



State of Wisconsin  
2015 - 2016 LEGISLATURE

LRB-2159/1  
TKK:emw&jld

## 2015 SENATE BILL 234

August 20, 2015 – Introduced by Senators HARSDORF and STROEBEL, cosponsored by Representatives JARCHOW, BALLWEG, BRANDTJEN, KNUDSON, MACCO, MURPHY, RODRIGUEZ, STEFFEN and R. BROOKS. Referred to Committee on Education.

1     **AN ACT** *to amend* 65.90 (3) (b) (intro.), 65.90 (3) (bm), 119.16 (8) (a) and 119.44  
2           (2) (intro.); and *to create* 65.90 (3) (bg), 115.30 (1m), 120.14 (2) and 120.18 (2)  
3           of the statutes; **relating to:** the school district budget summary, annual audit,  
4           and annual report.

---

### *Analysis by the Legislative Reference Bureau*

This bill requires the Department of Public Instruction (DPI) to create a budget summary form for use by school districts in the preparation of the districts' annual budgets and requires each school district to post certain annual reports on the district's Internet sites.

Current law requires each school district to annually prepare a budget and a summary of that budget and to include certain information in the summary. Under the bill, the school district may use DPI's form when it prepares its budget summary.

Current law requires each school district to annually employ a licensed accountant to audit the school district accounts and certify the audit. Current law also requires each school district to annually prepare a report containing detailed information about the school district, including the number of pupils enrolled in the district and financial information about the district. This bill requires each school

**SENATE BILL 234**

district to annually post these reports on Internet sites maintained by the school district.

---

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

1           **SECTION 1.** 65.90 (3) (b) (intro.) of the statutes is amended to read:

2           65.90 (3) (b) (intro.) Any Subject to par. (bg), the budget summary required  
3 under par. (a) shall include all of the following for the proposed budget and the budget  
4 in effect, and shall also include the percentage change between the budget of the  
5 current year and the proposed budget:

6           **SECTION 2.** 65.90 (3) (bg) of the statutes is created to read:

7           65.90 (3) (bg) The budget summary required for school districts under par. (a)  
8 may conform to the budget summary form prepared under s. 115.30 (1m).

9           **SECTION 3.** 65.90 (3) (bm) of the statutes is amended to read:

10          65.90 (3) (bm) Any budget summary ~~created~~ required under par. (a) shall  
11 include an itemization of proposed increases and decreases to the current year  
12 budget due to new or discontinued activities and functions.

13          **SECTION 4.** 115.30 (1m) of the statutes is created to read:

14          115.30 (1m) The department shall prepare for the use of school officers a  
15 budget summary form. The form shall include all of the following for the proposed  
16 budget and the budget in effect, and shall also include the percentage change  
17 between the budget for the current school year and the proposed budget:

18           1. For each fund, including the general fund, special education fund, debt  
19 service fund, food service fund, and community service fund, all revenues in the  
20 following categories:

**SENATE BILL 234**

1           a. From local sources: property taxes, food service fees, community service fees,  
2 pupil fees, school activity income, and other local revenue.

3           b. From state sources: equalization aid, special education aid, food service aid,  
4 grants, aid for achievement guarantee contracts, other categorical aids, and other  
5 state revenue.

6           c. From federal sources: transit aid, special education aid, food service aid,  
7 grants, and other federal sources.

8           2. For each fund, including the funds specified in subd. 1., all expenditures in  
9 the following categories:

10           a. Payroll.

11           b. Employee benefits, including health insurance, life insurance, disability  
12 insurance, dental insurance, post-employment health insurance, pension, social  
13 security, and all other employee benefits.

14           c. Other major categories, including purchased services, capital and noncapital  
15 costs, debt service, property and liability insurance, worker's compensation, open  
16 enrollment costs, and all other major categories.

17           **SECTION 5.** 119.16 (8) (a) of the statutes is amended to read:

18           119.16 (8) (a) Annually before adopting its budget for the ensuing school year  
19 and at least 5 days before transmitting its completed budget under par. (b), the board  
20 shall hold a public hearing on the proposed school budget at a time and place fixed  
21 by the board. At least one week before the public hearing, the board shall publish  
22 a summary of its proposed budget and a class 1 notice, under ch. 985, of the public  
23 hearing. Section 65.90 (3) (bg) applies to the summary of the proposed budget.

24           **SECTION 6.** 119.44 (2) (intro.) of the statutes is amended to read:

