



OPERATIONAL REFERENDUM

ALL MEANS ALL
EVERY DAY, IN A UNIFIED WAY

Delivering on *ALL* Means *ALL*

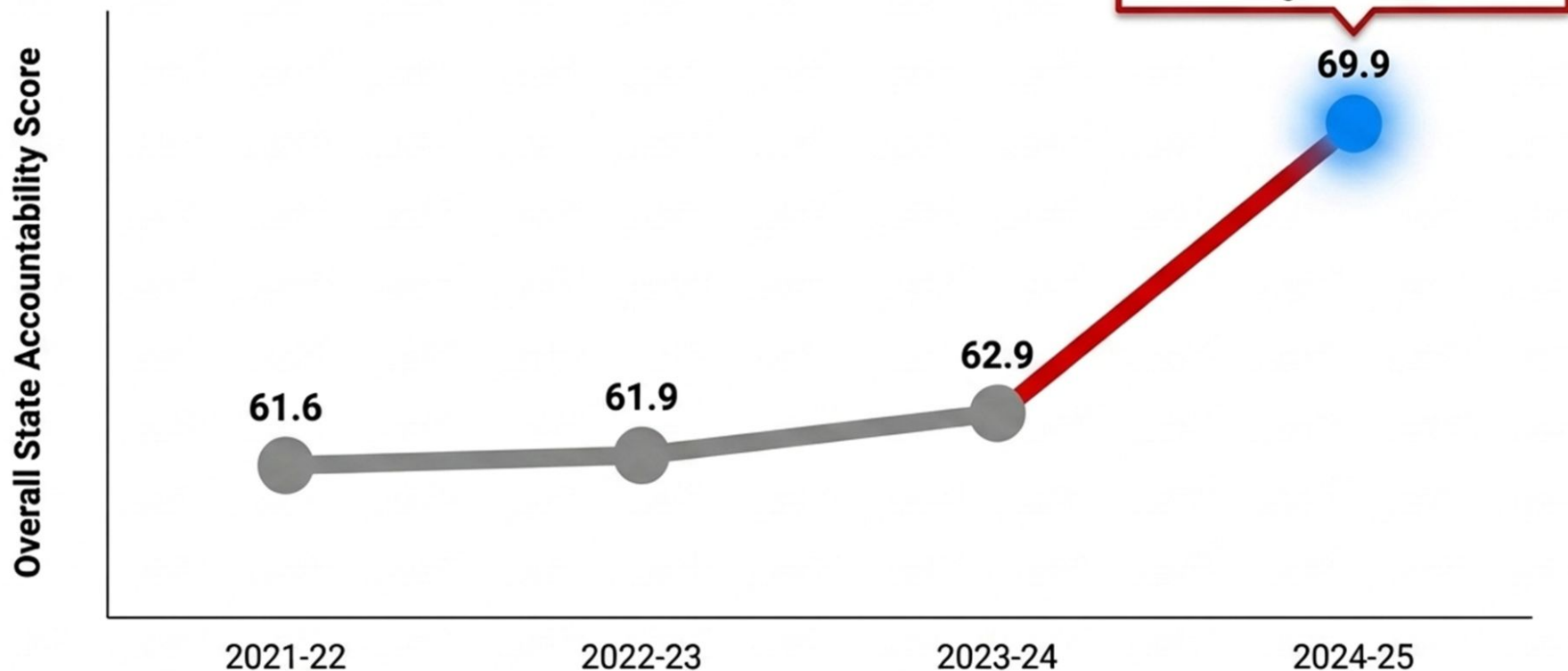
Celebrations for WUSD

- Increased student growth and achievement
- More opportunities for students to engage in workforce development
- School-based mental health supports



The **Whitewater Unified School District** is committed to an inclusive community where **ALL** foster their dreams, explore their interests, and build their futures every day, in a **UNIFIED** way.

