

# Taking Care of **Business**

Wisconsin Association of School Business Officials

August 2023



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**CUTTING THROUGH  
THE NOISE TO  
EXPLAIN THE  
FUNDING GAP**



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**THERE ARE MANY BLUE, UNDERLINED HYPERLINKS IN THIS ISSUE. THEY CAN BE VIEWED & CLICKED ON IN THE ONLINE EDITION AT [WASBO.COM/NEWSLETTER](http://WASBO.COM/NEWSLETTER)**

**ABOUT THE COVER**  
**YOUR JOB AS EXPLAINER-IN-CHIEF**  
**CONTINUES! READ MORE ON P. 26!**

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Editor: Mike Barry

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**Holly Burr**

WASBO President  
Finance Director

Appleton Area School District

# Moving forward in unprecedented times. Again.

The signing of the state budget offered a welcome relief from the stress of the numerous unknowns we were all facing in the early part of 2023. However, we are all facing new stressors.

The comments regarding a “windfall” of funding and what are we doing with it seems to be a focus for many of us. Let’s not forget that the two years just prior saw zero increases and this so-called “windfall” still falls woefully short of making up for lost revenues for many districts.

Leadership and communication play a crucial role in navigating the challenges posed by the state budget. Effective leadership is essential in making informed decisions, ensuring transparency, and guiding your district through fiscal uncertainties.

Now that the budget has been signed into law, we are all wondering about the financial impacts on districts due to varying amounts of salary and wage increases.

Each district is in a unique situation and taking different approaches to this issue. Some are facing issues of remaining competitive due to lower increases in previous years. Some

districts can afford increases in alignment with CPI. Some plan to give the CPI increase and are planning for a referendum to be able to sustain the increases in the future. A few districts still have ESSER funding available for the current year to cover increases. Other districts have proposed or approved an increase less than the CPI with the reasonings such as: this is what the district can afford, this is what is sustainable, or this is fiscally responsible. Regardless of your district’s situation, communication is crucial for engaging stakeholders, fostering trust, and garnering support for budgetary actions.

Effective leadership begins with building trust and fostering transparency. Leaders must demonstrate their commitment to open communication by sharing information about the district budget and the financial challenges that the state budget presents.

This includes explaining the reasons behind budget increases or cuts, potential tax increases, or the need for a referendum in future years, even though some say districts received the largest revenue limit increase in recent history. Transparent leadership enables the public to understand the rationale behind these decisions, fostering trust in the district’s ability to

make informed choices.

Leaders must effectively communicate the district’s fiscal challenges to all its stakeholders; including employees, parents and the public. This involves providing clear and concise information about the budget, its impact on key services, and the potential consequences of certain actions both currently and into the future.

Communicating complex financial matters in an accessible manner allows stakeholders to participate in discussions based on facts rather than speculating based on rumors and incomplete or inaccurate information.

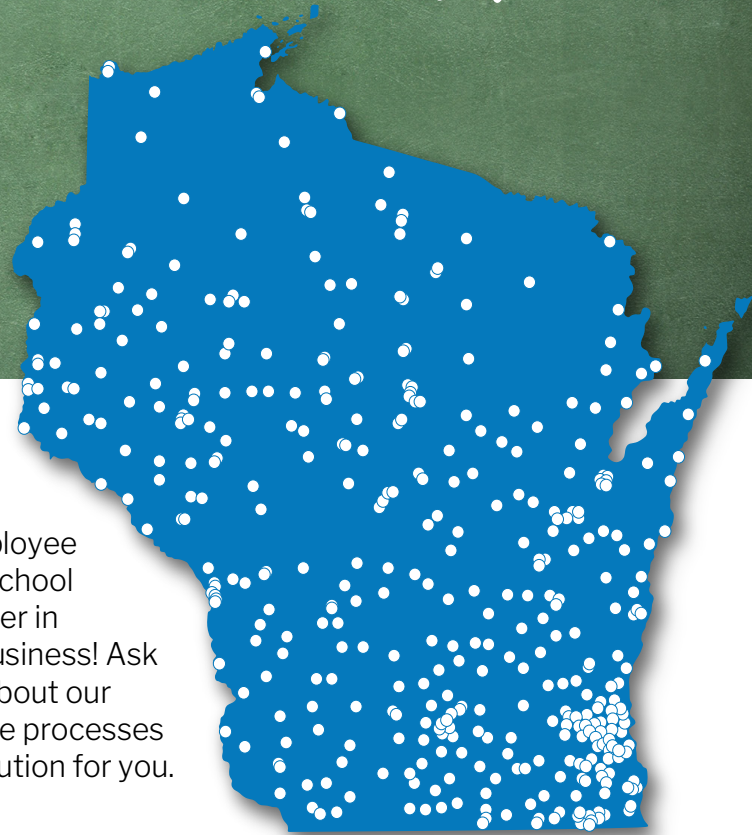
Now is not the time to sit back and rest thinking “we must play the hand we are dealt.” Be the leader your district and community need.

Continue to advocate for fair, equitable, sustainable funding into the future. Be transparent in communications, actively engage stakeholders to participate in the conversations, and advocate for our schools. These state budget decisions impact all of us as district professionals, taxpayers, or both.





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**Mike Barry**  
WASBO Executive Director

# Continuing our work to overcome the funding gap

**I**t's a hot and sunny August afternoon, which makes me recall very thrifty family vacations in Wisconsin Dells when I was a kid. Before it became known as the "Waterpark Capital of the World," the Dells biggest attractions was Fort Dells, an old-fashioned amusement park decked out like a frontier town. And no make-believe frontier town was complete without a villain wearing a black cowboy hat. At Fort Dells, the villain was a would-be bank robber named Black Bart, who tried to stick up the bank in regular performances scheduled four times every weekday, and six times on Saturdays and Sundays.

Today, Fort Dells and Black Bart are long gone, but it feels like we have something vaguely reminiscent going on in our Wisconsin legislature, with performances every two years,

regularly taking aim at public school funding. You can gain a clear understanding of legislative priorities in the simple chart below, which shows a dramatic shift in the 2023-25 state budget in favor of funding private vouchers and charters at the expense of public schools. In many cases, vouchers and charters will be better funded than their neighboring public schools, despite a much narrower scope of responsibilities.

These outcomes are simply shocking. One voucher school leader was quoted as saying it "felt like Christmas." Meanwhile, most school districts will see revenue growth short of inflation, for the 15th and 16th consecutive years.

At WASBO, we have ramped up our advocacy efforts, adhering to objective, fact-based explanations of school

funding policy. This work is a core part of WASBO's mission, and it's more urgent than ever before.

In addition to our advocacy work, there is so much underway at WASBO. We are building on a record-setting year of participation in WASBO programming. The demand for high quality professional development by our members is impressive, as is the power of WASBO networking and idea sharing.

We are on a mission to "provide professional development, to foster a network of support and to advocate for funding that ensures outstanding educational opportunities for all children in Wisconsin." It's a big and bold mission, but we take it literally. With your support and participation, we can overcome the Black Bart types and build a better Wisconsin.

## Allowed percentage revenue increase per pupil by school type in 2023-25 State Budget

School Type	Allowed Revenue Increase Per Pupil
Voucher Schools Grades 9-12	41%
Voucher Schools Grades K-8	22%
Independent Public Charter Schools	27%
Voucher Schools Special Education	18%
Public School Districts PreK-12	1.3% - 3.3%
Public School Districts (Low Revenue) PreK-12	3.3% - 10%



**"It's a whole year of programming to get people acquainted with the job and know what the expectations are. It gives them a great kickstart into the profession. I highly recommend it for anyone that's new."**

**-Sue Schnorr**

**WASBO Mentorship Coordinator**



**"The networking at the conferences is almost as important as the sessions. Year of Success is a really good opportunity to get to know others."**

**-Sarah Viera**

**WASBO President-Elect  
(2023-24)**

# YEAR of SUCCESS

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**A six-conference package designed to offer new business managers, bookkeepers, and district administrators with the *timely knowledge* and the *essential DPI reporting requirements* they need to *succeed* in a typical school business office year.**

## **New School Administrators and Support Staff Conference**

**September 6-7, 2023 • Sun Prairie**

An intensive conference designed to provide you with a sound introduction to the school business office.

## **Fall Conference**

**October 5-6, 2023 • Elkhart Lake**

A conference full of learning and networking opportunities to benefit you and your district today & help you plan for tomorrow.

## **Winter at a Glance**

**December 12, 2023 • Virtual**

This one-day conference focuses on the business office responsibilities most critical for the winter months.

## **Wisconsin Federal Funding Conference**

**February 26-27, 2024 • Wisconsin Dells**

This conference provides school districts with the information they need to maximize their federal resources.

## **Accounting Conference**

**March 20-21, 2024 • Madison Marriott West**

This informative conference offers innovative ideas, timely instruction, and relevant advice on the issues facing school business offices today.

## **Spring Conference**

**May 16-17, 2024 • Wisconsin Dells**

This is WASBO's biggest event of the year with something to offer for all members!



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# What's next after the State Budget



**Dee Pettack**  
SAA Executive Director

**W**isconsin Act 19 was signed into law by Governor Evers on July 5, 2023. The Legislative Fiscal Bureau (LFB) released their comprehensive analysis of the state budget. [The LFB document](#) provides a summary and describes each of the provisions and is organized into five basic sections:

- Table of Contents
- History of the 2023-25 Budget and a Brief Chronology of the

- 2023-25 Budget
- Budget and policy summaries for each state agency and program.
  - Reports and Studies required by 2023 Act 19
  - 2023-25 Biennial Budget Issue Papers

Governor Evers used his veto pen to eliminate a hyphen which allows school districts to continue to raise their revenue limits by \$325 beyond this budget until the year 2425. At the very least this veto will give school districts the opportunity to use that mechanism through the next budget cycle. The Legislative Fiscal Bureau produced a [memo](#) which indicates the potential property tax impact of the \$325 per pupil revenue increase for 2024-25 absent the additional property tax relief funding provided in Act 19.

The Department of Public Instruction will be producing a comprehensive memo on the budget provisions and timelines for the enactment of new programs. At this time, the department is releasing updates as they are produced on the Policy,

Budget and Research team's webpage found at: <https://dpi.wi.gov/policy-budget/2023-25-biennial-budget>. More updates on the implementation of provisions passed through separate legislation in tandem with the state budget will also be released in the coming weeks. Those items include literacy, school safety provisions and increases to the low revenue limit.

Both houses will reconvene their regular session this fall and conclude the 2023-25 session sometime in the early Spring of 2024. The legislature recently held public hearings on several bills but not at the fast pace which we have experienced in earlier sessions.

Please keep an eye on the SAA blog for prompt updates as more details continue to roll out in the coming weeks and announcements on legislation that may begin to move forward in advance of the fall session.

Despite the state budget being signed into law it continues to be important to discuss how this budget affects your ongoing budget in coordination with your district leadership team and your legislators. As always, please do not hesitate to reach out with any questions.





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# FALL CONFERENCE 2023

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## GROW THE POWER IN YOU!

WASBO, in conjunction with the FALL Conference Planning committee, is pleased to present the 2023 WASBO Foundation FALL Conference on October 5-6 at The Osthoff in Elkhart Lake. This

conference is geared toward all roles. We encourage Bookkeepers, Facilities Directors, Accounting, Business Managers as well as Service Affiliates to attend.

The program will include sessions in the following tracks:

- Leadership & Wellness

- Trending Topics, including: Auxiliary Services, Facilities and Advocacy
- Best Practices, Money Saving Ideas, Innovative Solutions & Communications
- Year of Success
- Facilities Manager Core Certification Module 3 (Environmental Health & Safety) and Module 4 (Maintenance & Operations)

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# Third time's the charm

## After 50 years, Bob Borch bids farewell

**Ryan Silvola**

WASBO Marketing & Comm. Coordinator

**A**fter three “failed” retirement attempts and more than half a century working in education, WASBO’s longest-serving president has finally hung up his hat.

Bob Borch, who is the only person to ever serve two terms as president, has officially retired after more than 50 years in education. He resigned from CESA 1 as of June 30. He also will no longer be presenting at WASBO conferences and the State Education Convention and has resigned as chair of WASBO’s Constitution Committee. Borch said his wife Linda also recently retired, so it’s time to decompress, enjoy life, and figure out their next steps.

Throughout his decades-long career, he has had one motto: “Do what’s good for kids. That’s the important thing.”

Borch’s “failure” to retire isn’t his fault. In fact, he hasn’t interviewed for a job since the 1980’s. Back in 2009 — when Borch announced his retirement from the School District of Elmbrook after serving as the Assistant Superintendent for Finance and Operations for more than 23 years — he was immediately approached by PMA Financial Network, LLC with a job offer of Senior Financial Advisor focusing on the company’s forecast model. In 2014, when Borch was ready to retire from PMA, CESA 1 immediately approached him with an offer to work with independent charter schools and assist them with



their finances. Throughout all these job changes, Borch has continually shared his expertise by presenting at and attending WASBO conferences and the State Education Convention.

“It’s been a good go,” Borch said. “With PMA, I was slowing down a little bit. With CESA, I’ve been slowing down a little more.”

Even when he was at Elmbrook, Borch always was focused on improving education for kids across the state. He was a member of the School Finance Network and served as President of the Board of Fair Aid Coalition, chair of the Board of Commissioners for the Wisconsin Investment Series Cooperative (WISC), and co-chair of the SAA Legislative Committee. Borch also received WASBO’s highest honor — the Wallace E. Zastrow Award — in 1997.

