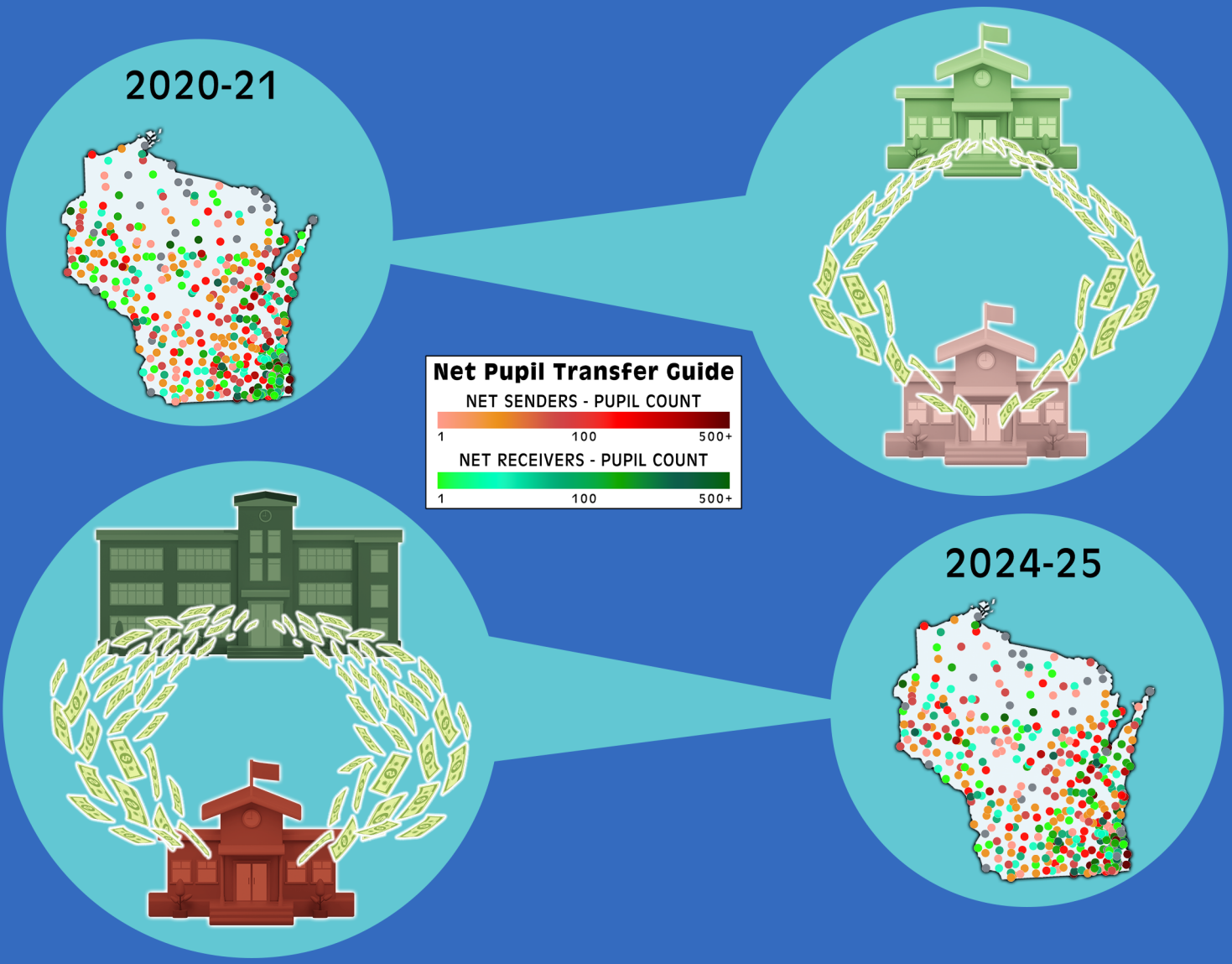
Taking Care of
Business
Wisconsin's Professional Journal for School Business & Operations
August / September 2026

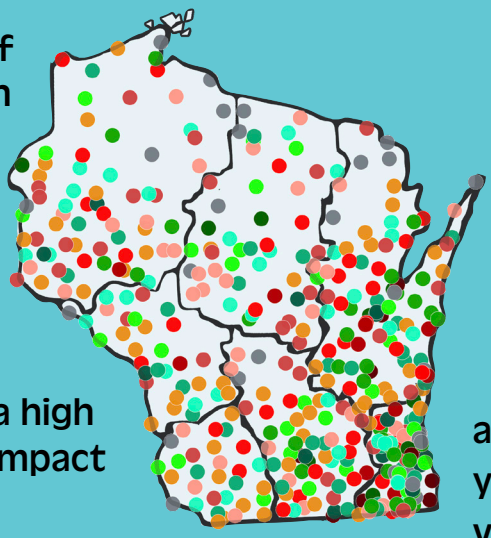


PERSISTENT PATTERNS, GROWING IMPACT

Wisconsin's open enrollment landscape rarely shifts, even as the stakes for district funding rise

About the Cover

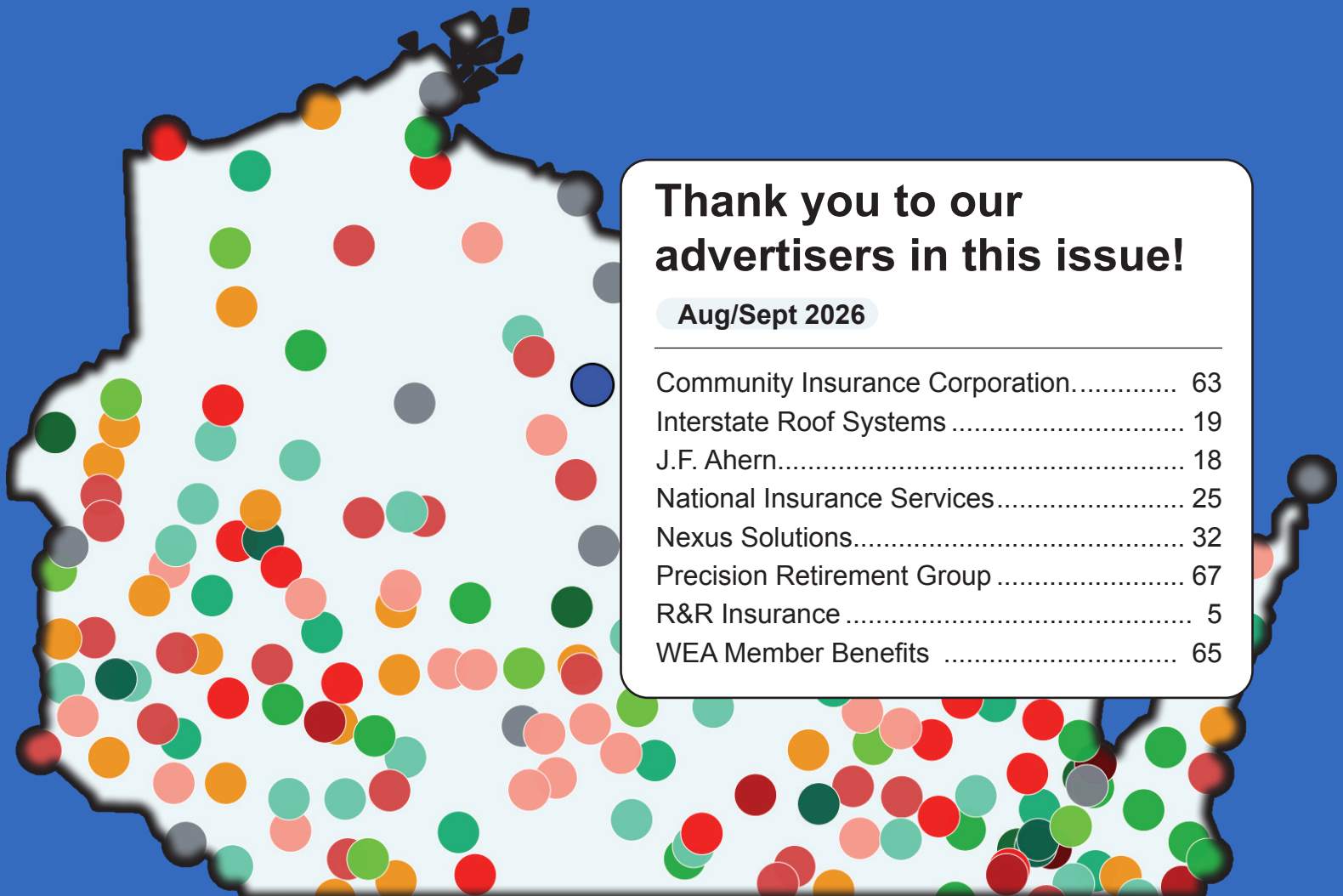
WASBO analyzed five years of Wisconsin public school open enrollment data, from 2020-21 through 2024-25, and found that 82% of districts with complete data remained persistent net senders or receivers, and more than half had a high or greater enrollment impact magnitude.



The article also analyzes how open enrollment varies across locales and examines the program's relationship with special education, declining enrollment, virtual charter schools, and uneven increases in the transfer aid amount.

The accompanying interactive digital maps let readers explore district enrollment, net pupil transfers, and enrollment impact for each of the five years analyzed, with filters by school year, WASBO region, and individual school district.

Turn to P. 34 or visit WASBO.com/OE to read the digital article and access the interactive map and additional resources.



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Taking Care of Business
2026-27 Publication Themes*

November 2026: School Consolidation

February 2027: State Budget Analysis

May 2027: School Vouchers

August 2027: Special Education Budgeting

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

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Taking Care of Business c/o WASBO
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Madison, WI 53704
P 608.249.8588
wasbo@wasbo.com
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Editor: Mike Barry

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Audra Brooks
WASBO President
Director of Business Services | Medford

All things must grow

Embracing a year of connection and leadership

WASBO Members: Have I ever mentioned how much I love being a grandparent? It's an incredible job with outstanding pay in the form of hugs, laughter, and unforgettable memories.

My husband and I get to enjoy all the giggles, the spoiling, and the magic that comes with watching childhood unfold with our four grandchildren, while our kids and their spouses are tasked with enforcing the rules and bedtimes and making sure vegetables are eaten.

It truly is a blessing to watch our family **grow** and to see our heritage continue through the next generation. I feel incredibly fortunate to have such an amazing family.

Watching our grandchildren grow has reminded me that growth doesn't happen by accident. It takes love, encouragement, patience, and people who are willing to invest in others. Whether we are raising a family, leading a school district, or serving a professional association, growth requires intentional effort. That reflection led me to a simple thought that has become the theme of this year: **All things must grow.** Growth is one of life's constants. It is rarely immediate and seldom accidental. Growth happens when we invest in ourselves, embrace new opportunities, and commit to learning alongside others.

As I begin my year serving as President of WASBO, I have been reflecting on this simple truth. WASBO has always been committed to helping members grow. Over the past few years, our association has intentionally created pathways that support professionals at every stage of their careers. Whether you are just entering school business, stepping into a leadership position, or sharing your expertise after decades of service, WASBO offers opportunities designed to help you continue learning and leading.

This year, I encourage every member to explore the many offerings available through WASBO. Professional development continues to be one of WASBO's greatest strengths. WASBO's learning opportunities — including conferences, academies, webinars, and WASBO University certifications — provide practical knowledge that members can immediately bring back to their districts. **Our commitment to high-quality education ensures that members stay informed in an ever-changing landscape of school finance, human resources, operations, facilities, and business management.** We truly have something for everyone.

Growth also happens through connection. The relationships built within WASBO are among our most valuable resources. Through networking, regional meetings, committees, and coach-and-coachee opportunities, members gain perspectives that cannot be found in a textbook.

We learn from one another's successes, challenges, and experiences. Those conversations often become the foundation for innovative ideas and lasting professional friendships. Personally, this has been my favorite area for growth.

Leadership development remains another important pathway for growth. WASBO intentionally invests in developing future leaders by encouraging members to serve on committees, participate in governance, contribute to educational programming, and seek elected leadership positions.

Every volunteer strengthens our organization while also growing personally and professionally.

As WASBO President, I hope this year becomes one of intentional growth for every member. Perhaps that means attending your first conference, earning a certification through WASBO U, volunteering for a committee, becoming a coach or requesting one, or simply introducing yourself to someone new at an event. Growth often begins with a single step. Growth is essential for our organization. As our profession evolves, so must WASBO.

We will continue to listen to our members, adapt our programs, expand educational opportunities, and create new pathways that meet the changing needs of school business professionals across Wisconsin. By embracing innovation while honoring the strong foundation built by those who came before us, we ensure that WASBO remains the premier professional organization for school business leaders.

The beauty of growth is that it never truly ends. There is always another lesson to learn, another relationship to build, another challenge to overcome, and another opportunity to serve. This year, I invite each of you to fully engage with all that WASBO has to offer. Invest in your professional journey through the various pathways we offer. Share your expertise with others. Seek out new experiences. Challenge yourself to grow in ways you may not have imagined. When our members grow, our schools grow stronger, our communities benefit, and the students we serve are ultimately the greatest beneficiaries.

All things must grow. Let's make this the year we grow together.

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Cody Lundquist
Director of Government Relations
Wisconsin School Administrators Alliance

Pushing for policies Wisconsin students deserve

Meet WSAA's new director of government relations

I can't tell you how exciting it is to step into the role of Director of Government Relations for the Wisconsin School Administrators Alliance (WSAA).

Over the last 15 years, I have served as a special education paraprofessional, special education teacher, Dean of Students, and high school principal. I have a firsthand understanding of the challenges our schools face, but I also know the incredible, unseen work being done every day by those in our hallways, classrooms, and school offices. I can't wait to help tell your stories to policymakers, ensuring decision-makers have a clear picture of what our schools need to thrive.



Cody Lundquist poses for a family photo with his wife Lesley, children Annika and Soren, and their two dogs, Bizzy and Crumble. Crumble works as a Service Dog for Mount Horeb Area School District.

During my first few months, I will be working with our team on a deep dive into the recent survey conducted by the WSAA through WCER as we craft our evidence-based policy agenda for the upcoming legislative cycle. I also plan to connect directly with as many of you as possible to better understand your priorities. Look for opportunities to connect soon through upcoming webinars, district site visits, and state conventions. Together with our education partners across the state, we will continue pushing for policies that deliver the world-class education Wisconsin students deserve.

A little more detail about my background: I grew up in Oshkosh, graduating from Oshkosh West High School before earning my bachelor's degrees in Political Science and Public Administration from UW-La Crosse. I spent five years working in state and federal government for various elected officials in Madison and Washington, D.C. While I valued that experience, I wanted to make a direct impact closer to home.

I moved back to Oshkosh and earned my Master's in Special Education—working daytime shifts as a paraprofessional at Perry Tipler Middle

School while taking evening classes. From there, I taught special education at Lodi Elementary, Prairie View Middle School in Sun Prairie, and Indian Mount Middle School in McFarland; served two years as Dean of Students at Middleton High School; and spent the last seven years as Principal at Mount Horeb High School.

I currently serve on the Board of Directors for the Wisconsin School Safety Coordinators Association. I am kept grounded by my amazing wife, Lesley, and our two children, Annika and Soren. I can't forget to mention our two dogs, Bizzy and Crumble (Service Dog for Mount Horeb Area School District). This work isn't just a job for me; it is a personal mission to ensure my kids and ALL students across Wisconsin receive the best possible education.

WSAA priorities

This past spring, you filled out a survey to help guide our advocacy for the upcoming legislative session. Since then, we've partnered with the Wisconsin Center for Education Research (WCER) to dig into the data and see what the research says about the issues you care about most.

While we are putting the final touches on our comprehensive report, the 30,000-foot view of your feedback is loud and clear: school leaders across Wisconsin are facing a significant operational squeeze. Across all four affiliate groups, your responses pointed to a few major statewide themes:

- **Fiscal Viability:** Unfunded special education costs, restrictive revenue limits, and declining enrollment are creating severe, compounding financial pressure.
- **Student Readiness:** Student mental health needs and chronic absenteeism emerged as your top daily operational challenges.
- **Workforce & Pipeline Stability:** Educator recruitment, retention, and mentoring in hard-to-fill positions remain critical priorities statewide.
- **Safety & Digital Governance:** School safety, cybersecurity, and navigating AI and cell phone governance are rapidly taking center stage.

Here is what we are building over the coming months to make that happen:

- **A New Advocacy Hub:** Over the next few months, we are launching a new website packed with advocacy resources, best practices, and direct ways to get involved.
- **WSAA Legislative Ambassadors:** Building on the foundation laid by our WSAA Legislative Committee, we will be launching a pilot ambassador program to expand our reach in the Capitol. Working alongside committee members, these local ambassadors will help turn our statewide legislative agenda into direct, personal conversations with hometown elected officials.
- **Local Engagement:** We will support your grassroots outreach through targeted emails, calls, and hosting state officials for events like "Principal for a Day." Relationship-building is already underway. During my first five weeks, I met with 15 legislative offices, connected with nearly every major professional education association in Wisconsin and began regular coordination with DPI. In each of those conversations, I am bringing both the data from our statewide survey and the experiences I hear directly from members.

I also want to hear from you where you are. If your region, district or professional group has an upcoming meeting or roundtable, I would welcome the opportunity to join the conversation.

The stronger our connections are with one another, the better positioned WSAA will be to make sure policymakers understand what Wisconsin schools need. Please don't hesitate to reach out, introduce yourself, and share your thoughts. I am here to support and advocate for you. #BetterIsPossible

Securing schools in the age of AI

Legal and practical considerations



Christine Hamiel
Attorney
Attolles Law, s.c.



Kylie Owens
Attorney
Attolles Law, s.c.

As school districts continue to invest in technology designed to improve school safety and security, there are several legal principles to keep in mind.

While it is true that traditional security cameras have been commonplace for quite some time, new technologies utilizing artificial intelligence ("AI"), such as video analytics, weapon detection systems, and facial recognition, are increasingly being marketed to districts as ways to identify threats more quickly and assist administrators in other tasks.

Although these technologies may offer potential benefits, they also raise important legal considerations that districts should carefully evaluate before implementation. One primary legal consideration applicable to all school security technology is the protection of student and employee privacy. Most modern security platforms store data in cloud-based environments, integrate with third-party vendors, and may even use AI to analyze video or audio.

Therefore, school districts should understand how information is collected, stored, retained, accessed, and shared, which requires a careful review of any agreement entered into with the vendor.

With respect to students, the Family Educational Rights and Privacy Act ("FERPA") and Wis. Stat. § 118.125 require districts to safeguard protected pupil information. Security footage, AI-generated reports, and other data may constitute education records depending on how the information is maintained and used.

Additionally, school districts should ensure that staff are properly trained in the appropriate use of AI and do not upload confidential student information to AI systems unless the district has a written agreement with

Key takeaway

Emerging school security technologies, including AI-enabled surveillance, video analytics, weapon detection, and facial recognition tools, may improve threat detection and response. However, districts should carefully evaluate privacy, accuracy, potential bias, data practices, and legal compliance before implementation. Clear policies, strong vendor agreements, safeguards, and staff training can help reduce legal risk and maintain public trust.

Learn more at MFM 2026!

November 2-3 | Wisconsin Dells | WASBO.com/MFM

Christine Hamiel and Kylie Owens will dive deeper into the Legal Aspects of AI, Flock Cameras & Privacy Considerations during a breakout session at the 2026 Midwest Facility Masters Conference!

the vendor that meets all applicable legal requirements for safeguarding confidential information.

Beyond protecting student information, school districts should also consider the constitutional implications of expanding surveillance technologies.

The Fourth Amendment prohibits governmental entities, including public school districts, from conducting unreasonable searches and seizures. As a general rule, a search occurs when the government intrudes upon an expectation of privacy that an individual actually possesses and that society recognizes as reasonable. Students and employees have a diminished expectation of privacy in many school settings, particularly in common areas.

Therefore, fixed security systems monitoring such common areas generally do not constitute a search. In contrast, areas such as bathrooms and locker rooms carry well-established privacy protections, and Wisconsin law independently prohibits surveillance in those locations. See Wis. Stat. § 942.08(2)(a).

As surveillance technology becomes more sophisticated, however, the legal analysis often becomes more nuanced. Unlike traditional cameras that merely record events, AI-enabled systems can continuously analyze video feeds, identify individuals, detect behavioral patterns, and generate automated alerts for potential threats, such as fights, weapons, unauthorized persons, or medical emergencies.

While these capabilities could improve a school district's response to an emergency, courts may ultimately view pervasive AI-driven monitoring differently than passive video recording in certain circumstances. Thus, districts should carefully evaluate whether the scope of the surveillance is reasonably related to legitimate safety objectives and avoid unnecessarily intrusive practices.

Another important consideration involves the accuracy and reliability of these emerging technologies. AI-enabled security systems are increasingly advertised as being capable of detecting troubling or dangerous behavior, and while they may enhance school safety, they are not infallible and may present civil rights concerns.

Specifically, under Title VI and Title VII, AI-enabled surveillance technologies may produce biased or disproportionate outcomes relative to protected classes. For example, there have been examples where they identify individuals of color as threats more than other individuals, or may interpret movements of individuals with certain disabilities as threatening behavior. Accordingly, districts should conduct appropriate vendor due diligence by evaluating the accuracy and bias of available testing.

Finally, school districts should recognize that successfully implementing security technologies involves more than simply purchasing new equipment. Effective implementation requires developing clear board policies governing acceptable use and providing training for individuals who will use the technology.

Technology will undoubtedly continue to transform school security in the coming years. When thoughtfully implemented, new surveillance systems and AI-enabled safety tools can provide valuable assistance in protecting students and staff. However, districts are well advised to carefully balance such benefits against legal considerations, including privacy interests and potential civil rights concerns.

By approaching emerging technologies deliberately and thoughtfully, school districts can leverage innovative tools to enhance school safety while minimizing legal risk and maintaining public trust.

Preparing Wisconsin's next generation of business officials

What statewide results tell us about recruitment, retention, and the future of the profession

Across Wisconsin, many school districts are finding it increasingly difficult to recruit School Business Officials to fill vacancies. As experienced professionals retire and districts compete for a limited pool of qualified candidates, succession planning has become one of the profession's most pressing challenges.

Publicly available Wisconsin Department of Public Instruction (DPI) staffing data illustrate the scope of the issue. Of Wisconsin's 421 public school districts, only 211 (50%) employ a licensed School Business Administrator (5008), while the remaining 210 districts do not. Although districts may meet their operational needs through alternative staffing models, the statewide results demonstrate considerable variation in how school business leadership is staffed across Wisconsin.

Regional differences are particularly striking. In CESA 1, 89% of districts



Marcie Troyer, Ed.D.
Business Manager
Stone Bank School District

employ a licensed School Business Administrator, while only 10% of districts in CESA 10 do. Similar differences exist by district locale. Eighty-eight percent of urban districts and 82% of suburban districts employ a licensed School Business Administrator, compared with only 36% of rural districts.

These statewide results raise important questions. Who are Wisconsin's School Business Officials? How are they entering the profession? What encourages them to remain? And what can districts do today to strengthen tomorrow's workforce? To help answer those questions, a statewide survey of 134 Wisconsin School Business Officials was conducted. Together, the survey results and Wisconsin DPI staffing data provide valuable insights into Wisconsin's school business workforce and identify practical opportunities to strengthen recruitment, retention, and succession planning *(see Figure 1)*.

Wisconsin's school business officials come from many backgrounds

One of the strongest results from the statewide survey is that there is no single pathway into school business leadership. Survey respondents entered the profession from education, accounting, finance, banking, municipal government, business operations, human resources, and private industry.

Nearly two-thirds of respondents currently held Wisconsin's 5008 School Business Administrator license, while others entered the profession

Methodology

This article combines publicly available Wisconsin Department of Public Instruction staffing data with results from a statewide survey of 134 Wisconsin School Business Officials. The survey was distributed through the Wisconsin Association of School Business Officials (WASBO) to its membership and examined career pathways, professional responsibilities, job satisfaction, and factors influencing retention among Wisconsin School Business Officials.

before completing licensure or were actively pursuing licensure at the time of the survey. These results reinforce an important message for districts experiencing recruitment challenges: successful School Business Officials come from many professional backgrounds. Rather than focusing exclusively on traditional education pathways, districts may benefit from recruiting professionals with demonstrated leadership, financial, operational, and management experience.

The survey also showed that 62% of respondents brought private-sector business experience into school business leadership, while 25% reported a teaching background. These diverse experiences strengthen the profession by bringing different perspectives and problem-solving approaches to district leadership teams *(see Figure 2)*.

