



MARY FELZKOWSKI

STATE SENATOR • 12TH SENATE DISTRICT

Testimony on Senate Bill 373

Senate Committee on Education

Senator Mary Felzkowski

12th Senate District

September 16, 2021

Good morning Chair Darling and Committee Members,

Thank you for taking the time to hear testimony on Senate Bill 373, whose goal is to establish a school expenditure transparency portal accessible to all Wisconsin taxpayers.

As we are all well aware in the Legislature, spending on K-12 education accounts for over a third of our state's budget. Our school districts receive funding through a complex web of categorical aids, school funding formulas and increasingly, through referendums. School districts also have a wide array of costs many people often don't think about, such as IT, maintenance, administrative positions and overhead.

It can be very difficult for a member of the public to understand where their money is going. All our legislative offices have received phone calls from constituents frustrated that they are giving more of their tax dollars to schools- but aren't seeing the payoff.

This bill aims to make it easier for the public to track exactly how their school district is spending the funding they receive. The end result of this bill is an easy-to-access school expenditure portal that the Department of Public Instruction maintains on their website. Any member of the public, parent or teacher can look up their school district and see what funding their school is receiving and where the money is going.

This is information that DPI already collects from school districts, and there will be no new reporting requirements for schools. This portal will serve as a tool for members of the public as they interact with their school districts.

This bill will create an advisory committee comprised of individuals selected by the Governor, Assembly and Senate who will make recommendations on categories DPI must include in the school expenditure portal. Our bill also lays out the process through which DPI will react to and take action on these recommendations. The advisory committee will disband when their work is completed.

I'd like to take a moment to address the two amendments that have been offered by the authors.

Senate Amendment 1, which moves the forward the advisory committee's timeline for submitting their recommendations to DPI, is the result of discussions with the Department. DPI suggested this change so that they would then have the opportunity to complete their review and get back to the advisory committee and to JFC with their implementation plan before deliberations began on the 2023-24 budget.

Senate Amendment 2 is the result of concerns brought to us by school finance officials who want to ensure that the bill doesn't unintentionally take away each school district's ability to select their own financial software vendors.

At its core- our bill is about transparency and access, and about every taxpayer, parent, teacher, reporter, school board member and legislator who has at one point or another found our school funding data difficult to comprehend.

This bill passed the Assembly last session, but unfortunately didn't cross the finish line with the Senate ending their session early. Yesterday, the bill passed the Assembly Committee on Government Accountability and Oversight with an 8-1 vote.

I want to thank my co-authors, Representatives Gae Magnafici and Robert Wittke, and Senator Alberta Darling for their work on this legislation. I also want to thank the Department of Public Instruction for their time, their suggestions and their partnership and cooperation. I have appreciated everyone's ability to compromise and work together to create this bill, which I truly believe will be a benefit to each Wisconsinite.



INSTITUTE FOR REFORMING GOVERNMENT

MEMO

TO: Senate Committee on Education

FROM: Chris Reader, Executive Vice President of the Institute for Reforming Government

DATE: September 16, 2021

RE: Support for SB 373, Public School Spending Transparency

Chairwoman Darling and members of the Senate Committee on Education,

Thank you for holding a hearing today on Senate Bill 373, important legislation to ensure parents, taxpayers, government watchdog groups, school board members, and others are able to review how taxpayer money is spent within public schools. Thank you also to Senator Felzkowski and Representative Magnafici for authoring this important reform.

My name is Chris Reader. I am the Executive Vice President of the Institute for Reforming Government, a Wisconsin-based non-profit think tank. Our mission is to encourage, educate, and inform people about all levels of government- and our focus is to help remove the onerous barriers and red tape separating individuals from an efficient and functioning government.

Senate Bill 373 continues Wisconsin's proud tradition of open government. Currently, state expenditures from all state agencies are available online for citizens to search, review, scrutinize, and praise. The online searchable database, OpenBook, is available at openbook.wi.gov, and presently claims more than 25 million entries dating back to 2008. The Governor notes on the OpenBook homepage that "Government works best when our work is transparent and citizens can easily hold elected officials accountable."

Senate Bill 373 extends that same open government philosophy to public school district expenditures. Currently, the Department of Public Instruction (DPI) collects expenditure data from local school districts and independent charter schools. SB 373 requires the DPI to place all of the expenditures it collects on a single web page that allows the public to download, sort, search, and access the information at no cost- much the same as how OpenBook works for the state government.

Not only is SB 373 a good governance bill as it relates to open and transparent government, but it also addresses a glaring need for oversight on public school expenditures. Wisconsin taxpayers are spending unprecedented amounts of money on K-12 public education. The 2021-2023 state budget that was enacted earlier this year increased state spending within the K-12 system by nearly 5%. On

top of that, federal COVID relief funding will increase spending on Wisconsin's public schools by another 15%.

