



Whitefish Bay

SCHOOL DISTRICT

2025-26 Budget Hearing



Focus Plan



Whitefish Bay
SCHOOL DISTRICT

FOCUS PLAN



VISION

An Exceptional Place to Learn

MISSION

The Whitefish Bay School District, in partnership with families and community, is student-centered with a tradition of educational excellence that:

- Supports the individual needs of the whole child in a safe, caring, and inclusive learning environment;
- Empowers students with the knowledge, skills, dispositions, and character necessary to thrive in an ever-changing, global society so that students are life, career, and college ready;
- Honors the diversity of all students and the pursuit of educational equity*.

VALUES

Educational Equity and Excellence:

We maintain high expectations for personal growth and achievement.

Tradition and Innovation:

We acknowledge the past and commit to continuous improvement.

Safety and Well-being:

We strive for a safe and welcoming environment that fosters individual and collective welfare.

Individual and Community:

We develop the talents and skills of individual learners and collaborative teams.

Stewardship and Integrity:

We serve through principled and strategic decision-making and allocation of resources.

GOALS

An Exceptional Place to...

Learn:

Every student will continuously grow to meet or exceed academic learning targets and social emotional competencies.

Work:

Every staff member will experience an environment where they are valued, developed, and supported.

Engage:

The community will be provided with opportunities to be involved in activities that promote collective growth, learning, and well-being.

*Educational Equity "means that every student has access to the resources and educational rigor they need at the right moment in their education, across race, gender, ethnicity, language, ability, sexual orientation, family background, and/or family income" (Wisconsin Department of Public Instruction, 2023).



2024-25 Fiscal Year Review

What did fiscal activity look like last year?



2024-25 FY

For the 2024-25 fiscal year, the District added \$372,967 to fund balance in the General Fund with expenditures coming in under what was budgeted.



The ending fund balance in the General Fund as of June 30, 2025 was \$23,283,625, which is 60% of General Fund expenses for 2024-25. For a public school district, fund balance is a number that represents assets minus liabilities at the end of the year. During the year, the amount of cash on hand for a district fluctuates significantly due to inconsistent revenue schedules and, as a result, some districts will need to short-term borrow to maintain cash flow. However, the Whitefish Bay School District does not have to short-term borrow and is able to avoid interest costs due to its strong fund balance percentage.



2025-26 Budget Summary

What is planned for this year?

Balanced Budget

For the 2025-26 fiscal year, a balanced budget is expected in the General Fund. The budget is balanced as a result of an increase in per pupil and special education funding as part of the 2025-27 State Biennial Budget.

Compensation Increases

An increase of 2.95% for all staff is included in the 2025-26 budget. This commitment to compensation by the School Board will help retain and attract high quality staff for the District.

Per Pupil Increase

The 2025-27 State Biennial Budget includes a per pupil increase of \$325 for 2025-26. The additional \$325 per pupil for Whitefish Bay increases the maximum amount per member the District is able to collect within the revenue limit by 2.63%.

State Aid

General Aid is currently estimated to be \$16.1 million in 2025-26, which would be an increase over last year. However, any increase would not result in any new usable revenue for the District since increases in aid are offset by the tax levy within the revenue limit.

Fund 46

A transfer of \$500,000 from the General Fund (Fund 10) to the Long-Term Capital Improvement Trust Fund (Fund 46) is included in the budget in order to plan for future capital projects.

Long-Term Debt Payments

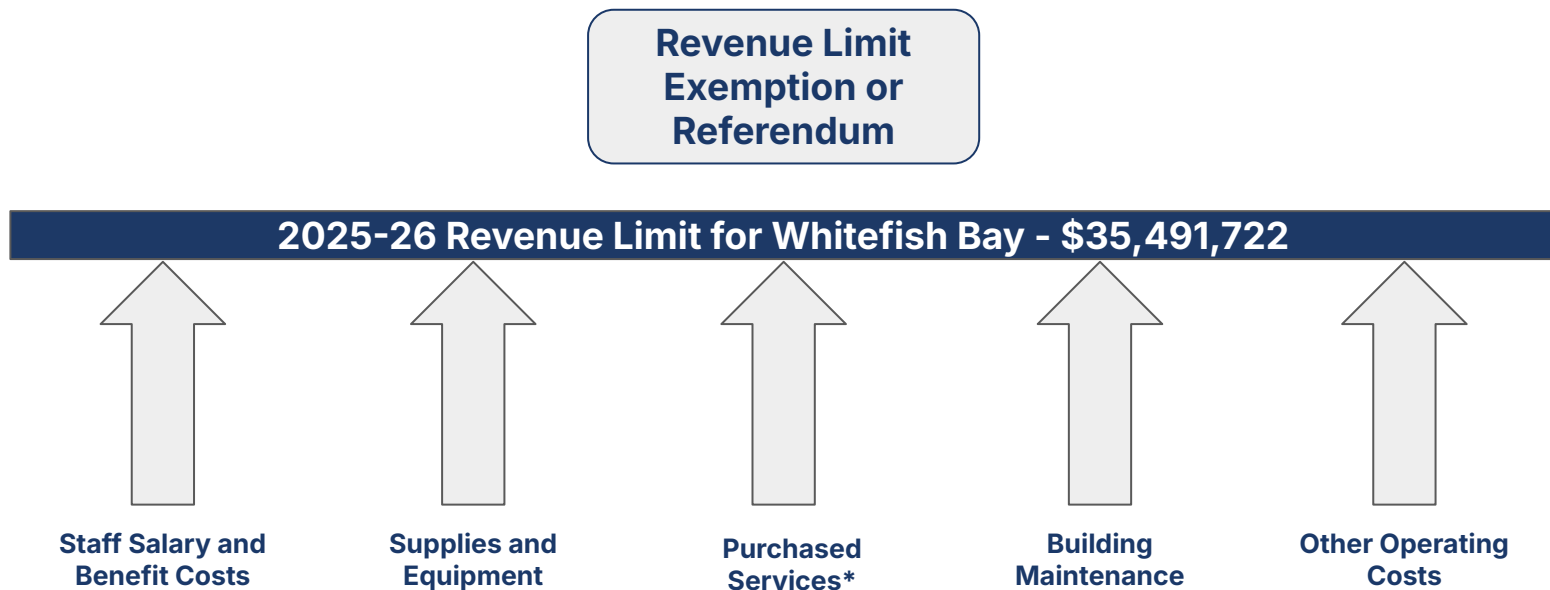
The tax levy includes the final payments for the current outstanding debt. The remaining long-term debt obligations will require a levy of \$2,080,100 in 2025-26 that will be used, along with Fund 39 fund balance, to pay off the remaining debt.