“What kept me in education for so long was the fact that you’ve got to do something good for people,” Borch said. “In my case, it was something good for kids.”

Borch has also served as chair of WASBO’s Constitution Committee for years and oversaw many impactful changes. When he became a member, WASBO only had 125 members

who all had to have their DPI 08 license. Over the years, the association has added facilities/buildings and grounds officials, then additional business office professionals, and, finally, service affiliates

“One of the biggest moves we made while I was on the Board was the decision to accept service affiliates into the organization,” Borch said. “It reinvigorated the organization to have them along for the ride. We’ve continued to grow since I became a member.”

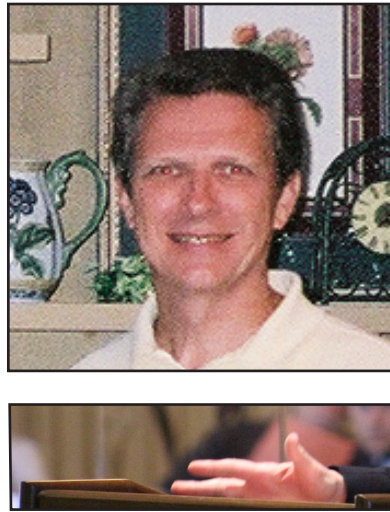
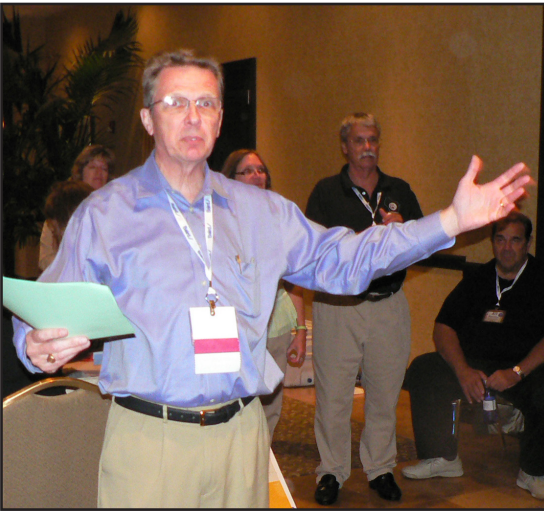
Since he became a member, WASBO has substantially grown our professional development opportunities. When he joined, there was only WASBO’s Spring Conference and the Wisconsin Association of School Boards’ (WASB) State Education Convention. Now, WASBO has nine major conferences, a Leadership Academy, multiple regional summer Custodial & Maintenance Conferences, three certification programs (including WASBO University), and more.

“We’ve grown so much in the amount of members and conferences, and I think we do a real service for the state and for public education by having all of the different conferences that we have now compared to when I was president and prior to that,” Borch said.

For Borch, WASBO has always been about the camaraderie between members and using conferences to share thoughts and ideas to improve Wisconsin’s education system.

“We’re not afraid to share, and the thing that I enjoy the most about





WASBO is knowing we have a group of people who are for kids, want to do their best, and want to find out how to do their best,” Borch said. “That’s what WASBO does for people.”

Borch grew up in Illinois, and — after earning his bachelor’s degree in economics and business administration from North Park College in Chicago — he became an Aircraft Maintenance Officer in the Air Force for three years during the Vietnam War. After leaving the Air Force, Borch became a seventh-grade teacher in Glen Ellyn, IL, during which time he continued his education under the GI Bill. He received his master’s degree from Northern Illinois in Educational Administration and then went on to receive his Specialist Degree in School Business Management.

Borch said he always wanted to move to Wisconsin, so he moved up north when he became Kewaskum School District’s first business manager in 1978. He then moved on to the School District of South Milwaukee in 1983. In 1986, his dream job became open in Elmbrook School District when Don Siegfried retired. His proudest moment with WASBO was when he served as president (for two terms since the member slated to be president the year before him moved to Washington) from 1993-1995. He

also fondly remembers the seven years he spent driving back and forth to Madison while on WASBO’s Board. At Elmbrook, a highlight was passing several referendums and building reconstruction projects.

“It’s amazing for me to see the size of referendums that pass now, over \$100 million. I tried to get \$100 million one time, and we failed miserably,” Borch said. “We were going to build two new high schools with over \$100 million, and that went down in flames.”

Borch said Elmbrook eventually ended up successfully remodeling both high schools. While at PMA, Borch enjoyed mentoring district professionals and helping districts gain a better understanding of finances. Borch worked with independent charter schools over the last nine years, and he’s glad he was able to help the schools with their finances.

Though there were many changes to Wisconsin’s education system while he was a district professional, Borch is both thankful he retired before major shifts (such as Act 10 taking effect and the COVID-19 pandemic shutting down the world) and grateful for all the business managers who successfully navigated these tremendous changes. Back when he was an active

district professional, Borch remembers the removal of cost controls shortly followed by the establishment revenue caps, which he says hurt all districts. Borch said he — like many others — fought against the caps for decades, but they are still in place.

“The fact that each year there’s been more and more expectations added for you to deal with is the most challenging part of being a business manager as I see it, including the years that I was involved with it directly,” Borch said. “Now there’s even more things.”

His advice to business managers is to keep being involved with organizations like WASBO and to be active in the profession.

“Enjoy it. Everybody I know in school business management is there for the kids, and that’s what is important,” Borch said.

Though he is done presenting at conferences, Borch plans on attending WASBO’s many celebrations, including the Spring Conference networking receptions.

On behalf of WASBO, we would like to thank Bob for everything he has done for our association, the profession, and — most importantly — the children of Wisconsin!





# MIDWEST *Facility Masters* CONFERENCE

## BUILDING EFFECTIVE LEADERS OF THE FUTURE

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- Service Affiliates/Vendors

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### HEAR FROM THE EXPERTS

**Josh Peach • October 30**



Be Au Sm i s an organization helmed by inspirational speaker Joshua Peach who motivates his audiences to be their best

at work and in life. Stitching together profound stories highlighting the resiliency of the human spirit, Josh has been helping people uplift their lives for over 13 years. They've got you covered. Every organization has different needs to help support those at the heart of its success. Whether employees, students, or clients, they can help.

**Col. Arthur Athens • October 31**



Colonel Athens is a distinguished graduate of the Naval Academy, the Naval Postgraduate School, and the Army's School of Advanced Military Studies. He is a retired Marine and the former

Director of the Naval Academy's Vice Admiral Stockdale Center for Ethical Leadership.

Colonel Athens currently invests in leaders around the country through his speaking, writing, consulting and coaching.

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# Almost 900 attendees & 85 exhibitors this summer

## WASBO offers five Custodial Conferences across state

### Ryan Silvola

WASBO Marketing & Communications  
Coordinator

**A**lmost 900 attendees & 85 exhibitors attended WASBO's five regional Custodial & Maintenance Conferences this summer. In total, WASBO offered five conferences this summer! For the second year in a row, WASBO also reached the northern portion of the state with conferences in New Richmond & Tomahawk. WASBO also offered conferences in Sparta, Oconomowoc & Beaver Dam.

This is the most Custodial Conferences WASBO has ever offered in a summer! Throughout the summer, WASBO offered Modules 1, 2, 3, 4, and 6 of our Facilities Manager Core Certification Program. This allowed attendees to complete a whole module in one day for just \$35 per person per conference.

This year, Sparta offered a Security Challenge, which tasked attendees with identifying security risks placed by Sparta staff in an area of Sparta High School. Security risks includ-

ed: Fire extinguisher lockers being open; mechanical room doors being open; open classroom windows; and electrical panels being open. School District of Onalaska staff members Aidan Pfaff, Josh Wallace and Nadiya Carney won Sparta's Security Challenge.

As always, all conferences featured a tradition: The Safety Room Challenge. This challenge tasked teams and individuals with identifying and explaining how to resolve hazards staged by district staff.

The concerns ranged from aluminum foil in the microwave to cracked laminate. The score was based on the number of accurate answers provided within a set time.

D.C. Everest Area School District staff members Ann Ziegler, Brian Kuehl, Tammy Behnke, Paige Kuehl won the Team Safety Challenge at the Tomahawk Conference.

Team Winners at the Sparta Conference included School District of Holmen staff members Ethan Nelson, Chad Brandau, and Ben Gappa. Also, Clifftin Stanton, of the Mel-



Ben Leibl, of Kwik Trip, was the keynote speaker at the Tomhawk, New Richmond, Beaver Dam Custodial Conferences.

rose-Mindoro Area School District, won Sparta's individual challenge.

Menasha Joint School District staff members Jason Griesbach, Tony Hopfensperger, Jon Shiffert, Dave Lillge, and Jason McCoy won the team challenge at Oconomowoc, and Cameron School District staff members Ryan McDermott, Mitch Breed, Jerry Wood, and Chris Maresca won the team challenge in New Richmond.

In Beaver Dam, Laura Waite, of Middleton-Cross Plains, and Grafton School District staff members Rebecca Behling, Chris Theisen, and Debra Jo Becker won the team challenge, and Beaver Dam staff member Daniel J. Hagen won the individual challenge.

WASBO typically offers Custodial & Maintenance Conferences each summer at various school districts throughout the state. Each conference is unique, programmed by the district staff hosting the event with the support of WASBO's School



D.C. Everest Area School District staff members Ann Ziegler, Brian Kuehl, Tammy Behnke, Paige Kuehl won the Team Safety Challenge at the Tomahawk Conference.





Left: Beaver Dam staff member Daniel J. Hagen won the individual challenge, and Laura Waite, of Middleton-Cross Plains, and Grafton School District staff members Rebecca Behling, Chris Theisen, and Debra Jo Becker won the team challenge at Beaver Dam's Safety Room Challenge.



Above, From Left: Menasha Joint School District staff members Jason Griesbach, Tony Hopfensperger, Jon Shiffert, Dave Lillge, and Jason McCoy won the Safety Room Team Challenge at Oconomowoc, and Cameron School District staff members Ryan McDermott, Mitch Breed, Jerry Wood, and Chris Maresca won the Safety Room Team Challenge in New Richmond.

Facilities Committee. The emphasis is on practical and hands-on knowledge that custodial and maintenance personnel can implement in their districts.

WASBO encourages facilities leaders to bring their entire team to a Custodial Conference near their district!

WASBO would like to thank Arland Wingate, Sandy Holquist and

Coleen Frisch (Tomahwak Conference); Chuck Amundson, Scott Johnson, Leah Hauser and Kylee Brooks (Sparta Conference); Greg Maroo (Oconomowoc Conference); Jon Thompson, Steve Norlander and Tom Olson (New Richmond Conference); Pete Woreck and Laura Hauptli (Beaver Dam Conference) and all the district staff who helped coordinate such successful conferences! Thank you to

our Custodial Conference sponsors: Complete Control Inc. (Gold Sponsor of Sparta), STR-SEG (Lanyard Sponsor at all five conferences), ASSA Abloy DDS (Bronze Sponsor of Tomahawk and Oconomowoc), and Southwest Bus Service (Bronze Sponsor of Sparta).

Thanks to everyone who joined us this summer! We hope to see you at new locations in 2024!



Above, From Left: School District of Onalaska staff members Aidan Pfaff, Josh Wallace and Nadiya Carney won Sparta's Security Challenge. In terms of the Safety Room Challenge, Clifftin Stanton, of the Melrose-Mindoro Area School District, won Sparta's individual challenge, and team winners at the Sparta Conference included School District of Holmen staff members Ben Gappa, Chad Brandau, and Ethan Nelson.







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WASBO University benefits all School Business Office Professionals who have a role within the accounting, payroll, human resources, and business operations of Wisconsin districts.

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# Risk management for 2023 fall sports season

## Spectators on the field or close to the event

**Ted Hayes**  
Senior Risk Manager  
M3 Insurance

**A**utumn marks the start of a new school year, but it's likely that your district's athletes have begun their seasons before the first leaves fall from the trees. It's important to consider the precautions your district should take to protect students, staff, and community members, before fall athletics officially kick off.

From a risk management standpoint, there are several exposures that your school should address when allowing spectators who are close to the field, court, or athletic event.

- The best and safest option is to keep all spectators off the sidelines away from the event to minimize the chance of an accident or injuries.
- If spectators are allowed on the sidelines, the best-case scenario is to restrict the spectators to an identified designated area where they would not be allowed to move around, especially up and down the sidelines.
- Ensure adequate distance is maintained between the athletic event and the spectator area. It goes without saying that the spectator area should not be close to the sidelines where a spectator or athlete could be injured in a collision.
- Restrict the number of spectators allowed on the sidelines at any one time. Small children should never be allowed on the sidelines.
- Do not allow the spectators to be mobile or moving (with the possible exception of pre-approved photographers).
- Use extra precautions (and distance) if there are any spectators that use crutches or a wheelchair. Besides the obvious injury exposure, athletes could be seriously injured if they were to collide with someone in a wheelchair.
- Consider the use of a field pass waiver if spectators are to be allowed on the sidelines of an athletic event. Consult with your school district's legal counsel before developing your own waiver form.

