

# Alberta Darling

## Wisconsin State Senator

Co-Chair, Joint Committee on Finance

### Testimony before the Senate Committee on Education

SB 743 & AB 810

3/11/2020

Good morning Chairman Olsen and committee members. Thank you for taking the time to hear testimony on Senate Bill 743/Assembly Bill 810 which provides more transparency for the general public on spending in our schools.

Currently, Wisconsin is spending a record amount on our K-12 education system. K-12 in Wisconsin accounts for one third of our state's budget. It is also no secret Wisconsin's education funding formula is complicated and can be confusing. In many instances, school districts receive money from the state, the federal government, and local referendums.

It can be very difficult for a member of the public to understand how much money their school district receives and how their money is being spent. This bill aims to make it easier for the public to track exactly how their school district is spending the funding they receive.

This bill creates an easy-to-access school expenditure dashboard that the Department of Public Instruction (DPI) will maintain on their website. Any member of the public, a parent or a teacher can look up their school district and see what funding their school is receiving and where the money is going.

SB 743/AB 810 establishes 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 dashboard. Our bill also lays out the process through which DPI will receive and take action on these recommendations.

Schools will not be required to track any new information they do not already collect. This portal will serve as a tool for members of the public to understand the finances of their school districts.

There is a substitute amendment to the bill that is a result of conversations with the DPI and addresses a concern they brought to our attention regarding a possibility of interfering with DPI's current accounting system and manual.

At its core, our bill increases transparency and access to information. Every taxpayer, parent, teacher, reporter, school board member, and legislator deserves easy and understandable access this vital information about our schools.

I want to thank my co-author, Representative Mary Felzkowski for her partnership. Thank you for taking the time to hear Senate Bill 743/Assembly Bill 810. I hope to count on your support for this important bill.



# MARY FELZKOWSKI

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## Testimony on AB 810/ SB 743

Senate Committee on Education

March 11, 2020

Good morning Chairman Olsen and Committee Members,

Thank you for taking the time to hear testimony on Assembly Bill 810 (Senate Bill 743), 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 connection to results.

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 on 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 and take action on these recommendations.

I want to note that there is a substitute amendment we are working off of. This amendment is the result of conversations with the Department and addresses their main concern that our original language was in a section of statute that might allow the committee to interfere with DPI's accounting system and manual, which was not the authors' intent.

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.

I want to thank my co-authors, Representative Gae Magnafici and Senator Alberta Darling for their partnership, and I want to thank the Department of Public Instruction for their willingness to work with us and I look forward to continuing our cooperation on this moving forward.

## Advisory Committee on School Spending Transparency Portal- Membership

- The State Superintendent of Public Instruction or his or her designee
- One representative of the Wisconsin Association of School Boards- appointed by the State Superintendent of Public Instruction
- One individual who represents a Cooperative Educational Service Agency- appointed by the Governor
  
- The Speaker of the Assembly or his or her designee
- One individual who represents a rural school board- appointed by the speaker of the Assembly
- One individual who represents an entity that may authorize a charter school- appointed by the speaker of the Assembly
- The Minority Leader of the Assembly or his or her designee
  
- The Majority Leader of the Senate or his or her designee
- One individual who represents an urban school board, appointed by the Majority Leader of the Senate
- One individual who represents a charter school, appointed by the Majority Leader of the Senate
- The Minority Leader of the Senate or his or her designee



Senate Education Committee  
March 11, 2020

**Wisconsin Department of Public Instruction  
Testimony in Support of Senate Bill 743 and Assembly Bill 810**

The Department of Public Instruction (DPI) appreciates the opportunity to provide this written information in support of 2019 Senate Bill 743 (SB 743) as amended by Senate Substitute Amendment 1 (SSA 1). These changes are reflected as well in Assembly Bill 810 (AB 810) as amended by the Assembly. The Department would like thank both Representative Felzkowski and Senator Darling for reaching out to DPI and making changes to the bill that addressed initial implementation concerns.

As DPI continues its current efforts to provide school financial transparency, the department welcomes further collaboration with the Legislature on the shared goal of ensuring transparency to our state's single biggest area of public expenditure.

Background

DPI is responsible for the administration and payment of over \$6 billion in state and federal funds for public education in Wisconsin, as well as school district revenue limits and federal financial reporting

Historically, Wisconsin public school districts have submitted annual reports to DPI on 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.

Public reporting of financial data falls under § 115.38(1)(c). In order to provide a common understanding of certain financial concepts we developed definitions of comparative cost and revenue in partnership with the Wisconsin Association of School Business Officials. Examples of our public comparative cost and revenue information are included with this written testimony and can be accessed at [dpi.wi.gov/sfs/statistical/cost-revenue/overview](http://dpi.wi.gov/sfs/statistical/cost-revenue/overview).

Along with a majority of 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 has 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. Information on this reporting format is also provided this written testimony.

To date, the department has 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, as is required under ESSA. We began collecting school level spending data with the 2018-19 school year. These are currently in our auditing and review process, and will be posted publicly through our WISEdash public web portal ([wisedash.dpi.wi.gov](http://wisedash.dpi.wi.gov)) in June of this year.

DPI is also in the late stages of development of a new system to collect information directly from public schools' financial systems, in a similar fashion as to how we collect student data through WISEdata. It will identify spending by school and feed into our other financial collection and management applications. This new system, which we call WISEdata Finance, is currently in a pilot phase involving the three major vendors of school finance software in Wisconsin. Next year is planned as a statewide beta test, with full implementation scheduled to begin in the 2021-22 school year.

### Analysis

DPI is hard at work to increase financial transparency. We believe our work is aligned with the goals of SB 743 and AB 810. There were a number of implementation issues we raised under the initial bill language that were addressed in the Assembly by the adoption and passage of Assembly Substitute Amendment 1 to AB 810.

DPI's concerns with the original language in the bill as introduced included:

- A repeal of the accounting manual at the end of the 2020-21 school year.
- A lack of resources and time to implement a large scale technology project.

The original language in the bill did not refer to a public reporting system, but rather to DPI's accounting manual for classifying revenues, expenditures, and the balance sheet. The bill as introduced would have essentially repealed the accounting manual at the end of next school year. The amendment fixes this issue to ensure the reference is to a public reporting system.