But, there is little accountability on schools for how they spend taxpayer money, and far too many schools are graduating students who cannot read and are ill-equipped for today's jobs. One way for schools to be held accountable for their student outcomes is to make it easier for the public to track where their taxpayer money is spent in their school district. SB 373 shines a light on the taxpayer money that is – and isn't – being spent on the classroom.

More transparency in school spending will improve K-12 education in two ways. One, it will help locate and end wasteful and fraudulent spending, and two, it will highlight initiatives that save money and have better student results, which in turn will allow other classrooms to emulate what works.

This proposal has extensive support, as evidenced by the broad speakers here in support today. Additionally, a coalition of public school teachers wrote a letter to this committee back on August 6th urging support for SB 373. In that letter, they stated,

"We have seen far too many taxpayer dollars wasted in K-12 education. One of the reasons that this occurs is that there is no easy way for anyone, including teachers, to fully understand where taxpayer money is spent for K-12 education.

SB 373 / AB 378 will uniform the reporting process, resulting in a system that gives everyone greater access to know where their taxpayer dollars are spent. It will help those of us in education gain a better understanding of what types of spending work – and what doesn't. It will help show how much taxpayer money reaches our classrooms – and how much doesn't. This bill will provide greater accountability on the entire K-12 education system which will ultimately lead to a better experience for teachers and students."

Unfortunately, it is nearly impossible for an interested person to obtain school spending information from their local school, to say nothing of trying to compare that spending to other schools and districts. That means teachers and school board members are unable to compare what works, watchdog groups are unable to weed out fraud, and citizens are generally left in the dark.

Back in 2018, WISPIRG graded the government transparency websites in all 50 states – and Wisconsin received an "A" grade for the transparency provided with OpenBook. Applying that same level of openness and online availability to local governments, in this case school districts, should be welcomed news for those concerned with government spending transparency.

Thank you for your time and consideration.



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September 16, 2021

Chairman Darling and members of the Committee,

Thank you for allowing me to speak on SB 373, a financial transparency bill that would make it easier for the public to learn where their tax dollars are being spent at Wisconsin's K-12 public schools. Unfortunately, it is difficult to access information on how taxpayer money is allocated by public schools. SB 373 would help shine a much bigger light onto how K-12 public schools spend taxpayer money – where the funds are allocated, how the funds are spent and how the investments compare to other schools and districts.

1. Wisconsin's current system does not provide enough transparency on public school spending.

Wisconsin law does not require much uniformity in how school districts are required to publicly report in their annual budgets. Most Wisconsin school districts' annual budget reports are tens – if not hundreds – of pages long and difficult to navigate to determine how the district is spending taxpayer money. In addition, there are thousands of different codes used by school districts to describe how taxpayer funds are being used. The reports submitted by the district to the Department of Public Instruction This makes the information nearly impossible to determine where districts are spending taxpayer dollars.

Consequently, it is nearly impossible to meaningfully compare one school district's expenditures to another since the Department of Public Instruction (DPI) only reports information on general finance data for school districts. For example, one category of information is "instruction." But that does not provide information about how much money is going to the classroom versus money towards programming costs.

These catch-all categories make it difficult for anyone to determine how each school district is spending local, state, and federal funds, and whether they are doing so efficiently or effectively.

2. Other states have enacted spending transparency legislation.

In 2017, the Georgia legislature unanimously passed bipartisan legislation to expand the school finance information that must be reported, and create a financial efficiency rating system. To ensure this system creates fair and meaningful comparisons, the state determined how districts allocate spending down to the school level.

Georgia’s website is an example of a gold star website for school transparency. Not only can a user look at data at the district level, but the information can be broken down by each school campus. In contrast, Wisconsin only tracks district-level spending, not individual school campuses. Georgia’s system also reports over 30 categories of data for both district and school campuses, compared to Wisconsin’s six general categories for districts.

Texas reports the spending by each district and individual school campuses, and categorizes them by student performance indicators, and then cross-indexes them with spending levels. Texas then rates each district and campus with a score, 1-5, indicating its success in combining cost-effective spending with student achievement compared to their fiscal peers.

Wisconsin does not track fiscal efficiency by districts, nor does Wisconsin analyze student achievement and school funding together. Texas’ website is visually easy to understand and access by users. Wisconsin’s information is difficult to access because it is located in spreadsheets or in several reports on WISEdash.

3. Why SB 373 is a step in the right direction for Wisconsin.

Senate Bill 373, authored by Senator Felzkowski and Representative Magnafici, requires the Department of Public Instruction to create more transparency in public school spending by requiring the following:

A. Improves the existing requirement for the Superintendent of Public Instruction to create a “uniform financial fund accounting system” for public schools.