The profession continues to evolve

The survey results also illustrate how significantly the School Business Official role has expanded. Nearly every respondent reported responsibility for budgeting, auditing, accounting, cash management, and financial reporting.

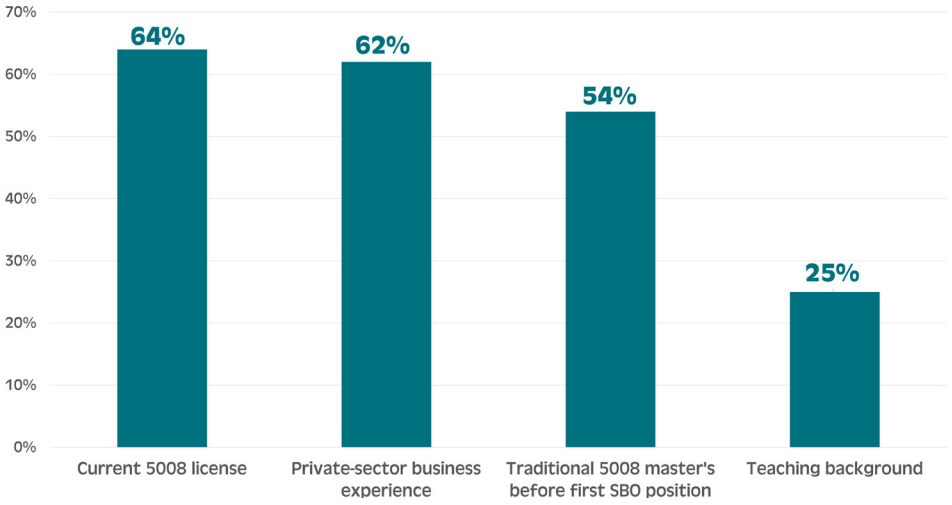
Most also oversee grants administration, purchasing, payroll, employee benefits, and accounts payable. Many School Business Officials additionally supervise transportation, food service, facilities, operations, communications, technology, safety, and other district services. These results reflect the continued evolution of the profession. Today's School Business Officials serve as executive leaders who collaborate closely with superintendents and school boards while balancing financial stewardship with strategic planning and operational leadership. As responsibilities continue to grow, recruitment becomes increasingly complex. Districts are no longer searching solely for finance professionals; they are seeking leaders who possess financial expertise, operational knowledge, communication skills, strategic thinking, and the ability to lead diverse teams *(see Figure 3)*.

Figure 1: Workforce snapshot, Wisconsin school business officials (SBOs)

Measure	Value
Wisconsin public school districts	421
Districts employing licensed SBA (5008)	211 (50%)
Districts without licensed SBA (5008)	210 (50%)
Survey respondents	134
Respondents holding 5008 license	86 (64%)
Respondents enrolled in the 5008 program	8 (6%)

Sources: Wisconsin Department of Public Instruction | Wisconsin School Business Officials Survey (see Methodology).

Figure 2: Career path among Wisconsin SBOs, survey results



Source: Wisconsin School Business Officials Survey (see Methodology).

Results show a highly committed workforce

Although recruitment challenges persist, the statewide survey results are encouraging. Overall, respondents reported high levels of job satisfaction. Meaningful work, responsibility, opportunities to contribute to their districts, and a sense of accomplishment consistently ranked among the most positive aspects of the profession.

These results suggest that School Business Officials remain deeply committed to public education and the communities they serve. At the same time, the results indicate that organizational conditions matter. Supportive leadership, professional respect, opportunities for growth, manageable workloads, and competitive compensation all contribute to retaining experienced professionals.

Continued on P. 12

Preparing Wisconsin's next generation of business officials

Continued from P. 11

Districts that invest in these areas may improve retention while preserving valuable institutional knowledge. The survey results suggest that Wisconsin's workforce is built on a strong foundation. The challenge is not convincing people that school business leadership is meaningful work. The challenge is creating conditions that encourage talented professionals to remain in the profession throughout their careers *(see Figure 4)*.

Preparing the next generation

The statewide results point toward several practical opportunities to strengthen Wisconsin's school business workforce.

First, districts should broaden recruitment efforts by recognizing that successful School Business Officials enter the profession through multiple career pathways.

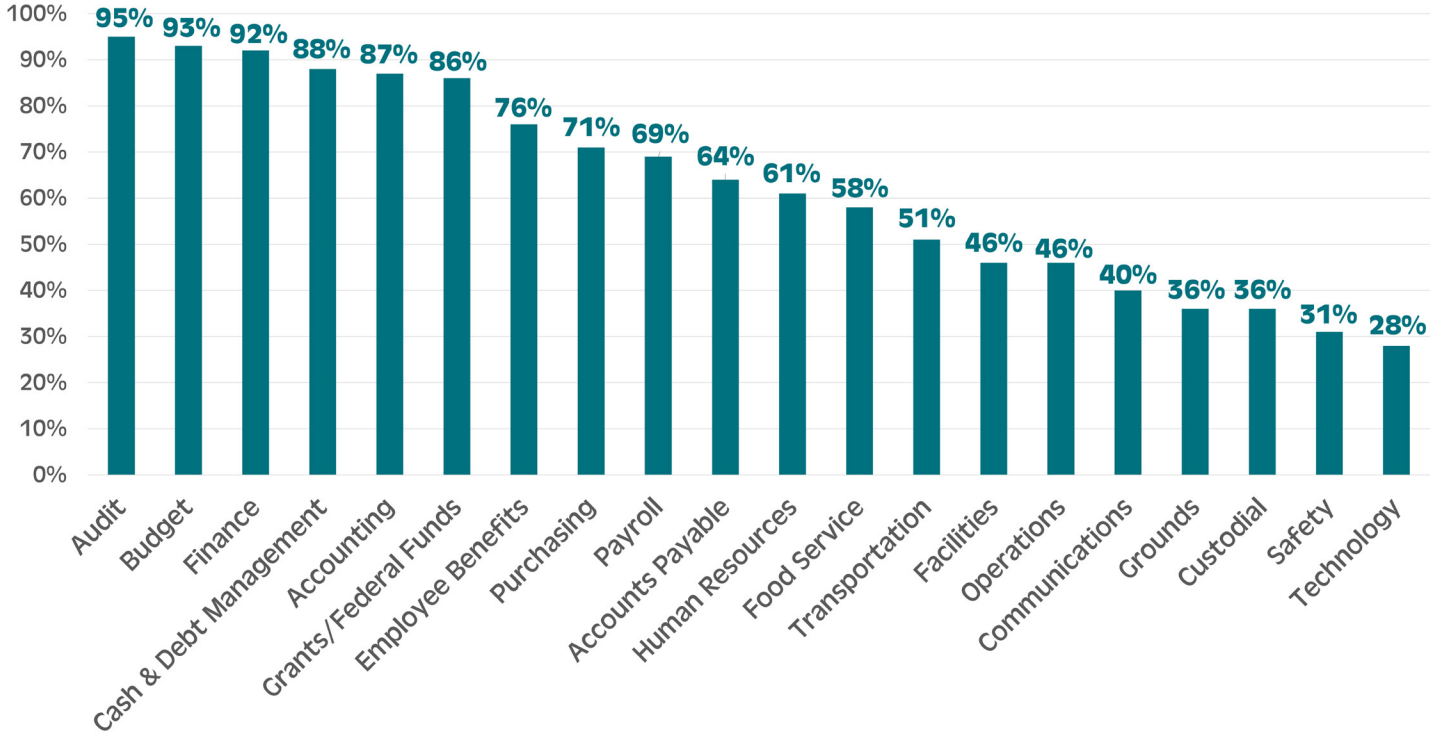
Second, comprehensive onboarding should become a priority. Professionals entering school business leadership often possess strong management experience but benefit from structured support in Wisconsin school finance, state reporting requirements, and educational governance. Third, mentoring remains an important investment. Experienced School Business Officials possess valuable institutional knowledge that can help prepare future leaders while strengthening professional networks across the state.

Finally, districts should begin succession planning before vacancies occur. With many experienced School Business Officials approaching retirement over the coming decade, identifying future leaders and investing in leadership development today will help ensure smoother transitions tomorrow *(see Figure 5)*.

Moving forward together

Wisconsin's School Business Officials continue to demonstrate remarkable commitment to their districts,

Figure 3: Functional responsibilities of Wisconsin SBOs, survey results



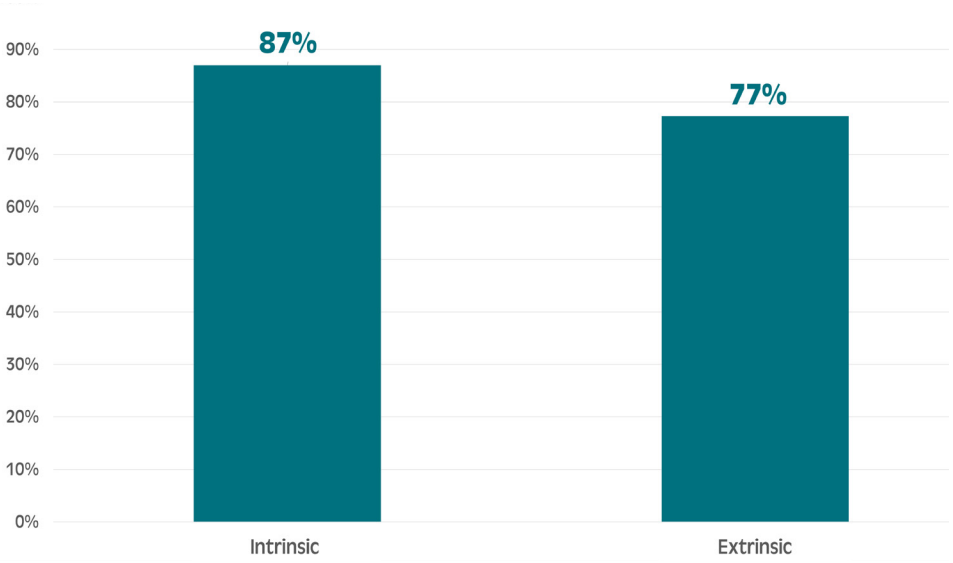
Source: Wisconsin School Business Officials Survey (see Methodology).

students, and communities. The statewide survey results and Wisconsin DPI staffing data provide valuable insight into both the strengths of today's workforce and the opportunities that lie ahead.

Preparing Wisconsin's next generation of School Business Officials will require collaboration among school districts, universities, professional organizations, and current practitioners.

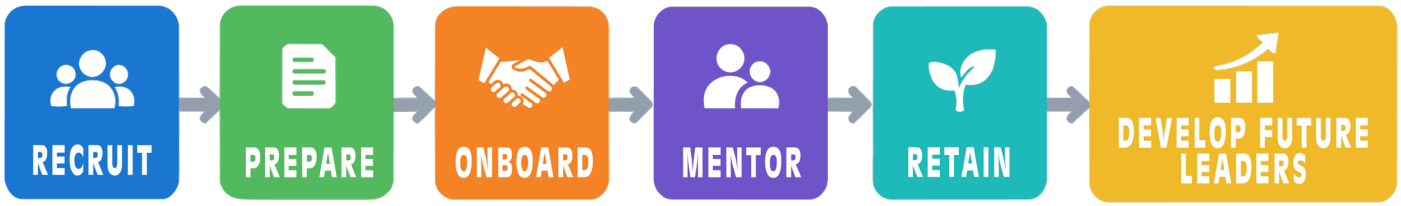
By broadening recruitment, supporting multiple pathways into the profession, investing in mentoring and onboarding, and planning intentionally for leadership transitions, Wisconsin can continue building a strong school business workforce capable of meeting the evolving needs of public education.

Figure 4: Job satisfaction among Wisconsin SBOs, survey results

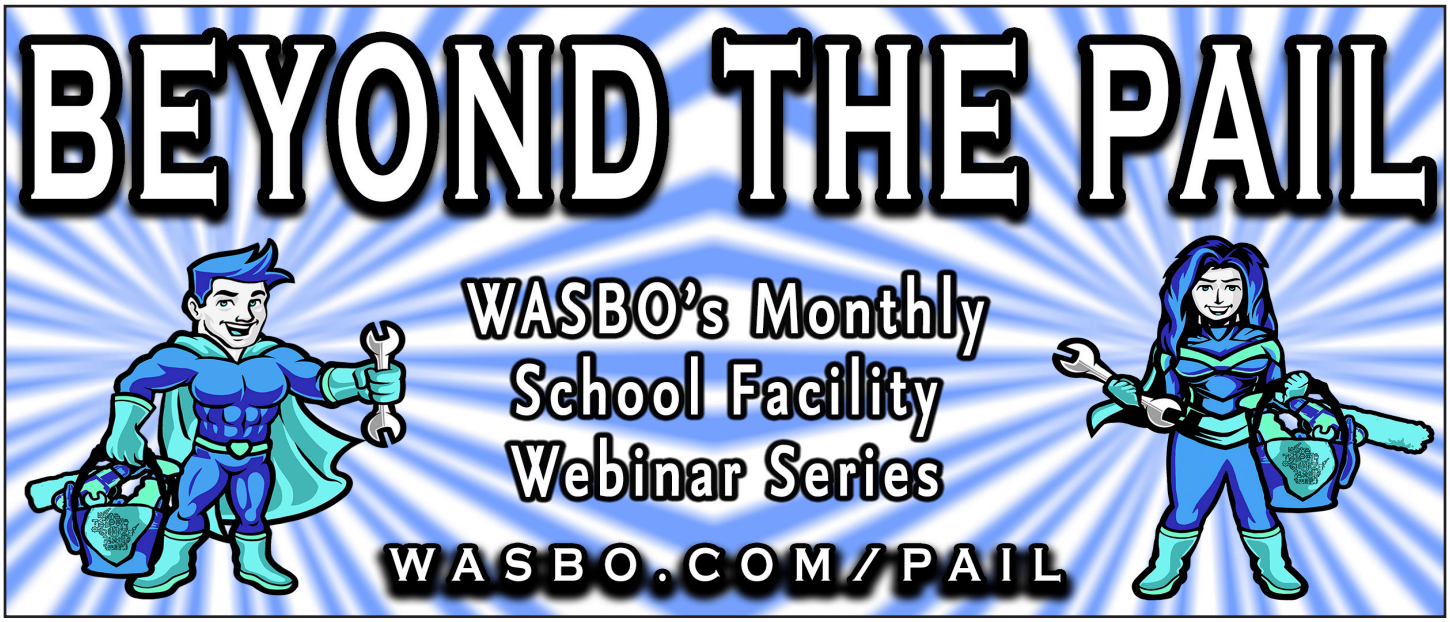


Intrinsic job satisfaction had a mean score of 30.3 out of 35 (standard deviation = 3.7), while extrinsic job satisfaction had a mean score of 11.6 out of 15 (standard deviation = 2.7). The percentages shown above represent each mean score as a percentage of its respective scale maximum. Source: Wisconsin School Business Officials Survey (see Methodology).

Figure 5: Flow diagram for Wisconsin SBO pipeline



Graphic created by Ryan Silvola.



Treating taxpayers as partners

In December, thousands of Wisconsin homeowners will open their property tax bills and see a school tax increase — perhaps larger than normal for the second consecutive year. A few months later, some will be asked to approve referendums on spring ballots. Will they already understand why both are happening? Will either be a surprise?

For years, districts have treated financial communication as something they wait to do until budget season, before tax bills arrive or when a referendum is scheduled. Then they create presentations, update websites, publish FAQs, and explain the numbers. Those efforts are important.

Thinking differently about financial communication

Instead of viewing taxpayers as an audience to inform at specific times, what if district leaders treated them as partners in governing their public schools? Just as business officials and superintendents provide financial updates to their school boards throughout the year, what if district leaders also shared understandable summaries with the people who elected those boards?

That mindset changes everything. Rather than thinking, *"we need to explain why we need more money,"* the focus becomes, *"here's how we're managing your investment."* School finance is extraordinarily complicated. State funding formulas, enrollment demographics, voucher payments, revenue limits, and fund balances are difficult enough for educational leaders to navigate.



Lisa Sink
Communication & Marketing Strategist
BIG 3 Communications

What residents really care about

The truth is, residents don't want to become experts in school finance, and they can't. Instead, they care about whether the people managing their schools are making thoughtful, fiscally sound decisions, explaining them honestly, and treating residents as partners.

"Are you managing my money responsibly, and are you spending it on things I value? Do I trust you?" To build trust, it's important that districts tell their *own* story before telling the state's. It's tempting to dive first into state policies that impact local budgets, but districts have very limited control over what happens in Madison. What they can control—and should communicate consistently—is how they manage the cards they've been dealt. Lead with local; then explain how the state deck may be stacked against them and encourage advocacy for change.

Stewardship builds credibility

The Adams-Friendship and Lake Mills Area School Districts have worked to build trust by communicating transparently about stewardship and budget priorities.

Lake Mills passed a capital referendum in 2024 for $51 million in school construction, which the district estimated would cost the owner of a $300,000 home just $6 per year.

"You may be asking yourself, 'How can this be possible?'" District Administrator Tonya Olson wrote. She explained how the district strategically managed its finances over the past decade to:

- Save $1.3 million in interest costs by refinancing multiple past school construction borrowings at lower interest rates.
- Stabilize the district's total property tax levy.
- Use levy funds to prepay past referendum debt, resulting in additional savings to taxpayers.

That work helped Lake Mills develop a plan with low to no impact on residents. "Would your property taxes go down if this referendum doesn't pass?" Olson wrote. "The answer is 'yes' once the current referendum debt is paid off in the future. However, these (needed facility) projects will continue to remain, and construction prices will continue to increase, which could cost the community more in the long run." Honest. Transparent. Compelling.

Adams-Friendship launches Finance Fridays

Facing a soon-to-expire operational referendum after a pair of failed capital referendums, Adams-Friendship leaders worked with a community

Learn more at Fall 2026!
October 8-9 | Elkhart Lake | WASBO.com/Fall
Lisa Sink, Dr. Tonya Olson, and Nicki Ells will dive deeper into district financial communication during a breakout session at WASBO's 2026 Fall Conference!

task force and the Board in the past year to make difficult decisions and budget cuts. The district chose to close the middle school, add relocatables to the high school, eliminate staff positions, and move from group health insurance to the individual market. Nicki Ells, then AFASD's Business Manager and now its District Administrator, scoured every contract for savings, from transportation to toilet paper. Ells worked with communications strategist Lisa Sink to launch a weekly Finance Friday Facebook campaign. "Before we dig into all things budgets," the first post began, "THANK YOU. For more than a century, this community has supported generations of Adams County students and staff. We are deeply grateful for your partnership and support.

"We know that for many families, finances are tight. We are committed to working with the community to find fiscally responsible solutions to ensure the AFASD is around for generations to come."

Showing empathy and gratitude is important. Just as school districts are struggling to balance their budgets amid rising costs for transportation, food, utilities, and health insurance, while funds don't keep pace with inflation, families are facing the same pressures on their household budgets and take-home pay. That goes double for seniors on fixed incomes.

Connect the budget to what people value

It's also critical to show how school funding benefits students, staff, and the community. When you celebrate all the great things happening in your schools, connect those successes to financial support. One monthly AFASD Finance Friday post highlighted opportunities using the same phrase: "**thanks to our community's support of** [program] **through our budget,** [students, staff or the community benefitted this way]."

Replace jargon with plain language and definitions. Use simple, engaging, accessible charts and images to replace text. Create short video explainers or testimonials. Tailor messages to different audiences, based on their backgrounds and interests:

- Help **parents** understand how investments support safe schools, rigorous curriculum, expanded opportunities, modern learning spaces, and the recruitment and retention of talented educators.
- Help **employees** understand how budgets support professional growth, collaboration, competitive compensation, and the tools needed to prepare graduates for what's next.
- Help **residents** without children in school see the broader impact of strong public schools on workforce development, local businesses, property values, community vitality, and the next generation of civic leaders.

A few ideas for year-round financial communication:

- A brief "Finance Minute" or 3 budget facts in monthly newsletters.
- Finance Friday or "Did You Know?" social media series.
- Board meeting recaps that explain major financial decisions in plain language.
- Coffee conversations with the superintendent and business manager.
- One simple chart every month.
- A tax bill FAQ every November.
- Annual stewardship reports highlighting efficiencies, shared services, and long-term planning.

Communicate early and often

Develop a yearlong calendar with topics, dates, and distribution plans. Districts needing referendums should start planning a year ahead. In 2027, there are only two chances for referendums: February and April. There is no November election in 2027; the next is the presidential election in 2028.

Reframe financial communication from boxes to check off to a greater leadership responsibility rooted in public trust. Transparent communication is good governance. Residents are not simply funding public education. They're helping govern it.

Maximizing K-12 cybersecurity, capacity and coalitions

On a Saturday morning in February 2024, the Middleton-Cross Plains Area School District (MCPASD) network monitoring provider alerted the Technology Services Team to an issue with our systems.

Within minutes of their call, systems engineers were locked out of their accounts. At 9:45, roughly forty minutes after the first call, the district was disconnected from the internet and "dead in the water." While this stopped the immediate threat, it set the district on a journey it is still on today.

Disconnecting the district from the internet was a business continuity choice rather than a technical one. Made very quickly by a small team (with advice from our monitoring provider) over a weekend, the move aimed simply to stop the bleeding without a full understanding of the consequences.

Ultimately, it successfully blocked the deployment of ransomware in our system, at the cost of a single school day.



Brian Miles
Director of Technology Services
Middleton-Cross Plains Area School District

How most of us got here

When I was hired as Instructional Technology Coordinator in the summer of 2022, I had 15 years of experience as a teacher, instructional coach, and technology integrator. I understood classrooms and curriculum and knew very little about network infrastructure, servers, and cybersecurity. It became apparent very quickly that I would need to. There was a leadership gap in that area of the district. I dedicated myself to learning. I sat in on every infrastructure meeting whether or not I belonged there, asked our vendors more questions than they wanted, and eventually helped hire and coach network engineers who knew considerably more than I did.

My path is not unusual. Many K-12 Directors of Technology come from the classroom, library media, or instructional/tech coaching roles without formal cybersecurity knowledge or network training. It is the reality of a field where districts cannot pay what the private sector pays for expertise in technology systems.

This requires districts to think outside the box when implementing technology support programs. These shifts are not necessarily a net negative. By hiring individuals who come from serving schools, they bring with them a knowledge of teaching and learning as well as a dedication to the population they ultimately serve.

What I brought to this position was not technological expertise. It was a fear I expressed out loud in many ways in my first months (and still today): that a cybersecurity incident would keep our students from coming to school. In 2022, school districts faced an alarming rate of cybersecurity incidents. At that point, cybercriminals knew that schools hosted large amounts of private information and were generally underfunded, understaffed, and wide open to exploitation.

Learn more at Fall 2026!
October 8-9 | Elkhart Lake | WASBO.com/Fall
Brian Miles & Jerrud Rossing will dive deeper into cybersecurity during a breakout session featuring tabletop exercises at WASBO's 2026 Fall Conference!

The fear turned into action. I learned the district did not have a cybersecurity incident response plan. We had also purchased a Managed Detection and Response System (MDR), which we had not fully configured to maximize its capacity. In taking a step back, we decided to maximize what we already had. I asked questions to identify the features and services we were offered but were not taking advantage of. We put a Cybersecurity Incident Response Plan (CIRP) in place and maximized our alerting system and our MDR.

Ultimately, both were extremely valuable. Not only did they help prevent a cybersecurity incident from becoming catastrophic, but they also allowed the team to learn from implementing these systems. Following our initial improvements, the district committed to a comprehensive security assessment from a third-party vendor.

We invested in a formal third-party audit to gain full visibility into our actual network infrastructure and to pinpoint specific areas requiring hardening. This assessment provided a clear, data-driven roadmap, helping us move from reactive fixes to a more proactive and strategic cybersecurity posture.

Maximizing before spending

Improving school district cybersecurity, especially when budgets are limited, requires a strategic focus on maximizing five essential pillars: cybersecurity response planning, network systems (Updating/Patching/EDR/MDR), cybersecurity partnerships, fostering a culture of cybersecurity, and implementing robust data governance. Rather than seeking new tools, districts should first ensure they are fully utilizing existing resources.

For instance, you should ask your managed detection provider for a Cybersecurity Operations Center (SOC) meeting to review detections, tune rules, and discuss minor events. In most contracts, this is already included, yet frequently overlooked. Similarly, requesting a security configuration audit from your provider or reseller can produce a substantial work list at no additional cost.