We were also concerned about the timeframe and resources needed to develop and implement a new school financial transparency system. As introduced, AB 810 gave DPI six months or less to put the advisory committee's recommendations into production. This timeframe was extremely short time for any IT project, but especially for one of uncertain scope without any specific dollars or staffing to support it. The amendment changes the timeframe to better align with the scope of work the department has

projected to build such a system.

States with similar public reporting tools have devoted significant resources toward development of those projects. For example, Colorado's school financial transparency website cost approximately \$3 million over three years. Nevada has their project out to bid in the range of \$200,000 to \$300,000. The costs of a new Wisconsin system, and DPI's ability to absorb those costs with or without money and positions to support the project, will vary significantly depending on the scope recommended by the advisory committee.

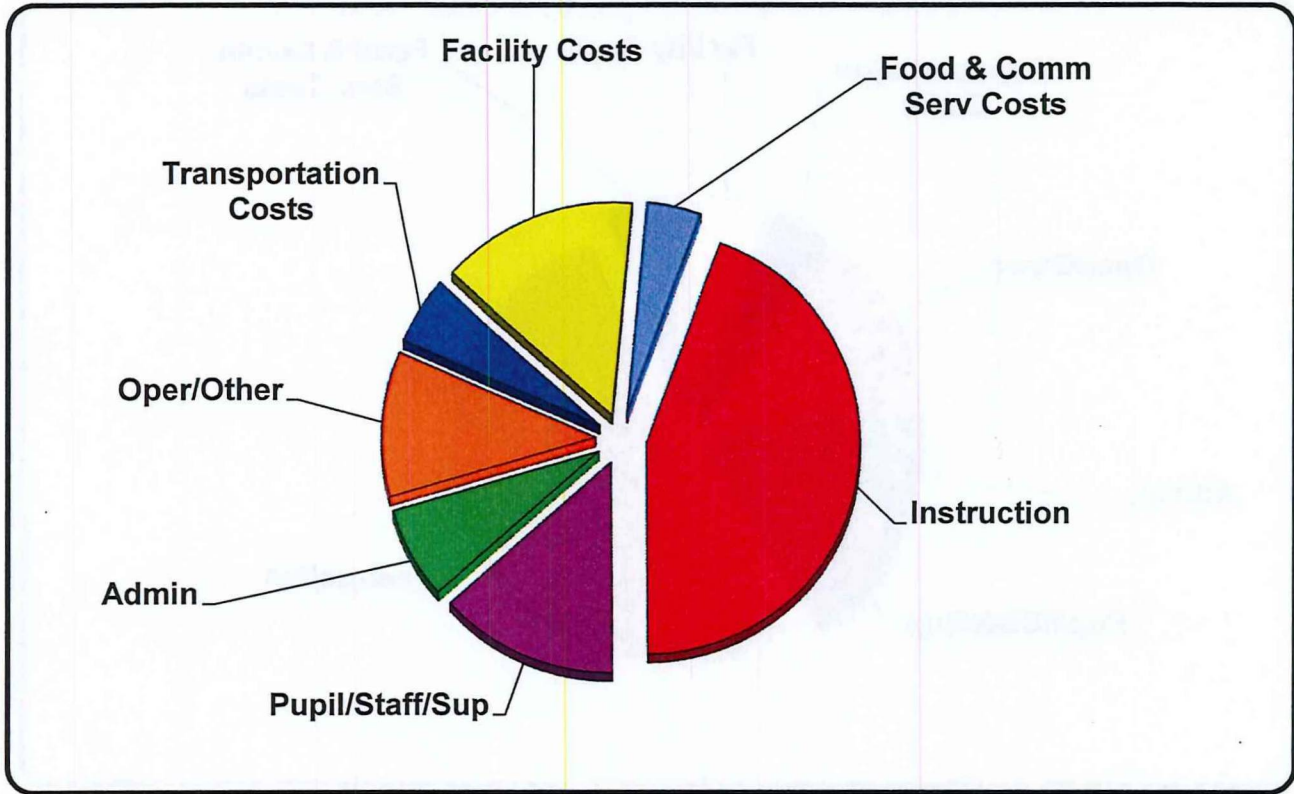
While this bill does not allocate funding, the bill as amended under ASA 1 (SSA 1), would direct the Advisory Committee created under this legislation to develop recommendations to also include the following language:

The resources necessary to implement and maintain the financial information portal, as recommended by the advisory committee, and to what extent the department can implement and maintain the financial information portal with its existing resources

DPI welcomes the opportunity to work with the Legislature on identifying what is needed to move beyond the work we are already doing on school financial transparency. The Department appreciates the opportunity to provide this information.

