



2026-27 Annual Meeting

October 5, 2026

Matt Clark, Director of Business & Finance
Amanda Davis, School Board Treasurer

Dr. Antoine Reed, Superintendent
Jewel Mucklin, Assistant Superintendent of Operations



Annual Meeting Strategic Planning Update October 5, 2026

Wisconsin School Board Week 2026

October 5-11, 2026

Thank you for your service!

Bryn Horton



Amanda Davis



Melissa Grayson



Kaleena Stephan



Diana McFarland



Dr. Isaac Sung



Colleen Uhlenkamp



Wisconsin School Board Week 2026

October 5-11, 2026

Thank you to our student members for your service!

Francisco Figueroa



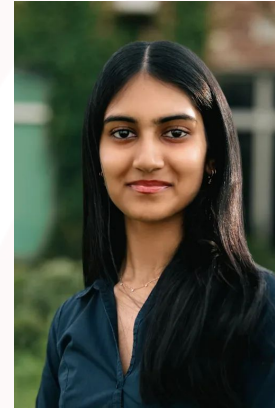
Kyler Ross



Shruti Sriram



Maha Lakshmi Kothinti



100 Days in Sun Prairie

From listening and learning to action

Listen & Learn Days 1 - 30

Listen across
our schools and
community

Identify strengths,
experiences and
opportunities

Define & Align Days 30 - 60

Turn what we
heard into
priorities

Build alignment
around shared
goals

Act & Communicate Days 60- 100

Move priorities
into action

Communicate
progress and
continue listening



We Said We Would Listen

We Did

❖ In Our Schools

Met with principals and employees, visited schools and heard directly from scholars.

❖ Across Our District

Connected with department leaders to understand strengths and opportunities.

❖ With Our Community

Listened to families and community members and launched monthly Community Forums.

❖ With Our Board

Used Board retreats to strengthen alignment and governance trust.



Our Priorities Are Taking Shape

Focused on scholar success and safety

❖ Achievement + Opportunity

Achievement and opportunity gaps should not be predictable by race or ZIP code.

- BAGS
- UDL
- Targeted Universalism
- MTSS

❖ Safe + Welcoming Schools

Strengthening systems, procedures and partnerships that support safe learning environments.

- Clear Procedures
- Community Partnerships
- Shared Responsibility



Expanding Opportunities for Scholars

More ways to access, engage and succeed

Weighted Grades

Recognizing
academic rigor
and advanced
coursework

Special Programming

Identifying and
addressing gaps
in access and
opportunity

Early Learning

Exploring
opportunities
for our
youngest
learners



Strengthening Student Support

High expectations with the right support

**TIER
1**

**Strong
universal
instruction for
every scholar**

**TIER
2**

**Targeted
support when
additional help
is needed**

**TIER
3**

**More intensive,
individualized
support**

Our Focus: Strengthening alignment across all three tiers while keeping expectations high.



Strengthening Student Support

High expectations with the right support

**TIER
1**

**Strong
universal
instruction for
every scholar**

**TIER
2**

**Targeted
support when
additional help
is needed**

**TIER
3**

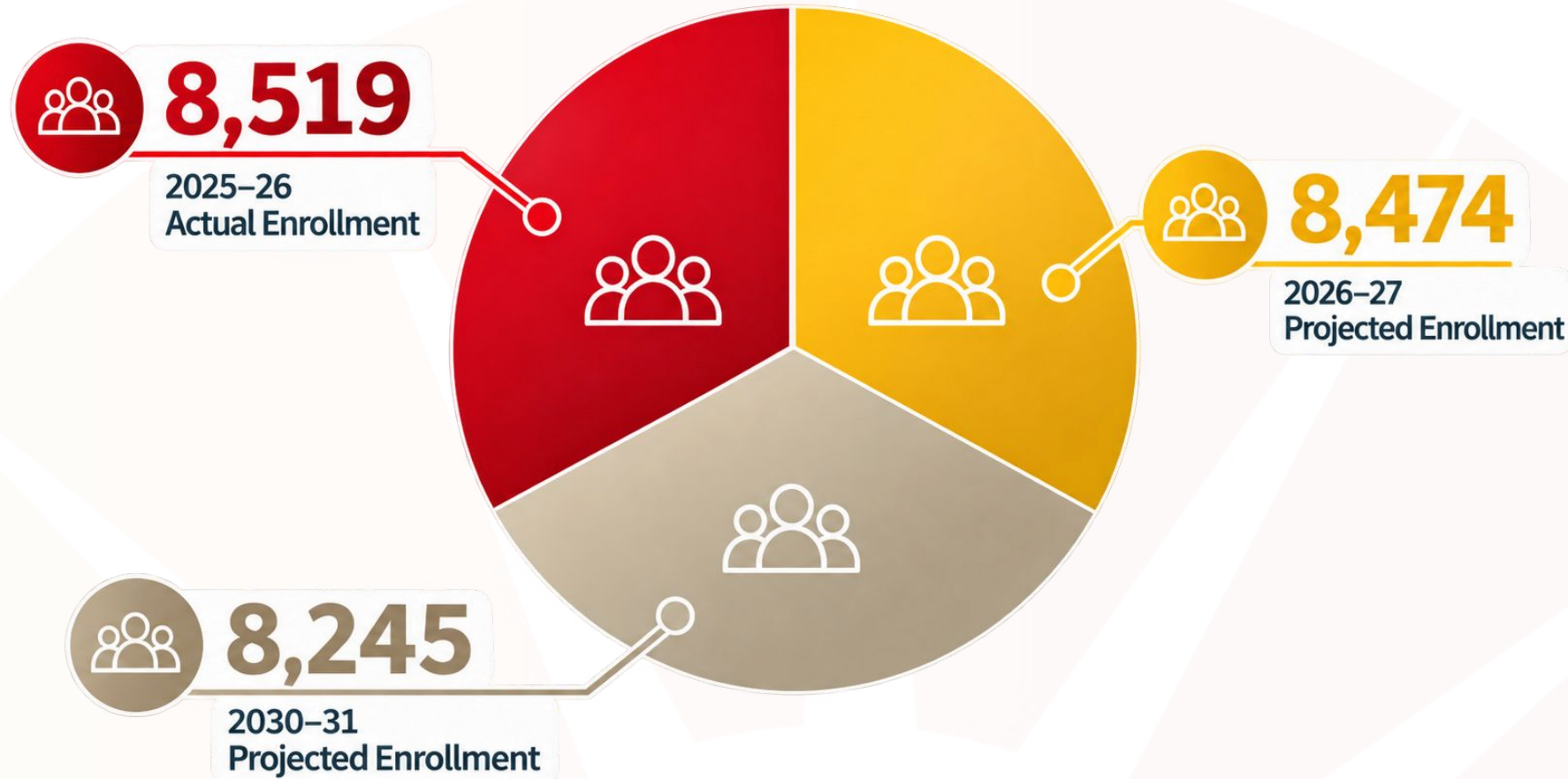
**More intensive,
individualized
support**

Our Focus: Strengthening alignment across all three tiers while keeping expectations high.



