



State of Wisconsin  
2021 - 2022 LEGISLATURE

LRB-3254/1  
FFK:cdc

## 2021 ASSEMBLY BILL 378

June 7, 2021 - Introduced by Representatives MAGNAFICI, WITKE, ALLEN, BRANDTJEN, CABRAL-GUEVARA, CALLAHAN, DALLMAN, DITTRICH, DUCHOW, EDMING, GUNDRUM, KITCHENS, KUGLITSCH, LOUDENBECK, MOSES, MURSAU, PETRYK, RAMTHUN, ROZAR, SNYDER, STEFFEN, TAUCHEN, THIESFELDT, TUSLER, VANDERMEER, WICHGERS and ZIMMERMAN, cosponsored by Senators FELZKOWSKI, DARLING, BERNIER, BRADLEY, FEYEN, JAGLER, STROEBEL and WIMBERGER. Referred to Committee on Government Accountability and Oversight.

- 1     **AN ACT** *to create* 115.28 (13m) of the statutes; **relating to:** making school  
2           district and school financial information available to the public.

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### *Analysis by the Legislative Reference Bureau*

Beginning in the 2023-24 school year, this bill requires DPI to make detailed information related to financial data that DPI collects from school districts and county children with disabilities education boards available on a single web page, also referred to as the financial information portal, in a format that allows the public to download, sort, search, and access the information at no cost. The bill also requires DPI to include on the financial information portal similar financial information it collects from independent charter schools, to the extent doing so is feasible without collecting any additional information from independent charter schools solely for this purpose. Under the bill, DPI must annually update any information required to be included on the financial information portal and annually conduct a public information campaign about the availability of financial information on DPI's Internet site.

The bill also creates a school district and school financial information transparency advisory committee to advise DPI on the creation and design of the financial information portal. Under the bill, the 11 members of the advisory committee must be appointed by no later than 60 days after the bill becomes law. By no later than April 15, 2023, the advisory committee must submit its advisory report on the financial information portal to DPI. Under the bill, the advisory report must include recommendations on various topics, including 1) the categories of information that must be accessible on the financial information portal, 2) the

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financial data that must be accessible to the public for each required category of information, 3) whether DPI's existing hardware, software, data collection methods, training, maintenance, communications, data security, and installation specifications for reporting information are appropriate for the financial information portal, and 4) the resources that are necessary to implement and maintain the financial information portal, as recommended by the advisory committee.

By no later than 45 days after receiving the advisory report, DPI must respond to the advisory committee on whether or not DPI will implement each recommendation in the advisory report and, if it will not implement a recommendation, why not. By the same deadline, DPI must also deliver the advisory report and its response to the advisory report to the Joint Committee on Finance, which triggers a 14-day JCF passive review process. Under the bill, if JCF does not schedule a meeting to review DPI's response to the advisory report, DPI may implement the recommendations in accordance with its response. If JCF does schedule a meeting to review DPI's response to the advisory report, DPI may not implement any recommendation in the report until JCF approves DPI's plan to implement or reject each recommendation in the advisory report. The bill requires DPI to implement the recommendations, as approved by JCF, by no later than one year after it is allowed to do so under the JCF review process. However, under the bill, DPI may delay implementing a recommendation to include financial information for schools in the portal until the 2024-25 school year.

For further information see the state fiscal estimate, which will be printed as an appendix to this bill.

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

1           **SECTION 1.** 115.28 (13m) of the statutes is created to read:

2           **115.28 (13m)** FINANCIAL TRANSPARENCY OF SCHOOL DISTRICT AND SCHOOL  
3 INFORMATION; INTERNET. (a) Beginning in the 2023-24 school year, make detailed  
4 information related to the receipt and expenditure data collected through the  
5 uniform accounting system under sub. (13) and financial information collected under  
6 s. 120.18 available on a single web page of the department's Internet site in a format  
7 that allows the public to download, sort, search, and access the information at no  
8 cost.

9           (b) Beginning in the 2023-24 school year, to the extent feasible without  
10 requiring additional information solely for this purpose from charter schools

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1 established under s. 118.40 (2r) or (2x), include on the web page required under par.  
2 (a) detailed information related to receipt and expenditure data collected from  
3 charter schools established under s. 118.40 (2r) or (2x).

4 (c) Ensure that information required to be available on the department's  
5 Internet site under par. (a) is updated at least annually.

6 (d) Annually, conduct a public information campaign on the availability of  
7 financial information on the department's Internet site.

8 **SECTION 2. Nonstatutory provisions.**

9 (1) COMMITTEE ON SCHOOL DISTRICT AND SCHOOL FINANCIAL INFORMATION  
10 TRANSPARENCY.

11 (a) *Definitions.* In this subsection:

12 1. "Advisory committee" means the school district and school financial  
13 information transparency advisory committee created under par. (b).

14 2. "Department" means the department of public instruction.