State law requires that the Superintendent of Public Instruction create a uniform financial reporting system for all public schools, including school district and public charters. The existing system requires districts to report school spending data in large buckets, like instruction and administration. However, there is no requirement that the existing system provide transparency of specific expenditures at the school level or across the district.

This proposal improves the existing system by replacing the old accounting reporting requirements and creates a new system that will collect finance spending data based on the school level, rather than the district as a whole. The proposal requires the reporting of all types of funding – state, federal and local – received by the public school.

B. Builds on an existing requirement under federal law.

The Every Student Succeeds Act (ESSA), the federal law K-12 education law, requires all states to track and report actual per-pupil expenditures of federal, state and local funds, disaggregated by the source of funds and broken down by district and school site.

The Department does report this information from Wisconsin public schools.¹ But the current system does not provide users with the ability to understand how all funds are being spent at the district. For example, school districts are able to decide what topics are exempted from reporting,

¹ <https://wisedash.dpi.wi.gov/Dashboard/dashboard/22051>

including categories like capital projects, debt service, facilities, food service, among others. The lack of consistency of data makes it difficult to understand the true per pupil expenditures reported by the district and impossible to compare district to district.

C. Requires the Superintendent to receive feedback from an advisory council.

The process to create transparency in public school spending includes feedback from an advisory council representing various entities that will be impacted by the proposed changes. The proposal creates a committee that includes members of the state legislature, urban and rural school districts, school associations, and public charter schools.

The committee will provide valuable feedback to DPI regarding how to create expenditure categories and how best to collect the data. DPI must respond to the committee's recommendations in writing, including reasons for declining to follow a committee recommendation.

D. The Joint Committee on Finance has passive review of DPI's response.

The committee's advisory report and DPI's response must be provided to the co-chairs of the Joint Committee on Finance. The co-chairs have 14 working days to respond and schedule a meeting to review DPI's response.

The timing of DPI's report and JFC's passive review is updated via the amendment to coordinate with the budget deliberations timeline. This will allow JFC to learn more about the committee's report and any comments by DPI, including anticipated costs.

E. The new accounting system data must be displayed on a user-friendly website and promote the existence of the information.

The proposal requires that the new data must be collected at least annually and uploaded to a website that allows members of the public to access, sort, and download the information. Additionally, DPI must "conduct a public information campaign" about the data to help educate members of the public that this new data exists as a resource.

F. Delays the new system until 2023-2024 school year.

The new accounting system with transparency measures does not go into effect until the 2023-2024 school year. At the start of the 2023-24 school year, the current accounting system can no longer be instituted by DPI.

Thank you so much for the time. Do not hesitate to reach out if you have any questions.

Libby Sobic
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GAE MAGNAFICI

STATE REPRESENTATIVE • 28th ASSEMBLY DISTRICT

TO: Senate Committee on Education
FROM: Representative Gae Magnafici
DATE: September 16th, 2021
SUBJECT: Written Testimony in Support of SB 373

Chair Darling and members of the Education Committee, thank you for holding a hearing on Senate Bill 373, which makes it easier for tax-paying Wisconsinites to know where their money is being spent.

Investment in K-12 education is at a historic high. Under Republican control, over a third of our state budget is allocated towards education. Over the past nine years, state aid for education has increased every year.

Unfortunately, many constituents I have talked with get frustrated when they try to find school budget information. While the Department of Public Instruction publishes this information, the current system is not as user-friendly as it should be.

These constituents often have to reach out to a school district and ask for budget information directly. In many cases, I am sure constituents never find the information they are looking for.

This bill will solve this issue by creating a portal that will help the public better interact with their school districts. By consolidating financial information that is being reported to the Department of Public Instruction, I am confident the public will have better access to the information they deserve.

Wisconsinites understand the value of strong schools, and they deserve a tool to ensure their tax dollars are being used to achieve that goal.



ROBERT WITTKE

STATE REPRESENTATIVE • 62nd ASSEMBLY DISTRICT

Senate Committee on Education
September 16, 2021

Dear Chair Darling and Committee Members:

Thank you for holding a public hearing on Senate Bill 373 (SB 373). Senate Bill 373 would create transparency for parents and the general public on how school districts spend the money to educate our children.

2020 was an eye opener for us. As schools shut down and parents took on roles as teachers, families changed much of how they function at home while school districts were paid to operate without students in person. Frequently we hear from constituents wanting to know where the money is going especially when our students are not meeting grade proficiency in reading and math. We have received calls from parents requesting to have their property taxes refunded for 2020 since the kids weren't in person in school. The challenge of knowing how a school district spends the money the state funds them to operate is not new but 2020 seemed to really emphasize the absolute need for school spending transparency. In addition, the Legislative Fiscal Bureau estimated \$2.4 billion in federal funds would pour into Wisconsin schools between now and 2024. That funding is in addition to the 2/3rds funding the Legislature as authorized for public education in the 21-23 biennial budget. The general public needs to understand where the money going.

