

Dear School District Boundary Appeals Board:

I am writing to express the profound impact that the Palmyra-Eagle School District has had on me and my family. Panther pride runs deep in my blood. My first experiences in school, sports, and community came from living across the street from PEHS. I attended Palmyra Elementary School and gained a great education. In adulthood, I have had the privilege of reconnecting with some of my elementary teachers who still show an active interest in my life. Nearly 20 years after entering Palmyra Elementary as a 1st grader, I graduated from UW-Madison with a teaching degree and began my career teaching in Wisconsin. The guiding principles that education should be community based, rigorous, and encouraging were developed in my years as a Palmyra student. I take the lessons that Palmyra teachers taught me and put them to use each day in my classroom.

In addition to education, Palmyra-Eagle HS taught me confidence, preparation, and commitment through athletics. My dad coached the varsity basketball team at PE in the 90s, and I was on the first Future Panthers pee-wee basketball team. Some of my fondest memories include watching the Panther varsity girls cut down the nets in celebration of winning conference championships. Those girls were also my role models and babysitters. I strived to be them one day, and I took up sports as a result. I, too, won conference championships, and I tried to model my behavior after the Panthers I knew. They taught me to be strong, determined, and resilient. Palmyra showed me the importance of community and the great things that can be accomplished when people work together. I still remember the old gym packed so full that administrators had to set up closed-circuit television to the cafeteria for a girls basketball game. That doesn't happen in every town.

PEASD educates extraordinary students, proudly carries on traditions, and celebrates the rural history of Wisconsin. To dissolve PEASD is to ignore the rich tradition of small-town public education in this great state. Please consider supporting this exceptional district and the outstanding students that call this area home.

Regards,
Kristin Collins
18489 N. Davis Dr
Maricopa, AZ 85138
(262)949-3168

To The School District Boundary Appeal Board,

My name is Tammy Anderson and I have been honored to have been a Middle School teacher in the Palmyra-Eagle School District for 31 years, this year is proudly my 32nd! Over those years I have had the pleasure to work with hundreds of amazing and accomplished students. As well as fellow staff members that are second to none!

Throughout my 31 years, with the guidance of a challenging curriculum I have helped to educate students to be accomplished in a variety of careers. Doctors, nurses, lawyers, pharmacists, teachers, mechanics, electricians, military personnel, musicians, actors/actresses, and so much more have graduated from the Palmyra-Eagle School District!

More important than the rigorous curriculum is the sense of family that radiates throughout the district! Each student has a voice and a sense of belonging in this Panther Family! Each student is encouraged to learn and grow along with developing their strengths. This family has also allowed me to grow as an educator but more significantly it has encouraged me to grow as a person because I am immersed in meaningful connections with both students and staff.

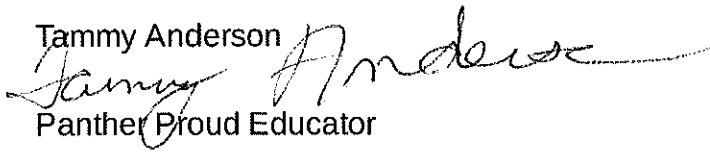
Tolerance, perseverance, compassion, kindness, hard-work, fairness, courage, determination, persistence, and grit are all qualities that are supported within Panther Nations! I implore you to continue to allow myself and other educators the opportunity to further support the students of the Palmyra-Eagle School District as they prepare for their future endeavors!

The students of this amazing district deserve a fighting chance to stay with their Panther Family as they move forward! I too, having proudly served this district for 31 years want the opportunity to finish my 32nd year, my 33rd year, my 34th year in this incredible learning community.

"Alone we can do so little- Together we can do so much!" (Helen Keller)

Sincerely,

Tammy Anderson

A handwritten signature in cursive script that reads "Tammy Anderson". The signature is written in black ink and is positioned to the right of the printed name "Tammy Anderson".

Panther Proud Educator

#4

Dear SDBAB

October 31st, 2019

My immediate family's 4th generation of Panthers are students at Palmyra Elementary, my extended family of Aunts, Uncles and a slew of cousins who have either graduated or are in school now total 34. We are and will always be Panther Proud.

A few weeks ago as I stood at the Homecoming football game, I was surrounded by my family, my school family, my community family and students that returned for the game or are still in school. The tears were falling wondering if this was our last PEHS homecoming and also for my husband a school bus driver for 30 years for our district. He loved his kids, often going to their little league games, soccer games, dance recitals, and birthday parties. Later he attended graduation parties and weddings. Most recently many of them honored him by attending his funeral. I'm not looking for sympathy I'm trying to show you how close this community really is. I retired last year after working as a paraprofessional for 24 years. I was proud to be part of the special education team that excelled to the point that families that had children needing our services moved to Palmyra or Eagle because of our fine reputation. So many of our students moved on into jobs in the community or surrounding area. The first time I went into a store that one of my kids worked at you would have thought I was a celebrity, he wanted to introduce me to all his friends and in his loud booming voice told them I was one of his favorite teachers. We might be a small school but we are mighty! Lasting friendships have held this community together, many of the businesses in Eagle and Palmyra are former students of PEHS and they have in turn hired other graduates.

If our students are forced to go elsewhere will those friendships that they have had stand the test? Will they attend their 50th reunion and be able to stand next to 7 other classmates that they started Kindergarten with like I did. Will it be like when we attended church in Whitewater when our daughter was little and everyone else in her Sunday school class knew each other from school and she felt like the outsider and fought us about going. Other schools have students with strong friendships are they going to welcome our students, will our students be subjected to bullying, will they make the team because now they have to try out, will they get a much-needed scholarship. If one of my kids has a meltdown will a new school know that it is ok for her to fold her arms and rock until she has sorted it out? How long will it take a new school to recognize what their triggers are? I shudder and then I want to cry when I visualize the look of fear as they go into a new building, new teachers, new paras and maybe not one familiar face. I ask that you keep PEHS open for all of our families.

Lee Wurzbach
Community member
Retired Para-professional PEASD



Hello-

My name is Mary Ann Pronschinske. I am a parent of 3 children that are and have gone thru this district. I had a daughter graduate in 10 and son in 15 and I have a senior here now.

I would like to say shame on me!! I am like the other 99.5% of the citizens who do not attend school board meetings, nor do I watch them on youtube and I do not read their minutes. Since you are all school board members I am sure that you will agree, it is not well attended most of the times. The problem for me is this. I voted for these people to be on the school board because I had trust in them. I believed they were there fighting for our school and making it as good as possible. I feel as tho I have been let down. The way I look at it, the school district is a business. I feel things may have turned out completely different if a couple years ago we (as in citizens, community members, parents) would have heard of a projected downward spiral happening. Enrollment is ~~gone~~^{down} everywhere as families are not having 5 or 6 kids anymore. I understand and believe we have a trifecta of bad with our district. We have Palmyra, which wants to remain a rural community and does not have

farmers selling off farmland to build subdivisions everywhere. We have the state forest in between our two communities where we do not receive tax money from, and thirdly the OE problem. But getting back to school boards. I do not know what the right answer is. You cannot have a 100 chefs in the kitchen, but when they are making decisions that are do or die they should be notifying the public. Not just a couple months and say if this doesn't go thru we are closing!! And without making any changes? Just in the end throwing up their arms and saying we have made all the cuts we can make. I do not believe that. And this isn't just our school board. I recently attended a meeting in Mukwonago where there were 3 people there besides a few of us. And that school board is just making the plans to take over all of Eagle, taking on hundreds of more students, and then assuming that its all good because Whitewater will take all of Palmyra. Simple. Only many people I talk to in Mukwonago DO NOT WANT US. The moving around of kids from elementaries to different ones, bus routes changing, the fact that they have one overcrowded MS now and will probably in a few years be asking for millions to build a new

one, an already crowded high school. You can't just take hundreds of kids and add them to a district and think everything will just be fine. Palmyra right now has a mill rate as I have been told is around 9.7? And if Whitewater will take us on it could jump up to over 11. That is a burden to every single taxpayer!!!! And again, many know nothing about this. Many will say just look on facebook, while that is just another problem. I try my hardest to stay away from the facebook groups as they are just ridiculously mean and many lies at times. Like the one that said Eagle used a scare tactic years ago about trailers and how many rooms were just used as storage. Funny thing, there was no scare tactic-my daughter WAS in a trailer for her entire 3rd grade, the rooms with storage was because they were renovating for the addition. But not all people heard that-they just heard that we did something bad. But thats a whole other speech about Facebook.

What happen? Open enrollment I believe is the main culprit. I built my house in Eagle 29 years ago. We had a house in Mukwonago at the time, but wanted to have our kids go to a smaller school. Both my husband and I come from a smaller

school and wanted the same experience for our children. When we found our lot we were excited. But the very next thing we did was to check out the schools. Because — of course you send your kids to your community school, right? Not so much anymore. We were so very lucky to have our kids go thru the schools before this mess started. Their friendships, all the kids on the block going to the same school and all the parents knowing each other was priceless to our family. With my kids all being 5 years apart , I was at Eagle for a long time. When the mass exodus happened my kids were pretty much out. I asked many families why they were leaving, some had some very good reasons, but I would say most of them were just jumping on the bandwagon. If you go, then i'm going, hey lets get everyone to go so we can get bus service! There were realtors leaving open enrollment forms out for prospective buyers. I know many people who just open enrolled out just because their neighbors told them to do so-without those people ever coming to tour our school or check us out. Open enrollment needs to be changed. You want to go, MOVE!! You want a

choice of where you go--YOU pay for it. DO NOT TAKE MY
CHOICE AWAY!!!!

#6

To: SDBAB Members
From: Christine Mason
W2256 Piper Road
Whitewater, WI 53190
Resident in the Town of Palmyra
RE: PEASD Dissolution Decision
Date: November 7, 2019

It is quite possible that school choice and the private school voucher system were created with good intention, but in my opinion, the results have been dismal. Advocates say that school choice was created to give children the very best opportunities. An honest assessment of whether or not school choice has been successful must include the question, exactly which children are we trying to create opportunities for?

When a neighboring district is allowed to actively market themselves for school choice and then also allowed to decide which students they will take, it no longer seems very democratic. The unfortunate situation our district is facing is not because one referendum failed. It is the result of a methodical long-term strategy on the part of a neighboring school district. It is the result of a group of people moving into the area that wanted to purchase a house in a community where properties tend to be more affordable with zero intention of ever supporting the local school district that they moved into. I personally sat at the district office in Mukwonago and in the auditorium at Mukwonago High School in 2015 when they tried to accomplish the death of the PEASD district through annexation. I listened as their school board president and the Mukwonago consultant highlighted the economic reasons Mukwonago needed the east side of our district. During public comment I said, "I assume you all ran for school board because you care about children, yet in this entire discussion tonight not one person has said the word Palmyra or what this would do to the children on the West side of the PEASD district." Dead stares and no comments. In the auditorium at a public hearing, I watched as every Mukwonago school board member voted to annex Eagle with the exception of one lone man who asked his fellow board members, "Surely we can figure out how to live within our budget without devastating a neighboring district?" I will attach to this memo the letter I wrote to the DPI in 2015 as my feelings have not changed. If a neighboring district is allowed to decide which houses in specific neighborhoods they want, if a neighboring district is allowed to decimate the district beside them with school choice while not accepting a single English as a second language or special education student for years at a time we have all failed the concept of public education.

The stats that I included in my letter to the DPI in 2015 are still relevant today.

Why is Eagle OK & Not Palmyra?

Table I: Palmyra Elementary vs. Eagle Elementary differences in DPI reported groups and race/ethnicity.

Group/Race/Ethnicity:	Palmyra Elementary	Eagle Elementary
Hispanic:	15.9%	7.6%
Limited English Proficient:	7.6%	3.0%
Economically Disadvantaged:	44.9%	25.9%

Why is Mukwonago OK & Not Palmyra?