Total revenues in the General Fund are anticipated to slightly increase (less than a percent) compared to 2024-25 actuals with expenditures expected to increase by 1.22% compared to actual.



Revenue Limit

What is it and how does it impact the budget?



Established in 1993, revenue limits set a maximum amount of revenue a public school district could raise through state aid and property taxes. The maximum limit for a district can change based on membership and per pupil increases from the state. A district may only exceed the revenue limit through an approved exemption or by referendum.

*Some examples of costs for Purchased Services include utilities, software, and contracted services through a vendor.



Revenue Limit

What are the major pieces of the revenue limit?



General Aid

General Aid, or Equalization Aid, is certified every year on October 15th. Membership, property values and spending trends determine the distribution of aid per district.



Tax Levy

The other portion of the revenue limit is the tax levy. A district is not allowed to set a levy that exceeds the revenue limit unless approved through a referendum or exemption.



Revenue Limit

A complex formula is used to set the revenue limit each year. The biggest factors that can change the revenue limit are membership and per pupil changes from the state.

The revenue limit for the Whitefish Bay School District is projected to increase by \$1,029,013 in 2025-26. This additional funding within the revenue limit is due to a \$325 per pupil increase that was included in the 2025-27 State Biennial Budget. A \$325 per pupil increase represents a 2.63% increase to the maximum amount per member that the District is able to collect in funding through the revenue limit. Conversely, the Consumer Price Index (CPI), which is a number used to account for inflationary increases for staff compensation and other expenditures, increased by 2.95% this year.



State Funding

How is funding allocated?

**Academic Performance
≠
State Funding**



State Per Pupil Increases

The revenue limit can change based on per pupil increases from the state. These per pupil increases are typically part of the state biennial budget.



Membership

Membership counts occur twice per year in September and January. Membership counts are based on resident students whether they attend the district or not.

State funding is primarily driven by membership and per pupil increases from the state. Factors such as academic performance and local property values do not impact the total revenue limit for a school district. Local property wealth and spending trends can increase or decrease the amount of state aid a district can receive, but those amounts would be balanced out by the local property tax within the revenue limit.



Membership

How are students counted and how does that impact the budget?

Count Dates



Membership counts occur twice per year in September and January. Membership counts are based on resident students whether they attend the district or not.



Membership Snapshot

The two count dates provide a membership snapshot for the year. Membership is then calculated for the revenue limit using a three-year average.

Membership Trend

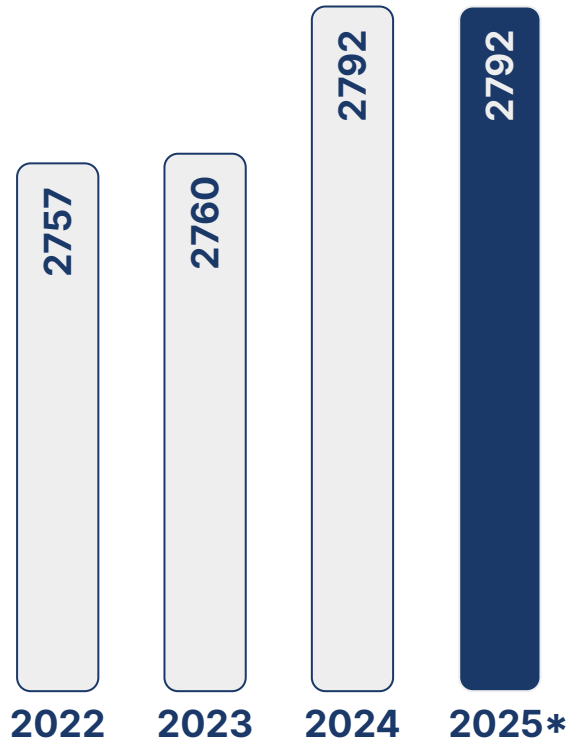


After a decrease during the COVID-19 pandemic, membership numbers have stabilized over the last three years with an increase last year.