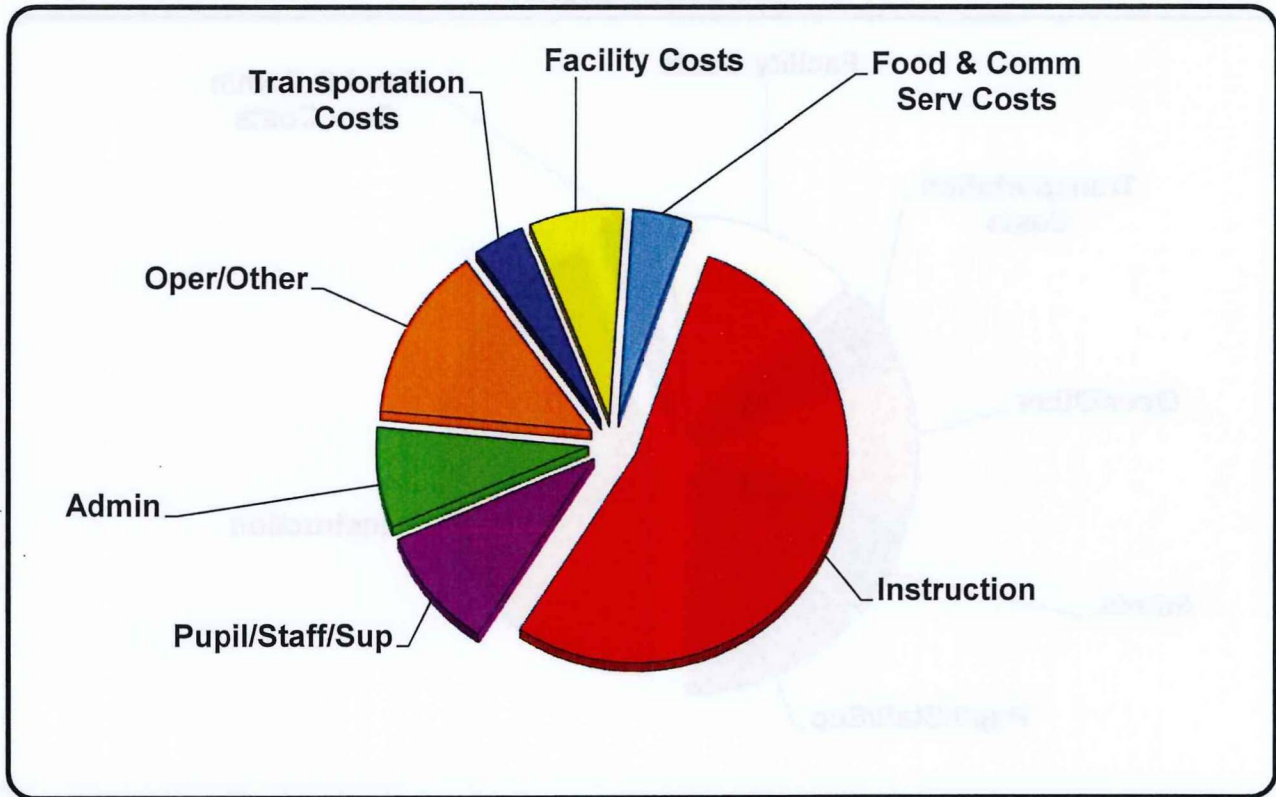


**2017-18 Comparative Cost \***  
**Using Audited 17-18 Annual Report Data**  
**Tomahawk**



<b>Membership</b>	<b>1,225</b>	<b>Total Cost</b>	<b>% of Total</b>	<b>Cost Per Memb</b>
Instruction		\$8,364,431	44.3%	\$6,828
Pupil/Staff/Support		\$2,562,641	13.6%	\$2,092
Admin		\$1,330,698	7.0%	\$1,086
Oper/Other		\$2,089,918	11.1%	\$1,706
Transportation Costs		\$948,899	5.0%	\$775
Facility Costs		\$2,810,807	14.9%	\$2,295
Food & Comm Serv Costs		\$767,950	4.1%	\$627
<b>TOTALS</b>		<b>\$18,875,343</b>	<b>100.0%</b>	<b>\$15,408</b>

**2017-18 Comparative Cost \***  
**Using Audited 17-18 Annual Report Data**  
**STATE TOTALS**

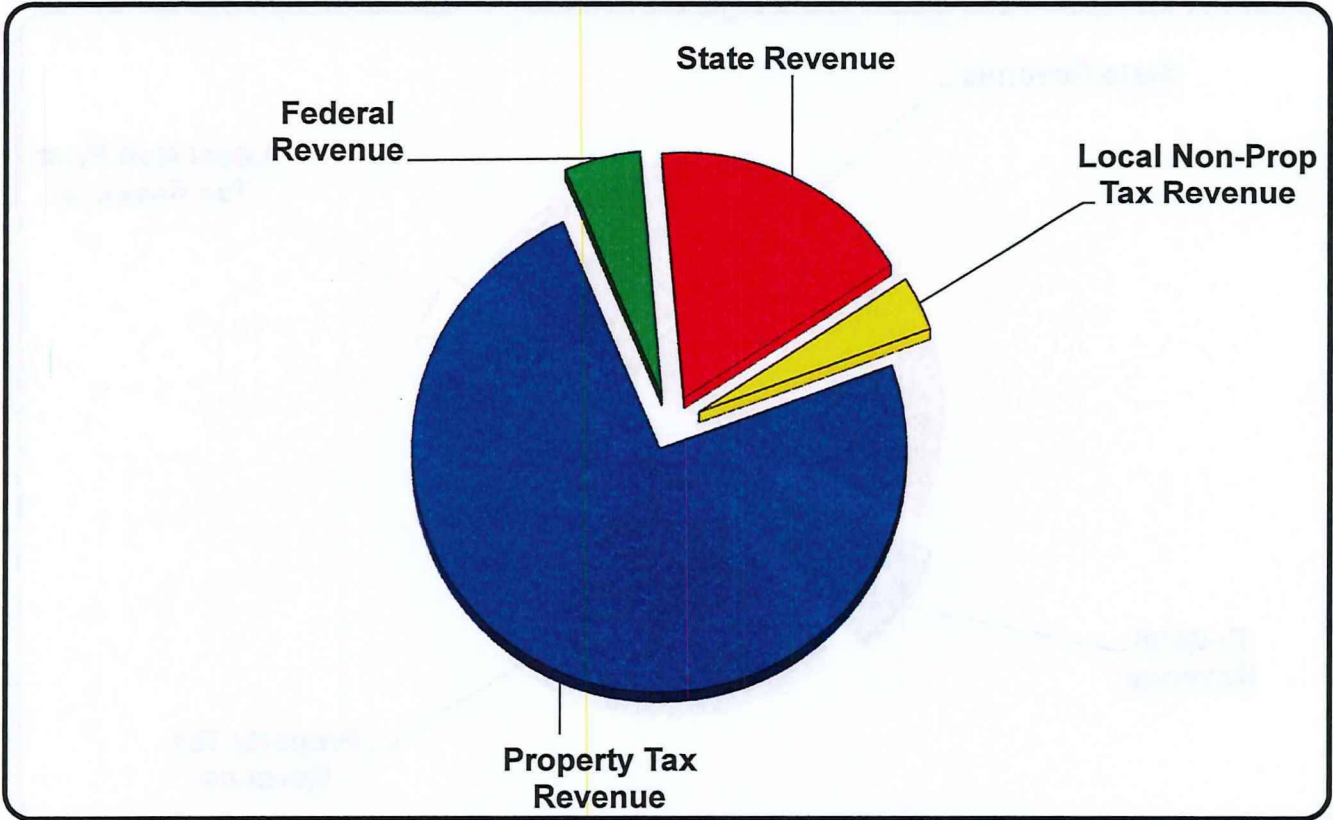


**State Totals**

<b>Membership</b>	<b>855,770</b>	<b>Total Cost</b>	<b>% of Total</b>	<b>Cost Per Memb</b>
Instruction		\$6,200,173,477	53.6%	\$7,245
Pupil/Staff/Support		\$1,103,592,854	9.5%	\$1,290
Admin		\$893,058,196	7.7%	\$1,044
Oper/Other		\$1,549,574,289	13.4%	\$1,811
Transportation Costs		\$458,824,392	4.0%	\$536
Facility Costs		\$830,231,801	7.2%	\$970
Food & Comm Serv Costs		\$521,738,547	4.5%	\$610
<b>TOTALS</b>		<b>\$11,557,193,555</b>	<b>100.0%</b>	<b>\$13,505</b>