Table 2: Palmyra-Eagle Area School District vs. Mukwonago Area School District differences in DPI reported groups and race/ethnicity.

Group/Race/Ethnicity:	PEASD	MASD
Hispanic:	11.7%	4.2%
Limited English Proficient:	5.1%	0.3%
Economically Disadvantaged:	31.5%	15.2%

The schoolchildren in Wisconsin are precious and amazing. It is hard to keep emotion out of the school choice argument, but I also think it is possible to look at the numbers and facts and see that school choice is recreating segregation in our great state. Milwaukee Public School system is often used as the main argument for school choice. A challenged system where school choice was supposed to allow children to get a better education, but in honesty who was fiscally able to leave Milwaukee public schools? It costs money to get to another school district when you have to supply your own transportation. Who has left the Delevan-Darien school district? Numbers without emotion tell the story. Segregation goes deeper than skin color, it can also be evident in income levels and special needs acceptance. It is obviously easier to win the test score battle when less of your students might be hungry, over 99% of your students are taking the test in the language they speak and read at home, and your special education ratio is intentionally kept low. I think it is worth noting that I have voted republican for over three decades. This is not how "my" side is supposed to feel, but I do.

Our daughter is the fifth generation on my husband's family farm. Masons have been farming and attending school in Palmyra Township since 1887. I will assume the first generation from Norway came here as adults and did not attend school. The second generation graduated Melvin, who sat on the board of Badgerland Coop as well as state agriculture boards. The third generation on the Carpenter side graduated a nationally recognized PhD Pathologist, a Police Chief for Stevens Point, a Principal at Delavan HS who was honored as Wisconsin's Principal of the year, and my mother-in-law with a Masters in Library Science. The fourth generation is my awesome and successful farming husband and my sister-in-law who holds a Masters in elementary education and has enjoyed her entire teaching career in the Mukwonago school district. Our fifth generation daughter was Palmyra's Badger State Girl, a class valedictorian, Conference Player of the year in Basketball, a three time first team all-conference athlete, a WIAA Scholar athlete, NHS and FFA member, and a state band qualifier among other honors. She was accepted at every college where she applied in the Civil Engineering department, including Rose Hulman and Colorado School of Mines (which have extremely competitive acceptance rates). She is having a successful first semester as an Engineer at UW Platteville. I am extremely tired of very toxic people telling the children in PEASD that they are getting an inferior education at an inferior school with inferior teachers. If that were true, our family would not have a proud 5-generation history of success.

The hate and hostility school choice has created in our community seems to have no boundaries and it is all fueled because school choice has given a group of people and a neighboring school district the fiscal power to devastate the underdog. Do I think our school district could do some things better. You bet I do, but the constant harassment from the "east" has made it much more difficult to concentrate on education. We were a very involved family in our district for 13 straight years. I have sat in the district office as well as in the principal's office at the grade school and high school with personal and specific aspects of our daughter's PE experience that I was not satisfied with. I also sat on our CAT committee for years to address fiscal concerns and I represented Standard Process on a five-year committee to help create our beautiful HS athletic complex. All of my efforts were to strengthen and never to destroy.

What if all the negative people had worked to build up the school system verses put it down? I have never seen the majority of the people that voted to close our school within our school walls. The opposite side is very active vocally and on public media. They posted pictures of a hall at homecoming and said we should not be allowed to have a school because one of our themes was horror movies. The Posts were made the same week Mukwonago's play was Night of the Living Dead, but that was okay. I saw a post that said, "They are wasting our tax dollars again! Drive to PEASD today and you won't find a single teacher there." It was the last Friday of October and there were no teachers at Mukwonago either. I am giving you two very small examples of the scrutiny our teachers, administrators and students have had to live with. It is ridiculous and unreasonable. I think every single school that exists could do some things better. It is not an issue that resides only at PEASD.

The tax payers within our school district have a very high mill rate. I am proud that the geography that shows the most economic challenges is also the geography that overwhelmingly voted to support our local school. The Kettle Moraine makes this area of the state beautiful and unique, but it is also a large burden to our district. A visit to the bike or hiking trails on a Saturday would show that the majority of people enjoying the state forest are not from within our school district, and yet our local school takes 100% of the burden when so much local geography will pay zero property taxes in perpetuity. Closing our school is not the answer to fixing this inequity.

The votes have spoken. Please take this opportunity to make our school better than ever. I believe over 50% of the school districts in this state operate with 700 kids or less. PEASD can too. Please leave this school open, set high expectations and demand that we meet them. I believe that with some changes we are up to the challenge. What is most important right now are the children in our district. There are too many children sad, defeated and constantly beaten down and it needs to stop now. Give these deserving children a school they can be proud of and buffer them from the hate that will obviously never stop spilling in from the East. I say let the East side of this district go and then make the families that are not here want to come back.

Thank you for your consideration.

To: Wisconsin DPI / Palmyra-Eagle School Board
 From: Christine Mason
 W2256 Piper Road
 Whitewater, WI 53190 (Palmyra Township)
 Date: February 25, 2015

I believe the very nature of this attempted small partial detachment is wrong on many levels. Sadly due to revenue caps, every single school district in this state is suffering. I went to visit my parents this weekend and three of the current *front page* articles in the Dodgeville Chronical were about River Valley, Highland, and Dodgeville schools suffering due to budget deficits. This is not an issue relevant only to Mukwonago and the DPI would be setting a very dangerous precedent if they find it acceptable for one school district to balance their budget by financially devastating their neighboring district.

Mukwonago has more children school choice out than PEASD does. If they were forward thinking, this is not a precedent they would want to start as they have neighborhoods that could use this example in the future to detach and attend Kettle Moraine or other districts. DPI approving this small partial detachment would start an avalanche that would not help the advancement of public education in this state.

This detachment movement is initiated by a vocal and selfishly minded minority. They could not come anywhere close to getting enough signatures for a large partial detachment (they tried)...so they opt for this strategy, which in my opinion is taxation without representation and it should not be allowed to proceed. I do not see how the DPI could ever approve a detachment which **the taxed majority clearly does not support.**

DPI regulations state a small partial detachment is not allowed if it would take greater than 7% of an existing district's tax base. This was done intentionally so that the innocent students in the original district are not unduly penalized. To create five partials so that none of them add up to more than 7%...but in total are close to double the 7% maximum *violates the intention of the law*. A 12.6% loss of revenue would be devastating to any district in this state. I doubt Mukwonago Area school district could offer its present level of education with a 12.6% loss...so I am not sure why they have the audacity to callously chose this fate for our children.

DPI's numbers do not lie and DPI must consider the financial and racial bias that is motivating this request.

Why is Eagle OK & Not Palmyra?

Table 1: Palmyra Elementary vs. Eagle Elementary differences in DPI reported groups and race/ethnicity.

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Table 2: Palmyra-Eagle Area School District vs. Mukwonago Area School District differences in DPI reported groups and race/ethnicity.

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Economically Disadvantaged:	31.5%	15.2%

On page 20 of the MASD Annual Meeting report it is states that the current mill rate in Mukwonago is \$9.59. My tax bill (PIN# 024-056-1943-002) states my current mill rate is \$14.85. Palmyra is 44.9% economically disadvantaged compared to Mukwonago at 15.2%. Obviously, the loss of \$89 million dollars is crippling to a community that already has more economic challenges. Do you help the economically advantaged by increasing their equalized value by 3% (\$89,000,000 on top of current \$2,951,164,080) by taking away 12.6% of a neighboring districts equalized value?

The lines drawn in Eagle encompass both parks within the community and most of the larger homes...but no one tried to get a small partial detachment for other areas? The lines drawn literally cut neighborhoods in half with absolutely no logical rhyme or reason.

There are people that will testify in writing that they were lied to in order to get their signatures. I have personal knowledge of a woman that signed under false pretenses (their name has now been removed). She was never told this had a single thing to do with school. She was told that it would move her from the town to the village and lower her storm water taxes. *Small partial detachment with no opportunity to vote leaves too much room for fraud and deception.* DPI should insist that unless there are enough votes for large partial detachment this is a dead issue.

The minority will testify that they want small partial detachment because PEASD test scores are lower. Perhaps they should have looked at test scores before they bought their home? It is a weak argument. 7.6% of our students by law have to take a test in English when they are not fluent in English. Only 0.3% of Mukwonago students are not proficient in English. We are probably always going to test lower with these stats. It is not an embarrassment to our community that we have diversity. It is an asset.

This situation has become very unfair for the wonderful children of PEASD. How many months do our innocent children need to listen to how awful their school is? Our daughter attended a Mukwonago school board meeting this month where it was stated by a woman that, "Eagle elementary is wonderful, but my child will not go to Palmyra." Why should she have to listen to this type of venom in a public school hearing? This has become toxic. It has spread nothing but animosity and we need to focus on what is best for every child...not the select few.

The bottom line is this: no one forced any of the people that want small partial detachment to buy their home. No one forced them to live in our community. It is not up to them to force people that consciously made the choice to attend PEASD to leave with no voice or vote of their own.

This is public education...not private education. It is up to the DPI to make sure that we do not allow segregation that is motivated racially or economically to destroy innocent school districts within this state.

oppose

#7

My name is Richard Fraaza. I have been a taxpayer in the Palmyra-Eagle school district since 1976. Of all the services that my property taxes go for, it is the Palmyra-Eagle school system where I feel I get the best bargain. Living in a rural area, I am reliant on a volunteer fire department and a sheriff department that is twenty miles away. I am not sure either one could save me in an emergency.

The roads in my area are in need of repair and have been so for many years. However, I consider the local school system first rate and worthy of saving.

My two daughters attended the PE school system for 13 years. They graduated from UW-Madison and UW-Milwaukee in 4 years with degrees in business and education. They both feel they were properly prepared in the PE school system for college, and for the real world.

The events of the past year involving our schools have shocked me. I am shocked that our administration waited until we were a financially broken district before informing the public; leaving little, if any, time to solve/save the district. I am shocked that so many people voted against the referendum last April. I was shocked that so many people in Eagle want to dissolve our district. I am now convinced that there can no longer be a Palmyra-Eagle school district. It is my hope that the village and township of Eagle be handed over to the Mukwonago school district. They deserve each other. It is also my hope that there is a way to create a Palmyra school district, although on a scaled down version.

It is not my intent in this letter to offer a plan to save our local schools; my intent is to let you know that I value our school system. I do not want to be placed into another area school district. It pains me to think that there could be no more athletic events, no more concerts, no more plays, no more scholarships and no more local control if this dissolution process takes place.

I believe the Palmyra schools are the most valuable asset in our community. As a taxpayer, I would be willing to pay any future tax increase to keep Palmyra schools in Palmyra hands.

Respectfully,

Richard Fraaza

August 25, 2019

#8
P/CT from
Tara Levon

TO: Dissolution Committee for the Palmyra-Eagle School District

I am writing this letter in support of the Palmyra-Eagle School District which is now being considered for dissolution.

I worked for the Palmyra-Eagle School District for 26 years and I have been retired for 14 years. Four generations of our family have attended this district, including my grandchildren, and all experienced success.

Since we are a small community, a dissolution will be detrimental in the following ways:

1. Displacement of students to districts which are already large and therefore, may not be able to continue to offer the programs and meet the students' educational and/or extracurricular needs.
2. Travel time to and from school will increase which will be a burden on the parents.
3. Our village/towns will suffer from not having operating schools due to lack of student population supporting local businesses/restaurants.
4. Our school buildings, along with their assets and liabilities are in jeopardy. After many years of improvements, our facilities were top notch and the thought of them lying dormant is appalling.
5. Impact of restructuring to surrounding districts will be a great financial burden in respect to the apportionment of assets and liabilities.
6. Property taxes will likely increase due to new district placement and our requirement to support our abandoned school buildings.
7. Property values will likely decrease due to difficulty to sell in an area with no schools.
8. Decrease in general population due to new families not choosing to purchase homes in a village/town where there are no schools.

