Pewaukee School District and this article focus on those essentials.

Pillar 1: Work toward technical competency & cross-training

In a school business office, staff must be more than "good with numbers." They need to understand the nuances of fund accounting.



John Gahan
Assistant Superintendent / CFO
Pewaukee School District

Unlike a corporate environment where the bottom line is profit, school districts operate under the "color of money."

Staff must possess a mastery of restricted versus unrestricted funds to ensure that grants and categorical funding are used strictly for their intended purposes.

However, a single individual's technical knowledge is a liability. School business offices are notoriously lean, often operating with a "skeleton crew."

This necessitates a rigorous commitment to the "Bus Factor," a risk-management strategy of cross-training. If your payroll clerk is out unexpectedly, can someone else ensure 400 teachers get paid? Cross-training is not a luxury; it is a non-negotiable insurance policy against operational paralysis.

To support this, districts should actively encourage staff to earn pro-



Colin Jacobs
Director of Human Resources
Pewaukee School District

fessional designations, such as completing a [WASBO University Certification](#). This ensures the team stays current on changing state laws and evolving best practices.

Pillar 2: Develop rigorous internal controls

Internal human resource structures must be designed to prevent fraud and errors. In a public setting, this is less about "trust" and more about systemic integrity.

A robust business office relies on the segregation of duties: the individual who authorizes a purchase should never be the same person who signs the check or reconciles the bank statement.

A successful district-wide approach requires clear authorization pathways. Defining exactly who has the power to approve expenditures prevents "budget creep" and ensures every dollar is accounted for by a responsible

Key takeaway

Effective K-12 financial and HR management relies on a five-pillar framework. Staff must maintain competency in fund accounting and undergo cross-training. Districts require strict internal controls and segregation of duties for fiscal integrity. Payroll necessitates precise adherence to employment contracts and pension mandates. Furthermore, an audit-ready culture and data-driven position-control systems ensure budget alignment.

party. These controls protect not just the district's funds but also the staff's reputation, providing a clear audit trail that demonstrates professional stewardship of public resources. An example in the HR realm is someone who enrolls staff in benefits and reconciles invoices.

Pillar 3: Design specialized payroll & benefits management

Payroll is the largest expenditure in any school district, often consuming 80% or more of the total budget.

Consequently, the HR approach within the business office must be highly synchronized and specialized. Success here requires a deep understanding of Collective Bargaining Agreements (CBAs).

In addition to contracts, your payroll and HR staff must be adept at interpreting various handbook provisions, too. Beyond the monthly paycheck, pension compliance is a high-stakes arena.

Navigating state-run teacher retirement systems requires meticulous record-keeping. A single reporting error can impact a lifelong employee's retirement security.

In this role, accuracy is the ultimate form of advocacy for staff.

Pillar 4: Celebrate a culture of transparency and ethics

Many have said the "soft" side of human resources work is building "culture." Organizational culture is actually a "hard" requirement for success, because we deal with taxpayer money.

The business office must foster an "audit-ready" mindset. In this culture, documentation is not seen as a bureaucratic chore but as a shield that protects the district from scrutiny and ensures transparency.

This culture starts at the top. The Business Manager or CFO must model absolute integrity, setting the tone in which ethical lapses are unthinkable. When the business office operates with radical transparency, it builds the social capital necessary to pass referendums and maintain the support of the school board and the community.

Pillar 5: Curate data-driven staffing models: The power of position control

Finally, success in the business office requires HR to be a strategic partner in district-wide staffing. The "Golden Thread" that connects these two departments is Position Control.

This system ensures that a new teacher or staff member isn't hired unless

there is a specific, budgeted "seat" for them. Without a deliberately connected HR-to-Finance position-control system, districts can quickly find themselves in deficit, hiring based on perceived need rather than actual fiscal capacity.

Furthermore, HR leaders must be proactive in retention strategies. Losing a specialized school accountant to the private sector can be devastating to a district's continuity (*see Pillar 1*). Competitive yet responsible salary benchmarking is vital to retaining the specialized talent that keeps the district running.

Develop and celebrate being a part of the engine of student success. While the classroom is where the magic of learning happens, the business and HR offices are the engines that make that learning possible.

By focusing on technical competency, internal controls, specialized management, ethical culture, and data-driven staffing, school business officials can ensure that their "engine" is built for efficacy, efficiency, and compliance.

When HR and Finance work in perfect synchronization, the district doesn't just survive—it thrives in its mission to serve students. In Pewaukee, that mission is to "Open the Door to *Each* Child's Future."

The referendum roadmap: From insight to impact

On April 7, 2026, Wisconsin voters decided 75 school referendum questions across the state. Forty-six passed. Twenty-nine failed. Nearly a quarter were decided by fewer than 90 votes. In several of those communities, the difference between a funded school district and an existential crisis came down to a handful of neighbors.

The April results are a vivid reminder of what is at stake and of how thin the margin for error truly is. They are also a reminder that the outcome of a referendum is rarely determined on Election Day. It is determined by months and years of work that came before it.

In Wisconsin, school referendums have become a financial necessity rather than a rare occurrence. Since 1990, nearly every school district in the state has passed a referendum (debt, operational, or both) to maintain facilities or continue operating. School districts' revenue limits used to be tied to inflation, but that ended in the 2009-11 state budget, leaving increases up to state lawmakers and the governor, who have not provided a predictable increase from budget to budget.

The result is a system in which communities are asked, again and again, to make up the difference. The ultimate goal of a referendum engagement process, however, should never be



Kelly Fassbender
Director of Business Services
Unified School District of Antigo

merely to win a vote. It should be building the communication, engagement, and trust that make a community want to say yes. Through research and practical application, a comprehensive framework has emerged to guide school districts through that complex process, one that can be applied to any district, any leader, and any type of referendum ask.

The guiding truths of referendum engagement

Successful referendums are built on foundational truths rather than simple marketing gimmicks. Trust is the foundation, but it does not always exist at the starting line, and that is okay.

The Unified School District of Antigo learned this firsthand. After seven failed referendums spanning two decades, the foundation for the district's successful \$54 million capital referendum in November 2024 was not built on prior trust or generic communica-



Jason LeMay, PhD
District Administrator
School District of Ladysmith

tion and engagement strategies; it was built on showing up and listening. Communication must be tailored to how information actually flows in each community: who the influencers are, where people gather, and the sources through which they already get their information.

Furthermore, all politics are local and highly personal, meaning history and tradition must be navigated with respect. Also, leaders must be willing to confront existential questions directly, naming what is truly at stake before opponents can frame the narrative.

The 12-month referendum roadmap

A successful referendum is the culmination of a trust-based strategic effort, not a last-minute three-month marketing push. A practical framework, organized across 12 months, provides a roadmap for districts at any stage of the process.

Key takeaway

In Wisconsin, school referendums frequently address financial deficits resulting from the 2009-11 decoupling of state revenue limits from inflation. Securing voter approval requires sustained community trust rather than short-term marketing. A recommended 12-month strategic framework involves conducting needs assessments, recruiting local messengers, simplifying financial communications, and engaging voters directly at community gatherings. To succeed, particularly with operational referendums, districts must clearly link financial shortfalls to specific programmatic impacts and explain state funding formulas. Post-election, maintaining public trust requires transparent financial reporting & avoiding complex jargon or leader-centric campaigns.

Nine to twelve months before the vote, the work is foundational: mastering the budget numbers, calculating clear tax impact scenarios across a range of property values, and conducting a genuine community assessment that goes beyond basic demographics to identify influencers and honestly evaluate current trust levels.

This data drives every subsequent decision: the timing, the amount, the type of referendum, and the resolution language. Antigo began here in earnest, engaging a broad community task force to examine facility needs and determine the referendum's direction before making any public ask. That task force process, two separate cycles involving parents, staff, and community members, ensured that the direction the district ultimately took reflected community input, not just administrative preference.

Six to nine months out, the focus shifts to coalition and message development. Respected community voices (business leaders, retired educators, faith leaders, civic organization members) must be recruited to serve as credible messengers. Their role is to speak as community members, not as district cheerleaders. The core message

must link the need clearly to student impact and household cost. The golden rule of “write it in crayon” needs to be followed.

If a community member without a finance background cannot understand it, revise it. Internally, staff and board members must be prepared to speak with a unified voice.

In Antigo, staff members were provided with fact sheets to help them comfortably share factual information and discuss student needs without crossing the line into unauthorized advocacy during school time. Each stakeholder group (parents, retirees, business owners, community members, etc.) had different priorities, and leaders intentionally communicated facts relevant to those priorities.

In the one to three months before the vote, the priority is meeting people where they already are. Antigo hosted over 100 community engagement events between August and October, visiting bowling leagues, local coffee groups, snowmobile clubs, senior centers, and civic organizations across three counties. They did not wait for the community to come to the school.

They went to the community. Multi-channel communication, like fact sheets, social media, video, direct mailers, news releases, and email, kept the message consistent, neutral, and visible.

Critically, the team monitored social media comments and community conversations closely, using what they heard to identify misconceptions, answer emerging questions, and ensure accurate information was always in front of the public. When facing opposition, the goal is always to listen and provide factual responses, earning respect rather than engaging in public argument.

After the vote, accountability becomes the next phase of engagement. If the referendum passes, establishing regular and transparent public reporting on fund usage is essential, proving that every promise made is a promise kept.

If it fails, the work of analyzing why and rebuilding relationships begins immediately. How a district manages funds and communicates about that stewardship directly determines

Continued on P. 26

The referendum roadmap: From insight to impact

Continued from P. 25

whether the community will say “yes” the next time.

The operational challenge

While capital referendums allow

communities to see architectural renderings of new buildings, operational referendums present a unique challenge: the need is invisible. Voters cannot tour a funding shortfall, and they may incorrectly perceive the ask as a management failure.

To combat this, districts must reframe the conversation from “we need money” to “here is exactly what disappears without it” and connect operational dollars directly to programs, staffing, and student experience. It means leading with an honest explanation of

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Wisconsin's school funding formula before making the ask, so voters understand the system before responding. And it means owning the difficult questions early and on your own terms, rather than letting opponents define the narrative.

Communication and engagement are the work

Even with a strong plan, engagement processes can easily derail if trust is eroded. Common pitfalls include the "Superintendent Referendum," making the process about one leader's vision rather than a community-wide need.

Other critical mistakes include using over-complicated financial jargon, reacting defensively to critics on social media, or relying on a generic, one-

size-fits-all communication plan. Ultimately, passing a referendum hinges on a deep community connection. Trust outweighs marketing every time.

The April 7 results carry a sobering message for school district officials across Wisconsin.

Taxpayers are grappling with increasing everyday costs, leading to tough decisions as homeowners weigh supporting their schools against rising property tax burdens.

The environment is not getting easier. The margins are not getting wider. And the consequences of a failed referendum (program cuts, staff reductions, consolidation, dissolution) are not abstractions. They are the lived reality of communities across this state right now.

Communication and engagement are not a phase of the referendum process. They are the ongoing work itself. The districts that succeed are not necessarily those with the biggest budgets or the most sophisticated messaging.

They are the ones whose communities already trust them when the ask finally comes. They are the ones who listened, really listened, and let what they heard shape how they communicated. They are the ones whose staff felt informed and supported rather than caught off guard. They are the ones who, when the vote was over, win or lose, stood before their communities and said thank you, and meant it.

For the districts facing the voters again this November, that work begins today.

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Day one wraps up with practical tips for career advancement, including thorough interview preparation to help attendees confidently secure lead positions.

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On day two, participants connect directly to the broader conference to sharpen their technical expertise through specialized, high-impact learning sessions:

- **Facilities & Safety:** Mastering basic repairs (resetting breakers, fixing minor leaks, HVAC troubleshooting) and proactive safety awareness (OSHA guidelines, fire drills, hazmat, and safe snow removal).
- **Operations & Efficiency:** Streamlining workflows by tracking work orders, managing inventory, and implementing low-cost energy-saving and budget strategies to reduce waste.
- **Logistics & Scheduling:** Organizing quick transitions for athletic and multi-purpose spaces, alongside strategies for balancing deep summer cleaning schedules with summer school activities.

Beyond the classroom, attendees gain full access to conference perks. They can test their hazard-detection skills in The Safety Room Challenge, explore the latest equipment at vendor demonstrations, take a guided tour of another district's school, and network with peers from across the region and state.

Learn more about and register for the academy at:

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Register your team for WASBO's summer Lead Custodian Academy and Custodial & Maintenance Conferences!

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WASBO's one-day Custodial & Maintenance Conferences are returning this summer to three convenient regional locations across Wisconsin: Winneconne Middle School on July 15,

Black River Falls Middle School on July 29, and Muskego High School on August 5. Programmed collaboratively by host district staff and the WASBO School Facilities Committee, these events bring high-quality, hands-on training directly to your staff without the need for extensive travel. At just \$50 per individual, attendee registration includes breakfast, lunch, training materials, and an official attendance certificate.

Investing in professional development is a strategic move for facility supervisors looking to reduce district liability, extend the life of school facilities, and build a culture of department pride. For custodial professionals, the conferences offer a valuable opportunity to sharpen technical expertise, learn to lead peers more effectively, and identify bottom-line cost savings. Attendees will participate in the hands-on Safety Room Challenge to spot workplace hazards, tour another district's facility, explore new industry tools, and network

with regional peers. Furthermore, each site offers a full core module toward WASBO University's DPI-recognized Facilities Manager Certification Program: Leadership at Winneconne, Business & Human Resources at Black River Falls, and Environmental Health & Safety at Muskego.

Service Affiliates: Exhibit with WASBO three times this summer!

For service affiliates, these conferences provide an exceptional platform to showcase products and large machinery directly to K-12 facility decision-makers. Each event features four hours of open exhibit hall time, structured around dedicated breaks and lunch with the attendees. Companies can choose between indoor tabletop spaces and outdoor equipment spaces, priced at \$305 for a single space or \$585 for two. Vendors registering for two or more locations will automatically save 20% on booth fees. Each space includes registration and meals for one representative, and additional representatives can be added for \$75 each.

Ready to secure your spots? Learn more, view full event schedules, and register your team today at WASBO.com/Custodial!

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Navigating the shifting ground of tertiary aid

Active and expiring operational referendums, as well as declining enrollment, can have a drastic impact on a school district's standing under Wisconsin's complex state aid formula, particularly concerning tertiary aid.

Referenda at every stage can have stark impacts on tertiary aid. For example, an implemented operational referendum (leading to increased district spending) recently caused one district's position in the aid formula to shift from receiving zero tertiary aid to \$700,000 in negative aid.