Strengthening partnerships also extends to your cybersecurity insurer. It is vital to consult their risk services and thoroughly read your policy before an incident occurs. Carriers now underwrite based on controls, effectively making multifactor authentication and tested backups mandatory conditions of coverage.

By integrating these practices, districts can shift from a reactive to a proactive state without immediate monetary investment. In 2026, many cybersecurity insurance providers will prescribe their own incident response teams. It is important to know in advance what this looks like to ensure the organization is aware of what a response entails. We must acknowledge that most private data leaves our systems through user behavior instead of technical gaps.

When teachers adopt free digital applications, they often bypass the terms of service, which function as binding legal agreements. Establishing a strict vetting procedure and mandating formal privacy pacts requires transforming our internal operations rather than expanding our budget, yet this yields the most impactful security returns a business office can realize. This can all be part of a data governance plan that helps strengthen your cybersecurity posture.

Cybersecurity as district culture

Because I had been with the district for 15 years when I started at the district office, I had made connections with staff at many different levels. This is what led me to help develop the district's cybersecurity culture. I often discussed it at leadership team meetings and explained the "why" behind many of the changes I was putting in place, which could otherwise be an uncomfortable shift from how things have always run at the district level.

When you begin to ask all district employees to change their behavior, participate in cybersecurity training, and proactively work within a cybersecurity framework, it is important that they understand the "why" and "how" and how they fit into that system. The staff in the MCPASD not only heard this information from me, but were also boosted by the cybersecurity incident we experienced and the notices they received after their personal data was compromised. No staff member wants to be "it" when it comes to a cybersecurity incident.

List of free resources

There is a catalog of no-cost or low-cost resources for cybersecurity teams. CISA offers recurring vulnerability scanning of internet-facing systems, a K-12 toolkit, the Cross-Sector Cybersecurity Performance Goals revised in December 2025, and the Known Exploited Vulnerabilities catalog. Wisconsin DPI publishes guidance, and the Wisconsin Cyber Response Team is reachable through Wisconsin Emergency Management. The Student Data Privacy Consortium

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Maximizing K-12 cybersecurity, capacity and coalitions

Continued from P. 17

maintains a Wisconsin agreement so districts do not have to draft their own or negotiate vendor privacy terms one at a time. Additionally, the NIST framework is free, and districts can ask their productivity suite provider, reseller, and insurer for configuration reviews and risk services that are already included in their costs.

Roughly twenty-five Cyber Response Team volunteers worked on our incident. That relationship existed because my team had made contact before we needed it and knew how to pursue help. Start with the configuration audit, as it costs nothing and tells you what to do next.

Next steps

A new focus of current cybersecurity discussions and concerns is the large and growing threat landscape surrounding third-party vendors and cloud infrastructure. Furthermore, school management platforms like Infinite Campus, PowerSchool, and Instructure (Canvas) have recently issued reminders for districts to secure their integrations following security incidents disclosed by third-party services. Understanding what these vendor vulnerabilities mean for school districts and establishing clear operational procedures for effective response remain vital to safeguarding our systems.

Because school operations are incredibly important and more reliant on technology than ever, school districts are more likely to experience cybersecurity incidents involving vendors than within their own networks and systems. Ultimately, understanding how technology departments function within the limited capacity of school districts is important.



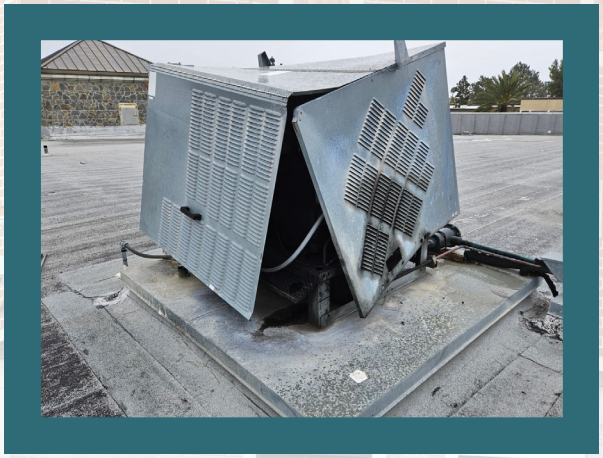
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Making thoughtful decisions in light of declining enrollment



Ryan Bandt
Director of Business Services
Jefferson



Nathan Knitt
Director of Business Services
Fort Atkinson



Brian Krey
Director of Business Services
Middleton-Cross Plains

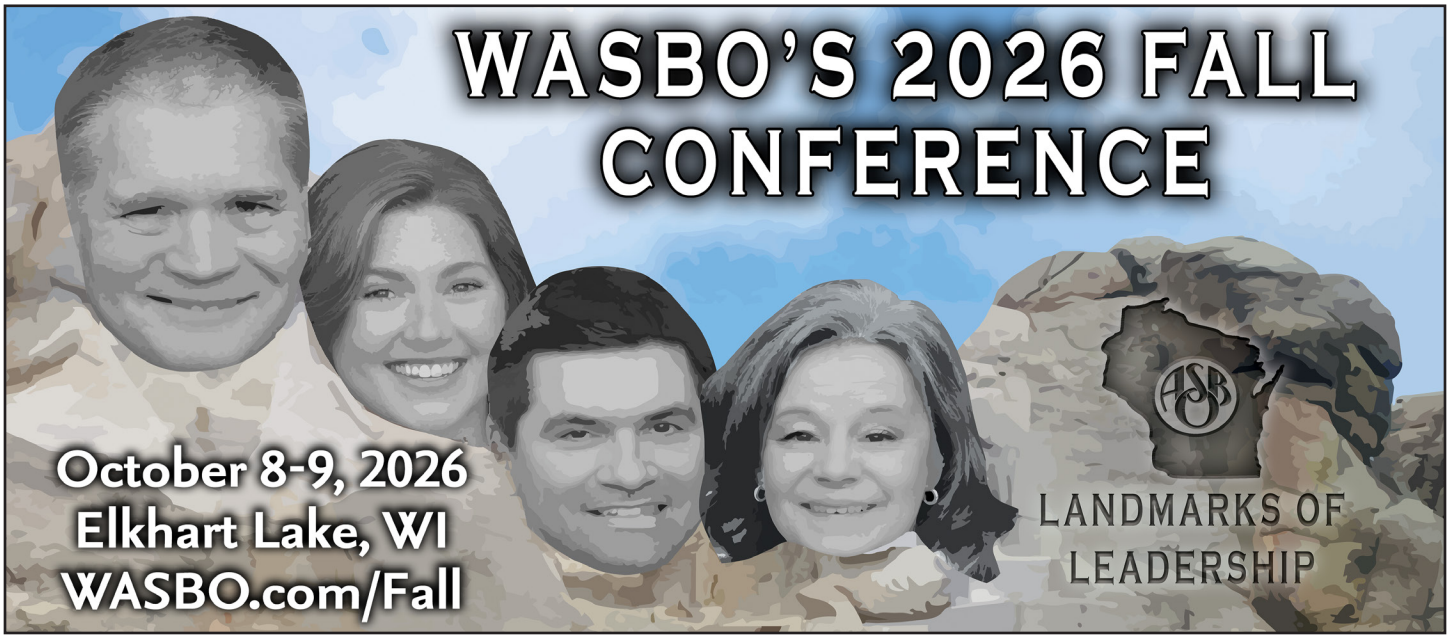
Across Wisconsin, school districts are facing declining enrollment. While some school districts are on the cusp of decline or are beginning to see this trend, others have been declining for a decade or more.

Fewer students in our schools have a ripple effect on school districts' revenue limits, staffing, facility utilization, educational programming, and, ultimately, a district's long-term financial stability. District leaders cannot control demographic trends, but they can control how they prepare for and respond to changes in their district.

Declining enrollment brings difficult choices, but it also provides an opportunity to rethink long-standing practices and reevaluate how resources align with the needs of today's students—not yesterday's enrollment. District leaders who use data, evaluate their operations honestly, and engage their communities throughout the process will be better prepared to meet these challenges than those who simply react as enrollment continues to decline.

One of the first conversations district leaders should have is about what educational programming they are required to provide versus what they choose to provide. [Wisconsin Administrative Code PI 8.02] establishes the minimum educational requirements for public schools, but most districts offer far more than what is required. This vision for the future of educational programming requires collaboration between the administrative team, board members, and the community.

Community expectations and



Learn more at Fall 2026!
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Ryan, Nathan, and Brian will dive deeper into strategies to address declining enrollment during a breakout session at WASBO's 2026 Fall Conference!

values regarding what is considered reasonable class sizes, diverse course offerings, extracurricular activities, and student supports will vary from district to district, but are important conversations to have to help steer district leadership. As enrollment declines, maintaining every program exactly as it has always existed becomes more difficult, requiring districts to thoughtfully balance community expectations with financial realities.

As school districts plan for the future of student programming, adjusting staffing is often the most challenging part of that conversation. In many districts, student enrollment has fallen faster than districts can adjust staffing levels. Enrollment declines rarely occur in a way that allows districts to reduce staffing proportionally, as students are spread across grade levels, schools, and specialized programs that must still be maintained. As a result, staffing should be planned, evaluated, and adjusted with a multi-year approach. Right-sizing a workforce is never easy because every position represents services that benefit students.

At the same time, district leaders have a responsibility to ensure resources are being used where they have the greatest impact. Is the district able to decrease staffing at a pace near the decline in enrollment — if not, why? Are investments in instructional support positions producing measurable improvements in student outcomes? Does a vacated position need to be replaced? If so, is it in the same capacity? While these can be difficult questions, they are necessary for a conversation that balances the financial realities of declining enrollment with the need to attract and retain high-quality staff of the future.

To advance the conversation, district leaders can use data to shift it from emotion to evidence. Benchmarking against peer districts allows leaders to identify areas where they may be overstaffed, understaffed, or simply organized differently. Comparing staffing levels, class sizes, and organizational structures with similar districts provides a valuable perspective. Resources such as CESA 5's Wisconsin Data Hub and Baird Analytics, to name a few, give districts access to information that supports informed decision-making rather than assumptions.

The same level of analysis should extend beyond the classroom. Operational departments — including transportation, food service, custodial services, maintenance, and district services — represent significant investments. District leaders should collaborate with the administrative team and contracted partners to review staffing models, work schedules, benefit eligibility, and evaluate how each department can be run most effectively and efficiently. Through this analysis, district leaders will often navigate the difficult question of whether current services are the right solution for the future or if they should be transitioned to another service model: either provided in-house or through contracted partnerships. There is rarely a one-size-fits-all solution, but evaluating all operations can uncover opportunities to improve efficiency without sacrificing service.

For some districts, enrollment declines eventually lead to an even more difficult question: Does our school building configuration still make sense? School closures are among the most emotional decisions a community can face, but long before that discussion occurs, districts should be evaluating building utilization, grade configurations, attendance boundaries, and facility capacity. Taking a proactive approach allows districts to consider options before financial pressures force decisions on a much shorter timeline.

During our breakout session at the 2026 Fall Conference, we will share practical examples from our own districts, discuss strategies that have worked (and lessons learned along the way), and introduce resources that can help districts evaluate staffing, programming, operations, and facilities. Participants will leave with practical ideas and planning tools they can use to make thoughtful decisions that support both educational excellence and long-term financial sustainability regardless of district size.

Understanding Section 125 as a strategic financial solution

School district leaders across Wisconsin continue to face a familiar challenge: balancing rising operational costs with limited revenue growth. In many districts, this has resulted in difficult budget decisions, including staffing reductions, delayed capital improvements, and program adjustments. At the same time, many district leaders are beginning to ask a different question:

Are there opportunities within our existing financial structure that have not been fully optimized?

One area increasingly being evaluated is payroll structure, specifically through the strategic use of Section 125 plans.

What a Section 125 Program actually is

Section 125 of the Internal Revenue Code allows employees to pay for certain qualified benefits using pre-tax dollars. By reducing taxable income, this structure can create savings for both employees and employers. Potential benefits include:

- Increased employee take-home pay
- Reduced employer payroll tax liability (FICA)

Most school districts already utilize some form of Section 125 through:

- Health insurance premium deductions
- Flexible Spending Accounts (FSAs)
- Dependent care assistance programs



Tracy Sabol
Founder
Connect The Dots Solutions

What is less commonly understood is this: **Section 125 is not a single plan — it is a flexible framework.** There are multiple compliant ways to structure a Section 125 program, and many organizations are using only a small portion of what is legally allowed under the tax code.

When properly designed and administered, an optimized Section 125 strategy may:

- Reduce employer payroll tax liability
- Increase employee take-home pay without increasing wages
- Generate meaningful savings for a district's general fund
- Expand access to certain voluntary benefits for both full-time and part-time employees

Why this matters for school districts

Payroll is often one of the largest expense categories within a district's budget, yet it is rarely evaluated for tax efficiency. Section 125 is one of the few financial strategies that:

- Does not require new funding
- Does not replace or disrupt existing benefit plans
- Can often be implemented relatively quickly
- Provides measurable financial impact

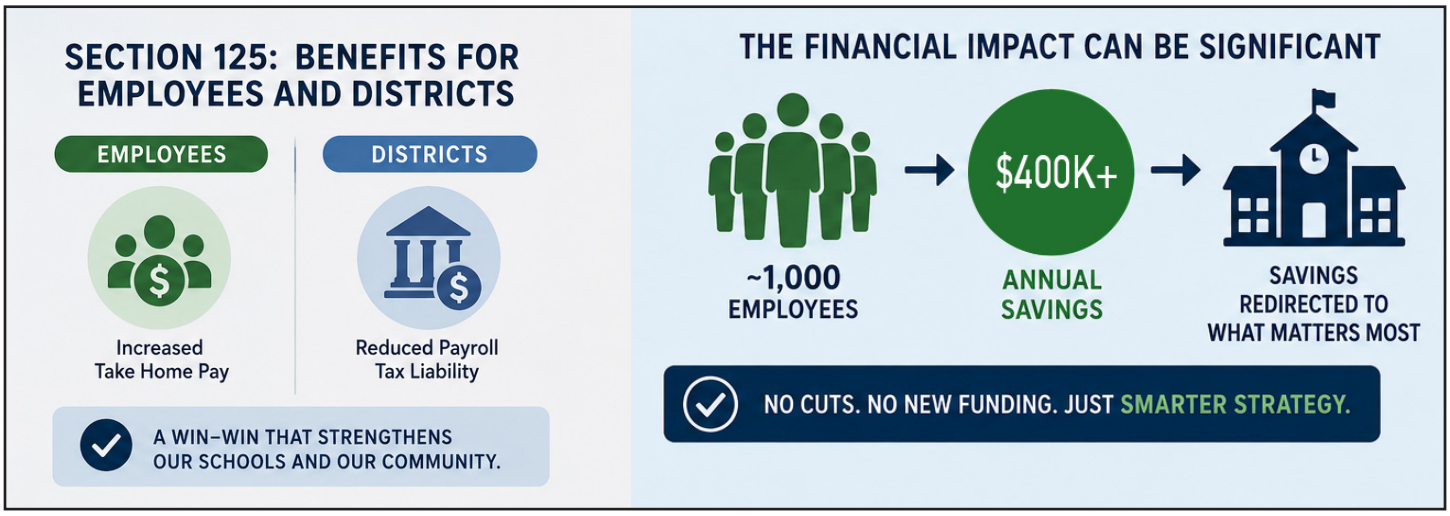
In an environment where every dollar matters, overlooking payroll tax efficiency may mean leaving substantial savings unclaimed.

A practical example

Consider a school district with approximately 1,000 employees. Depending on participation levels and payroll structure, a well-designed Section 125 strategy could yield an estimated $400,000+ in annual payroll tax savings. The evaluation process typically begins with a detailed financial and payroll review. This may include:

- Reviewing employee census data for both full-time employees and part-time employees
- Reviewing current payroll deductions and taxable wage structures
- Evaluating existing Section 125 participation levels
- Assessing current benefit elections and payroll processes
- Identifying opportunities to improve tax efficiency within IRS guidelines

After reviewing the district's existing structure, opportunities may be identified to optimize plan participa-



Infographic created by Tracy Sabol.

tion and payroll tax efficiency while maintaining compliance requirements. Following implementation:

- Participating employees may experience increased take-home pay
- The district may realize measurable payroll tax savings
- Savings can potentially be redirected toward staffing, operations, programs, or other district priorities without cuts

Equally important, districts should:

- Conduct a full compliance review
- Engage legal, payroll, and benefits advisors
- Ensure proper employee elections and documentation
- Confirm all administrative procedures align with IRS requirements

The effectiveness of any Section 125 strategy depends entirely on how the program is structured, documented, implemented, and administered.

Why some advisors say "it's risky," and why that's not the full story

It is not uncommon for districts to hear that certain Section 125 strategies are "risky" or "non-compliant." In many situations, this concern stems from:

- Limited exposure to advanced plan designs
- Confusion with non-compliant models
- General caution surrounding payroll tax strategy

To be clear: Not all Section 125 programs are the same. Some programs are fully compliant and well documented. Others are not. A blanket dismissal of all Section 125 optimization strategies may cause organizations to overlook legitimate opportunities that exist within the tax code.

The IRS position on Section 125

The IRS has not prohibited Section 125 cafeteria plans. In fact, Section 125 remains a long-standing and widely utilized component of the Internal Revenue Code. However, in recent years — including continued scrutiny discussed throughout 2024 — the IRS has emphasized the importance of proper compliance, documentation, and administration.

The IRS's focus has generally centered on:

- Voluntary employee participation
- Proper employee elections
- Bona fide benefit structures
- Constructive receipt rules
- Nondiscrimination testing
- Accurate plan documentation and administration

The IRS has also challenged arrangements that improperly attempt to convert taxable wages into non-taxable compensation without a legitimate benefit structure or compliance safeguards. When these compliance standards are met, Section 125 remains a legitimate and legally recognized tax strategy.

Understanding SPDs and compliance documentation

One important compliance component within a Section 125 program is the use of proper documentation, including **Summary Plan Descriptions (SPDs).**

An SPD is a formal document that explains:

- How the plan works
- Employee eligibility requirements
- Benefit elections
- Participation rules

Continued on P. 24

Understanding Section 125 as a strategic financial solution

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- Employee rights and responsibilities
- Claims and administrative procedures

SPDs help ensure employees clearly understand the program and help demonstrate that the plan is being administered properly and transparently. In addition to SPDs, compliant programs should also include:

- Formal plan documents
- Election forms
- Nondiscrimination testing
- Payroll integration procedures
- Ongoing administrative oversight

What district leaders should look for in a Section 125 partner

If a district chooses to further evaluate Section 125 opportunities, the program should be assessed based on facts, documentation, and compliance review — not general opinion alone. District leaders should look for:

1. **Clear separation from high-risk models**
   - The program should not rely on improper wage reclassification or structures commonly associated with non-compliant arrangements.
2. **Documented compliance framework**
   - A credible provider should supply:
     - Formal plan documents
     - SPDs
     - Legal opinions
     - Clear explanation of IRS alignment
3. **Transparency in design**
   - District leaders should fully understand:
     - How elections work
     - How savings are generated
     - How funds are categorized
     - How the program integrates with payroll
4. **Voluntary participation**
   - Employees should voluntarily elect to participate. No forced enrollment or automatic wage conversion should occur.
5. **Collaboration with existing advisors**
   - A reputable provider should welcome review and collaboration with:
     - Legal counsel
     - Payroll administrators
     - Benefits consultants
     - Financial leadership
6. **Administrative feasibility**
   - The program should integrate smoothly with existing payroll and HR systems without creating operational disruption.

Conclusion

The financial pressures facing school districts require thoughtful strategies that extend beyond traditional budget reductions.

Section 125 is a potential tool already embedded in the tax code that, when properly evaluated and structured, may help districts improve financial efficiency. It is not a universal solution, nor should it be implemented without careful review. However, it remains one of the few strategies capable of creating measurable financial impact without:

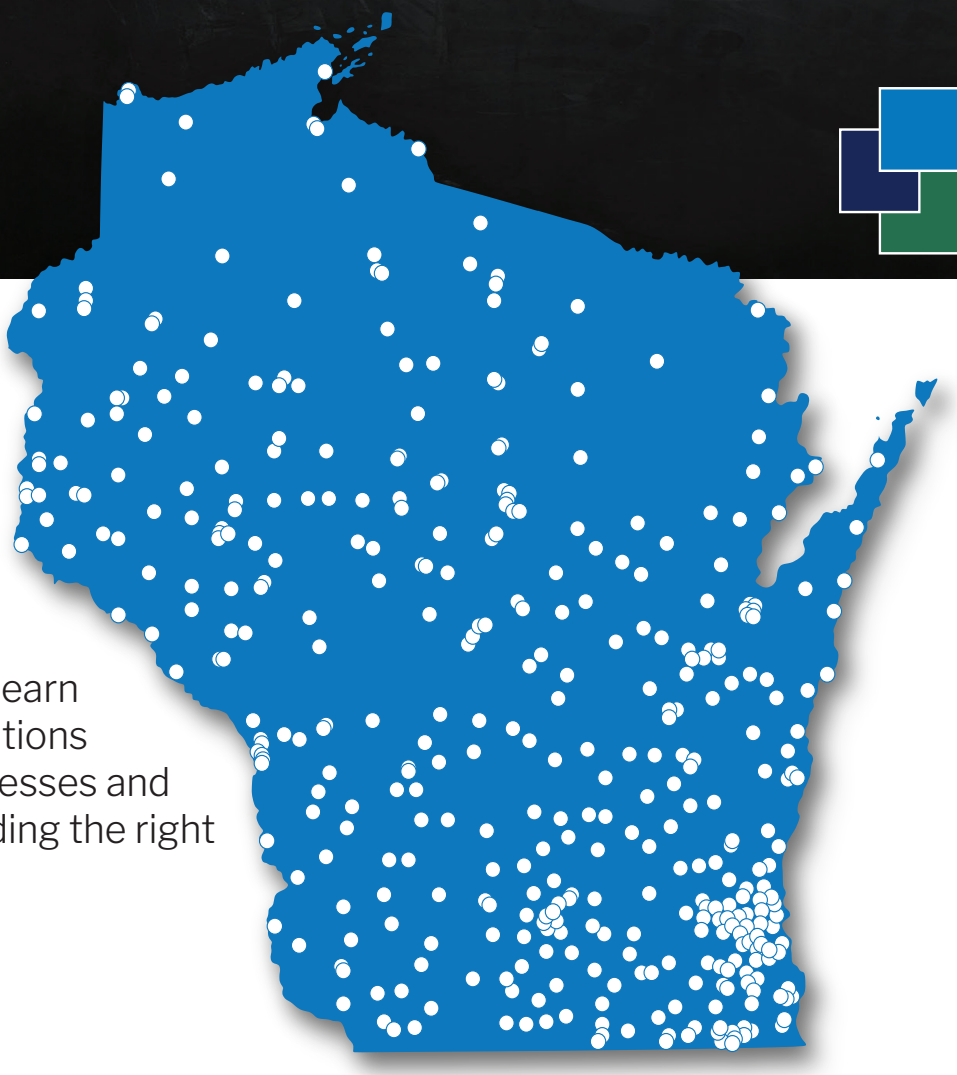
- Reducing compensation
- Cutting programs
- Increasing taxes
- Replacing existing benefits

By taking a comprehensive, compliance-focused approach, district leaders can ensure they fully evaluate all viable financial strategies to support both their fiscal responsibilities and educational mission.





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The 10-year facilities playbook: Saving, investing, and borrowing

When a school district begins planning for a major facilities project, the conversation often starts with the building itself: what needs to be repaired, replaced, or reimagined for students and staff.

Before drawings are finalized or bids are reviewed, leaders face an equally important question: How will we fund this work in a way that protects flexibility over time? The strongest facilities plans integrate capital planning, reserves, investments, borrowing, and cash management into a single long-term strategy that supports district goals as conditions change.

Start with the long view, not the urgent need

Facilities planning is rarely a one-year exercise. Roofs, HVAC systems, classrooms, athletic facilities, safety improvements, and technology infrastructure all have different lifecycles and funding needs.

Looking ten years ahead helps leaders see when major expenses may occur, estimate future funding needs, and make key decisions before they become urgent:

- Which projects should be funded from existing reserves?
- Which improvements may require borrowing?
- Are there opportunities to save now to reduce future debt?



Kelly Brown
CEO
Ampersand Inc.