## Key Takeaways

**Fall sports are an exciting time for your district's students and staff, as well as the community you serve. However, there are some risk management protocols you should consider putting into place before athletic events begin this season.**

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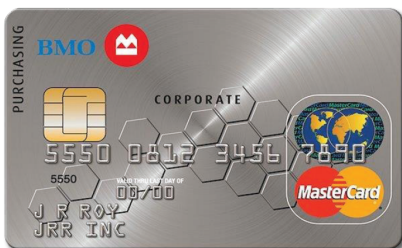
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# Bolster your district's cybersecurity efforts

## Tracy Habisch-Ahlin

Community Relations  
Hudson School District

## Jennifer Lotze

Instructional Technology Services  
Hudson School District

**T**echnology is essential to today's educational systems, enhancing learning, and streamlining administrative processes. While these advancements offer numerous benefits, they also expose educational institutions to cyber threats. Safeguarding sensitive data, protecting students and staff, and maintaining a secure learning environment are critical priorities for school districts. This article explores the importance of cybersecurity in ed-

ucational settings and offers essential strategies to create a safer digital space for schools.

## The Growing Importance of Cybersecurity in Schools

Cyberattacks on school districts have been on the rise, with bad actors targeting sensitive data, ransomware attacks, and unauthorized access to personal information. The consequences of a successful cyberattack can be severe, leading to financial

losses, reputational damage, and disruptions in the learning process.

Wisconsin cyber statistics from 2020 include the following:

- Over 240 million malicious emails filtered
- Nearly 600 email phishing incidents
- 40.7 million vulnerability scans
- 1.7 million prevented malware downloads
- Over 460,000 attempts to exploit web apps
- 53,000 attempts to break passwords

National and global statistics:

- There were 1,619 reported K-12 cyber incidents between 2016 and 2022 - this number is likely higher given many school districts keep this quiet.
- Cyber crime is up 600% since the start of the pandemic.
- There were 3.4 billion phishing emails sent out each day across the world.
- 47.3% of emails sent in 2021 were phishing emails.
- About 90% of data breaches occurred due to phishing, 22% of employees are likely to click on phishing email links. Of those, 5% enter their credentials on a phishing website.

The global average cost of a data breach is \$9.4 million. For the third year in a row, cyber security was the number one concern for edtech leaders.

### Wisconsin cyber statistics from 2020 include the following:

- Over 240 million malicious emails filtered
- Nearly 600 email phishing incidents
- 40.7 million vulnerability scans
- 1.7 million prevented malware downloads
- Over 460,000 attempts to exploit web apps
- 53,000 attempts to break passwords



Costs incurred include communications related to notification to those impacted, credit monitoring, regulatory fines and penalties, investigation and forensics, loss of productivity, loss of customer confidence, and increased insurance fees. Organizations that tested their incident response plan saved, on average, \$2.66 million.

## Data Protection and Privacy

One of the primary concerns for school districts is safeguarding sensitive data, including student and staff records, financial information, and academic data.

Cybersecurity measures must be implemented to protect this data from unauthorized access and ensure compliance with data protection laws and regulations. Protecting data starts with securing your school district network infrastructure. To achieve this, districts should:

- Install robust firewalls and intrusion detection systems to monitor network traffic and detect suspicious activities.
- Regularly update hardware, software, and firmware to patch known vulnerabilities and enhance network security.
- Separate networks for students, staff, and community/guests.
- Train staff to recognize and report potential security threats. Take advantage of software programs that help staff identify phishing, whaling and other malicious communications. Require staff to take remedial training when they click on malicious emails.
- Implement two factor authentication. Staff often push back on two-factor authentication. Change is hard, but dealing with a cyber incident is harder!
- Purchase endpoint protection for

servers and devices that leave the district. This goes beyond antivirus protection!

## Educating Students and Staff on Cybersecurity

An informed school community is a potent line of defense against cyber threats. School Districts should invest in cybersecurity education to raise awareness among students and staff about potential risks and best practices for digital safety.

The Hudson School District has used the following tools and resources to educate families, students, staff and the community:

- Staff phishing campaigns.
- Cybersecurity, internet safety, and data privacy parent information nights.
- Training for families using a self-paced course.
- Senior Tech Club - our most recent effort to educate senior citizens in the Hudson community. Seniors are particularly vulnerable to phishing and internet scams. It is part of our mission to provide opportunities for continued learning no matter your age.

## Cyber Incident Planning and Incident Response

Even with the most robust cybersecurity measures in place, there is no guarantee that a school district will never face a cyber incident. School districts should dedicate time and staff to planning and implementing a cyber incident response plan and team.

Your cyber incident response plan should:

- Identify clear roles and responsibilities of key personnel during and after an incident.

- Take appropriate action to limit exposure of sensitive data, reduce risk and identify the extent of the cyber incident or breach.
- Keep detailed records of all the actions your team has taken during the investigation and response to a cyber incident.
- Identify procedures for notifying affected parties. Who needs to know what and when?
- Provide a backup plan in the event there is a loss of data or critical systems. What will you do if technology/internet access is not available? What will you do if heating systems are shut down?
- Identify your state and regional cyber response team partners, and your cyber insurance team.
- Include a review of your plan following an incident. What was learned? What changes are needed?

## Collaboration and Partnerships

Build your village of support now. Like any school safety incident, having a network of support is critical. Self-care of yourself and your cyber response team is a must when you are responding to an investigation or actual cyber incident. Any crisis situation brings a high level of stress. Take care of your team. Be sure to schedule breaks so people get the rest they need and remain clear headed.

## Cyber Response Resources:

- Wisconsin Cyber Response Team Phone Number: (800) 943-0003
- WI DPI Cyber Security: <https://dpi.wi.gov/cyber-security#:~:text=In%20the%20event%20of%20a.%2D800%2D943%2D0003>.
- WETL Cyber Security Resources: <https://wetlcosn.org/cyber-security/>



# CUTTING THROUGH THE NOISE

## Key dates for referenda

Chrissy Hamiel, Andy Phillips  
& Sarah Hanneman • Attolles Law, s.c.

Turn to Page 44 to see a listing of the key dates and actions school districts need to take during all of the stages of referendum planning, including everything from putting it on the ballot and steps that need to happen after the voting results come in!

**READ THE ARTICLE  
ON P. 44!**

## To levy or not to levy

Potential local impacts of  
expanded revenue limits

Anne Chapman • WASBO Research Director

Turn to Page 28 to learn where the 2023-25 state budget leaves schools, what the revenue limit increase means for your district, and key factors to consider when making budget and levy decisions.

**READ THE ARTICLE  
ON P. 28!**

## Declining enrollment in public schools

The impact of demographics and the pandemic

Anne Chapman  
WASBO Research Director

Sarah Kemp • University of Wisconsin  
- Madison Applied Population Lab

Turn to Page 32 to read more about how Wisconsin schools face an ongoing challenge to stabilize their revenues and budgets while enrollment trends continue to decline for the foreseeable future.

**READ THE ARTICLE  
ON P. 32!**



# TO EXPLAIN THE FUNDING GAP

## Ensuring financial oversight

Mike Barry • WASBO Executive Director

Turn to Page 38 to ensure the financial report given to your district's Board of Education continues to be an essential element of school board governance, rooted in state statute and grounded in our desire for transparent, accountable local government.

**READ THE ARTICLE  
ON P. 38!**

## Discussing the district's needs

Joelle Doye • Comms. Director, Mineral Point Unified School District & WASPRA President

Turn to Page 40 for communications questions taxpayers may have and answers to ponder when your district is considering an operational referendum.

**READ THE ARTICLE  
ON P. 40!**



# To levy or not to levy

## Potential local impacts of expanded revenue limits



**Anne Chapman**  
WASBO Research Director

### Where does the 2023-25 state budget leave school districts?

Wisconsin's 2023-25 state budget enacted this past summer contains several significant changes to the fiscal landscape for K-12 public schools. Two of the key provisions affect revenue limits – the foundation of school district budgets and school property tax levies. After a two-year freeze, the state will increase per pupil revenue limits by \$325 in each of the next two years. In addition, the budget increases the low revenue ceiling to \$11,000, providing up to \$1,000 in increased levy authority for eligible districts.

For school district leaders, either provision looks great at first glance. More revenue limit authority is better than less (and certainly better than none, as has been the case in six of the last eight years). Some school districts will realize substantial new resources, especially those that will be able to take full advantage of the new low revenue ceiling. And the certainty of \$325 per pupil in revenue limit authority for at least two years is a welcome and needed source of predictability that drives wise, efficient, and longer-term budget

planning. But how will these two particular provisions take shape in school district budgets and property tax levies going into the next two school years?

Before we dig into that question, let's get some historical perspective through the eyes of Wisconsin's 2023 graduates. The year they entered 4K (2009-10) coincided with the first year public schools were compelled to operate without inflationary adjustments in their revenue limits. And that trend would continue through their 12th grade year.

When they entered 5K in 2010-11, the state [raised the bar](#) on what it meant for students to show proficiency in reading and math. As they entered first grade, revenue limits were cut by more than \$500 per pupil statewide. Later, when they became freshmen in high school, a global pandemic descended in 2021, revenue limits were frozen for two years, and school districts were expected to use one-time federal aid to meet both baseline operating costs and address unprecedented academic, health, and social-emotional needs.

By the time the class of 2023 graduated this past spring, school district budgets had on average [\\$3,200](#) per pupil less to invest in their educational programs and infrastructure than they would have had if revenue limits had been allowed to keep pace with inflation since they were kindergarteners.

From a national perspective, when the class of 2023 was in four-year-old kindergarten, [Wisconsin ranked 17th in the nation in per pupil spending on](#)

[public education](#), and was spending about 7.2% [more than](#) the national average. By 2021, the state's [ranking fell to 25th](#), and it was spending 5.2% [less than](#) the country as a whole. And those figures are from before the recent two-year freeze on revenue limits.

Since 2009-10, school districts largely have exhausted the tools for cost savings available to them including staffing cost flexibilities. Increasingly, they have turned to operating referendums as the only viable option for expanding the resources needed to serve their students. The question now is whether the revenue limit increases contained in the 2023-25 state budget will bring the fiscal relief and sustainability school districts need.

### Results may vary: \$325 might not mean what you think it means

Hundreds of dollars per student in additional revenue limit authority should bring considerably more resources to local classrooms, right? Maybe. The real-world impacts will differ based on both local and statewide factors. As a result of either or both of these policies, school boards may find themselves in one of two positions with respect to their property tax levy authority this fall.

In the first of these two positions, the school board will face a sizable increase in the tax levy without a corresponding increase in public school spending. In this instance, local factors and certain provisions in the state budget over which school dis-



districts have minimal control can combine in such a way that districts could find themselves with a higher tax levy thrust upon them just to maintain current spending levels – not even taking any increased costs or needs into account.

Two key elements in the state budget could contribute to such a scenario – the elimination of the High Poverty Aid appropriation (a property tax relief vehicle, not a source of spendable dollars for schools [that will affect 130 school districts](#)) and substantially higher payments to private schools for resident students using vouchers.

Compared to the \$325 per pupil for school districts, voucher schools will see their payments jump [between about \\$1,500 and \\$3,300 more per pupil](#). That translates to higher aid deductions from school district budgets that must be filled through the local levy to prevent structural holes in the district budget.

A third variable is the relative share of the state’s equalization aid that every district receives, which itself depends on each district’s unique combination of property wealth, enrollment, and prior year costs and the way those variables compare with every other district in the state.

In the second position, the school board may find that managing the tax levy precludes full use of their revenue limit authority. In other words, some school boards might find themselves having to decide whether to use any increase in levy authority they might have received in the 2023-25 state budget. In this scenario, after a two-year revenue limit freeze and revenue limits having trailed inflation for 14 years, school boards will have to weigh the prospect of raising the local levy against the need to meet their obligations.

To varying degrees, school boards across the state are projecting increased costs to compensate staff amid existing labor shortages and ongoing competition with neighboring schools and the private sector; provide ongoing post-pandemic academic and social-emotional supports for students; keep pace with inflation in operating costs; catch up on deferred maintenance and mounting capital needs; and more. Against those needs, school boards will have to assess how amenable local taxpayers are to seeing their property taxes go up over the next two years.

## **ESSER, enrollment, and inflation still key factors in levy decisions**

Federal ESSER monies, enrollment, and inflation also will interact with the new revenue limit authority and influence school board decisions on the levy over the next two years. Any use of COVID aid in a district’s 2023-24 budget could mitigate impacts on the local levy. But by the 2024-25 school year, federal pandemic aid will have expired. Depending on how much districts relied on it in their 2023-24 budget will determine the size of any ESSER “fiscal cliff” they will need to address in 2025. Addressing any shortfall will affect many district budget decisions, especially whether or not to run an operating referendum.

In addition to the end of federal COVID aid, declining enrollment is perhaps the single largest challenge to school district budgets, especially over time. By definition, it constrains how much \$325 per-pupil in revenue authority could help a school district’s budget. For districts that are losing a lot of students, a \$325 per pupil increase is unlikely to offset the downward pressure on their revenues that

stems from enrolling fewer and fewer students each year.

The school finance system does contain [several safety-net measures](#) to help spread out the impact of a given year’s enrollment drop over time, including the use of a three-year rolling enrollment average and adjustments for declining enrollment. Most would agree these are well-intended stop-gaps. But, like any band-aid, they do not address the root problem – the long-term inevitability that declining enrollment will shrink school districts budgets over time at a faster rate than any cost savings related to serving fewer students. They also carry unintended short-term consequences. The [Legislative Fiscal Bureau](#) estimates that 314 of Wisconsin’s school districts were in declining enrollment in 2022-23. That means as many as three quarters of districts statewide are poised to lose the adjustments that were in place to help them – [counter-acting some or all of the gains](#) districts would have expected from the \$325 increase in the revenue limit and the new \$11,000 low revenue ceiling.