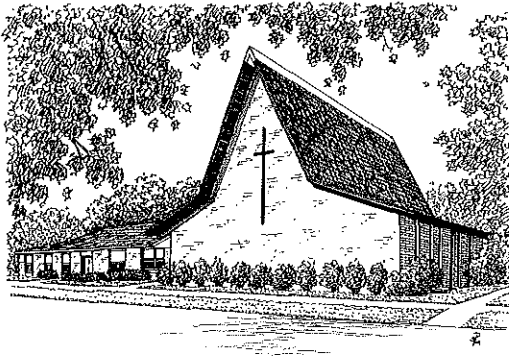
I urge the committee to consider every opportunity to rectify this situation.

Thank You,

Cindy and Bill Holcomb

615 N. 2nd Street

Palmyra, WI 53156



Palmyra United Methodist Church

122 N. Fifth St.
P.O. Box 161
Palmyra, WI 53156-0161

Phone: (262) 495-2540

October, 2019

TO: School District Boundary Appeals Board

RE: PEASD Dissolution

I am the pastor at the Palmyra United Methodist Church. I am a recent addition to the Palmyra community having only begun serving at this church since July 2018. However, I quickly felt comfortable in my new surroundings and with the community members. I originally was from Oconomowoc so definitely a Wisconsinite.

As a pastor of a church, I am also concerned about the community, its citizens and the younger generation. Schools and churches are the foundation in my mind of a community. Both provide valuable information and experiences to help the citizens of the community to grow and be better. Taking one (such as the school) away can negatively affect the livelihood of the other (or church). A goal of all pastors is to grow its congregation and to strengthen the learning that occurs within the church each and every day to enhance the church experience and the community in which it resides.

I am **not** supportive of closing the Palmyra Eagle school system. I believe the students, the citizens of this community and our livelihood will be negatively affected. I know the financial situation is not good for many school systems. However, I strongly believe that if there is a will, there is a way. I have faith that this can be figured out for the benefit of our young people first of all and our community secondly.

Thank you for the opportunity to express my views. Please don't hesitate to contact me.

Signed *Pastor Norman Bude* Date 10-23-2019
Pastor Norman Bude

Address 517 W. Main Street, Palmyra, WI 53156

Phone 608-566-3485 (cell)



November 5, 2019

Dear Partners in Saving Lives,

On behalf of everyone at Versiti Blood Center of Wisconsin, the more than 56 hospitals we serve throughout Wisconsin and the patients at the end of every generous blood donation given through the years by the kind people of the Palmyra-Eagle School District, we thank you for your many years of dedication to our mission. Your tremendous support to ensure a safe, adequate blood supply for our community is a priceless gift that is the embodiment of your community's giving spirit. Because of the generosity of donors in the Palmyra-Eagle School District, we are able to provide blood for those in need during surgeries, the treatment of cancer, traumas and many other medical situations.

It has been a privilege to work with the Palmyra-Eagle School District, as well as the American Legion who hosts blood drives in the school's community room. Since 2003, the School District blood drives have collected 2,796 units of blood – with the potential to touch more than 8,300 lives. When you also consider the American Legion blood drives taking place under the same roof, the impact to patient lives grows to more than 9,300.

We would be unable to serve these hospitals and patients without partnerships such as the one we proudly have with the Palmyra-Eagle School District and sincerely thank the efforts of the student coordinators, faculty advisors and community members who have made this partnership possible through the years.

Sincerely,

Tara Blaesing

Regional Manager, Donor Recruitment

Versiti Blood Center of Wisconsin

October, 2019

Re: Dissolution of the Palmyra Eagle Area School District

The Palmyra Food Pantry is deeply concerned about the possible dissolution of our Palmyra Eagle Area School District. We have depended on the generous support of the Palmyra Elementary School's biannual food drives to stock the shelves of our pantry. The District has also been very supportive of our annual Stuff the Bus fall campaign. High School groups have monetarily supported the Pantry with bake sales and other activities. We were pleased with the flyers supporting these efforts that were handed out by our students during the recent Homecoming Parade. We depend on these activities for our support.

We ~~are~~ also appreciate the help students have given us over the years packing groceries for our clients and for their aid in distributing Thanksgiving and Christmas dinners.

Not having the support of our schools will cause a major negative impact on the Palmyra Food Pantry. Our schools are important to so many parts of our community.

Directors of the Palmyra Food Pantry

Marilyn J. Fechner
Glenn Schrank

October, 2019

TO: School District Boundary Appeals Board

RE: PEASD Dissolution

I am the owner of BP Gas Station and car wash at 162 E. Main Street, Palmyra. I have owned this business since 2013. I estimate 75% of my sales are to the local citizens versus 25% to non-residents. I am very concerned about the impact on my business if the school closes. In my opinion if we don't have a school in the community, families with children will not want to stay in this community. If they move out of this community, that impacts directly my sales. If there isn't a school in the community, that also means families with children will not want to move here. These families will want to purchase a home in an area closer to where their children go to school.

Although I am a recent business owner to this community, I have a strong belief in supporting the community and its non-profit organizations. That is the same for the local school system. In the past I have provided school scholarships, provided school sponsorships, and provided general donations to the school. If this school would close, I would probably only provide scholarships to only Palmyra student residents but not sponsorships or general donations.

Because my business sells cigarettes and liquor, I am not able to hire students to work at my business. However, there is a Subway in my store who does hire students. Whenever there is a school event, our Subway store brings in a lot of youth purchasing sandwiches. These same youth make purchases from me as well. If there is no school, these purchases will not be made which impacts both of our bottom line sales/profits.

As a business owner, I understand that in the end it comes down to money. It would be such a shame if a financial solution could not be figured out to keep this school open given that there has been a school in this community since the late 1800's. I appeal to the Department of Public Instruction and State to figure this out for the benefit of small communities and the residents of these small communities.

Signed  Date 10/07/2019

Owner of BP Gas Station, 162 E. Main Street, Palmyra, WI

Name Vivanda S. Veema (V) Lower Springfield BP Inc (print)

Address 162 E. Main St. Palmyra, WI 53156

Phone 262-495-3200

October, 2019

TO: School District Boundary Appeals Board

RE: PEASD Dissolution

I am a member of the Palmyra Village Board and a trustee of our local library. I have always been an avid reader and participated in library activities prior to even becoming a library trustee. Even though our library is small, we schedule a number of activities for all age groups that are well attended throughout the year.

It gives me great personal joy to observe our young people participating in these programs. No matter the age group, when "the light bulb" goes on in these individuals it provides me great satisfaction that we offer programs through the library. If the school closes however, I am very concerned about what will happen to our attendance and participation at the library. It would be such a shame to not only close the schools but also have to close the library because it wasn't utilized. Losing two important educational facilities would be most harmful for this community and its citizens. We as citizens want to encourage educational opportunities not restrict them.

This library also serves as a place for kids to have fun while learning. Keeping young people safe and keeping their minds challenged is very important. If the library closes, what alternatives will children and families have to continue this learning opportunity?

The library is also a place for teenagers to volunteer for their school's community service hours. It would be a shame if we could no longer offer these opportunities for our young people right in their own community, close to home.

Some believe the internet can replace libraries and the ability to learn but I don't believe that is the case at all. Personal interaction with others and program participation is an important part of youth developmental growth. We as citizens should encourage personal interaction versus restrict it. This world is becoming more and more diverse and we need to be able to learn how to communicate and interact with others respectfully.

I am a strong supporter of keeping our school system open. Please feel free to contact me if you have any questions.

Signed Julie Powell Date 10.7.19
Address 513 Maple St Palmyra WI, 53156
Phone 262.495.4179

August, 2019

TO: Wisconsin Department of Public Instruction Board Members

RE: ***"The decision is in your hands now!"***

I am a concerned citizen in Palmyra, Wisconsin and would like to provide you with my opinion on closing the Palmyra-Eagle Schools School District. I was a "Yes" vote during the spring election. Although members of the town and village of Eagle voted "No" to the referendum question, the town and village residents of Palmyra voted "Yes". It appears as though the Eagle residents would rather be in Mukwonago school system versus Palmyra so I would recommend a split.

I am a fourth generation Wilson who has resided in this community and participated in the school system which was opened in the late 1800's. In my family alone, members of the family have included: carpenters, farmers, a bank president, a coach, a nurse, school teachers, a university administrator, a landscaper, and a female army colonel, so the education in this school system is not only important but of quality caliber. I recently had my 50th class reunion and many of my graduating classmates were also in my kindergarten class. In my class memories, I spoke about how I appreciated my classmates protecting me from bullies.

Although I was a member of a farm family and expected to help with the farming, I also participated in a great deal of school activities such as forensics, cheerleading, student council, school plays, band, school newspaper, and national honor society. In the community I was active in my church and 4-H. I believe the experiences gained, and values and work ethic learned, in this school system and community at large had a direct impact on my professional career success. Last year I was inducted in the P/E Hall of Fame for the impact I had **after** I graduated from the Palmyra school system. I don't believe I would have been as successful in a large school system.

My career was spent at the University of Wisconsin in Student Affairs for 42 years. Starting as an entry level secretary but promoting to an Assistant Dean as Budget and Personnel Director in the Division of Student Affairs under the leadership of Deans Paul Ginsberg and Mary Rouse. I don't believe that would have happened if I had not had hometown values and work ethic to steady my career and its challenges.

IMPACT ON YOUTH: If this school is closed, I am concerned that our young people will lose the experiences I had in a smaller school and fall between the cracks. I believe, a strong educational experience in the early years has a direct impact on what happens afterwards.

If our schools are closed, what will happen to the community? As a recently returning resident to this community, I am concerned what will happen to the community if our schools are closed. Our community depends heavily on the students to participate in community events


such as volunteering in community organizations and events like the Boy Scouts, Cub Scouts, churches, local parades, library, public choir concerts, etc. What will happen with our property values if the schools close? Moreover, what will happen with our property taxes if we are paying to have our young people attend a larger school with higher debt? How many individuals with children will want to purchase real estate in the community if there is not a school? The few businesses we do have in Palmyra will be negatively affected because fewer individuals will be patronizing them. I want our businesses to thrive versus close and go elsewhere. I don't want to have to drive to Whitewater or other neighboring communities to get a loaf of bread, hardware or garden supplies, etc. I am concerned that we will become a "drive-through-community" versus one that draws new people to live here and participate in our activities, patronize our businesses and attend our schools and churches.

BOTTOM LINE: Closing our schools will have a negative impact on this small community, its businesses and citizens who reside here and pay taxes.

As members of WDPI, you have a huge decision on your hands. If you keep our schools open, how will they be funded given that there is a projected future deficit for the School District if it stays open? Will state funding that was lost over the last several years be restored by the Legislature? Do you really want to be members of the first WDPI that recommends closing a School District in the State of Wisconsin with a governor who was a principle and head of WDPI? How does your decision on this small school, affect other small schools in the state facing financial difficulties similar to ours? Although school choice may have made sense for the large metropolitan areas, it has hurt our rural schools. Reduction of funding for education from the Legislature has also hurt our rural schools over the past several years. It is my belief that quality education is critical for our young people to grow and learn to be able to give back to their communities and society once they graduate.

The decision is in your hands and I wish you the best of luck. Thank you for the opportunity to express my views.

Sincerely,



Connie L. Wilson
504 E. Main Street
Palmyra, WI 53156

Where
youth
encounter
Christ



October 9, 2019

Dear Members of the Wisconsin School District Boundaries Appeal Board,

I am submitting this letter on behalf of Camp Timber-lee in response to the possible dissolution of the Palmyra-Eagle Area School District.

Timber-lee is a non-profit youth camp, retreat and outdoor education facility that I feel will be adversely affected if the district is dissolved.