Starting early gives districts more room to weigh tradeoffs, engage stakeholders, build consensus, and avoid deadline-driven decisions.

Use every funding tool with intention

Borrowing is often part of the conversation, but debt is only one tool available. A comprehensive strategy may combine reserves, investment earnings, referendum proceeds, or grants. The right mix depends on a district's financial position, project timeline, and policy requirements. It's also important to consider community priorities as part of this decision-making process.

The goal is not to avoid borrowing at all costs. It is to borrow strategically while making the most of available resources across the life of the plan.

Give cash a clear purpose

When a referendum is approved, or debt is issued, construction rarely starts overnight. Projects often move through planning, design, bidding, and construction over months or years, meaning proceeds may be held before they are spent. Those dollars should not sit idle, but they also should not be managed with a "highest return wins" mindset.

Public funds are governed by district investment policies, state law, and, for tax-exempt bond proceeds, federal tax regulations. The objective is to preserve principal, maintain liquidity, earn an appropriate return, and remain compliant. For example, investing tax-exempt bond proceeds above permitted yield levels may create a rebate obligation to the IRS unless an exception applies. Managing these funds requires attention to safety, liquidity, earnings,



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October 8-9 | Elkhart Lake | WASBO.com/Fall
John Stellmacher and Erin Wheeler will dive deeper into the 10-Year Facilities Playbook during a breakout session at WASBO's 2026 Fall Conference!

documentation, and compliance. Effective cash management starts with one question: When will project dollars actually be needed? Matching investment maturities with anticipated construction draws can help ensure funds remain available while reducing unnecessary risk.

Prioritize readiness, not just return

Every finance officer wants public dollars working efficiently, but maximizing yield is only one consideration.

For example, construction schedules change depending on the availability of materials. A long winter season can cause weather-related building delays. Project change orders happen.

Districts need confidence that funds will be available when invoices come due, without being forced to liquidate investments at the wrong time.

A well-designed cash strategy balances protecting principal, maintaining liquidity, earning an appropriate return within policy and regulatory constraints, and supporting compliance requirements.

Keep the plan active

A ten-year facilities plan should provide direction, not become a document that sits on a shelf. Many changes can occur during this process: construction costs evolve, enrollment projections shift, new facility priorities can emerge. Reviewing assumptions annually allows districts to make thoughtful adjustments before small changes become larger budget or timing challenges.

This does not mean rewriting the plan every year. It means asking whether the original assumptions still reflect today's environment.

Bring the right voices in early

Facilities planning is strongest when financial strategy is not developed in isolation. Business officials, administrators, facilities leaders, boards of education, municipal advisors, investment professionals, bond counsel, auditors, architects, construction managers, and other trusted partners all bring important perspectives.

When these conversations happen early, districts are better positioned to evaluate tradeoffs, anticipate compliance considerations, and make informed decisions before timelines become tight.

Protect flexibility wherever possible

No district can predict exactly what the next decade will bring. Interest rates, construction costs, and regulations may all change.

That means maintaining appropriate reserves, managing cash intentionally, and reviewing investment strategies and borrowing when they align with long-term goals.

Instead of treating saving, investing, borrowing, cash management, and compliance as separate activities, successful districts recognize that each decision affects the others.

Build confidence before the next project begins

At its core, facilities planning is about more than buildings. It is about creating safe, functional learning environments for students while responsibly stewarding taxpayer resources.

A thoughtful financial strategy helps districts make capital decisions with confidence rather than in a rush. By coordinating all elements of this process, school leaders can make more informed decisions throughout every phase of a project.

The result is not just higher investment earnings or lower borrowing costs; it is greater flexibility, stronger stewardship of public funds, and confidence that each financial decision supports the district's long-term goals while meeting its fiduciary responsibilities.

The goal is not simply to fund the next project. It is to build a financial foundation that supports every subsequent project.

Right-sizing custodial budgets through smarter product evaluation



Carolyn Quinn
President
Pike Systems

School districts across the country are facing a familiar challenge: maintaining clean, safe, and healthy learning environments while navigating increasing financial pressure. When budgets tighten, custodial supplies are often one of the first areas reviewed for potential savings. The instinct is understandable—find a less expensive towel, switch soaps, purchase a lower-cost liner, or select a different cleaning chemical.

Sometimes those decisions reduce costs. Sometimes they simply shift costs elsewhere. Sometimes they unintentionally blow up the budget. The difference lies in understanding what you're actually buying. Successful procurement is a delicate balance between cost and outcome. You can't evaluate whether the outcome is worth it if you don't understand the true cost of the decision. The lowest purchase price is only one piece of the equation. To make informed decisions, districts must compare products using the unit that reflects how they are actually consumed, not simply how they are packaged or sold.

Every product has a different unit of measure

One of the biggest challenges in custodial purchasing is that products are rarely sold in a way that makes comparisons easy. Cases come in different quantities, products have different yields, and packaging can create the illusion that two options are comparable when they are not. Instead of comparing purchase price alone, compare products using the unit that actually delivers the work. For example:

- Hand soap should be evaluated by cost per hand wash (or cost per pump) rather than cartridge price.
- Concentrated cleaning chemicals should be compared using the diluted cost per gallon, not the cost of the concentrate or its cost per ounce.
- Hand towels should be evaluated by cost per successful hand-dry, not simply by cost per case.
- Can liners should be compared by cost per correctly sized liner or cost per pound, regardless of whether they are packaged in half cases, full cases, rolls, or flat packs.

Changing the unit of comparison often changes the purchasing decision.

The wrong math leads to the wrong decision

Low-bid purchasing often creates the illusion of savings because districts compare products using the wrong unit of measure. Consider hand soap. Two soap systems may have similarly priced cartridges, yet one dispenser delivers 0.4 milliliters per push while the other dispenses 1.0 milliliter per push. A 1,000 mL cartridge yields 2,500 doses at 0.4 mL but only 1,000 doses at 1.0 mL—a 60% difference in output. Does a higher dose improve the success of handwashing? Maybe, maybe not. Without understanding dispenser output, however, it's impossible to calculate the true cost per use.

Cleaning chemicals present a similar challenge. Comparing concentrated products by bottle price—or worse, by price per concentrated ounce—can be misleading. Higher-concentration products often cost more per ounce but require significantly less product per dilution, resulting in a lower ready-to-use cost per gallon. That's the number districts should compare.

Paper products require another level of evaluation. Folded towels often dispense multiple towels at once, while properly functioning hardwound roll systems typically dispense one towel at a time. Even among roll towel systems, dispenser settings vary, changing the length of each towel dispensed. Comparing cost per foot or per inch ignores how the product is actually used. The more meaningful comparison is cost per towel dispensed.

Can liners provide one of the clearest examples of evaluating operational need. Purchasing an oversized liner means paying for plastic that goes un-

used, while purchasing an undersized or inexpensive liner that requires double- or triple-bagging creates a different kind of waste. The goal isn't simply to buy the cheapest liner—it's to select the right-sized liner for the receptacle. Across hundreds of receptacles and an entire school year, those small decisions add up to meaningful savings.

Cost and outcome must be evaluated together

This doesn't mean districts should always purchase the least expensive product measured by the correct unit. Procurement is about balancing cost with the operational outcomes that matter most. A district may intentionally select a premium hand soap because it supports skin health during cold and flu season. Another option is to choose a softer towel to improve user satisfaction in public-facing facilities. A thicker liner may be appropriate for specific applications where durability prevents failures and cleanup costs.

Those are not poor purchasing decisions—they are strategic ones. The key is understanding the financial impact before making the decision. Once districts understand the true cost of each option, they can intentionally choose whether the improved outcome justifies the additional investment.

Likewise, if budget reductions become necessary, leaders know exactly where to cut costs while understanding the operational trade-offs. Instead of making across-the-board cuts, they can identify product categories where lower-cost alternatives deliver similar outcomes, while preserving investments in areas where performance truly matters.



Infographic created by Carolyn Quinn.

A simple framework for smarter purchasing

Before purchasing any custodial product, consider these five questions:

1. **What is the correct unit of measure?** Compare products based on how they are actually consumed, not how they are packaged.
2. **Am I comparing equivalent products?** Ensure differences in yield, dispenser output, dimensions, or concentration are accounted for before evaluating price.
3. **What operational outcome am I expecting?** Define what success looks like before selecting a product.
4. **What is the annual cost of this decision?** Small differences in cost per use become significant when multiplied across thousands of students, staff, and daily cleaning tasks.
5. **Does this decision align with our district's priorities?** The right purchasing decision balances fiscal responsibility with operational performance, sustainability, user experience, and long-term consistency.

Procurement as a strategic tool

Budget reductions will continue to challenge school districts, but procurement decisions need not be reactive.

When purchasing is viewed as an operational strategy rather than simply a pricing exercise, facilities leaders gain greater control over both costs and outcomes.

The goal of procurement is not to buy the cheapest product. It isn't even to buy the most expensive or highest-performing product. The goal is to purchase the product that delivers the right operational outcome at the right cost for your district.

When districts understand the math behind their purchasing decisions, they move beyond low-bid thinking and gain something far more valuable: the ability to make intentional, informed decisions that support both responsible stewardship of public resources and the long-term success of their custodial programs.

Partnering with municipalities to benefit the community

School districts across Wisconsin continue to face an increasingly difficult challenge. Every year, they are expected to provide exceptional educational opportunities, maintain safe and modern facilities, and meet the growing expectations of their communities—all while operating within budgets that struggle to keep pace with inflation. Departments are routinely asked to do more with fewer resources, forcing difficult decisions about staffing, maintenance, and capital improvements without compromising the quality of education or the safety of students and staff.

To bridge these funding gaps, school districts have become increasingly reliant on operational and capital referendums. During the April 2026 election alone, Wisconsin voters considered 75 school referendum questions, with 61% receiving approval. Many of those measures passed by only the slimmest of margins, demonstrating both the financial realities facing districts and the growing burden placed on taxpayers.

School districts, however, are not alone in facing these challenges. Cities, villages, and municipalities across the state are navigating many of the same financial pressures.

Local governments are asking voters to support referendums for public safety, infrastructure improvements, equipment replacement, and operating expenses while simultaneously



Kevin Heus
Operations & Finance
Wauwatosa School District

trying to maintain the high level of services residents have come to expect. As taxpayers continue to receive multiple requests for additional funding from different government agencies, one question naturally arises: **Is there a better way?**

Can school districts and municipalities work together in ways that reduce costs, improve efficiency, maximize taxpayer dollars, and still provide exceptional service to the community?

In Wauwatosa, the answer is yes. Over the past several years, the Wauwatosa School District Buildings & Grounds Department and the Wauwatosa Department of Public Works have built a partnership based on communication, trust, and a shared commitment to serving the same community. While our organizations operate independently and report through different leadership structures, we recognize that our mission ultimately serves the same residents. When one organization succeeds, the entire community benefits.

Our partnership begins with something as simple as sharing space. The district leases garage space from the department of public works, allowing our maintenance and grounds crews to house vehicles, equipment, and supplies alongside City operations. While the lease itself is beneficial, the true value lies in the daily interaction between employees. Problems are discussed face-to-face, ideas are exchanged naturally, and solutions are often developed long before they become larger issues.

Although city hall and the district administration offices are located separately, our operational staff work together every day to ensure our schools and community remain safe—not only during the school day, but throughout evenings and weekends when thousands of residents utilize school facilities for athletics, recreation, concerts, meetings, and community events.

Interestingly, Wauwatosa has become what we jokingly call the "City of 14s." It is Wisconsin's 14th largest city, while the Wauwatosa School District is the state's 14th-largest school district, operating 14 school buildings. The city is also a regional destination for healthcare, business, and commerce.

Every weekday, the population nearly doubles to approximately 150,000 people as employees commute into the city. That growth presents unique challenges involving traffic, infra-

Learn more at MFM 2026!

November 2-3 | Wisconsin Dells | WASBO.com/MFM

Kevin Heus will dive deeper into the school and municipality partnerships that save money and resources during a breakout session at the 2026 Midwest Facility Masters Conference!

structure, emergency response, and public safety—making collaboration between municipal departments and the school district more valuable than ever.

Many people ask, **"What does a partnership between a school district and the department of public works actually look like?**" The answer is far more extensive than most people imagine.

During Wisconsin winters, snow removal is one of the most visible examples. The city's streets division operates large plow trucks designed for major roadways, while our buildings & grounds department operates smaller trucks and equipment better suited for parking lots, sidewalks, and school campuses. By coordinating responsibilities, City crews ensure our student drop-off lanes remain open without creating snow piles that interfere with traffic flow, while district staff efficiently clear parking lots and pedestrian areas. Instead of duplicating equipment or labor, each organization utilizes the equipment best suited for the task.

Our partnership with the forestry division continues throughout the year. Tree trimmings collected by both organizations are processed into mulch that is reused throughout City medians, parks, and school properties. What might otherwise become waste becomes a resource that benefits both organizations while reducing disposal and landscaping costs.

Communication with the water department has also proven invaluable. Whenever a water main break threatens one of our schools, their staff immediately contacts our department. This early notification allows us to safely shut down water-cooled mechanical equipment before damage occurs, preventing costly repairs that can easily total thousands of dollars while minimizing disruptions to building operations.

Even the electrical services division and fleet division regularly support district operations. Electrical services assists with repairs, such as replacing flagpole ropes, and uses district vehicles and trailers to safely transport specialized equipment throughout the city. Meanwhile, the city's fleet division maintains and repairs all district vehicles and equipment, providing responsive service that keeps our operations running efficiently.

One memorable example occurred just hours before a high school playoff soccer match. A rusted weld on one of our soccer goals unexpectedly failed, making the goal unsafe for competition. With limited time before game day, a city mechanic immediately completed an emergency repair, allowing the match to proceed safely without cancellation. It was a small repair, but it demonstrated the trust and responsiveness that have become the foundation of our partnership.

Our collaboration extends well beyond daily operations. Working closely with city engineers, we recently redesigned traffic patterns at Wauwatosa West High School and Eisenhower Elementary School by relocating the primary vehicle entrance to the signalized intersection, significantly reducing pedestrian conflicts and improving traffic flow during student arrival and dismissal. The result is a safer environment for students, parents, staff, and the surrounding neighborhood.

Likewise, our relationship with city building inspectors has become an essential component of our ongoing $60 million capital referendum projects.

Following the tragic fire at Milwaukee's Lincoln Elementary School, investigators identified attic loft spaces above classrooms as one factor that contributed to the rapid spread of the

Continued on P. 32

Partnering with municipalities to benefit the community

Continued from P. 31

fire. As we evaluated our own facilities, we discovered that two schools undergoing renovation contained similar attic configurations. Rather than simply meeting minimum code requirements, we immediately partnered with our local building inspectors to review these conditions, evaluate potential improvements, and implement additional life safety measures wherever practical. This collaborative approach reinforced a simple principle: protecting students and staff requires proactive partnerships, not reactive solutions.

These examples represent only a fraction of the ways our organizations work together. Every year, new opportunities emerge—from sharing equipment and specialized expertise to coordinating emergency responses, improving sustainability efforts, reducing operating costs, and solving challenges that neither organization could address as effectively on its own.

Successful partnerships are not created overnight. They are built through consistent communication, mutual respect, and a willingness to view one another as teammates rather than separate agencies. When school districts and municipalities share information, resources, and expertise, they strengthen their ability to serve the community while demonstrating responsible stewardship of taxpayer dollars.

The lessons learned in Wauwatosa are not unique to our community. They can be replicated by school districts and municipalities of any size. Whether your organization is just beginning to build relationships with local government or looking to strengthen existing partnerships, there are practical strategies that can produce immediate and lasting benefits.



From custodian to the C-Suite

Why I wrote *Operations Manual*



Jeremiah Johnson
Chief Operations Officer
Muskego-Norway School District

If you're reading this, it's likely because I wrote a book and you're interested in learning a little more about it. For that, I am truly grateful.

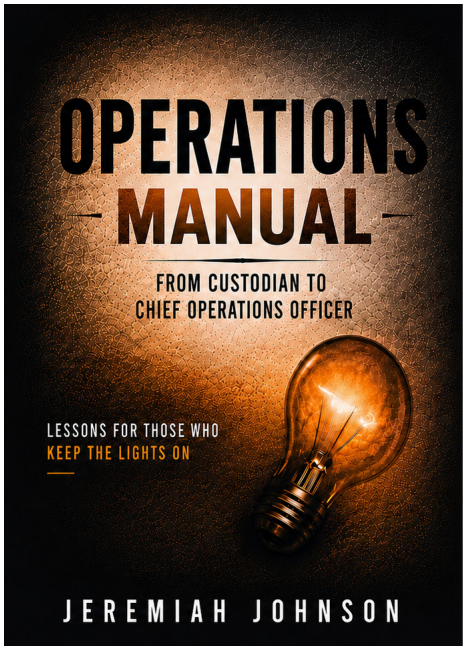
Over the last decade, I have had the privilege of serving the Muskego-Norway School District in a variety of roles. My journey, however, started much earlier. I grew up in the district and began working here at 19. Over the years, I have had the opportunity to learn nearly every aspect of school operations, eventually working my way into my current role as Chief Operations Officer. Throughout my career, I've had countless conversations with colleagues about the challenges, successes, and lessons that come with working in school operations. Those conversations often ended the same way: **"You should write a book."** At first, I laughed it off, but eventually, I decided maybe they were right.

Over the past year, I dedicated my Saturday mornings to writing ***Operations Manual: From Custodian to Chief Operations Officer***. As I reflected on my career, I realized the most meaningful stories weren't about the times everything went according to plan—they were about the times things went wrong. Many of the chapters center on failures, difficult decisions, and mistakes I made as a leader. More importantly, they explore the lessons learned and the adjustments that helped me become a better professional and a better leader.

While the book certainly includes practical ideas for improving operations, developing staff, and leading facilities departments, I hope readers will find something even more valuable: an honest look at professional growth. Whether you're a custodian, maintenance professional, business manager, superintendent, or someone just beginning your career, I believe there is something in these pages that will resonate with you.

One of the most rewarding parts of this experience has been hearing from readers. I've received messages from individuals who have applied ideas from the book in their own districts, and I've even learned that leadership teams in other states are considering using it as part of a book study. Those conversations have been both humbling and incredibly rewarding. Writing this book was never about becoming an author. It was about sharing experiences—the successes, the setbacks, and the lessons learned—in hopes that they might encourage or help someone else facing similar challenges. I am grateful to everyone who has taken the time to read the book, share feedback, or recommend it to a colleague.

Thank you for allowing me to be a small part of your professional journey. I hope the book provides practical ideas, a few laughs, and perhaps the confidence to tackle whatever challenge comes next.



Learn more at Fall 2026!
October 8-9 | Elkhart Lake | WASBO.com/Fall
Jeremiah Johnson will share his story of grit, growth and leadership during the keynote presentation of WASBO's 2026 Fall Conference!

PERSISTENT PATTERNS, GROWING IMPACT

Wisconsin's open enrollment landscape rarely shifts, even as the stakes for district funding rise

WASBO analyzed five years of Wisconsin public school open enrollment data to measure how student transfers impact district enrollment and school funding. The 2020-21 through 2024-25 analysis finds that 82% of districts with complete five-year data remained persistent net senders or receivers, while more than half had a high or greater enrollment impact when net transfers were measured relative to district enrollment. We also analyzed how open enrollment varies across locales and examined open enrollment's relationship with special education, declining enrollment, virtual charter schools, and uneven increases in the transfer aid amount. Turn to P. 36 for an examination of Wisconsin's public school open enrollment program.

Throughout this issue, you'll notice color-coded dots that visualize net student transfers by school district and year. Visit WASBO.com/OEMap to view Wisconsin school districts mapped by open enrollment net transfers from 2020-21 through 2024-25. The interactive map allows WASBO members and readers to explore district enrollment, net pupil transfers, and enrollment impact by school year, WASBO region, or individual school district.

Net Pupil Transfer Guide

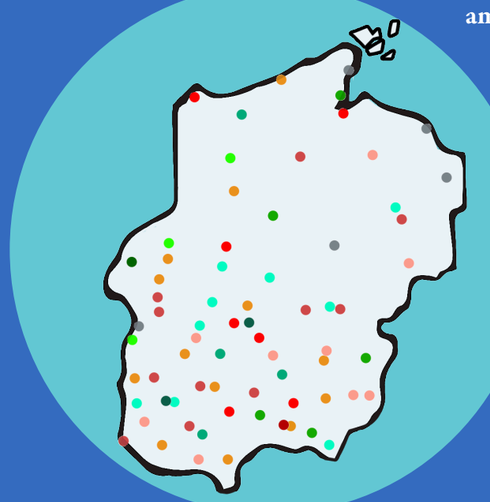
NET SENDERS - PUPIL COUNT

1 — 100 — 500+

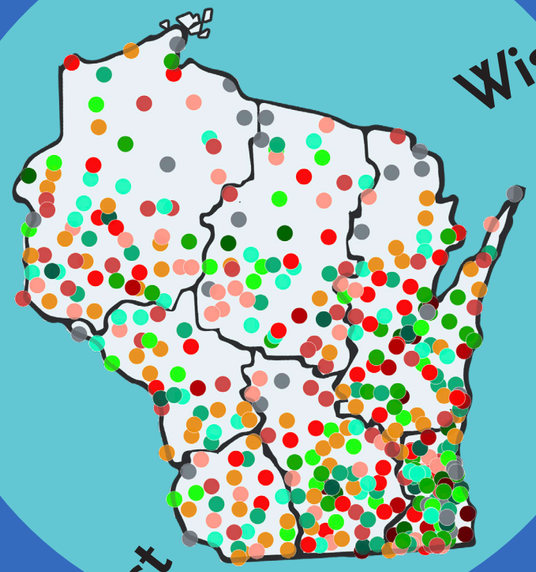
NET RECEIVERS - PUPIL COUNT

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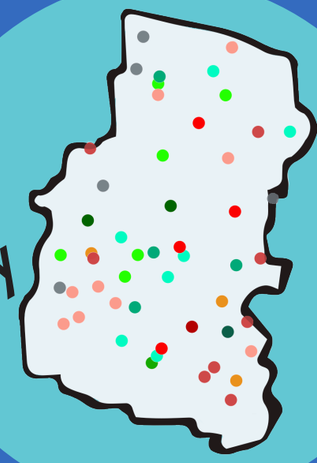
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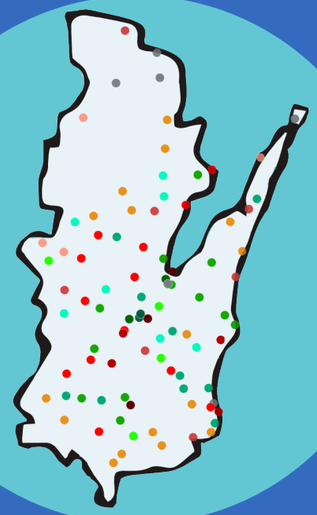
Northwest



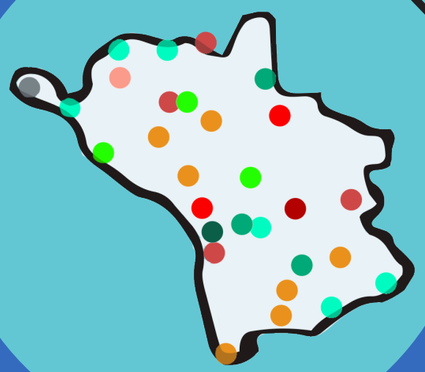
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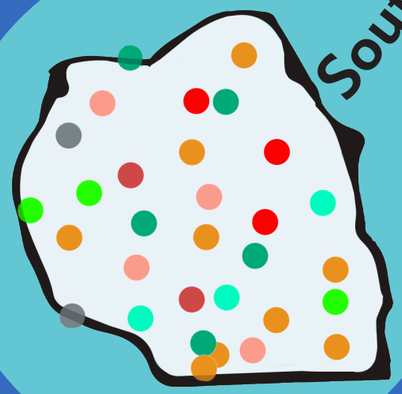
Northeast/Bay Area



West Central



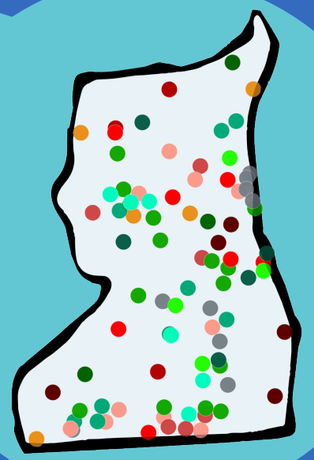
Southwest



Madison



Southeast



Persistent patterns, growing impact

Wisconsin's open enrollment landscape rarely shifts, even as the stakes for district funding rise



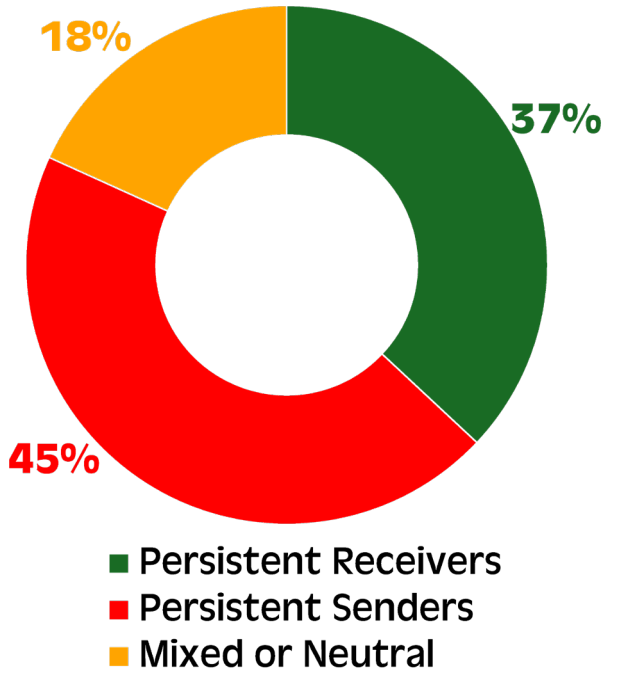
Ryan Silvola
WASBO Communications Manager

Key findings

Over nearly three decades, **Wisconsin's public school open enrollment system** has evolved into an increasingly **consequential interdistrict funding system**. Here is what we've found in a review of available open enrollment data (2020-21 to 2024-25) from the Wisconsin Department of Public Instruction (DPI): [1]

- There is a **well-established pattern** of open enrollment **net receivers and net senders**. The school district pattern is persistent: net receivers tend to remain net receivers over time, as do net senders.
- The **rapid growth of virtual charter schools** is **reshaping the financial impact of open enrollment on districts**, creating significant new revenue opportunities for authorizers while also complicating transfer totals, cash flow, and budgeting.
- **Large and midsize districts** in cities remain **senders of students,** while **suburban districts** are more likely to be **receivers**. DPI's published statewide open enrollment data report aggregate transfers in and out for each school district but do not identify the specific sending and receiving district for each transfer. However, the urban sender/suburban receiver pattern has been apparent since the inception of the open enrollment program.