The impact of the \$1,000 increase in the low revenue adjustment is also limited. Because of a [previous law](#) that penalizes districts that have lost an operating referendum in the past three years, as many as 19 of Wisconsin’s lowest spending districts – those that arguably need the \$1,000 low revenue adjustment most – will be barred from using it unless they can pass an operating referendum.

Moreover, even in cases where districts are able to plug the full \$325 per pupil into their budgets in each of the next two years, the practical impact likely will not be game-changing. First, it only represents an estimated increase of between 1.3% and 3.3%

**Continued on P. 30**

# To levy or not to levy

## Continued from P. 29

for Wisconsin school districts' base revenue limit per pupil going into the 2023-24 school year. Amid the inflationary pressures school districts have been managing for over a decade, this is hardly a windfall. Although it exceeds the nominal adjustment of any year since revenue limits began, according to the [Legislative Fiscal Bureau](#), it still does not keep pace with estimated inflation. School districts would need at least \$393 per pupil in 2023-24 and \$403 in 2024-25, just to keep their heads above inflationary waters for the next two years. And this does not even account for the fact that school districts are missing \$3,380 per pupil that would have been built into their budgets by 2024-25 had the revenue limit been allowed to keep pace with inflation.

## Difficult choices: Cuts? Deficits? Referendums?

For all of the reasons discussed, despite the increased revenue limit authority provided in the state budget, many districts will face difficult choices as they build their operating budgets over the next two years.

Without additional resources, districts will have to consider cutting costs in an any number of undesirable ways – increase class sizes, leave educator vacancies open, delay plans to compensate staff competitively (and risk adding to the shortages they already are shouldering), cut valuable avenues for keeping students engaged in school like the arts and athletics, discontinue specialty and difficult-to-staff programming like CTE and AP courses, continue to defer critical maintenance needs, close

school buildings, or other measures.

Instead of or in combination with cost-cutting measures, some school districts may also face the need to operate at a deficit using fund balance, at least temporarily. Finally, depending on a number of factors that are not necessarily aligned with student need or district costs, some districts will decide the best course of action is to expend the time, resources, and political capital to ask voters for more revenue limit authority through an operating referendum.

Although each of those choices could help stabilize a district's budget, they have the potential to impose real, but difficult-to-quantify costs on students and school communities in terms of educational quality, academic outcomes, organizational culture, operational efficiencies, and even trust in the school district.

## The three Cs: Communication, communication, communication

In light of all of this complexity, it will fall to school boards and district administrative leaders to provide careful, continuing, and consistent communication with all stakeholders about the impact of the 2023-25 state budget on local school resources.

The general public likely will have an overly optimistic understanding of those impacts based on local media coverage, which largely overemphasized the significance of the revenue limit increases and over-simplified the potential impact of Governor Evers' partial veto extending the \$325 reve-

nue limit adjustment for 400 years.

We will not know the full impact of the first year of the budget's new provisions until October 15th when DPI publishes information on the factors that [drive aid](#), [school levies](#), and [revenue limits](#) for the 2023-24 school year. Before and after that time, school districts will want to engage in transparent conversations about why and how the district may be projecting such significant needs and deficits despite some of the positive aspects of the state budget, the nature of the budgetary challenges an operating referendum would be expected to address, and the hard fact that a non-recurring referendum, by its nature, is a temporary fix that builds a future fiscal cliff into the district's budget once the referendum period ends.

In these communications, it will fall to school districts to provide transparency where the legislature did not regarding the impact on their budget and local school levy from various [local aids](#) and [tax credits](#) built into the state budget.

Traditionally, the primary direct lever for supporting schools while limiting impact on local property taxpayers in the state budget is the use of general equalization aids, as it is these aids, combined with the local school levy, that determine a district's revenue limit.

Funding schools that way enables school districts to clearly explain to local taxpayers how much school support is coming from local taxes and how much the state is investing. However, in the 2023-25 state budget, the legislature elected, to provide [more in the school levy tax credit \(SLTC\)](#)



(\$590 million over the biennium), than in general equalization aids ([\\$543.3 million](#)), primarily to help blunt the impact of dramatic increases for voucher schools and a portion of the expanded revenue limits.

This policy decision is notable in that while equalization aids are used to provide property tax relief to districts with relatively low property wealth, school levy tax credits help a different set of communities with relatively more property wealth. In addition, it poses a major communications challenge for school districts. It is not part of district budgets, and school boards have to determine school levies before information on SLTC impacts on their local taxpayers is available.

One helpful aspect of all of this is that more is appropriated for both general aid and SLTC in the second year

of the budget than in the first year, which could help offset the impact of the expiration of ESSER and limit increases in local property taxes.

### **Predictability fosters sustainability**

In short, despite the increases for schools contained in the state budget, no community will escape the need to address, either now or in the near future, the impact of over a decade of compounded inflationary increases in district operating costs coupled with the long-term, ongoing costs associated with pandemic academic recovery, special education, mental health, and other student needs.

As a result, local school districts across the state still will be challenged to strike an acceptable balance between what is best for kids with what is affordable.

One bright spot is that with the \$325 per pupil increase guaranteed for two years and possibly more, school districts will have a stronger foundation on which to make budget and strategic planning decisions on a longer time horizon – to move away from the use of short-term maneuvers and politically expedient decisions that have been necessary in recent years to balance budgets and minimize increases to the levy, but that can grow into costly challenges in the future.

With the ability to think more long-term, school boards and district administrative leaders will have a little more room to do what they do best – act as creative problem solvers, wise stewards, and fierce advocates to sustainably deliver the best possible educational opportunities for their students and families.

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# Declining enrollment in Wis. public schools

## The impact of demographics and the pandemic

**D**emographics have played a large role in how public school enrollment patterns have changed in Wisconsin over time. The combination of the state's aging population and declining birth rates have driven an overall decrease in school enrollment since births peaked in 2007. When the pandemic hit, the decline in the number of public school students accelerated.

Because school funding is tied to enrollment, Wisconsin schools face an ongoing challenge to stabilize their revenues and budgets while enrollment trends continue to decline for the foreseeable future.

This article explores some of the key factors driving declines in Wisconsin's public school enrollment and discusses some of the roles both districts and the state could play to mitigate the



**Anne Chapman**  
WASBO Research  
Director

ongoing fiscal and educational challenges these trends present. First, let's look at what has been happening with certain populations of students. Overall, the youth population in the State of Wisconsin has been declining for decades. In 1990, 26% of the population was under 18.

Three decades later in 2020, that share dropped to just 22%. It is important to note that the main demographic driver of the youth population is births. Wisconsin births peaked in 2007 with 72,718 births, just before the Great Recession began. From 2007 to 2019, Wisconsin saw a 15% decline in births (1.1% annually). But between 2019 and 2020, Wisconsin births declined by 4.4% in that one



**Sarah Kemp**  
University of Wisconsin - Madison Applied  
Population Lab

year alone. By 2021, the number of births statewide rebounded slightly with a 2% increase to 61,814 births.

## Change in enrollment by school type

As has been well documented in Wisconsin and across the nation, school enrollment shifted dramatically during the COVID-19 pandemic. Those shifts varied significantly depending on the school type (Figure 1). Perhaps not surprisingly, during the beginning of the pandemic, between 2020 and 2022, public and private school enrollments declined, while public virtual charters and homeschooling saw significant increases.

Overall, public school enrollment decreased by 3.8% between 2020 and 2023, while private schools rebounded with an increase of 3.1%. Meanwhile, the number of home-schooled students increased by over 33% in that time.

Enrollment declines posed a major challenge to K-12 education prior

**Figure 1: Enrollment by School Type**

School Type	2019-20	2020-21	2021-22	2022-23	% Change 2019-20 to 2022-23
Public*	854,959	829,935	829,143	822,804	-3.8%
Home-schooled	21,644	31,878	29,402	28,853	33.3%
Private	120,705	118,862	121,729	124,447	3.1%
<b>TOTAL</b>	<b>997,308</b>	<b>980,675</b>	<b>980,274</b>	<b>976,104</b>	<b>-2.1%</b>

\* Includes public charter schools | Source: [Wisconsin Department of Public Instruction](#)



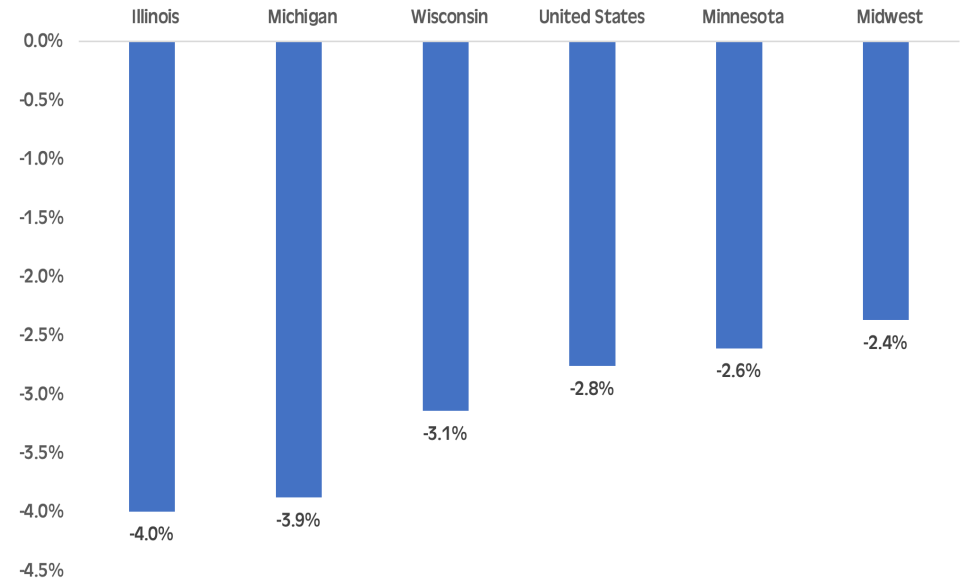
to the pandemic. Between 2013-14, when public school enrollment hit its peak, and 2019-20, enrollment in Wisconsin's public schools was decreasing, on average, by 0.4% or 3,300 students per year. During the pandemic, that decline accelerated to 3% between 2019-20 to 2020-21. But after that large drop, enrollment declines have slowed considerably.

Since the 2019-20 school year, public school enrollment declined by slightly more than 32,000 students, while private schools and home-schooled students have increased by almost 11,000 students. This means that the State of Wisconsin has over 21,000 fewer K-12 students since the 2019-20 school year.

To date, we don't know where those students have gone or where they are being educated – whether they have left the state, are being home-schooled without DPI's knowledge, represent a large cohort that has delayed starting kindergarten, or another reason.

Wisconsin is not alone in seeing major fluctuations in enrollment surrounding the pandemic and in knowing little about where students have gone and in what settings they are learning. Public schools nationwide lost more than [1.2 million students](#) in the first two years of the

**Figure 2: Enrollment in public schools: Percent change by location, 2019-20 to 2021-22**



Source: [National Center for Education Statistics](#)

pandemic. And the [upper midwestern states got hit particularly hard](#). How does the change in Wisconsin's enrollment compare to surrounding states? According to the National Center for Education Statistics, Wisconsin falls in the middle of the pack (Figure 2).

From [2019-20 to 2021-22](#) (the most recent year of data available), enrollment fell by about 2.8% nationwide, slightly less than Wisconsin's 3.1% drop.

The Midwest region as a whole fared somewhat better than both Wisconsin and the nation, with a 2.4%

decline. Illinois and Michigan experienced larger enrollment losses of about 4%. Minnesota's 2.6% loss came in slightly lower than the national average. All of this suggests that if Wisconsin families moved to another state, it is not likely that a large number of them moved to a surrounding state.

## Change in enrollment by student group

What have been the enrollment patterns related to the pandemic among Wisconsin's students with higher educational needs, namely students with disabilities, English learners, and those who are economically disadvantaged?

Figure 3 shows that since the 2019-20 school year, the number of students with disabilities climbed, growing by almost 2% or 2,177 students. Meanwhile, the number of economically disadvantaged students declined by 2,779 or 6%, while the number of English learners decreased slightly, by just 86 students.

**Figure 3: Enrollment by student group**

Student Group	2019-20	2020-21	2021-22	2022-23	% Change 2019-20 to 2022-23
Economic Disadvantage	361,955	362,345	332,810	339,176	-6.3%
English Learners	51,706	43,796	49,812	51,638	-0.1%
Students w/ Disabilities	120,010	117,969	119,942	122,187	1.8%
<b>TOTAL</b>	<b>533,671</b>	<b>524,110</b>	<b>502,564</b>	<b>513,001</b>	<b>-3.9%</b>

Source: [Wisconsin Department of Public Instruction](#)

**Continued on P. 34**

# Declining enrollment in public schools

## Continued from P. 33

Figure 4 shows how each of these groups changed as a share of the total public school population between 2019-20 and 2022-23. The percent of students with disabilities saw about a one-percentage-point uptick from 14% to 15%. Economically disadvantaged students decreased by about the same amount from 42% to 41%. The share of English learners remained steady at close to 6% of Wisconsin's overall student population.

What might have been some of the impacts of these pandemic-era shifts in school populations? An increase in the number and/or share of students with disabilities means more strain on school budgets, as the increased cost of educating students with disabilities far exceeds the categorical aids intended to support schools with those costs (the cover less than a third of costs).