15 3. "Financial information portal" means the single web page required under s.  
16 115.28 (13m).

17 (b) *Creation.* There is created a school district and school financial information  
18 transparency advisory committee to advise the department on the creation and  
19 design of the financial information portal. The members under par. (c) shall be  
20 appointed or designated by no later than the 60th day after the effective date of this  
21 paragraph.

22 (c) *Members.* The advisory committee shall consist of the following members:

23 1. The state superintendent of public instruction or his or her designee.

24 2. The chairperson of the standing education committee of the assembly or his  
25 or her designee.

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1           3. The minority leader of the assembly or his or her designee.

2           4. The chairperson of the standing education committee of the senate or his or  
3 her designee.

4           5. The minority leader of the senate or his or her designee.

5           6. One representative of the Wisconsin Association of School Boards, appointed  
6 by the state superintendent of public instruction.

7           7. All of the following appointed by the speaker of the assembly:

8           a. One individual who represents a rural school board.

9           b. One individual who represents an entity that may authorize a charter school  
10 under s. 118.40 (2r) or (2x).

11          8. All of the following appointed by the majority leader of the senate:

12          a. One individual who represents an urban school board.

13          b. One individual who represents a charter school authorized under s. 118.40  
14 (2m).

15          9. One individual who is a school district administrator, appointed by the  
16 governor.

17          (d) *Duties; advisory committee.* By no later than April 15, 2023, the advisory  
18 committee shall submit to the department an advisory report on the contents and  
19 design of the financial information portal. In the advisory report, the committee  
20 shall include recommendations to the department on all of the following:

21           1. The categories of information that will be accessible to the public through  
22 the financial information portal. In developing the recommendations under this  
23 subdivision, the committee shall consider at least all of the following categories:

24           a. Instructional programming.

25           b. Instructional personnel.

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- 1 c. Instructional operations.
- 2 d. Facility maintenance and operations.
- 3 e. Pupil transportation.
- 4 f. School administration.
- 5 g. System administration.
- 6 h. Staff development or professional development.
- 7 i. Pension and health care costs.
- 8 j. Pupil participation in open enrollment under s. 118.51.
- 9 k. Pupil participation in part-time open enrollment under s. 118.52.
- 10 L. Pupil participation in the early college credit program under s. 118.55.
- 11 2. For each category recommended under subd. 1., the financial data that will
- 12 be accessible to the public through the financial information portal. In developing
- 13 recommendations under this subdivision, the advisory committee shall consider at
- 14 least all of the following for each category:
- 15 a. The total amount of local, state, and federal funds received.
- 16 b. For state funds received, the appropriation or program from which the funds
- 17 were disbursed.
- 18 c. The costs and expenditures related to pupil enrollment.
- 19 d. The per pupil and per school costs.
- 20 3. On whether the department's hardware, software, data collection methods,
- 21 training, maintenance, communications, data security, and installation
- 22 specifications for reporting information are appropriate for the financial information
- 23 portal, as recommended by the advisory committee.
- 24 4. The resources necessary to implement and maintain the financial
- 25 information portal, as recommended by the advisory committee, and to what extent

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1 the department can implement and maintain the financial information portal with  
2 its existing resources.

3 (e) *Duties; department.* By no later than 45 days after receiving the advisory  
4 report under par. (d), the department shall do all of the following:

5 1. Respond in writing to the advisory committee as to whether the department  
6 will implement each recommendation in the advisory report. If the department  
7 responds that it will not implement a recommendation in the advisory report, the  
8 department shall include its reasons for not implementing the recommendation.

9 2. Deliver a copy of the response under subd. 1. and a copy of the advisory report  
10 the department received under par. (d) to the joint committee on finance.

11 (f) *Review by the joint committee on finance.* If the cochairpersons of the joint  
12 committee on finance do not notify the department that the committee has scheduled  
13 a meeting for the purpose of reviewing the department's response to the advisory  
14 report within 14 working days after the date of receipt of the department's response  
15 under par. (e) 2., the department may implement the recommendations, as modified  
16 in the department's response. If, within 14 working days after the date of the  
17 department's response, the cochairpersons of the committee notify the department  
18 that the committee has scheduled a meeting for the purpose of reviewing the  
19 department's response to the recommendations made in the advisory report under  
20 par. (d), the department may not implement any of the recommendations until the  
21 committee approves the department's plan to implement or reject each  
22 recommendation in the advisory report.

23 (g) *Implementation of recommendations; department.*

24 1. Except as provided in subd. 2., the department shall implement the  
25 recommendations related to the financial information portal, including any

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1 modifications approved under par. (f), by no later than the first day of the 13th month  
2 following the date on which the department may implement the recommendations  
3 under par. (f).

4 2. The department may delay providing financial information for schools in the  
5 financial information portal until the 2024-25 school year.

6 (h) *Termination.* The advisory committee terminates on January 1, 2025.

7 (END)