Planning for Changing Enrollment

Understanding the trends and planning ahead



Becoming the District of Choice

A place people choose — and stay

414



STUDENTS IN

+69

NET GAIN

345



STUDENTS OUT

RECRUIT

Students,
families &
employees

RETAIN

Create
reasons to
stay

RESPOND

Meet changing
needs



Supporting the Work Sustainably

Aligning resources with our priorities

State Funding

Navigating a
changing state
funding
environment

District Resources

Directing
resources
toward our
greatest needs

New Opportunities

Exploring
partnerships
and additional
funding sources

Our budget should reflect what we say matters most.



Heard | Clear | Consistent

Moving forward with purpose



Agenda

- ❖ Key Formulas
- ❖ 2026-27 Revenue Assumptions
- ❖ 2026-27 Expenditure Assumptions
- ❖ Projected Tax Levy & Mill Rate
- ❖ Next Steps



Key Formulas



Key Formulas: Revenue Limit Calculation

- ❖ Determines the total revenue a district can receive from state aid and property taxes.
- ❖ Resident membership is finalized after the Third Friday in September pupil count.

$$\begin{array}{ccccc} \text{Resident} & & & & \\ \text{Membership FTE} & \times & \text{Revenue Limit \$} & = & \text{Revenue Limit} \\ \text{(3 year avg.)} & & \text{per pupil} & & \text{Authority} \end{array}$$



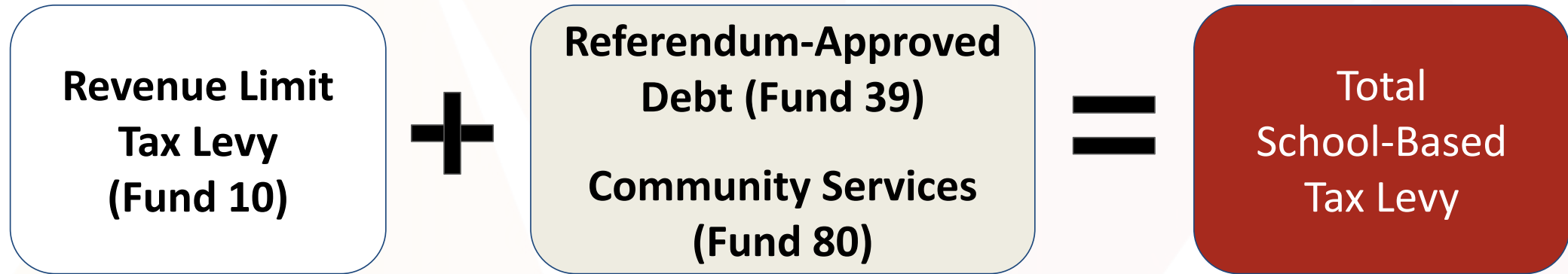
Key Formulas: Tax Levy Calculation

- ❖ Determines the split between state aid and property taxes.
- ❖ State aid is finalized October 15th.
- ❖ More state aid provides property tax relief, not additional revenue.

$$\begin{array}{|c|} \hline \text{Revenue Limit} \\ \text{Authority} \\ \hline \end{array} - \begin{array}{|c|} \hline \text{Equalization Aid} \\ \text{\& Other Aid} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Revenue Limit} \\ \text{Tax Levy} \\ \hline \end{array}$$



Key Formulas: Tax Levy Calculation



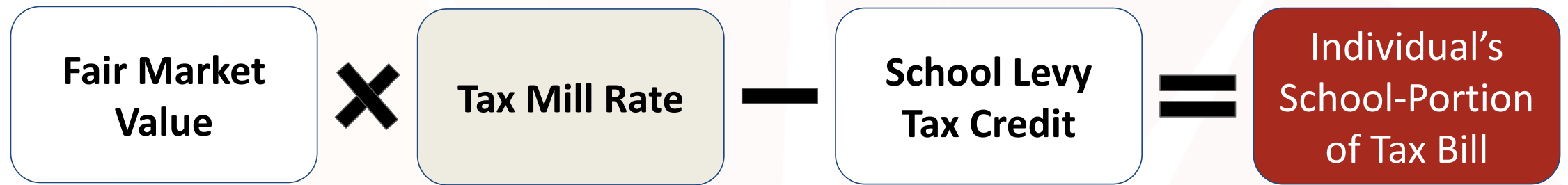
Key Formulas: Mill Rate Computation

- ❖ Equalized property values are finalized October 1st.
- ❖ Equalized value represents fair market value determined by the Department of Revenue.

$$\begin{array}{c} \text{Total} \\ \text{School-Based} \\ \text{Tax Levy} \end{array} \div \begin{array}{c} \text{Equalized} \\ \text{Property Values} \end{array} \times 1,000 = \begin{array}{c} \text{Tax Mill Rate} \end{array}$$



Key Formulas: Tax Bill Computation



2026-27 Revenue Assumptions



Enrollment

- ❖ Enrollment is a major driver of district revenues and expenses.
- ❖ During the February presentation, UW-APL projected a decline of **45** students next year.
- ❖ To remain conservative, the budget assumes a decline of **150** students.

$$\begin{array}{|c|} \hline \text{Resident} \\ \text{Membership FTE} \\ \text{(3 year avg.)} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Revenue Limit \$} \\ \text{per pupil} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Revenue Limit} \\ \text{Authority} \\ \hline \end{array}$$