In addition, for two years during the pandemic, federal COVID relief funds provided universal free meals to students without asking them to apply for them. But parents had to [resume applying](#) for free school meals in 2022-23. A decrease in the number of economically disadvantaged students from 2019-20 to 2022-23 may indicate that the return to requiring applications discouraged eligible families from accessing the program. The number of English Learners rebounded to pre-pandemic levels by 2022-23 after a sharp decline in 2020-21.

However, that one-year drop suggests there might have been a large number of English learners that delayed or paused enrollment in school, which could be creating significant need for investments in academic recovery for that cohort of almost 8,000 students.

**Figure 4: Student groups as a share of total public school population**

Student Group	2019-20	2020-21	2021-22	2022-23	% Change 2019-20 to 2022-23
Economic Disadvantage	42.3%	43.7%	40.1%	41.2%	-1.1%
English Learners	6.0%	5.3%	6.0%	6.3%	0.3%
Students w/ Disabilities	14.0%	14.2%	14.5%	14.9%	0.9%

Source: [Wisconsin Department of Public Instruction](#)

As these data illustrate, the global pandemic was the impetus for major enrollment declines between 2019-20 and 2022-23. But they also show that declining enrollment has been an ongoing consequence of demographic trends since long before the onset of COVID-19. And those trends are likely to continue to pose challenges to school sustainability for many years to come. This comes as students' academic and social-emotional needs are and will continue to be high. Those needs, in turn, drive up ongoing costs that school districts must absorb even as enrollment-based funding shrinks.

Considering the long-term ramifications of the trends we've discussed, what can districts and the state do to mitigate the fiscal and educational impacts of declining enrollment? A few possibilities include:

### Districts

- **Identify the specific sources of enrollment pressures:** What is driving enrollment in their particular community? Is it stemming mostly from demographics over which districts have little influence such as fewer births slowing the pipeline of students entering kindergarten? Is it coming from outmigration because families are moving away from the community

for work or housing? Is it driven by families leaving the district through open enrollment or for alternative educational choices like private or independent charter schools?

- **Identify contributing factors and strategies to mitigate them:** Districts could engage with families through interviews, surveys, listening sessions, or other channels to understand factors driving students to leave the district, how families' educational needs are changing, and whether families understand the value that district schools provide. Based on this outreach, districts could ascertain how to better communicate their offerings and outcomes and identify strategies and educational offerings or formats for improving the educational experience to retain as many students as possible.
- **Develop and communicate contingency plans:** In addition to the work districts already do every year to identify efficiencies and trim costs, districts will want to communicate proactively with the community to involve and prepare them for any difficult decisions about what is needed to right-size the district on a longer time horizon. To the degree that enrollment projections suggest the need to consider shared services, school or district



consolidations, and/or closures, districts will fare better if they have been fostering open and transparent communication all along.

## State

- The state has a constitutional obligation to provide “for the establishment of district schools,” and its school finance system passes constitutional muster so long as it delivers on students’ “fundamental right to an equal opportunity for a sound basic education.” As state and districts work together to identify structures and strategies to mitigate the harms of declining enrollment at the local level, the state plays a pivotal role to **provide financial, technical, and policy support** to ensure districts have the resources they need to equitably serve all of their students, especially students with disabilities, English learners, and those who are economically disadvantaged.
- Although local schools and districts are where enrollment losses are felt,

demographic trends driving enrollment shifts will be interrelated across all regions of the state. The state can lead efforts to **conduct statewide analyses of the impacts** of demographic and enrollment trends on specific regions, districts, and student groups. It can then make recommendations about how to mitigate the harmful impacts of those trends long-term.

- Such recommendations may include **examining ways to restructure school finance policies, formulas, and systems** to ensure district schools are adequately and equitably resourced despite inevitable future enrollment declines.
- Just as long-term trends in declining enrollment will ask districts and school boards to confront difficult questions like how many school buildings can be sustained long-term, policymakers will face similar questions at the state level. As enrollment declines persist, there will be fewer and fewer students attending schools across the state, be they constitutionally-required district

schools or other schooling options. In combination with the previously mentioned strategies, the **state will need to determine how to distribute investments across school options** in a way that ensures district schools are funded sustainably and their students’ needs are met.

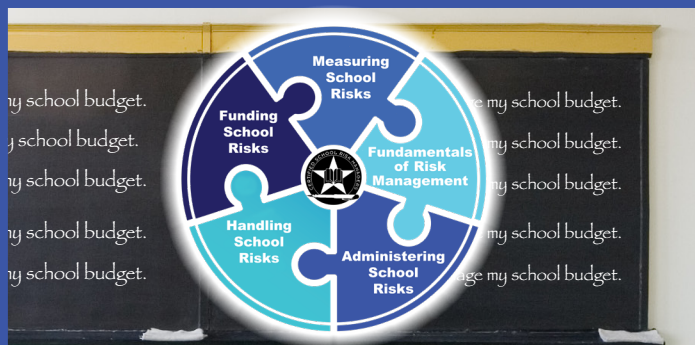
As the consequences of the pandemic continue to play out for public schools, it will take local families, schools, districts, and the state working in concert – not only to confront the demographic realities on the horizon head-on, but to use them as opportunities to explore new and creative ways to build a public education system that launches every child into a bright future, no matter how enrollment is trending in their home district.

As researchers, we’ll be watching these trends in Wisconsin and nationwide, identifying promising strategies to address them, and exploring policy and practice options for Wisconsin. Stay tuned!

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## Session I

### Taking Your Leadership Pulse

October 19-20, 2023 • Holiday Inn, Madison

- Assess your current leadership strengths and opportunities to grow.
- Develop a leadership goal to strengthen your effectiveness as a leader.
- Identify the three core values to guide your daily practice of leadership.
- Explore the importance of failure and why it is important for leaders to fail.
- Build an Academy team to support you on your leadership journey.

## Session II

### The Leader as an Innovator

November 9-10, 2023 • Holiday Inn, Madison

- Review your emotional intelligence assessment and target 1 area to improve.
- Understand the leader's role in organizational innovation.
- Practice the 5 skills of innovative leaders.
- Create a systematic approach to organizational innovation.
- Develop new problem-solving skills involving creativity/design thinking.

## Session III

### The Leader as a Communicator

December 7-8, 2023 • Holiday Inn, Madison

- Identify your preferred communication style and strengths (True Colors Assessment.)
- Become more adept at working with others who have a different style.
- Practice having candid conversations.
- Develop new listening skills.
- Learn how to measure the effectiveness of communication.

## Session IV

### Building High Performance Teams

February 1-2, 2024 • Holiday Inn, Madison

- Learn how to motivate your team to excel every day.
- Learn why an Inquiry Mindset is essential for promoting high performance.
- Create a User Manual so team members know what you expect when working with you.
- Identify the team behaviors that interfere with high performance.

## Session V

### The Leader as a Change Agent

March 13-14, 2024 • Holiday Inn, Madison

- Explore an effective change management model.
- Develop strategies for leading and sustaining change.
- Learn new tools for implementing and effecting change in complex environments.
- Find practical ways to motivate followers in the change process.
- Learn when to make a decision yourself and when to make a group decision.

## Session VI

### Closing the Achievement & Opportunity Gap

April 24-25, 2024 • Holiday Inn, Madison

- Deepen your understanding of how to work effectively with diverse populations.
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- Learn new techniques about how to build community in order to address tough issues.
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# Ensuring financial oversight



**Mike Barry**  
WASBO Executive Director

**W**hen school boards meet each month, their actions are guided by a detailed meeting agenda, including a financial report prepared by the administration. The monthly ‘financials’ are a school board meeting staple, as common to the agenda as approval of meeting minutes or a motion to adjourn. While it might appear to be a routine matter, the financial report is an essential element of school board governance, rooted in state statute and grounded in our desire for transparent, accountable local government.

WI Stat 120.16 provides the statutory basis for the monthly financial report, which typically consists of a check register and a year to date (YTD) budget-to-actual activity report. This statute defines the duties of the school treasurer. A key provision of the statute tells us that no payment to a payee is valid unless first ‘signed by the school district clerk, and school district treasurer and countersigned by the school district president.’ (Note: in lieu of actual signatures, most school districts use facsimile signatures as provided in s 66.0607). By reviewing and approving the check register each month, the board is fulfilling its fiduciary duty under 120.16.

Stat 120.16 also states that no check can be ‘drawn for payment which money has not been appropriated according to law.’ In other words, funds must be appropriately budgeted and available for a check to be drawn. This statutory requirement is satisfied by the presentation of the monthly YTD budget-to-actual revenue and expenditure report. This report typically includes the approved current year budget, actual activity for the year to date, the percentage of budget spent, and two prior years of actual results for comparison.

Beyond legal compliance, board level review and approval of the monthly financial report is simply good governance. First, it is an important internal control, since it provides an ‘extra set of eyes’ on outgoing funds and the status of the budget.

Second, it demonstrates transparency and accountability to the community who, after all, have an interest in knowing how their tax dollars are being spent. Many districts now post their financial report, both the check register and the budget-to-actual report, on a public-facing website. Third, consistently transparent business practices help build the trust needed for community support of the annual budget, facility referendums and, ever more frequently, operating referendums to exceed the revenue limit.

Of course, the thoroughness and quality of the monthly reporting that the board receives is critically important. Let’s take a closer look at the monthly check register and the budget-to-actual financial report and identify strong and weak practices:

The check register should be an ‘original source’ document, meaning the board should receive a report which is produced directly by the accounting system, rather than a spreadsheet summary created by staff. The board needs to see what the actual accounting system is generating, not what someone says the accounting system is generating. As a matter of internal control, those two scenarios are as different as night and day.

The check register is a report on payments made which are based on an invoice. Therefore, it will not show payroll disbursements. The report should be sorted in check sequence order, with the current month’s report picking up from the last check number shown in the previous month’s check register. The check register end-date (or cut-off date) is usually the last day of the month preceding the board meeting. There should be no break in the sequence of check numbers unless a valid explanation is provided by the business office staff.

The check register is useful for showing how money is being spent for non-payroll expenditures. In addition to the check number, the register typically shows the vendor’s name (the payee), the amount, the account code, and a description. Detailed descriptions (e.g., boiler repair at high school) are much more helpful than general descriptions (e.g., contracted service). Board members should insist on readable, useful reporting.

For efficient operations, the business office should make the check register available to board members several days before the board meeting. Explanatory notes provided by the



business office for unusual or important checks can help reduce board questions. It is a helpful and efficient practice for board members to submit questions before the board meeting.

Technology has changed and sped up many business practices, including how we order and pay for goods and services. For example, it is not uncommon for the check register to show a monthly payment made to a P-card (credit card) processor which represents a single, consolidated payment for literally hundreds (or more) of underlying purchases. The business office and the board should agree on the level of detail desired for reviewing the underlying purchases.

The days of paying vendors exclusively via paper check are long gone as well. Many vendors are now paid via electronic funds transfer, of which there are varying types, such as ACH payments, ACH debits, and wire transfers, to name a few. These payment formats are not checks drawn on the checking account in the traditional manner and won't be reported in the standard check register. Therefore, it is a recommended practice for the board to receive a supplemental monthly report detailing these payment activities as a companion to the standard check register.

Like the check register, the YTD

budget-to-actual financial report should be an original source document, not a summary report from a secondary source. The report should always be sorted by Fund, with many subsequent sorting options available. For boards looking for an easy-to-read report that serves as a useful monitoring tool, a report sorted by Fund and three levels of Object (e.g., gas for heat Object 331) is a good basic report design.

The purpose of the YTD budget-to-actual report is to highlight any significant variances between actual spending and the operating budget, especially in cases where actual spending is noticeably higher than the budget. The report provides a venue for discussing any issues or concerns, or signal a pending budget modification, or help inform the next budget. Most importantly, careful monitoring of the YTD budget-to-actual report provides advance warning of any major financial troubles looming at year end.

Reviewing the YTD budget-to-actual report month after month helps board members develop a familiarity with timing and pattern of school district financial activity. For example, the YTD budget-to-actual report in December, for nearly every Wisconsin school district, shows expenditures far outpacing revenues, since property tax revenues don't begin to come in until

January. The December report can be used to highlight the importance of cash flow management and maintaining sufficient financial reserves.

Proper monitoring of school district financial operations is no small challenge for school board members. It requires a solid understanding of the board's role, the administration's role, and how these interact. In addition, financial literacy and a general understanding of school district finance are skills that board members must grow into. Finally, board members need the courage to ask questions, a desire to learn, and a commitment to safeguarding the assets of the school district.

Given the many demands on school boards, some delegate review of the monthly financial report to a board subcommittee, often called a 'finance/business committee' which then reports its recommendations to the full board for action. However, many school boards continue to review the financials at the full board level. Either way, the monthly financial report is much more than routine business. Boards that recognize the importance of good financial oversight and consistently make it a priority are serving their school district and community well.



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# Communicating your school district's needs



**Joelle Doye**

Communications Director  
Mineral Point Unified School District

Asking taxpayers for more money in light of a “400-year investment in education” is undoubtedly a daunting task. However, many school districts across the state may be doing just that in the coming months due to the revenue limit increase not being enough to bridge the funding gap.