Figure 1: Wisconsin school district five-year net transfer persistence, 2020-21 to 2024-25



384 districts were analyzed during this five-year period. Source: Wisconsin public school open enrollment data and methodology, 2020-21 to 2024-25.

- The open enrollment **transfer amount** has **increased unevenly over time** from year to year.
- With more than **75,000 students** participating in the open enrollment program, or **about 9%** of all public school students as of 2024-25, the program remains popular with Wisconsin families.[2]

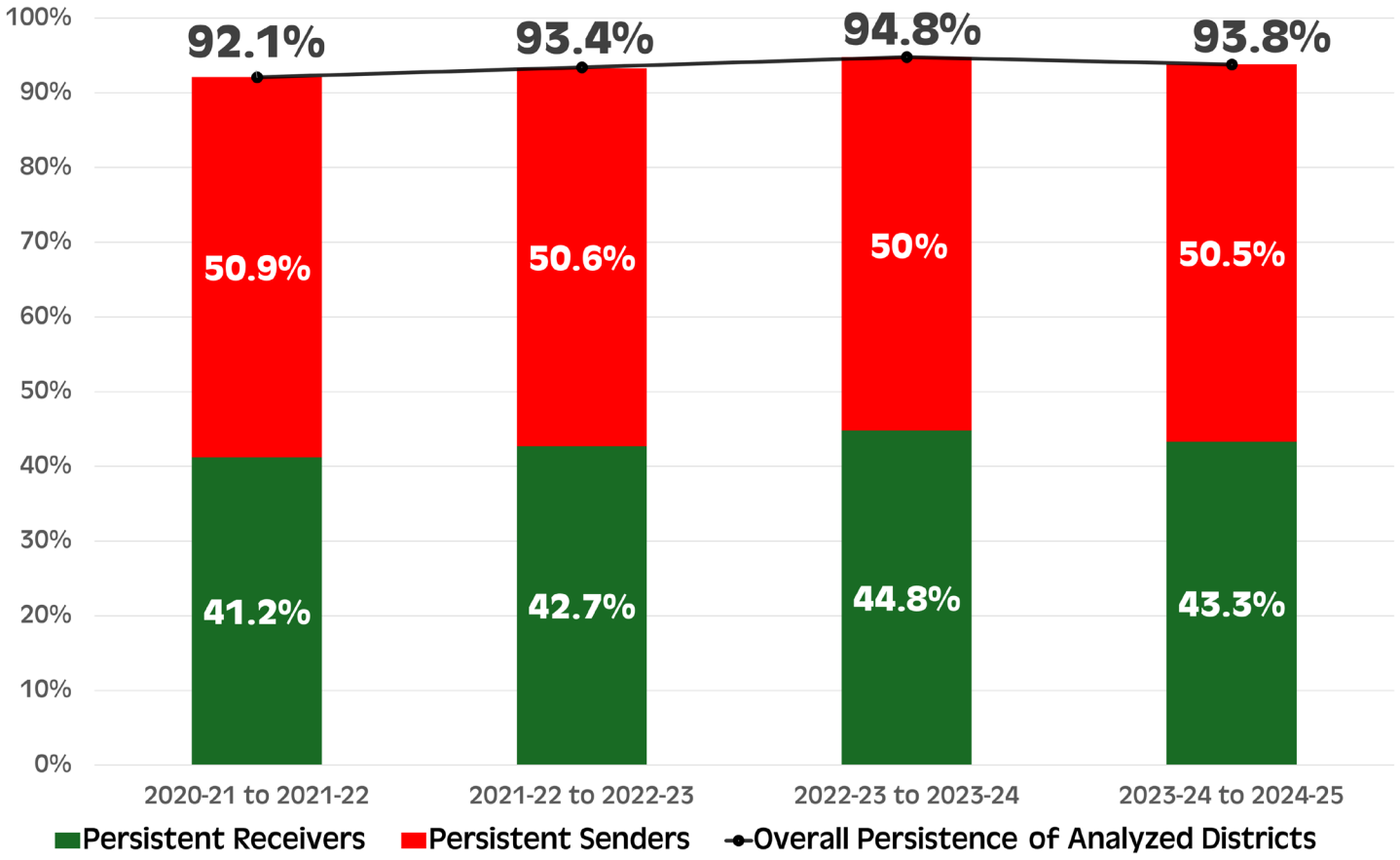
82% of districts are persistent net senders or receivers

Over the five-year period analyzed, most districts were consistently classified as net senders or net receivers of

[1] Public School Open Enrollment Data. Wisconsin Department of Public Instruction

[2] WISEdash Enrollment Data. Wisconsin Department of Public Instruction

Figure 2: Wisconsin school district two-year net transfer persistence comparisons, 2020-21 to 2024-25



Total districts analyzed during two-year comparisons: 2020-21 to 2021-22: 391 districts | 2021-22 to 2022-23: 393 districts | 2022-23 to 2023-24: 388 districts | 2023-24 to 2024-25: 390 districts. Source: Wisconsin public school open enrollment data and methodology, 2020-21 to 2024-25.

students through open enrollment. In fact, **82%** of Wisconsin school districts were **consistently receivers or senders** over the analysis period, among the **384 districts** with complete data. Just over one-third (**37%**) of the 384 Wisconsin school districts analyzed were **net receivers** of students each year over the analysis period. About **45%** of the analyzed districts were **net senders** of students during that period *(see Figure 1)*.

Among the 70 districts with mixed or neutral five-year status, the combined five-year net balance was negative in 34 districts and positive in 36. The 37 missing districts were excluded because at least one year was missing or redacted from the analysis period.[3]

Visit the Methodology tab at WASBO.com/OEData to learn more about the protocol, formulas, definitions, and data used in this article.

In most cases, open enrollment patterns in each district are well established and mostly don't change. Districts that are net senders or net receivers in one year are overwhelmingly likely to remain in the same position the following year, at least within the analysis period, with average **two-year persistence** exceeding **92%** in all four comparisons *(see Figure 2)*.

Even across longer multi-year comparisons, a substantial number of districts maintain the same general pattern, suggesting that open enrollment is not simply a

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[3] Wisconsin public school open enrollment data and methodology, 2020-21 to 2024-25. Wisconsin Association of School Business Officials (WASBO)

Persistent patterns, growing impact

Continued from P. 37

year-to-year fluctuation for most districts but an enduring characteristic of their enrollment landscape.

Calculating the impact of open enrollment on student count

To standardize district comparisons of enrollment impact, we measured net open enrollment transfers relative to each district's overall enrollment.

The following formula was used to calculate annual enrollment impact percentages for each district with available DPI data from 2020-21 through 2024-25:

$$\frac{\text{Annual Open Enrollment Net Pupil Transfers}}{\text{Annual WISEdash Student Count}} = \text{Enrollment Impact Percentage}$$

This calculated impact percentage provides the standardized comparison across districts in the state, and six impact bands were then applied to each district *(see Figure 3 for more information about the impact bands)*.

In this article, enrollment impact will be measured in the following four ways:

- **Enrollment Impact Percentage:** The annual net pupil transfer divided by the annual student count.
- **Five-Year Averaged Impact Percentage:** The district's average positive or negative direction over the complete five-year period. All years must be present, and opposite directions can offset each other.
- **Impact Magnitude:** The annual net pupil transfer divided by the annual student count, with absolute percentage values that don't consider the direction.
- **Five-Year Averaged Impact Magnitude:** The district's average absolute impact over the complete five-year period. All years must be present, and no directions are used.

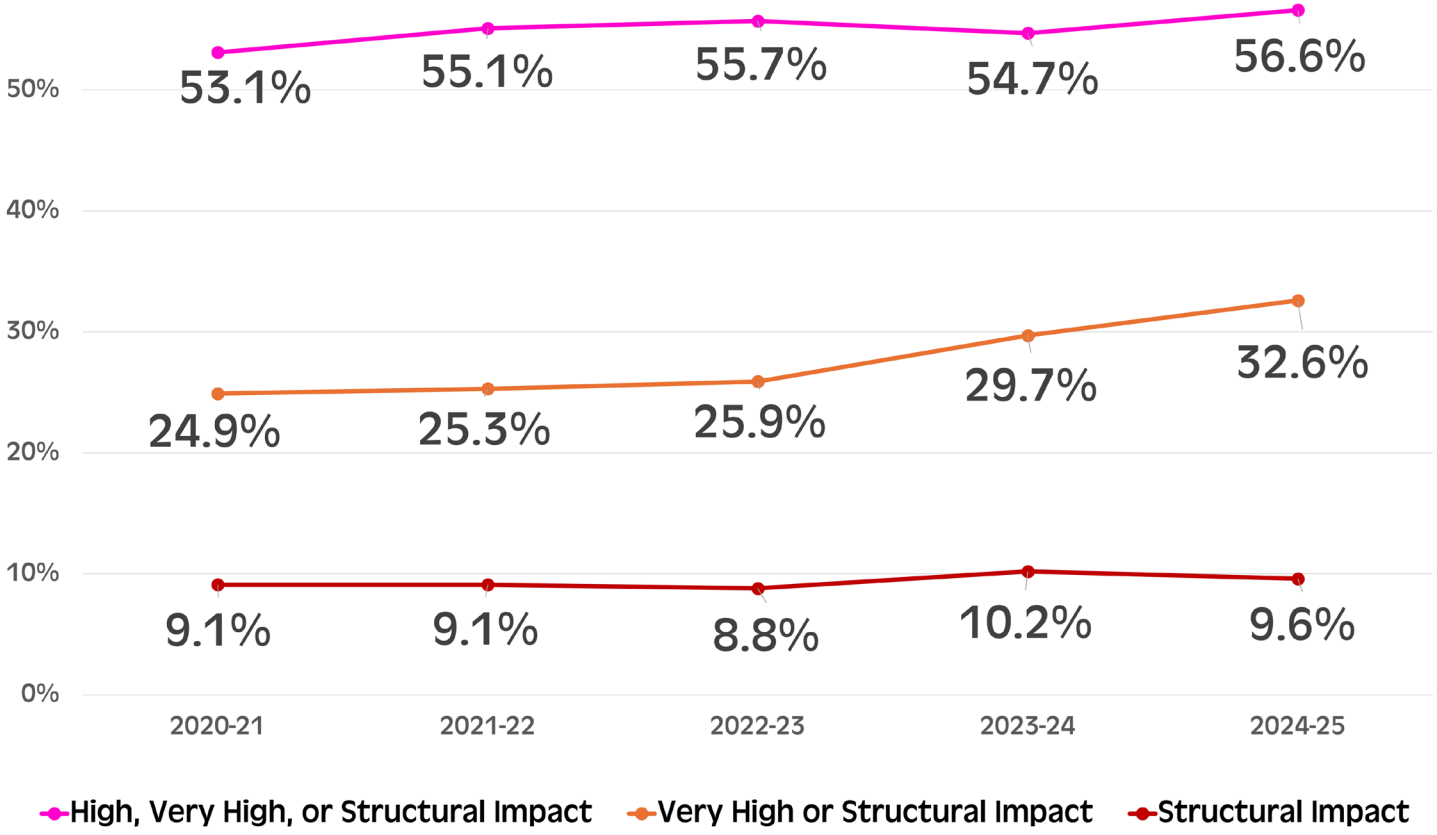
Based on our established protocol, among the **396 Wisconsin school districts** with usable 2024-25 impact data, we classify **56.6% as having a high or greater open**

Figure 3: Enrollment impact bands, ranges, and possible operational consequences for Wisconsin school districts

Enrollment Impact Band	Impact Band Ranges	Possible operational consequences, given the enrollment impact
Missing Data	N/A	Net pupil balance is redacted/unavailable, or no usable denominator exists.
Minimal	Less than 1%	Under 1 net student per 100; unlikely to drive districtwide staffing on its own.
Low	1% to less than 3%	Limited districtwide effect, though a small school or grade could still be affected.
Moderate	3% to less than 5%	Meaningful enough to monitor for staffing, sections, and program demand.
High	5% to less than 10%	Likely to influence staffing, capacity, transportation, or program planning.
Very high	10% to less than 20%	Major enrollment impact; enrollment strategy and fixed-cost alignment are important.
Structural	Greater than or equal to 20%	Open enrollment materially changes district enrollment.

Source: Wisconsin public school open enrollment data and methodology, 2020-21 to 2024-25.

Figure 4: Percent of Wisconsin school districts with high or greater enrollment impact magnitude, 2020-21 to 2024-25



These figures represent the magnitude of the impact, i.e., the absolute percentage value, regardless of direction. Total districts analyzed each year: 2020-21: 397 districts | 2021-22: 396 districts | 2022-23: 397 districts| 2023-24: 391 districts | 2024-25: 396 districts. Source: Wisconsin public school open enrollment data and methodology, 2020-21 to 2024-25.

enrollment impact magnitude on their student membership, with positive or negative operational consequences — such as influences on staffing, capacity, transportation, or program planning — presented as likely implications *(see Figure 4)*.

Open enrollment's impact on student membership also varies considerably by **locale**, including cities, suburbs, towns, and rural areas, which are further categorized.

When reviewing the five-year averages across broad locale groups, school districts in **cities** have the **highest share of persistent senders (65%)** and the most negative five-year average enrollment impact percentage (**-3.1%**).

Suburban districts have the **highest share of persistent receivers (49.3%)** and the most positive five-year average enrollment impact (+3.4%).

These results show that open enrollment is no longer simply a mechanism for individual student choice, but an increasingly significant force likely shaping enrollment, staffing, programming, and financial planning across Wisconsin's public school districts.

One-third of districts have very high or structural open enrollment impacts

Among the 56.6% of Wisconsin school districts with a **high or greater open enrollment impact** as of 2024-25, about one-third of the 396 usable districts are impacted at a **very high or structural level** *(see Figure 5)*.

Among districts at the very high or greater impact level, there is an almost equal split between net receivers and net senders. *See Figure 6 for more details on impact band levels and receiver/sender statuses.*

Continued on P. 40

Persistent patterns, growing impact

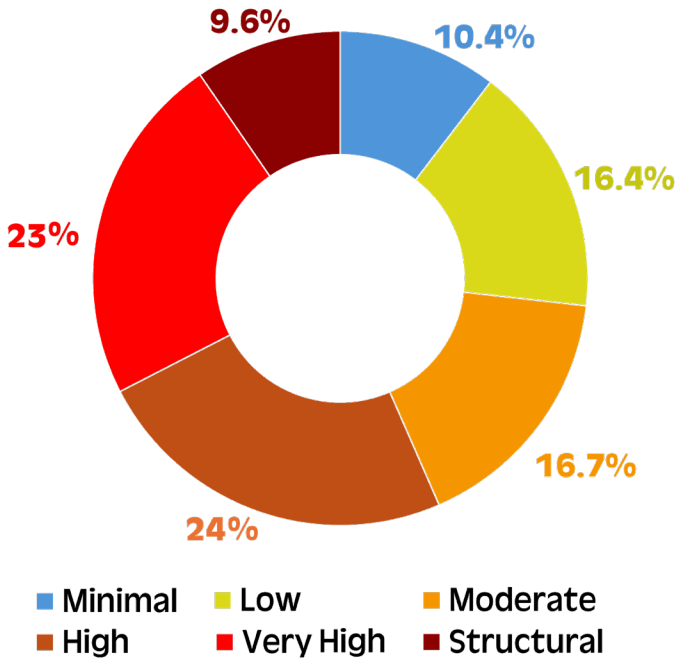
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For nearly 10% of the 2024-25 districts analyzed, net transfers likely impacted the student membership at a **structural level**. Of these 38 structural districts, 26 were net receivers, and 12 were net senders.

These trends point not only to a broader statewide impact but also to an increase in the share of districts in the Very High or Structural bands.

For a growing share of Wisconsin school districts, **open enrollment is no longer a marginal enrollment and funding issue**. It is a core factor shaping student counts, staffing, program capacity, transportation, and long-term financial planning.

Figure 5: Distribution of enrollment impact bands for Wisconsin school districts, 2024-25



Total districts analyzed in 2024-25: 396 districts. Source: Wisconsin public school open enrollment data and methodology, 2020-21 to 2024-25.

Students continue to transfer from urban districts to their suburban counterparts

With a five-year average persistence rate of about **88%**, Wisconsin's school districts in cities have the highest persistence rates among **locales** *(see Figure 7)*. In terms of open enrollment's impact on student membership, **schools in cities have an average negative impact of 3.1%** over five years.[4]

The persistence rate among Wisconsin's three districts in large and midsize cities (**Madison Metropolitan School District, Milwaukee Public Schools,** and **Green Bay Area Public School District**) is 100%, and all of them are persistent senders. Their five-year average net pupil losses were 3,188 in Milwaukee, 1,777 in Green Bay, and 1,034 in Madison, with **five-year average enrollment impacts** of approximately **-4.7%, -9.4%, and -4.1%**, respectively.

Districts in small cities had a **persistence rate of 85.7%**, with all 14 districts in this locale analyzed. Four small city districts were persistent receivers. Among these districts, the **School District of Onalaska** was calculated to have the **highest positive impact from open enrollment**, with a five-year average net gain of 311 students and an **enrollment impact of +10.4%.**

Meanwhile, eight districts in small cities were persistent senders. The **School District of Beloit** had the most negative open-enrollment impact, with a five-year average net loss of 780 students and an **enrollment impact of -14.7%.**

As previously mentioned, **suburban districts have the highest percentage of persistent receivers** among the four broad locales at **49.3%** *(see Figure 8)*. Midsize suburbs have a 100% persistence rate and an average enrollment impact of +3.5%. Seven (**53.8%**) districts in this category are persistent receivers, and six (46.2%) are persistent senders, based on data from 13 of 14 districts with complete five-year data.

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[4] Locale Data Element. Wisconsin Department of Public Instruction

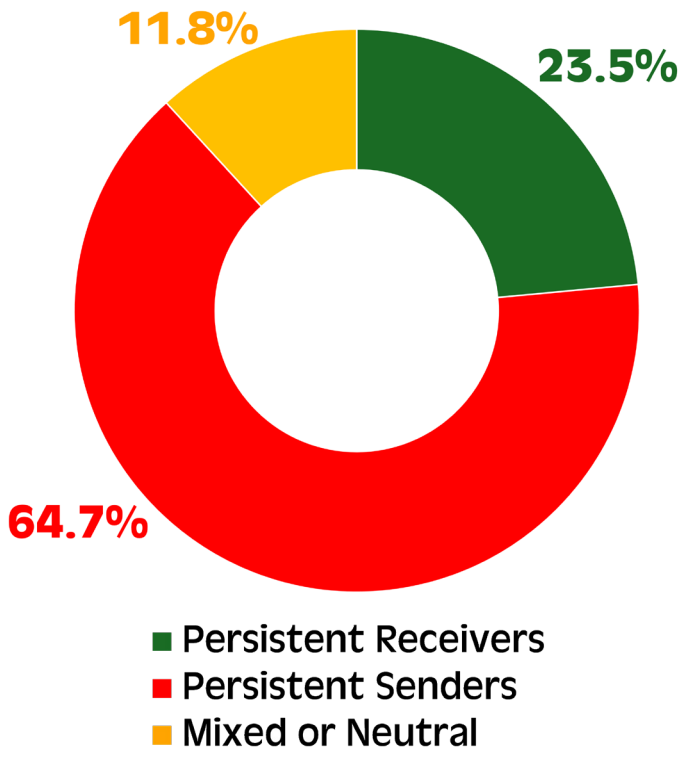
Figure 6: Wisconsin school district enrollment impact band and net transfer status comparison, 2020-21 to 2024-25

Enrollment Impact Band	2020-21					2024-25					% Change in District Count, 2020-21 to 2024-25
	# of Districts	% of Districts Analyzed	+	-	+/-	# of Districts	% of Districts Analyzed	+	-	+/-	
Minimal	37	9.3%	20	12	5	41	10.4%	16	20	5	10.8%
Low	80	20.2%	29	51	0	65	16.4%	23	42	0	-18.8%
Moderate	69	17.4%	31	38	0	66	16.7%	25	41	0	-4.3%
High	112	28.2%	44	68	0	95	24%	45	50	0	-15.2%
Very high	63	15.9%	28	35	0	91	23%	38	53	0	44.4%
Structural	36	9.1%	27	9	0	38	9.6%	26	12	0	5.6%

The following columns are presented using these symbols: Net Receivers (+) | Net Senders (-) | Mixed or Neutral (+/-). Percentages may not total 100% due to rounding. Total districts analyzed each year: 2020-21: 397 districts | 2024-25: 396 districts. Source: Wisconsin public school open enrollment data and methodology, 2020-21 to 2024-25.

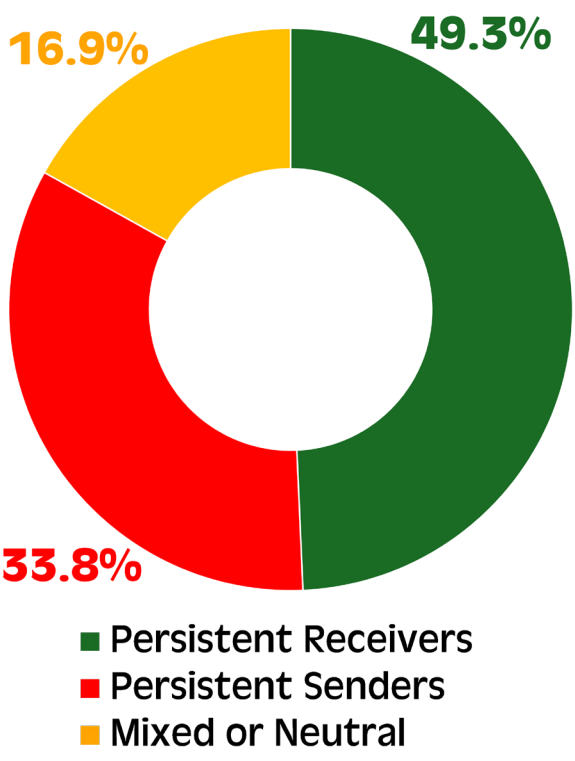
Figures 7 & 8: Wisconsin public school district persistence status by locale, 2020-21 to 2024-25

Figure 7: Cities



All 17 districts in small, midsize, and large cities were included in the five-year persistence analysis. Source: Wisconsin public school open enrollment data and methodology, 2020-21 to 2024-25.