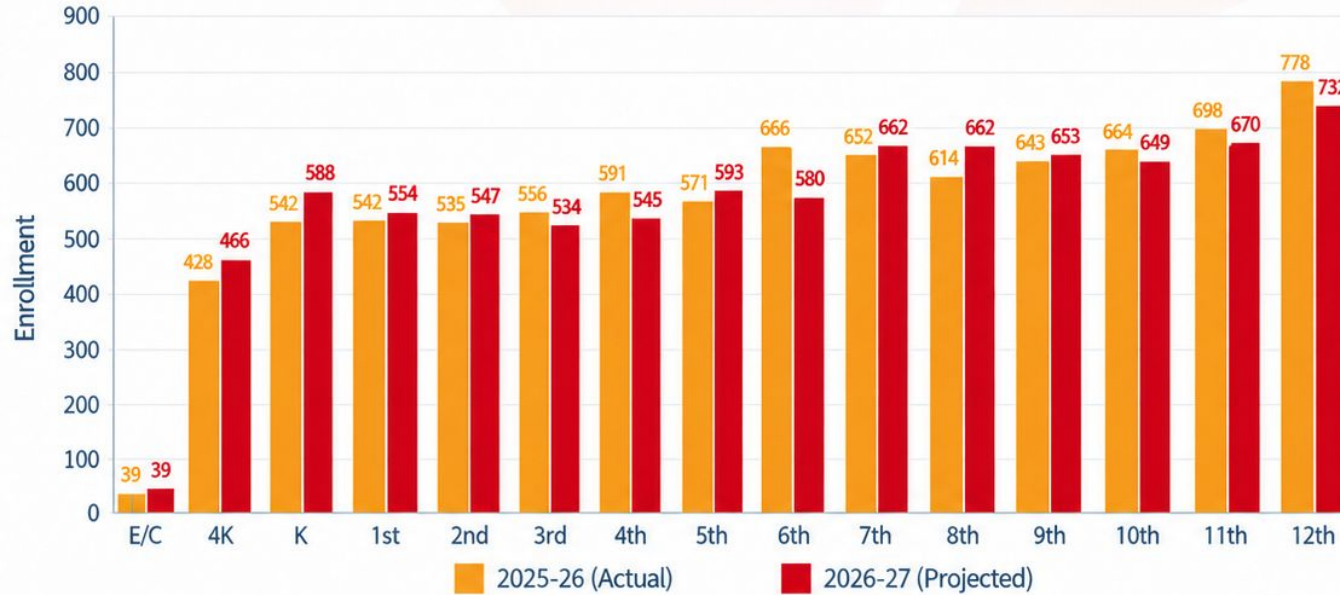




Enrollment by Grade

Actual Enrollment vs. Projected Enrollment (2025-26 vs. 2026-27)

Futures depend on us...every child, every day.



Difference
(26-27 - 25-26)

0 +38 +46 +12 +12 -22 -46 +22 -86 +10 +48 +10 -15 -28 -46

Grade	2025-26 Actual	2026-27 Projected	Difference
E/C	39	39	0
4K	428	466	38
K	542	588	46
1	542	554	12
2	535	547	12
3	556	534	-22
4	591	545	-46
5	571	593	22
6	666	580	-86
7	652	662	10
8	614	662	48
9	643	653	10
10	664	649	-15
11	698	670	-28
12	778	732	-46
Total	8,519	8,474	-45

8,519

Total 2025-26 Enrollment
(Actual)

8,474

Total 2026-27 Enrollment
(Projected)

-45

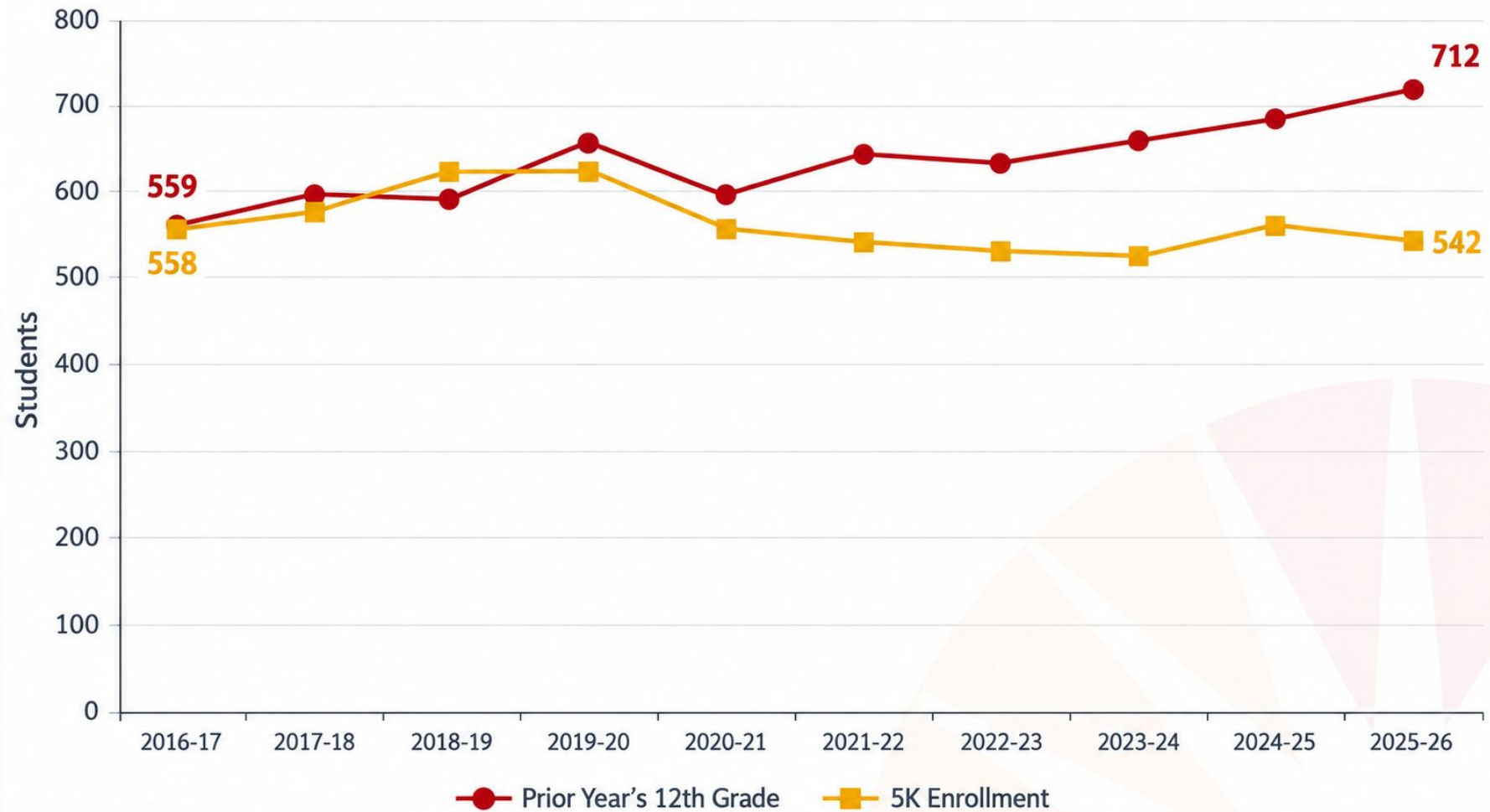
Difference
(26-27 - 25-26)



This comparison assumes
every student in our system
showed up to school on the
3rd Friday in September.