Before putting an operational referendum on the ballot, here are larger items to consider:

- Your district must start several months ahead of time or longer! This is a long-term communications challenge
- Frame the conversation around investment in your schools for the kids.
- Many taxpayers will be considering the state budget and terms like “historic investment” and “four centuries.” Be prepared to translate that to what’s going to happen in your district. For example, this means 2.9% revenue growth for your district minus declining enrollment, etc.
- Continually share success stories of

your school to build a base of support. Taxpayers are more willing to invest more funds in schools if they feel they’re seeing the value.

- Be sure to tell your story and share the value of the district to the community before making your ask
- Be as transparent as possible. Depending on your situation, you may wish to share data such as the starting wage costs in your district compared to area schools, per pupil costs in your district compared to area schools, and open enrollment trends.
- With distrust around public schools increasing, it’s important to cite sources whenever possible.
- Every district is differently situated due to property taxes, spending, etc., so run potential plans by your legal and financial counsel before releasing them to the public. See the centerspread article by Andy Phillips of Attolles, LLC
- While there is stress about national perception of negativity, keep in mind that our public schools are highly supported. Most people have positive feelings for local schools.
- Be sure your board and community has a deeper understanding of school finances. Consider sharing WASBO’s video explainer on school finances and the 2023-25 state budget for an overview: <https://vimeo.com/826202148>
  - Note that this video was made and published in May 2023 before the state budget was passed.

Below are questions your community may have. Considering having answers to these questions before publicly moving forward with a referendum. Note that this is not an exhaustive list and is meant to provide you with a starting point.

**Governor Evers and lawmakers have announced a considerable increase in public school funding with the most recent budget. With that in mind, why do we need an operational referendum?**

- All districts will receive an increase of \$325 per pupil for the next 400 years, though this creates greater sense of positivity for a \$325 increase for the 2025-27 budget, this revenue limited increase could be changed by a future Legislature. New revenue growth is about 2.9% for most school districts. This means that with this revenue limit increase, most districts will have to cap health insurance costs and staff raises at less than 3% in line with the revenue limits.
- The 2023-25 education funding package provides an increased amount of money for the private school choice voucher program. Students in kindergarten through eighth grade voucher programs will get about \$1,000 dollars more per school year, while high school students will get about \$3,000 more per year.
- To put the 400 year revenue limit increase into perspective, consider noting that from 1993-2009,



revenue limits would increase every year based on CPI. This law was meant to be in perpetuity until it was removed in 2009.

- Now, revenue limits still lag behind increasing costs largely because of inflation.

### **Why are referenda needed for school districts? It feels as if the taxpayers bear the burden?**

- The state budget establishes statewide policy on how to fund schools, but even the state recognizes there are 421 districts/communities, and their needs are different. So the state allows for referenda in case local communities want to go in a different funding direction.
  - The state's equalization aid formula is designed to fund schools proportionately. This is a state formula based on a community's wealth, as measured by property value per student.

### **Can the district use federal COVID relief funds (ESSER Funds) to address its financial needs?**

- Explain to taxpayers that COVID relief funds were one-time use funds and not intended to be used for ongoing needs.
- All ESSER funds expire September 2024, and all ESSER funds only had limited uses and were not general funds.

### **If the referendum is approved, how would the district use the funds?**

- The average taxpayer needs to know this. Every school district is different, as the needs vary in each community.
- It's important to base this question on the legal language for resolution and use it for the purposes you asked for so you have accountability with the taxpayers.
- Examples of uses for an operational referendum include:
  - Maintain current instructional programming.

- Pay employees a fair and competitive wage in order to attract and retain high-quality staff in an increasingly competitive education market.
- Be responsible in terms of taking care of building maintenance and technology needs to ensure that the infrastructure in the district is viable and maintained for current and future students.
- Remind taxpayers that operational referendum funds will NOT be used for new/upgraded facilities, new staffing, or new programs.

### **How would the referendum affect property taxes?**

- First, always keep in mind that the goal is transparency, and trust the voters to make the right decision.
  - Discuss the mill rate impact and use specific examples that pertain to your district.
- Work with your financial advisor so you have direct examples of different scenarios' effect on tax bills.
- Note that every municipality in the district may have a slightly different impact.
  - This includes factors out of the district's control which could contribute to tax bill fluctuations including: municipality reassessment, equalized value adjustment, home sales and improvements, TIF district establishments, land zoning and conversion (agriculture to residential developments), etc.

### **Is referenda a state-wide issue?**

- Our district is not alone, as the current school funding climate from the state has required a majority of schools to be funded by referenda.
  - According to the [Wisconsin Policy Forum](#), since 2010, 55.9% of declining enrollment districts and 50.4% of increasing enrollment districts have passed at least one

operating referendum.

### **If we need money to run the school district, why did staff receive pay raises this year?**

- Districts had a desire to recruit and retain top talent in an increasingly competitive education market.
  - Be sure to mention any successes by students and staff to justify pay increases.
- A good sign of a healthy and stable school district is consistent staff and low turnover.
- If you didn't give full CPI, mention that as well.

### **How has the district been impacted by inflation?**

- Note how costs for labor, utilities, educational materials, insurance, and maintaining existing buildings continue to outpace the revenue limits imposed on the district by the State.
- Unlike private businesses, schools cannot raise prices or charge more for most services.
- Taxpayers might bring up how they are also being impacted by inflation and might feel slighted by being asked for "more money." In that case, be sure the district is only asking for what it needs.
  - Ensure you're striking a balance of having good education and respecting tax payer burdens. There's a need to signal respect for taxpayers and an appreciation of what they're doing for the district.

### **Is it true schools received no additional revenue limit authority the last two years?**

- Schools are already two years behind, revenue-wise. For the 2021-22 and 2022-23 school years, the state did not provide a per-pupil revenue increase of any kind amidst record inflation rates.

**Continued on P. 42**

# Communicating your needs

## Continued from P. 41

- The revenue limit frozen for 2022-23, and schools were told to use federal ESSER dollars so districts were forced to use it for using it for basic operating purposes.

### How has declining enrollment trends impacted our financial situation?

- This depends on the schools, but many districts are facing declining enrollment.
- Schools are funded on a per-pupil basis, so a decrease in enrollment means a decrease in revenues.
- Explain that schools don't shrink well. Districts can lose kids — and therefore revenue — but not costs.
  - Use a specific example: 50 or 70 kids on bus is the same cost, and there are many similar costs that cannot be cut even if there are fewer kids.

### Differences in recurring vs. non-recurring referenda

- This is a choice to make strategically that largely depends on local taxpayer preference. Look at your district's history with recurring vs. non-recurring referenda.
- Keep in mind that stakes are high on non-recurring referendums.
- Consider the following: Does it make sense for us to have to come back in four years?

### What has the district done to manage its financial challenges?

- Be sure to keep a running list of actions the district has taken to save money and any efficiencies you have found. Examples could be:
  - Required employees to pay more on their health insurance
  - Froze long-term staff retirement plans

- Deferred facility improvements and updates
- Engaged contracted service providers to reduce costs
- Provided a less than full cost-of-living (CPI) increase to employees
- Reduced staff
- Reduced educational and extra-curricular programming
- Energy efficiency projects
- Aggressively bid out supplies and projects to achieve cost savings
- Reducing insurance claims
- Having a wellness program

### Is the district punished with less money the following year if the referendum does not pass?

- Wisconsin Act 141, enacted in 2017, puts a penalty on school districts that have failed operational referendums. There is a proposal to repeal these referendum penalties currently being circulated by Senator Pat Testin and Representative Chanz Green.
  - The law states that if a district holds a failed operating referendum (recurring or nonrecurring) during 2018-19 or after, for three years following the school year during which the failed referendum was held, the Low Revenue Ceiling amount is the amount from the year in which the referendum failed.
  - This law doesn't apply to facilities referendums.

### What if the referendum does not pass?

- Some districts choose to be specific with what might be eliminated, but others choose to keep it more vague. There are pros and cons with each approach. Your choice may depend on your district and community perception.

- Consider the following preamble before addressing this: "Our commitment to create the best possible district and provide for our kids never wavers, whether we're resource rich or poor. If this fails, we will have to discuss reformatting our cost structure."
- Don't make threats, but be practical.
- A potential list with budget cuts could include the following. Consider noting that your potential cuts will "LIKELY" occur to protect the district:
  - Elimination of staff positions
  - Increased class sizes
  - Elimination of programs & services
  - Consider non-staff reduction options, such as supplies, equipment, field trips, etc.
  - Maintenance projects and upgrades will continue to be deferred
  - Technology upgrades will be put on hold, or remain on hold
  - Increase fees and costs for services
  - Retaining and attracting high quality staff will become even more difficult
  - Temporary solutions if referendum doesn't pass:
    - Identify what amount of fund balance can be utilized (1 year only solution)
    - Review all Federal & State Grants to understand what can be allocated toward staff salaries
    - Prepare for the next referendum opportunity

### Why are we consistently going to referendum?

- Again, balance on the tight rope of being honest about your needs without getting too political. One



possible answer could be:

- o The need for the district to continuously go to referendum, much like other districts in the state, is the product of a school funding formula that just doesn't work for many schools. The simple fact is that strict revenue caps don't allow districts to keep up with the increasing costs associated with funding the normal operations of a school district. Therefore, districts are forced into a decision, which is to reduce staff and educational programming or ask its taxpayers to provide enough financial support to maintain the staffing and programming needed to provide an excellent education to our children. A district can get out of this cycle for a short time by going to a recurring referendum. A recurring referendum permanently increases a school's revenue authority.

#### **If the referendum fails, won't my taxes go down even more?**

- Be honest but practical when addressing this question. Yes, taxes may go down, but a long-term, consistent approach to school budgeting is vital. Remember that districts need responsible, steady, and long-term stewardship. The answer also likely depends on the school district's finances.
- o Consider that a significant reduction to the district's educational programming still may not balance the state budget, and more reductions might have to be done in the future.
- o Be sure to have a graphic ready to explain how the budget is allocated.

#### **How is the current budget allocated?**

- Schools typically allocate 70-80% of their budget on personnel.

- Be sure to have a graph or image ready to breakdown the budget.

#### **How much of the current budget goes toward athletics and co-curriculars? Would it help to increase the amount that students pay?**

- Be transparent have the co-curricular budget for the district (athletics and other co-curriculars) on hand. Explain that an increase in fees might be one of the strategies if the referendum doesn't pass.
- o Note that the Board of Education has looked at fees in the past and always tries to balance providing students access to these important activities (which should be available to all students), against the level of fees that could potentially dissuade someone from participating.

#### **Schools should be run like a business.**

- Remind taxpayers that public schools accept all students that enter our doors. Many students come with higher cost needs.
- Without getting too political, note that new mandates are increasingly imposed on schools without funding provided to support them.

#### **Can busing/transportation costs be reduced?**

- Remind everyone that student transportation is required by state law.
- Explain the pros and cons of cutting or merging routes while noting these considerations all come with a substantial increase in student rider times.
- Note that due to inflation, the district is being told that bussing costs will increase next year due to labor costs, fuel prices, replacement bus costs and other typical business costs increases. Therefore, even considering a reduction in bus routes may still not decrease the budget very much.

- Again, use a specific example: 50 or 70 kids on bus is the same cost, and there are many similar costs that cannot be cut even if there are fewer kids.

#### **Can more fundraising help the budget?**

- The majority of our high school co-curricular teams currently fundraise to ensure they have the equipment and supplies they need for their season. Fundraising works for specific, one-time items that people may want but don't have the funding for. Fundraising typically doesn't work well for ongoing maintenance types of items as it is hard to get people excited about giving for a roof or HVAC system. Fundraising also does not work well for items that have ongoing costs associated with them, like staff salary or benefits.

#### **Special Education Funding**

- Note that the under funding of special education puts pressure on the overall school district budget.
- As noted by the Blue Ribbon Commission on School Funding and highlighted by research from the Wisconsin Policy Forum, Wisconsin continues to trail the nation in funding support for students with disabilities. Of all states with a reimbursement system, Wisconsin's rate of approximately 30% is the country's lowest reimbursement rate. This funding flows to support students most in need, while ensuring the schools they attend have adequate resourcing to meet their needs. In addition, under the 1975 IDEA legislation, the federal government committed to pay 40 percent of the average per pupil expenditure for special education. However, that pledge has never been met, and current funding is at just 15.7 percent.

# Key dates for referenda



**Chrissy Hamiel, Andy Phillips  
& Sarah Hanneman**  
Attolles Law, s.c.

School districts are increasingly faced with challenging budgetary issues. From time to time, school districts find themselves needing to either exceed their statutory revenue limit contained in Wis Stat. § 121.91 or borrow money to finance a capital project under Wis. Stat.

§ 67.05. In both circumstances, school districts must obtain permission from the electors via referendum before either exceeding the revenue limit or borrowing funds for a capital project. Notably, any referendum must be conducted at the spring primary or election or partisan primary or election and may occur no more than two times in any calendar year. See Wis. Stat. § 121.91(3)(a)1.

The process of conducting a referendum is littered with required notices and procedures, all of which require time. A school district's failure to strictly adhere to the statutory timeline and process may result in the district not being able to exceed its revenue limit or borrow

money. In other words, the consequences for failing to adhere to the statutory requirements are severe. The following chart contains the statutory process for conducting a referendum to exceed the revenue limit or borrow money.

As with any description of a process where significant legal consequences result from noncompliance, we encourage school districts to consult with their legal counsel early in the referendum planning process to ensure timelines, notices and procedures are met.