Currently, Wisconsin law does not require much uniformity in how school districts are required to report information in their annual budgets. The DPI collects all financial data from school districts and puts it into a uniform accounting system, however the system does not provide the transparency that SB 373 would create. Senate Bill 373 would direct DPI to create a school expenditure portal on their website for anyone to easily access school spending information. In addition, the bill would create a committee to recommend what information should be included on the portal, and the bill creates the process the DPI would follow.

In closing, Senate Bill 373 is a practical approach to spending transparency and a way to meet federal law as well. I urge passage of the bill so we can move forward to see more clearly and easily how our state funded schools are spending the money we give them to operate.

Thank you for hearing this bill. I am happy to answer any questions you may have.



Senate Education Committee
September 16, 2021

**Wisconsin Department of Public Instruction
Testimony in Support of 2021 Senate Bill 373**

The Department of Public Instruction (DPI) appreciates the opportunity to provide this written information in support of 2021 Senate Bill 373 (SB 373). The Department would like to thank Senator Felzkowski for the ongoing discussion on this matter since she introduced this bill last session. DPI welcomes further collaboration with the Legislature on ensuring transparency to our state's single biggest area of public expenditure.

Background

Wisconsin public school districts submit annual reports to DPI that include their budgeted and actual revenues and expenditures, under Wis. Stats. §§ 115.30(1) and 120.18. The statutes direct us to establish the form with which these reports are collected, and since 2003 we have had a web-based system to collect these budgeted and actual data.

Along with most other states, DPI's historical financial data collections have been at the district level. This changed with the 2015 passage of the federal Every Student Succeeds Act (ESSA), which required for the first time that states make available spending information at the school level. DPI worked with 38 other state education agencies and national school finance experts at Georgetown University to develop a common format for this new reporting requirement, which was endorsed last year by the U.S. Department of Education.

To implement this ESSA requirement, DPI developed a parallel application to collect expenditure data by school from districts and independent charter schools. This application distinguishes costs between those funded by federal programs and those funded from other state and local sources. Data collection begins with the 2018-19 school year, although prioritizing the response to COVID-19 required that we delay the public release of those data from spring to fall 2020. Data for the 2019-20 school year was released on time in early March 2021, and we are on track to keep this schedule for future ESSA per-pupil spending data releases.

Current Efforts

Since 2017, DPI has been developing a new system to collect information directly from public schools' financial systems, in a similar fashion to how we collect student data. This system, WISEdata Finance, is in production for the 2021-22 school year. It will collect budget and year-to-date actual financial data at a greater level of detail than our legacy system (which it is replacing) could collect. WISEdata Finance is designed to provide raw school finance data for a variety of purposes including state aid determinations, federal grants reconciliation, and public reporting.

WISEdata Finance has an open architecture that allows any software vendor to become certified for submission of data—districts are not required to use a particular vendor. Our three pilot vendors serve over 95 percent of Wisconsin school districts, and once the certification and onboarding processes are complete, we will have all 421 school districts connected to WISEdata Finance.

Further, we have developed an alternative reporting mechanism (ARM) that will allow independent charter schools and districts transitioning vendors to submit data through WISEdata Finance free of charge. This alternative was developed at the request of a workgroup of independent charter school business officials to provide them with an option that better fits their business models and financial data needs.

Analysis

SB 373 is nearly identical to the bill introduced by then-Representative Felzkowski in the last session, 2019 Assembly Bill 810, as amended and recommended by the Assembly Committee on Education in February 2020. DPI testified in support of that bill with the substitute amendment, which addressed nearly all of our concerns with the original bill. The new timelines in SB 373, including the February 1, 2023, deadline for the advisory committee report (per Assembly Amendment 1), dovetails with DPI's transition to WISEdata Finance, with the first public reporting of school finance data collected through the new system coming in spring 2023.

DPI remains concerned about the potential development costs associated with implementing the advisory committee's recommendations, which cannot be known until they define the scope of information they would like to see included. Adapting another state's public reporting tool may seem like an easy plug-and-play solution, but the amount of back-end development work to build a database, translate data, and configure the system to comply with the committee's recommendations and Wisconsin state law will be substantial, regardless of the front-end used. If SB 373 is adopted and signed into law, DPI encourages the Legislature to commit itself to providing the resources necessary for implementing school financial transparency in the next biennial budget.

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Regarding Senate Amendment 2, DPI believes the additional language is unnecessary and could lead to unintended consequences. The open architecture of WISEdata Finance allows any financial software vendor to become certified for the system. The six active vendors have nearly completed their development work, which is priced into their ongoing software and support contracts with districts. DPI has neither the intent nor the capacity to abandon the open system we have developed in pursuit of a single statewide vendor of school finance software.