Kindergarten Replacement Trend



Revenue Limit Per Pupil \$

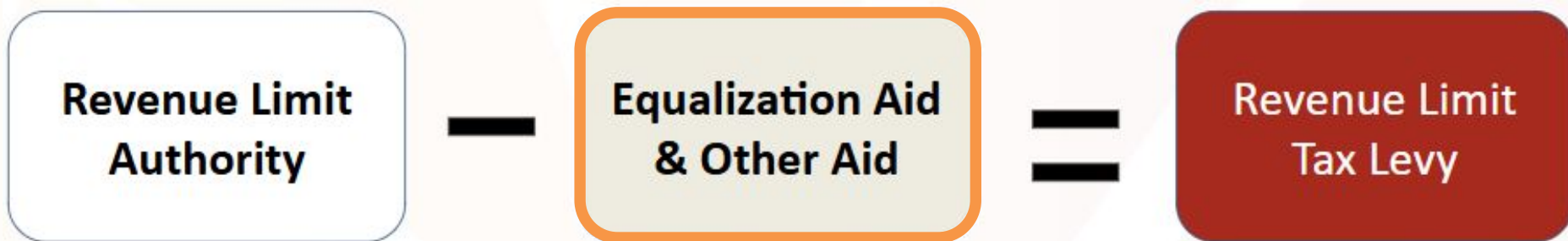
- ❖ In 2023, Governor Evers used his partial veto power to lock in a \$325 per-student annual funding increase for the next 400 years.
- ❖ This increase is included in the 2026-27 budget assumptions.

$$\begin{array}{ccccc} \text{Resident} & & & & \\ \text{Membership FTE} & \times & \text{Revenue Limit \$} & = & \text{Revenue Limit} \\ \text{(3 year avg.)} & & \text{per pupil} & & \text{Authority} \end{array}$$

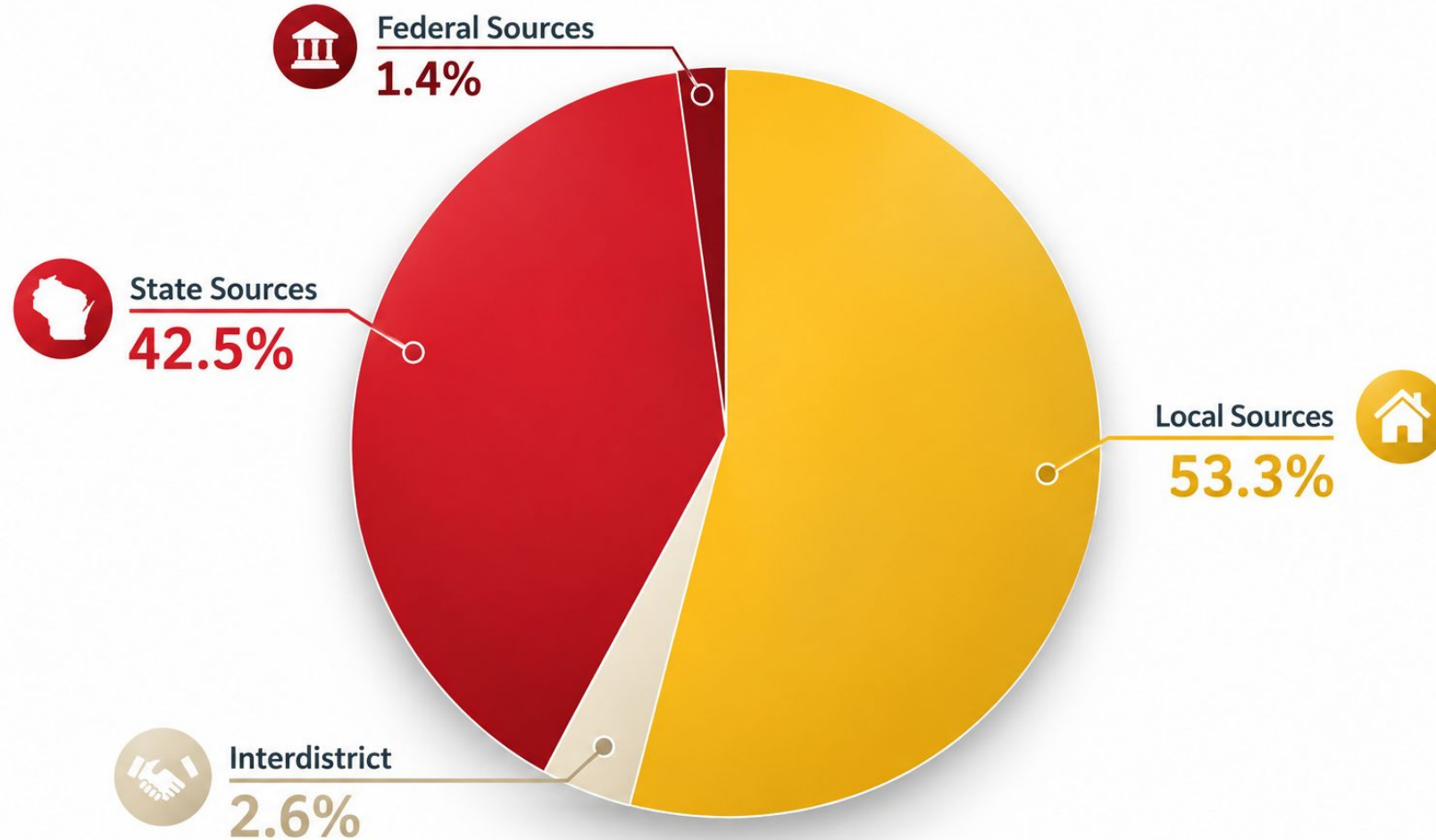


Equalization (State) Aid

- ❖ The annual DPI state aid estimate was released on July 1st. The estimate projects SPASD will receive **\$63,320,334** in state aid, an increase of **2.92%** over 2025-26, and **\$146,939** more than the estimate included in the first draft of the budget presented in June.
- ❖ The increase is driven by spending levels, property wealth, and statewide district spending.