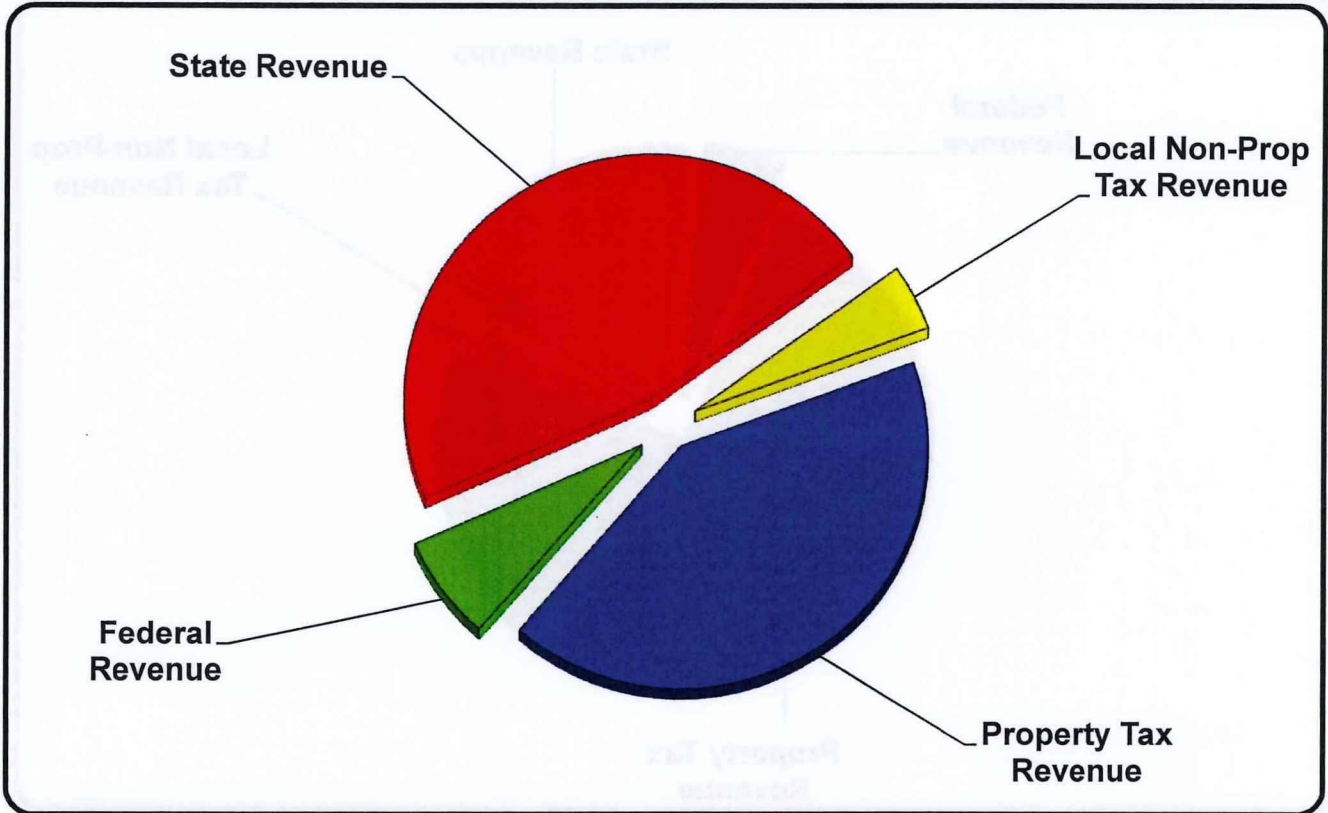


**2017-18 Comparative Revenue \***  
**Using 17-18 Audited Annual Report Data**  
**Tomahawk**



<b>Membership</b>	<b>1,225</b>	<b>Total Revenue</b>	<b>% of Total</b>	<b>Rev Per Member</b>
Property Tax Revenue		\$13,651,053	74.2%	\$11,144
Federal Revenue		\$911,067	4.9%	\$744
State Revenue		\$3,179,833	17.3%	\$2,596
Local Non-Prop Tax Revenue		\$663,819	3.6%	\$542
<b>TOTAL REVENUE</b>		<b>\$18,405,772</b>	<b>100.0%</b>	<b>\$15,025</b>