Figure 8: Suburbs



71 of the 77 districts in large, midsize, and small suburbs were included in the five-year persistence analysis. Source: Wisconsin public school open enrollment data and methodology, 2020-21 to 2024-25.

Persistent patterns, growing impact

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Among these midsize suburban districts, the district calculated to have the **largest average enrollment impact** as a **persistent receiver** of students is **Ashwaubenon School District,** with five-year averages of 1,059 net pupils in and a **+33% enrollment impact**, and the district most impacted as a persistent sender is **Kaukauna Area School District**, with five-year averages of 810 net pupils out and about a **-20% enrollment impact.**

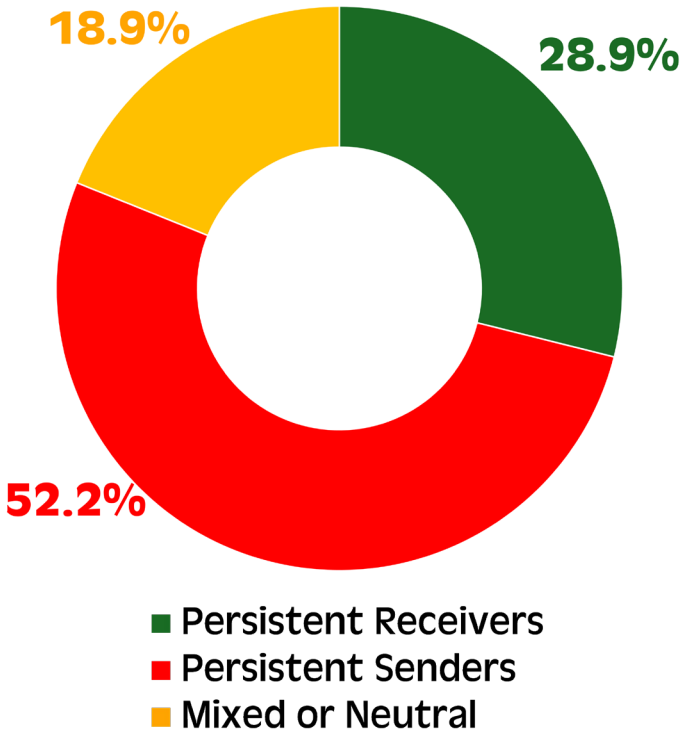
Among suburbs, **large suburbs** have the **most positive** five-year average enrollment impact (**+3.9%**) and the **lowest persistence rate** (**78.7%**).

Districts in towns and rural areas have the same five-year persistence rate of 81.1%, and their five-year average enrollment impacts are -0.3% and 0.6%, respectively *(see Figures 9 & 10 for more information on districts in towns and rural areas).*

Taken together, the data show a persistent geographic pattern in Wisconsin's open enrollment system: students are more likely to **leave urban districts**, while s**uburban districts** are more likely to **gain students**. Although the scale of that movement varies considerably by district and origin-destination data are not publicly available, the consistency of these patterns suggests that open enrollment reinforces long-standing enrollment flows between communities rather than producing frequent shifts in which districts are senders and which are receivers.

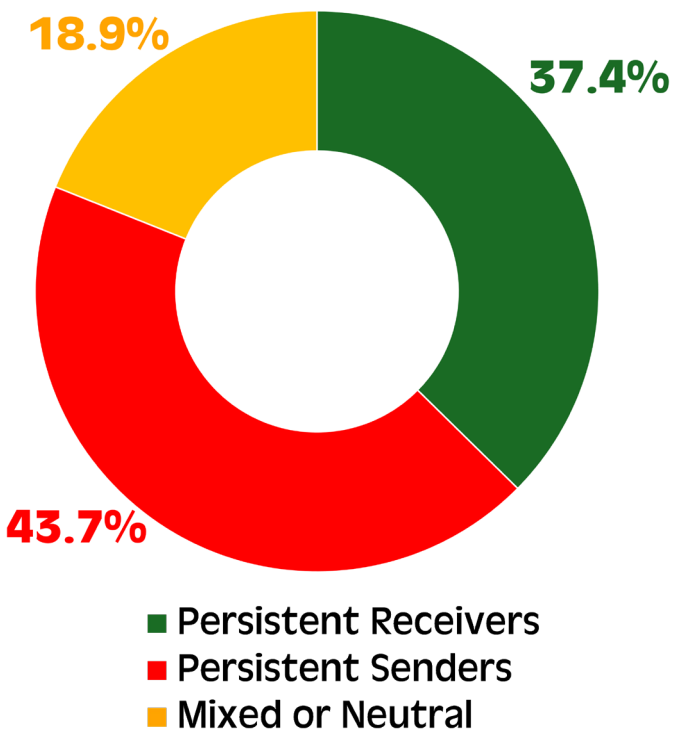
Figures 9 & 10: Wisconsin public school district persistence status by locale, 2020-21 to 2024-25

Figure 9: Towns



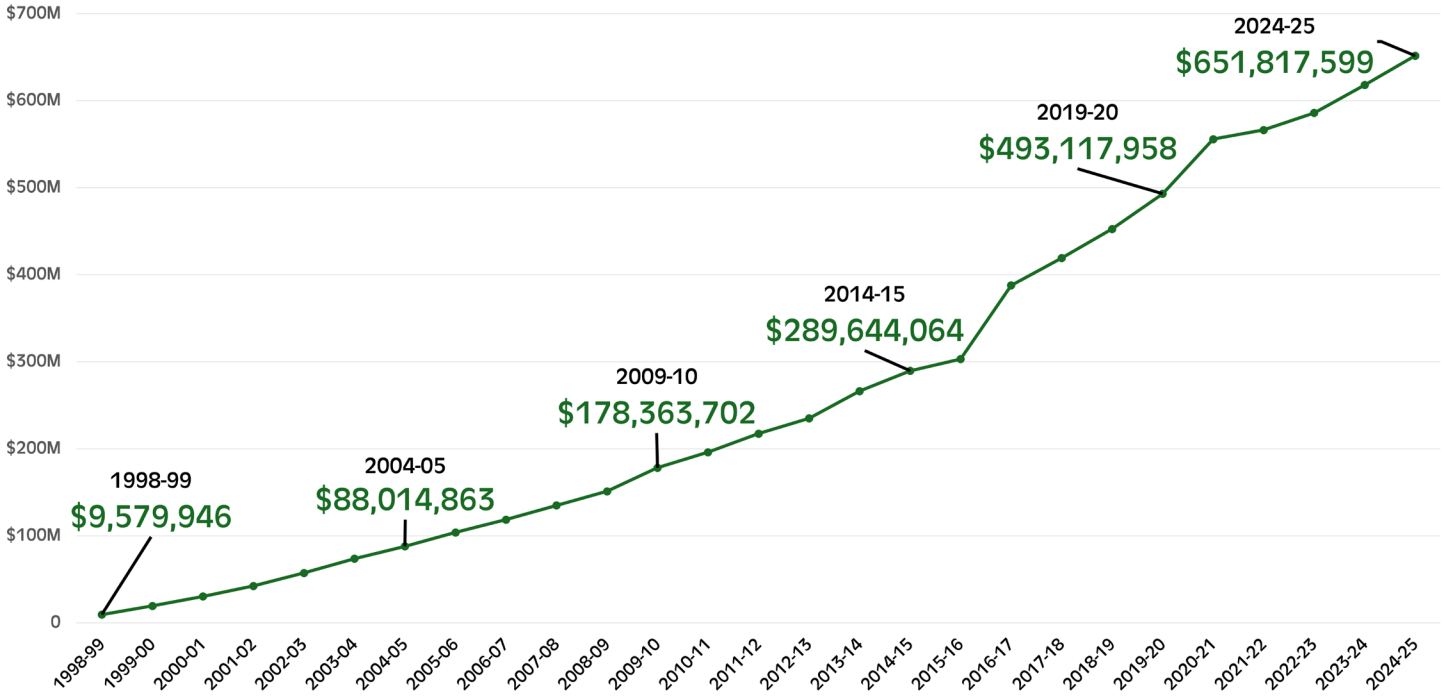
90 of the 91 districts in fringe, distant, and remote towns were included in the five-year persistence analysis. Source: Wisconsin public school open enrollment data and methodology, 2020-21 to 2024-25.

Figure 10: Rural Areas



206 of the 236 districts in fringe, distant, and remote rural areas were included in the five-year persistence analysis. Source: Wisconsin public school open enrollment data and methodology, 2020-21 to 2024-25.

Figure 11: Wisconsin public school open enrollment aid transfers, 1998-99 to 2024-25



Source: Wisconsin Department of Public Instruction.

History and funding impacts of public school open enrollment in Wisconsin

Wisconsin's open enrollment program enables students to transfer from their resident public school district to attend a public school in another Wisconsin school district.

Under this system, when a student transfers to a non-resident school district, a portion of the funding provided by state and local taxpayers is transferred to the receiving school district to cover the costs of educating the student in the final state aid payment each year.

There is no **income limitation** for families seeking to participate in the program.

The program began in the 1998-99 school year. Open enrollment transfers were **initially capped at 3%** of a district's membership for resident pupils transferring out of the district.

The limit increased by one percentage point in each of the next seven school years and was no longer applied after 2005-06.[5]

Each January, non-resident school boards determine the number of available spaces for students with and without disabilities. Under current law, permissible **acceptance** and **rejection criteria** include space; specified disciplinary history; habitual truancy; availability of required special-education services and space; and a pending special-education evaluation. When applications exceed available space, districts generally use random selection after applying statutory preferences.[6]

Since it began in 1998-99, Wisconsin's public school open enrollment system has been modified to encourage greater access. Act 114 in 2011 expanded the application period from three weeks in February to **three months**, from February through April. Act 114 also created an **alternative** year-round open enrollment application process for pupils who meet specified criteria, including certain safety

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[5] Stellmacher, John. 2025 doctoral dissertation. University of Wisconsin-Madison

[6] The 1998-99 Wisconsin Full-Time Inter-District Public School Open Enrollment Program. Wisconsin Department of Public Instruction

Persistent patterns, growing impact

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concerns, homelessness, or a qualifying change in residence.[7] Currently, districts communicate acceptance decisions in June, and parents must confirm attendance by the last Friday in June.[8]

When Wisconsin's open enrollment program **started in 1998-99**, DPI reported **$9.6 million in aid transfers**, with a **regular per-pupil transfer amount of $4,543 and 2,464 total student transfers**. The $4,543 payment was set using the previous year's statewide average per-student spending for regular classroom instruction, co-curricular activities, instructional support, and pupil services. It was a statewide benchmark, not the actual cost of educating a particular open-enrolled pupil.

DPI-reported aid transfers and overall participation have grown substantially:

- By **2010-11,** DPI-reported **aid transfers totaled $196.2 million**, with a per-pupil **transfer amount** of **$6,665** and **34,498 total student transfers.**

[7] Open Enrollment Program, Informational Paper 26. Wisconsin Legislative Fiscal Bureau

[8] Wis. Stat. sec. 118.51. Wisconsin State Legislature

Figure 12, Part 1: Wisconsin public school open enrollment per-pupil transfer amounts and reasons for changes, 1998-99 to 2012-13

Year	Transfer Amount		Change from Previous Year (Regular)		Reason for Transfer Amount Changes
	Regular	Special Education	$	%	
1998-99	$4,543	Regular + extra special-ed cost			First year: The $4,543 payment was based on the prior year's statewide average per-student spending for instruction and pupil support services, not the actual cost of an individual open-enrolled pupil. 1998-99 to 2015-16: There was no separate special education rate. The resident district paid the regular transfer amount plus the receiving district's actual additional special education costs.
1999-00	$4,703	Regular + extra special-ed cost	$160	3.5%	The payment rose by $160 because the formula was recalculated using the previous year's statewide average per-student spending for regular instruction, co-curricular activities, instructional support, and pupil services, and that statewide average increased.
2000-01	$4,828	Regular + extra special-ed cost	$125	2.7%	The payment rose by $125 because Wisconsin again recalculated the amount based on the previous year's statewide average per-student costs across the four formula categories: regular instruction, co-curricular activities, instructional support, and pupil services.
2001-02	$5,059	Regular + extra special-ed cost	$231	4.8%	The payment rose by $231 as the prior-year statewide average per-student cost for the four regular-education categories used in the formula increased. The transfer amount followed that statewide average rather than any single district's spending.
2002-03	$5,241	Regular + extra special-ed cost	$182	3.6%	The payment rose by $182 because the formula continued to track the previous year's statewide average per-student spending for regular instruction, co-curricular activities, instructional support, and pupil services.
2003-04	$5,446	Regular + extra special-ed cost	$205	3.9%	The payment rose by $205 as the prior-year statewide average per-student spending in the four cost categories used by the open enrollment formula increased.
2004-05	$5,496	Regular + extra special-ed cost	$50	0.9%	The payment rose by $50. At this time, the transfer amount was still being recalculated from the previous year's statewide average per-student costs for regular instruction, co-curricular activities, instructional support, and pupil services.
2005-06	$5,682	Regular + extra special-ed cost	$186	3.4%	The payment rose by $186 because the prior-year statewide average per-student costs used in the formula increased. The calculation continued to use statewide averages rather than a receiving district's actual cost.
2006-07	$5,845	Regular + extra special-ed cost	$163	2.9%	The payment rose by $163 as the previous year's statewide average per-student spending for the four regular-education cost categories increased.
2007-08	$6,007	Regular + extra special-ed cost	$162	2.8%	The payment rose by $162 because the formula continued to update the transfer amount using the previous year's statewide average per-student costs for regular instruction, co-curricular activities, instructional support, and pupil services.
2008-09	$6,225	Regular + extra special-ed cost	$218	3.6%	The payment rose by $218 as the prior-year statewide average per-student costs in the four categories used by the formula increased.
2009-10	$6,498	Regular + extra special-ed cost	$273	4.4%	The payment rose by $273 because the formula reflected a higher previous-year statewide average per-student cost for regular instruction, co-curricular activities, instructional support, and pupil services.
2010-11	$6,665	Regular + extra special-ed cost	$167	2.6%	The payment rose by $167 as the prior-year statewide average per-student cost used in the open enrollment formula increased.
2011-12	$6,867	Regular + extra special-ed cost	$202	3%	The payment rose by $202. This was the final year in which the regular transfer amount was set directly from the previous year's statewide average per-student costs for regular instruction, co-curricular activities, instructional support, and pupil services.
2012-13	$6,335	Regular + extra special-ed cost	-$532	-7.7%	The payment fell by $532 after the 2011 Wisconsin Act 32 reduced school district revenue limits. DPI linked the 2012-13 reduction to the broader reduction in school district revenue limits enacted under 2011 Wisconsin Act 32.

Source: Wisconsin Department of Public Instruction open enrollment reports and state biennial budget analysis.

- By **2015-16,** DPI-reported **aid transfers totaled $303.2 million**, with a per-pupil transfer amount of **$6,639 and 55,737 total student transfers.** [9]

See Figure 11 for snapshots of the nearly three decades of open enrollment aid transfers.

Through 2015-16, special education transfers operated with the resident district **paying the non-resident district** directly for the regular open enrollment amount plus the actual additional costs incurred to provide the student's special education and related services. This changed in 2016-17 when lawmakers standardized the special education transfer amount. Beginning in 2019-20, for pupils in their second or subsequent year of open enrollment, non-resident districts could receive a payment based on documented prior-year actual costs of providing a free appropriate public education, up to $30,000, rather than the indexed special education transfer amount.[10] In practice, this actual-cost option applies to pupils in their second or subsequent year of open enrollment because it relies on the prior year's costs.

See Figure 12 for more information on historical transfer amounts, then visit WASBO.com/OE for a deeper dive into the impact of transfer amounts and the reasons why families choose to transfer students.

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[9] Public School Open Enrollment at a Glance, 2022-23. Wisconsin Department of Public Instruction

[10] Open Enrollment Actual Costs for Pupils with Disabilities. Wisconsin Department of Public Instruction

Figure 12, Part 2: Wisconsin public school open enrollment per-pupil transfer amounts and reasons for changes, 2013-14 to 2026-27

Year	Transfer Amount		Change from Previous Year (Regular)		Reason for Transfer Amount Changes
	Regular	Special Education	$	%	
2013-14	$6,485	Regular + extra special-ed cost	$150	2.4%	2013 Wisconsin Act 20 temporarily replaced the older cost-based calculation with a fixed $150 increase over the previous year's transfer amount, raising the regular payment from $6,335 to $6,485.
2014-15	$6,635	Regular + extra special-ed cost	$150	2.3%	The second scheduled $150 increase under 2013 Wisconsin Act 20 raised the regular payment from $6,485 to $6,635.
2015-16	$6,639	Regular + extra special-ed cost	$4	0.1%	Wisconsin switched to an indexing formula that starts with the prior year's transfer amount and adds positive changes in two broader school-funding measures: the per-pupil revenue-limit adjustment and statewide categorical aid per pupil. For 2015-16, the formula produced a $4 increase.
2016-17	$6,748	$12,000	$109	1.6%	The regular payment rose $109 under the new school-funding index. Separately, 2015 Wisconsin Act 55 replaced the former direct special-education billing method with a statewide $12,000 special-education transfer amount.
2017-18	$7,055	$12,207	$307	4.5%	The regular payment increased $307: $207 came from the statutory school-funding index and 2017 Wisconsin Act 59 added another $100 specifically for regular open enrollment. The special-education amount received the $207 index increase but not the $100 add-on.
2018-19	$7,379	$12,431	$324	4.6%	The regular payment increased $324: $224 from the statutory school-funding index plus a second $100 annual add-on under 2017 Wisconsin Act 59. The special-education amount increased by the $224 index only.
2019-20	$7,771	$12,723	$392	5.3%	The regular payment increased by $392: $292 from the statutory school-funding index and an additional $100 from the third Act 59 add-on. Beginning with 2019-20 payments, eligible districts also gained the option to use documented prior-year special-education costs for a pupil, up to $30,000.
2020-21	$8,125	$12,977	$354	4.6%	The regular payment increased $354: $254 from the statutory school-funding index plus the fourth and final $100 annual add-on under 2017 Wisconsin Act 59. The earlier Act 59 additions remained built into the base for future years.
2021-22	$8,161	$13,013	$36	0.4%	The payment rose $36 under the statutory index, with no new open-enrollment-specific add-on. DPI's 2021-23 budget summary shows a $0 per-pupil revenue-limit adjustment, so the $36 increase came from growth in statewide categorical aid per pupil.
2022-23	$8,224	$13,076	$63	0.8%	The payment rose by $63 under the statutory index, again with no new open-enrollment-specific add-on. The per-pupil revenue-limit adjustment was $0, so the $63 increase came from growth in statewide categorical aid per pupil.
2023-24	$8,618	$13,470	$394	4.8%	The payment rose by $394 under the existing index: $325 from the state's per-pupil revenue-limit adjustment and $69 from growth in statewide categorical aid per pupil. No separate increase enacted for private choice, independent charter schools, or the Special Needs Scholarship Program under 2023 Act 11 was added to regular public-school open enrollment.
2024-25	$8,962	$13,814	$344	4%	The payment rose by $344 under the existing index: $325 from the per-pupil revenue-limit adjustment and $19 from growth in statewide categorical aid per pupil. There was no separate open-enrollment-specific add-on.
2025-26	$10,102	$14,454	$1,140	12.7%	The regular payment increased by $1,140. The statutory index contributed $640 ($325 from the revenue-limit adjustment and $315 from categorical aids), and the 2025 Wisconsin Act 15 added another $500 specifically to the regular open enrollment payment.
2026-27 (est.)	$11,030	$14,882	$928	9.2%	DPI estimates the regular payment will increase by another $928. The statutory index contributes $428 ($325 from the revenue-limit adjustment and $103 from categorical aids), and 2025 Wisconsin Act 15 adds a second $500 open-enrollment-specific increase.

Source: Wisconsin Department of Public Instruction open enrollment reports and state biennial budget analysis.

Persistent patterns, growing impact

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Open enrollment's impact on persistent senders

In each year analyzed, **Palmyra-Eagle Area School District's student membership** was the **most negatively impacted by open enrollment**, with the district's net losses from open enrollment averaging about **two-thirds of its student enrollment** over the past five years. In 2024-25, with an enrollment count of 521, the district's net loss was 353 students.

After Palmyra-Eagle, the districts with the next two largest negative impacts relative to enrollment are **Twin Lakes School District #4** and **Delavan-Darien School District** over the analysis period. The five-year average enrollment impact was -39% at Twin Lakes #4 and -37% at Delavan-Darien. Anthony Klein, Interim Superintendent & Business Administrator for the Delavan-Darien School District, said the district's growing net transfer loss coincided with several periods of disruption, including failed referendums, superintendent and board turnover, changes to the district's elementary school structure, and the COVID-19 pandemic.

"Wisconsin's open enrollment program exacerbates the issues many districts are facing due to declining enrollment and requires a greater allocation of limited resources to marketing," Klein said. "It is also difficult for taxpayers to understand that controlling spending is hard when a growing share of the budget is dedicated to open enrollment and/or vouchers."

Klein said the increase in the per-pupil transfer amount in the 2025-27 state budget intensified these financial concerns. He also casts doubt on one of the open enrollment program's original policy goals of creating competition among public schools.

"It's difficult to see how the open enrollment program actually resembles anything close to a healthy, competitive educational choice marketplace," Klein said. "In many places, open enrollment has only increased the system of government-mandated winners and losers imposed through revenue limits. Increasing funding for low-revenue districts could help create a more competitive market if that is the actual goal."

Open enrollment's impact on special education

Wisconsin school districts received **41,980 open enrollment applications in 2024-25**, about 17% (6,982) of which were from students with disabilities. Non-resident districts denied about 43% (3,015) of applications from students with disabilities. Among the denied applications, 69% (2,087) were denied solely for special education reasons, with most denials citing a lack of space in special education or for the related services required by the student's Individualized Education Program (IEP). Comparatively, among the 34,998 applications for students without disabilities, non-resident school districts denied only about 22% (7,560) of transfer requests.[11] In other words, **applications submitted for students with disabilities were denied at about twice the rate of applications submitted for students without disabilities.**

Special education adds another layer to the financial and equity questions surrounding open enrollment. John Stellmacher, Chief Financial Officer of Kettle Moraine School District, said one of the biggest differences in the cost of educating students is special education. In his 2025 doctoral dissertation, Stellmacher used the term **"segregation by cost"** to describe a system in which students with less expensive needs may have more educational options than students requiring intensive services.

Stellmacher's dissertation primarily examines private-school choice rather than open enrollment. However, it raises a related question of whether educational choice is **equally accessible** to students whose **education costs substantially more**. His doctoral analysis found that in 2023-24, students with disabilities made up 15.3% of Wisconsin public school enrollment, compared with 10.1% of open enrolled students in the available data and just 2% of students participating in the state's three parental choice programs.

[11] Public School Open Enrollment 2024-25 Application Data. Wisconsin Department of Public Instruction

He also cited a 2005 study by Susan Etscheidt of the University of Northern Iowa that describes the range of services schools may need to provide under federal special education law, including occupational and physical therapy, counseling, mobility services, and specialized transportation. Those requirements can create capacity and financial barriers for schools attempting to serve students with more significant needs, Stellmacher said.

The financial effects also remain with the resident district when students leave. Stellmacher said that transportation and higher-cost special education services often function more like fixed costs than variable expenses that disappear with each departing student. A district may lose funding without being able to reduce staffing or services by the same amount.

For a student requiring particularly expensive services, however, the actual cost can be far greater than a flat transfer amount. For 2024-25, Stellmacher calculated that Wisconsin districts had about **$1.3 billion in special education costs not reimbursed by state special education aid**, requiring districts to shift general operating dollars to special education. Stellmacher said this creates an unfortunate financial incentive for districts to carefully limit the number of special education seats they make available.

Open enrollment may formally allow families to choose another public school district. However, access is not necessarily equal when districts must consider the availability of special education space and required services. Families able to move can effectively bypass those limitations, Stellmacher said, while families without the financial means to relocate cannot.

