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**WISCONSIN LEGISLATIVE COUNCIL  
ACT MEMO**

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<b>2003 Wisconsin Act 180</b> [2003 Assembly Bill 619]	<b>Dissolution of Racine County Children with Disabilities Education Board</b>
2003 Acts: <a href="http://www.legis.state.wi.us/2003/data/acts/">www.legis.state.wi.us/2003/data/acts/</a>	Act Memos: <a href="http://www.legis.state.wi.us/lc/act_memo/act_memo.htm">www.legis.state.wi.us/lc/act_memo/act_memo.htm</a>

2003 Wisconsin Act 180 addresses the distribution of assets and liabilities if the Racine County Children with Disabilities Education Board (CCDEB) is dissolved.

Current law authorizes a county board to establish a special education program for school districts in the county, operated by a CCDEB. The Racine CCDEB provides special education services for school districts in western Racine County. (The Racine Unified School District provides its own special education services in eastern Racine County, as do nearly all other school districts in the state.)

Currently, when a CCDEB dissolves, the CCDEB's assets and liabilities are distributed among the school districts served by the CCDEB.

Act 180 provides that Racine County, rather than the school districts that have been served by the Racine County CCDEB, will pay: (1) the costs of post-retirement health benefits of former employees of the Racine CCDEB; and (2) the unfunded prior service liability incurred under the Wisconsin Retirement System for former Racine CCDEB employees. In addition, the tax levy to fund the costs that Racine County will continue to cover may continue to be confined to the area of the county served by the Racine CCDEB.

The legislation addresses concerns about the financial burden on school districts if the districts were required to fund the health benefits and prior service liability of the former county employees. Racine County has indicated it is willing to fund these benefits, rather than have the school districts fund them.

**Effective Date:** Act 180 took effect April 21, 2004.

**Prepared by:** Don Dyke, Chief of Legal Services

May 3, 2004

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This memo provides a brief description of the Act. For more detailed information,  
consult the text of the law and related legislative documents.