Conversely, an expiring referendum (leading to decreased district spending) caused another district to lose more than \$420,000 in tertiary aid year-to-year.

In the realm of general equalization aid, tertiary aid is the third and final tier, applying only to a district's shared costs that exceed the "secondary ceiling" (set at 90% of the prior year's statewide average spending).

How this aid impacts a district is determined by where that district falls within the equalization aid formula, which is influenced by per-member property value, per-member shared cost, and membership trends.

Tertiary aid is determined by a district's property value per member (or



Ryan Silvola

Marketing & Communications Coordinator
WASBO

pupil) compared to the state average, which now exceeds \$1 million.

Ben Kopitzke, School Administration Consultant at the DPI, said business managers can master tertiary aid by understanding their district's exact position in the formula and forecasting how local decisions will shift that position.

He said just under three-quarters of districts receive some tertiary aid as of 2024-25, with about half of all districts receiving positive aid and one-fourth receiving negative aid.

Overall, Kopitzke said there are two very different financial realities regarding tertiary aid.

"If a district has low property value per member, but high spending, it receives positive tertiary aid," Kopitzke said. "Every marginal dollar such a district spends, they receive more aid."

Conversely, if a district has high per-member property value and high spending, it faces negative tertiary aid.

"For every marginal dollar a district spends, they will receive less aid," Kopitzke said.

The general aid spider web

While some districts, like Madison, are firmly entrenched in their negative or positive standing, 16 districts sit within close margins ($\pm 5\%$ of the secondary ceiling and $\pm 10\%$ of the tertiary guarantee), where a slight shift could cause substantial swings in funding.

Kopitzke said business managers should recognize the interconnected nature of the state's roughly \$5.6 billion equalization aid pot to better understand the financial impact of tertiary aid. He distinguishes between revenue limits and aid calculations to explain the differences.

"I think of aid as a spider web and revenue limits as silos," Kopitzke said.

A district's local tax levy does not impact a neighboring district's levy. However, changes in shared costs ripple across the entire state's aid web.

For example, one of the state's largest districts recently reduced its spending by \$20 million between the July 1 Estimate and the October 15 Certification. Kopitzke said this decrease in spending resulted in a \$10 million

increase in aid, which was redistributed from the state's shared aid pot.

The impact of enrollment shifts

Enrollment trends heavily influence a district's financial standing, Kopitzke said, because the state formula allocates property value and shared costs based on per-student enrollment.

"If a district's membership is going down year to year and their denominator is getting smaller, the aid formula will reflect that the district has more property value per member," Kopitzke said.

This shift directly reduces a district's state aid, shifting more of the funding burden onto local property taxpayers. Conversely, membership growth can

yield a massive financial windfall. For example, one district saw a positive \$858,000 swing in tertiary aid in part because an influx of students diluted its property wealth.

Meanwhile, another district experienced a nearly \$200,000 swing in the opposite direction, shifting from receiving over \$120,000 in positive tertiary aid to nearly \$75,000 in negative tertiary aid due to declining enrollment and rising per-member property values.

Establishing financial footing

If a district experiences a massive loss of aid, there is a built-in buffer. Special Adjustment Aid, often called "hold harmless," guarantees that a district's general aid will not drop by more

than 15% from the previous year.

Kopitzke said some business managers strategically time their spending peaks and reductions to maximize this 85% guarantee.

Even with this safety net, Kopitzke said one of a business manager's most critical tasks is to know exactly where their district stands.

By actively using the longitudinal equalization aid sheet to track historical data and by keeping tabs on community trends such as birth rates, private school expansions, and housing developments, school leaders can anticipate changes, navigate the shifting landscape of tertiary aid, and use this information to make the best long-term fiscal decisions.

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Now in its second year, the Academy



Dr. Danielle Bosanec
WASBO's Professional
Development Director

has already seen transformative work happening across the state from the first cohorts to participate. The Academy is personalized for each district

at whatever AI implementation point your district is at; whether you are already leading in technology's role in education, or still dipping your toes in the water, this Academy will fit your needs.

Turn possibility into practice

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- **Experience AI in Action:** Participate in guided labs that demonstrate practical applications of AI to improve both district operations and personal productivity.

Team up for success

The Academy is built for collaborative participation, encouraging superintendents, business managers, principals, teaching and learning leaders, and technology directors to attend together.

By working as a team, districts can ensure alignment, accelerate implementation, and create a cohesive approach



Topher Adams
Director of Business Services
Grafton School District

"The Leveraging Technology Academy was a tremendous opportunity for Grafton. By meticulously analyzing our support staff's daily tasks, we moved from simple AI awareness to strategic deployment within each of our building's main offices. Also, collaborative sessions with other districts provided valuable feedback that helped us improve our existing tools. Grafton's participation in the Academy has empowered our team to reclaim time from repetitive administrative burdens and fostered a culture of innovation."

that goes far beyond isolated experimentation. Along the way, participants will also connect with peers from across Wisconsin, exchanging ideas, challenges, and solutions in a powerful network of shared learning.

As AI streamlines administrative tasks, every professional must learn practical AI applications to enhance their own personal efficiency and proficiency. By mastering these tools, school leaders can save time, strategically solve complex problems, and model the vital digital fluency required in today's school environments.

Convenient locations across Wisconsin

The 2026–27 Academies are offered in multiple regions to make participation accessible. Here are the details:

- **Sparta:** June 25, July 16, August 6
- **Pewaukee:** September 18, October 23, November 13 | **SOLD OUT!**
- **Chippewa Falls:** September 22, October 27, November 19
- **Menasha:** February 12, March 12, April 9
- **Madison:** February 15, March 15, April 12
- **Cost:** \$445 per participant
- **Recommended team size:** Up to eight members

"As a principal, one of the most powerful parts of the Leveraging Tech Academy has been the way it brings together people leading similar work across the district and creates space to learn from one another. The facilitators bring unique perspectives while also drawing out the expertise already in the room, which has been critical as we consider managing complex change, such as AI in education. More than anything, this experience has helped Pewaukee accelerate implementation of big district work by pairing strong vision with practical structures for action."



Katie Spadoni
Middle School Principal
Pewaukee School District

Keep the momentum going

For districts ready to build on their progress, the **District Coaching Program** extends the Academy experience with ongoing, structured support.

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

Inside the *Wisconsin PTA* school funding lawsuit

A school finance lawsuit was filed in Eau Claire County Circuit Court in late February against the Wisconsin legislature on the basis that the Wisconsin school finance system does not comply with the state constitution.

Wisconsin PTA, et.al. v. Wisconsin Assembly is asking the court to declare the school finance system inadequate under the constitution and to compel the legislature to enact newly designed policies that make sure school leaders in every single district and school have sufficient resources to serve their specific students' needs. It is asking that all Wisconsin children have what we as a state, according to the constitution, have always promised them, an equal opportunity to obtain a sound basic education.

If the plaintiffs succeed, school finance experts and other K-12 education leaders will have a critical advocacy role to play, as the issue will shift from the legal process to the legislative arena. It will be incumbent on public education stakeholders and constituents to hold the legislature accountable for its constitutional obligations and to provide policy-makers with credible, fact-driven policy recommendations that would effectively address the challenges schools face. **Turn to P. 36 for an in-depth analysis of the lawsuit by WASBO Research Director, Anne Chapman.**

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.

7. While control of public schools is largely local, the framers agreed at the constitutional convention that the primary responsibility for funding public schools—indeed, up to two-thirds of the cost—would fall on the State.

12. In 2009—17 years ago—the Legislature repealed the statutory provision that automatically increased the annual revenue limit by an amount indexed to inflation.

17. By the end of fiscal year 2025, the State had a \$4.6 billion surplus and an approximately \$2 billion rainy-day fund.

18. In the 2023–24 school year, the State underfunded the education of students with disabilities by \$1.29 billion.

23. Had revenue limits kept pace with inflation since the 2009–10 school year, today school districts would receive an additional \$3,380 in revenue per-pupil.

29. Due both to reduced state revenues in real dollars and legislatively imposed revenue limits, school districts across Wisconsin are now facing structural budget deficits that provide them little choice but to seek voter approval via referenda to fund school operating expenses through local property tax increases.

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

Inside the *Wisconsin PTA* school funding lawsuit

EDITOR'S NOTE: No generative artificial intelligence was used in the research or writing of this article.

“[T]he legislative and executive branches and the citizens of the state recognize the high cost of further improving the educational system, but they also realize that the cost of not improving the educational system to meet the constitutional mandate will be much higher. As Derek Bok, former president of Harvard University, wisely stated, ‘If you think education is expensive, try ignorance.’”

– Chief Justice Shirley S. Abrahamson, concurring in part and dissenting, Wisconsin Supreme Court decision in *Vincent v. Voight*

Wisconsin PTA, et.al. v. Wisconsin Assembly: Key facts and why it matters

Since the early 1990s, more than 80% of Wisconsin school districts have held an operating referendum at least once (many have done so multiple times). Although originally intended to be a rare occurrence, state school finance policy choices, the rise in educational costs, and other factors have forced districts to turn to voters to shoulder basic operating costs previously borne by the state, like staff compensation and transportation.

This past spring, 63 school districts asked voters to exceed revenue limits through an operating referendum. While a clear majority (37 or 59%) passed, that still left 26 that failed. And many districts won or lost their referendums by extremely tight margins.

The consequences for districts that lose referendums are becoming dire, from staff cuts to the elimination of educational programs to delayed building repairs. At least



Anne Chapman
WASBO Research Director

three districts are considering dissolution or consolidation as a result of falling enrollment, protracted budget shortfalls, and failed referendums.

The failure of school finance policy to address the conditions that now drive the growing need for operating referendums is [not new](#). [Superintendents](#), school board members, and other school leaders have been calling out the need for school finance reform for many years.

The April 2026 operating referendums took place at a moment when the stakes were especially high: a few months after the legislature passed a state budget that froze general school aids and significantly underdelivered on its special education funding promise.

But just before then, in late February, a school finance lawsuit was [filed](#) in Eau Claire County Circuit Court against the Wisconsin legislature on the basis that the school finance system does not comply with the state constitution.

The lawsuit is referred to as *Wisconsin PTA, et.al. v. Wisconsin Assembly (Wisconsin PTA)*. Its [goal](#) is to “...have the court hold the Legislature responsible for fulfilling its constitutional obligation to adequately fund Wisconsin public schools – so that every Wisconsin student has an equal opportunity education.”

The plaintiffs include the Wisconsin PTA; five school districts (Adams Friendship, Beloit, Eau Claire, Green

Key takeaway

Bottom line, Wisconsin PTA is asking the court to declare the school finance system inadequate under the constitution and to compel the legislature to enact newly designed policies that make sure school leaders in every single district and school have sufficient resources to serve their specific students' needs. It is asking that all Wisconsin children have what we as a state, according to the constitution, have always promised them, an equal opportunity to obtain a sound basic education. If the plaintiffs succeed, school finance experts and other K-12 education leaders will have a critical advocacy role to play, as the issue will shift from the legal process to the legislative arena. It will be incumbent on public education stakeholders and constituents to hold the legislature accountable for its constitutional obligations and to provide policymakers with credible, fact-driven policy recommendations that would effectively address the challenges schools face.

Bay, and Necedah); local education unions in four of those districts (Adams-Friendship does not have a union); parents, teachers, students, taxpayers, and other community members in those five communities; and the Wisconsin Public Education Network (WPEN). Law Forward represents all of the plaintiffs, and the Wisconsin Education Association Council (WEAC) also represents the unions and teachers.

The defendants include the Wisconsin State Assembly, the Wisconsin State Senate, legislative leadership (including the Assembly Speaker, Senate President, and Senate Majority Leader), the Joint Finance Committee, and each member of the Joint Finance Committee.

Specifically, the plaintiffs are asking the court to declare that Wisconsin's school finance system fails to satisfy constitutional guarantees to the state's school children and to compel the legislature in a timely fashion to enact policy changes that address the current system's constitutional shortfalls.

The reason the plaintiffs name the legislature and not the Governor or other state officials as defendants is that the state constitution expressly charges the legislature with the responsibility of creating and maintaining public schools.

Is there a link between the growing use of operating referendums and the filing of this lawsuit? As noted, the rise in referendums is one of the main signals that the school finance system is in distress, and many would attribute that distress to a decades-long pattern of state school finance policies that have fallen short of the needs of students.

But there are many ways the system is blinking red, as every superintendent and school board could attest. To name a few: the class of 2027 will be the 5th class of seniors to graduate without any inflationary increase in the revenue limits throughout their entire educational careers; Wisconsin's ranking on per pupil K-12 spending has now fallen to the bottom half in the nation; and school districts collectively divert over a billion dollars per year from their general education resources to cover federally and state-mandated special education costs.

This article explains the claims in the lawsuit and provides important context for understanding the connection between those claims and the everyday reality of school leaders trying to meet the needs of their students in an increasingly untenable school finance environment.

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

Continued from P. 37

What does the Wisconsin Constitution require of the state on K-12 education?

What does the state constitution require of the legislature in terms of K-12 education, and what role does the school finance system play in upholding those requirements?

The plaintiffs point to the constitution itself as well as prior school finance cases that have interpreted it.

From the dawn of statehood, the framers of the Wisconsin Constitution embedded a mandate for free public schools with a character of instruction as uniform as practicable.

The framers charged the legislature specifically with carrying out that mandate. They agreed that funding for such schools would be both a state and local responsibility, with the state assuming two-thirds of the costs.

Today, [Article X, Section 3](#) of the constitution reads, in part, as follows: “The legislature shall provide by law for the establishment of district schools, which shall be as nearly uniform as practicable; and such schools shall be free and without charge for tuition to all children between the ages of 4 and 20 years.” Article X, Section 3 establishes that, through those free public schools, every child has a fundamental right to an equal opportunity for a sound basic education.

The Wisconsin Supreme Court has interpreted Article X, Section 3 and what it means for the statutory school finance system in three major cases in the past 50 years, all of which upheld the school finance system but provided new insights on how the system would be assessed going forward.

In the most recent case, *Vincent v. Voight* (2000), the plaintiffs claimed that the school funding system at the time violated Article X, Section 3 and Article I, Section 1 because it failed to *equalize* access to financial resources among school districts. While the court was not fully convinced and upheld the system, the *Vincent* decision opened the door for the *Wisconsin PTA* challenge.