A Clear Upward Trajectory in Overall District Performance





District Celebrations



Recognizing outstanding achievement across our schools

Lakeview



2024–25 Score:

80.8

Exceeds Expectations

STATE REPORT CARD

Lincoln



2024–25 Score:

75.5

Exceeds Expectations

STATE REPORT CARD

Washington



U.S. NEWS & WORLD REPORT • 2026

Middle School



2024–25 Score:

65.7

Meets Expectations

STATE REPORT CARD

High School



2024–25 Score:

70.8

Meets Expectations

STATE REPORT CARD

Celebrating excellence. Building momentum.

Delivering on *ALL* Means *ALL*



Strategic Priorities



Connected Community



Culture of Belonging



Social & Emotional Wellness



Future Ready Learners



Sustainable Operations

Celebrations for WUSD

- Community partnerships
- Implementation of AVID
- 4K early learning and intervention
- ***New Strategic Plan***

UWW and WUSD Partnership

UWW College Credit In High School (CCIHS)

 Year	 Courses offered at WHS	 Total Enrollments	 Credits earned	 Tuition savings
2026-2027* (Projected)	12	248	1,065	TBD
2025-2026	8	124	648	\$172,984.00
2024-2025	6	73	457	\$103,282.00
2023-2024	6	82	319	\$72,094.00

GTC and WUSD Partnership

Gateway Technical College Credit In High School

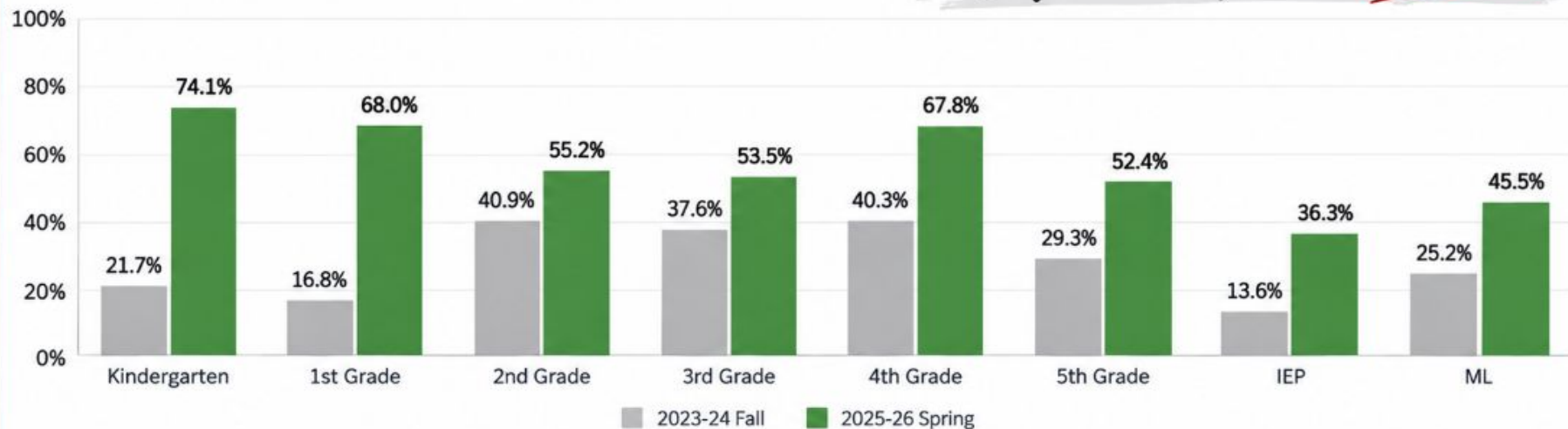
YEAR 	 TOTAL ENROLLMENTS	 CREDITS EARNED	 TUITION SAVINGS
2026-2027* (Projected)	---	---	---
2025-2026	597	1712	\$291,766.34
2024-2025	514	1451	\$234,762.00
2023-2024	73	220	\$34,436.72

Elementary Literacy Proficiency

BUILDING STRONG READERS FOR BRIGHTER TOMORROWS

LEARN.
GROW.
BELONG.