*Please note that the deadlines are presented below in reverse chronological order.*

Timeline to Hold Referendum at a Regularly Scheduled Election Under Wis. Stat. §§ 67.05 and 121.91 <sup>I</sup>			
Deadline	Statute	Required Action	Description of Action
Within 10 days after the election	<a href="#">121.91(3)(a)(1)</a> <a href="#">120.115(1)(b)</a>	Certify Results of Referendum to DPI	School district clerk emails copy of the Certificate of Board of Canvassers (verifying the vote tally) to <a href="mailto:Roger.Kordus@dpi.wi.gov">Roger.Kordus@dpi.wi.gov</a>
9:00 a.m. on the Tuesday after the election	<a href="#">7.53(3)(a)</a>	Canvass <sup>II</sup>	The District's Board of Canvassers must meet in open session (noticed appropriately) no later than 9:00 a.m. on the Tuesday after the election to canvass the results of the election. The canvass must be conducted according to Wis. Stat. § 7.53(3)(a).
Day after election	Per <a href="#">Reporting Instructions</a> Published on DPI's website	Notify DPI of Preliminary Results	Email preliminary results to <a href="mailto:Roger.Kordus@dpi.wi.gov">Roger.Kordus@dpi.wi.gov</a>  Include the overall tally of Yes and No votes (Do not need to break votes down by municipality).
Date of election	<a href="#">121.91(3)(a)(1)</a> <a href="#">67.05(6a)(a)(2)(a)</a>	Vote	Electors vote on resolution at the next regularly scheduled election after the resolution is adopted by school board.  Resolution is only effective if adopted by a majority of the school district electors voting at the referendum.
Day before the referendum <sup>III</sup>	<a href="#">121.91(3)(b)</a> <a href="#">10.01(2)(d)</a> <a href="#">10.06(4)(i)</a>	Publish Type D Notice <sup>IV</sup>	School District Clerk, or the County Clerk on behalf of the district, publishes Type D Notice in the <u>designated newspaper</u> on the day before the referendum.
	<a href="#">121.91(3)(b)</a> <a href="#">67.05(3)(a)(3)</a> <a href="#">10.01(2)(c)</a> <a href="#">10.06(4)(i)</a>	Publish Type C Notice	School District Clerk, or the County Clerk on behalf of the district, publishes Type C Notice in the <u>designated newspaper</u> on the day before the referendum. The Type C Notice must be published at the same time that the Type B Notice is published. The Type C Notice must be printed in the newspaper as close as possible to the portion of the Type B Notice showing the facsimile referendum ballot.
	<a href="#">121.91(3)(b)</a> <a href="#">67.05(3)(a)(3)</a> <a href="#">10.01(2)(b)</a> <a href="#">10.02(1)</a> <a href="#">10.06(4)(i)</a>	Publish Type B Notice <sup>IV</sup>	School District Clerk, or the County Clerk on behalf of the district, publishes a combined Type B Notice, incorporating the District's referendum question, in the <u>designated newspaper</u> on the day before the referendum.



# Timeline to Hold Referendum at a Regularly Scheduled Election

## Under Wis. Stat. §§ 67.05 and 121.91<sup>I</sup>

4th Tuesday before the referendum	<a href="#">121.91(3)(b)</a> <a href="#">10.01(2)(e)</a>	Publish Type E Notice <sup>IV</sup>	School District Clerk, or the County Clerk on behalf of the district, publishes Type E Notice containing absentee voting information in the designated newspaper on the 4th Tuesday before the referendum.
	<a href="#">121.91(3)(b)</a> <a href="#">67.05(3)(a)(1)</a> <a href="#">10.01(2)(a)</a> <a href="#">10.06(4)(c)</a>	Publish Type A Notice	School District Clerk publishes Type A Notice in the designated newspaper on the 4th Tuesday before the referendum.
Deadline	Statute	Required Action	Description of Action
No later than 70 days prior to the election.	<a href="#">121.91(3)(a)(1)</a> <a href="#">67.05(3)(am)</a> <a href="#">8.37</a>	<b>File</b> Referendum Question with Official or Agency Responsible for Preparing Ballots for the Election <sup>V</sup>	The question to be submitted to the referendum must be filed with each county clerk who will prepare the ballots, and any notices, on behalf of the District. The following documents should be shared with the County Clerk: <ul style="list-style-type: none"> <li>• Text of referendum questions</li> <li>• Type C Notice</li> <li>• Sample Ballot</li> </ul> All notices [Type A, B, C, D, E] should also be shared with the municipal clerks, to be posted at the polls on election day.
Within 10 days after Board votes to adopt Resolutions	<a href="#">67.05(6a)(a)(2)</a>	Notice by one of the following: <ul style="list-style-type: none"> <li>• Publish Class I Notice under ch. 985</li> <li>• Post Notice under § 10.05</li> </ul>	School District Clerk publishes notice of adoption of resolution within 10 days of the vote. Note that this step is <b>only</b> required for a referendum to borrow money under Wis. Stat. § 67.05.
	<a href="#">121.91(3)(a)(1)</a> <a href="#">120.115(1)(a)</a>	Notification to DPI: <ul style="list-style-type: none"> <li>• Date of scheduled referendum</li> <li>• Copy of Initial Resolution</li> <li>• Copy of Revenue Limit Resolution</li> <li>• Copy of Referendum Question</li> </ul>	<ul style="list-style-type: none"> <li>• School District notifies DPI of the date of the scheduled referendum using the School Finance Reporting Portal (Follow DPI Reporting Portal Instructions issued by DPI). Link to DPI School Finance Reporting Portal: (<a href="https://dpi.wi.gov/sfs/reporting/safr/overview">https://dpi.wi.gov/sfs/reporting/safr/overview</a>)</li> <li>• School District emails copy of Initial Resolution, Revenue Limit Resolution, and Referendum Question (found in Type B Notice) to Roger.Kordus@dpi.wi.gov</li> </ul>
No later than 70 days prior to the election <sup>VI</sup>	<a href="#">121.91(3)(a)(1)</a> <a href="#">67.05(6a)(a)(2)</a> <a href="#">67.05(6a)(a)(2)(a)</a>	Board Adopts Resolutions: <ul style="list-style-type: none"> <li>• Initial Resolution</li> <li>• Revenue Limit Resolution</li> <li>• Referendum Election Resolution</li> </ul>	School Board adopts Resolutions by majority vote.

<sup>I</sup>Referendums held under Wis. Stat. §§ 67.05 and 121.91 must also comply with Chapters 5 to 12 of the Wisconsin Statutes.

<sup>II</sup>The returns of the referendum election shall be canvassed by the Board of Canvassers of each municipality within the District. Each Board of Canvassers shall certify the returns of the referendum election to the District Clerk. The District Clerk and two other qualified electors of the District appointed by the District Clerk prior to the date of the referendum election shall act as the District's Board of Canvassers for the referendum election. This Board of Canvassers shall meet in open session no later than 9:00 a.m. on the Tuesday after the election to determine the result of the referendum election. The canvass shall be open to the public and the District Clerk is directed to give due notice of said meeting. No later than 4:00 p.m. on the Tuesday after the election, the District's Board of Canvassers shall complete the canvass. The Board of Canvassers shall prepare a written statement showing the number of votes cast for and against the referendum question and prepare a determination showing the results of the District's referendum. The statement and determination shall be attested to by each of the canvassers, and both shall be filed in the District office.

<sup>III</sup>The publication date for a Type A, B, C, D, or E notice may be changed as provided in Wis. Stat. § 10.04(3)(a). The publication date may need to be changed if a weekly newspaper is chosen, depending on the publication date of that weekly newspaper. The publication date also may need to be changed if notice is required on the day before an election and, due to the method of delivering newspapers, an earlier publication date may provide more effective notice.

<sup>IV</sup>When county, municipal, and school district clerks are required to publish the same notice, with identical information, in the same official newspaper, the clerks may publish one combined notice and share the cost under Wis. Stat. § 10.07(1). For a school district referendum, the district may be able to combine notices with the municipal or county clerks for the Type B, Type D, and Type E notices. The school district clerk always remains responsible for the Referendum Election Notices in the Type A and Type C notices.

<sup>V</sup>As the official or agency responsible for preparing the ballots for an election is typically the county clerk's office, the county clerk will often prepare the ballots on behalf of a school district holding a referendum consistent with a regularly scheduled referendum.

The district should contact their county clerk's office in advance to confirm whether the county clerk will be responsible for preparation of the ballots. If the county clerk is in fact preparing the ballots on behalf of the district, then the district must be sure to proof the sample ballot that is prepared by the county clerk. If the county clerk is not preparing the ballots, then the official or agency responsible for the ballots would be the school district clerk.

<sup>VI</sup>Neither Wis. Stat. § 121.91(3)(a)(1) nor Wis. Stat. § 67.05(6a) specifies a deadline by which the school board must adopt the resolutions. Rather, the deadline given by Wis. Stat. § 121.91(3)(a)(1) is that the election must be not sooner than 70 days after the resolution adopted by the board is filed as provided in Wis. Stat. § 8.37. Therefore, if a board can adopt the resolution and file the resolution as required on the same day, then the deadline for the board to adopt the resolution is technically no later than 70 days prior to the election. Similarly, under Wis. Stat. § 67.05(6a)(a)2.a., the election must not be earlier than 70 days after the board adopts the resolution. However, in either case, the more reasonable approach is for a board to adopt the resolution well in advance of 70 days prior to the election.

# Celebrating our New Members!

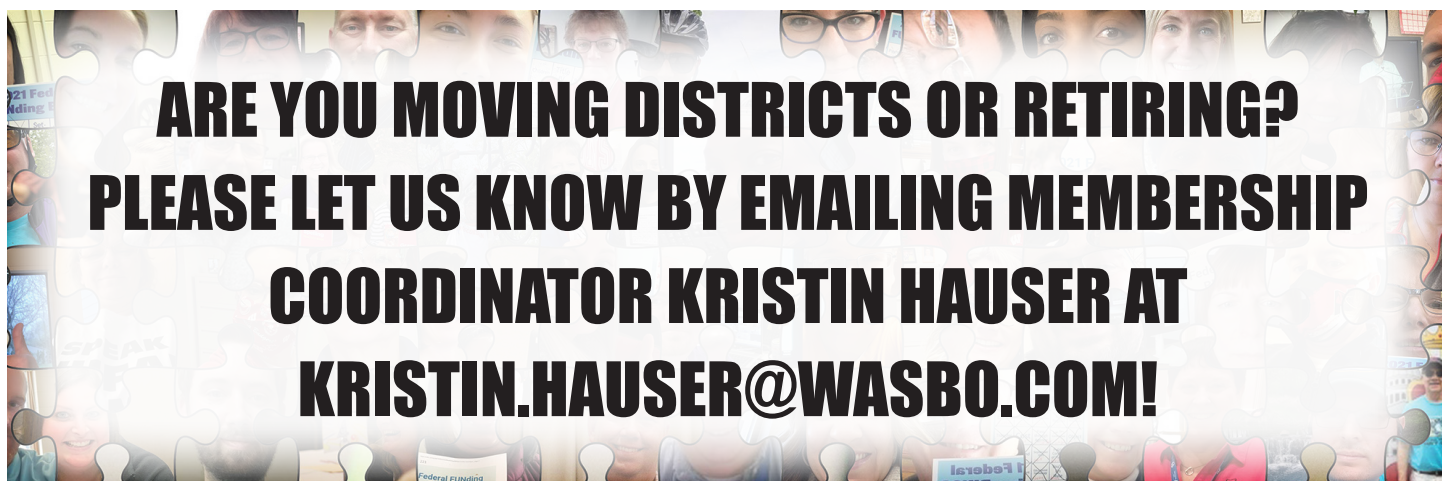
Please reach out and congratulate our new WASBO members!