26-27 General Fund Revenues



Federal Funding Shortfall

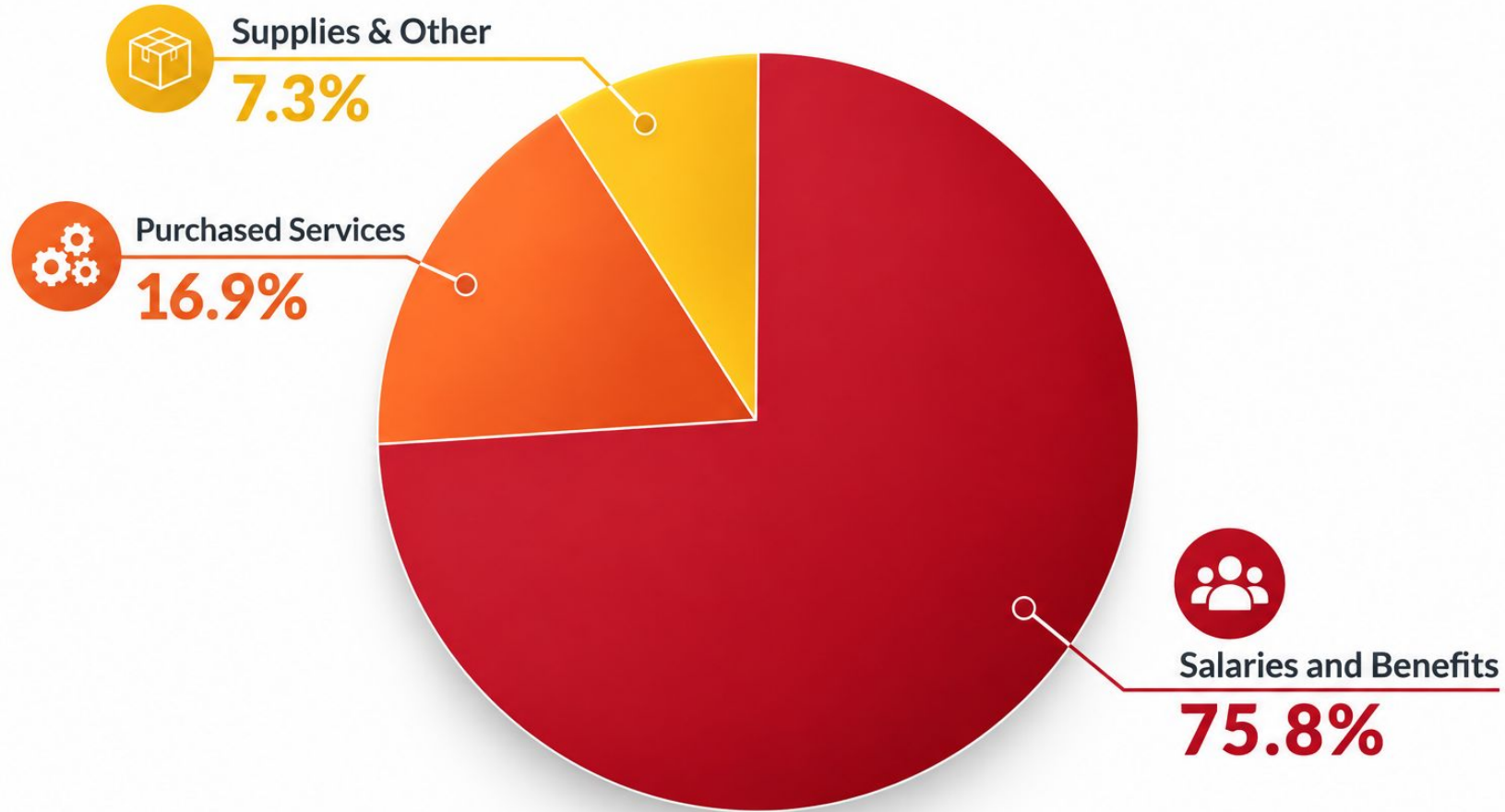
- ❖ Title I & IV funding for 2026-27 is projected to decrease by \$157,000, reducing federal support for our highest-need schools and students.
- ❖ Most Title I & IV funds support staffing at our Title elementary schools, making this reduction significant.
- ❖ A one-year “band aid” solution uses General Fund support and non-classroom budget reductions to cover the shortfall.
- ❖ This is not a sustainable long-term strategy, and funding will continue to be monitored for 2027-28 planning. This could include use of 2024 operating referendum funds. But if other funds cannot be found, these support positions may need to be reduced.



2026-27 Expenditure Assumptions



26-27 General Fund Expenditures



2026-27 Staffing

- ❖ Staffing levels are primarily determined by student enrollment and class size guidelines. As of September 17, the 2026-27 budget includes a net reduction of 2.0 professional educator FTE.
- ❖ The professional educator FTE reductions were achieved through attrition, with vacant positions and natural changes to align staffing levels with enrollment and budgetary needs, avoiding layoffs.
- ❖ As of September 17, no staffing increases for other employee groups are included in the 2026-27 budget.
- ❖ CPI-U, which is a key measure of inflation has been set by the Wisconsin Employment Relations Commission at 2.63%.



Budgeted Compensation Commitment

- ❖ **Salary and benefits are a matter reserved for Board action**
- ❖ Professional Educators:
 - The budget includes a 2.63% salary increase along with an additional 1.0% increase in compensation for teachers who complete 24 hours of professional development.
 - This amounts to a total estimated salary increase of 3.63%.
 - Salary increases for professional educators are subject to the bargaining process with the Sun Prairie Education Association in late summer / early fall.



Budgeted Compensation Commitment

❖ Support Staff:

- The budget includes a 2.63% COLA (Cost-of-Living Adjustment) increase and an opportunity for a PD increase.
- The total estimated salary increase would be 3.63%.

❖ Administrative Support:

- The budget includes a 2.63% COLA (Cost-of-Living Adjustment) increase and an opportunity for a PD increase.
- The total estimated salary increase would be 3.63%.

❖ Administrative:

- The budget includes a 2.63% COLA (Cost-of-Living Adjustment) increase and an opportunity for a PD increase.
- The total estimated salary increase would be 3.63%.

Budgeted Benefits Commitment

- ❖ Health Insurance: Current budget shows increase of 11.5% (5.75% within this fiscal year due to January 1 renewal). Final increase to be determined by School Board.
- ❖ Dental Insurance: Projected to go up 5% increase on January 1, 2027.
- ❖ WRS: Projected for 0.1% increase.



Class Sizes

- ❖ Class size guidelines (non-Achievement Gap Reduction - AGR):

Grade	Class Size
Kindergarten	16-20
1st Grade	17-21
2nd Grade	18-22

Grade	Class Size
3rd Grade	21-25
4th Grade	22-26
5th Grade	23-27

- ❖ Middle school average ratio: 26:1
- ❖ High school average ratio: 25:1





✓VOTE NOV. 5
OUR COMMITMENT TO
OUR STUDENTS
OUR STAFF
OUR COMMUNITY

Proposed Uses of 2024 Referendum Funds

November 2024 Referendum

Referendum Question is to increase our annual budget by no more than \$25M Phased in Over 5 yrs



PROVIDE EDUCATIONAL PROGRAMMING

OUR MISSION: To inspire and prepare every child, every day, by providing relevant, engaging, and innovative learning experiences in and out of the classroom.

\$4 million



STRENGTHEN COMPETITIVE STAFF COMPENSATION & BENEFITS

OUR GOAL: To recruit and retain the best staff.

\$7 million



STABILIZE OPERATING EXPENSES

OUR RESPONSIBILITY: To remain good stewards of our communities' investment in the finances and facilities of the district.

\$14 million

Sun Prairie Area School District | REFERENDUM 2024

Expand Dual Credit



PROVIDE EDUCATIONAL PROGRAMMING
OUR MISSION: To inspire and prepare every child, every day, by providing relevant, engaging, and innovative learning experiences in and out of the classroom.