Timber-lee is located within close proximity to each of the district buildings. Both Eagle Elementary and Palmyra Elementary have used our camp for field trips and outdoor education opportunities. Palmyra-Eagle Middle School and High School have brought various extracurricular organizations and athletic teams to participate in retreats and team building. The Palmyra-Eagle staff has booked our facilities for teacher and staff inservice opportunities. In addition to this usage, Timber-lee benefits from local students volunteering here in different capacities, and being employed in our food services department. Not having schools located in the Palmyra-Eagle area will most likely cause these relationships to be non-existent.

Please take into consideration the negative impact this dissolution will have not only on the Palmyra-Eagle students and staff, but on local businesses and organizations that serve them.

Thank you for your time in reading this,



Jessica Ratliff
Guest Services Manager and Outdoor Education Coordinator

10/9/2019

To: Members of the School District Boundaries Advisory Board

From: Nancy Mierkiewicz, Eagle Community Food Pantry Director

I am writing this letter because of my concern over the dissolving of the Palmyra/Eagle School District. Even though I do not have school age children I am a retired teacher and know the importance of having a local school for both the town and the community residents living there.

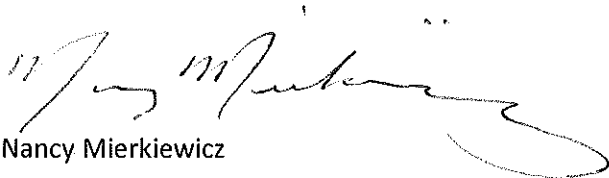
Over the past couple of years I have been running the Eagle Community Food Pantry. Dissolving the Palmyra/Eagle school system would have a direct effect on our pantry, and those that rely on it. At various times during the school year classrooms collect items to donate. The younger students collect and bring in needed paper products and toiletries. The older students organize soup drives and collect peanut butter and jelly, spaghetti and sauce, and boxes of snacks items. Many clubs and sport groups at the Jr. High and High School also run food drives during their seasons as a fun competition while helping out others in the community.

The many items donated by the Palmyra/Eagle school students throughout the year helps keep shelves full and allows the pantry to help many local families and individuals in need. Without these direct school sponsored donations I feel I would have to put limits on the amount of food products that could be taken.

It is hard for families and individuals to ask for help. I would not want to make them feel even worse by stopping them from taking items they truly need to make their lives a little easier during personal hard economic times.

Please feel free to contact me at any time if you have questions.

Thank you,

A handwritten signature in black ink, appearing to read "Nancy Mierkiewicz", with a long, sweeping underline.

Nancy Mierkiewicz

262-470-5181

October, 2019

TO: School District Boundary Appeals Board

RE: PEASD Dissolution

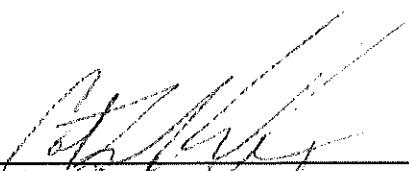
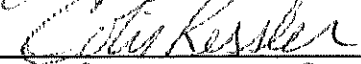
I am the owner of **Rainabobalna's**, a store on Main Street in Palmyra that sells local artists work and my husband owns **Colin's Mobile Repair** which is a medium and heavy duty machine repair & maintenance service. Rainabobalna's opened in April 2018 and Colin's has been in business since 2012.

In my store, I just opened a youth section where the young artists can sell their work. They are so proud to see their work on display and extremely excited when it sells. If the school closes, it is pretty clear to me that there will be less traffic in the community and therefore less people wanting to purchase items in my store. Since most profits over expenses from my business is donated back to the school and other non-profits in the community, there will be negative impact on those organizations; "If I earn less, they receive less or nothing!" I also donate to the youth bowling group which I will continue to support as long as there are available funds over my expenses.

We are also very concerned what will be the impact on closing the school for our local library. We believe there will be less traffic at our library and it will be forced to close. There are a lot of programs offered by our library for youth as well as adults such as checkout of books and videos and computers to use for those who don't have one not to mention the variety of special programs offered by the library.

If the school closes, it is very possible there will be fewer individuals interested in moving to this community if they have young children. It would make more sense for them to live in a community where there is a school. Closing of the school will probably mean a reduction in our property values. If our youth are forced to attend school in another community, that means we may be paying an even higher school tax.

We are not supportive of closing the local school and hope you will find the solution(s) to let it continue. Thank you for helping us with this challenge. Please do not hesitate to contact us.

Signed  Date 10-17-19
Signed  Date 10-17-19
Names Concepcion Reyna Kessler Colin W. Kessler
Address 1410 Belenz Lane Palmyra
Phone 262-903-3782

October, 2019

TO: School District Boundary Appeals Board

RE: PEASD Dissolution

I am the owner of K & D Auto Repair in Palmyra, WI. I opened my repair store in March 2014. Although I do not live in Palmyra (I live in Whitewater), the majority of my customers are Palmyra residents. Some of my customers are teachers at the school or other support staff of the school system. I estimate that 65% of my customers have school-aged children. The parents who use my service work in this community or a nearby community. I have asked them if they would move if the school closed and they have said no. They like this community and it is near where they work. So theoretically if the parents who use my service don't move were the school to close, it would have minimal impact on my business.

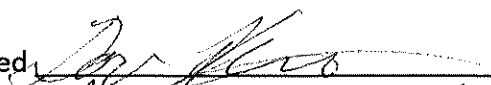
I am still not in favor of the school closing. I am from a town in Missouri originally that had a big industrial plant in the community. It relocated the plant and its employees to Texas. This plant moving had a huge impact on the Missouri community where I lived and it took a long time for the community to recover. I see closing the Palmyra school a similar situation to what happened in Missouri. I don't think there would be major changes in this community in the short run but believe there would be an impact over the long run and I believe it would be difficult for this community to recover.

If the school closes, the village would need to make some dramatic changes to what this community offers to keep families here and attract new families to the area. For some families, it would be a disadvantage not to have a school in this town for them to move here so that means I would not have new customers to my business.

I currently support fundraisers of school organizations as well as other non-profits in the community. Although it would be a stretch to support a fundraiser in Mukwonago for instance, I probably would still do it. I'd just have to see though.

Bottom line...I don't think closing the school would affect my business but that doesn't mean I am in favor of closing the school. I'd much prefer the school to continue to be operational here versus sending our young people elsewhere.

Please don't hesitate to contact me if you have questions.

Signed  Date 10-21-19
Name DON HOLDERFIELD
Address 162 E MAIN
Phone 262-495-4995

August 4, 2019

To SBDAB

We are told that you have some power to save our Palmyra schools. Though we are senior citizens in the Township w/no offspring in the district, we are asking that you use your power to keep our schools open.

Our small town schools are closing because of the shrinking state funding. Something must be done about that, because when schools close, communities suffer.

Schools are part of the fabric + glue that make a community. Children + families + neighbors + friends + local businesses are woven together in part by our schools.

Children shouldn't have to be bused far away from their homes, shouldn't have to wake earlier + come home later + endure more time riding in a bus to a different community (which probably doesn't want to accommodate them anyway). Children should walk or bike or roller skate or bus to nearby schools w/neighbors + friends in their own community, + parents, w/their busy schedules, shouldn't have to drive distances in order to be involved in their children's school lives; some simply cannot.

We have the buildings, the staff, + the will to save our schools. Please help us do so.

Sullivan
W960 Hooper Rd.
Palmyra, WI 53156
Phone: 262-495-8859

Sincerely,
Sabina + Larry Sullivan

SBDAB

109 E. Waconian St.
Palmyra, Wi. 53152
August 1, 2019

Fellow Citizen Board Members:

Schools are for students and the communities in which they operate.

Palmyra-Eagle Area School District must remain as an entity, to serve students and community.

A small school district better serves students compared to huge school districts where teachers, themselves, hardly know each other and students are mere numbers on a computer screen.

Please take this correspondence under serious consideration and give P-EASD the opportunity for survival.

Thank you.

Sincerely,

Kathleen A. O'Malley,
Retired Teacher

Village of Palmyra
262-495-2310

Oct 31, 2019

To Whom It May Concern,

My Name is Debra Agen. I live in the Palmyra-Eagle School District. I would like to share my comments with you as you decide the future of not only our school district, but also of our community in Palmyra. My letter today is from my thoughts, questions, and feelings, because I am sure you are very aware of what the consequences can be in deciding about Dissolution of our district.

I currently have three grandchildren attending the Palmyra Elementary and High School. These kids are a **Fifth** generation of Agen's at this district. My family believes that the school system is a top rated, high level of education. We have seen many brilliant kids come out of this school system. We believe attendance is among the best. The curriculum is good. The school offers sports, music, theatrical plays, etc. Plus we have the bonus of being located in a small community, where everyone knows everybody. We as a community watch out for each other, help each other. We have a volunteer fire department. An outstanding police department. I just can't imagine what would happen to our community if the schools close. I am concerned that residents would move their families and kids to another school district. I have been told by my son that he and his family (my grandkids) would move away.

If the schools close, and the families move, what does that do for our small businesses? What happens to the bus company that serves our school district only? How many jobs would be lost just through the schools? Would surrounding schools look at us as a burden, especially because our debt goes with us. A small-town school district is so very vital to the life of the community in so many ways.

Our District school board gave us so very little time to try and come up with other solutions. So we have a group of hopeful residents that are willing to fight to keep our schools open, regardless of the fact that the board has given up and suggests we call it quits. We want all our voices heard.

Yes, it is true that the referendum did not pass(to raise taxes), however the vote was split between two counties. Palmyra passed, and Eagle did not. I heard Eagle residents state after the vote, "we didn't want our taxes to go up, but we never thought they would actually close the schools".

I am convinced that the schools are worth fighting for. We will find solutions to keep the doors open, and the bills paid. Please consider carefully. We thank you for listening.



Debra Agen

105 E Bluff Rd

Palmyra WI 53156

Hello,

My name is David Agen. I graduated from Palmyra-Eagle in 2000. I currently live in Palmyra and have 3 children enrolled in the school district. My oldest son is 3 short years away from becoming the 6th generation of Agens to have graduated from Palmyra. There's history here, not just in my family but many others as well.

Dissolving the district would ruin that. Families would leave the area they've spent generations in.

The town and it's history needs these schools in order to survive. Let the residents come up with a way to save the district.

Sincerely,



David Agen

from: **27dab@charter.net**
to: "panthernationnetwork@gmail.com"
<panthernationnetwork@gmail.com>
date: Aug 1, 2019, 7:08 AM

Dissolving present school district

Inbox

27dab@charter.net

7:08 AM (16 hours ago)

to me

I am writing in support of the present Palmyra-Eagle school district which has had a dissolution of the district submitted to the Dept. of Public Instruction.

It is my understanding that this will cause undue hardship for students and their families. It means longer travel times for school days not to mention addition time to partake in extracurricular activities. It means very young children may have school days beyond the recommended schedules. Parents with multiple children will be on the road a great deal more to support their children's involvement in other activities.

It means that children who have enjoyed the closeness and availabilities of personal help because Palmyra-Eagle is a smaller school, will be put children in districts in their most formative years where they may not receive the attention they deserve--not because those staffs would be ignoring them but because the total student enrollment precludes this type of instruction. There may be more classes, activities available in other districts, but there is also the chance that there are not enough openings to include them regardless of their level of expertise.

Palmyra-Eagle activities such as forensics, music, sports, art etc. have always been supported by the community. Attendance at these events is supported by the families as well as those of us who do not have children in the district.

The fiscal effect on the community if this dissolution is allowed to proceed will be huge. Small businesses will see less traffic, post office mailings, etc will decrease, home values will decrease, etc. We will be left with still serviceable buildings and the problems that unused real estate brings.

I know that some question the type of education that can be received in a community this size. If you check alumni, you will find everyone from doctors, lawyers, tradespeople, health care workers, administrative assistants, successful small and large business owners of which farmers are a huge part, Harvard professors, educators in many fields, NASA scientists and all the hardworking parents of any occupation that grace our area.