Conclusion

DPI is already well down the road to increased transparency for Wisconsin school finance. The new WISEdata Finance system will provide more detail and flexibility to support a variety of public reporting options. SB 373 has the potential to improve understanding of this complex topic, but it will require a sustained commitment by the advisory committee, the Legislature, and DPI to make that happen.

Again, DPI appreciates the opportunity to provide information in support of SB 373. If you have any follow-up questions, please contact Dee Pettack at dee.pettack@dpi.wi.gov. Thank you.



Madam Chair and Members of the Committee,

My name is Zach Eckert, and I am the Regional Legislative Director at ExcelinEd in Action, a national organization dedicated to advancing student-centered education policies. I join you today to convey our strong support for SB 373 proposed by Senator Felzkowski (and AB 378 by Representative Magnafici).

SB 373 is an effort to improve public school spending transparency, which will ultimately allow policymakers, taxpayers, and families across the Badger State to better understand how public dollars are being used to educate our students. By way of this, the legislation would also promote effective use of public dollars and empower school leaders to prioritize funding for students with the most needs.

This task force in consultation with DPI and the creation and promotion of a system that displays the data on a user-friendly website, the Department of Public Instruction, alongside policymakers and parents, will be empowered to delve into the data and improve funding to make it efficient, effective, and equitable.

We urge your consideration of SB 373 to ensure all Wisconsin students have a fair chance at an excellent education that will prepare them for a successful future.

Sincerely,

Zach Eckert
Regional Legislative Director
ExcelinEd in Action

September 14, 2021

Dear committee members,

I am a member of the school board for the School District of Sheboygan Falls, parent of an eight and fifth grader in the district, and a taxpayer. From all three perspectives, it would be valuable to compare detailed financials of our district to those of others. How do our base salaries, retirement contributions, and other benefits compare? How does our educational efficiency—our average ACT score per dollar invested—stack up with our peers? Comparing our district with others would show us where to look locally for improvement and where to look to across the state for best practices.

Currently, there is no practical system for this kind of comparison. The School Financial Services of the DPI website has pages on dozens of topics. With enough patience, you can find a few scattered pages with cost information. There is a spreadsheet that compares per-student costs of all districts, but only for the very high level categories of education, transportation, facility, and food service. There is also a portal with costs broken down by more detailed accounting categories, but each report is separate PDF for each district, with no way to rank districts by cost per student in a given category.

Investing in the DPI website will quickly pay for itself. Schools already provide uniform financial reporting to the DPI. Improving categorization and making the compilation user friendly will save leaders across the state countless hours in their data analysis. Additionally, better accessibility will help engage local residents throughout the state in their districts and spur healthy, competitive interest well-run schools.

Thank you for your consideration.

Edward Brey
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CARSON EXAMPLE OF A SUGGESTED BUDGET AND ACTUAL FORMAT THAT SCHOOL DISTRICTS SHOULD BE REQUIRED TO PRESENT TO THE PUBLIC