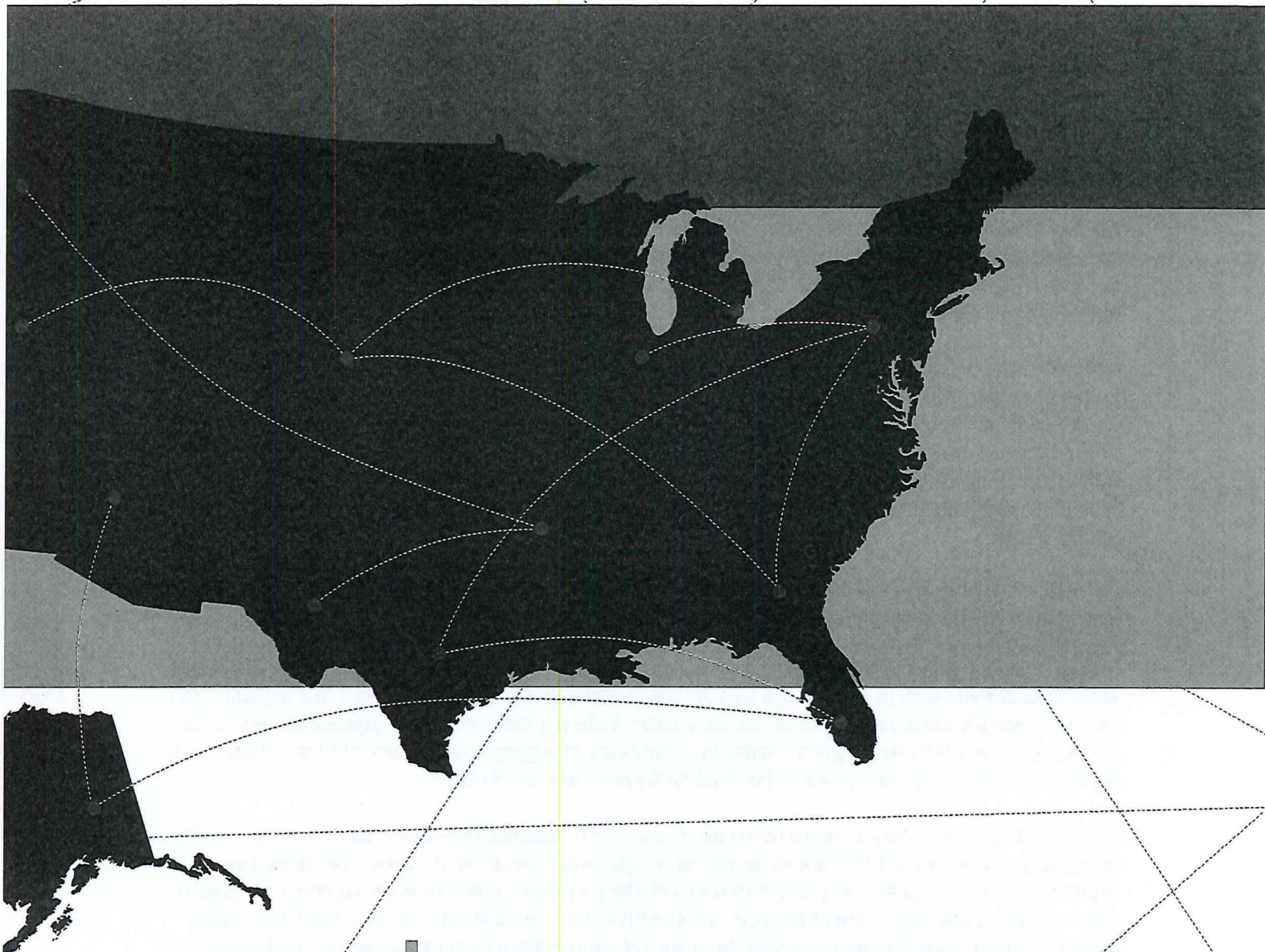
**2017-18 Comparative Revenue \***  
**Using 17-18 Audited Annual Report Data**  
**STATE TOTALS**



<b>Membership</b>	<b>855,770</b>	<b>Total Revenue</b>	<b>% of Total</b>	<b>Rev Per Member</b>
Property Tax Revenue		\$4,940,615,426	42.0%	\$5,773
Federal Revenue		\$818,957,967	7.0%	\$957
State Revenue		\$5,503,101,340	46.7%	\$6,431
Local Non-Prop Tax Revenue		\$512,565,057	4.4%	\$599
<b>TOTAL REVENUE</b>		<b>\$11,775,239,790</b>	<b>100.0%</b>	<b>\$13,760</b>

\* Data for the Norris School District, a K-12 reform school, is excluded.





# INTERSTATE FINANCIAL REPORTING

*Making the most of school-level per-student spending data*

Interstate Financial Reporting (IFR) was created by states, for states, to meet the financial data reporting requirement under ESSA—and maximize the value of their efforts. This document lays out a set of key per-pupil expenditure measures that if utilized, will have common meaning. Following these voluntary IFR criteria can help states and districts ensure that their school-level data is understood and can be used to surface opportunities toward equity, productivity and innovation to benefit students.

# INTERSTATE FINANCIAL REPORTING

## What is Interstate Financial Reporting (IFR)?

The Every Student Succeeds Act (ESSA) requires that all states publish per-pupil expenditures by school level. For the first time, education leaders, policymakers and the public will know what is spent on students in every school across the country. To date, what has generally been reported publicly are district and state per-pupil averages.

This new level of detail in financial data collection and reporting presents an unprecedented opportunity. By making school-level financial data public and accessible, states will make it much easier to investigate and understand the relationship between school outcomes (which states have been reporting for more than a decade) and school spending. And the public reporting will make it easier to explore patterns in areas like resource equity and productivity across school types within and across regions. Education stakeholders at all levels can then leverage that understanding to drive improvements that benefit students.

But the law itself is silent on many specifics of what states should include in their required reporting, such as how shared expenditures should be divided up across schools in a district or what should be explicitly excluded in the per-pupil calculation. And (as of this writing) no current federal guidance has been issued, effectively leaving such decisions to states.<sup>1</sup> The most specific sentence in ESSA that state agencies can look to simply says that annual school and district report cards must include: *"The per-pupil expenditures of Federal, State, and local funds, including actual personnel expenditures and actual nonpersonnel expenditures of Federal, State, and local funds, disaggregated by source of funds, for each local educational agency and each school in the State for the preceding fiscal year."*

Based on a set of voluntary, minimal reporting criteria, IFR is designed to produce data that have common meaning and can be used to make valid, apples-to-apples comparisons of school-level per-pupil expenditures across states. Why is this important? Many schools do not have demographically similar peer schools operating at similar per-pupil levels within their own districts—or even their own states. With IFR, schools have the chance to learn from and measure progress against schools across the country that look like them both fiscally and demographically.

IFR starts with a set of voluntary, minimal reporting criteria that states designed to meet the ESSA financial reporting requirement. IFR includes 11 minimum data points, labeled A-K on page 2, to enable valid cross-state comparison.

## Why did states create IFR?

A network of 39 state agencies and 20-plus school districts, known as the Financial Transparency Working Group (FiTWiG), identified the opportunity to collaborate on operationalizing the broad ESSA provision and making the school-level financial data meaningful across states. IFR represents this network's collective thinking on a set of key financial measures that, if used, have common meaning. States may find IFR useful as they grapple with key decisions around meeting the ESSA requirement.