## District Professionals

- **Betsy Arndt**, Secretary, Suring Public School District
- **Gina Baker**, District Accountant, School District of Superior
- **Nick Behselich**, Director of Buildings and Grounds, Lake Mills Area School District
- **Edward Bredel**, School District of Crandon
- **Danielle Breidenbach**, Facilities, School District of Menomonee Falls
- **Damian Dressler**, Evansville Community School District
- **Annemarie Engdahl**, Director of Student Policy and School Operations, Sun Prairie Area School District
- **James Farrell**, Building Engineer, Burlington Area School District
- **Derrick Hammer**, Director of Buildings and Grounds, Gale-Etrick-Trempeleau School District
- **Laura Hooper**, Facility Foreman, School District of Menomonee Falls
- **Jessica Huinker**, District Accountant, School District of Waukesha
- **Lauren Lucius**, Business Manager, Stratford School District
- **Jason Marten**, Operations Manager, Necedah Area School District
- **Marcella Matta**, Head Custodian, School District of Waukesha
- **Jonathan McBride**, Director of Finance, Amery School District
- **Bradley Mundschau**, Kettle Moraine School District
- **Colleen Nolan**, Business Official, Randall Consolidated School District Jt #1
- **Melissa Osvog**, Purchasing & Financial Specialist, Middleton-Cross Plains Area School District
- **Jackson Parker**, Director of Finance, St. Francis School District
- **Scott Radman**, Lead Maintenance Mechanic, School District of New Richmond
- **Lindsay Redetzke**, Finance Manager, Durand-Arkansaw School District
- **Deven Rodiez**, Custodian, Whittall School District
- **Mark Stauffer**, Accounting Manager, Neenah Joint School District
- **Claude Tiller**, Superintendent, Green Bay Area Public Schools
- **Jenna Wakeley**, Director of Transportation, Wautoma Area School District
- **Lana Zimmerman**, Business Services Specialist, Oak Creek Franklin Joint School District
- **Jordan Zuercher**, HVAC & Maintenance, Merton Community School District

## Service Affiliates

- **Steven Christensen**, Buildings & Grounds Operator, Monogram Appetizers
- **Rita Daniel**, Client Support Coordinator, Tarkett
- **Jillian Durfey**, Administrative Assistant, CTaccess, Inc.
- **Marty Endre**, National Accounts Manager, BELFOR Property Restoration
- **Nikki Kundert**, District Sales Consultant, Edustaff, LLC
- **Mark Landgraf**, SaltCo President, SaltCo
- **Daniel Lephardt**, Branch Manager, Restoration Systems Inc.
- **Bridget Maloney**, Controls Account Manager, Trane
- **Tosha Parish**, Territory Manager, CM Regent Insurance Company
- **Noah Salmeri**, Director-Business Operations, Huffman Keel Partners
- **John Schaefer**, Director of Operations, ACR, Inc.
- **Keith Schaetz**, Sr Business Development, Spartan Surfaces
- **Allison Simonson**, Manager, SafetyFirst Playground Maintenance
- **Andrew Smith**, Relationship Manager | Government Banking, Associated Bank
- **Jason Sparks**, Director, Turner & Townsend Heery
- **Shelby Wolff**, Primex Inc
- **Amanda Wright**, Sales Representative, Retrofit Lighting & Design





# Member Moves

## Congratulate all WASBO members on their successes!

- **Greg Benz**, Business Manager, Westfield School District to Director of Business Services, Jefferson School District
- **Ryan Cashman**, Business Manager, Randolph School District to Business Manager, Beaver Dam Unified School District
- **Jason Demerath**, Director of Business Services, School District of Fort Atkinson to Executive Director of Financial Services, CESA 2
- **Stephanie Ellwood**, Accountant, Green Bay Area Public School District to Director of Finance, School District of Beloit
- **Jason Heiman**, Manager of Athletic Flooring, Schmidt Athletic Floors to Senior Account Executive/GM Woods & Maintenance Divisions, Kiefer U.S.A.
- **Nathan Knitt**, Director of Business Services, Evansville Community School District to Director of Business Services, School District Fort Atkinson
- **Brian Krey**, Business Manager, River Valley School District to Business Manager, Adams Friendship Area School District
- **Samuel Lehman**, Business Manager, Dodgeville School District to Director of Business Services, School District of Marshfield
- **Chris Lokken**, Vice President, Employee Benefit Consultant, Johnson Financial Group to Vice President, Employee Benefits, Christensen Group Insurance
- **Brian Misfeldt**, Superintendent, School District of Bloomer to Business Manager, Altoona School District
- **Carmen O'Brien**, Business Manager, School District of Manawa to Chief Financial Officer, Wautoma Area School District
- **Janet Rosseter**, Assistant Superintendent of Operations, Sun Prairie Area School District to Director of Finance & Business Services, School District of Onalaska
- **Robert Soldner**, Assistant Director, School Financial Services, Wisconsin Department of Public Instruction to Assistant Superintendent of Financial Services, Madison Metropolitan School District
- **Veronica VanDerhyden**, Business Manager, Adams-Friendship Area School District to Business Manager, Westfield School District
- **Kristin Wilkinson**, School Business Manager, Sun Prairie Area School District to School Business Manager, Marshall Public Schools
- **David Ziegelbauer**, Business Manager, New Holstein School District to Business Manager, Howards Grove School District

# Member Retirements

## Thank you for all you've done for the students and the profession. Please keep in touch!

- **Patrick Blackaller**, Director of Finance & Operations, Rice Lake Area School District
- **Bob Borch**, Consultant, CESA #1
- **Jeff Carr**, Facilities and Safety Coordinator, Monona Grove School District
- **William Faltz**, Manager, Wisconsin Surplus Online Auction
- **Bill Foust**, Director of Buildings & Grounds, McFarland School District
- **Denise Guex**, Gresham School District
- **Rodney Huther**, Business Manager, Stratford School District
- **Tammy Lenbom**, Business Manager, Chetek-Weyerhaeuser Area School District
- **Steve Mann**, Business Manager, Cumberland School District
- **Chuck Payant**, Finance Director, Auburndale School District
- **Laura Peachey**, Business Manager, Jefferson School District
- **Cindy Reilly**, CFO, Wautoma Area School District
- **Dave Reilly**, Transportation Supervisor, Wautoma Area School District
- **Cheryl Richards**, Business Manager, Ithaca School District
- **Paul Staffrude**, School District of Maple
- **Bob Tess**, Chief Finance and Business Services Officer, Wausau School District
- **Lisa Voisin**, Managing Director, Baird
- **Rich Wagner**, Buildings & Grounds Director, Palmyra-Eagle Area School District
- **Jean Zimmer**, Business Manager, Greenwood School District

# WASBO Member

## Profile: Michael Juech



Michael Juech is the Assistant Superintendent of Operations for the Howard-Suamico School District.

### Where did you grow up?

I grew up in Cedarburg, Wisconsin.

### What Regional are you in?

I'm a proud member of the Northeast/Bay Area Regional.

### Describe your involvement with WASBO.

I am a member of the Fall Conference Planning Committee. You also can see me attending and presenting at WASBO conferences.

### Describe WASBO in one word.

Supportive.

### What makes you proud to be a WASBO Member?

The focus on helping other school business officials in a manner that helps students, staff, and the school communities.

### What made you want to work in education?

I wanted to be a teacher growing up. I enjoyed helping coach youth sports when I was in high school and education was a natural fit. I didn't know that leaving the classroom and working in various roles was something that would be in my future.

### What's your favorite part of your job?

Finding ways to help others and the variety of areas that I get to work with. Our work is often behind the scenes and seeing that work in action with students helps to highlight its importance.

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

I enjoy traveling and one of my more unique hobbies is curling.

### What's your favorite television show?

*The Office.*

### What's been your favorite part of the summer so far?

Traveling with my wife to Europe to see the Chicago Cubs play as well as taking in a Beyonce concert.

### What're you most looking forward to about the upcoming school year?

Students and staff moving into the newly renovated and constructed spaces throughout the district. While I get to see the progress often, the excitement when folks enter the spaces for the first time is incredible.



# WASBO Events Calendar

Here is a look at the conferences, workshops, and other events that make up the upcoming WASBO Event Calendar. For more information on events and regional & committee meetings, visit [wasbo.com/calendar](https://wasbo.com/calendar)

## August

**25**  
Money Talks Webinar Series  
*Virtual*  
[wasbo.com/MoneyTalks](https://wasbo.com/MoneyTalks)

## September

**6-7**  
New School Administrators &  
Support Staff Conference  
*Sun Prairie, Wisconsin*  
[wasbo.com/Custodial](https://wasbo.com/Custodial)

**14**  
WASBO Board of Directors Meeting  
*Wis. School Leadership Center, Madison*  
[wasbo.com/Board](https://wasbo.com/Board)

**27**  
WASBO CSRSM: Fundamentals of  
Risk Management  
*Virtual*  
[wasbo.com/CSRSM](https://wasbo.com/CSRSM)

**28**  
WASBO CSRSM: Handling School  
Risks  
*Virtual*  
[wasbo.com/CSRSM](https://wasbo.com/CSRSM)

**29**  
Money Talks Webinar Series  
*Virtual*  
[wasbo.com/MoneyTalks](https://wasbo.com/MoneyTalks)

## October

**4**  
Scholarship Golf & 0.0 Run  
Fundraisers  
*Quit Qui Oc Golf Club & The Osthoff*  
[wasbo.com/fall](https://wasbo.com/fall)

**5-6**  
Fall Conference  
*The Osthoff Resort, Elkhart Lake*  
[wasbo.com/fall](https://wasbo.com/fall)

**11**  
WASBO CSRSM: Measuring  
School Risks  
*Virtual*  
[wasbo.com/CSRSM](https://wasbo.com/CSRSM)

**12**  
WASBO CSRSM: Funding  
School Risks  
*Virtual*  
[wasbo.com/CSRSM](https://wasbo.com/CSRSM)

**18-21**  
ASBO International Annual  
Meeting & Expo  
*National Harbor, MD*  
[asbointl.org](https://asbointl.org)

**19-20**  
Wally Zastrow Leadership Academy:  
Your Leadership Pulse  
*Holiday Inn, Madison*  
[wasbo.com/Leadership](https://wasbo.com/Leadership)

**27**  
Money Talks Webinar Series  
*Virtual*  
[wasbo.com/MoneyTalks](https://wasbo.com/MoneyTalks)

**30-31**  
Midwest Facility Masters Conference  
*Kalahari Convention Center, Wis. Dells*  
[wasbo.com/Midwest](https://wasbo.com/Midwest)

## November

**8**  
WASBO CSRSM: Administering  
School Risks  
*Virtual*  
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**9**  
WASBO CSRSM Update Credit:  
Emerging Risks  
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**NEXT ASBO  
INTERNATIONAL  
MEETING**

**2023 Annual Meeting & Expo**  
Oct. 19-22, 2023 National Harbor, MD

**2024 Annual Meeting & Expo**  
Sept. 18-21, 2023 Nashville, TN



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more at [WASBO.com/advertise](http://WASBO.com/advertise)**

## CHECKLIST FOR SERVICE AFFILIATES

- Your WASBO contact is Ryan Silvola. For more information, email [Ryan.Silvola@wasbo.com](mailto:Ryan.Silvola@wasbo.com).
- Conference Sponsorship Opportunities WASBO is Offering:
  - New School Administrators & Support Staff Conference
  - Fall Conference
  - Midwest Facility Masters Conference
  - School Bus. Office Professionals Conference
- Join a WASBO Committee to plan conferences and WASBO's publications!
- Taking Care of Business articles and ads are due on October 15 for the November issue.
- Advertise in WASBO publications for increased visibility.
- Update your information for the Buyer's Guide, which has launched!
- Update your profile and communication preferences at [WASBO.com](http://WASBO.com) to receive updates on sponsorship and exhibitor opportunities.
- Download the WASBO GO App!



# STAY CONNECTED

## Participate on a WASBO Committee

Meet professional school colleagues and service affiliates, share ideas, enhance WASBO services and enrich your professional development. Serve on a WASBO committee — you'll do all that, and more.

Find out more at [WASBO.com/committees](http://WASBO.com/committees). Contact Kristin Hauser at [kristin.hauser@wasbo.com](mailto:kristin.hauser@wasbo.com).

## Mentorship Program

Remember yourself as someone new to school operations. How did your peers help as you navigated the first couple of years in your role? Consider becoming a mentor to those entering the field! Contact mentorship coordinators Sue Schnorr at [Sue.Schnorr@wasbo.com](mailto:Sue.Schnorr@wasbo.com) and Jill Bodwin at [Jill.Bodwin@wasbo.com](mailto:Jill.Bodwin@wasbo.com). To be a school facilities mentor or protege, contact Joe Ledvina at [jledvina@lacrossesd.org](mailto:jledvina@lacrossesd.org) or Dave Hoh at [dhoh@hgtigers.com](mailto:dhoh@hgtigers.com).

## Get Connected to Your Peers

WASBO's ConNectwork online community allows district professionals to share resources, network and ask and answer questions to their peers.

Try out the community by using your username (email

and password to access all things WASBO at [wasbo.com](http://wasbo.com). Then click on "Resources" at the top of the homepage and then ConNectwork.

## Submit an Article

Share your experience by writing an article for Taking Care of Business or WASBO Focus. Email submissions to [Ryan.Silvola@wasbo.com](mailto:Ryan.Silvola@wasbo.com).

## Download WASBO GO

Download WASBO's association app on your phone for a year-round connection to your association and fellow members. Search "WASBO GO" on your phone's App or Google Play Store.

## Interim Assignments

As WASBO members take new positions or retire, the districts they leave are left may be temporarily short-handed. In addition, many districts are in need of consulting help. If you are interested in an interim assignment, please send a one-page resume to Mike Barry at [Mike.Barry@wasbo.com](mailto:Mike.Barry@wasbo.com).

## Keep us Posted

Retiring? Contact WASBO before you leave so we can update your member type and get your new contact information. Email Kristin Hauser at [kristin.hauser@wasbo.com](mailto:kristin.hauser@wasbo.com). Changing Districts? Be sure to update your profile at [WASBO.com](http://WASBO.com) so you don't miss any communications. Call 608.249.8588 if you need help.



## More on Coaching for Mentors & Protégés

*WASBO offers a Mentorship Program which provides technical assistance and advice to **first- and second-year school business officials** relative to the myriad of duties and responsibilities that are inherent within every school business officials' job description. The mentorship program is designed to provide opportunities for new business officials. If you know of someone new in your region who could use the help of a mentor, contact WASBO's Mentorship Coordinators Sue Schnorr ([Sue.Schnorr@wasbo.com](mailto:Sue.Schnorr@wasbo.com)) and Jill Bodwin ([Jill.Bodwin@wasbo.com](mailto:Jill.Bodwin@wasbo.com))!*





**Wisconsin Association of School Business Officials**

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**WE WANT**



**TO SERVE  
ON WASBO'S  
BOARD!**

If you are a District Professional member in good standing, you are eligible to be a candidate! Those who are interested should email Associate Director Jeanne Deimund at [Jeanne.Deimund@wasbo.com](mailto:Jeanne.Deimund@wasbo.com) on behalf of WASBO's Nominating Committee!