AMERY SCHOOL DISTRICT SUMMARY OF TOTAL REVENUE AND EXPENDITURES 2014-18										Actual 2017-18				
BY FUND FOR THE YEAR ENDED JUNE 30, 2017-18										Budget 2018-19				
Fund Number	10	21	27	38 & 39	49	50	85	81 & 89	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
	General Fund	Special Revenue	Special Education Fund	Debt Service	Capital Projects	Food Service	Day Care	Community Service	Budget Total	Actual Total	Actual Total	Actual Total	Actual Total	Actual Total
BEGINNING FUND BALANCES	4,074,179	3,185	26,209	1,754,640	-	252,654	(23,305)	9,310	6,096,872	5,280,939	5,427,076	5,246,655	5,084,270	4,948,859
REVENUES:														
LOCAL SOURCES														
Property Taxes	A	7,689,699		1,034,950			12,000	92,000	8,828,649	9,696,707	9,384,434	9,371,040	9,497,783	9,617,869
School Activity Income		179,250							179,250	192,830	165,716	160,853	165,123	157,902
Food Service Sales						468,325			468,325	456,522	448,993	435,363	396,078	407,477
Day Care Fees							552,000		552,000	538,415	483,302	365,656	148,434	113,390
Issue Bonds									-	-	-	6,110,266		
Community Service Fees								90,000	90,000	90,590	62,004	74,538	52,477	51,754
Non-Capital Sales		13,150							13,150	15,002	15,002	16,017	13,448	16,583
Gifts	B		37,400						37,400	34,039	53,867	44,845	49,156	82,612
Investment Earnings		5,000		500					5,500	3,666	4,051	3,879	2,585	2,794
Other Local Revenue							200		200	188	1,184	42,373	73,796	14,737
Total Local Revenue		7,887,099	37,400	1,035,450		468,325	564,200	182,000	10,174,474	11,027,959	10,618,553	16,624,830	10,398,880	10,465,118
Other School Districts	C	764,500							764,500	768,876	671,293	530,389	328,885	358,317
Intermediate Sources		112,500							112,500	125,202	107,089	51,196	27,943	49,489
Special Education Aid														
Transfer from General				1,567,823					1,567,823	1,564,770	1,396,289	1,417,908	1,423,111	1,445,270
STATE RESOURCES:														
Other State Categorical		136,000							136,000	138,614	128,722	372,299	370,766	249,596
State Equalization Aid		9,432,378							9,432,378	8,808,855	8,553,317	8,669,256	8,736,299	8,824,103
Transit Aid				1,675					1,675	12,675	1,082	1,430	2,579	1,069
Special ED Aids				500,000					500,000	485,776	506,371	517,908	526,105	530,654
Food Service Aid						20,500			20,500	19,158	19,988	19,609	19,531	20,568
Special Projects Grants	D	121,500							121,500	46,412	59,045	58,439	50,560	11,959
STAGE Aid	E	400,000							400,000	388,146	420,742	401,760	407,688	429,778
Per Pupil Aid	F	1,028,088							1,028,088	703,350	391,750			
Other State Sources	G	210,826							210,826	29,282	27,963	26,440	26,580	22,190
Total State Sources		11,328,792	-	501,675		20,500			11,850,967	10,632,268	10,108,980	10,067,141	10,140,108	10,089,917
FEDERAL SOURCES														
DPI Special Grants														
IASA Grants	H	291,380		12,000					303,380	310,746	331,331	366,798	411,341	414,648
Special ED Aids				370,634					370,634	364,531	318,643	356,619	371,686	364,560
Food Service Aid						551,000			551,000	524,290	514,883	518,971	484,185	478,339
Total Federal Sources		291,380	-	382,634		551,000			1,225,014	1,199,567	1,164,857	1,242,388	1,267,212	1,257,547
OTHER SOURCES														
Sale of Fixed Assets		20,000							20,000	135,672	21,960	70,479	18,709	34,087
Refunds of Disb.	I	25,000							25,000	184,752	236,878	28,232	42,884	56,694
Capital Leases									-	617,986	48,640	137,259	28,611	98,164
Other Financing	K	25,000			355,000				380,000	753,659	70,600			
Miscellaneous		26,500							26,500	40,732	47,237	8,799	15,969	2,838
Total Other Sources		96,500	-	-	355,000	-			451,500	1,732,801	425,315	244,769	106,173	191,783
TOTAL REVENUES		20,480,771	37,400	2,452,132	1,035,450	355,000	1,039,825	564,200	26,146,778	27,051,443	24,494,356	30,178,621	23,692,312	23,857,441