Every Grade. Every Learner. Real Progress.



KINDERGARTEN
INCREASED

+52.4

percentage points
(21.7% → 74.1%)



4TH GRADE
INCREASED

+27.5

percentage points
(40.3% → 67.8%)



ML LEARNERS
INCREASED

+20.3

percentage points
(25.2% → 45.5%)

*Progress
Creates
Possibilities*



Congratulations to these students for earning the Global Seal of Biliteracy! This certificate reflects not only their linguistic skills in two languages- English and Spanish- but also their identity, culture and voice.

We are so proud of you!

The Global Seal of Biliteracy is a formal award credentialing bilinguals' language proficiency in two or more languages. It can be used by schools or employers across the globe and enables them to quickly and easily validate the recipient's language skills in the workplace or for college credit or placement.



WISCONSIN
DEPARTMENT OF
**PUBLIC
INSTRUCTION**

GLOBAL SEAL OF BILITERACY

Types of Referendum

Operational

Operational referendums allow school districts to increase spending to cover rising infrastructure and operational costs.

Key areas funded include **staffing, services, and equipment**. (day to day)

Requires taxpayer approval to raise property taxes. If approved, access to funds is granted; if not, spending cannot be expanded.

Non-Recurring / Recurring

Non-Recurring Operational

Provides for a **temporary increase** in the school district's revenue limit.

Recurring Operational

Provides for an **ongoing or permanent increase** in the revenue limit.

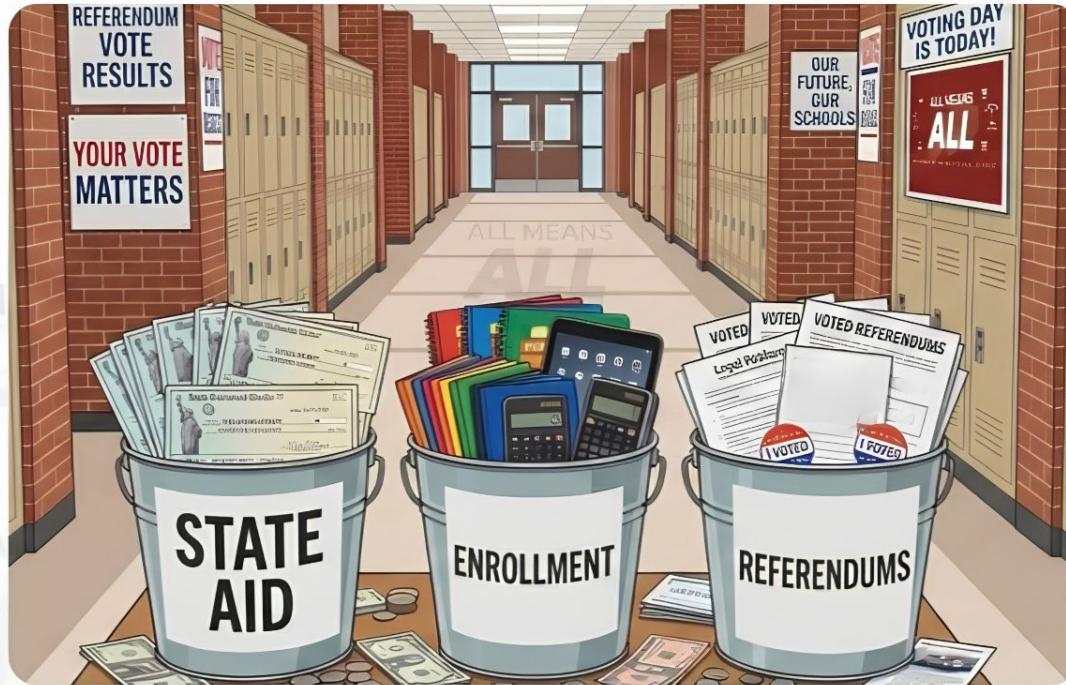
Capital

Authorizes issuing bonds and notes to finance capital projects.