\$4 million

❖ Double enrollment in Madison College STEM Academy

➤ Rationale:

- Further investment in a successful, named equity strategy
- Infrastructure exists to support students
- Provides enrollment opportunities for students who would have been previously waitlisted
- Aligned to SR-3 measures

Be future-focused and skilled in long-range goal setting for their education, college, careers, and life

Percent Participation in College Readiness/ Workplace Learning

Percent of High School students successfully passing SP30 (Academic & Career Planning)

Self Concept: Goal Setting

❖ Estimated Costs: \$200,000 in 2026-27 (\$3,272,800 remaining to be allocated)

Staff Compensation



**STRENGTHEN COMPETITIVE STAFF
COMPENSATION & BENEFITS**
OUR GOAL: To recruit and retain the best staff.

\$7 million

- ❖ Hold \$1M in roll-in funds in reserve for any compensation or benefits adjustments during 2026-27
 - Rationale:
 - Uncertain health insurance renewal for January 1, 2027
 - Adjustments resulting from hourly support and admin support staff wage study during 2025-26 and 2026-27
 - Need to monitor pay increases from other districts
- ❖ **Estimated Costs: \$1,000,000** *(\$2,000,000 remaining to be allocated)*



2024 REFERENDUM

FIVE-YEAR PHASE-IN PLAN



PROVIDE EDUCATIONAL PROGRAMMING

Inspire and prepare every child through relevant, engaging, and innovative learning experiences.

\$4
MILLION
TOTAL



STRENGTHEN STAFF COMPENSATION & BENEFITS

Recruit and retain the best staff.

\$7
MILLION
TOTAL



STABILIZE OPERATING EXPENSES

Remain good stewards of our community's investment.

\$14
MILLION
TOTAL

TOTAL REFERENDUM AMOUNT: \$25 MILLION

FUTURES DEPEND ON US, EVERY CHILD, EVERY DAY.

FUNDS ALLOCATED TO DATE

Five-Year Phase-In Plan (Updated)

Category	24-25	25-26	26-27	Total Allocated (to date)	Remaining (to be allocated)
 Educational Programming	\$0	\$472,800	\$200,000	\$672,800	\$3,327,200
 Compensation / Benefits	\$3,000,000	\$1,000,000	\$1,000,000	\$5,000,000	\$2,000,000
 Operating Expenses (Budget Deficit)	\$0	\$6,500,000	\$2,500,000	\$9,000,000	\$5,000,000
Total	\$3,000,000	\$7,972,800	\$3,700,000	\$14,672,800	\$10,327,200

PROGRESS TOWARD FULL INVESTMENT

\$14.7M of \$25M allocated to date



\$10.3M

remaining to be phased in
over the next two years (27-28 and 28-29)

Fund 10 Operating Budget

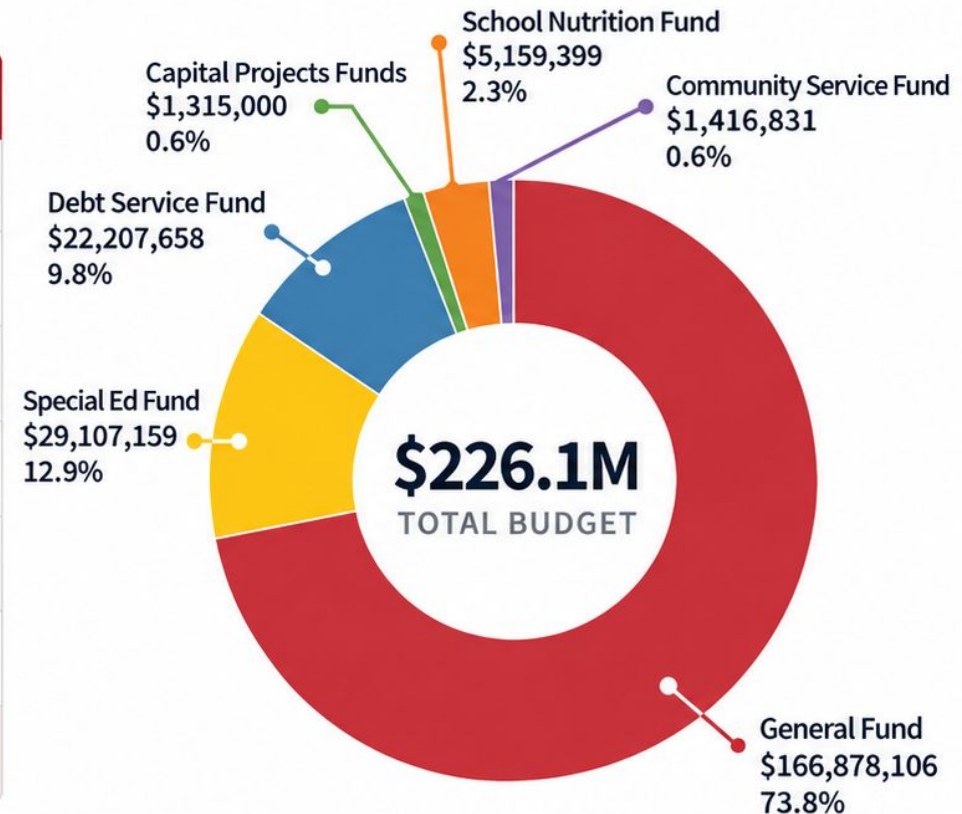
- ❖ Revenue: \$167M
- ❖ Expense: \$167M
- ❖ **Balanced Budget** 