State Average

The trend across the state has been declining enrollment. Declining enrollment has a significant impact on a district's finances.

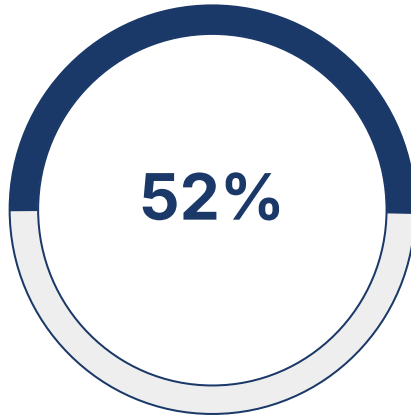


*The membership full-time equivalency (FTE) for 2025 is still an estimate at this time until the official count is conducted on the 3rd Friday of September. The estimate for this year would keep enrollment flat compared to last year when total FTE was 2,792.



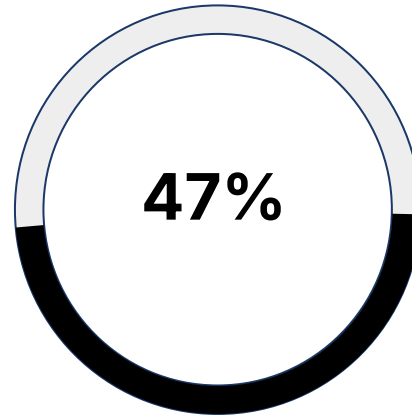
General Fund Revenue by Source

What is the source of funding?



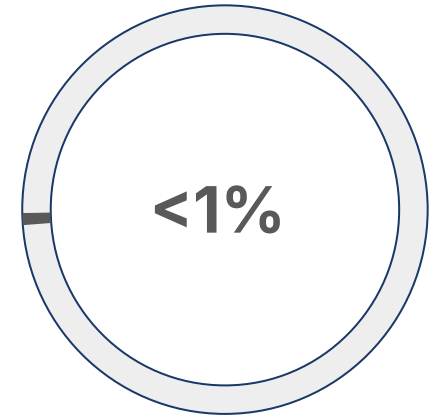
Local Sources

Local property tax levy, school fees, facility use rentals



State Sources

General Aid, various categorical aid



All Other

Federal grants, miscellaneous revenue

Revenue for public school districts in Wisconsin comes primarily from local and state sources. For the Whitefish Bay School District, revenue from local sources, such as the tax levy, is slightly higher than revenue from state sources, such as General Aid and categorical aid. Federal grants and other miscellaneous revenue make up the remaining amount of total revenue.

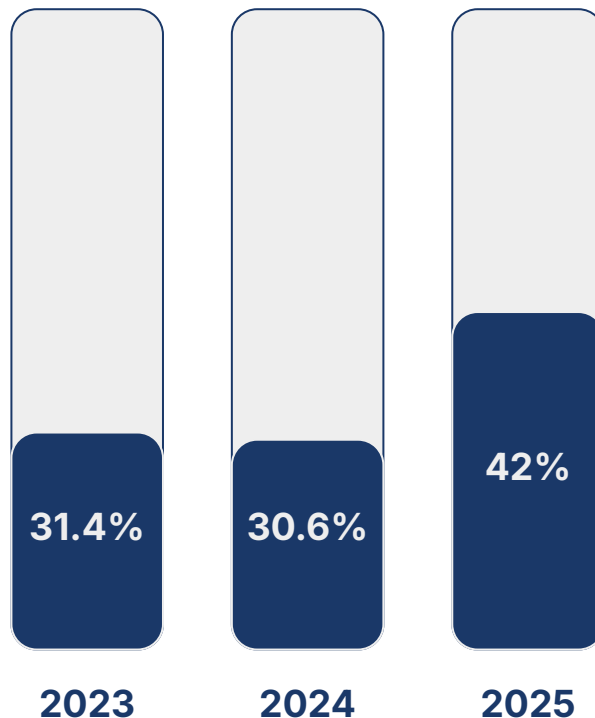


Special Education Funding

How much funding do public schools receive for special education?

- In previous years, public school districts in Wisconsin only received about 30% in funding for special education costs that are typically required as part of a student's Individualized Education Program (IEP).
- The 2025-27 State Biennial Budget includes an increase in funding for special education, which is estimated to bring the reimbursement rate to around 42% in 2025-26.
- The special education fund must balance each year so school districts must transfer from their operational budget into the special education budget to cover the shortfall in funding. **In 2024-25, the Whitefish Bay School District had to transfer \$3.59 million from the operating budget to the special education budget in order to balance.**

Special Education Aid Reimbursement Rate

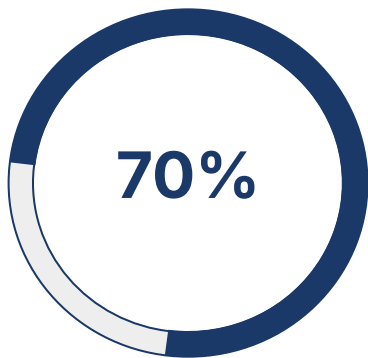


Source: Department of Public Instruction



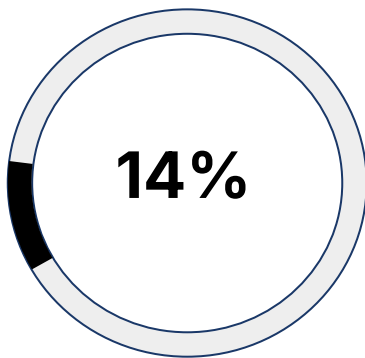
General Fund Expenditures by Object

How is funding spent?