Stellmacher suggested that a substantially stronger state reimbursement for special education could reduce these funding barriers. If the state covered a much larger share of actual costs, he said, districts participating in open enrollment could potentially be required to accept students regardless of disability-related costs. That would move the program closer to offering students with significant disabilities the same degree of choice as it does for other students.

These proposals are not part of the current system, but they underscore a limitation in any analysis based only on net pupil transfers. Two districts with the same net change may face very different service obligations, and a transfer amount does not necessarily represent the actual marginal cost of educating a particular student. Special education, therefore, belongs at the center of any discussion about whether open enrollment is equitable for families and financially sustainable for districts.

> "It's difficult to see how the open enrollment program actually resembles anything close to a healthy, competitive educational choice marketplace. In many places, open enrollment has only increased the system of government-mandated winners and losers imposed through revenue limits. Increasing funding for low-revenue districts could help create a more competitive market if that is the actual goal."
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> 
>
> **Anthony Klein**
> *Interim Superintendent*
> *& Business Administrator*
> *Delavan-Darien School District*

Moving from net senders to net receivers

Although uncommon, **20 districts shifted from net senders in 2020-21 to net receivers in 2024-25. Middleton-Cross Plains Area School District** is one of these districts that altered its status.

Middleton-Cross Plains allows new transfers to address declining enrollment

Middleton's net pupil transfers increased by 168 students, from -153 students in 2023-24 to +15 students in 2024-25. However, with a 2023-24 enrollment of more than 7,000 students, the district's enrollment impact moved from low to minimal. Despite the limited impact on enrollment, this is the largest year-over-year reversal in net pupil transfers over the five-year period.

Jerrud Rossing, Middleton's Assistant Superintendent of Operations, attributes this to the district not accepting

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Persistent patterns, growing impact

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new non-resident students for several years. From 2020-21 to 2023-24, the district averaged 33 students per year who had already transferred to Middleton before the district stopped accepting new applications.

Since the COVID-19 pandemic, Middleton has dealt with declining elementary enrollment, which Rossing attributes in part to high home values making it difficult for younger families to move into the district.

However, Rossing said the district has seen an uptick in student enrollment at the middle and high school levels over the same period. From 2020-21 to 2025-26, the district experienced an overall 2% decline in enrollment.

"School districts don't downsize well," Rossing said. "We typically don't see all the students leaving the district from one building and one grade level."

To maintain class sizes and avoid further reductions in elementary sections, the district significantly increased the number of available transfer seats in 2024-25, with 209 students transferring into the district. Rossing said this has drawn strong interest from families seeking to enroll their children in Middleton.

"We have seen a consistent decline in resident growth at the elementary level over the years, which has given us greater confidence in the number of available transfer seats," Rossing said.

After expanding the number of seats in 2024-25, Rossing said 2026-27 will be the first year he's confident enough in the consistent revenue to cover recurring expenses and offset the ramifications of inflation and shortfalls in school funding. The district lost an estimated $2.8 million in general aid from 2025-26 to 2026-27. This is a 14.5% decrease, bringing the district's DPI-estimated 2026-27 general aid amount to an estimated $16.8 million.[12]

While Rossing appreciates how open enrollment benefits Middleton, he would like to see a few changes to the program. For example, Rossing would like to see the three-month application window, which runs until the end of April, shortened. Additionally, he believes that altering the state law to have school boards approve the number of transfer seats later in the spring — as opposed to January — would be beneficial, as many factors can change during those spring months.[13]

"We typically do not send acceptance or denial letters to families until early summer, which then prolongs the process," Rossing said. "Many times, we are communicating with families when one school year is finishing, and summer is starting, which is a busy time of year."

An exception allowing school districts to accept students of district staff members, rather than requiring those students to enter the random drawing, would be a good opportunity to have students in the same districts as their parents, Rossing said.

After analyzing statewide open enrollment data and multiple interviews with persistent receivers and senders, we concluded that a shift in one district's open enrollment strategic planning, such as Middleton's, will likely impact multiple districts in the region.

Kettle Moraine's multi-pathway approach

The five-year dataset available from the DPI shows that Kettle Moraine School District was a consistent receiver of students. However, John Stellmacher, the district's Chief Financial Officer, said that wasn't always the case.

In 2016-17, Stellmacher said the district leaned heavily into personalized, multi-age, and technology-centered learning. Many families wanted those options available without replacing more traditional instruction.

With this change in learning, about 200 resident students transferred out of the district each year during the next few years.

[12] 2026-27 General Aid July 1 Estimates. Wisconsin Department of Public Instruction

[13] Wis. Stat. sec. 118.51. Wisconsin Legislature

In 2022-23, the district shifted its curriculum toward a multi-pathway approach to address this loss, offering traditional programming alongside charter and student-centered options, including specialized opportunities in music, art, creative writing, theater, and other areas.

Programming, rather than facilities, became a major draw. Stellmacher said that "students definitely do not transfer to Kettle Moraine for facilities," describing the district's buildings as safe and functional but dated. DPI data show that Kettle Moraine increased from 294 net positive transfers in 2020-21 to 363 in 2024-25.

Declining enrollment's impact on districts

From 2015-16 to 2025-26, statewide **public school enrollment** (including public charter schools) **decreased by 8.7%** (75,343 students), with enrollment decreasing in every annual interval over these ten years. Among the **421 school districts over the last year** (2024-25 to 2025-26), districts with declining enrollment collectively **lost 16,714 students**. Districts with increases added 2,115 students, resulting in a net 1.8% decrease in district enrollment of 14,599 students.[14]

Many districts are grappling with the realities of declining enrollment. In Kettle Moraine, despite a net increase of 69 student transfers into the district between 2023-24 and 2024-25, the district's enrollment decreased by 269 students from 2020-21 to 2024-25 (from 3,630 to 3,361). So Kettle Moraine consolidated four elementary schools into three, a move Stellmacher estimated would save $2.3 million to $2.5 million annually without reducing the district's classroom teachers or special education and student services.

Kettle Moraine's experience shows both the potential and limits of open enrollment: attracting students can help preserve programs and offset declining resident enrollment, but it cannot eliminate the fixed costs and financial pressures that come with serving fewer students.

Even if the open enrollment payment is below the district's average per-student spending, Stellmacher said adding pupils to existing classrooms and programs can still make those offerings more financially viable.

To help alleviate the state's school funding pressures through the open enrollment program, Stellmacher noted that state leaders have discussed treating enrollment as essentially universal across district boundaries.

Under universal access, districts would receive funding for the students they educate without the current distinction between resident and non-resident pupils. Stellmacher said such a system could eliminate some barriers for students with disabilities and English learners while replacing the current system of aid transfers between districts.

However, he said that any change to the system would still have to recognize that money can leave a district faster than its costs do. Transportation, specialized staff, buildings, and special education services often remain in place even when enrollment declines. He suggested policymakers could possibly consider sharing the cost of open enrollment between the resident district and the state, rather than requiring the resident district to absorb the entire cost of the transfer, particularly when it cannot reduce expenses at the same pace students leave.

Impact of virtual charter schools

Wisconsin's **virtual charter school program** launched in **2002-03** with four schools and a total enrollment of **265 students**. As of **2025-26**, the program has ballooned to 56 virtual charter schools, with a **total enrollment of 15,333** students.

Virtual charter school enrollment nearly doubled from 2019-20 to 2020-21, rising from 8,696 to 16,020, largely due to the COVID-19 pandemic. While enrollment dropped to 13,395 in 2021-22 and 12,768 in 2022-23, it has been steadily increasing since then.[15] The DPI currently doesn't publicly provide data on non-resident open enrollment transfers to virtual charter schools. However, non-resident students generally access virtual charter schools through the state's open enrollment system.

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[14] WISEdash Enrollment Data. Wisconsin Department of Public Instruction

[15] Virtual Charter Schools: Lists and Data. Wisconsin Department of Public Instruction

Persistent patterns, growing impact

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Three of these districts with virtual charter schools had the following district-level net pupil transfer averages over the five years analyzed: the **School District of McFarland** had 5,053 net pupils, **Medford Area Public School District** had 1,098 net pupils, and **Gilman School District** had 39 net pupils. Though Gilman's total net pupil count is significantly lower than Medford and McFarland, with a student membership of 360 and net pupil transfers of 106 in 2024-25, the district's enrollment impact was +29.4%.

All three of these districts have virtual charter schools. In terms of enrollment impact, McFarland's net gains from open enrollment have averaged about 89% of its student enrollment over the past five years. Medford and Gilman had five-year enrollment impact averages of about +35% and +11.2%, respectively.

McFarland: Big transfers, limited district revenue

In McFarland School District, Director of Business Jeff Mahoney said that over 50% of the district's total enrollment, among both residents and non-residents, attends the Wisconsin Virtual Academy (WIVA).

"Virtual schools provide another option for families and students," Mahoney said. "Sometimes it's a last chance for a student. Sometimes it's the miracle story of how a family can cope with a serious medical situation, allowing a student or parent not to have to attend an in-person public school."

However, because McFarland is the authorizer of the non-instrumentality public charter school, the district retains just a small percentage of the net transfer revenues. Non-instrumentality public charter schools operate with their own board, management company, and staff separately from the school's authorizer.

McFarland's publicly listed net aid transfer amount was about $46.4 million in 2024-25.[16] For 2024-25, revenue retained by the district before legal and other administrative costs totaled nearly $2 million for the district (about 4% of total WIVA revenues). Mahoney believes that non-instrumentality schools should not be tied to the open enrollment system, because doing so can lead to overinflated net transfer amounts.

Medford: Building a statewide virtual model

In Medford, the Rural Virtual Academy operates within the school district without a separate management company. Director of Business Services Audra Brooks said that about half of the students enrolled in the online charter school transferred in via open enrollment. The other half are from the consortium of the virtual charter school's additional district partners.

"Rather than those students transferring into our district via open enrollment, we invoice those partner districts directly for the students attending the charter school," Brooks said.

Medford's net pupil transfers in were 1,237 students, or about 38.4% of the district's total enrollment of 3,220 students in 2024-25. The Rural Virtual Academy's 2025-26 enrollment was about 2,500 students, and there is now a waitlist to enroll. [17]

"Medford's program is something we are very proud of," Brooks said. "We attract students from all over the state and are responding to requests from families by providing an education outside of the traditional in-person education."

Brooks said Wisconsin's open enrollment program has allowed the district to grow in both virtual and in-person student enrollment. However, the timing of aid payments creates a challenge. Half of Medford's total revenue is received in June, when the net open enrollment transfer funds (along with other aid) are distributed to districts as part of the final state aid payment each year.

Brooks said Medford must use short-term borrowing to cover salaries and operating expenses, then charge the related financing costs back to the charter school.

[16] Open Enrollment Aid Transfer Data. Wisconsin Department of Public Instruction

[17] Virtual Charter Schools: Lists and Data. Wisconsin Department of Public Instruction

She would like to see open enrollment payments and deductions distributed alongside other state aid payments along with a firmer count date. This — along with the previously mentioned alternative application window that allows submissions outside the regular enrollment period — can impact school finances after the district has adopted its budget, hired staff, established class sections, and arranged services.

Gilman: Virtual growth helps offset enrollment losses

At the district level, Gilman School District, in the state's Northwest region, experienced one of the most substantial shifts in enrollment. In 2020-21, net transfers put the district in the minimal enrollment impact band, with an enrollment impact of -0.9%. By 2024-25, the district's net pupil transfers catapulted Gilman to the structural impact band, with an enrollment impact of +29.4%. Its net pupil transfer count rose from +41 in 2023-24 to +106 in 2024-25.

Gilman superintendent Wally Leipart said this is largely due to the district's instrumentality virtual charter school — eSucceed — experiencing significant growth, as well as the district's efforts to create a positive culture for students and to increase school engagement in community-based strategic planning.

That growth continued in 2025-26. Gilman's open enrollment count increased by 21 regular education students and five students with disabilities, not including students who attended for only part of the school year. Open enrollment revenue increased from $1.32 million in 2024-25 to $1.87 million in 2025-26, an increase of about $551,000. Leipart said the additional revenue could allow the district to consider reducing its referendum revenue authority by $100,000 in 2026-27.

Leipart said open enrollment has provided revenue for Gilman at a critical time as declining resident enrollment and rising property values reduce the amount of state aid the district receives. The DPI estimates the district will lose 11.2% of aid for 2026-27. While the district saw steady growth in open enrollment, virtual school enrollment reached 157 students in 2025-26.

For these districts with virtual charter schools, inbound open enrollment has had a substantial positive financial impact. However, growing virtual charter school enrollment has the potential to impact not just the districts near them but also statewide enrollment and funding, given their virtual nature.

Conclusion and implications for further study

Wisconsin's open enrollment program has become a major factor in district enrollment and funding. More than 75,000 students participated as of 2024-25, and 82% of the 384 districts with complete five-year data were consistently net senders or receivers.

Within our methodology, we classified 57% of the districts analyzed as having a high or greater open enrollment impact on their student membership, with the operational consequences—such as impacts on staffing, capacity, transportation, or program planning—presented as likely implications.

The impacts of open enrollment vary widely by district. Some districts use open enrollment to offset declining enrollment and preserve programs, while others face persistent losses in students and revenue. Among both persistent receivers and senders, **district leaders interviewed for this article expressed the following changes they'd like to see to Wisconsin's open enrollment system:**

- Increase the funding for low-revenue districts to create a more genuinely competitive environment.
- Shorten the regular open enrollment application window so districts and families receive decisions sooner.
- Move the school board deadline for determining available open enrollment seats to later in the spring, rather than requiring boards to set those numbers in January.
- Allow districts to give preference to children of district employees, rather than requiring those students to go through the same random drawing as other applicants.
- Establish an earlier or firmer student count and commitment date so districts know which transfer students will attend before budgets, staffing levels, class sections, and services are set.
- Distribute open enrollment aid payments and deductions throughout the year alongside other state aid payments, rather than concentrating a large share of the payment in June. This could reduce or prevent the need for short-term borrowing.
- Increase state reimbursement for special education to 1) reduce the financial incentive for districts to limit

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Persistent patterns, growing impact

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open enrollment seats for students with disabilities, and 2) enable more districts to accept students regardless of disability-related costs.
- Have the state share some of the cost when students transfer out of a district, rather than requiring the resident district to absorb the entire transfer amount, even when its fixed costs cannot decline as quickly as enrollment.
- Decouple non-instrumentality virtual charter schools from open enrollment reporting so districts' net transfer totals are not overstated by students—and associated transfer revenue—that the authorizing district does not directly serve or retain.

Further study should:
- Examine whether the open enrollment transfer amount should be more directly or more heavily tied to revenue-limit changes or made less dependent on categorical-aid changes and periodic legislative add-ons, to create a more predictable relationship between transfer payments and broader changes in school funding.
- Assess whether the persistence of net sender and receiver patterns supports one of open enrollment's underlying goals: creating healthy competitive pressure that encourages districts to improve, retain students, and attract new families.
- Explore the long-term implications of a system in which many of the same districts consistently gain students while others consistently lose them, including the potential effects on enrollment stability, district finances, staffing, programming, and educational opportunity.
- Consider whether persistent sender and receiver patterns reflect differences in district performance, demographic and enrollment trends, geography, available capacity, family preferences, or other factors beyond competition between school districts.

Legal pitfalls: Wisconsin open enrollment

By Attolles Law, s.c.

While school districts across Wisconsin engage in the open enrollment process every year, they continue to face legal challenges, often when statutory requirements are applied inconsistently or key administrative decisions are not adequately documented. The following is a sampling of common areas where school districts can reduce legal risk through careful planning and consistent procedures:

Clearly determine and define capacity decisions

Capacity decisions are among the most frequently scrutinized issues in open enrollment appeals. A district that denies an application based on lack of space should be prepared to demonstrate how that determination was made. Best practices include:
- Establishing capacity before applications are reviewed.
- Using objective, consistently applied methodologies.
- Maintaining documentation supporting enrollment projections, staffing assumptions, and available space.
- Reviewing capacity determinations annually to ensure they remain current.

Consistently follow district policies

School districts can help avoid legal risk by consistently following their open enrollment policies. Consistency and documentation of that consistency strengthen the district's position if a determination is later appealed. Districts should ensure that:
- Open enrollment policies are reviewed annually and updated if needed to reflect the district's practices.
- Capacity standards are applied uniformly and in accordance with your policy.
- Similar applications receive similar treatment.
- Administrative staff understand the district's procedures and statutory requirements.
- Open enrollment decisions are based solely on criteria authorized by law.

Avoid procedural errors and comply with statutory deadlines

Wisconsin's open enrollment process contains numerous statutory deadlines for applications, district action, parent responses, and appeals. Missing a required deadline or providing incomplete notices can create unnecessary legal complications. Districts should develop internal procedures that:

- Track statutory timelines.
- Clearly assign administrative responsibilities.
- Ensure required notices are issued promptly.
- Retain records demonstrating compliance with applicable deadlines.

Carefully consider special education policies

Open enrollment decisions involving students with disabilities require careful consideration to ensure applications are processed appropriately. Districts should avoid assumptions that a student's disability, by itself, limits eligibility for open enrollment. Instead, capacity determinations involving special education services should be based on the applicable statutory standards and supported by appropriate documentation.

As decisions involving special education applications can involve overlapping legal obligations under state and federal law (e.g., Chapter 115 of the Wisconsin Statutes, the Individuals with Disabilities Education Act (IDEA), and Section 504 of the Rehabilitation Act of 1973), school districts should consult with legal counsel whenever questions arise.

Clearly communicate transportation considerations

Transportation can be a common source of confusion for families, and clear communication on this topic can often help school districts avoid unnecessary disputes. Generally, parents are responsible for transporting their open enrolled child to and from the nonresident district. However, transportation obligations can vary, especially for students with disabilities or when other statutory requirements apply, and districts are encouraged to collaborate with legal counsel as needed in these fact-specific cases.

School administrators, business officials, and pupil services personnel should coordinate when transportation questions arise to ensure the district's operational practices align with its legal obligations and that consistent transportation information is communicated to families.

Maintain a detailed record of decisions

Should a district's open enrollment decision be appealed to the Department of Public Instruction, one of the most common issues on appeal is often not the district's decision itself, but the lack of documentation supporting the decision. Districts should approach every open enrollment decision with the understanding that it could later be reviewed by DPI and should carefully consider whether the district's records demonstrate compliance with applicable statutory requirements.

School districts should make a plan to create and maintain appropriate documentation at the time open enrollment decisions are made, as such contemporaneous records are generally more persuasive in the event of an appeal than explanations developed after an appeal has been filed.

Districts should be sure to maintain:

- Documentation explaining how available space was calculated (which may include enrollment projections and staffing information relied upon during the decision-making process).
- Copies of any communications with families.
- Applicable board actions or administrative approvals.
- Documentation supporting the statutory basis for the district's decision.
- Records demonstrating compliance with required timelines.

Overall, Wisconsin's open enrollment process is not solely about admitting students to a particular school district. Open enrollment requires capacity planning, staffing, budgeting, and enrollment projections, and the process frequently involves collaboration among district administrators, business officials, and school boards.

Through regular reviews of board policies, administrative procedures, and annual capacity determinations, along with careful documentation of decisions, school districts can help ensure their practices comply with the law while keeping in mind the district's operational needs and limiting legal risk.

Back-to-school safety and security concerns for teachers

Past workers' compensation loss history indicates that the major accident/injury loss drivers for teachers include:

- Falls from elevation – standing on tables/chairs/desks
- Manual material handling – get assistance from custodian, use lifting aids
- Slips/trips/falls – footwear worn in/out of school during bad conditions, flip-flops, high heels, using proper entrances into the building
- Dealing with physically aggressive behavior or students requiring intensive support
- Injuries because of physical activities with students or other staff

With a new school year upon us, now is the time to review important classroom safety and security concerns with your teachers. Consider reviewing the following life safety, crisis prevention, and accident prevention controls with your staff:

Life safety and crisis prevention

Ensure your classroom crisis plan is readily available and that you clearly understand how to enact it, most importantly, how to properly lock down and evacuate the classroom. The crisis plan should be reviewed before the school year begins (and periodically during the school year); a crisis is not the time to review emergency protocols.



Ted Hayes
Senior Risk Manager
M3 Insurance

Know how to immediately evacuate your area of responsibility in case of a fire, tornado, bomb threat, or other emergency. Practice emergency evacuations (walk, don't run) so you understand how to evacuate your area of responsibility. Ensure external evacuation meeting areas are far enough away from the school to protect everyone. It is recommended that teachers and staff evacuate to a location 300-500 yards away from the building.

Always ensure that a communication means (cell phone, classroom phone, intercom) is available to contact the main office or emergency personnel. Never go anywhere without having immediate communication available.

Decorations like curtains, banners, and textiles must be flame-retardant. Nothing can ever be attached to or suspended from ceilings. Additionally, artwork, decorations, and teaching materials should never be placed on doors.

Limit the number of combustible materials on your classroom walls. The Wisconsin Safety & Professional Services (SPS) fire prevention code states that in Wisconsin classrooms, combustible materials like artwork, teaching materials, and decorative items can't cover more than 20% of any wall surface if the building isn't protected by an automatic sprinkler system. This limit applies to each wall's area, not to the classroom's total wall area. In corridors, the limit is 10%.

Always close and secure your room doors when the classroom is not occupied. Bad things tend to occur in unsupervised rooms/areas of your school.

Don't bring electrical appliances, portable space heaters, fans, microwaves, etc., into the classroom without permission from the administration. The safest recommendation is to ban all outside appliances from entering the school or classroom. There are those schools that allow an approved appliance to be used in the classroom, but only after it has been inspected and approved by the maintenance department.

Prevent second-hand or upholstered furniture from being brought to the school. Residential upholstered furniture is not intended for the educational environment. Sanitation and flammability are the major concerns. Upholstered furniture can harbor a variety of molds, mildews, and other contam-

inants which can be transferred from student to student. At a minimum, the furniture must be treated with a UL/FM-approved fire retardant.

Arrange the classroom so it's easy to move around. Arrange desks strategically to minimize student congestion.

Move around the room and avoid standing still during instruction and classroom activities. Do not provide instruction from just one place (i.e., behind a podium or desk).

Continuously scan the room to ensure students are engaged and on task. During outside supervision, check areas where students are not allowed or cannot be seen.

Be in the hallways between classes to supervise students. Bad things tend to happen among students when there is little or no supervision.

Accident prevention

Wear non-slip footwear to prevent slips and falls. This is especially important during snow and ice conditions. Footwear to avoid includes high heels, flip-flops, open-toed shoes, and smooth-soled shoes. During the winter months, wear your winter boots/shoes into school; you can always change into other shoes once you are in the classroom.

Never stand on tables, desks, or chairs to hang items from the ceiling or to reach objects on a shelving unit. Remember, gravity always wins! Many school employees have suffered painful injuries from falling off a table, desk, or chair caused by taking a shortcut and not using the proper ladder or contacting the custodian.

Be aware of classroom trip-and-fall hazards. Look for and eliminate tripping hazards such as extension cords, items on the floor, backpacks, and classroom supplies. Identify wet spots on floors caused by spills, snow, or rain, and clean up these areas immediately. Instruct students to stow bookbags, purses, and coats in designated classroom areas or hang them in lockers.

Never store materials or objects high on shelving units. Besides the obvious material handling concern, objects could fall onto students below. Heavier items should be placed on lower shelves to prevent the shelves from tipping over and to protect everyone from falling items.

Always contact the custodian when heavy objects must be lifted or moved in the classroom. The custodian may have the proper tool to move the object, or they can aid when handling heavy objects.

Ensure students have received accurate and complete instructions before an activity begins. This is especially important in physical education, chemistry, and technology education classes.

Report all incidents, accidents, and near misses immediately to school administration. Whether the incident involves a school employee, a student, or a visitor, it must be reported immediately to the administration to ensure an accurate investigation.

Instruct teachers to limit their physical interaction and participation with students. Many teachers have suffered serious and costly injuries from participation in athletic activities with students. Whether it is a gym teacher actively participating with their students or a coach participating in a sports drill, a teacher's physical activity should be limited as much as possible to reduce the risk of a serious workers' compensation claim.

Ensure all teachers have received training regarding physical confrontations with students and others. This training should include:

- Body Positioning During a Confrontation
- Nonviolence Crisis Intervention
- Verbal De-escalation
- Critical Incident Stress Debriefing
- Anger Defusing
- Interacting with Unknown Visitors

Not all teacher-related accidents and injuries can be prevented during the school year. By focusing your risk management efforts on the major loss drivers in Wisconsin schools and developing proactive safety controls, you can greatly reduce exposure to teacher accidents.