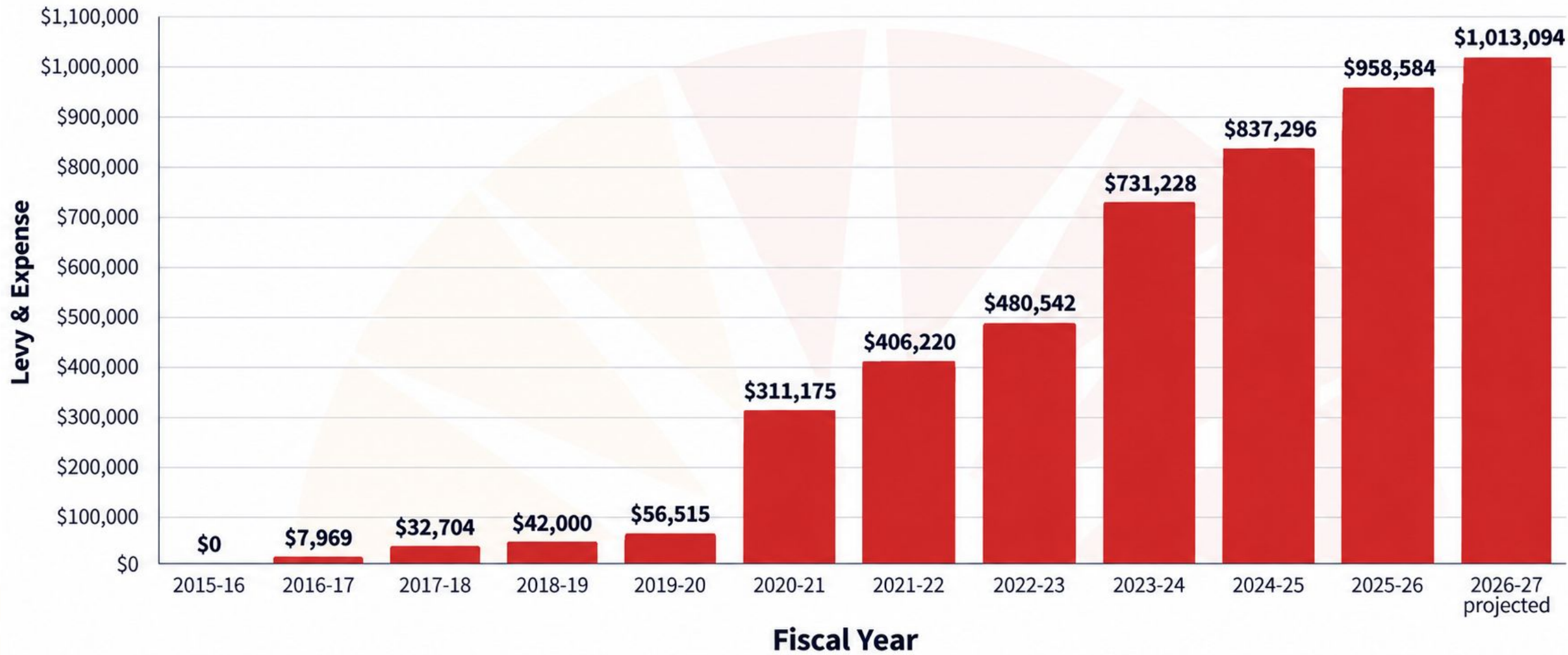
Overall Expense Budget

2026-27 PROPOSED BUDGET

	Fund	Amount	% of Total
	General Fund	\$166,878,106	73.8%
	Special Ed Fund	\$29,107,159	12.9%
	Debt Service Fund	\$22,207,658	9.8%
	Capital Projects Funds	\$1,315,000	0.6%
	School Nutrition Fund	\$5,159,399	2.3%
	Community Service Fund	\$1,416,831	0.6%
	Grand Total of Budgets	\$226,084,153	100.0%



Cost of Charter & Voucher Programs in SPASD





25-26 Board of Education Professional Development Budget

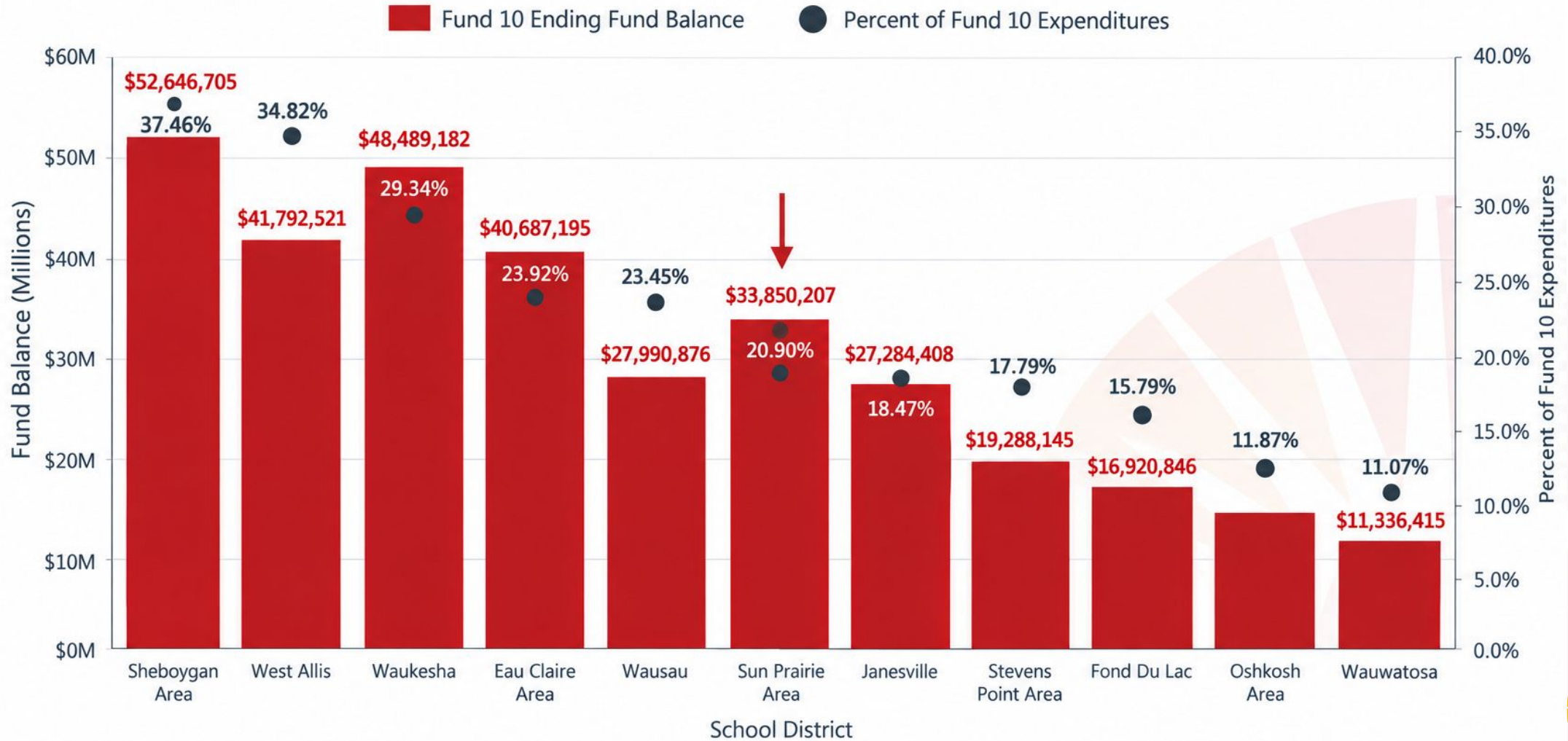
Budget Item	25-26 Budget	25-26 Spent	Remaining
Professional Development Mileage & Other Travel Costs	\$10,000	\$4,070	\$5,930
Professional Development Registration	\$10,000	\$3,489	\$6,511
Totals	\$20,000	\$7,559	\$12,441

Fund Balance

- ❖ SPASD has focused on growing our fund balance which provides a financial cushion to help the District manage future deficits driven by uncertainty in state funding and revenue fluctuations.
- ❖ The fund balance strengthens the District's creditworthiness, helps reduce cash flow borrowing costs, and helps future bond ratings.
- ❖ This focus on growing our fund balance has resulted in interest savings on our short term borrowing needs for 26-27 of about \$400K.
- ❖ As shown on the next graph, SPASD's fund balance is near the average of comparable districts in both size and percentage.