It does take a village and I know this is reflected in our community. Please consider also the fact that if you were a child in the district right now the stress this is placing on them not to mention staff and supporting businesses. This is a growing problem in many communities. The amount of state aid continues to decrease, school choice is rampant and we are left holding the bag. Yes, I know life is not fair and change happens, but lets make sure we are doing the best thing for our students and community.

Delores Burrington
422 N. Second Street
Palmyra, WI

Sent from Windows Mail

In my opinion

Homecoming shows what school, community all about in Palmyra

Palmyra-Eagle's homecoming (Oct. 18) was a special night of Panther football – last game of regular season and possibly the last homecoming for our beloved Panthers.

I arrived late and was sorry I missed the pregame dinner, celebration and school tours with former alumni. However, I arrived in plenty of time to witness a glimpse of the many beautiful stories that make our hometown and the many amazing people in it special.

My kids don't play any school sports as fifth and eighth graders and my daughter absolutely has no idea what goes on during the course of a football game. She couldn't wait for the super secret "hashtag show" as she calls halftime. She'd been tipped off by some of the high school girls that the performance would be amazing. But they both look forward to attending these home games for many reasons.

I have gotten to know so many people that make up this amazing little district. I am even more impressed as I think of the heartbreaks this community has suffered — the loss of loved ones and the very real potential of losing our district looming like a predator waiting to finish off its wounded prey.

Driving through town on the way there felt like driving through Green Bay when the Packers are playing. The

streets were empty, and as I pulled into the school, I quickly realized half the town was right here as it should be.

I have never seen so many cars parked at the school before. I secretly enjoyed the long walk from our truck to the bleachers. This crisp October night was perfect for high school football and couldn't have offered a more perfect night for our students to share all that it means to be a Panther after investing so much blood, sweat and tears into preparing for tonight.

My kids abandon me as soon as their friends are spotted, so I'm left to wander alone – but I really wasn't alone. There was an ocean of purple from the most senior among us to the youngest. I saw countless group photos being taken, hugs and so many tears being held back, as former teachers and students, parents and grandparents, district staff from past and present, all reunited on what may be the last time at this beautiful PEASD facility with our kids as Panthers.

There were groups of younger children playing football in the empty fields – siblings, cousins, friends – who feel at home here and are safe to be left to wander and play in the shadows of the bleachers. I walk past the local police car and know the officer on duty has the best job of the week because he can blend in and be welcomed here; he is a

Panther, too.

I walk past the parked ambulance, a grim reminder that accidents happen as these kids play their hearts out. A glance at the Panthers bench shows it is empty as it always is. Even the injured players, whether on crutches or in pain, stand proudly with their teammates for the duration of the game.

The amazing halftime show, done with stadium lights off and performed in the dark with black lights, was created with a beautiful blend of the best of what's old and what's new. The kids got to put their individual stamp on to personalize their part in it. I loved seeing a few of the football players run from the field, remove their helmets and grab their instruments to partake in the halftime band performance and the homecoming court coronation.

In this tiny but mighty district, these kids really can do it all and they do it so well.

While the guys on the field played with fire in their hearts and a gritty determination in their souls as their lead was extended by 13, then 30, then 40 points, the sidelines once again caught my attention.

I saw the young water boy proudly wearing a No. 7 Panthers jersey, standing side by side with the team. I watched the older boys playfully interact with him and I saw from even where I sat, the respect and admiration this young boy had as he looked up to these older kids. They proudly looked at him as part of the team and made sure he was an important part of the game from start to finish.

I saw a teenage boy collapse into his parent's arms in tears after the game, no doubt a combination of real physical pain from unfortunate injury and the sudden loss of adrenalin and the flood of emotions as the finality of what just transpired is realized.

A 53-13 victory for the

home team and another chapter added to our story as we get closer to what may be an unfortunate end for our district.

I saw our cheer team invite the visiting team's squad to join them in the final group number of the night and saw a circle of high school students embrace and celebrate together, regardless of which team colors they wore or which zip code they were from.

This night, I saw and really felt what this community is. If the school is the heart of our community, the students and people supporting them are the blood pumping life throughout it. There is no doubt, our kids have exceeded all expectations — done with the support and guidance of so many amazing people in our community.

From bus drivers, to coaches and their assistants, to our teachers, administration and all who support everything that is Palmyra-Eagle, we have not failed these kids. They are not test scores or tax dollars. They are not numbers on a pie chart or bar graph.

These Panthers are people that our village has raised together to be the best they can be. They have faced incredible scrutiny, criticism, heartbreak and pain this year, and through it all they have remained strong and proud, empathetic and kind, courageous and driven and thankful for the many blessings they have in this proud and beautiful Panther Nation.

This community and its kids continue to inspire, and never, ever, have we been prouder to be Panthers. It is for all these reasons and many more that I continue to fight to keep this district alive, and this is why on Nov. 5, I will be voting "no" for the dissolution of a tradition of educating the beautiful children of the Palmyra area that dates back to 1896.

Tara LeRoy
Palmyra

THE ENTERPRISE

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871926

#9

Kami Kloss
Village of Eagle
2 children w/ disabilities

OE to
Mutwangs

I ask all 7 board members to affirm the dissolution of this below state average academic performing and dysfunctional school district. The voters know this to be true, and why the majority of our community voted to dissolve.

DPI records show 23% for math and 26% for English on statewide testing. Enough is enough with the poor academics, bullying and high taxes. The voters know these facts and as you know the majority of all our community voted to dissolve the school district Tuesday.

Purple Palmyra-Eagle people will come before you and tell you they love their district with its 4:1 staff to student ratio and they will cry tears in hopes that helps sway you board members. This is definitely not the entire truth.

The facts are that the 40% of kids that open enrolled out love and prefer other school districts. There are 409 kids open enrolled out and only 604 remaining at desks in the district. The facts are that years of below state average academics are documented on the DPI website. The facts are that most of the open enrolled out kids were bullied. The facts are that PE over spends and since administration proposes cuts, it results that only programs that hurt children are cut. Programs and services like

summer school and special education. They proposed cutting an elementary school. We are confident that will be next cut if they survive dissolution. The administration never cuts their 6 high paid administrators or staff. The staff ratio is 4:1. There are 138 staff listed in the school directory and 604 students shown on the annual report. Many believe Palmyra-Eagle is a spoiled, corrupt, incompetent, overspending cult. They are all controlling and if you dare to question them or express a different opinion they bully and criticize kids and parents. The advisory referendum vote was very low turnout and biased towards PE because PE only sent out information to their school contact list. The majority of voters had no clue. Some dissolve supporting families funded 17 banners, 3700 bulk mailers, and a website to try and let people know about the secret referendum. Our campaign was primarily targeted at Eagle, since many in Palmyra and other areas were afraid to put up a banner or state their position openly.

This is not the haves and have nots, Palmyra-Whitewater and Mukwonago students have economically very similar family incomes and ethnicity as shown in DPI data.

Nobody wants to dissolve a school district. But Palmyra-Eagle needs to be dissolved. It has too much

debt and poor management to continue. Even School Board President Scott Hoff explained PEASD needs to dissolve for anything new and good to rise from its ashes. Mukwonago and Whitewater School districts are proposing to keep a school in our community open. Eagle Elementary can even keep their purple panther mascot.

We are asking you to dissolve the district and let Mukwonago and Whitewater school districts give our kids a great education.

We overcame the odds by notifying many in our communities in the public of the secret advisory referendum. PEASD did not put up any signs or do any bulk mailers to notify the public. PEASD did mass email their parents in their schools who were likely to vote in their favor. The 1080 No votes were not even close to all the parents and alumni in this school district. We had 4 homes in Palmyra willing to have banners, but the fear of vandalism and theft that occurred during the last April's referendum led to us to agree not to put up banners in Palmyra. This process is biased towards the school district. Few knew of the referendum and few know they need to speak tonight. The schedule developed by DPI is confusing and implies there will be opportunities for public comments at many meetings. If that is true, great. Please

help get the word out. But if actuality the public is only be able to speak at this first meeting that is not fair. I saw no public notice made to notify the community of this meeting.

So many were not aware of the referendum because PEASD withheld information and only emailed their school's likely voter list. PEASD posted notices in Jefferson County paid newspapers, but half the district residents are in Waukesha County and most do not pay for newspaper delivery.

Please vote to dissolve this school district. Thank you.

#10

Dear members of the school district advisory board,

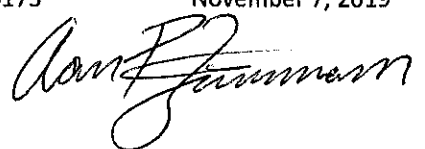
Thank you for your time and commitment in helping our district resolve this problem. Thank you also for your consideration of my comments expressed in this letter. I am a graduate of Palmyra-Eagle High School and attended from 5K through graduation. My wife, brother, sister, aunts, uncles and grandpa are all Palmyra-Eagle Alumni. I currently have four children attending Palmyra-Eagle, three in Palmyra Elementary and one in Palmyra-Eagle High School. I live three miles from the school and commute to Waukesha for work. I have stayed in Palmyra all these years with the intention of my children attending and graduating Palmyra-Eagle as many in their family before them already have.

I'm writing today with the hope that you and your team will be able to arrive at a solution that will allow Palmyra-Eagle schools to continue operations in some capacity. There must be other small districts in Wisconsin that could be used as a model for how Palmyra-Eagle could be financially and physically structured in order to maintain operations. Is it possible to find a comparable sized district such as this and come up with a plan to keep Palmyra-Eagle operational? If an increase in taxes is needed to keep the school open after changes have been proposed is it possible to describe these changes and the needed funds to the community? Additional short term funding from the state government to allow the district enough time to restructure, make changes and resume operations on a more financially sustainable plan would seem reasonable. I realize that things must change as the district faces too little state funding and fewer students due to school choice and simply fewer children in the district population. While these conditions cause financial stress to the district I don't believe the solution should be an all or nothing approach. A solution must lie somewhere between the extremes of no change and completely shutting down operations. This compromised solution is the one that must be found and implemented in our district. From the dedicated and caring teachers and staff to the buildings, sports fields and wonderful small town school atmosphere there are many great assets already in place in the Palmyra-Eagle schools and they should continue to be used. This district has provided and can continue to provide an excellent public school education for the community now and into the future.

It is too bad that there are members of the community who voted Yes to the dissolution. I suspect they do not or have not had any children attending the Palmyra-Eagle school system. The impact of a vote in favor of dissolution is much smaller in their households than the households of those who have or have had children enrolled in Palmyra-Eagle. If some of these Yes in favor of the dissolution voting people have elected to send their children to other districts that is their school choice. If they wish to pay taxes in another district they should live in that district. There is no mystery as to the school district in which you live when purchasing or building a new home. To school choice your children out and then try to sink the school in the district in which you live through voting yes to dissolution is despicable. It would cause the same effect in their households at this point if we held a vote that reversed school choice and they were forced to send their children to school in the district in which they live. I could only imagine they would not be pleased. We are not pleased with their attempt at shutting down our school and forcing us to send our children elsewhere. They are sending their children to the school of their choosing and can continue to fund the schools in the districts in which they live regardless of where they send their own children. I can only think their mentality is selfish; "I send my kids to the good school. Who cares about Palmyra-Eagle?" I think they would change their thinking in a big hurry if the shoe was on the other foot and the forced end of school choice was near.

Perhaps in the future the financial climate will be better and Palmyra-Eagle can find themselves in easier times. We can reflect back on 2019/2020; the hard decisions made and how the district was nearly lost. We are counting on you and your team to help us arrive at a compromise that allows the Palmyra or Palmyra-Eagle schools to continue operations now and into the future.