Although a 4-3 majority in *Vincent* maintained the constitutionality of the state school finance system, a different 4-3 majority **established a new standard** for interpreting the constitutionality of the school finance system, as articulated in the following excerpt from Justice Crooks’ majority opinion:¹

“We further hold that Wisconsin **students have a fundamental right to an equal opportunity for a sound basic education.** An equal opportunity for a sound basic education is **one that will equip students for their roles as citizens and enable them to succeed economically and personally.** The legislature has articulated a standard for equal opportunity for a sound basic education in Wis. Stat. §§ 118.30(lg)(a) and 121.02(L) (1997-98) **as the opportunity for students to be proficient in mathematics, science, reading and writing, geography, and history, and for them to receive instruction in the arts and music, vocational training, social sciences, health, physical education and foreign language, in accordance with their age and aptitude.**

An equal opportunity for a sound basic education **acknowledges that students and districts are not fungible and takes into account districts with disproportionate numbers of disabled students, economically disadvantaged students, and students with limited English language skills.**

So long as the legislature is providing sufficient resources so that school districts offer students the equal opportunity for a sound basic education as required by the constitution, the state school finance system will pass constitutional muster.”

This suggests the corollary also must be true: any time the legislature is *not providing sufficient resources* so that school districts offer students the equal opportunity for

¹ Wisconsin Supreme Court decision in *Vincent v. Voight*, paragraph 3

a sound basic education as required by the constitution, the state school finance system *will not* pass constitutional muster.

Wisconsin PTA builds on *Vincent v. Voight* but differs in a very important way. It says the school finance system violates the constitution, not because it fails to equalize resources between districts, but because it fails to provide **adequate** resources for school districts **to provide every child an equal opportunity to obtain a sound basic education**, which is a fundamental right under Wisconsin's Constitution. The *Wisconsin PTA* case follows a growing evolution of adequacy cases across the country.

Another crucial implication of the language in the *Vincent* decision is that although the *Vincent* court in 2000 ruled that the school finance system did not violate the constitution, it is reasonable, in light of how much has changed in the intervening 26 years, to reevaluate whether that still holds true.

The case for reevaluation draws further weight from language in Chief Justice Abrahamson's separate opinion. She helped make the majority that established a new constitutional standard for evaluating the state's school finance system. And, writing for three of the justices, she went a step further, calling for the case to be sent back to the circuit court.

She deemed such a step necessary to give the lower court a chance to test whether applying the newly established standard to "disparities in funding among school districts result in an unacceptable level of inequality in educational opportunity" and also "whether those students in property-poor districts or in school districts with disproportionate numbers of high needs students² are offered unacceptably diminished educational opportunities."³ She was saying, in short, that now that we have defined what a "sound basic education" means, the lower courts should look carefully at whether Wisconsin was actually providing it.

Wisconsin PTA essentially asks the court to do just that – 26 years later – amid significant change in the intervening years in the conditions that define the educational opportunity on offer to Wisconsin's K-12 students.

"The lawsuit, essentially, asserts that it is time to revisit the system as a whole to determine whether it still upholds the constitution as the Supreme Court decided it did (amid a deeply divided court, it should be noted) in *Vincent v. Voight*."

Conditions have changed since *Vincent v. Voight*

The school finance system of today is not the same as it was 26 years ago. Although many of the components of the system remain in place, much has changed in the way they function. New components have been introduced. And the educational and economic conditions in which the school finance system operates also have changed. Significant shifts in student demographics, educational outcomes, and budgetary conditions for local school districts have converged with changes in school finance policy to erect significant barriers to school districts' efforts to fulfill the state's constitutional guarantees of educational opportunity.

Because of all of these changes, the lawsuit, essentially, asserts that it is time to revisit the system as a whole to determine whether it still upholds the constitution as the Supreme Court decided it did (amid a deeply divided court, it should be noted) in *Vincent v. Voight*.

Proficiency

It could be argued, based on the constitutional standard established in *Vincent v. Voight*, that an essential function of Wisconsin's school funding system is to provide sufficient resources to ensure that students are proficient in reading, math, and other subjects the legislature has specified. A majority of justices deemed the state school

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² "High needs students include disabled children, economically disadvantaged children and children with limited skills in the English language." Wisconsin Supreme Court decision in *Vincent v. Voight*, paragraph 103

³ Wisconsin Supreme Court decision in *Vincent v. Voight*, paragraph 118

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

Continued from P. 39

finance system met that criterion at the time, and the case was never remanded to a lower court to test the standard.

Based on the data presented in the *Wisconsin PTA* complaint, overall student outcomes, as measured by average statewide reading and math proficiency data, have declined significantly since the *Vincent* decision. Proficiency levels for high needs students start from a significantly lower baseline and also have declined. And in any given year, large differences in average proficiency scores persist between districts and student groups. By 2022-23 (the most recent year where proficiency scores are comparable to earlier scores), selected data presented in the complaint show that well below half of Wisconsin's 4th, 8th, and 11th graders were proficient in reading and/or math. These are just a few of the measures that appear to indicate wide disparities among districts and students of varying needs in access to what the court has defined as a *basic* education.

A key question before the court will be whether large numbers of students failing to reach proficiency, as well as wide disparities in state proficiency test scores, demonstrate an objective failure on the state's part to provide an equal opportunity to be proficient in the basic skills that someone would need to succeed as a citizen and economically.

It is also worth noting that although it is methodologically difficult to directly attribute changes in state-specific standardized test scores to changes in state funding policy, a robust body of literature firmly establishes a causal link between funding and student outcomes such as performance on standardized tests. And the link is especially strong for students in one or more of the high needs groups.

Enrollment

Wisconsin's public school population hit its peak in 1997. But many school districts were able to mitigate enrollment losses starting in the mid-2000s by starting 4K programs.

In 2006-07, a few years after *Vincent v. Voight*, Wisconsin's public school enrollment was 864,747⁴ and held relatively stable until 2012-13, at which point enrollment began to decline, a trend that is driven by lower birth rates and is projected to continue indefinitely into the future.⁵ As of 2025-26, enrollment has fallen to 787,397,⁶ an 8.9% drop since 2006-07. Between 2024-25 and 2029-30, public school enrollment is projected to continue to decline by 6.3%.⁷

While enrollments were steady or increasing, many school districts generally could expect the main portion of their general revenues to increase from one year to the next. That is because the state's school finance system under revenue limits directs the majority of school funding on a per pupil basis. And state law also allowed those revenues to rise with inflation for much of that period.

This kind of revenue stability meant that districts had some revenue predictability to be able to effectively plan budgets from year to year. They also were more likely to maintain current facilities and programming and might have been able to consider investments in additional educational opportunities to meet the changing needs of their students and families.

With statewide enrollment trends turning downward as of 2013-14 and projected to slide further in the future, the fiscal outlook for school districts raises concerns. These enrollment patterns exposed a fundamental flaw in the revenue limit mechanism that was not as discernible in the years of enrollment growth. The costs districts incur to educate their students do not decline in lockstep with state-controlled funding decreases due to enrollment losses. Regardless of student count, districts must absorb whatever it costs to provide building operations, main-

⁴ 2026-07 Certified Enrollment. [WISEdash Data Files](#). Department of Public Instruction

⁵ Kemp, Sarah (November 2023) Declining enrollment: How demographics and the pandemic affect Wisconsin's Schools. WASB presentation slides. Slide 16. UW-Wisconsin Madison Applied Population Laboratory

⁶ 2025-26 Certified Enrollment. [WISEdash Data Files](#). Department of Public Instruction

⁷ Kemp, Sarah (May 2026) Declining enrollment: Wisconsin demographics, school enrollment, and statewide projections. WASBO/CESA 8 declining enrollment workshop presentation slides. Slide 13. UW-Wisconsin Madison Applied Population Laboratory

tenance, facilities, transportation, insurance, curriculum, utilities, administration, and other fixed costs.

And because the number of students that districts lose is distributed in small increments across the entire K-12 grade span (for example, one or two per classroom), districts cannot reduce the number of classroom sections or educators, at least in the short run, without significantly raising class sizes. As a result, even though many districts' enrollment is lower with each successive year, they cannot immediately reduce staffing costs, which is their largest budget item.

As districts work to balance their budget each year, they face increasingly strong fiscal headwinds over which they have little control. As explained, because the state school finance system links general operating revenue to enrollment, if their enrollment is declining, they face a structural leak in their budgets because their enrollment loss is causing revenues to diminish faster than they can cut costs.

But the enrollment-related fiscal challenge would be more manageable if not for two major separate factors. First, the legislature has kept annual adjustments to revenue limits below inflation for almost 20 years, creating a budget leak for any school district, but worse for those with enrollment declines (more on that in the "three-legged stool" section). In addition, the lack of funding to cover mandated services for high needs students contributes further to the problem (more on that in the next section). Combined, these forces put districts in a perpetual cycle of trying to manage structural deficits while working to preserve the educational offerings and quality their students need.

Student needs and resources to support them

Amid the decline in the general student population, both the numbers and shares of students with higher educational needs specifically mentioned in *Vincent* (i.e., students with disabilities, English learners, and economically disadvantaged students) has increased over the last 26 years. Between 2005-06 and 2025-26, the number of public school students declined by 9.4%. In the same period, the number of students with disabilities *increased* by 4%. The increase among low-income students and English learn-

ers was especially dramatic, growing in number by 17.6% and 39.7%, respectively.⁸ Because such growth occurred against an overall decline in all students, these high need student groups as a share of the overall student population also increased over the time period.

This carries fiscal implications because districts incur additional costs to meet federal and state mandates associated with serving high needs students. Federal funds offset some of these costs, but the state provides extremely low or nonexistent reimbursement rates for the remaining expenditures.

For example, although reimbursement for special education costs likely will be higher in 2025-26 (estimated at between 35% and 38%) than it was in 2005-06 (28.9%), it nonetheless leaves districts with significant shortfalls that require diverting dollars from their general funds for the core educational program that serves all students, including high needs students. In 2023-24, the total amount districts had to transfer out of their general funds to pay for special education reached \$1.29 billion.

The mechanics are similar for English learners. Although a state categorical aid exists to help offset the costs of providing mandated services, only a small share of districts qualify for it. And those that do were reimbursed at 11.4% in 2004-05 and even less, 7.9%, in 2024-25. Meanwhile, the state has no universal categorical aid that provides school districts with additional resources to meet the needs of students experiencing poverty, even though these students are at higher risk of needing more educational supports to be able to gain full access to educational opportunities.

State-controlled school revenues

As student demographics and the educational needs of students has changed over time, the resources provided by the state school finance system have not kept up with those needs.

By several indicators, overall spending on Wisconsin public schools has lost ground since the early 2000s when *Vincent* was decided. State aids for K-12 schools (includ-

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⁸ [2005-06 Certified Enrollment](#), [2025-26 Certified Enrollment](#), [WISEdash Data Files](#). Department of Public Instruction, WASBO calculations

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ing voucher and independent charter schools) as a share of total state general fund expenditures (General Purpose Revenue or [GPR](#)) fell from 43.1% in 2003 to 32.2% in 2024 (in nominal dollars).

Data cited in the complaint claim that adjusted for inflation, state aids for public schools were \$833 less per pupil in 2023-24 than in 2002-03 (when state per pupil spending on public schools was at its peak).⁹

U.S. Census data on overall [inflation-adjusted](#) spending for K-12 education (including local, state, and federal funding sources) provides a national context. In Wisconsin, that measure increased by \$360 (2.4%) between 2002 and 2023, while the average increase in spending at the national level was almost 10 times Wisconsin's, surging by \$3,483 (21.1%) during the same period.

This disparity helped Wisconsin's ranking on per pupil K-12 spending drop to the bottom half of states in 2023, from 11th in the nation in 2002 (when it was spending 11% more than the national average) to 26th in 2023 (with spending at 9.6% below the national average).

State-imposed limits on general school revenues per pupil also have declined relative to inflation in that time frame. Between 1993-94 and 2008-09, state law automatically adjusted per pupil revenue limits to keep pace with inflation, but policymakers abandoned that provision in 2009-10. As a result, annual adjustments in the combination of revenue limits per pupil and per pupil categorical aid fell behind inflation by \$3,300 between 2009-10 and 2023-24.

Not surprisingly, these downward trends in state and local investment in public education have coincided with historic declines in state and local tax burden (taxes as a percent of personal income), which reached a [record low](#) in 2025.

Whether measured in raw change, inflation-adjusted dollars, or relative to national trends, the overall thrust of these indicators suggest that spending on public schools has fallen as a priority for Wisconsin in the quarter century since the constitutionality of the state's school finance system last was evaluated.

"Three-legged stool" dismantled

At the time of the *Vincent* decision, Wisconsin's school finance system was undergirded by an instrumental three-pronged school finance policy package implemented in the early 1990s. Collectively nicknamed the "three-legged stool", these provisions sought to balance the triple policy goals of constraining school spending, limiting reliance on and growth in property taxes to fund schools, and providing inflationary revenue increases to help ensure schools had a sustainable and predictable flow of funds for general operating purposes. Today, only one broken leg remains.

The first leg was a statutory commitment to provide two-thirds of "partial school revenues" through substantial increases in school aids and property tax credits that were linked to school levies. The second leg established the "qualified economic offer" (QEO) to help school districts limit growth in spending on their largest budget line-item, staff compensation. Under the QEO, as long as a school district offered educators an annual increase in compensation of at least 3.8%, they could avoid the costs and risks of arbitration awards.

The last leg, the revenue limit, worked in conjunction with the previous two to limit school spending by capping, on a per pupil basis, the annual increase a district could receive in the combination of general school aids and property tax levy (absent an operating referendum to exceed the cap). While each district had its own individualized revenue limit that locked in certain assumptions from the early 1990s, the limits were indexed to the Consumer Price Index until 2008-09.

The two-thirds commitment was eliminated as part of the 2003-05 state budget, and the QEO was repealed in the 2009-11 state budget. The revenue limit is the only leg that remains, but it does not function as intended in the absence of the other two legs and the elimination of the inflationary indexing mechanism (the class of 2027

⁹ *Wisconsin PTA* complaint, paragraph 210

will be 5th class of seniors to graduate without any inflationary increase in the revenue limits throughout their K-12 years).

Add to that a series of intervening policy choices that further hamper the effectiveness of the revenue limit, such as a 5.5% (\$554 per pupil on average) *cut* in the annual adjustment to district per pupil revenue limit in 2011-12, frozen revenue limits in six of the last 10 years, declining enrollment, underfunding of special education costs, and most recently, a freeze on equalization aids. The combination of these and other developments help explain the fiscal distress in which an increasing number of districts find themselves and the dramatic rise in the number and dollar amounts of operating referendums, especially since 2009-10.