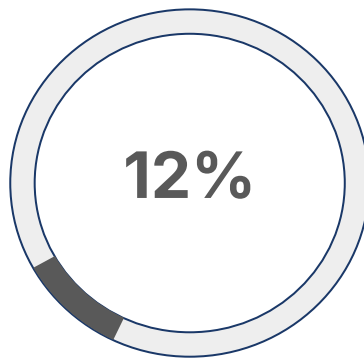
Salary and Benefits

Compensation for employees, employee benefits



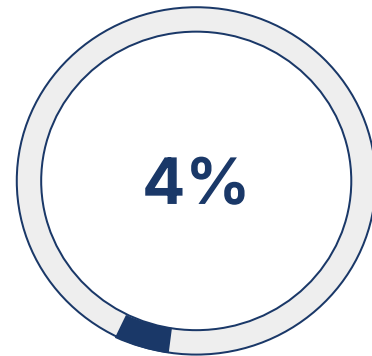
Purchased Services

Leases, utilities, technology and maintenance services



Transfers

Transfers to other funds (Special Education/Fund 27)



All Other

General supplies, capital equipment, liability insurance

In most school districts, salaries and benefits make up the majority of expenditures. In the Whitefish Bay School District, salaries and benefits represent nearly three-quarters of all the expenses in the General Fund. When the Fund 27 transfer is included, which is mostly for employee salary and benefit expenses in special education, that percentage exceeds 80%.



Teacher Compensation and Fringe Benefits

How does the average teacher compensation package compare to area school districts?

\$70,789

**2024-25 Average Teacher Salary for
Whitefish Bay**

**#22 out of 45 in CESA 1
CESA 1 Average: \$70,158**

**#9 out of 18 in Milwaukee County
Milwaukee Co. Average: \$70,527**

\$28,937

**2024-25 Average Teacher Fringe
Benefits for Whitefish Bay**

**#15 out of 45 in CESA 1
CESA 1 Average: \$28,726**

**#4 out of 18 in Milwaukee County
Milwaukee Co. Average: \$29,606**

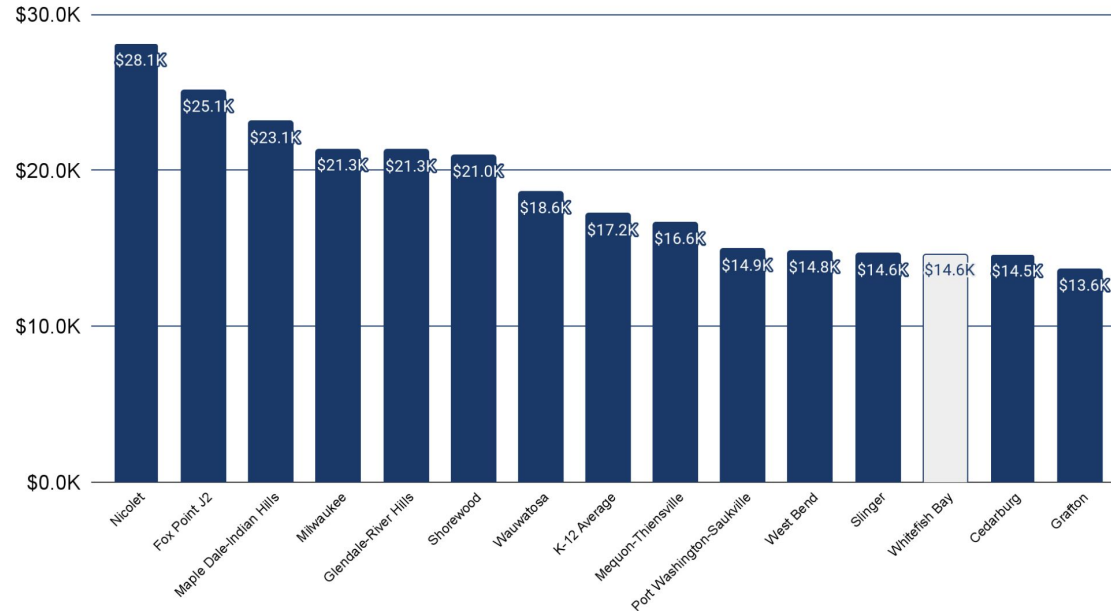
Based on 2024-25 data, the average teacher salary and fringe benefits for Whitefish Bay are average for the area. CESA 1 is an educational service agency that consists of 45 public school districts in southeastern Wisconsin. Fringe benefits can vary by district, but typically include health insurance, dental insurance, cash in lieu payments, WRS (state pension) contributions, and payroll taxes.



