

2015 DRAFTING REQUEST

Bill

Received: **4/6/2015** Received By: **tkuczens**
For: **Sheila Harsdorf (608) 266-7745** Same as LRB:
May Contact: By/Representing: **Matt Wuebke**
Subject: **Education - school boards** Drafter: **tkuczens**
Addl. Drafters:
Extra Copies:

Submit via email: **YES**
Requester's email: **Sen.Harsdorf@legis.wisconsin.gov**
Carbon copy (CC) to: **tracy.kuczenski@legis.wisconsin.gov**
fern.knepp@legis.wisconsin.gov

Pre Topic:

No specific pre topic given

Topic:

School district budget summary, audit, and annual report

Instructions:

See attached

Drafting History:

| <u>Vers.</u> | <u>Drafted</u> | <u>Reviewed</u> | <u>Proofed</u> | <u>Submitted</u> | <u>Jacketed</u> | <u>Required</u> |
|--------------|-----------------------|---------------------|----------------|-----------------------|-----------------------|-----------------|
| /? | tkuczens 4/15/2015 | eweiss 4/17/2015 | _____ | | | |
| /P1 | tkuczens 7/16/2015 | jdye 7/17/2015 | _____ | sbasford 4/17/2015 | | |
| /1 | | | _____ | sbasford 7/17/2015 | sbasford 7/17/2015 | |

FE Sent For:

none needed

<END>

Kuczenski, Tracy

From: Wuebke, Matt
Sent: Tuesday, March 31, 2015 4:46 PM
To: Knepp, Fern; Kuczenski, Tracy
Subject: Email from LRB Website

Hi Fern and Tracy,

Last session we had a preliminary draft prepared on school district budget formats used for publishing budget data, LRB-2860. We would like that bill to be redrafted. Rather than requiring school districts to use this format, we would like to require DPI to provide a template as outlined in the bill for school districts to use under the requirement in state statute 115.30. This template would not necessarily displace the current template DPI provides, but could be in addition to the current template.

I wasn't sure which of you might handle this request, so I included you both on this e-mail. Please let me know if you have any questions and also release the draft when it is ready to Rep. Jarchow's office at their request.

Thanks,

Matt Wuebke
Office of Sen. Sheila Harsdorf
800-862-1092 or 608-266-7745
matt.wuebke@legis.wi.gov
www.harsdorfsenate.com



State of Wisconsin
2013 - 2014 LEGISLATURE



LRB-2860/P1

TKK
RMNR
insert
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PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION

4/15/15

wanted 4/17

S.A.W.
REF

Refer

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

Analysis by the Legislative Reference Bureau

This is a preliminary draft. An analysis will be provided in a subsequent version of this draft. ✓

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

5 **SECTION 1.** 65.90 (3) (b) (intro.) of the statutes is amended to read:
6 65.90 (3) (b) (intro.) Any Except as provided in par. (bg), ^{Subject to} the budget summary
7 required under par. (a) shall include all of the following for the proposed budget and
8 the budget in effect, and shall also include the percentage change between the budget
9 of the current year and the proposed budget:

(2)

May conform to the budget summary form prepared under SO 115030(1M)

Insert 2-3

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

2 65.90 (3) (bg) The budget summary required for school districts under par. (a)

3 shall include all of the following for the proposed budget and the budget in effect, and

4 shall also include the percentage change between the budget for the current school

5 year and the proposed budget:

6 1. For each fund, including the general fund, special education fund, debt
7 service fund, food service fund, and community service fund, all revenues in the
8 following categories:

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

11 b. From state sources: equalization aid, special education aid, food service aid,
12 grants, aid for achievement guarantee contracts, other categorical aids, and other
13 state revenue.

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

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

18 a. Payroll.

19 b. Employee benefits, including health insurance, life insurance, disability
20 insurance, dental insurance, post employment health insurance, pension, social
21 security, and all other employee benefits.

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

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

SO 115030

1 65.90 (3) (bm) Any budget summary ~~ereated~~ required under par. (a) shall
2 include an itemization of proposed increases and decreases to the current year
3 budget due to new or discontinued activities and functions.

4 **SECTION 4.** 65.90 (3) (c) of the statutes is amended to read:

5 65.90 (3) (c) The department of public instruction under s. 115.28, the
6 department of revenue under s. 73.10 and the technical college system board under
7 s. 38.04 shall encourage and consult with interested public and private organizations
8 regarding the budget summary information required under pars. (a) and (b). The
9 ~~department of public instruction and the~~ technical college system board shall specify
10 the revenue and expenditure detail that is required under par. (b) 1. and 2. ~~for school~~
11 ~~districts and~~ for technical college districts.