Referendums

By virtue of all of these developments over time, school districts increasingly are operating on extremely tight, if not negative, operating margins where the cost to simply maintain status quo operations and educational programming exceeds (sometimes significantly) the revenues coming in (the vast majority of which are controlled or provided by the state). Since 2006-07, an average of 29.6% (almost a third) of districts faced a structural deficit in their general funds in a given year. The challenge has only grown over time, with the share of districts budgeting for a structural deficit in a given year surging to 38.2% on average since 2022-23.¹⁰

To cope with these fiscal pressures and to preserve educational opportunity and quality, increasingly, communities are taking matters into their own hands by asking local property taxpayers to step in for the state by approving operating referendums to exceed state-imposed revenue limits. Referendums have become an essential lifeline in communities where taxpayers are able and willing to shoulder the costs.

Between 2010 and 2024, the overall trend in the number of operating referendums has been on the rise, with 2024 setting a record at 148 questions among 131 school districts. Although a healthy majority (65%) passed, that rate was far below previous passage rates in even-numbered years. In 2025, there were 62 operating referendums

“In the 26 years since Vincent, efforts to effect policy change through the legislature have proven insufficient to address these worsening conditions. Consequently, the lever of litigation has emerged as one of the only remaining viable avenues to establish that the current school finance system fails to meet constitutional requirements and to compel meaningful legislative response going forward.”

(with a 53% passage rate), the most in an odd-numbered year since 2001. According to a 2023 [study](#) by Forward Analytics, since the dawn of revenue limits in 1993-94, at least 82% of school districts in Wisconsin have requested to override their revenue limits via operating referendum option at least once.

As a result, district budgets have grown more dependent on operating referendum dollars to avoid deficits. In 2022, an alarming 100 districts (almost a quarter) relied on operating referendum dollars to fund more than [10%](#) of their total education costs. Overall statewide, the percent of school tax levies attributable to operating referendums rose from [1.8% in 2012 to 13% in 2025](#).

In many communities, however, taxpayers have not been willing or able to pass operating referendums, even though they operate under the same conditions and encounter the same cost pressures as communities that can and do pass referendums (many of which have done so multiple times).

As a consequence, disparities between districts' revenue limits have grown over the last 20 years. A Wisconsin Policy Forum [analysis](#) shows that between 2005 and 2025,

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¹⁰ WASBO analysis of DPI school finance data

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the gap between districts at the 10th and 90th percentiles in terms of revenue limit per pupil increased by 13 percentage points or \$2,470. Resource disparities, especially as they grow over time, raise concerns about their potential to perpetuate fundamental disparities amongst students' access to the educational opportunity that the state constitution guarantees them.

Because of districts' growing dependence on referendums, the stakes for failed referendums also are higher. To illustrate, failed ballot questions during the most recent April 2026 referendums resulted in impacts to districts ranging from drastic cuts to core teaching staff, pay freezes, increased class sizes, cuts to academic and extracurricular programs, and reduced student supports like counseling to school closures and even possible district dissolution.

These are only a few of the forces affecting school finance and educational opportunity that have changed since 2000. Other important state school funding factors contribute meaningfully to fiscal conditions for school districts such as the declining number of school districts that receive aid through the equalization aid formula; educator retention

challenges due in large part to districts' inability to provide competitive compensation; the legislature's increasing preference for funding the school levy tax credit over general school aids; and dramatic growth in the cost of voucher and independent charter programs, to name a few.

Understanding how these factors have developed since the *Vincent* era is crucial for assessing how the performance of the school finance system has changed and whether it has evolved to such a degree that it violates the constitutional rights of Wisconsin students today.

What is the lawsuit asking for, and how does it make its case?

The *Wisconsin PTA* lawsuit asks the court to declare that Wisconsin's school finance system, as currently promulgated by the legislature, is invalid because it violates the Wisconsin Constitution under three specific sections. It makes six distinct but related claims.

The **first four** claims form the foundation of the complaint and are based on violations of Article X, Section 3. That section **guarantees every Wisconsin student an equal opportunity to obtain a sound basic education in a tuition-free public school where the character of instruction is as nearly uniform as practicable.**

The first two claims say that the school finance system and the level of funding it provides are inadequate and therefore deny Wisconsin students that guarantee. The third claim points specifically to how the school finance system does not account for student needs and therefore denies that guarantee to high needs students (defined as students with disabilities, English learners, and students from economic disadvantage).

The fourth builds on the previous three, specifically calling out how "underfunding" of mandated special education costs essentially forces school districts either to divert money away from the general education program to satisfy legal mandates for special education, or to violate those mandates in favor of preserving resources for the general program. Either choice violates the law and harms all students.

The **fifth** claim draws on Article I, Section 1 (the equal protection guarantee) to reinforce the manner in which

"A key question before the court will be whether large numbers of students failing to reach proficiency, as well as wide disparities in state proficiency test scores, demonstrate an objective failure on the state's part to provide an equal opportunity to be proficient in the basic skills that someone would need to succeed as a citizen and economically."

the school finance system, by insufficiently accounting for the additional resources required to serve high needs students, fails to provide them with an equal opportunity for a sound basic education.

Finally, the **sixth** claim says that the school finance system violates Article I, Section 22, the constitutional guarantee that Wisconsin will maintain a free government based on “first principles”. It argues that free public schools are essential to a free government, that they are a foundational principle since before the state was founded, and that inadequate state funding of public schools violates that guarantee.

The arguments in the complaint are focused on the history and basic mechanics of Wisconsin’s school finance system and use extensive data and examples of how reality on the ground backs up the claims in the five plaintiff school districts.

Although plaintiff districts are individually situated, the complaint essentially provides case studies using data and anecdotes to illustrate the fiscal constraints the school finance system places on the plaintiff districts and the effects those constraints have on students, staff, and communities.

Common themes surrounding these effects, as cited in the complaint, include:

- Extremely low math and reading proficiency levels
- Growing reliance on local property taxpayers (rather than state support) via operating referendums to fund basic operations
- Program/course eliminations
- School closures and consolidations
- Delayed purchase of curricula, instructional equipment, and textbooks for mandatory subjects
- Struggles to attract and retain teachers and support staff, some of whom are essential to support high needs students, largely attributable to districts not having the financial means to offer competitive compensation
- Severely delayed facility maintenance and safety repairs causing unsafe conditions, closed sections of schools, and inability to maintain insurance coverage
- Cuts to transportation services resulting in longer bus rides

The plaintiff districts, which are geographically spread across the state and demographically different from one

another, are *exemplars* to illustrate to the court how the school finance system violates the rights of students to equal protection and uniformity.

In summary, the lawsuit seeks to show, through arguments, data, anecdotes, and explanation of school finance mechanics, that students in some districts do not have equal opportunities to access a sound basic education, as defined in state law (and guaranteed by the constitution), and that this is because the school finance system is not adequate.

This creates a scenario whereby not all school districts are able to offer the educational programs and resources that would enable their students to meet statutory benchmarks, violating constitutional guarantees of uniformity, equal protection, and free government.

The lawsuit does not seek a judicial fix to the school finance system to bring it into compliance with the constitution. Rather, **it asks the court to:**

1. Affirm that the school finance system is, in fact, deficient under the constitution, and
2. Hold the legislature to its constitutional obligations, as it is the role of the legislature to enact laws that satisfy the constitution

Should the legislature fail to establish new school finance provisions that address the named violations in a “timely fashion,” the suit does ask the court to force the matter by “establish[ing] a schedule...to adopt and implement a new school finance system that meets all relevant state constitutional guarantees.” Even if this came to pass, the court’s version of a school finance system would be a temporary placeholder until the legislature adopted a new, constitutionally compliant school finance system.

The key takeaway for public education stakeholders is that the arguments and supporting data underlying this lawsuit align tightly with the school finance sustainability challenges and corresponding policy recommendations that K-12 stakeholders have been communicating to policymakers for decades, with minimal, if any, legislative resolution.

The plaintiffs in this lawsuit are asking the court to compel the legislature to fulfill its obligation and address these long-standing challenges.

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What is the lawsuit not asking for?

Vital to understanding what *Wisconsin PTA* seeks to do is ascertaining what it is not asking for.

Plaintiffs are not asking the court to do the legislature's job

The lawsuit is asking the court to decide whether the school finance system satisfies the constitution, which is not the same as asking the court to decide whether *all* of the laws that comprise the school finance system are unconstitutional. Should the court agree with the plaintiffs and declare the school finance system inadequate, that ruling will compel the legislature to fulfill its obligation to design and implement a school finance system that meets constitutional standards.

In this case, such a system would need to adequately account for and provide resources for the needs of students. The court cannot write the statute needed to bring that about, but it can provide parameters for the legislature to follow.

"The complaint points out that the concept of the state assuming two-thirds of the cost of education as a way to alleviate fiscal pressure on local communities is a principle that goes back to the state's founding and illustrates that providing for the needs of children and protecting taxpayers are complementary, not competing priorities."

The lawsuit is also not challenging any particular component of the school finance system, nor calling for specific changes to any of the structures that make up the system, including the equalization aid formula, revenue limits, the requirement to go to referendum to exceed revenue limits, etc. Similarly, the challenge does not ask for a specific amount of increased funding levels in total or for particular funding categories, nor for the court to determine that amount.

The complaint is not making an equity argument

As noted, plaintiffs are not claiming that the school finance system results in an inequitable distribution of state or local resources among school districts, as the *Vincent* case did. They also are not arguing that the state should ensure identical educational offerings or outcomes in every school district or for every student across the state.

To the contrary, the *Wisconsin PTA* complaint asserts that different students require **different** amounts and kinds of resources, based on their needs. It asks the court to decide whether the state is providing the minimal amount of resources that would be adequate for each child to have an equitable opportunity to a basic education, no matter where they live or go to school.

In other words, this case is not arguing for redistribution of resources among districts, but for allocation of additional resources, where needed, to enable districts and schools to ensure every student has access to a sound basic education.

This is not a challenge to Wisconsin's parental choice programs or independent charter schools

This case is not a constitutional challenge to school choice in any way. The complaint does not ask for any specific action from the court on school choice.

There is no dispute in the complaint about the legality of choice or independent charter schools, nor is there any call for change to choice/independent charter funding or program structure.

Moreover, no judgment from the court on this complaint would affect the fate of voucher schools, independent

charter schools, or their students/families, much less defund them. Changes to the choice programs, if any, would come only if the legislature chooses to enact them.

Mentions of voucher and independent charter school programs appear in the complaint as part of a detailed explanation of Wisconsin's historical and current school funding system, which includes the indisputable facts surrounding the mechanics of voucher and independent charter school funding.

This is not about raising property taxes

Throughout the complaint, plaintiffs make frequent reference to the increasing burden that Wisconsin's school finance system, as it functions today, has placed on local property taxpayers, especially to the extent that insufficient state funding has driven school districts increasingly to resort to operating referendums to supplement inadequate state resources.

The complaint points out that the concept of the state assuming two-thirds of the cost of education as a way to alleviate fiscal pressure on local communities is a principle that goes back to the state's founding and illustrates that providing for the needs of children and protecting taxpayers are complementary, not competing priorities.

Litigation has emerged as a last resort

Although a narrow majority of justices in *Vincent v. Voight* upheld the constitutionality of the school finance system of the time, dissenting justices voiced concerns about the decision. Justice Bablitch could have been describing conditions of today when he wrote, "Despite the historic and commendable efforts by the Governor and the legislature to support public education, after reading this record one is left with the overwhelming realization that, for too many of our children, those efforts have not satisfied even a minimal constitutional guarantee of an equal opportunity for an adequate education."¹¹

However, over the past quarter century, whether leaders in the legislature or Governor's office have been Republicans or Democrats, K-12 leaders across the state have worked continuously to improve conditions through legislative

"The plaintiffs have on their side a settled body of research that 'overwhelmingly support[s] a causal relationship between increased school spending and student outcomes.'"

advocacy. During this time, districts also have employed a full range of strategies to cut costs and streamline operations while still satisfying their constitutional and statutory requirements.

Despite those efforts, policymakers on both sides of the aisle have failed to enact policy changes that adequately address the needs of districts, schools, and students. This has not been for a dearth of good ideas. Numerous proposals for meaningful improvement to Wisconsin's school finance policies have come and gone over the years with little legislative action to show for it.

For example, the 2019 list of recommendations from the bipartisan Blue Ribbon Commission on School Funding still stands as a model policy package that K-12 stakeholders advocate for today. Meanwhile, fiscal and educational conditions for school districts have deteriorated to put many on a path to financial and educational peril, if they have not arrived there already.

In the 26 years since *Vincent*, efforts to effect policy change through the legislature have proven insufficient to address these worsening conditions.

Consequently, **the lever of litigation has emerged as one of the only remaining viable avenues to establish that the current school finance system fails to meet constitutional requirements and to compel meaningful legislative response going forward.** District leaders from plaintiff districts have called this a moment of last resort.

In adjudicating this case, the courts will have to make a number of new legal determinations, such as whether

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¹¹ Wisconsin Supreme Court decision in *Vincent v. Voight*, paragraph 129

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districts with disproportionate numbers of high need students are achieving the educational results (for example, reaching adequate proficiency levels) that satisfy the *Vincent* standard for a sound basic education. If not, the courts will have to decide whether that failure traces to the school finance system's failure to provide sufficient resources.

The plaintiffs have on their side a settled body of research that “overwhelmingly support[s] a causal relationship between increased school spending and student outcomes” such as academic performance (e.g., score improvements); improvements in educational attainment like high school graduation and college-going; and future earnings, especially for students in families with low incomes and students of color.¹² In other words, it has been established that money matters in education.

Bottom line, this case is asking the court to declare the school finance system inadequate under the constitution and to compel the legislature to enact newly designed policies that make sure school leaders in every single district and school have sufficient resources to serve their specific students' needs. It is asking that all Wisconsin children

“If the plaintiffs succeed, Wisconsin courts will declare the school finance system does not comply with the constitution’s promises, and the court would order the legislature to amend the public school finance system to meet constitutional requirements.”

have what we as a state, according to the constitution, have always promised them, an equal opportunity to obtain a sound basic education.

What happens next?

What is the status of the case now, and how will it affect school districts? The initial complaint filed in February is the first step of a long litigation process.