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1. Regulation and guidance on this provision from the Obama Administration were repealed by the Trump Administration. Further details or guidance from the current U.S. Education Department may emerge over time.



## Minimum IFR criteria

		• District 1 •			
Criteria		Elementary School #11	Elementary School #12	Middle School #17	Criteria Descriptions
<b>A</b>	Enrollment	375	511	992	Students are counted at the school that serves them, regardless of district of origin. The counts reported here are not weighted. The method of student count (ADA, ADM) is up to each individual state.
<b>Site-Level Expenditures</b>					Expenditures accounted for at the school site include at a minimum the <u>actual</u> salary and benefit costs of the school site's full-time staff (as ESSA requires). These three numbers represent expenditures directly assigned to school sites. D is the sum of B and C.
<b>B</b>	Federal	\$456	\$209	\$164	
<b>C</b>	State/Local	\$6,111	\$4,756	\$5,998	
<b>D</b>	Site-Level Total <i>(Sum of B+C)</i>	<b>\$6,567</b>	<b>\$4,965</b>	<b>\$6,162</b>	
<b>Site Share of Central Expenditures</b>					Any shared expenditures accounted for at a central level, but reattributed to the site level via state- or district-preferred method go here. Whether to prescribe site- versus central-level accounting and, if so, what methods to use to separate the two are decisions left to each state. For schools where all public funds are reported at school level, fields E, F and G can be zero. In this example, we have evenly distributed central expenditures across all schools using a per-pupil basis.
<b>E</b>	Federal	\$161	\$161	\$161	
<b>F</b>	State/Local	\$5,378	\$5,378	\$5,378	
<b>G</b>	Site Share of Central Total <i>(Sum of E+F)</i>	<b>\$5,539</b>	<b>\$5,539</b>	<b>\$5,539</b>	
<b>H</b>	Total School Expenditures <i>(Sum of D+G)</i>	<b>\$12,106</b>	<b>\$10,504</b>	<b>\$11,701</b>	This is the number states can use to make apples-to-apples comparisons across states. Critically, the sum of D and G represents the total public funds expended on behalf of students at the school.
<b>I</b> Total District Exclusions/ Total District Expenditures		<b>\$2,416,986</b> <b>\$21,514,686</b>			These are total excluded expenditure amounts at the district level, remaining total district expenditures, and the list of excluded expenditures. IFR excludes certain expenditures and permits (but does not require) exclusion of others. See page 4 for chart listing IFR exclusions and optional exclusions and related NCES codes. If transfers are included in PPE reporting, student counts should be captured at the level of accountability. Effort should also be made to ensure funds are not counted twice: once at point of origin of transfer and again at level of transfer receipt.
<b>J</b>	Excluded Expenditures	<i>Debt, capital, equipment, special education transfers to private schools, adult education, community services</i>			
<b>K</b>	Enrollment Count Procedure	ADA, student count Oct. 1			Each state determines its count method used for Criteria A.

Over the last year more than 140 individuals from 39 state agencies and 20-plus school districts have participated in some point in the development of Interstate Financial Reporting, as reflected in this draft document. Edunomics Lab assembled the working group's content to produce this publication.

# INTERSTATE FINANCIAL REPORTING

States developed IFR along these **core principles**:

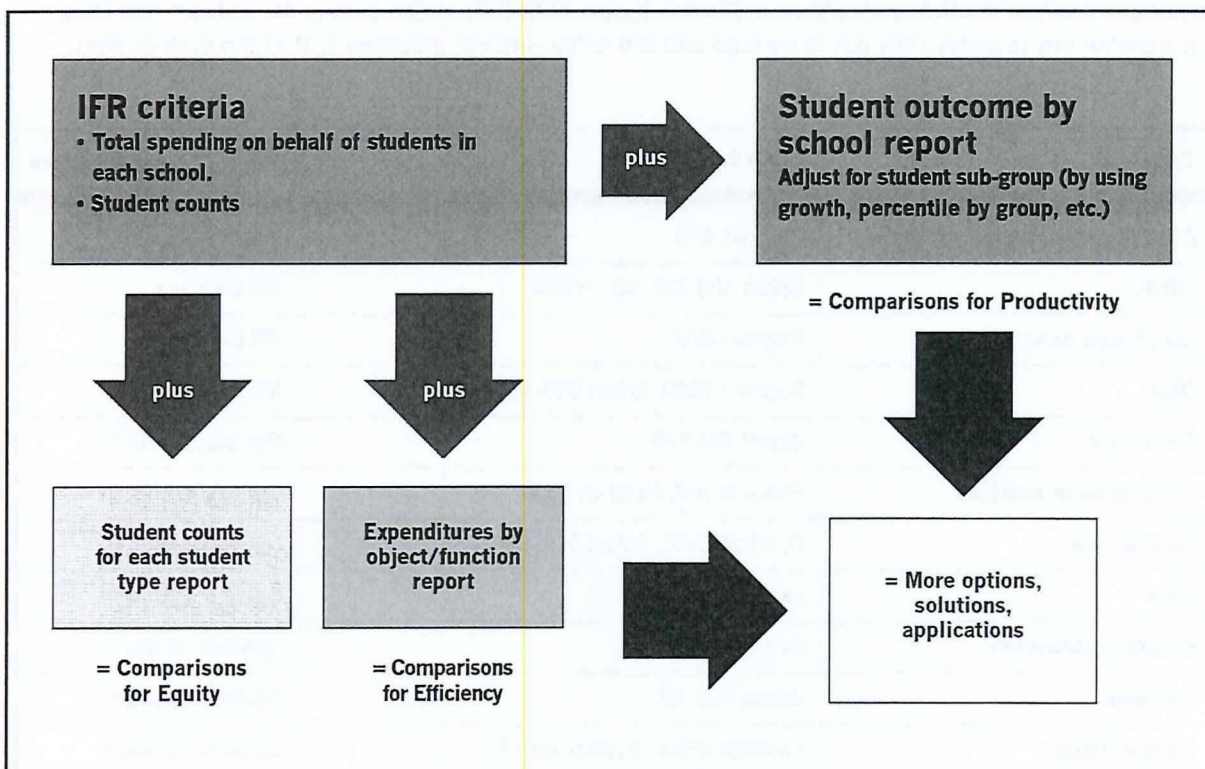
- **The most critical school-level dollar figure for comparison across schools, districts and states is the grand total public expenditures per-pupil versus spending on any one component.** IFR aims to capture all relevant public funds for schooling, minus defined exclusions, without regard to how the funds are spent or whether the funds are attached directly to the school, the district or another entity (like a CMO).
- **Flexibility is needed for districts to be able to create reports that reflect their actual spending decisions.** LEAs generally have fiduciary responsibility for the monies spent on behalf of schools; reporting is designed to reflect that reality. For example, IFR accommodates separating site-level costs and site's share of central costs, but does not require it or prescribe how to do so (other than restating ESSA's requirement for actual teacher salaries to be assigned to the site level.)
- **Reporting should accommodate variable practices around accounting, budgeting and service delivery.** These practices vary across states, districts and schools; IFR is designed to easily adapt. For example, states differ in how they capture student enrollment (ADA, ADM or others). Each state can define its own method in IFR, so long as student counts are not weighted.
- **States must be able to customize reporting beyond the minimum criteria.** The 11 minimum IFR data points outlined in the table on page 2 are a floor. States interested in building on top of that floor can easily do so by adding data fields, such as *breaking out special education or pre-K expenditures and enrollment*. IFR offers ample opportunity for states to capture and communicate the import of any relevant nuances in their data to aid accurate interpretation. Page 5 lists a few ways to customize reporting.
- **Financial data alone will not yield the information needed to drive improvements for students; pairing it with other relevant data can help surface strategies on equity, efficiency, productivity and innovation.** The per-pupil expenditure data needs to be put in context by marrying it with other school and student information. Knowing how much is spent on behalf of a school, on which types of students and to what effect will allow stakeholders at all levels to investigate patterns in resource equity, drive productivity improvements and uncover innovative practices.