Fund Number	10	21	27	38 & 39	49	50	85	81 & 89	2018-19	2017-18	2016-17	2015-16	2014-15	2013-14
	General	Special	Special	Debt	Capital	Food	Day	Community	Budget	Actual	Total	Total	Total	Total
EXPENDITURES:	Fund	Revenue	Education	Service	Projects	Service	Care	Service	Total	Total	Actual	Actual	Actual	Actual
PAYROLL:														
Board of Education		15,000							15,000	14,750	15,000	15,000	15,000	15,000
Attendance Pay	L	20,812							20,812					
Administrator Salary	M	200,000	MAY ONLY USE TOTAL SALARIES FOR PUBLIC PUBLICATION											
Principals (5)	N	408,300							408,300	372,799	364,106	356,804	353,410	342,112
Supervisors		484,000				54,000	61,761	57,000	779,761	741,086	670,593	709,969	671,031	629,215
Teachers		5,205,002		123,000					6,160,112	6,144,197	5,935,173	6,133,365	6,189,782	6,374,077
Substitute	O	196,931		40,744		8,000	15,000		260,675	235,905	249,937	558,419	534,397	480,903
Other Certified		25,000		121,000					146,000	142,595	136,320	199,909	187,269	226,342
Extra Curricular		200,560							200,560	192,694	193,912	139,340	138,230	122,248
Chaparones		23,000							23,000	30,763	24,104	21,538	32,411	21,930
Secretary/Clerical	O	221,400		31,000		28,305			280,705	272,295	248,301	194,157	164,035	169,176
Teachers Aids	O	429,259		267,000			9,500		705,759	655,713	625,480	240,879	294,458	314,405
Counselors		318,770		32,000					350,770	298,738	292,638	292,497	292,347	287,547
Custodians		475,000							475,000	449,619	415,102	390,286	404,071	390,332
Cooks						185,000			185,000	171,449	142,740	144,651	145,730	144,601
Bus Drivers		225,000		53,000					278,000	273,642	270,938	267,485	279,312	309,472
Transit Supervisor		60,000							60,000	65,000	59,353	58,770	58,193	56,162
Librarians	O	87,200							87,200	92,472	39,927	71,731	106,382	121,166
Computer Support		76,000							76,000	75,414	73,587	72,863	72,147	69,710
Health Services		30,000		12,300					42,300	41,580	41,050	41,397	41,482	31,777
Maintenance		33,000							33,000	31,656	44,009	39,891	38,333	35,867
Other Salaries and Wages	P	459,013		15,500		62,075	385,000	4,650	926,238	867,810	780,056	646,681	425,046	343,789
TOTAL PAYROLL		9,193,247		1,650,654		337,380	471,261	61,650	11,714,192	11,354,766	10,798,118	10,747,345	10,579,290	10,617,993
District's Cost of Medical Ins. (100%)		1,802,243		262,227		91,000	3,800	14,000	2,173,270	2,180,072	1,865,656	2,051,416	2,206,929	2,544,605
District's HSA for Health Care (100%)		229,500		31,562		13,350	1,200	2,055	277,667	232,554	201,972	170,260	58,505	35,037
Total District Medical Ins. Cost		2,031,743		293,789		104,350	5,000	16,055	2,450,937	2,412,626	2,067,628	2,221,676	2,265,434	2,579,642
District's Share of Pension (100%)		588,343		104,130		20,865	30,000	4,011	747,349	726,455	696,334	685,359	702,158	704,567
Postemployment Health Ins. (100%)		-							-	-	175,428	293,939	273,351	321,696
Employee Benefit Trust (? %)	Q	211,735		18,400				3,900	234,035	220,847	-	-	-	-
Other Retirement	R	112,250		19,110		1,500			132,860	147,500	152,500	157,000	150,000	138,500
Supplemental Pension Plan (100%)		-							-	-	-	-	-	-
Dental (100% ?)	S	184,283		42,602		11,550	750	1,400	240,585	242,205	158,987	152,513	234,170	250,989
Life Insurance (41%)		10,019		1,200		175	3	60	11,457	10,361	9,955	11,024	11,665	13,887
Long-Term Disability (100%)		71,499		3,762		570	100	145	76,076	24,144	23,244	23,475	24,228	24,813
Other Employee Benefits (? %)	T	114,000							114,000	113,089	104,357			
Miscellaneous Employee Benefits (? T)		115,900		68,575		9,300	5,000		198,775	210,125	203,237	280,699	233,389	84,499
Total Employee Direct Benefits		\$3,439,772	\$0	\$551,568		\$148,310	40,853	25,571	4,206,074	4,107,352	3,591,670	3,825,685	3,894,395	4,118,593
Percent of Benefits to Payroll		37.4%		33.4%		44.0%	8.7%	41.5%	35.9%	36.2%	33.3%	35.6%	36.8%	38.8%
District's Share of Social Security		687,394		124,900		27,570	33,000	4,540	877,404	831,156	792,035	\$793,234	\$780,564	772,858
Total Related Payroll Costs		\$4,127,166	\$0	\$676,468		\$175,880	\$73,853	\$30,111	\$5,083,478	\$4,938,508	\$4,383,705	\$4,618,919	\$4,674,959	\$4,891,451
Percent to Payroll		44.9%		41.0%		52.1%	15.7%	48.8%	43.4%	43.5%	40.6%	43.0%	44.2%	46.1%

Fund Number 10 21 27 38 & 39 49 50 85 81 & 89

	General Fund	Special Revenue	Special Education Fund	Debt Service	Capital Projects	Food Service	Day Care	Community Service	2018-19 Budget Total	2017-18 Actual Total	2016-17 Actual Total	2015-16 Actual Total	2014-15 Actual Total	2013-14 Actual Total
OTHER MAJOR CATEGORIES:														
Purchased Services	1,740,478		68,270			30,000	760	24,975	1,864,483	1,787,740	1,189,566	1,105,422	2,070,388	2,007,570
Non-Capital Objects	1,227,802	49,600	41,505			481,915	30,000	500	1,831,322	1,822,627	1,799,863	1,701,729	1,404,861	1,292,783
Capital Objects	672,153		11,500		354,500	25,000			1,063,153	1,720,367	1,234,280	919,019	857,436	953,903
Open Enrollment Paid to Other Dist.	1,007,000								1,007,000	1,114,507	919,809	882,932		
Capital Lease Principal	557,796								557,796					
Debt Service Costs-Short-Term				180,000					180,000	360,537	44,563	76,310	56,343	43,443
Debt Service Costs-Regular				929,225					929,225	1,629,969	2,449,472	2,043,339	2,082,381	2,088,613
Debt Service Refinancing												6,110,266		
Insurance-Property, W/C & Liability	195,651								195,651	193,364	189,444	188,086	186,007	195,004
Non-Program Transactions-Special ED	1,567,823								1,567,823	1,744,770	1,398,769	1,417,908	1,423,111	1,445,270
Other Objects (Mostly Dues)	166,645	325	3,735		500	5,500	12,000	25,705	214,410	205,505	232,904	156,925	196,141	186,001
Total Other Major Categories	7,135,348	49,925	125,010	1,109,225	355,000	542,415	42,760	51,180	9,410,863	10,579,386	9,458,670	14,601,936	8,276,668	8,212,587
TOTAL EXPENDITURES	20,455,761	49,925	2,452,132	1,109,225	355,000	1,055,675	587,874	142,941	26,208,536	26,872,660	24,640,493	29,968,200	23,530,917	23,722,031
EXCESS (DEFICIT)	25,010	(12,525)	-	(73,775)	-	(15,850)	(23,674)	39,059	(61,758)	178,783	(146,137)	210,421	161,395	135,410
ENDING FUND BALANCES	4,099,189	(9,340)	26,209	1,754,640	-	252,654	(23,305)	9,310	6,035,114	5,459,722	5,280,939	5,457,076	5,245,665	5,084,269