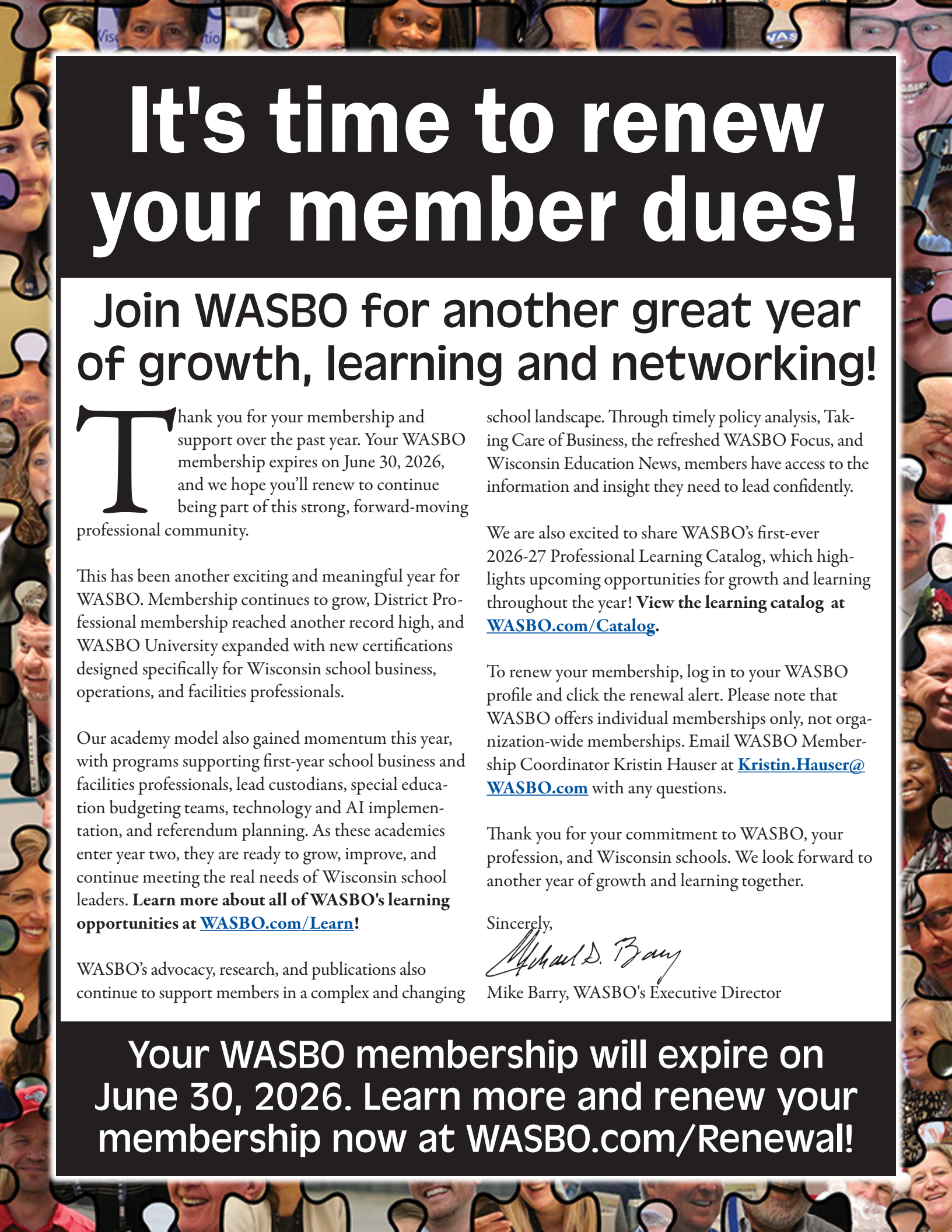
- Republican defendants have filed a motion to dismiss the lawsuit. They argued that the current school finance system is not materially different than the one upheld in *Vincent v. Voight*.
- Democratic defendants on the Joint Finance Committee submitted an answer that agreed with the plaintiff's filing.
- Two groups of voucher proponents and, separately, an association of independent charter schools have filed requests to join the lawsuit as defendants because they believe that the lawsuit challenges Wisconsin's parental choice programs and independent charter schools.
- The motion to dismiss likely will be briefed this summer.

If the plaintiffs succeed, Wisconsin courts will declare the school finance system does not comply with the constitution's promises, and the court would order the legislature to amend the public school finance system to meet constitutional requirements.

If that happens, school finance experts and other K-12 education leaders will have a critical advocacy role to play, as the issue will shift from the legal process to the legislative arena. It will be incumbent on public education stakeholders and constituents to hold the legislature accountable for its constitutional obligations and to provide policymakers with credible, fact-driven policy recommendations that would effectively address the challenges schools face.

In the meantime, the primary role K-12 leaders can play is to continue to work to educate their families, communities, and legislators about how the school finance system works, the fiscal and educational challenges it creates, and the policy solutions that would allow them to fulfill the constitution's promise to Wisconsin's children.

¹² Jackson, Kirabo C. (December 2018) Does school spending matter? The new literature on an old question. [NBER Working Paper 25368](#)



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Thank you for your membership and support over the past year. Your WASBO membership expires on June 30, 2026, and we hope you'll renew to continue being part of this strong, forward-moving professional community.

This has been another exciting and meaningful year for WASBO. Membership continues to grow, District Professional membership reached another record high, and WASBO University expanded with new certifications designed specifically for Wisconsin school business, operations, and facilities professionals.

Our academy model also gained momentum this year, with programs supporting first-year school business and facilities professionals, lead custodians, special education budgeting teams, technology and AI implementation, and referendum planning. As these academies enter year two, they are ready to grow, improve, and continue meeting the real needs of Wisconsin school leaders. **Learn more about all of WASBO's learning opportunities at [WASBO.com/Learn](https://wasbo.com/learn)!**

WASBO's advocacy, research, and publications also continue to support members in a complex and changing

school landscape. Through timely policy analysis, Taking Care of Business, the refreshed WASBO Focus, and Wisconsin Education News, members have access to the information and insight they need to lead confidently.

We are also excited to share WASBO's first-ever 2026-27 Professional Learning Catalog, which highlights upcoming opportunities for growth and learning throughout the year! **View the learning catalog at [WASBO.com/Catalog](https://wasbo.com/catalog).**

To renew your membership, log in to your WASBO profile and click the renewal alert. Please note that WASBO offers individual memberships only, not organization-wide memberships. Email WASBO Membership Coordinator Kristin Hauser at Kristin.Hauser@WASBO.com with any questions.

Thank you for your commitment to WASBO, your profession, and Wisconsin schools. We look forward to another year of growth and learning together.

Sincerely,



Mike Barry, WASBO's Executive Director

Your WASBO membership will expire on June 30, 2026. Learn more and renew your membership now at [WASBO.com/Renewal](https://wasbo.com/renewal)!

Enhancing school operations with 360° mapping technology

In today's education environment, school districts are continually seeking innovative ways to improve safety, efficiency, and communication. One technology that has proven to be a valuable asset is 360° mapping, particularly through platforms like Matterport.

The Mukwonago Area School District (MASD) offers a strong example of how this technology can evolve from a supplemental tool into an integral part of daily operations.

From outsourced service to in-house capability

MASD first implemented 360° map-



Andy Wegner

Operations, Buildings & Grounds, and Safety Coordinator | Mukwonago Area School District

ping in 2020 by partnering with a third-party vendor using Matterport technology.

The initial goal was to create accurate digital representations of school



Eric Kirch

IT Operational Manager
Mukwonago Area School District

buildings that could be accessed remotely. These virtual models allowed staff to review building layouts without physically visiting each space—an immediate time-saver for a district managing multiple facilities.

Recognizing the long-term value of maintaining up-to-date spatial data, MASD took the next step in 2025 by investing in its own camera and software. This transition enabled the district to update maps more frequently and on its own schedule, ensuring that digital models reflect real-time conditions as classrooms and spaces evolve.

Practical applications in school operations

The use of 360° mapping has delivered measurable benefits across several key areas:

1. Project planning and bidding

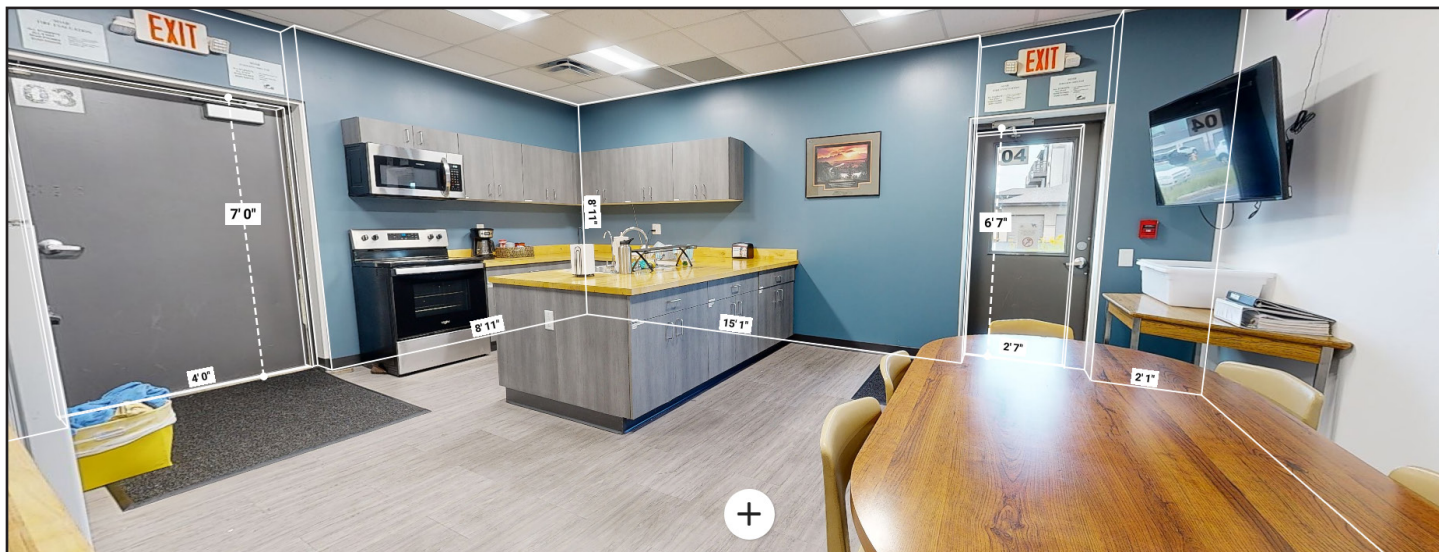
When planning construction or renovation projects, accurate existing conditions are critical. With 360° models, contractors

Figure 1: Overhead 3D map, portion of Mukwonago school district building



Source: Mukwonago Area School District.

Figure 2: 3D mapping of kitchen, Mukwonago school district building



Source: Mukwonago Area School District.

and architects can virtually walk through spaces before submitting bids. This reduces the need for multiple site visits and minimizes the risk of overlooked details, leading to more accurate proposals and fewer change orders.

2. Life safety & emergency preparedness

Safety is a top priority in any school district. 360° mapping provides first responders with detailed, navigable building layouts before they ever step on site. This includes entry points, hallways, classrooms, and critical infrastructure. In emergency situations, having prior familiarity with a building's layout can significantly improve response times and decision-making.

3. Maintenance and work order Efficiency

Facilities and maintenance teams benefit from the ability to virtually reference a space when reviewing work orders. Instead of traveling to a room to understand the issue or layout, staff can access the 360° model to identify equipment locations, room configurations,

and potential challenges. This improves preparation and reduces downtime.

4. Classroom and space planning

As educational needs change, classroom layouts often shift to accommodate new teaching methods or technologies. With regularly updated 360° scans, administrators and staff can review current setups and plan adjustments more effectively. This is especially useful when coordinating across departments or buildings.

Keeping data current

A key advantage of MASD's in-house approach is the ability to keep maps current. As rooms change—whether through furniture rearrangement, equipment updates, or renovations—staff can quickly rescan spaces and update the digital model. This ensures that the information being used for planning, safety, and operations is always accurate.

Easy access & collaboration

One of the most powerful features of 360° mapping is its accessibility. MASD shares its maps via simple

URL links, making it easy to distribute information to a wide range of stakeholders. First responders, contractors, school administrators, and internal staff can all access the same up-to-date visual data without needing specialized software or training.

This ease of sharing enhances collaboration and ensures that everyone involved in a project or situation is working from the same understanding of a space.

Looking ahead

The adoption of 360° mapping technology represents a shift toward more data-driven and efficient facility management in schools. As districts like MASD continue to refine their processes and expand their use of in-house capabilities, the potential applications will only grow.

From improving safety and communication to reducing costs and saving time, 360° mapping is no longer just a convenience; it is becoming a standard tool for modern school operations.

Cornering capital & managing IAQ for school facilities

Comfort, compliance, and cost efficiency

Prioritizing proactive Indoor Air Quality (IAQ) management can be tricky, especially given the many needs of K-12 facilities.

According to the [2025 State of Our Schools Report](#), there is a national funding gap of \$85 billion annually for elementary and secondary public school buildings and grounds.

Despite this challenge, enhanced IAQ is increasingly becoming non-negotiable, with Wisconsin already [mandating](#) that schools develop a plan to maintain indoor environmental quality.

With smart planning, districts can both secure much-needed capital for facilities improvements and better manage IAQ.

Real-World Outcomes

Madison Metropolitan School District serves as a blueprint for breaking the cycle of reactive maintenance. Through retro-commissioning, targeted HVAC upgrades, strategic cooling expansion, and controls optimization, they achieved cost savings and improved IAQ.

At LaFollette High School, for example, upgrades to the central plant and optimized controls reduced energy use intensity (EUI) by over 35% (from 91.5 to 57.2 kBtu/SF/yr)



Lisa Greenfield
Midwest Regional Program
Manager, Center for Green Schools



Charlie Holt
Senior Program Director
Willdan Energy Efficiency



Bryanna Krekeler
Sustainability Manager, Madison
Metropolitan School District

and proved the return on investment (ROI) for long-term decarbonization initiatives.

Strategic Funding and Reinvestment
Securing capital for sustainability projects requires innovative funding structures. Effective approaches include:

- **Reinvestment Programs:** Reinvesting utility savings from strong-ROI projects into future initiatives to create a self-replenishing funding source.
- **Internal ROI Standards:** Establishing clear thresholds (e.g., auto-approving projects with a payback under five years) to streamline decision-making. Ten-year paybacks are increasingly acceptable if cash flow remains neutral.
- **Alternative Financing:** Utilizing municipal finance agreements, energy savings agreements (operational expenditures), and private investments when traditional community funding falls short.

Protecting your investment

Moving from emergency repairs to proactive lifecycle management allows districts to optimize investments and anticipate system failures. To help with this and ensure that HVAC and IAQ improvements are sustainable, the [School District Energy Efficient Indoor Air Quality Management Plan Toolkit](#) is available.

