

Todd W. Gray, Ph.D, CPA

Background and Professional Experience

- 7/1/2020 to Present **Consultant; Todd Gray/Budget Analytics, Inc.**
School Business Management Advisors
- 9/2020 to 6/30/2023 **Interim Superintendent of Schools, Palmyra-Eagle School District, Palmyra, WI.**
- 7/6/2020 to 3/1/2022 **Senior Consultant; von Briesen & Roper, Attorneys**
Supporting and consulting with the School Law Group and Taxation Group.
- 7/1/2008 to 7/6/2020 **Superintendent of Schools, The School District of Waukesha, Waukesha, WI.**
Chief executive responsible for all operations, programs and personnel for a 13,000 student public school district covering grades Pre-K through 12. Annual district budget of \$166 million covering 955 certified and 1,465 total district staff. 38% minority student population with 36% student poverty.
* Fostered development of K-8 STEM charter school, two magnet schools, and personalized instruction
* District fund balance increase from \$5 million in 2008 to \$45 million in 2019.
* Effectively helped Board of Education steer through the ramifications of Act 10 to maintain good salary structure and competitive benefits for professional staff.
* Lead the development of (MADE) Manufacturing, Automotive, Design, Engineering program to address skills-gap coursework for high school students planning to enter the workforce.
* Passed \$60 million capital referendum, November 2018 with 65.5% yes votes.
* No budget-related layoffs of professional teaching staff since July 2008.
- 2000 to 2007 **Assistant Superintendent for Business & Personnel, Appleton Area School District, Appleton, WI.**
District-wide responsibility for all human resource, financial and support services for 14,000 students in grades pre-K through 12. 1,080 certified staff and over 400 support staff.
Co-lead administrator on successful \$26 million capital referendum.
Supported or helped develop 14 district charter schools.
- 1989 to 2000 **Assistant Superintendent-Finance, Oshkosh Area School District, Oshkosh, WI.**
District-wide responsibility for all financial and support services for 10,600 student district of grades K through 12. Annual district budget exceeding \$90 million. **Co-chair of two successful** capital building referendums in 1995 and 1998. Completed \$8 million in capital building projects from general operating fund over five years. Improved fund balance from \$400,000 in 1989 to over \$7 million in 2000.
- 1985-1989 **Certified Public Accountant, Coopers & Lybrand / Laventhol & Horwath, Tucson, AZ.**
Audit and tax work for private corporations and not-for-profit organizations. CFO services for start-up company. Significant work in construction industry accounting and taxation.
- 1983-1985 **Staff Accountant, Public Accounting, Virchow Krause & Co. (now Baker Tilly), Janesville, WI.**
Involved in audits of private and not-for-profit organizations in the Janesville area. Experience with corporate and individual taxation projects, and financial forecasting for start-up companies.
- 8/1977 to 6/1982 **Business Education Teacher; Athletics Coach, Wilmot Union High School, Wilmot, WI.**
Taught Accounting, Consumer Economics, and various other business courses.
Girls' Varsity Track coach. Assistant Varsity Football coach. Assistant Varsity Wrestling coach.

Higher Education Teaching Experience

- 2017 to present **Adjunct Instructor, UW-Whitewater, College of Business & Economics:**
Legal Aspects of Education; Org. & Admin. Of Public Schools; School Community Relations in a Diverse Society; Negotiations and Conflict Resolution in Education.
- 2005-06 **Adjunct Instructor, University of Wisconsin, ELPA Department:** *School Finance.*
- 2001 **Adjunct Instructor, Marian University, Fond du Lac, WI:** *Public School Finance.*

Education

- 2021 Certificate: U.S. Federal Taxation Specialization, University of Illinois online.
- 2019 Certificate: Financial Modeling and Valuation Analyst [FMVA], Corporate Finance Institute
- 2015 Ph.D., Educational Leadership and Policy Analysis, University of Wisconsin. Madison, WI.
- 2006 Certificate: Labor Studies and Industrial Relations, Pennsylvania State University.
- 1984 Master of Science in Accounting, U.W.-Whitewater, Whitewater, WI.
- 1982 Master of Science in Education, School Business Administration, U.W.-Whitewater, Whitewater, WI.
- 1977 Bachelors of Science in Education, Business Education, U.W.-Whitewater, Whitewater, WI

Wisconsin Professional Licenses (all current)

- 03 Superintendent 51 Principal
- 08 Business Manager Life License, Business Education
- Certified Public Accountant- State of Wisconsin

Publications

- Adams, Sam W., PhD; Gray, Todd, CPA, RSBA; Sprangers, John, JD; Henderson, James B., PhD. (1999) Building a school and recruiting staff under budget and in less time using CQI. *School Business Affairs*, Reston, VA ASBO International, 65, No.7
- Gray, Todd W. CPA, RSBA. (1999). Using TQM to create an "employee owned" food service operation. *Wisconsin School News*. Madison, WI: Wisconsin Association of School boards. January.
- Gray, Todd W. CPA, RSBA. (2004). *Interest arbitration in Wisconsin public schools and a proposal to revise the current arbitration system*. Milwaukee, WI: UW-Milwaukee. May.
- Gray, Todd W. CPA, RSBA. (2008). Adequacy in funding plans: Help or hindrance? *Wisconsin School News*. Madison, WI: Wisconsin Association of School Boards. January.
- Gray, Todd W. Ph.D., CPA,. (2020). *ABB for the ABC's: Usng activity based budgeting to improve budget allocations and efficiencies in Wisconsin public school districts*. Manuscript, web published.

Boards and Professional Organizations

- Dean's Advisory Board, UW-Whitewater College of Education and Professional Studies (2017-current)
- Board member: UW-Whitewater Foundation
- Past President and Board Member, (2012-2019) Wisconsin Association of School District Administrators
- Former member, Board of Directors, Wisconsin Investment Series Cooperative (2000-2020)
- Paul Harris Fellow, Rotary International / Member, Waukesha Rotary Club
- Member: American Institute of Certified Public Accountants
- Member: Wisconsin Institute of Certified Public Accountants
- Member Wisconsin Association of School District Administrators
- Member: Wisconsin Association of School Business Officials