- **Projects:** Buildings, additions, renovations, land & equipment acquisition.
- **Timeline:** Authority to issue debt and levy taxes for up to 20 years.
- **Revenue Limit:** Debt service payments do not count against revenue limits.

Without additional operational funding, WUSD would face difficult decisions that could directly affect students, staff, programs, and services.

School Funding Mechanisms



Our Financial Challenges

- WUSD's current \$4.4 million operational referendum **expires June 30, 2027.**
- Without renewed local funding, the district projects an estimated **\$6.9 million budget shortfall in the 2027-28** — that grows to **\$8.3 million by 2031.**
- Revenues fail to keep up with rising operational costs: **staff compensation, utilities, fuel costs, insurances (health, property & liability), maintenance and curricular resources.**



History of Referendums

Historical Operational Referenda Summary:

- **2014 – 2018:** Four-year, non-recurring, \$1.2 million
- **2018 – 2022:** Four-year, non-recurring, escalating revenue authority:
 - Year One: \$2.0 million
 - Year Two: \$2.8 million
 - Year Three: \$3.6 million
 - Year Four: \$4.4 million
- **2022 – 2026:** Four-year, non-recurring, \$4.4 million

Broken School Funding System



These financial challenges are not the result of a lack of planning. They are the result of a funding system that has not kept pace with the real cost of educating students and meeting the needs of today's schools.

Wisconsin's K-12 Spending **Falling Behind** Nationally

Per-pupil spending on K-12 education (2023 dollars)