Created by the [Center for Green Schools](#) at the U.S. Green Building Council, in partnership with American Lung Association, Go Green Initiative, and the University of Utah, the toolkit guides K-12 school districts through each component of IAQ management, while also prioritizing energy efficiency.

The toolkit includes example IAQ management plan language, case studies, and an easily editable IAQ management plan template that school districts can customize to their needs. Pairing facilities upgrades with updated written IAQ management

guidelines supports compliance with regulations, maintains continuity in operations during staff turnover, saves time on decision making, clearly defines departmental roles and responsibilities, provides consistent and transparent messaging to staff and the community, and helps advocate for additional resources to support healthy and efficient learning environments.

Learn more

The Center for Green Schools and partners will present more on these topics at the [Midwest Facility Masters Conference](#). Come see us!

Apply for the [School Air Quality Fellowship](#) from the Center for Green Schools. Cohorts are selected each year from a competitive application process.

This nine-month fellowship runs from September through May, during which participants receive free training, technical assistance, professional

Key takeaway

Despite a massive national funding gap, proactive Indoor Air Quality (IAQ) management is becoming a non-negotiable (and often mandated) requirement for schools. Districts can finance necessary HVAC and IAQ upgrades without by using utility savings reinvestment, alternative financing, and clear ROI standards. To help districts shift from reactive repairs to proactive management, the Center for Green Schools offers a customizable IAQ Toolkit and a specialized fellowship.

credentialing opportunities, travel and attendance at the [Green Schools Conference](#), peer networking, and the opportunity to receive mini-grant funding to enhance IAQ in their district. The Fellowship is aimed at district-level staff in facilities, operations, environmental health, finance, sustainability, and IAQ. Applicants must be staff of U.S.-based, K-12 public school districts. Applications for

the 2026/2027 cohort open in May.

District staff can also get connected to the Center for Green Schools by filling out a short interest form [here](#) or reaching out directly to the Center for Green Schools' Midwest Regional Program Manager, [Lisa Greenfield](#), to discuss free professional development opportunities for your district.



Free support to enhance school Indoor Air Quality (IAQ)

The Center for Green Schools at the U.S. Green Building Council has free, local in-person workshops, virtual training, fellowships, and funding opportunities to help K-12 districts develop IAQ management plans that benefit students, staff, and budgets.

Apply for the School Air Quality Fellowship from the Center for Green Schools.

The Fellowship runs September - May and participants receive free training, technical assistance, professional credentialing opportunities, travel & attendance to the Green Schools Conference, peer networking, and the opportunity to receive up to \$20,000 in mini-grant funding to enhance IAQ in their district.



DPI details private school transportation & parent contracts

As districts are budgeting for the upcoming school year, one of the many areas to review is transportation.

Transportation requirements can be difficult to navigate, especially when it comes to transporting students to private schools and deciding whether to issue a parent contract.

Per Wis. Stats. [§ 121.54\(2\)\(b\)1](#), pupils attending private schools are entitled to receive transportation from the school district of residence if all the following criteria are met:

- The pupil resides two miles or more from the private school;
- The pupil resides within the private school's approved attendance area; and
- The private school is located within the boundaries of the pupil's resident school district or not more than 5 miles beyond the school district's boundaries, measured along the usually traveled route.

Districts are not required to provide transportation to non-resident private school pupils even if the private school the pupil attends is located within that district.

Proposed attendance area

The attendance area for the private school is designated by the governing body of the private school and approved by the school board of the district in which the private school is located.

Mike Brendel

Section Leader, Bureau of School Financial Services, Department of Public Instruction

Even though the only school board to approve the attendance area is where the private school is located, each private school shall submit its proposed attendance area for the next school year to each school district having territory within the proposed attendance area by April 1.

If a proposal is not submitted by **April 1**, the existing attendance area remains in effect. The attendance area can be a simple description and/or a map.

As staffing changes, new personnel may not be aware of the attendance area being used. Be sure to reach out to the private school or the district where the private school is located to obtain a copy of the attendance area for your records.

Requirement to identify pupils

No later than **May 15** of each school year, private schools are required to notify each school board of any pupils who are eligible to have transportation provided and are planning to attend the private school during the next school year.

The notification shall include the names, grade levels, and locations of all pupils.

School boards may have policies that range from maintaining the May 15

Jennifer Buros

Director, Bureau of School Financial Services, Department of Public Instruction

deadline to extending it to allow more flexibility, including using the first day of school or extending it on a case-by-case basis throughout the year. It is recommended that you review your district's policies to ensure that the policies are clear and that deadlines are known by all parties.

School bus routes and schedules

Public school districts have statutory authority under Wis. Stats. [§ 121.56](#) to establish, administer, and schedule all the routes.

Board policy, not State law, determines if pupils will be picked up and/or dropped off at their home or at a common bus stop, the amount of time a pupil may spend being transported, and the distance a pupil may be expected to walk to a bus stop.

Districts are encouraged to work cooperatively with private schools when planning the school calendar, including start and end times, inclement weather plans, and mid-day transportation.

Methods of providing transportation

Wis. Stats. [§ 121.55\(1\)](#) states that school boards may transport pupils using any of the following methods: By contract with a common carrier, a tax company, or other parties.



Private School Transportation Webinar

Scan the QR code on the left to watch WASBO's recent Transportation Tidbits webinar, featuring DPI staff discussing the nuances of private school transportation.

By contract with the parent or guardian of the pupil to be transported.

If the school board and the parent or guardian cannot agree upon the amount of compensation, the department shall determine the amount of compensation to be designated in the contract.

- By contract with another school board, board of control of a cooperative educational service agency, or the proper officials of any private school or private school association.
- By contract between 2 or more school boards and an individual or a common carrier.
- By the purchase and operation of a motor vehicle.

The method of transportation is determined by the school board, not by the pupil's parent/guardian.

Parent contracts

Although most students are transported in school buses, a parent contract may be an effective method when the cost of transporting a pupil on a bus is unusually high.

Districts can opt to provide parent contracts for the transport of both public and private school students, and the contract amount is deter-

mined through negotiations between the district and individual parents/guardians.

In instances where the parent/guardian and the district cannot agree on the contract amount, the Department of Public Instruction will determine the amount only upon request from both parties. If a parent/guardian rejects the parent contract method, the school board must provide transportation using one of the alternative methods listed above ([§ 121.55\(1\)](#)).

When the costs of transporting a private school student as required under [§ 121.54\(2\)\(b\)1](#) are significantly high, a district may also use a non-negotiable parent contract for transportation.

A parent contract may be offered for a resident private school student only if the school district has determined that the estimated cost to transport the student is more than 1.5 times the school district's average cost per pupil for regular (to and from school) bus transportation in the previous year, AND the school board notifies the parent/guardian of its intention to offer a contract at least 30 days before the start of the school district's term.

Notifications must include the DPI PI-7 worksheet used to calculate the

school district's average cost and the estimate of the cost to transport the student. The amount of compensation provided in the contract must be at least equal to the greater of the following:

- \$5.00 times the distance, in miles, between the pupil's home and the private school; or
- The school district's average cost per pupil for regular (to and from school) bus transportation in the previous school year.

The payment provided cannot exceed the actual cost of the transportation, and state law requires contract payments to be made on an annual basis for each pupil to be transported, even if more than one pupil in a family is transported to the same private school.

Either the district or the parent/guardian may request that the Department of Public Instruction determine the amount. If the school board has met the requirements to offer this type of contract and the parents reject the contract, the school board is not obligated to provide transportation for the pupil.

More information on private school transportation is available on the DPI's [Transportation to Private Schools webpage](#).

From gridlock to green light

How data (and a few brave decisions) transformed school traffic and busing in Sun Prairie

If you've ever sat in a school drop-off line that feels more like a slow-moving parade, complete with unexpected stops, creative U-turns, and far too many vehicles trying to occupy the same space, then you already understand one of the most persistent challenges facing school districts today.

Across Wisconsin, districts are grappling with two converging realities: more students being driven to school than ever before, and legacy transportation plans that were often designed decades ago using, let's say, less-than-scientific methods. The result? Congestion, safety concerns, strained budgets, and perhaps most predictably, strong opinions from the community.

At the Sun Prairie Area School District (SPASD), these challenges came into sharp focus following a 2019 referendum that added a second comprehensive high school and shifted the district from two to three middle schools. New buildings meant new boundaries, some new traffic patterns, and a pressing need to re-evaluate who would be eligible for busing and how everyone would get to school safely.

Rather than rely on tradition or the loudest voices in the room, the district partnered with Traffic Analysis



Nick Reichhoff
Asst. Superintendent of Operations,
Sun Prairie Area School District

& Design, Inc. (TADI) to take a different approach: one grounded in data, engineering, and a willingness to challenge assumptions.

The problem: When “this is how we’ve always done it” stops working

School transportation systems often evolve incrementally. A subdivision gets added here, a crossing guard there, and before long, the system resembles a patchwork quilt stitched together over decades.

Meanwhile, behaviors change. More families opt to drive their children, especially since COVID. Traffic volumes increase. Roads that were once quiet become arterial corridors. Suddenly, yesterday’s “safe walking route” feels a lot less safe.

Or it’s sometimes the opposite. An area that was previously designated as hazardous gets developed, with more



Phil Frei
Consultant
TADI



Christian Sternke
Senior Traffic Engineer
TADI

safeguards and lower speed limits, and suddenly we’re asking ourselves, “Why are we busing those students?”

Layer onto that the cost of busing, usually the most significant operational expense for districts after staffing, and the stakes become even higher.

In Wisconsin, state law generally sets a two-mile limit for transportation eligibility (i.e., busing). However, districts can provide busing within that radius if conditions are deemed “unusually hazardous,” as defined by the Wisconsin Department of Public Instruction.

Historically, those determinations have often been subjective, leading to inconsistency, and, not surprisingly, controversy.

The shift: replacing emotion with engineering

The partnership between SPASD and TADI centered on a simple idea: if we can measure it, we can manage it.

Instead of relying on anecdotal concerns or historical precedent, the team implemented a structured, data-driven process to evaluate both traffic circulation and Unusually Hazardous Transportation (UHT) areas.

It started with traffic. Using coordinated efforts with local municipalities and state agencies, TADI conducted detailed data collection at key school sites.

This included video recording at strategic locations, turning movement counts, queue length analysis, and timing of peak congestion periods. Yes, someone finally quantified how long that drop-off line actually takes and where it backs up to.

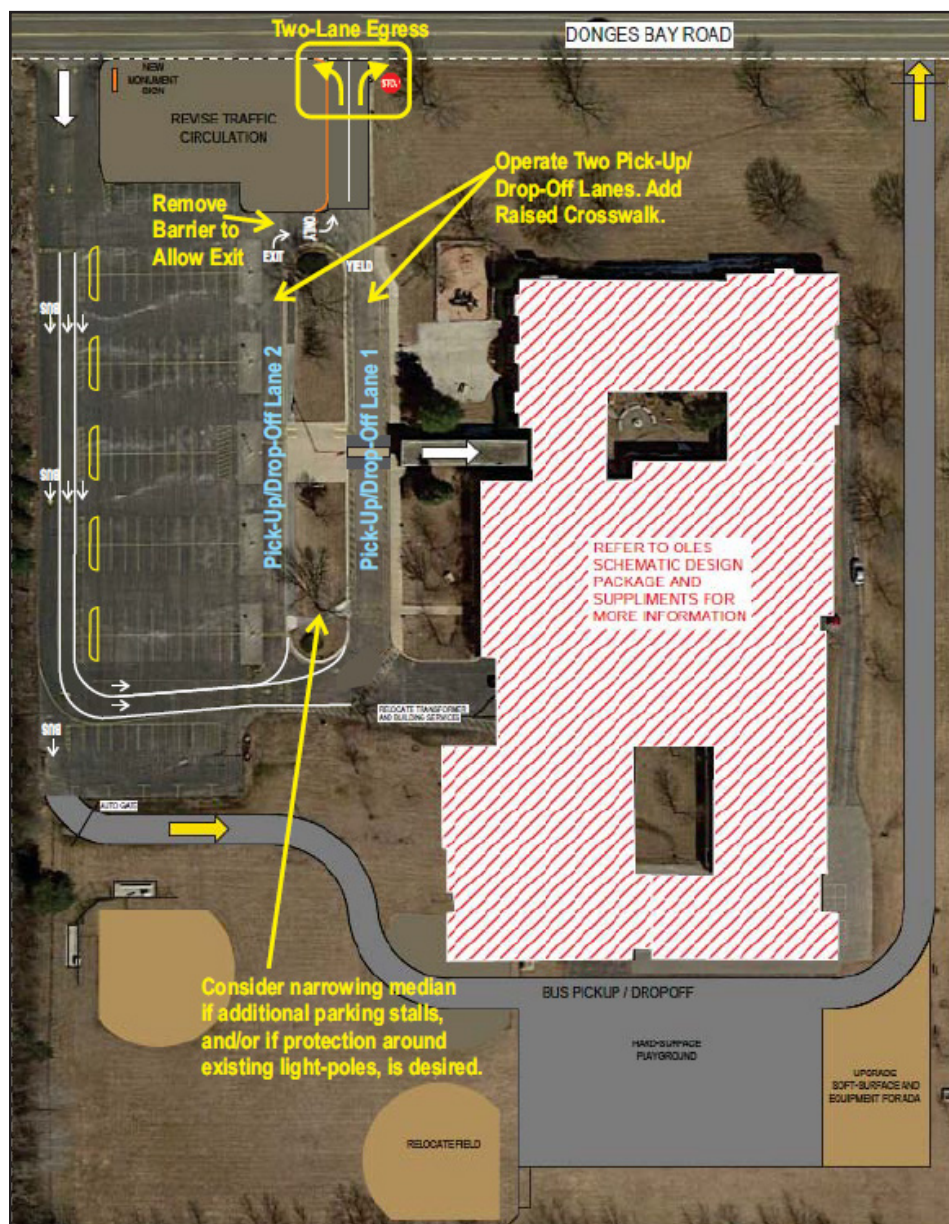
From there, engineers modeled traffic flow, identified bottlenecks, and designed circulation plans that prioritized one essential principle: separation. Buses, parent vehicles, and pedestrians each received clearly defined pathways, reducing conflict points and improving overall safety.

The result? More efficient drop-off and pick-up processes, reduced congestion, and fewer opportunities for those “creative” driving maneuvers we all secretly dread.