Comparative Cost

How do spending trends compare to local school districts?

2022-23 Comparative Cost per Member

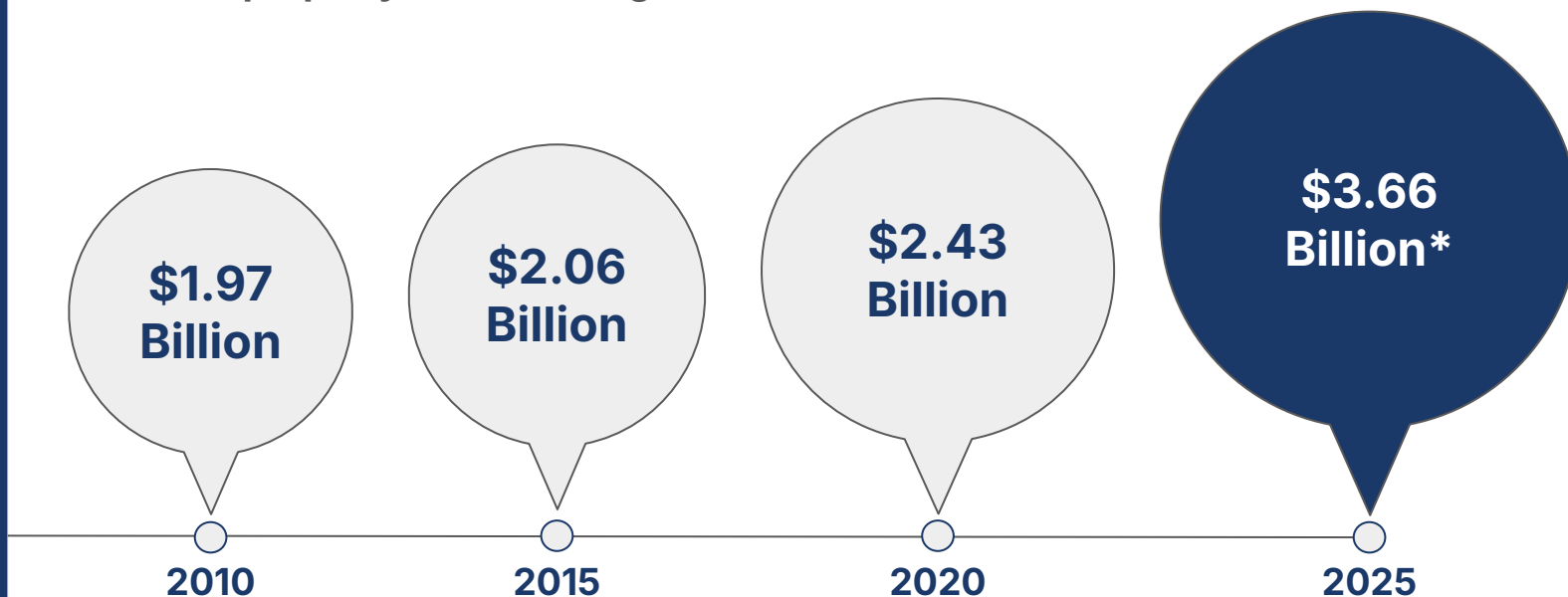


Compared to area school districts, Whitefish Bay is one of the lowest spending schools per student (member). Spending variances between schools can depend on a number of factors including number of staff, employee compensation and benefits, availability of programs such as food service and transportation, and maintenance costs.



Local Property Values

How have property values changed over time?



Property values for the Whitefish Bay School District have seen a steady rise since 2010, especially over the last five years, and are estimated to increase again in 2025 by 7.4%. Increasing property values leads to a larger tax base for a school district to administer the tax levy each year, which usually results in a decrease in the tax levy rate.