STATISTICS:

				Number of Students (2017 est.)				
				1500	1536	1509	1588	
3165166	#####	#####	3,223,035	Cost per Student-General Fund	\$ 12,746	\$ 12,232	\$ 12,442	\$ 11,787
39812	52,221	(53,636)	38,397					
26209	2,259,599	(2,259,599)	26,209	Equivalent FTE Staff Per DPI	198	182	186	188
2050936	2,153,176	(2,449,472)	1,754,640	Payroll Per FTE Staff	\$ 54,536	\$ 59,051	\$ 56,878	\$ 56,479
164948	984,553	(896,847)	252,654	Benefits Per FTE Staff Direct	\$ 18,140	\$ 21,020	\$ 20,938	\$ 21,907
-22860	495,302	(495,747)	(23,305)	Benefits Per FTE Staff Including Social Security	\$ 22,140	\$ 25,379	\$ 25,134	\$ 26,018
2866	154,834	(148,390)	9,310					
5,427,077	#####	#####	5,280,940	Student to Staff Ratio	7.8	8.4	8.1	8.4
				Postemployment Health Ins.:				
				Underfunded Amount (Millions)				\$ 1.4
				District Long-Term Debt		\$ 3.5	\$ 5.3	\$ 9.2
				Property Tax Valuation (millions)	848	828	795	804

	2017-18	2016-17	2015-16	2014-15	2014-13
Revenue from Other Districts	763,345	666,493	527,028	530,389	328,885
Payments to Other Wisc Districts	1,097,800	909,660	872,542		
Payments to Other Districts	16,707	10,149	10,390		
	1,114,507	919,809	882,932		
Net Loss	(351,162)	(253,316)	(355,904)	530,389	328,885

My name is Peggy Moede, I am currently serving in my second term on the Swallow School Board located in Hartland, Wisconsin. I am not submitting testimony on behalf of the School District, but simply testifying as a citizen. I would like to thank Chairwoman Darling for holding a hearing on Senate Bill 373 and to Senator Felzkowski and Representative Magnafici for introducing an oversight bill that will enhance accountability and transparency, improve efficiency, combat waste and fraud, and build public trust with their local School Districts.

This bill will create a centralized system which will clearly show how funds are being allocated and spent by all of the public school districts throughout Wisconsin. This system would be a powerful tool to show the public how their public schools are allocating their taxpayer dollars as well as a tool for school boards to gather information from districts which are excelling both academically as well as maintaining balanced budgets.

While information is shared within the Arrowhead Union High School District and amongst the seven feeder districts, it is however difficult to access other school districts throughout the state beyond the seven categories of district spending as categorized by DPI. (Instruction, pupil/staff/support, administration, operation, transportation, facility, and food and community service costs.)

This bill will enable the taxpayers and families within the district to determine if they approve how the money is being spent. For example, is instruction driving the budget? It will also allow the public to access year to year comparisons which can be extremely helpful when trying to best determine if your school board is representing the convictions and philosophy of your district from year to year.

For families looking to move into an area it will allow them to gather the information they are looking for to determine if this is the right district for their child.

Two years ago, our School Board cut \$600,000 from our budget. Due to declining enrollment and the fact that our district is almost entirely developed and landlocked, we went from a three section per grade school to a two section per grade. It would have been extremely helpful and informative to see how other Districts faced with similar circumstances made the difficult decision to make cuts and to see how or if it affected their instructional programming and services to the community.

I like the creation of the 11 member advisory committee with representation from various types of schools as well as areas of the state as each area carries with it their own unique issues.

Transparency is something the public demands, it is the lifeblood of good government and if government is truly of the people, then Senate Bill 373 delivers this transparency to the people.

Thank you.

Peggy Moede

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