Sincerely,
Aaron Zimmerman
W2422 Piper Rd.
Whitewater, WI 53190 Town of Palmyra resident
262-364-6173 November 7, 2019



The Fallout From Good Intentions

How Good Intentions Waylaid Efforts by a School Board Member to
Obtain Fairer Treatment From the School Aid Formula for His District

by
Gary A. Payne
former member and Treasurer
Palmyra-Eagle Area School Board

It was the late 1980's and we were paying the highest rates per \$1,000 valuation in school taxes among all the school districts anywhere near to us when a friend approached me to consider joining him as an elected member of the Board of Education for the Palmyra-Eagle Area School District (PEASD). At the time, school taxes in our district resulted in some of the highest mill rates, that is, the property tax rate per \$1,000 valuation, in the state. Like just about everyone else in our school district, I was concerned about our taxes. However I was also determined that we should provide a high quality education. So I decided to run for the Board. I was interested in trying to learn whether we were getting value for our money and if anything could be done about the tax rate.

My run for election to the Board was successful. Once on the Board the problem did not appear to be one of the misuse of funds, the district was quite conservative in its spending, and I also found that the school district either lacked or had trouble providing facilities or materials most other districts took for granted. Many teachers paid for classroom supplies out of their own pockets when the budget couldn't provide them. The biggest problem within the district, strangely enough, as we learned from the administration, was meeting the physical education requirements for each student so they could graduate. The district's gymnasium, unlike many other district's fieldhouses, just provided space for a minimal regulation sized basketball court with room for a few rows of bleachers along the sides. It was the only indoor athletic space for the high school, other than a small weight room in the basement. This meant the district was strapped for space for physical education classes and could only offer a minimum of these classes. As a consequence, students had to make scheduling a physical education class first each semester, before they scheduled their other courses, to ensure that they got their required physical education credits for graduation. If it conflicted with, for example, an AP class they had wanted to take, it was simply the way it had to be. The high school was built in the 1960's by Palmyra before the merger of the Palmyra and Eagle districts. With students from the two Villages and parts of six towns the board was trying to cope with the mini baby boom. The children of the baby boomers were now moving through school age in buildings that were not designed to hold the student population.

Space was very dear in the high school. So dear that twice a year, once each semester, the gymnasium floor was covered for protection and a stage and seating area temporarily installed. This allowed the students, guided and directed by their teachers, to prepare and perform a play and a musical. All stage materials had to be removed and placed back in proper storage immediately after the last performance on Sunday. This would enable the room to be returned to its regular use the next day.

Of course we also had staffing concerns and many other issues common to all school boards to consider and resolve. Our newest building, an elementary school, following typical procedures, had been awarded to the lowest bidder. Ours was plagued with problems. It had only been in service a few years and already needed significant repairs, remodeling, etc.

The space issue, though, was also on the minds of two residents—a former board member and a major property owner—who approached the board with a proposal to submit a request to a local foundation for \$500,000, to fund the construction of a community center to be attached to and managed by the high school. This structure would include a new, larger, gymnasium and a large dividable meeting room. The idea was that the gymnasium could be used by the district as needed, otherwise by the community; and, the meeting room could be divided into classrooms, taught by teachers working from carts, during the day and used for meetings evenings and weekends.

The consensus of the board, and the administration, was that it would be better if the district contributed additional funds. This would allow for a building which included the gymnasium, a dedicated community room, and classrooms with the remainder of the funds. Reviewing our options, we concluded we should plan to use an option, available at the time, to spend up to \$1 Million on capital improvements without the requirement to schedule a referendum. Our architect prepared a plan for an addition to the high school which would include a

gymnasium featuring a safer and more generously sized competition basketball court. The gymnasium would have a raised area along one side which could be used as a stage. The structure would also include music and band classrooms built along its stage side which would have access to the stage. A community room would be built in the front of the building, and a couple of regular classrooms along the corridor which would connect it to the main building. The entire structure was projected to be built, at that time, within the funds we would have available. Board meetings included interviews with Project Managers, other needed advisors, and discussion of the building project. We also planned for public meetings to present our plans to the community and for Listening Sessions. The Listening Sessions were the idea of our Superintendent of Schools, and, I believe, became a mistake. At these sessions the public was invited to ask or say anything they wanted and the board was to listen. No matter how incorrect or outrageous a statement was made we were just there to listen. That's why they were Listening Sessions. The Superintendent believed the public would just somehow "know better," that we should just trust them to be able to separate the lies, misunderstanding of facts, and malicious rumors from the truth on their own, without requiring any response from the board. However, many came because they were seeking answers and wanted to learn the truth from the board, but only heard other's opinions or outright lies. The problem with this approach was that I later heard people comment that the Board sat there and heard what people said and didn't deny it, therefor it must be true. As a result they accepted and repeated many of the incorrect statements and lies.

At the beginning of my second year on the Board, I was elected Treasurer of the school district. So, I renewed my interest in digging into the question about why our property taxes were higher than our neighboring districts, high for the state, and higher than they had been in the past. I decided to begin with the question as to whether this higher tax rate was due to the large amount of state-owned land in our district. The Southern Unit of the Kettle Moraine State Forest owns many thousands of acres of land in our school district. I was curious whether the loss of this much of our tax base had a significant effect on our property taxes. To pursue this question I began to research school district funding and exactly how the state aid affected our budget. I also scheduled a couple of public meetings with our state assemblyman and state senator in attendance to discuss taxation. In Wisconsin the primary source of funding public education is the property tax with varying amounts of state aid. Over the years prior to the late 1980's, the time of the incidents I'm writing about, the state legislature had provided increasing exemptions to the property tax for business and industry. By this time almost all the property tax burden fell on the private landowner, including homeowners and farmers. As a result interest in the topics I was exploring was quite high and the meetings were very well attended.

In the meantime, as word spread through the community that the Board was discussing a building a Taxpayers Association/Citizens Group was formed. Some who joined the group had nothing but good intentions of wanting to understand the reasons behind the board's action. But, with other members adhering to the post-Vietnam War suspicion of all elected leaders and thus opposed to anything the board did, the group fell into the role of opposing just for the sake of being in opposition. They questioned why we needed classrooms, we provided answers, citing our being overcrowded. They were outraged that we would build a *gymnasium*, totally unable, or unwilling, to grasp the significant scheduling problem our students faced in meeting their required physical education classes. This is besides the issue that the gymnasium and community room were being funded by an outside source and not by taxes. They demanded tours of the high school, which we willingly gave showing them that every available square foot was being utilized. They responded by claiming that we hid vacant rooms from them or moved classes from where they had visited to fill an empty room while they were elsewhere in the building—as if high or junior high school students would keep quiet about doing that. I know that there were some members who meant well, who had only good intentions, in the group. But they had become so certain that they were right, that government, all governments, any government, was wrong, was corrupt, that they were unable to see or accept facts, to be reasonable. The local reporter for the community weeklies and a local city daily, adopted their cause and her writing showed her bias, but, initially, not to her city editor. Suspicion of school boards was fashionable among taxpayer groups and the media. This feeling might have some basis in school districts where the board was only composed of the professional, or well-educated, but our board was truly a cross section of the community. Including farmers, small business, mid-level professionals and homemakers, our board members had the same concern for keeping school costs under control as did the rest of the community.

Tensions in the community were high, many of the citizens were very much in support of the board and the need for the building, some opposed it because it was being built in the other community, some were still making up their mind. The citizens group remained strongly opposed, they were particularly upset that the board might be able to build a structure without letting the citizens vote on it. The board had many meetings and

discussions and had a final plan for the building. It was time to decide whether to proceed or not. A meeting was scheduled for the board to vote in open session, it would be the only item of business. I had prepared a statement and I let the Superintendent know that I wanted to read it at the meeting. With reservations, my request was approved. It would make me a target. This meeting, as were all of our board meetings would be televised on the local access cable channel. Many thought I was appealing to the public to support the building. Actually I was speaking to my fellow board members. We had not taken a straw vote. We had no idea of the amount of board support, particularly among the long-term board members who had established reputations of extremely cautious use of taxpayer money. The mood was that chances of the vote failing were as good as passage. My message at its essence was that we knew we had a problem, it was time to fix it, not patch it, the time to act was now. Then we voted by a roll call vote, it passed unanimously. We adjourned and left, as planned, by a back door. The room was in an uproar, with voices both supportive and opposed.

The citizens group launched a recall against three of the seven board members, then had to scale back and drop the action against one board member who had just been re-elected and thus not been in office the required one year to be eligible for recall. That left the recall against two of us, the board president and myself, the board treasurer. They made statements indicating that if they could not have a referendum on the building, then they would have a referendum on the board.

Even though there was a recall effort, the board's business continued, and I continued to learn about school funding. The citizens group attended the meetings I organized with our state legislators and learned as I did that newer rules required that when the state bought land, such as for the state forest, the agency reimbursed the communities for the lost property taxes in a declining manner for the next ten years. After these meetings, members of the citizens group complemented me and thanked me for my efforts regarding property taxes and frequently said to not take the recall personally. During the whole process, I was always amazed when one of them said to not take it personally, how could I not take the recall personally? They may have convinced themselves that they were just taking action against the board. But it was my seat on the board which would be lost, a seat I had worked to obtain; it was my efforts on behalf of the school district that would come to an end, it was me that they criticized and told my neighbors about how bad I was for the district when they asked for signatures on their petitions and later when they sought votes.

Being mathematically inclined I planned to try alternative scenarios regarding the state ownership of land on our property tax rate. To do this I had to learn exactly how the formula, then known as the Equalization Aid Formula, worked. I studied a Department of Public Instruction (DPI) publication which showed the property tax base, budget, and state aid for every school district in the state and developed ideas how it all worked from that. I learned additional details from both my superintendent of schools and my district business manager who each had a working knowledge of what went into the aid formula. Also, I called the Department of Public Instruction (DPI) and spoke with the specialist who ran the formula. He was aware that I was the subject of a recall, but agreed to help me. With the information he gave me, I was able to design and perfect a spreadsheet which eventually was able to exactly calculate the state aid, given a set of input data. Since state aid is awarded on the previous year's actual school budget, if I took that figure, the pupil count, the property tax base adjusted as necessary, etc. I could predict the state aid the district would receive the following year. I quickly learned that the amount, even as large as in our district, of state owned land was insignificant in its effect on our property tax rate.

For several weeks I was deeply involved in studying the state aid formula. I was able to see what happened to the state aid as I changed the size of the property tax base or the pupil count. I explored the phenomenon that my DPI contact had told me about in regards to a school district that in alternate years received no aid or substantial state aid and what factors drove that situation. The recall primary and election required my attention but I continued to study the formula until I began to suspect that it was the working of the state aid formula on the characteristics of our district that had a significant effect causing our high mill (tax) rate and the effect had existed and had been compounding for years.

A recall primary was held because of the number of challengers for the two seats. One of the challengers received a sufficient percentage of the votes cast to be declared the winner of a seat, but inasmuch as I had the second highest number of votes and the other board member had the third highest it was not clear who had lost their seat. So the regular recall election was scheduled pitting we two board members against each other. I refused to campaign stating I had no complaint against the other board member. He also refused to campaign. In the election he won which I felt was probably the best for the Board inasmuch as he was the president. However, this may not have been the best for the District, as I came to learn.

The recall was one of the first in Wisconsin under laws re-written just a few years earlier in the 1980's and which were specifically designed to make recall of local elected officials easier. One change was that the petitioner did not need to prove, or even to claim, that the targeted official had done anything wrong or even inappropriate to the elected office. The official merely had to have been in office for at least one year and enough electors had to sign the petition, for a recall election to be held. So I was one of the first to be recalled under the new rules the legislature had crafted for Wisconsin. The legislators claimed good intentions, they felt the change would make elected officials more responsive to the voters.

When the recall elections were over, I continued to study the Equalization Aid Formula until I understood it thoroughly. I was finally able to understand the significance of my observations. The state aid formula failed our district due to certain circumstances and continued to fail our district, and any other district with the same circumstances, for a number of years. This had resulted in our not keeping up financially as we should have if the Equalization Aid Formula had worked as it was intended and believed. Everyone, from the legislature to the courts, accepted the doctrine that every school district had equal opportunity to provide an equivalent basic education to their students and that differences among districts was the result of such factors as management style or competence. This was based in the belief that all were free to spend as they wished each year and then receive appropriate state aid the following year so it didn't all fall on the property tax. But my study of the formula showed that it didn't work correctly under certain circumstances and those circumstances had indeed existed in our district for several years.