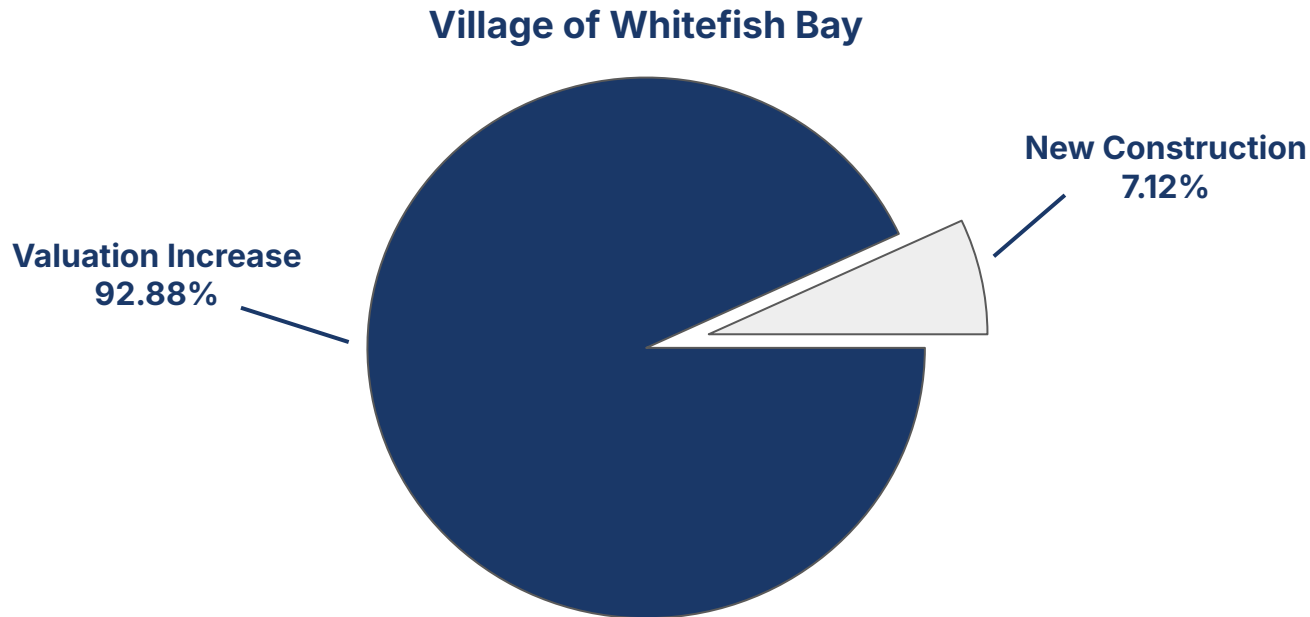
*The property valuation for the current year is an estimate until the October 1 Tax Apportionment Value Certification.

Source: Department of Public Instruction



Local Property Values

What are the sources of property value increases?



When property values increase, the two main sources of that increase are from reassessments on existing property and new construction. If the tax levy rate remains the same, a property owner could pay more in taxes if their valuation increased from last year. However, this could be offset by new construction, which grows the tax base and could potentially increase the number of taxpayers in the community.



Tax Levy Rate

What is the estimated tax levy rate for this year?



The tax levy rate for the Whitefish Bay School has decreased by over 40% within the last ten years and it is anticipated to decrease again in 2025-26.



The estimated tax levy rate for 2025-26 is \$5.86, which would be a decrease from last year's rate of \$5.92. The statewide average for the tax levy rate in 2024-25 was \$7.09.

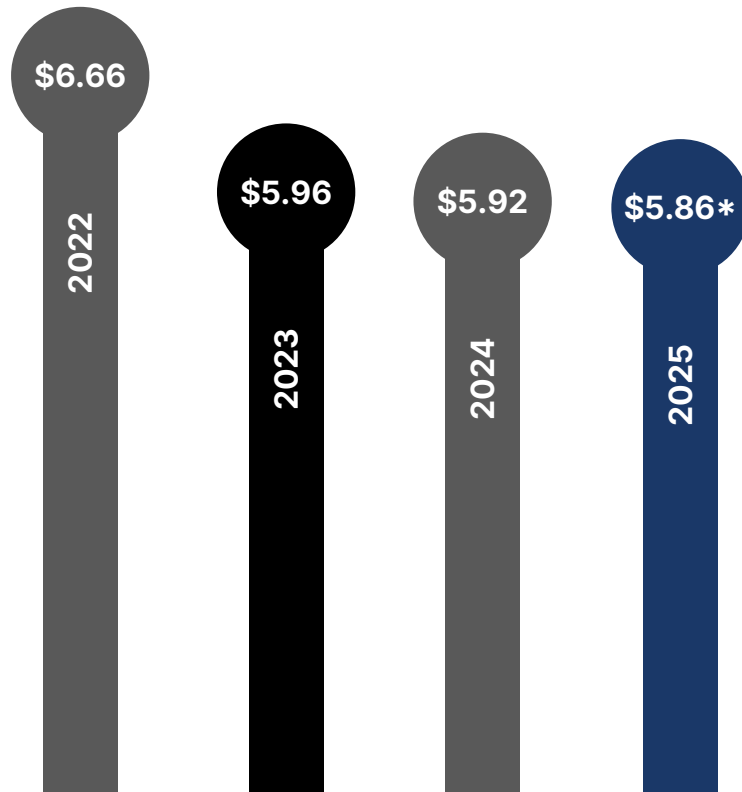


The total tax levy amount for 2025-26 is estimated to be \$21,493,882, which would be an increase of 6.45% compared to last year. However, this is also just an estimate at this time.



Included in the tax levy is \$2,080,100 for debt service payments and \$53,622 for the community service fund.

*The tax levy rate for the current year will be an estimate until General Aid is certified in mid-October.