WSRM: The five steps of the risk management process

Why every department has a role in managing risk



Marty Malloy
Retired Director of Education & Government
M3 Insurance

Risk management is often misunderstood as a responsibility that belongs exclusively to insurance providers, safety coordinators, or school administrators. Effective risk management is a school districtwide process that depends on the active participation of every department and employee. In Wisconsin school districts, the finance department, facilities staff, and human resources department all play essential roles in risk management.

As stakeholder expectations increase and school districts face growing operational, legal, financial, and safety challenges, a team approach to risk management is essential.

In addressing aging facilities, employee injuries, cyber threats, transportation risks, student supervision, and budget constraints, school districts benefit from following the five steps of the risk management process.

WASBO University's **Wisconsin School Risk Management (WSRM) Certification** provides school district staff with education, training, and practical resources that help districts **strengthen the five steps of the risk management process.** Rather than viewing risk management as simply purchasing insurance, WSRM promotes a culture of continuous improvement in which every department is involved. The five-step risk management process provides an effective method for building safer schools while controlling costs and improving educational outcomes.

Step 1: Risk Identification

Every effective risk management program begins by identifying potential risks before they become costly incidents, occurrences, or claims. Schools are complex organizations with thousands of daily interactions involving students, staff, visitors, equipment, buildings, transportation, technology, and community members.

Risk identification requires asking important questions:

- What could go wrong?
- Where are our greatest vulnerabilities?
- Who could be harmed?
- What assets need protection?
- What events could interrupt educational operations?

Risk identification should be an ongoing process rather than an annual exercise.

Finance department's role

The finance department identifies financial exposures that may threaten the district's fiscal stability. These include:

- Workers' compensation claims
- Liability claims
- Property losses
- Cyber incidents
- Budget uncertainties
- Contractual obligations
- Grant compliance issues

Finance professionals also review historical loss data to identify trends. By monitoring expenditures related to claims, insurance deductibles, and unexpected losses, finance staff play an important role in identifying risk.

Facilities department's role

Facilities personnel identify physical hazards throughout district buildings and grounds. Their responsibilities can include identifying:

- Playground hazards
- Roof deterioration
- HVAC failures
- Fire protection deficiencies
- Water intrusion
- Security vulnerabilities

- Traffic flow concerns
- Athletic facility hazards
- ADA accessibility issues

Routine inspections and facilities staff's knowledge of school infrastructure often uncover risks before they become incidents or claims.

Human Resources department's role

Human Resources identifies risks involving people. These include:

- Employee injuries
- Staffing shortages
- Training deficiencies
- Employment law compliance
- Background check concerns
- Employee wellness
- Workplace violence risks
- Return-to-work challenges

HR also monitors trends in absenteeism, employee turnover, and workplace injuries that identify risks before they become incidents, claims, or occurrences.

How WSRM helps

WSRM provides districts with training and education about assessment tools that help departments recognize exposures they might otherwise overlook. Examples include:

- Facility inspection resources
- Safety audit guidance
- Loss trend analysis
- Risk assessment checklists
- Professional consultation

These resources help each department develop a district-wide understanding of potential risks that they may not identify when operating independently.

Step 2: Risk Analysis

Not every identified risk deserves the same level of attention. Once risks have been identified, districts must determine what risks could have the greatest impact on the district:

- How likely is this event?
- What would the consequences be?
- What is the financial impact?
- What other impacts would the event have on the district?
- How would students and staff be affected?
- Could the district even continue operations?
- What laws protect the district from risk?
- What laws increase the district's risk?

Risk analysis helps prioritize limited district resources toward the greatest exposures.

Finance department's role

Finance staff estimates the potential financial impact of each identified risk. This includes evaluating:

- Replacement costs
- Insurance deductibles
- Claim frequency
- Budget impacts
- Long-term liabilities and costs
- Total cost of risk

Facilities department's role

Facilities professionals evaluate the severity of risks by examining:

- Building conditions
- Deferred maintenance
- Equipment life cycles
- Infrastructure reliability
- Code compliance
- Emergency preparedness

Facility staff's technical expertise allows district leadership to prioritize projects that reduce operational risks and to develop loss recovery plans.

Human Resources department's role

HR evaluates workforce-related risks by reviewing:

- Injury trends
- Employee turnover
- Training completion
- Workers' compensation claims
- Employee morale
- Staffing capacity

Understanding these trends allows districts to invest in strategies that improve employee safety and retention by reducing future losses.

How WSRM helps

WSRM provides instruction on benchmarking and loss analysis, as well as professional guidance, to help districts evaluate risks objectively. Rather than relying on assumptions, districts can make informed decisions regarding priorities in analyzing risk.

Step 3: Risk Financing

Even the best risk management plan has little value unless it is properly financed. Implementation of a risk financing program requires communication, leadership commitment, accountability, and ongoing collaboration among departments.

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WSRM: The five steps of the risk management process

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Finance department's role

Finance supports implementation:

- Purchasing and coordinating insurance coverage
- Loss transfer
- Determining acceptable levels of deductibles and loss retention
- Managing total cost of risk
- Claims management
- Understand pre- and post-loss costs
- Monitoring the total cost of risk

Financial oversight ensures resources remain aligned with district priorities.

Facilities department's role

Facilities staff can help determine costs associated with pre- and post-loss financing and insurance underwriting information, including:

- Building logistics information: size, construction, and alarms
- Equipment inventory and values
- Building inspection information
- Playground maintenance schedules
- Security improvements
- Preventive maintenance schedules

Operational knowledge of the school district can assist the finance department in determining the most cost-effective methods to finance risk.

Human Resources department's role

Human resources provides the finance department with personnel costs related to risk and insurance underwriting information:

- Payroll Information
- Policy communication
- HR documentation
- Compliance monitoring

Human resources departments play a vital role in providing information used in the risk financing process.

How WSRM helps

WSRM supports the implementation of a risk financing program through classroom-based educational resources, networking opportunities, risk management resources, and technical assistance from staff and fellow students.

Step 4: Risk Control Strategies

After risks have been evaluated, districts choose appropriate methods for managing them. Common strategies include:

- Avoiding risk
- Reducing risk
- Transferring risk
- Retaining acceptable levels of risk
- Pre- and post-loss mitigation

Most school districts use a combination of all five strategies.

Finance department's role

Finance helps determine the most cost-effective method through:

- Budget planning
- Contract review
- Financial forecasting
- Cost-benefit analysis

Finance leaders evaluate whether investing in prevention today reduces future claim costs.

Facilities department's role

Facilities staff implement engineering and operational controls such as:

- Preventive maintenance
- Security upgrades
- Lighting improvements
- Roof replacement
- Playground improvements
- Indoor air quality initiatives
- Traffic redesign
- Emergency preparedness
- Assisting with Workers' Compensation return to work and transitional duty

These controls reduce and prevent injuries, liability losses, and property losses.

Human Resources department's role

HR focuses on administrative controls including:

- Employee orientation
- Safety training
- Wellness programs
- Return-to-work programs
- Policy development
- Supervisor training
- Workplace investigations
- Assisting with Workers' Compensation return-to-work and transition duty

Many employee-related risks can be prevented and reduced through education and consistent expectations.

How WSRM helps

WSRM offers practical guidance and consultations that help districts select evidence-based risk control strategies. Departments gain access to experienced professionals who understand the unique operational challenges facing Wisconsin schools.

Step 5: Risk Administration

Risk management is never complete. School districts continuously change as facilities age, enrollment shifts, technology evolves, laws and regulations change, and new risks emerge. Risk administration, including monitoring and continuous improvement, is essential in proper risk management.

Finance department's role

Finance reviews:

- Annual claims
- Insurance costs
- Loss trends
- Budget performance
- Total cost of risk

These measurements help determine whether risk management efforts are reducing overall costs and may identify new risks.

Facilities department's role

Facilities monitor:

- Inspection findings
- Maintenance completion
- Equipment performance
- Safety observations
- Capital improvement effectiveness

Regular reviews identify new priorities and risks before incidents and claims occur.

Human Resources department's role

HR evaluates:

- Employee injuries
- Training effectiveness
- Staff feedback
- Workers' compensation outcomes
- Employee wellness indicators

These measures demonstrate whether organizational culture is improving and whether the overall cost of risk is decreasing, and assist in identifying new risks.

How WSRM helps

WSRM encourages continuous risk improvement by providing ongoing education, updated resources, consultation, and opportunities for districts to share successful practices with colleagues throughout Wisconsin.

As new risks emerge, including cybersecurity, severe weather, mental health concerns, and changing regulatory requirements, WSRM shows districts how to adapt their risk management strategies.

Risk management is a team effort

One of the greatest misconceptions about risk management is that it belongs to one office or one individual.

Successful Wisconsin school districts understand that managing risk requires collaboration among finance, facilities, human resources, administrators, educators, and support staff.

Each department has a unique perspective:

- Finance understands the financial consequences of risk.
- Facility staff understands the physical environment where risks occur.
- Human Resources understands the people whose actions influence safety every day.

When these departments work together, districts are better positioned to reduce injuries, prevent property losses, improve employee well-being, strengthen community confidence, and preserve valuable educational resources.

The WSRM program offered through WASBO helps unite these departments through a common framework, practical education, and shared resources that promote a proactive approach to risk management.

Instead of just reacting to incidents after they occur, districts can build a culture in which identifying, analyzing, financing, controlling, and administering a risk management program becomes part of everyday operations.

Districts benefit from practical solutions developed specifically for Wisconsin schools rather than generic corporate risk management approaches.

Ultimately, the goal of risk management is not merely to reduce insurance claims—it is to create learning environments where students can thrive, employees can work safely, public resources are protected, and school districts remain resilient in the face of challenges.

By embracing the five-step risk management process and leveraging the support available through WSRM, Wisconsin public schools can transform risk management from a compliance obligation into a strategic advantage that benefits every member of the school community.

Lead by listening

We listen differently when our role is to ask questions rather than give answers. Let me tell you a story.

I serve as superintendent in one of the most evenly divided counties in an evenly divided state.

Here is how The New York Times described Sauk County after the 2016 election:

> *Sauk County, known for its small farms, sweeping bluffs and award-winning cheesemaking, is one of the most closely divided counties in the United States. Out of more than 31,000 votes cast here in the November election, Mr. Trump edged out Hillary Clinton by only 109 votes.*
>
> *Here is a place that defies easy stereotypes of red and blue America, a mostly rural county in central Wisconsin that split nearly down the middle between Mrs. Clinton and Mr. Trump.*

Four years later, Mr. Biden received 615 more votes than Mr. Trump out of more than 36,000 votes cast. Like many districts, we received vocal feedback from community members as we navigated the pandemic. Anger was directed our way from both ends of the political spectrum.



Jeff Wright
Superintendent
Sauk Prairie Schools

We had to make intentional decisions about how to respond to this anger and keep our community united in support of its schools and its kids.



Jeff Wright pictured working with a student in his district.

One parent, a frequent contributor during public comments at our school board meetings, really needed to be heard — and for more than the two minutes permitted by school board policy. I invited her in to share.

For nearly 45 minutes, I asked her questions. I learned about her children. I listened to her concerns. I found out how her journey informed her beliefs. At the very end, I shared a few things about myself and the district.

As we parted – still deep in the wave of the Omicron variant – I asked if she was a "handshake person," feeling awkward about ending a deep conversation without some sort of goodbye. She responded that she would really like a hug.

Standing in the lobby of our district office, we hugged. Two people who sat on opposite sides of the boardroom table – often on opposite sides of the issues – now standing together. Our work has only grown closer since.

What happened? Instead of needing to win each argument or point out every area of disagreement, our administrative team has been intentionally practicing active listening. We do this

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Learn more at Fall 2026!
October 8-9 | Elkhart Lake | WASBO.com/Fall
Jeff Wright will dive deeper into empathy interviews with students, families and communities during a breakout session at WASBO's 2026 Fall Conference!

through a strategy called an "empathy interview."

Our work was informed in part by the research of renowned child psychologist Bruce Perry and co-author Maia Szalavitz in *Born for Love: Why Empathy is Essential* – and Endangered.

Their key finding: love grows brains. Humans are born to love, particularly through the practice of empathy, defined as our ability to understand what others may be thinking or feeling, and to care about it.

A key reason that empathy is critical is that we are biologically wired to get stress relief from those we love. As the authors write, "We survive because we can love, and we love because we can empathize."



Jeff Wright pictured reading *Boo Boo Butt* to students in his district.

The past few years have been tense in many communities. Isolation. Staring at screens instead of looking at each other. Media and political figures spewing venom. As Perry summarizes, "We have created a poverty of relationships, which is much worse on humans than a poverty of material things."

Szalavitz offers good news and encouragement to those committed to taking positive steps forward: "Like any other ability, empathy can become strong with practice. . . So in these challenging times, in whatever creative ways we can, we need to avoid letting that skill atrophy. And know that however awkward or stressful it may be at first, we will be able to return to and strengthen our connections to each other."

How do we strengthen our empathy muscles? Practice. Give this a try with your team:

- Pick some starter questions or topics.
- Get into pairs.
- Determine who will ask the questions and who will answer them. Remember, one person's job is to solely ask questions. You will switch roles later.
- Set a timer – start with five minutes and grow over time.
- Let the listening and sharing begin.
- Switch roles.

Reflect on what went well, what was difficult, what you learned, and how you could help others practice this skill.

Sincere listening will strengthen the relationship component of public relations. Your commitment to listening may not end with an unexpected hug, but it will help build connections in our communities and welcome more people into the conversation about how we better serve each student in our schools.

Leadership with impact

Redefining school operations with WASBO's Impact Academy



Dr. Stephanie Leonard
Consultant
Leadership for Learning

There was a time when success in school business and operations was measured almost strictly by balanced spreadsheets, clear audit reports, and well-maintained facilities. But today's educational landscape demands something more.

Today's school business and operations leaders are expected to be visionaries, culture-builders, and strategic partners at the executive table.

They don't just manage systems; they drive organizational transformation and shape the future of the students they serve.

In recognition of this evolution, **WASBO's Impact Academy 2026-27** was created.

Designed as an intensive, four-day executive professional development experience, the program offers district school business and operations leaders an intentional space to expand their reach, grow their effectiveness, and deepen their organizational influence.

A three-dimensional journey of leadership growth

True leadership development isn't one-dimensional; it requires growth in every direction. The Impact Academy guides participants through three distinct dimensions of leadership expansion:

- **Growing Vertically:** Developing high-performing, empowered teams that thrive under clear vision and authentic support.
- **Growing Horizontally:** Elevating your role as a trusted, collaborative peer within the executive leadership team.
- **Growing Outward:** Driving systemic organizational change and serving as a champion for the school business profession at large.

Grounded in professional standards

Leadership isn't just about theory; it's about practice. The Impact Academy directly maps its curriculum to core professional standards, giving participants actionable strategies to apply immediately in their districts: Through alignment with Wisconsin School Business Standards 2.4 (continuous professional engagement), 5.3 (applying leadership best practices for continuous improvement), and 5.5 (fostering inclusion, respect, and open communication), leaders are equipped to make an immediate, measurable impact.

Join the movement: Grow your team. Grow your organization. Grow your impact!

Whether you are looking to refine your executive presence, strengthen your team dynamics, or leave a lasting mark on your district, the Impact Academy provides the roadmap.

- Facilitator: Dr. Stephanie Leonard
- Session Dates: November 10-11, 2026 | March 17-18, 2027
- Location: WI School Leadership Center, Madison, WI

Get ready to elevate your impact!



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Building leadership capacity, one woman at a time



Dr. Danielle Bosanec
Director of Professional Development | WASBO



Dr. Kellie Sanders
Co-Founder | Lifeline for Courageous Leadership



Dr. Kristine Servais
Co-Founder | Lifeline for Courageous Leadership

Every woman leader stands where she does today because someone believed in her before she believed in herself. A supervisor offered encouragement. A colleague opened a door. A mentor shared wisdom. None of us arrived here alone.

As women leaders, we continue to blaze trails in school business, facilities, finance, operations, and educational leadership. But trailblazing isn't simply about breaking barriers for ourselves. It is about building leadership capacity in ourselves, in our teams, and across our profession so that more women can confidently step into leadership roles.

Grow yourself

Many of us learned that success meant saying yes to everything and proving ourselves over and over. That mindset creates exhausted leaders, not thriving ones. Leadership begins with leading ourselves well. The most courageous thing we can do is care for ourselves with the same compassion we extend to others. Self-care isn't selfish; it's strategic. When we protect our energy and establish boundaries, we model sustainable leadership for every woman watching us. When we model balance and resilience, we give others permission to do the same.

Grow others

Leadership isn't measured only by the budgets we balance, the projects we complete, or the organizations we improve. Those accomplishments matter, but they are only part of our legacy.

Our greatest legacy is the leadership capacity we leave behind. One of the greatest leadership myths is that strong leaders do everything themselves. In reality, great leaders multiply leadership.

Delegation isn't about giving work away; it's about creating opportunities for others to learn, contribute, and discover what they're capable of accomplishing. Every time we invite another woman to lead a project, facilitate a conversation, or tackle a new challenge, we're sending a powerful message: ***I believe you're ready.***

When we intentionally develop the people around us, everyone benefits. Our organizations become stronger, our teams become more capable, and emerging leaders gain the confidence and experience they need to thrive.

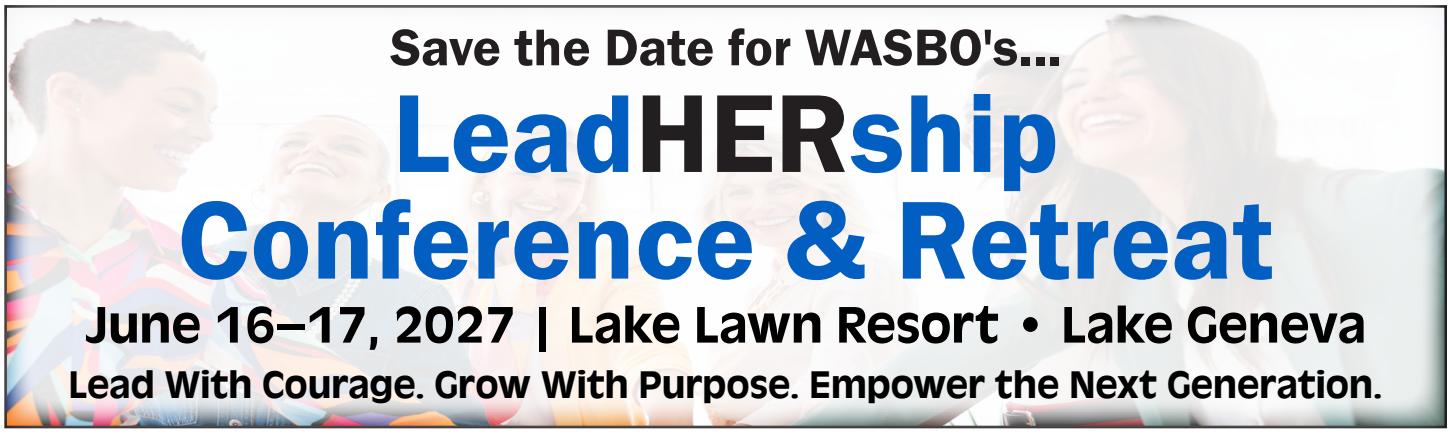
Being a LeadHER

When we grow ourselves, we become healthier and more sustainable leaders. When we grow others, we build stronger organizations and ensure that the next generation of women leaders enters the field with greater confidence, stronger networks, and more opportunities than we had.

Imagine the ripple effect if every woman intentionally invested in just one emerging leader each year. Rather than competing for a single seat at the table, we would build bigger tables where more women have the opportunity to lead. Trailblazing has never been about reaching the summit alone. It's about leaving footprints that make the climb a little easier for the next woman. So, tap the next woman. See her gifts, invite her into the room, and speak her name when opportunities arise. Walk beside her as she takes risks, and celebrate her successes along the way.

When women intentionally invest in women, we create a movement of courageous leaders who choose collaboration over competition. Our greatest legacy isn't just what we accomplish; it's who we empower.

Let's lead boldly and authentically. Together, we can create a groundswell



of LeadHERship that will strengthen not only our own careers, but the future of school business and operations leadership for generations to come.

Continue your LeadHERship journey with WASBO

Leadership growth doesn't happen in isolation. It happens through shared learning, meaningful conversations, and supportive professional networks.

This year, WASBO is expanding opportunities for women to connect, grow, and lead together.

Join fellow members at women-focused sessions during the Fall Conference and the Midwest Facility Masters Conference, and save the date for the NEW WASBO LeadHERship Conference & Retreat, June 16–17, 2027, at beautiful Lake Lawn Resort in Lake Geneva.

These experiences are designed to help you build your leadership capacity, expand your network, and build current and future generations of women leaders. Please consider joining us!



When transportation flexibility conflicts with student safety

Lessons from Wisconsin's recent legislative effort



Kevin Miller, CSRM, ARM-P, CSSC
Director of Education & Government Practice
M3 Insurance

Wisconsin's recent legislative effort to expand the use of larger passenger vans for student transportation has ended, but the challenges that prompted the proposal remain. Driver shortages persist, transportation costs continue to rise, and districts continue to search for practical ways to transport small groups of students to athletic events, academic competitions, field trips, and other school-sponsored activities.

Under current Wisconsin law, school districts may utilize alternative vehicles for student transportation under certain circumstances, but the statute generally limits those vehicles to carrying nine or fewer passengers, plus the driver. The proposed legislation would have raised that threshold to 14 passengers plus the driver, allowing districts to transport larger groups of students in vehicles not classified as school buses under Wisconsin law. Supporters viewed the proposal as a way to address transportation challenges, particularly for small-group travel where deploying a full-size school bus can be unavailable, inefficient, and costly.

From a risk management perspective, however, the debate was never simply about transportation convenience. It was about whether expanding vehicle options would inadvertently introduce additional safety and liability exposures for school districts. School buses occupy a unique position in the transportation industry because they are engineered specifically for student transportation.

Federal safety standards require school buses to meet stringent requirements related to occupant protection, rollover resistance, structural integrity, visibility, and crashworthiness. These standards were developed over decades with one goal in mind: protecting children during transportation. Conventional passenger vans, even those designed to carry larger groups, are generally not subject to the same safety standards.

Safety research has long identified rollover concerns with larger passenger vans (12- and 15-passenger vans), particularly when operating near capacity. As passenger loads increase, weight shifts toward the rear of the vehicle, raising the center of gravity and affecting handling characteristics. Cargo storage behind the rear axle can further compound the problem. The result is a vehicle that may be more difficult to control during emergency maneuvers and more susceptible to rollover in certain crash scenarios.

The transportation challenges are often most significant in rural districts, where longer travel distances and limited driver availability can make small-group transportation particularly difficult.

Whether transporting students to athletic competitions, academic events, or specialized programs, districts are frequently asked to balance participation opportunities against the realities of staffing, vehicle availability, and cost. These operational pressures help explain why many districts continue to seek transportation alternatives while remaining committed to maintaining appropriate safety standards.

One of the most important questions school business officials should ask is not whether a transportation option is permitted, but whether it represents the most defensible decision following a serious accident. In transportation-related litigation, vehicle selection often becomes a central issue. Attorneys routinely examine available



alternatives, vehicle safety characteristics, maintenance records, driver qualifications, training practices, and industry standards. A district may comply with applicable regulations and still face difficult questions about whether a safer transportation option was available.

Insurance considerations add another layer of complexity. The use of 12- and 15-passenger vans for student transportation can affect a district's liability exposure and insurance coverage. Insurance companies are well aware of the historical loss experience and safety concerns associated with larger passenger vans. Districts considering any expansion of van use should work closely with their insurance advisors to review coverage provisions, liability limits, underwriting expectations, and risk-control requirements before placing such vehicles into service.

The debate surrounding Wisconsin's recent legislative effort revealed a tension that is unlikely to disappear anytime soon. School districts need practical transportation solutions that address driver shortages, budget constraints, and growing demands for student travel. At the same time, districts have an obligation to provide the highest reasonable level of safety for the students entrusted to their care. Those two objectives will not always point in the same direction.

The recent legislative effort did not solve Wisconsin's transportation challenges. It did remind school leaders that transportation decisions should be evaluated through the lens of student safety, liability exposure, and long-term risk. In the end, effective school risk management requires finding the right balance between operational realities and the responsibility to protect students, staff, and the district itself.

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