Tackling UHT: A smarter way to decide who rides the bus

If traffic flow improvements are the visible part of the work, UHT planning is where things get especially

**Figure 1: Donges Bay Elementary School
traffic flow markup**



Source: Traffic Analysis & Design, Inc. (TADI) | Further Details: This markup of Donges Bay Elementary School in Sun Prairie shows how small improvements can lead to tremendous improvements in a school's traffic congestion.

interesting, and, at times, contentious. Determining whether a route is “unusually hazardous” has historically been as much art as science.

But in Sun Prairie, the goal was to make it as close to science as possible.

TADI developed an objective, criteria-based framework grounded in national research and best practices.

The process included:

- Identifying walk boundaries and the one-and-a-half-mile limit set in policy
- Conducting a detailed inventory of roadways and crossings
- Applying exposure-based criteria that account for traffic volume, speed, and infrastructure

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From gridlock to green light

Continued from P. 57

- Differentiating thresholds by student age (because a kindergartener and a high school senior experience the same road very differently)

Certain conditions triggered automatic hazard designations, for example, younger students navigating high-volume arterial roads without sidewalks. The outcome was a point-

based system that allowed the district to evaluate routes consistently and transparently.

The results: Data wins (even when it's not popular)

In Sun Prairie, the UHT review led to some notable changes:

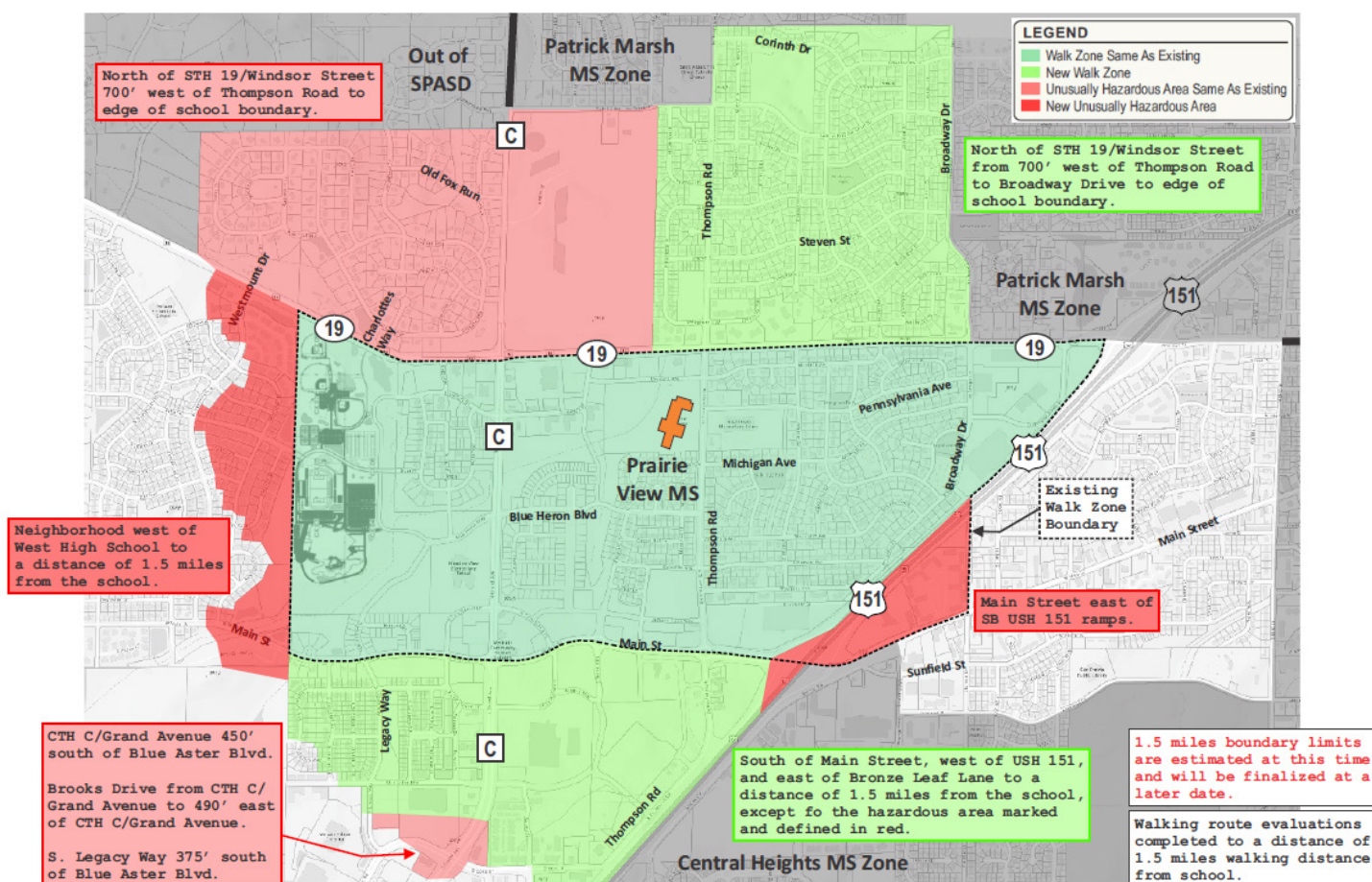
- One new area was designated as unusually hazardous, adding transportation for affected students
- One long-standing UHT area was removed, eliminating middle

school busing where it was no longer justified

These decisions were not made lightly, and they were certainly not free from public discourse. But they were grounded in clear, defensible data. And that made all the difference.

When the Board of Education approved the updated UHT plan, they did so with confidence. Not because every stakeholder agreed, but because

Figure 2: Prairie View Middle School (PVMS) Unusually Hazardous Transportation (UHT) map



Source: Traffic Analysis & Design, Inc. (TADI) | Further Details: This photo captures areas that were either determined to be unusually hazardous or not for PVMS in Sun Prairie. The light green areas represent areas where bussing was removed because the UHT plan showed these areas were no longer unusually hazardous. The dark red areas are areas that were added for busing.

the process was transparent, equitable, and rooted in objective analysis.

Why this matters for school business leaders

For members of the Wisconsin Association of School Business Officials community, this work sits at the intersection of safety, finance, and community trust. A data-driven approach to transportation planning offers several key benefits:

1. **Improved Safety:** By identifying and addressing real risks, rather than perceived ones, districts can make meaningful improvements that protect students.
2. **Financial Stewardship:** Targeted busing ensures resources are allocated where they are truly needed, helping to manage rising transportation costs.

3. **Equity and Consistency:** Objective criteria reduce variability in decision-making, ensuring that there is a consistent plan for various situations.

4. **Stronger Communication:** When decisions are backed by data, it becomes easier to explain—and defend—them to stakeholders.

5. **Confidence in Leadership:** Perhaps most importantly, district leaders can move forward with clarity, knowing their decisions are grounded in evidence rather than pressure.

A final thought (and a gentle reality check)

Let's be honest: no traffic plan will ever make everyone happy. There will always be a parent who prefers a dif-

ferent route, a neighbor who notices a new pattern, or a student who would really rather not walk that extra block.

But what Sun Prairie's experience demonstrates is that better decisions are possible, and sustainable, when districts are willing to shift from "what feels right" to "what the data tells us." And in a world where school business officials are constantly balancing competing priorities, that shift might just be the difference between gridlock and a green light.

For districts considering similar work, the message is simple: bring in the experts, trust the process, and don't be afraid to let the data lead, even when it challenges long-held assumptions.

The safest route forward is the one you can prove with data not emotion.

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BUILDING YOUR PROFESSIONAL PATHWAY

WASBO University has your path forward
with our Summer and Fall 2026 courses!

As the budget and operations in Wisconsin schools continue to offer new challenges, the need for skilled, forward-thinking school business and operations professionals has never been greater.

Whether you are aiming to secure a specific certification or simply looking to sharpen your expertise, WASBO University's upcoming Summer and Fall 2026 semesters offer a robust lineup of courses designed to elevate your impact on your district and career!

Summer 2026: Strategy, forecasting, and innovation

The summer months provide the perfect opportunity to focus on strategic planning and year-round fiscal health.

The Summer 2026 lineup features three highly impactful courses:

- **Understanding and Forecasting School District Expenditures:**

This course provides a deep dive into the expenditure side of budgeting, emphasizing practical techniques for building salary and benefit models, forecasting expenditures, and aligning your

district's staffing plans with enrollment trends.

- **Budget Monitoring & Communication:** Your job doesn't end when the budget is adopted. This course equips you to go beyond budget adoption, teaching you how to actively manage your district's financial plan year-round, track expenditures, identify variances, and provide effective monthly updates to your school board and stakeholders.
- **Learning Innovations Impacting Finances & Facilities:** Stay ahead of the curve by exploring how emerging trends in teach-

NEW CERTIFICATION TRACKER



Managing your professional development is now easier with the new Certification Tracker in your WASBO account. Scan the QR code or visit WASBO.com/Tracker to:

- Monitor Progress: View completed courses and remaining requirements.
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Log in today to take charge of your future learning!

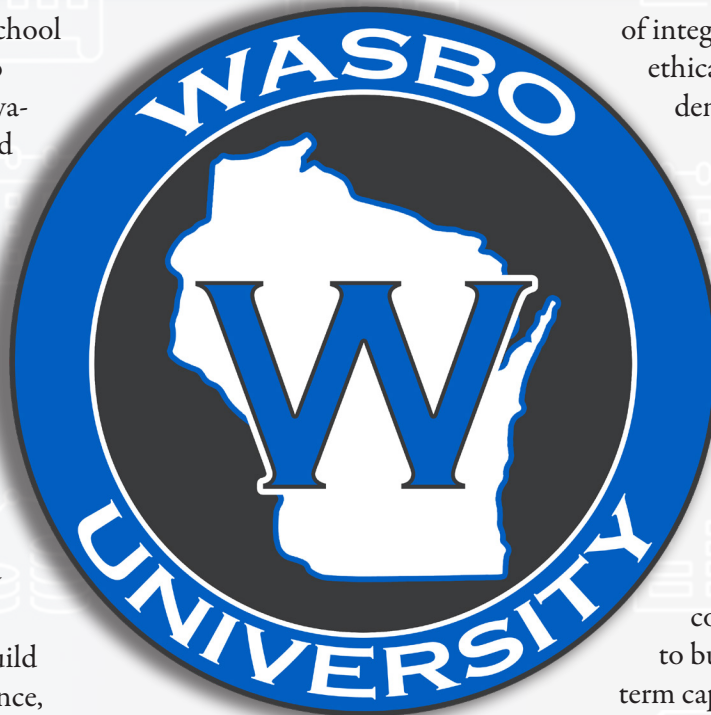
ing and learning impact school facilities. You will learn to balance educational innovation with cost, quality, and long-term sustainability to ensure your buildings are future-ready.

Fall 2026: Building strong foundations and advanced expertise

As the 2026-27 school year kicks off, WASBO University will launch a comprehensive slate of courses designed to build core competencies across finance, human resources, facilities, and risk management.

Mastering the financial basics
For professionals looking to build or reinforce their core financial knowledge, the fall schedule offers essential bedrock courses. [Foundations of School District Budgeting](#) will help you build a practical understanding of enrollment counting, revenue limit calculations, and key funding streams.

To ensure your district's assets are protected and your financial statements are reliable, [Internal Controls](#) will teach you how to safeguard against theft, fraud, or the misuse of resources. You can also expand your financial toolkit with [Cash Flow & Fund Balance Management](#) and [Balance Sheet Accounting for School Districts](#).



Navigating operations, compliance, and HR

Operational compliance is critical to district success. [Legal Aspects of School Finance](#) will guide you through the essential Wisconsin and federal laws governing public education finance, including Open Records laws and audit standards. To ensure your procurement strategies are both ethical and compliant, [Purchasing Practices: How We Buy](#) covers competitive bidding requirements and vendor management.

For those overseeing staff, [Human Resource Essentials for K-12](#) provides a foundational understanding of critical HR functions, including recruitment, onboarding, legal compliance, and staff assignment. Meanwhile, [School Business Ethics](#) will empower you to foster a culture

of integrity and navigate complex ethical dilemmas with confidence.

Prioritizing facilities and risk management

Ensuring safe and sustainable school environments is a massive undertaking. Facility leaders can look forward to [Capital Planning & Facilities Investment](#), a course that teaches you how to build and maintain a long-term capital plan, navigate Fund 46 requirements, and prepare for referendums.

Additionally, the fall semester kicks off the crucial Risk Management certification pathway for 2026-27. [Risk Identification](#) and [Risk Analysis](#)—the first two steps in the risk management process—will teach you how to uncover vulnerabilities across district operations and evaluate the financial and non-financial impacts of potential hazards before they escalate.

Secure your spot today!

Don't miss out on these incredible opportunities for professional growth. Start planning your educational journey today by reviewing the complete course catalog and registering at [WASBO.com/U](https://wasbo.com/U).

GO DEBITS!

WASBO.COM/U

WASBO Member Profile:

KEITH LUCIUS



Keith Lucius is the Asst. Superintendent for Ashwaubenon School District and is a past president of WASBO. He is retiring at the end of June 2026 and received the 2026 Wallace E. Zastrow Lifetime Achievement award at WASBO's 2026 Spring Conference in May!

Where did you grow up?

I grew up in Ashwaubenon, Wisconsin. I was lucky to have the opportunity to work for the School District I attended growing up.

What WASBO regional are you in?

The Bay Area/Fox Valley region.

Describe your involvement in and participation with WASBO.

In my 30+ years in WASBO, I have presented at most of the WASBO conferences. I served on the WASBO Board and had the good fortune to serve as WASBO President during my tenure.

Describe WASBO in one word.

Collaboration.

What makes you proud to be a WASBO member?

I am most proud of the way WASBO members are always willing to help each other. When I started working for the Oshkosh Area School District, I would not have survived my first year without all the help I received from Ken Mischler, Larry Krebs, and Todd Gray.

What made you want to work in education?

There are intrinsic rewards in working to benefit kids. It feels good to know you have been a part of helping kids succeed. When I am having a bad day, I try to get into a classroom.

What's your favorite part of your job?

I really enjoy the community engagement related to the referendum process. It is a chance to talk with the community about the great things our staff is doing every day in the classroom. Building trust with our community members is really rewarding. It is a great feeling when you talk to a resident who, at the start of the conversation, says they will not support the proposed referendum. You have a good two-way conversation. First, I listen to them, then I explain the situation, and in the end, they can make an informed decision on the referendum. I can't change everyone's opinion, but I feel that it has built trust between the community and the District. The Community needs to feel they can ask questions and will get honest answers.

**When you're not at work,
what do you do for fun?**

In the winter, I play hockey, and in the summer, golf. If I am lucky, I will get a summer weekend or two driving a racecar on the track at Road America.

What is your favorite television show?