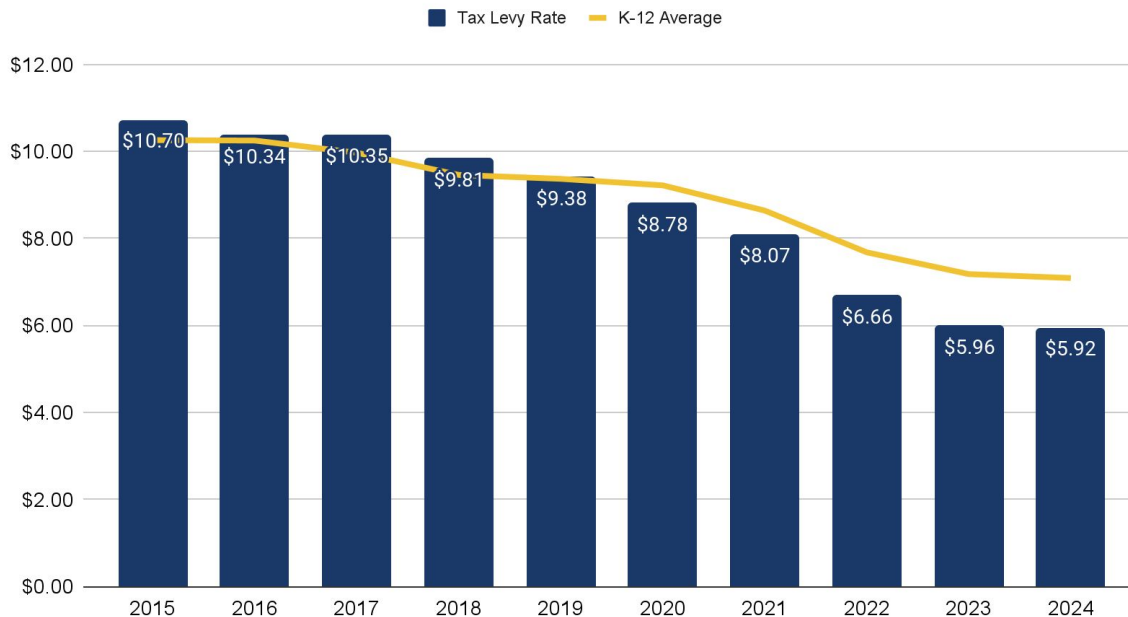




Tax Levy Rate History

How has the tax levy rate changed over the years?

Tax Levy Rate History



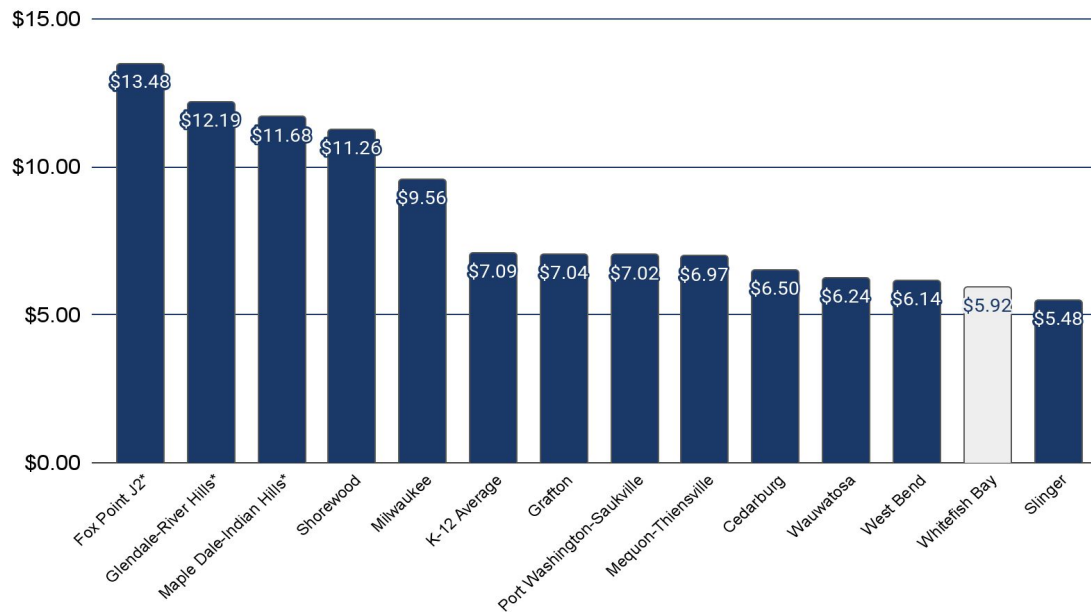
The tax levy rate for the Whitefish Bay School District has decreased by over 40% in the last ten years and has stayed below the state average in each of the last five years.



Tax Levy Rate Comparables

How does the tax levy rate compare to area school districts?

Tax Levy Rate Comparables



The Whitefish Bay School District had one of the lowest tax levy rates in the area in 2024-25 and was below the K-12 average in Wisconsin.

*Combined grade school plus Nicolet UHS (\$4.61 = \$461/\$100,000)

Source: Department of Public Instruction



Tax Levy Rate

What is the tax levy rate and how is it calculated?

Total Levy / Total Property Value per Thousand = **Tax Levy Rate or Mill Rate**

2025-26 Tax Levy Rate Calculation:

- \$21,493,882 (total tax levy) / \$3,662,396,376 (local property value) * 1,000 = **\$5.86 Tax Levy Rate**
- \$5.86 Tax Levy Rate = \$586 in property taxes on a \$100,000 home (school portion only!)
- **Actual school tax levy amount may be lower due to the School Levy Tax Credit**



The tax levy rate, or mill rate, is used to provide an estimate to homeowners about how much they can expect to pay in local property taxes based on the value of their home. The tax levy rate is an average and can vary from home to home. Beyond providing a way to estimate/calculate the school levy tax amount for the upcoming year, the tax levy rate can also be used to track trends over time as property values increase or decrease.