2002 Status

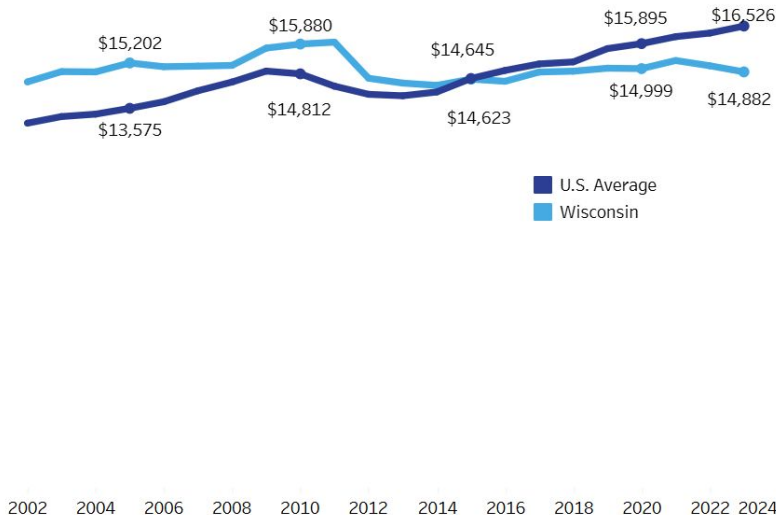
11th

11% Above National Average

2023 Status

26th

9.9% Below National Average



Source: U.S. Census Bureau

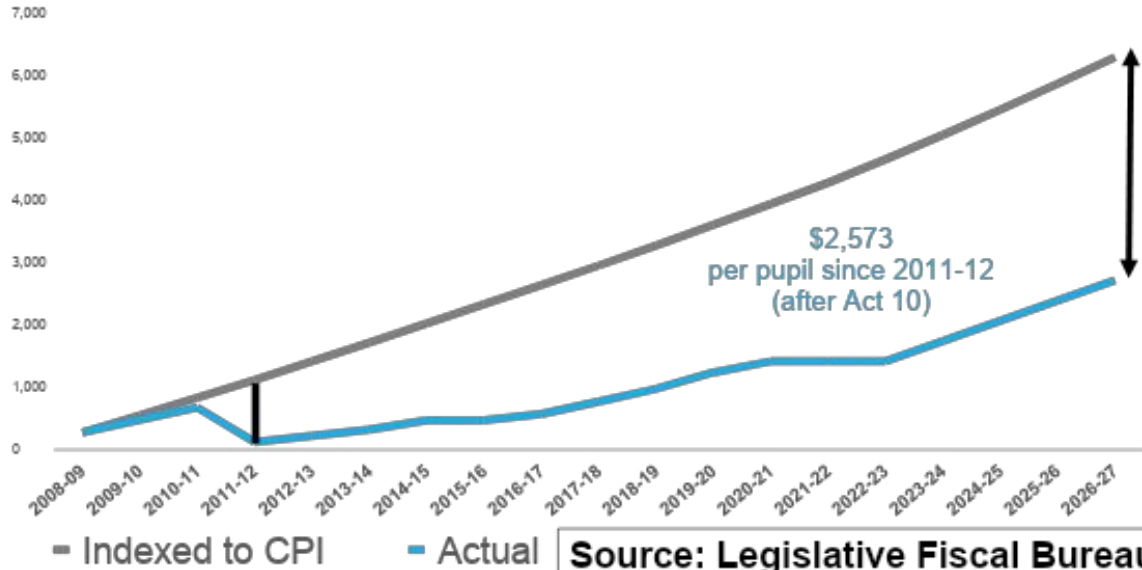
Key Takeaway: Since 2002, spending increased only **2.4% in WI** vs. **21.1% nationally**.

Impact of the State School Funding Formula



- Wisconsin school districts are primarily funded through a combination of **state aid and local property taxes**
- Each district has a **state-imposed revenue limit** that restricts operating revenue
- The revenue limit has **not kept pace with inflation and rising costs**

Annual Adjustments in School District Revenues Lag Inflation by Nearly \$3,600 since 2009



Key Finding

Cumulative gap has grown to **\$3,571 per pupil**

Implication

Buying power for each student is lower than it was in 2008-09

Source: Kava, Russ (September 12, 2025) Legislative Fiscal Bureau Memo re: Revenue Limit Per Pupil Adjustment Indexed to Inflation; WASBO Calculations

Increasing Expenses

Rising Student Needs

Student needs continue to grow, particularly in special education and mental health. WUSD receives inadequate funding for these mandated services.

Operational Costs

Costs for essential services like utilities, fuel costs & insurances continue to rise, along with other expenses beyond the district's control.

- 2026-2027: \$513,000 increase in insurance
- 2026-2027: \$491,653 2.63% increase



Reducing Expenses

The district has made difficult **cost-saving measures** to manage taxpayer dollars responsibly, including:

- **Staffing adjustments**
- **Operational changes**
- **Evaluation of contracted services**

While previous cost-saving measures have helped delay the need for additional funding, they are no longer enough to offset rising costs, limited state revenue, and growing student needs - creating operational deficits for years to come.



Responsible Stewardship

WUSD has reduced costs and improved efficiencies before asking the community for additional support.

- Continues to review staffing, benefits, operations, programs and contracts.
- Aligns resources with enrollment while protecting student opportunities.
- Prioritizes careful spending, efficiency and student needs.
- Will continue making budget reductions—even if the referendum is approved—to achieve a balanced, sustainable budget.