I took my evidence showing that the state aid formula had worked for many years to the disadvantage of our district to a number of people for help. To my dismay I abruptly discovered that the welcome I had received as an elected school board member was gone. My contact at DPI was no longer able to work with me, I was not a member of a group to which he was responsible. I took my findings to the Wisconsin Association of School Boards (WASB). They told me I was no longer a member of WASB, which, of course, I knew. Moreover, it was explained that since I had been rejected by my district in the recall the WASB was not the appropriate venue for my complaint. I asked if they could pass my analysis to those who were pursuing a lawsuit that the state aid formula disadvantaged certain school districts, which I had just proven. They were non-committal. Later I learned the group never saw my analysis, until I contacted them during their appeal, when it was too late because new evidence could not be entered into the lawsuit. I contacted the Governor's office for help, but could find no one interested in what I had learned unless it could be useful in a dispute the office was having with a legislator. If I could have contributed this analysis to the court case it would have made a significant difference, but I did not know how to find them nor did I receive any help. I do admit that the explanation I had prepared then was somewhat more obtuse and perhaps more difficult to understand inasmuch as I did not understand it as well then either.

I finally accepted reality. Although the citizens group believed they were acting in the best interests of the school district and had good intentions, and although they kept telling me to not take it personally, and although they were aware of and supported my effort to try to demonstrate that our district suffered under both higher than usual and higher than should be expected tax rates, their good intentions had undermined my project which hoped to and might have been able to result in a reduction in their tax bills. My efforts were mere fallout from their alleged good intentions.

Please understand the Internet as we know it today did not exist then, it was only in its infancy. Information was much harder to locate and/or obtain. If you were not an attorney or did not know the name of the lawyer or the lawsuit or the court, finding the people involved was much harder than today. Searching the web/Internet as known today simply didn't exist.

Before I begin my description of how the formula failed to work, a short disclaimer. Please understand that the knowledge I had gained and descriptions I make hereafter as they relate to my study of the Equalization Aid Formula is based on what I learned during the approximately 1989-1990 period. There have been a number of state policy changes in the formula and related materials since then which I have not attempted to include in this study. This includes school choice, charter schools, etc. My study focused on the Equalization Aid Formula as it existed at the study time and its continuing effect on school districts which occurred thereafter based on the conditions which were caused to exist by the operation of the formula through this time period. As I describe later in this essay, this was not a continuous study nor a long term study. Once I reached conclusions and attempted action on those conclusions I set the study aside and did not return to any portion of it until just recently.

Where/how did the Equalization Aid Formula fail to meet expectations? First, I should explain that a number of components actually go into the makeup of a school district budget, some of which are not directly

involved in the Equalization Aid Formula or have special treatment in the formula or perhaps in other state aid, at least in terms of the time frame under consideration here. These include certain costs for special educational programs and some of the costs for debt service, which are the funds needed to pay a year's portion of the principle and interest which the district owes for loans and/or bonds due, for example, for a recent building project. So, although the school district budget in its entirety can be extraordinarily complex, I will be focusing on the portion involved with the Equalization Aid Formula which is the largest portion of any district's budget. To assist in understanding this budgetary behemoth, then, in simple terms the school district budget can be thought of as being the average cost of educating a pupil for a year multiplied by the total number of pupils. This budget is then divided by the total equalized property value within the district to produce the mill rate, that is, the rate per \$1000 of property value. However, districts actually develop each year's budget following Generally Accepted Accounting Principles by starting with a few of the past year's budget reports, and in particular the last year's budget, all of which are line item budgets, showing the amount budgeted and actually spent in various categories. Then they review the proposed budget changes, the increases or decreases recommended for the coming year. They review and prioritize and from this a tentative new budget proposal is determined for further review and evaluation.

Everything is done based on projections for next year. Total pupil count will change as Seniors will graduate and young children enter kindergarten. Families move in and out of the district. Considering everything, a projected pupil count is determined. Similarly, estimated total equalized property valuation must be calculated.

Using the best estimates available, the proposed budget is divided by the projected total pupil count to determine the average cost per pupil. This can be compared with other districts. The proposed budget is also divided by the estimated total equalized property valuation to determine the projected mill rate. Not all of the projected budget will be paid by the property tax, there is a line item that reduces the total cost by the Equalized Aid, based on the current year's budget. **However, even if the cost per pupil is competitive as compared to the state average and to neighboring districts, but the mill rate rises substantially higher than the state average and/or much higher than nearby districts, the Board *must* reduce spending. The taxpayers cannot afford the budget even though everything that went into its creation was reasonable. This is a factor which can have a substantial impact on a school district's budget. Moreover, its very existence is not recognized in the Equalization Aid Formula. It is a hidden factor which only comes into play in school districts with low property value per student when the district faces a substantial increase in costs in a given year. All increases in a school district's budget must, by necessity, be paid first by the taxpayers before the district receives aid on that expense the following year.**

Back to my analysis, if the proposed budget is projected to result in an abnormally high mill rate how can the mill rate be lowered? The mill rate is the total budget after state aid, divided by the total equalized property valuation. The equalized property valuation in the district is determined through several steps. First is the total of the valuations placed on all local property by the local property assessor. Next these valuations are collectively reviewed by a representative from the state Department of Revenue to determine if the valuations are equitable to valuations placed by assessors in neighboring communities, and if necessary an adjustment factor to compensate for differences in valuations is determined. This factor is then applied to each local valuation to yield the equalized valuation which should be the fair market value of the property. Thus the district's total equalized property valuation normally only changes through a community-wide reassessment and/or the normal change, be it growth or decline, of property value. This leaves only reducing the budget as a means to lower the mill rate.

What leads to this situation? It results from the substantial increases in the cost of providing an education which increase from year to year primarily due to high levels of inflation. Remember a school district spends money one year and receives state aid on that spending in the next year. If the costs of providing education are relatively steady and do not rise in any appreciable amount from one year to the next, the aid formula works for everyone. If the school district had a fairly substantial property base per student, such that the school district mill rate was fairly low, and thus even a fairly large increase in cost for a year didn't raise the mill rate to a particularly high rate, the district could accept it, even though the taxpayers might complain about the percentage increase.

The problem becomes an insurmountable issue in times of higher inflation for those districts with low property valuation per student. In the years under discussion, Inflation had ranged around 10% per year. If school budgets increased by 10% or so each year just to stay even and the state placed additional demands on the school district without providing funds to meet the new requirements, referred to as unfunded state mandates, which also increased the school budget, and these increased costs fell on a school district which had a low property value per pupil, the school board faced major outrage from the taxpayers if they expected the property tax to support the

budget. This would occur even if the costs would be offset the following year by state aid, and, as long as inflation remained high there would be similar high tax rates each year. These boards had no choice but to make cuts in the budget, which, of course, had an inevitable adverse impact on district programs every year. If they didn't, the tax rates would be in the mid to upper \$20 per thousand range possibly the highest mill rates in the state. No reasonable board would charge the taxpayers the amount actually needed, even with the knowledge of state aid the following year. If they did, they could plan for a short tenure on the board and substantial hostility. Also in the case of school districts like Palmyra-Eagle, where the board membership was truly composed of a representative cross section of the taxpayers, they couldn't afford the taxes themselves. As I mentioned in the beginning of this article, we didn't know why our costs were high and we couldn't keep up with our neighbors, we just knew that it was happening. We also could only react to the situation. We did not understand and believed that state aid would keep us even as promised. Although many board members in some school districts had to deal with the necessity of keeping mill rates reasonable, no one realized that it actually was an unrecognized factor influencing school budgets, forcing some districts to cut and pare to control their mill rate, and thus resulting in the failure of the Equalization Aid Formula as a means of maintaining the constitutionally required funding "as nearly uniform as practicable." Our taxpayers looked at published lists, saw our mill rate was the highest of all neighboring school districts and demanded to know what we were doing wrong. We wanted to know, also. We did the only thing we could do, we reduced our budget and got the mill rate down some. This helped some with the criticism the board was receiving but it put another significant dent in educational programs. Good people lost their seats to challengers whose only credential was a promise to lower taxes and educational programs suffered another set-back. The board let qualified experienced teachers go so they could replace them with lower paid beginning teachers with little or no experience. Programs took another hit.

And to make the situation even worse, "piling insult upon injury," the rules were changed in the early 1990's by the legislature and governor with new policy whereby districts were locked into these reduced levels of funding they had been forced into over the many years of high inflation. These new regulations also severely restricted these district's ability to recover from the loss of equality they had suffered even though lower inflation rates had finally made an attempt to catch back up at least a possibility. The regulations prohibited any increase in their budgets beyond a small percentage increase, without taxpayer permission, The original error, followed by punitive rules has created a group of grossly disadvantaged school districts.

The tragedy of this situation is that those caught in it accept it as a version of normalcy because no one has previously identified it as not. Those most familiar with the Equalization Aid Formula, staff at DPI for example, certainly noticed that sometimes districts had abnormally high mill rates but would see that the districts had low property values per student and conclude that the mill rates were logical without further investigation. Board Members who worked with the budgets and had to make the cuts to get their mill rates under control didn't understand the formula, they just cut until they got a mill rate they could accept. Even School District Business Administrators, I highly suspect, didn't really understand the formula. They had way too much to deal with handling the line item budgets. All along we were being told to trust the formula, it worked. Everyone accepted that the formula worked, what could be simpler, spend money, get state aid. I didn't find the factor which shows that the Equalization Aid Formula fails to universally work because I questioned or suspected the formula. I found the factor because as a board member I started a project to understand the formula and was able to duplicate it on my personal computer, adding in all parts of the formula until I had gained sufficient mastery of the formula to test anything such as hypotheses about what local factors were driving our high mill rates. So I knew we had to cut our budget to control our mill rate and we did it year after year. When I looked into the formula to see how it compensated for these annual cuts, I found nothing. I realized it did not compensate for them at all. No one had asked that question before. It was a situation that was simply not anticipated in the formula.

As I was doing my study, I was not able to attempt to identify the districts that were involved beyond my own, Palmyra-Eagle Area School District before I lost access to the essential source material. But the main factors would be a district that was experiencing high mill rates from primarily a low property valuation per pupil. I would expect to find that districts with these characteristics would have been affected to at least some degree.

You may ask why write about this now? Why, when its been nearly thirty years since I first did this analysis do I want to write about it and discuss my results, making them public? This is a very fair question. I tried to share my results then and although I contacted a number of people who might have been interested, the only real interest was from the attorney involved in the challenge to the constitutionality of the Equalization Aid Formula. Unfortunately I did not find her to offer my study until after the trial was over and she could no longer offer my material as evidence. Even before this disheartening result I had realized that the time I spent studying

the DPI data was not gainful to me and, quite frankly, I was also not receiving much interest from my district either, I had been dumped. Certainly there were a number of people who I worked with on local referenda campaigns, etc who appreciated and valued my assistance, however since I was self-employed I needed to pay more attention to my business, to making a living and helping to provide for my family, my wife and young daughter. So I put all my materials aside and forgot about them.

More recently there has been increased discussions about additional changes to funding education in Wisconsin. This reminded me of my project to understand why the Palmyra-Eagle School District was experiencing much higher mill rates than any of our neighboring school districts. I was reminded of my time on the school board and our struggle with our mill rates and our efforts to keep them at a reasonable level. Reviewing my memories of what I had learned and reconsidering what I had uncovered and discovered, particularly with the benefit of nearly thirty years of additional experience and capability to develop a more in-depth interpretation, has allowed me to gain new insight and greater understanding of the significance of that material. Not only is my understanding of what I had discovered than vastly improved, but I have also achieved much greater clarity in my ability to explain my discoveries. It was during this just completed review that I first recognized that the pressure that I, along with my fellow board members, felt to keep our mill rates within a reasonable lower range even though, in spite of our best efforts, they remained higher than neighboring districts was an unrecognized factor built into the structure of the Equalization Aid Formula. As I previously mentioned, I had commented on this mill rate problem to several knowledgeable individuals while I was learning about the formula and all were familiar with its existence but just accepted it as a quirk which occurred without questioning its importance.

