

# WHITNALL SCHOOL DISTRICT

June 17, 2021

Senator Julian Bradley  
Room 323 South  
State Capitol  
PO Box 7882  
Madison, WI 53707

Dear Senator Bradley:

In light of the proposed education budget put forth by the Joint Finance Committee, Whitnall School District felt compelled to lay out the following budgetary concerns over the course of the next biennium. While Whitnall has successfully managed to lower the tax levy and mill rate each year since the passage of a 2018 referendum through prudent fiscal management we nonetheless face the following budgetary pressures:

- 1) Special Education Costs
- 2) Declining Membership Enrollment
- 3) Inflationary Costs
- 4) COVID-19 Impact and Response

## Special Education Costs

Whitnall has a higher percentage of special education students than many of our surrounding area school districts. We are well known for the services we provide. The services we provide come at a cost. Below is a comparison of Whitnall costs to area districts:

District	% of Student Enrollment*	Cost as a % of Budget
Whitnall	15.5%	13.8%
Greendale	11.5%	10.6%
Greenfield	11.3%	9.5%
Franklin	9.3%	9.8%
Muskego-Norway	9.5%	8.1%

\*State Average: 13.89%

Additional funding for special education would increase Whitnall revenues significantly. Per Governor Evers' budget request of 50% share of special education costs, this would bring an additional \$1,055,448 based on our 2020-2021 budget costs. This is greater than the last two years of revenue increases combined. An increase in special education reimbursement would greatly benefit all students at Whitnall School District.

## Declining Membership Enrollment

Ideally, when a district has declining enrollment, budgetary cuts can be made in staffing to match the new enrollment numbers. However, this rarely plays out in practice due to the declining membership occurring across all grade levels and not concentrated nicely into one grade level. For example, Whitnall has 7 educators at each elementary grade level (Kindergarten through 5th grade) with anywhere between 21 and 25 students per educator. If we lose 7 students per grade level, our membership would decline by 42 students. However, one less student per educator does not result in staffing cuts. We lose approximately \$462,000 in funding but can't make the appropriate staffing changes due to the nature of where the membership decline occurs.

Increases to either per pupil categorical aid or increase per member revenue within the revenue limit formula help to offset declining enrollment. Allowing districts to use membership counts prior to COVID-19 would also help offset the economic impact of a one-time event that has multi-year implications on funding.

## Inflationary Costs

Revenue increases have not kept pace with inflation. The following is Whitnall's data since 2015-2016:

Budget Year	Rev. Limit Increase	Per Pupil Cat. Aid	Member-ship	Revenue Increase (% of Total Rev.)	Inflation (CPI per WERC)	Net Difference
2015-2016	\$0.00	\$0.00	2066	0.00%	1.62%	-1.62%
2016-2017	\$0.00	\$100.00	2078	0.76%	0.12%	0.64%
2017-2018	\$0.00	\$200.00	2106	1.53%	1.26%	0.27%
2018-2019	\$0.00	\$204.00	2130	1.52%	2.13%	-0.61%
2019-2020	\$175.00	\$88.00	2154	2.00%	2.44%	-0.44%
2020-2021	\$179.00	\$0.00	2148	1.32%	1.81%	-0.49%

Over the last six fiscal years, we are net 2.25% behind inflationary increases. We are on pace for inflationary increases of nearly 3% mid-way through the current calendar year. Whether cost increases are transitory or not, these costs will significantly impact the 2021-2022 budget. Whitnall's expected expenditures for the 2020-2021 school year are about \$29,000,000. With an average 3% rise in prices for next fiscal year, we are trying to make up nearly \$870,000 in increased costs without purchasing anything additional for our students.

### The Role of Federal Funds (ESSER)

One-time funding does not alleviate the structural issues that Whitnall School District faces above nor can the funding address many of the issues per the legislation. Whitnall School District has discussed the following plan for the use of ESSER funds in order to respond to the impact of COVID-19:

Federal Legislation	Allocation	Planned Expenditures	Remaining Allocation
CARES Act	\$126,440*	<ul style="list-style-type: none"> <li>Implementation of online learning software</li> <li>A Portion of Virtual Educator Costs</li> </ul>	\$0.00
CRSSAA	\$711,901	<ul style="list-style-type: none"> <li>Reimburse Food Service Fund for lost revenue</li> <li>Remaining Virtual Educators</li> <li>Edmentum Online Learning Platform</li> <li>Mitigation Supplies</li> <li>Staffing Plan to address Learning Loss</li> </ul>	\$0.00
ARPA	\$1,598,734	<ul style="list-style-type: none"> <li>Whitnall SD will be using student data from 2020-2021 and 2021-2022 to continue to address learning loss in whatever capacity necessary (programs, additional staffing, supplies, etc.)</li> <li>Whitnall SD has a long list of facility projects that would meet the guidelines for usage in order to provide a safe/healthy environment for our students and staff</li> </ul>	Facility projects alone would exceed the dollar allocation; however, student data will drive decisions and use

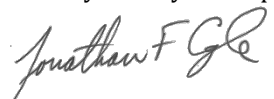
\*\$52,923 went to private schools within our District – the above is net to Whitnall

### Requests to Legislators

Whitnall School District is asking for the 2021-2023 Biennium Budget to contain the following items in order to adequately fund public education:


- 1) A \$405 increase per pupil in 2021-2022 (necessitated by 3% inflation) and \$200 in 2022-2023
- 2) Special Education funding of 66% per the 2/3 funding goal of the state for public education

Thank you for your important work in ensuring all students have the appropriate resources to be successful.


  
Jonathan F. Cagle  
School Board President


  
Quin Brunette  
School Board Vice President


  
Steven Butz  
School Board Treasurer


  
Kevin Stachowiak  
School Board Clerk

  
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School Board Member

  
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Mike Williamson  
Director of Bus. Services