The best TV show ever is "Seinfeld." If you spend any time with me, you will hear multiple Seinfeld references. I don't think there is a situation in life that cannot be connected to a Seinfeld reference.

**What has been your favorite part
of the school year so far?**

This has been an unusual year for me because I am retiring this summer. During the year, I have become more aware of how lucky I have been during my career. There are so many people who

have helped me, or just been good friends. For me, it takes a major change, like retirement, to help me fully appreciate this job, my District team, and my WASBO colleagues.

**What're you most looking forward
to about summer 2026?**

It is a little scary to retire. I don't have a plan for the summer after I am done in the District. I guess I will see if something comes up. If nothing comes up, I will find out how many rounds of golf it takes to get sick of playing golf.

**Did you have a professional or
district goal for the 2025-26 school year,
and how is that goal going?**

My goal was to have things organized when I walked out the door on my last day. I have realized that I will not get everything done that I hoped to have done. Sorry, Janelle!



**Keith Lucius received the 2026
Wallace E. Zastrow Lifetime
Achievement award at WASBO's
2026 Spring Conference in May!**

Celebrating our New Members!

Please congratulate our new members!

DISTRICT PROFESSIONALS

- **Dianelis Almendares**, Executive Director of Human Resources, School District of Beloit
- **Shannan Aspenson**, District Administrative Assistant, Boscobel Area Schools
- **Elizabeth Atkinson**, Accounting Manager, Wisconsin Rapids Public Schools
- **Kristofer Bartow**, Lead Custodian, School District of North Fond du Lac
- **Ashley Bennett**, Accountant, School District of Superior
- **Joseph Bianchi**, Math Teacher, Watford Union High School District
- **Andrea Blackmon**, Regional Accountant, Milwaukee Public Schools
- **Andrea Boock**, Hudson School District
- **Megan Brandt**, Payroll & Accounting Assistant, School District of Menomonee Falls
- **Logan Burton**, Manager of Facilities, Appleton Area School District
- **Jacob Burzynski**, Maintenance Supervisor, Archdiocese of Milwaukee, St. Mary School (Hales Corners)
- **Mitzi Cass**, Director of Finance, School District of Elmbrook
- **Amy Castellion**, Buildings & Grounds Assistant Director, Mayville School District
- **Paj Chang**, Account Payable Specialist, Hmong American Peace Academy
- **Chris Clerkin**, Director of Operations, Richland School District
- **Karyn Dart**, Accounting Specialist, Ashwaubenon School District
- **Karen Domine**, Bookkeeper, Cochrane-Fountain City School District
- **Ryan Duff**, Associate Director of Facilities, Howard Suamico School District
- **Matt Eichhorst**, Maintenance, School District of West De Pere
- **Nick Fifer**, Logistics Specialist, Elkhorn Area School District
- **Barry Fox**, Lead Custodian, Madison College
- **Austin Frederick**, Facilities Maintenance, Hortonville Area School District
- **Diane Frick**, Accounting Associate, La Crosse School District
- **Michelle Gaethke**, Custodian, Mukwonago Area School District
- **Luke Gower**, Eau Claire Area School District
- **Brent Hall**, Director of Buildings and Grounds, Byron School District
- **Justin Haller**, Director of Facility Services, School District of Holmen
- **Tom Hopkins**, Custodian, Baldwin-Woodville Area School District
- **Frank Horton**, Custodial Supervisor, Verona Area School District
- **Sara Howe**, Accounting Assistant, La Crosse School District
- **Tyler Jens**, Custodian, Glendale-River Hills School District
- **Lisa Jimenez**, School District of Cudahy
- **Michael Johns**, Grounds Supervisor, Belvidere School District #100
- **Cassandra Johnson**, Executive Assistant of Business Services, Eau Claire Area School District
- **Christian Johnson**, Facilities Manager, St. Paul's Lutheran Church & School
- **Scott Kasabuske**, Head Custodian, School District of New Berlin
- **Kathryn Kelser**, District Accountant, Nicolet High School District
- **Patrick Kieper**, Facility Coordinator, Saint Andrew Lutheran Church
- **Laura Krelle**, Operations & Safety Coordinator, Community High School District #155
- **CJ Kreuscher**, Maintenance Manager, Medford Area School District
- **Molli Mack**, Bookkeeper, Dodge Land School District

- **Dallas Mendoza**, Facilities & Maintenance Director, Stockbridge School District
- **Matt Miller**, Buildings & Grounds Manager, Tigerton School District
- **Steve Mounts**, Maintenance Manager, Clinton Community School District
- **Travis Mroz**, Buildings and Grounds Director, Adams-Friendship Area School District
- **Howard Newberg**, Custodial, Lake Geneva Area Schools
- **John Paynter**, Grounds Manager, Sun Prairie Area School District
- **Sarah Pond**, Accountant, West Allis-West Milwaukee School District
- **Mark Ross**, Facilities Manager, Manitowoc Lutheran High School
- **Isaiah Salgado**, Student, Whitnall High School, Aspiring HVAC Technician
- **Jake Schmidt**, Maintenance, School District of Marinette
- **Mike Sindahl**, Technology Director, School District of Beloit Turner
- **Lisa Sink**, Communications & Marketing Consultant, CESA #6
- **Melissa Steger**, Custodian, Mayville School District
- **Mark Stockhus**, Custodial Manager, Sun Prairie Area School District
- **Michael Thrun**, West Allis-West Milwaukee School District
- **Chris Trottier**, District Administrator, Silver Lake Salem Jr 1 School District
- **Anjie Whiteaker**, Bookkeeper, Bangor School District
- **Ron Wobig**, Maintenance Lead, Parkview School District
- **Kim Zahn**, Groundskeeper, School District of Elmbrook

SERVICE AFFILIATES

- **Dhananjay Agrawal**, Chief Marketing Officer, Simpliv Learning
- **Jake Austin**, Sales Engineer, Vyron

- **Joe Chose**, Sales Associate, Ideal Crane Rental
- **Ben Engelke**, Director of Business Development, JP Cullen
- **Betsy Ennis**, JP Cullen
- **Jill Fuss**, Vice President - Business Development, Brown & Brown
- **Paul Hathaway**, Client Executive, Nexus Solutions
- **Eric Hicks**, President, Upper Midwest Athletic Construction, Inc.
- **George Karras**, President, Prasino Engineering
- **Edward Klister**, Project Architect, Berners Schober
- **Zach Mahone**, Starbridge
- **Stacey McClenathan**, Chief Marketing Officer, DeNova Detect
- **Kevin McGinty**, Project Executive, The Concord Group
- **Adam Meinerz**, Energy Advisor, Focus on Energy
- **Scott Miller**, CMMS Facilities Consulting, Advanced Planning Technologies
- **Kimberly Murphy**, Business Development Manager, All Surfaces
- **Marc Padron**, Account Executive, River Run
- **Renee Primeau**, Regional Sales Manager, Toli
- **John Schaefer**, Director of Operations, Absolute DKI
- **Marylou Schirpke**, Senior Vice President, Wintrust Government Funds
- **Alexis Schlimbach**, Account Representative, National Insurance Services
- **Raul Sotelo**, Sales Manager, MidAmerican Building Services
- **Ben Wallace**, Senior Account Executive, Ameresco, Inc.
- **Joy Wang**, Insurance Agent, KEV Group

Member Moves

Please join us in congratulating members on their successes!

- **Natalie Baertschy**, Director of Business Services, Woodlands School, to School District of Cudahy
- **Allen Blood**, Energy Control & Design, Inc to Energy Management Consultants, LLC
- **Jim Brewer**, Superintendent, Clinton Community School District, to Executive Director, Wisconsin School Safety Coordinators Association (WSSCA)
- **Alisa Franke**, Accounting Assistant, La Crosse School District, to Business Services Specialist, School District of Holmen
- **Jake Hernandez**, Director of Buildings & Grounds Safety, East Troy Community School, to Director of Buildings & Grounds Safety, Harvard Community Unit School District #50
- **Ryan Krohn**, Palmyra-Eagle Area School District, to St. Francis School District
- **Justin Matsick**, Sales Manager, Imperial Dade, to La Crosse Sign Group
- **Jamie Merath**, Business Services Consultant, CESA #2, to Chief Financial Officer, The Lincoln Academy
- **Beth Munson**, Director of Business Services, Columbus School District, to Director of Business Services, Wauertown Unified School District
- **Terrance Newago**, Custodian, to Building and Grounds Supervisor, School District of Bayfield
- **Tracy Peterson**, Buildings and Grounds Director, Hartford Union High School District & Holy Hill Area School District, to Facility Director, Campbellsport School District
- **Cindy Rettler**, Business Manager, Tri-County Area School District, to Executive Director of Business Manager, Oshkosh Area School District
- **Melissa Schoeder**, Director of Business Services, Lake Country School District, to Business Manager, Kohler School District
- **Michael Schumacher**, Assistant Director of Physical Plant to Director of Facilities, Viterbo University
- **Josh Seefeldt**, Maintenance, School District of Marinette, to Director of Buildings & Grounds, Peshtigo School District
- **Ezekiel Steuerwald**, Accounting Manager, Eau Claire Area School District, to Grants & Accounting Specialist, Janesville School District
- **Jeremy Struss**, Finance Manager to Finance Director, Kettle Moraine School District
- **Jess Warren**, Electrician, to Director of Buildings & Grounds, Burlington Area School District
- **Molly Wendt**, Eau Claire Area School District, to Payroll/Grants Associate, La Crosse School District
- **Kristin Wilkinson**, Math Teacher to Business Manager, Columbus School District
- **Nicole Wittwer**, Accounting and Payroll Specialist, CESA #2, to Human Resources Specialist, Verona Area School District
- **Brett Zimmermann**, Custodial Maintenance Supervisor, Berlin Area School District, to Director, Buildings, Grounds and Transportation, Montello School District

Member Retirements

Thanks for all that you've done for students! Please stay in touch!

- **Brad Boll**, Director of Business Services, School District of Beloit Turner
- **Chad Brandau**, Director of Facilities, School District of Holmen
- **Chris Carlton**, Director of Facilities, School District of Menomonee Falls
- **Dawn Foeller**, Business Manager, Unified School District of De Pere
- **John Gahan**, Assistant Superintendent & CFO, Pewaukee School District
- **Linda Hebgren**, Business Director, Highland Community Schools
- **Keith Lucius**, Assistant Superintendent of Schools, Ashwaubenon School District
- **Deb Michel**, Director of Business Services, School District of Reedsburg
- **Drew Nichans**, Executive Director of Business Services, Oshkosh Area School District
- **Dan O'Brien**, Director of Buildings and Grounds, School District of Baraboo
- **Neal Reible**, Director of Building and Grounds, School District of Lodi
- **Janet Rosseter**, Assistant Superintendent of Operations, Sun Prairie Area School District
- **Noel Tordsen**, Supervisor of Financial Services, Wausau School District
- **Andy Weiland**, Business Manager, Oregon School District

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WASBO's Learning Calendar

Here is a look at the professional learning opportunities that make WASBO's Learning Calendar.

Visit WASBO.com/Learn to learn more! **Purple items display WASBO's general professional development opportunities**, and **blue items show the first day of a WASBO University Course!**

JUNE

June 25, 2026

Sparta Leveraging Technology Academy Begins

Learn how to integrate AI effectively
WASBO.com/LTAcademy

June 26, 2026

Money Talks Webinar

WASBO's free school finance webinar | WASBO.com/MoneyTalks

JULY

July 7, 2026

Understanding & Forecasting School District Expenditures Course Begins

\$270 | 1-3 PM on Tuesdays and Thursdays from July 7-23, 2026
WASBO.com/U

July 15, 2026

2026 Winneconne Custodial & Maintenance Conference

District Professionals: Bring your team
Service Affiliates: Exhibit!
WASBO.com/Custodial

July 29, 2026

2026 Black River Falls Custodial & Maintenance Conference

District Professionals: Bring your team
Service Affiliates: Exhibit!
WASBO.com/Custodial

AUGUST

August 4, 2026

Budget Monitoring & Communication Course Begins

\$135 | 8 - 10 AM on August 4 & August 6 | WASBO.com/U

August 4-5, 2026

2026 Lead Custodian Academy

Empower current & future custodial leaders | WASBO.com/LCA

August 5, 2026

2026 Muskego-Norway Custodial & Maintenance Conference

District Professionals: Bring your team
Service Affiliates: Exhibit!
WASBO.com/Custodial

August 11, 2026

Learning Innovations Impacting Finances & Facilities Course Begins

\$270 | 8 AM to Noon on August 11 & August 13 | WASBO.com/U

August 19, 2026

p-Card User Group

WASBO's free webinar to get your p-Card questions answered
WASBO.com/PUG

August 28, 2026

Money Talks Webinar

WASBO's free school finance webinar | WASBO.com/MoneyTalks

SEPTEMBER

September 10, 2026

Cash Flow & Fund Balance Management Course Begins

\$200 | 2-4 PM on Thursdays, September 10-24 | WASBO.com/U

September 15, 2026

School Business Ethics Course Begins

\$135 | 1-3 PM on September 15 & September 17 | WASBO.com/U

September 16, 2026

Payment Methods, Purchasing Cutoffs & Cash Handling Course Begins

\$400 | 1-3 PM on September 15 & 17 | WASBO.com/U

September 16, 2026

First Year Academy Begins

The first step all school business and facilities professionals should take
WASBO.com/FYA

September 18, 2026

Pewaukee Leveraging Technology Academy Begins

Learn how to integrate AI effectively
SOLD OUT | WASBO.com/LTA

September 22, 2026

Chippewa Falls Leveraging Technology Academy Begins

Learn how to integrate AI effectively
WASBO.com/LTAcademy

September 25, 2026

Money Talks Webinar

WASBO's free school finance webinar | WASBO.com/MoneyTalks

September 29, 2026

Human Resource Essentials for K-12 Course Begins

\$200 | 12:30-2:30 PM on September 29, October 6 & 13 | WASBO.com/U

OCTOBER

October 7, 2026

WASBO's Fall Scholarship Fundraisers

Golf or Hike for WASBO's Student Scholarships | WASBO.com/Fall

October 8-9, 2026

WASBO's 2026 Fall Conference

A conference, fundraiser and retreat for all members | WASBO.com/Fall

October 13, 2026

Investing, Managing & Refinancing Debt Course Begins

\$400 | 12-3PM on Tuesdays and Thursdays from October 13-29 | WASBO.com/U

October 13, 2026

Capital Planning & Facilities Investment Course Begins

\$400 | 1-3 PM on Wednesdays from Oct. 14 - Nov. 18 | WASBO.com/U



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