Current Reductions

2026-27 Budget Reductions & New Revenues Summary Sheet

ITEM NUMBER	ITEM DESCRIPTION	Cost Options	NOTES
1	Reduce all 400 & 500 budget object categories by 10%	\$150,000	Includes reduction in Fund 10 & 27 local expenditures (non grants)
2	Reduction in staff additives	\$111,215	See attachment
3	Instructional Para Middle School	\$40,000	
4	Reduction in Part-Time Spec Ed Paraprofessional	\$20,000	
5	Reduction in HS Special Ed Teaching position unfilled	\$85,000	
6	Sub savings ??? (Building Subs Only)	\$40,000	Kelly's (negotiated for them to release them to the district for no penalty)
7	Forecast 5 Analytics Software	\$9,144	
8	ECRA Software	\$2,000	
9	Instructional Para LAKEVIEW	\$46,500	
10	Instructional Para LINCOLN	\$46,500	
11	Instructional Para WASHINGTON	\$46,500	
12	Sign Now	\$2,000	Reduced down from 3,000 to 1,000 in cost
13	Reduction in full time spec ed para MS	\$40,000	
14	Reduction of one section on 2nd grade (Lincoln)	\$80,000	
15	Reduction in one section in 1st grade (Lakeview)	\$80,000	
16	Renaissance Subscriptions (STAR)	\$1,406	
SUB TOTAL Reductions		\$798,861	

Planned Reductions

- 2027-2028 - \$700,000
- 2028-2029 - \$1,000,000
- 2029-2030 - \$500,000
- 2030-2031 - \$500,000

Balancing Today's Needs and Tomorrow's Stability

- The proposal **protects student opportunities** while building a more **sustainable financial future**.
- The referendum would not eliminate difficult decisions, but it would provide **time** and **stability** to make them carefully, **transparently** and **with students at the center**.

Proposed Solution

- Operational Referendum: **Tuesday, November 3, 2026**
- Would allow the district to **exceed the state revenue limit** beginning in 2027-28
- **\$5.5 million** each year
- **Non-recurring for four years**
- The **proposed referendum** would be **\$1.1 million over the current amount.**



Ballot Question

Shall the Whitewater Unified School District, Walworth, Jefferson and Rock Counties, Wisconsin be authorized to exceed the revenue limit specified in Section 121.91, Wisconsin Statutes, by \$5,500,000 per year for four years, beginning with the 2027-2028 school year and ending with the 2030-2031 school year, for non-recurring purposes consisting of the following: maintaining student support and mental health services, maintaining comprehensive instructional and co-curricular programs, and maintaining technology, safety, and facilities infrastructure?

Proposed Solution

If Approved, the Referendum Would Help WUSD:

- Sustain essential operations and student support services.
- Maintain academic programs and learning opportunities.
- Retain and recruit high-quality staff.
- Preserve reasonable class sizes and individualized support.
- Meet the needs of students with disabilities and diverse learning needs.
- Advance priorities in the district's strategic plan.

The referendum would not restore every past program or service, but it would help protect key operations as costs continue to rise.

Tax Impact

	Budget	Forecast	
	2026-27	2027-28	Net Change
Estimated Mill Rate <u>with out</u> Operational Referendum Authority	\$6.24	\$6.09	-\$0.15
Estimated Mill Rate <u>with</u> Operational Referendum Authority. (2026-27 = \$4,400,000; 2027-28 = \$5,500,000)	\$7.97	\$8.21	\$0.24
Mill Rate Difference (<u>With vs. Without</u> Referendum Authority)	\$1.73	\$2.12	\$0.39
Cost on a \$100,000 Property Value	\$173.00	\$212.16	\$39.16
Cost on a \$300,000 Property Value	\$519.00	\$636.47	\$117.47

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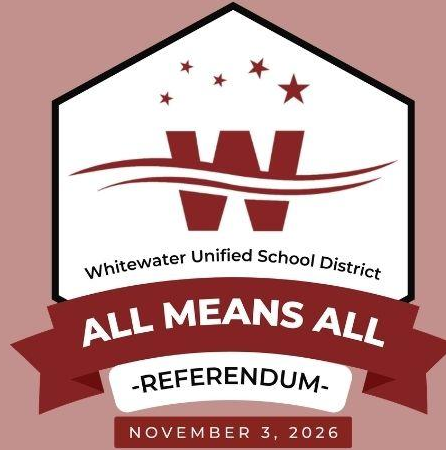
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LEARN MORE!

SCAN THE QR CODE OR VISIT:
WWW.WHITewaterREFERENDUM.ORG