12 **SECTION 5.** 65.90 (3) (d) of the statutes is amended to read:

13 65.90 (3) (d) A municipality may publish any additional budget summary
14 information that its governing body considers necessary, but the additional
15 information shall be reported separately from the information required under pars.
16 (a), (b), ~~(bg)~~, and (bm).

17 **SECTION 6.** 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 7.** 119.44 (2) (intro.) of the statutes is amended to read:

1 119.44 (2) (intro.) Annually at such times as the department prescribes but on
2 or before September 1, the board shall file a verified annual report with the
3 department, on forms supplied by the department, and post it on the school district's
4 Internet site. The annual report shall contain all of the following:

5 **SECTION 8.** 120.14 (2) of the statutes is created to read:

6 120.14 (2) The school board shall post its annual audit on the school district's
7 Internet site.

8 **SECTION 9.** 120.18 (2) of the statutes is created to read:

9 120.18 (2) The school board shall post its annual report on the school district's
10 Internet site.

11 **SECTION 10. Effective date.**

(12) (1) This act takes effect on July 1, 2014, ²⁰¹⁶

13 (END)

2015-2016 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-2159/?ins
TKK:.....

INSERT ~~2-3~~

1 **SECTION 1.** 115.30[✓] (1m) of the statutes is created to read:
2 115.30 (1m) The department shall prepare for the use of school officers a
3 budget summary form. The form



State of Wisconsin
2015 - 2016 LEGISLATURE

LRB-2159/PT
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~~PRELIMINARY DRAFT - NOT READY FOR INTRODUCTION~~

7/16/15 wanted 7/17 am

Regen

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.

✓ Insert analysis

Analysis by the Legislative Reference Bureau

This is a preliminary draft. An analysis will be provided in a subsequent version of this draft.

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

5 SECTION 1. 65.90 (3) (b) (intro.) of the statutes is amended to read:
6 65.90 (3) (b) (intro.) Any Subject to par. (bg), the budget summary required
7 under par. (a) shall include all of the following for the proposed budget and the budget
8 in effect, and shall also include the percentage change between the budget of the
9 current year and the proposed budget:

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

2 65.90 (3) (bg) The budget summary required for school districts under par. (a)
3 may conform to the budget summary form prepared under s. 115.30 (1m).

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

5 65.90 (3) (bm) Any budget summary ~~created~~ required under par. (a) shall
6 include an itemization of proposed increases and decreases to the current year
7 budget due to new or discontinued activities and functions.

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

9 115.30 (1m) The department shall prepare for the use of school officers a
10 budget summary form. The form shall include all of the following for the proposed
11 budget and the budget in effect, and shall also include the percentage change
12 between the budget for the current school year and the proposed budget:

13 1. For each fund, including the general fund, special education fund, debt
14 service fund, food service fund, and community service fund, all revenues in the
15 following categories:

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

18 b. From state sources: equalization aid, special education aid, food service aid,
19 grants, aid for achievement guarantee contracts, other categorical aids, and other
20 state revenue.

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

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24 the following categories:

25 a. Payroll.

1 b. Employee benefits, including health insurance, life insurance, disability
2 insurance, dental insurance, post-employment health insurance, pension, social
3 security, and all other employee benefits.

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5 costs, debt service, property and liability insurance, worker's compensation, open
6 enrollment costs, and all other major categories.

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

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

15 119.44 (2) (intro.) Annually at such times as the department prescribes but on
16 or before September 1, the board shall file a verified annual report with the
17 department, on forms supplied by the department, and post it on the school district's
18 Internet site. The annual report shall contain all of the following:

19 **SECTION 7.** 120.14 (2) of the statutes is created to read:

20 120.14 (2) The school board shall post its annual audit on the school district's
21 Internet site.

22 **SECTION 8.** 120.18 (2) of the statutes is created to read:

23 120.18 (2) The school board shall post its annual report on the school district's
24 Internet site.

25 **SECTION 9. Effective date.**

**2015-2016 DRAFTING INSERT
FROM THE
LEGISLATIVE REFERENCE BUREAU**

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INSERT ANALYSIS

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

Basford, Sarah

From: Wuebke, Matt
Sent: Friday, July 17, 2015 8:27 AM
To: LRB.Legal
Subject: Draft Review: LRB -2159/1 Topic: School district budget summary, audit, and annual report

Please Jacket LRB -2159/1 for the SENATE.