There is also the reality that I was not unaffected by the turmoil which was generated in this community nearly thirty years ago. It is difficult to expect that an individual could be targeted without the process leaving some wounds, I admit that they existed in my case. This was a time when I realized and commented when people advised me to “hang in there” that it didn’t hurt quite nearly so much if my toes could touch the ground. Time has worked its wonders and I have forgiven, and nearly forgotten, and I have most certainly moved on.

I think the most important reason I have decided to act is that solving inequities is inherently right and the benefits are worthwhile.

I acknowledge and accept any failure or weakness in detail or specific that I have introduced in this document, however I remain confident that the conclusions are correct. I did not have a copy of my earlier work to use as reference and relied instead on published materials augmented by memory and reviewed by a colleague and others for my descriptions.

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How Wisconsin's School Funding Policies Failed Palmyra-Eagle Area School District

by

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As Palmyra-Eagle Area School District (PEASD) taxpayers search for reasons why their district is on the brink of collapse if its current referendum allowing an increase in spending fails to pass there are probably nearly as many different explanations or interpretations in people's minds as there are taxpayers. This is inevitable, especially when dealing with issues as complicated as school finance, state aids, and how both affect the mill rate and ultimately the tax bill that every property owner gets every year. Even renters are not exempt as their landlords typically adjust their rent to share the cost of a tax increase.

The type of interpretation favored by an individual will be influenced by the attitude that individual has toward the district. Negative rumors are created and spread based more on ill will and imagination than any real information. Families who would like to move their children to another district look at the demise of the district as an easy solution to their problem and typically don't want to hear and/or consider any positive information which is contrary to their position. It is unfortunate but virtually unavoidable that people will take sides and have strong opinions. The vote no group has adopted a slogan of "Enough is Enough," which as I will show also has an additional relevant meaning.

But, if school funding is, as required by the Wisconsin State Constitution, "as nearly uniform as practicable" how could we come to this situation where a district must pass a referendum allowing it to increase its spending in order to avoid dissolution?

I first began researching what factors lead to high mill rates when I was elected to the Palmyra-Eagle Area School District Board around 1990, and elected Treasurer at the beginning of my second year on the board. One of the reasons I ran for the board was that I was interested in trying to learn why our property taxes were higher than our neighboring districts and I decided to explore this question. I scheduled a short series of public meetings, with our state assemblyman and state senator, to discuss school financing and state aid. These meetings were well attended by local citizens. I also worked with an individual at the Department of Public Instruction who was responsible for the Equalization Aid formula and learned the nuances of the formula. I was able to develop a copy of the formula on my personal computer and duplicate the state aid calculations. This allowed me to explore "what if" scenarios and identify exactly which factors in the formula had the greatest effect on the local mill rate.

Since a significant portion of our district is part of the Kettle Moraine State Forest, I suspected that the loss of that land from our tax base was a major factor in our high taxes. My explorations with the formula showed it was not. It had a negligible effect. My contact at DPI assured me that the equalization aid formula was designed to allow districts to remain equal in providing a basic, essential education because they were free to spend as much as they choose, up to about the statewide average spent per student. Excessive costs so incurred would be offset by an increase in the state equalization aid the district received the following year.

An understanding of school funding in Wisconsin begins with the property tax, which by 1990 had become primarily borne by individual homeowners and farmers. For a number of years, the legislature had enacted greater and greater exemptions to the property tax for business and industry moving virtually

all of the costs of education onto homes and farms. The early portion of my study of school finance, which was then suspended until I returned to it last year, occurred just prior to the enactment, in the early 1990's, of revenue limits and the significant changes which followed. Even before revenue limits an understanding of state aid was very complicated and involved different levels of aid. A school district set its budget which was divided by the total equalized value of property in the district to obtain the mill rate, or, cost per \$1,000 valuation. An individual property's equalized valuation multiplied by the mill rate yields the school tax for that property. Districts with a low property value per student (such as PEASD) would get more state aid to enable them to spend up to about the average statewide cost per student. However the rules were set so that even districts with a very large value per student would get some state aid. This system has been widely believed to meet the constitutional requirement of being "as nearly uniform as practicable." Even a lawsuit failed to prove it wasn't. Although I had preliminary results from my early study, I tried but failed to reach them with my findings.

My study takes a different approach to reviewing school finance than is normally taken by the Department of Public Instruction (DPI). Most recently, as I was refining my conclusions, I had to draw data from different DPI reports to make comparisons of factors in ways that had not been done by DPI. In addition, the fact that I had experience both in working with the formula and practical experience as a board member proposing a budget and presenting it to the community gave me an atypical insight which exposed a weakness in the equalization formula. This weakness allowed it to fail for certain school districts. The weakness occurred because a district received the state aid the year after the money had to be spent. Remember the underlying theory was that a district could spend what it wanted to spend because it received state aid the next year. However the '70s and '80s were periods when inflation was much higher than normal. As I've already admitted by mentioning my time on the school board, I lived through these decades, and experienced this inflation first-hand, but for those who haven't I offer the following information. Average annual inflation in the United States since 1913 is 3.24%. The average annual inflation during the 1970's was 7.25% and during the 1980's it was 5.82%.¹ These are simple percentages calculated by the change from one year to the next and then the average of these increases computed for the decade. But inflation is cumulative, each year's inflation is added onto the prior year's inflation, much like compound interest. Viewing cumulative inflation we find that during the 1970's prices rose 103.45% for the decade and the 1980 decade brought an additional 64.41% rise in prices.² In other words by the end of 1989 a typical item cost slightly more than one and two-thirds more ($103.45 + 64.41 = 167.86$) than it had at the beginning of 1970. So if that item had cost \$10.00 in January 1970 by December 1989 it now cost \$26.79, or a \$1,000,000 budget in 1970 should be around \$2,679,000 in 1990.

When inflation averages around normal the aid received from the prior year's spending added to the funds raised by the property tax essentially covers the amounts needed for the current year. When inflation is higher costs are increasing more rapidly from year to year, but the district still only receives aid based on the prior year's spending. Adding the increased costs to the existing costs that are funded by the property tax can only increase the mill rate. If there is a large property base, even adding a fairly hefty cost increase will only result in a small mill rate increase. However, if the district has a low property value per student (again, as in PEASD) the mill rate rise can be substantial to even just cover the increase costs due to that higher inflation rate.

During my time on the PEASD board our mill rate rose to around \$20 while our neighboring districts were around \$15. We heard many complaints about our high taxes. Taxpayers demanded to know why our mill rate was \$20 while neighboring districts, where they might also own property, were so much less. Not knowing exactly how the formula worked, other than the assurances to trust that the formula did work, we had no answers. We knew that we had cut programs and costs as deeply as we could just to keep our mill rate from rising any higher than it did.

Notes are on page 4.

This is how the equalization formula had failed PEASD. Every year during the '70s and '80s when inflation was high the PEASD board had to face the impossible choice of setting a mill rate in the mid to high \$20 range, or even higher, or reduce or eliminate necessary programs. The board members were a cross-section of the community and they knew their neighbors could not afford the high mill rates because they would be a problem for the board members themselves. We also knew that our district included many low-income and fixed-income families who could ill afford a large tax bill. For example, at that time 20% of the Village of Eagle were homes occupied by senior citizens. Every year we had no choice but to reduce funding for critical educational programs. Although it continued to be true that state equalization aid was received every year on the prior years spending there was nothing equalizing about it because the board had to reduce spending to keep the mill rate from going too far into an area that the community could not afford. Even if the board had been willing to bear one year of taxpayer complaint, because they understood the aid formula to the level I finally achieved, and was willing to consider having one year of pain because they realized that a substantial mill rate increase for that one year would result in comparable increased aid the next, it wouldn't work. Since high inflation continued for many years, the same substantial increase would also be needed for the next year and the next. This was not a workable option to save programs.

Once inflation returned to more normal levels in the 1990s, theoretically there would have been a possibility that the district could have slowly recovered. The accumulated effects from two decades of almost constant cuts to programs was substantial. However, at a normal inflation level a small increase in the mill rate, continued for many years, could have allowed the district to rebuild the programs which had been cut. Unfortunately, there may still have been ongoing complaints about taxes being somewhat higher. However, this possibility was eliminated by the enactment of revenue limits. The state, believing in the infallibility of the equalization aid formula and thus assuming that every district was functioning well with the budget they had in the early 1990s, essentially froze school district budgets at that level except for controlled increases tied to inflation. If a district wanted to increase its budget beyond set limits, it had to seek taxpayer approval via referendum. Thus, PEASD was locked into a substantially reduced budget, first, by the board refusing to excessively raise the mill rate, next by what, although not intended, amounted to a punitive state policy. No one, neither the board nor taxpayers, could predict that being responsible to the taxpayers by holding the mill rate down would permanently harm the district due to a change in state policy.

I had also learned about another policy which affected PEASD. In the early 1980's I attended a public meeting where the Department of Revenue employee who was responsible for setting equalization for the Town and Village of Eagle met with representatives from the municipalities and the school board to explain his work and the equalization process. To the best of my knowledge, I was the only non-elected individual taxpayer to attend. He explained that since Eagle was part of Waukesha County he was trying to establish a consistency to the equalization of property values across the entire county. He had commented that, at that time, Waukesha County was one of the fastest growing parts of the state. Significant property development was occurring, and because of proximity to the cities of Milwaukee and Waukesha, area property values were increasing. He mentioned that if he left Brookfield in the northeast of the county and traveled across toward Eagle in the southwest property values showed a regular pattern until he reached Eagle, where the values were too low. Therefor the equalization factor for Eagle would be changed so that the equalized values would be increased and be more proportional to the remainder of the county. The elected representatives did not object, I suspect because this would also have a positive outcome on the taxes raised in the two communities. One village trustee I knew was very enthusiastic because he was pleased with the increase in value of his personal residence.

However, another result of this action was not anticipated nor recognized. Because only about one-half of the school district was in Waukesha County, this only related to those properties. The rest of the school district was in Jefferson and Walworth counties and they were represented by a Department of

Revenue employee from Madison. Traveling toward Palmyra, this individual would travel through primarily rural areas which were not seeing large increases in value. So it was likely that he would tend to keep equalization factors more depressed. With property values increasing in Waukesha County and remaining stable or reduced in Walworth and Jefferson counties this would have the real effect that a larger portion of the school tax would be paid by Waukesha county properties. Although this would not change the mill rate, the actual dollar amount of taxes paid by Waukesha county taxpayers would increase while there would be an actual dollar decline in the other two counties. Although this was the situation in the 1980's, I do not know if this policy continued thereafter or if it was replaced by a different policy.

So I agree we have had "Enough" of failed state policy. It's time to find a workable and equitable remedy from the state. Until such a remedy is found and offered, district taxpayers will continue to be asked to foot the bill for the sins of faulty state policies enacted by prior legislatures and governors.

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Notes:

¹ see: https://inflationdata.com/Inflation/Inflation/Total_inflation_by_decade.asp

see also: <https://www.innovativewealth.com/us-historical-inflation-rates/>
<https://www.usinflationcalculator.com/inflation/historical-inflation-rates/>
<https://inflationdata.com/articles/inflation-cpi-consumer-price-index-1970-1979/>
<https://inflationdata.com/articles/inflation-cpi-consumer-price-index-1980-1989/>

² see: https://inflationdata.com/Inflation/Inflation/Cumulative_Inflation_by_Decade.asp