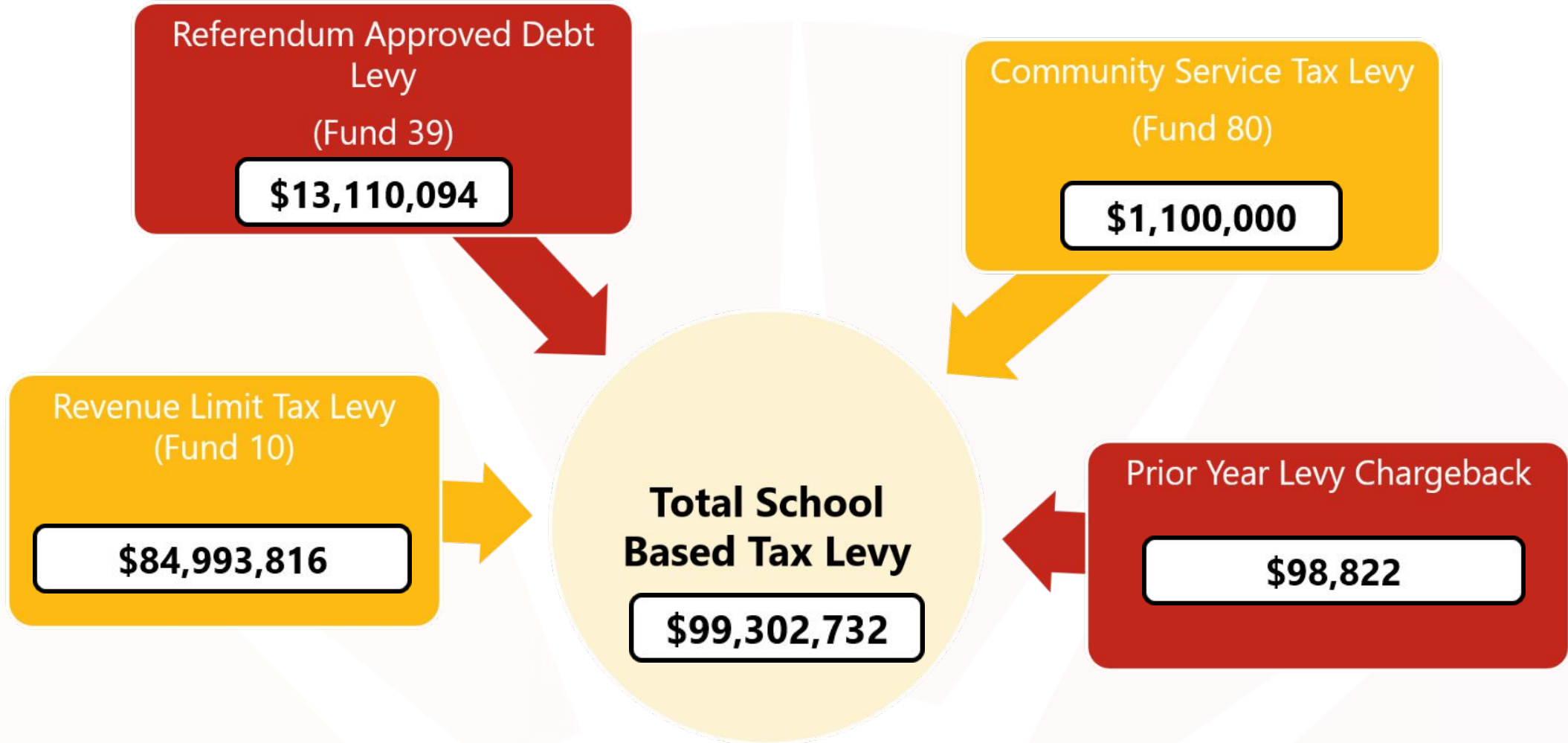
Fund 10 Fund Balance Comparison



Projected* Tax Levy & Mill Rate



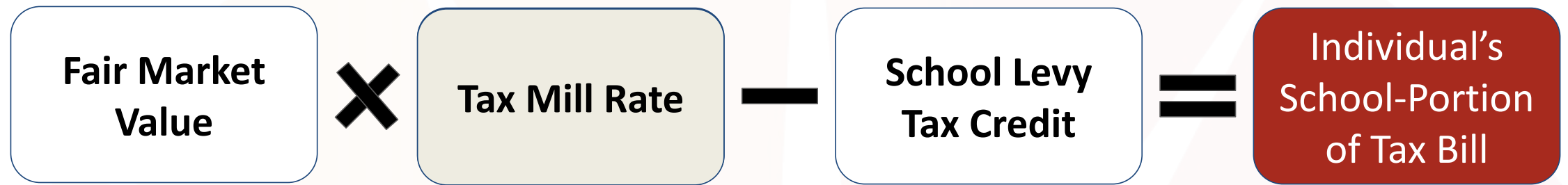
Projected Tax Levy



Projected Tax Mill Rate



Key Formulas: Tax Bill Computation



Translating to a Tax Bill

2025 Tax Values			
Category	Assessed Value	Average Assessment Ratio	Estimated Fair Market Value
Land	\$86,900.00	0.8818	\$98,549
Improvement	\$461,300.00	0.8818	\$523,135
Total	\$548,200.00	0.8818	\$621,684
Net Assessed Value Rate (mill rate):			0.020259951
School Levy Tax Credit:			\$1,082.37

How the School Portion of Your Property Tax Bill is Calculated

$$\begin{array}{|c|} \hline \text{Fair Market Value} \\ \hline \text{\$621,684} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Tax Mill Rate} \\ \hline (10.38) \\ \hline (\$0.01038) \\ \hline \end{array} - \begin{array}{|c|} \hline \text{School Levy Tax Credit} \\ \hline \text{\$1,082.37} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Individual's School-Portion of Tax Bill} \\ \hline \text{\$5,370.73} \\ \hline \end{array}$$

Projected* Total Levy

Levy Component		2025-26	Projected 2026-27	\$ Change	% Change
	Fund 10 Levy	\$83,421,135	\$84,993,816	\$1,572,681	1.89%
	Fund 39 Levy	\$9,413,719	\$13,110,094	\$3,696,375	39.27%
	Fund 80 Levy	\$1,050,000	\$1,100,000	\$50,000	4.76%
	Tax Chargebacks	\$22,042	\$98,822	\$76,780	348.33%
	Total Levy	\$93,906,896	\$99,302,732	\$5,395,836	5.75%
	Tax Mill Rate	10.21	10.38**	0.17	1.66%

***This is lower than the projected mill rate for 2026-27 at the time of the 2024 operating referendum which was estimated at \$11.30.*

Finalizing the Tax Levy & Mill Rate

Critical Information Needed to Finalize the Budget:

- ❖ **Student Count** (helps determine revenue limit authority)
- ❖ **Equalization (State) Aid Certification** (helps determine tax levy)
- ❖ **Equalized Property Valuation** (helps determine mill rate)



Next Steps in Finalizing the Budget



Thank you for your attendance and support!



Sun Prairie Area School District/Annual Meeting and Budget Hearing - October 5, 2026