

2013 Senate Bill 478 (LRB -1940)

An Act to amend 120.13 (19); and to create 121.907 and 121.91 (4) (r) of the statutes; relating to: school district expenditures for community programs and services and requiring the exercise of rule-making authority. (FE)

2014

01-09.	S.	Introduced by Senators Cowles, Kedzie and Grothman ; cosponsored by Representatives Steineke, Jacque, Bies and Pridemore.	556
01-09.	S.	Read first time and referred to Committee on Education	556
01-16.	S.	Representative Ballweg added as a cosponsor	579
01-30.	S.	Public hearing held	
02-07.	S.	Fiscal estimate received	
02-13.	S.	Fiscal estimate received	
03-10.	S.	Senate Substitute Amendment 1 offered by Senator Cowles (LRB s0310)	746
03-11.	S.	Executive action taken	
03-13.	S.	Report adoption of Senate Substitute Amendment 1 recommended by Committee on Education, Ayes 9, Noes 0	773
03-13.	S.	Report passage as amended recommended by Committee on Education, Ayes 9, Noes 0	773
03-13.	S.	Available for scheduling	
03-14.	S.	Senate Amendment 1 to Senate Substitute Amendment 1 offered by Senator Cowles (LRB a2094)	778
03-14.	S.	Placed on calendar 3-18-2014 pursuant to Senate Rule 18(1)	779
03-18.	S.	Senate Amendment 2 to Senate Substitute Amendment 1 offered by Senator Erpenbach (LRB a2154)	783
03-18.	S.	Senate Amendment 2 to Senate Substitute Amendment 1 withdrawn and returned to author	784
03-18.	S.	Read a second time	789
03-18.	S.	Senate Amendment 1 to Senate Substitute Amendment 1 adopted	789
03-18.	S.	Senate Substitute Amendment 1 adopted	789
03-18.	S.	Ordered to a third reading	789
03-18.	S.	Rules suspended	789
03-18.	S.	Read a third time and passed	789
03-18.	S.	Ordered immediately messaged	789
03-18.	A.	Received from Senate	749
03-18.	A.	Read first time and referred to committee on Rules	750
03-18.	A.	Made a special order of business at 10:37 AM on 3-20-2014 pursuant to Assembly Resolution 28	767
03-20.	A.	Read a second time	
03-20.	A.	Ordered to a third reading	
03-20.	A.	Rules suspended	
03-20.	A.	Read a third time and concurred in	
03-20.	A.	Ordered immediately messaged	
03-21.	S.	Received from Assembly concurred in	

2013
ENROLLED BILL

13en S B- 478

ADOPTED DOCUMENTS:

Orig Engr S SubAmdt 1 13 S 031011

Amendments to above (if none, write "NONE"): SA1 — a 2094/1

Corrections - show date (if none, write "NONE"): None

Topic Rel

3-25-14
Date

JR Miller
Enrolling Drafter



State of Wisconsin
2013 - 2014 LEGISLATURE



LRBs0310/1
PG:sac:rs

**SENATE SUBSTITUTE AMENDMENT 1,
TO SENATE BILL 478**

March 10, 2014 – Offered by Senator COWLES.

1 **AN ACT** *to amend* 120.13 (19) and 120.14 (1); and *to create* 121.91 (4) (r) of the
2 statutes; **relating to:** school district expenditures for community programs
3 and services and requiring the exercise of rule-making authority.

Analysis by the Legislative Reference Bureau

Under current law, a school district may establish community education, training, recreational, cultural, or athletic programs and services. The school board may collect fees to cover all or part of the costs of such community programs and services. Current law excludes such costs from the school district's shared cost and increases the school district's revenue limit by the amount of property taxes levied for community programs and services. The Department of Public Instruction (DPI) publishes guidelines regarding community service activities; see http://sfs.dpi.w.gov/sfs_comm_serv_fund_info.

This substitute amendment directs DPI to promulgate rules defining eligible costs for community programs and services and provides that only those expenditures that are eligible costs under the rules are excluded from a school district's shared cost. The substitute amendment also requires the annual school district audit to include information on expenditures for community programs and services. Finally, the substitute amendment decreases a school district's revenue

limit by the amount of its ineligible expenditures for community programs and services.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

1 **SECTION 1.** 120.13 (19) of the statutes is amended to read:

2 120.13 (19) COMMUNITY PROGRAMS AND SERVICES. Establish and maintain
3 community education, training, recreational, cultural or athletic programs and
4 services, outside the regular curricular and extracurricular programs for pupils,
5 under such terms and conditions as the school board prescribes. The school board
6 may establish and collect fees to cover all or part of the costs of such programs and
7 services. Costs Eligible costs associated with such programs and services shall not

8 be included in the school district's shared cost under s. 121.07 (6). The department
9 shall promulgate rules defining "eligible costs" for the purposes of this subsection.

10 **SECTION 2.** 120.14 (1) of the statutes is amended to read:

11 120.14 (1) At the close of each fiscal year, the school board of each school district
12 shall employ a licensed accountant to audit the school district accounts and certify
13 the audit. The audit shall include information concerning the school district's
14 self-insurance plan under s. 120.13 (2) (b), as specified by the commissioner of
15 insurance, and information about expenditures for community programs and
16 services under s. 120.13 (19). If required by the state superintendent under s. 115.28
17 (18), the audit shall include an audit of the number of pupils reported for
18 membership purposes under s. 121.004 (5). The cost of the audit shall be paid from
19 school district funds. Annually by September 15, the school district clerk shall file
20 a financial audit statement with the state superintendent.

21 **SECTION 3.** 121.91 (4) (r) of the statutes is created to read:

1 121.91 (4) (r) The limit otherwise applicable to a school district under sub. (2m)
2 in any school year is decreased by an amount equal to the sum of the school district's
3 ineligible expenditures for community programs and services in the previous school
4 year. INS. SAI-3

5 **SECTION 4. Initial applicability.**

6 (1) This act first applies to state aid distributed in, and the calculation of a
7 school district's revenue limit for the 2015-16 school year.

8 (END)
 SAI-5



**SENATE AMENDMENT 1,
TO SENATE SUBSTITUTE AMENDMENT 1,
TO SENATE BILL 478**

March 14, 2014 – Offered by Senator COWLES.

- 1 At the locations indicated, amend the substitute amendment as follows:
- 2 **1.** Page 2, line 7: delete “Costs Eligible costs” and substitute “The school board
- 3 may not expend moneys on ineligible costs, as defined by the department by rule.
- 4 Costs”.
- 5 **2.** Page 2, line 8: delete the material beginning with “The” and ending with
- 6 “subsection.” on line 9.
- 7 **3.** Page 3, line 4: after “year” insert “, as determined by the department under
- 8 s. 120.13 (19). The amount of the decrease under this paragraph shall not be
- 9 deducted from the base for determining the school district’s limit under sub. (2m) for
- 10 the following school year”.
- 11 **4.** Page 3, line 6: delete “state aid distributed in, and”.

SAI-1

SAI-3