**Bottom line:** State-designed IFR represents collective thinking on how states can both meet the ESSA financial transparency requirement and create vital, valid cross-state comparisons that can be used to drive improvements for students.

# INTERSTATE FINANCIAL REPORTING

## The Opportunity in the Data: Putting the Data in Context

If the goal is to identify inequities, states can pair IFR data with school-level information (such as urbanicity and program offerings) and rolled-up student information (such as percentages of students in special education, students living in poverty and/or students who are English learners). Data can be displayed in thoughtful and engaging ways for different purposes.<sup>2</sup> For productivity analyses, states can marry IFR with student outcomes to understand how schools are performing relative to their spending levels. To uncover efficiencies, states can report more detailed expenditure data, including breakouts by object or function. The graphic below shows ways to combine data to surface promising options around equity, productivity and efficiency.



2. Note that the IFR lays out the key data measures and is not intended as an exemplary data visualization.



# INTERSTATE FINANCIAL REPORTING

## IFR Data Elements

*Site Share of Central-Level Expenditures (E F G):* No single standard procedure exists for capturing the number in Field G across states, districts or schools. For example, some districts may simply divvy up expenditures on a per-pupil basis and assign dollars to schools based on their enrollment. With IFR, states can write their own rules around how to allocate shared costs back out to the school level or can leave those decisions to districts. See some options in [“Four Approaches to Assigning Costs to Central Levels vs. School Levels When Calculating Per-Pupil Expenditures.”](#)

*Exclusions & Total District Expenditures (I J):* Several types of expenditures do not link directly to day-to-day schooling of students. If included in IFR, they could cloud school-level numbers and limit the usefulness of the data. To avoid this, IFR excludes certain expenditures and permits (but does not require) exclusion of others, as shown in the box below. With IFR, states clearly list in their reporting any expenditure category they opt to exclude and the dollar amount attached to it at the district level.

Exclusion <sup>3</sup>	NCES Code <sup>4</sup>	IFR or Optional Exclusion
Adult Education/Continuing Education	Program 600	IFR Exclusion
Capital	Object 700-720, Object 450	IFR Exclusion
Community Services	Program 800	IFR Exclusion
Debt	Function 5000, Object 800, 820-835	IFR Exclusion
Equipment	Object 730-739	Optional Exclusion
Extracurricular Activities	Program 900, Function 3300	Optional Exclusion
Food Service	Function 3100, Object 570, 630	Optional Exclusion
Pre-K	Level of Instruction 11	Optional Exclusion
Private Contributions	Revenue 1920	Optional Exclusion
Transfers	Object 900-960	Optional Exclusion
Transportation	Function 2700, Object 510-519	Optional Exclusion
Tuition	Object 560-569	Optional Exclusion

- If transfers are included in PPE reporting, student counts should be captured at the level of accountability. Effort should also be made to ensure funds are not counted twice: once at point of origin of transfer, and again at level of transfer receipt.
- “Financial Accounting for Local and State School Systems: 2014 Edition,” Institute for Education Sciences National Center for Education Statistics, accessed January 2018, <https://nces.ed.gov/pubs2015/2015347.pdf>. These codes offer some examples but state practice in accountancy may differ; and States should use their own practice.

# INTERSTATE FINANCIAL REPORTING

## How a state might customize while being consistent with IFR

States have several options for customizing the minimum IFR to fit their needs and practices. Below are two possible avenues to customization.

- States can parse the financials with more detail or breakouts in their reporting, such as adding function and object breakouts, like special education and salaries, that put their data in context. The table below shows what this might look like. While the IFR includes pension spending, some states may choose to break out spending for pensions, due to the variation in how these expenditures are accounted for by states and districts. Pension payments are currently included in the Total Current Expenditure figure produced by the Annual Survey of School System Finances (F-33).