Tax Levy Rate

How is the tax levy rate calculated on a tax bill?

Assessed Value Land	Ass'd Value Improvements	Total Assessed Value	Ave. Assmt. Ratio	Est. Fair Mkt. Land	Est. Fair Mkt. Improvements	Total Est. Fair Mkt.
97,000	323,100	420,100	1.0020	96,800	322,500	419,300

Star in this box means unpaid prior year taxes

Taxing Jurisdiction	2023 Est. State Aids Allocated Tax Dist.	2024 Est. State Aids Allocated Tax Dist.	2023 Net Tax	2024 Net Tax	% Tax Change
MILWAUKEE COUNTY	2,436,806	2,372,707	1,770.01	1,767.13	-0.2%
VILLAGE OF WHITEFISH BAY	1,182,266	1,205,970	1,611.27	1,650.69	2.4%
WHITEFISH BAY SCHOOL DIST	18,993,159	19,027,095	1,836.76	1,939.99	5.6%
MMSD			513.09	518.25	1.0%
SALES TAX CREDIT			-461.32	-450.99	-2.2%
MATC	2,346,357	2,479,030	334.29	335.40	0.3%
Total	24,958,588	25,084,802	5,604.10	5,760.47	2.8%
First Dollar Credit			53.61	53.88	0.5%
Lottery & Gaming Credit			199.55	173.49	-13.1%
Net Property Tax			5,350.94	5,533.10	3.4%

Gross Property Tax
First Dollar Credit
Lottery Credit
Net Property Tax

5,760.47
-53.88
-173.49
5,533.10

TOTAL DUE FOR FULL PAYMENT
PAY BY **January 31, 2025**
► \$ 5,533.10

Warning: If not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty.
Failure to pay on time. See reverse.

Net Assessed Value Rate
(Does NOT reflect credits)
0.013712119

RETAIN THIS

Installments may be paid by:

2679.82 DU
1426.64 DU
1426.64 DU

Fair Market Value A

Tax Levy Rate

School Levy Credit B

Individuals' School Levy C

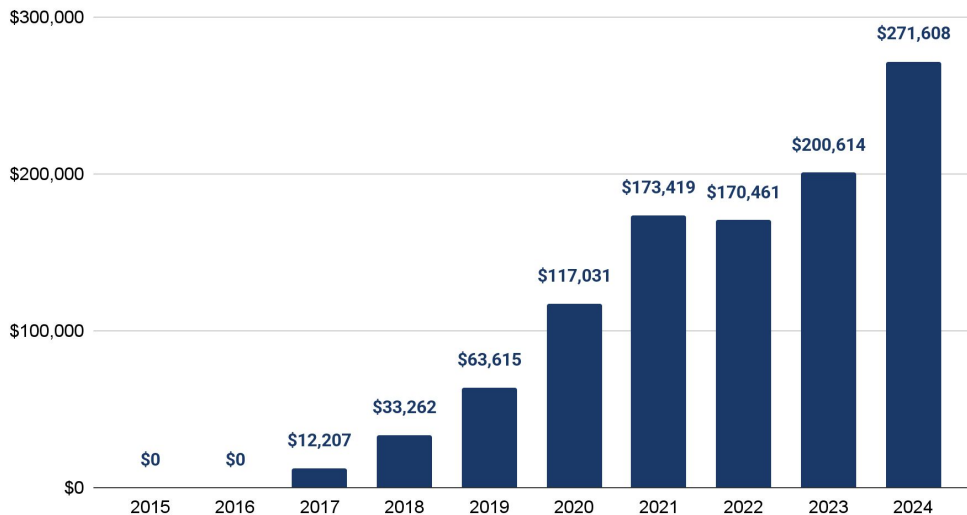
The tax levy rate for 2024-25 was \$5.92 for every \$1,000 of property value. Therefore, the calculation for this example would be \$419,300 (fair market value) multiplied by .00591581 (tax levy rate divided by 1,000) minus \$540.51 (school levy credit).



Private School Vouchers

What impact do private school vouchers have on the tax levy?

Tax Levy Adjustment for Private School Vouchers



The Wisconsin private school voucher program is funded through the tax levy of the local public school district. The local public school district will include in their levy each year the amount needed to fund the program based on enrollment and then that amount will be deducted from state aid received for the local public school district.

2025-26 Budget Hearing Recap

The fund balance in the General Fund as of June 30, 2025 was \$23,283,625, which is 60% of General Fund expenditures for 2024-25.

A balanced budget is projected in the General Fund for 2025-26 as a result of funding increases included in the 2025-27 State Biennial Budget.

While per pupil funding did increase this year by 2.63% for the District, it is still below the 2.95% increase to CPI for 2025-26.

Membership is projected to remain flat in 2025-26 compared to last year, but the official count will not be completed until mid-September.

The tax levy rate is estimated to be \$5.86 in 2025-26, which would be a decrease from the 2024-25 rate of \$5.92.



Educational Equity and Excellence



Tradition and Innovation



Safety and Well-being



Individual and Community



Stewardship and Integrity



Questions or
Comments?