• Minimum IFR+ •	• District 1 •			• Charter •
Criteria	Elementary School #11	Elementary School #12	Middle School #17	Elementary School #13
<b>A</b> Enrollment	375	511	992	442
<b>Site-Level Expenditures</b>				
Teacher Salaries	\$4,956	\$3,323	\$4,123	\$8,769
Benefits	\$552	\$313	\$441	\$232
<b>B</b> Federal	\$456	\$209	\$164	\$818
<b>C</b> State/Local	\$6,111	\$4,756	\$5,998	\$11,887
<b>D</b> Site-Level Total	<b>\$6,567</b>	<b>\$4,965</b>	<b>\$6,162</b>	<b>\$12,705</b>
<b>Site Share of Central Expenditures</b>				
Special Education	\$964	\$964	\$964	\$1,121
Transportation	\$566	\$566	\$566	\$0
<b>E</b> Federal	\$161	\$161	\$161	\$0
<b>F</b> State/Local	\$5,378	\$5,378	\$5,378	\$0
<b>G</b> Site Share of Central Total	<b>\$5,539</b>	<b>\$5,539</b>	<b>\$5,539</b>	<b>\$0</b>
<b>H</b> Total School Expenditures	<b>\$12,106</b>	<b>\$10,504</b>	<b>\$11,701</b>	<b>\$12,705</b>
<b>I</b> Total District Exclusions				
	<b>\$2,416,986</b>			<b>\$5,531,868</b>
<b>J</b> Excluded Expenditures	<i>Debt, capital, equipment, special education transfers to private schools, adult education, pre-K</i>			<i>Debt, capital, equipment, special education transfers to private schools, adult education</i>
<b>K</b> Enrollment Count Procedure	<i>ADA, student count October 1</i>			<i>ADA, student count October 1</i>

- While preserving the IFR fundamental that all public funds must be captured at some level, states can create rules for districts around whether or how to assign site-level and site share of central-level expenditures. With IFR, states have wide discretion in their degree of prescriptiveness. See more in: [“Four Approaches to Assigning Costs to Central Levels vs. School Levels When Calculating Per-Pupil Expenditures.”](#)



## **School Administrators Alliance**

*Representing the Interests of Wisconsin School Children*

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**TO:** Senate Committee on Education  
**FROM:** John Forester, Executive Director  
**DATE:** March 11, 2020  
**RE:** SB 743 – Uniform School Budget and Accounting System

The School Administrators Alliance (SAA) is registering for information only on Senate Bill 743, relating to creating a computerized uniform school budget and accounting system. We greatly appreciate this opportunity to share the following thoughts on this important bill.

I would like to raise a question for the Committee's consideration. Where do we find the greatest repository of collective expertise on Wisconsin school finance and school accounting? The answer is in the membership of the Wisconsin Association of School Business Officials (WASBO). Therefore, I question why a WASBO representative is not designated to be a member of the Committee on Uniform School Budget and Accounting created under the provisions of SB 743.

I fully recognize that many Wisconsin school districts do not have a licensed School Business Manager. In those school districts, it is likely that the superintendent has developed significant school finance expertise over time in order to serve the needs of the district. And yet, the bill does not designate a representative of the Wisconsin Association of School District Administrators (WASDA) to be a member of the Committee on Uniform School Budget and Accounting.

I mean no disrespect to my friends at the Wisconsin Association of School Boards (WASB) or the CESAs. But, designating three school board members and a CESA representative to be members of the 11-member Committee on Uniform School Budget and Accounting while overlooking representation from WASBO or WASDA seems to be a significant oversight to say the least.

Thank you for your consideration of our views. If you should have any questions on our thoughts on SB 743, please call me at 608-242-1370.





# SCHOOL FUNDING TRANSPARENCY

*March 2020- Senate Bill 743*

Chairman Olsen and Honorable Members of the Senate Education 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 743 proposed by Sen. Darling (and AB 810 by Rep. Felzkowski).

SB 743 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, empower school leaders to be more efficient, and aid fair funding efforts.

This bill could not be timelier. As policymakers around the country are making record investments in education, many of them are making the smart decision to couple additional funding with accountability measures to ensure the investments are not in vain. Georgia serves as a great example. In 2017, Georgia unanimously passed bipartisan legislation to create a financial efficiency rating system. To make these comparisons fair and meaningful, the state set forth rules on how districts allocate spending down to the school level. Today, each school is given a rating based on its spending and student outcomes.

Texas also became a leader in school level financial transparency with the Texas Smart Schools initiative. Schools receive a 5-star rating based on their academic performance and spending per student, allowing stakeholders to identify comparable schools that are getting better results with the same or fewer resources per student. I can go on with other examples from Colorado or Oklahoma. Nevertheless, the point I am trying to make is that Wisconsin should follow in their footsteps. SB 743 would not only accomplish this, but it could set up the state to be a national example as well.

Currently, the Wisconsin Department of Public Instruction has a financial data system that uses over 16,000 different codes to describe how taxpayer funds are being used and separates expenditures only by school districts in just a few buckets, such as transportation, food, and administration. This confusing system does not lend for consistent measurement and strong accountability.

SB 743 would address these issues. By requiring the collection of public school-level spending data, feedback from an advisory council, 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.

Failure to pass this bill would mean disregarding the over 80% of Wisconsin voters who said they want more transparency in public school spending. It would also ignore the fact that Wisconsin has the largest racial achievement gap (of the 50 states), and rural K-12 public schools lag behind urban and suburban ones. We cannot let students and families down. We urge your consideration of SB 743 to ensure all Wisconsin students have a fair chance at an excellent education that will prepare them for a successful future.

## OUR CONTACT INFORMATION

ExcelinEd in Action

Zach Eckert, Regional Legislative Director [Zach@ExcelinEd.org](mailto:Zach@ExcelinEd.org) (812) 631-4858

[www.ExcelinEdinAction.org](http://www.ExcelinEdinAction.org)





WISCONSIN INSTITUTE FOR LAW & LIBERTY, INC.  
330 East Kilbourn Avenue, Suite 725, Milwaukee, WI 53202-3141  
www.will-law.org

March 11, 2020

Chairman Olsen and members of the Senate Education Committee,

Thank you for allowing us to speak on SB 743, a financial transparency bill that would make it easier for school board members, parents, and the public to more easily learn how their tax dollars are being spent at Wisconsin's K-12 public schools. Under Wisconsin's current system, it is difficult to know how districts are investing taxpayer dollars.

All over the country, states are enacting bipartisan initiatives that require more transparency in public school spending because policymakers, school leaders, and parents lack basic information about how funds are being spent at the school and district level. SB 743 would help shine a much bigger light onto how K-12 public schools spend taxpayer money – and determine what works and what does not.

In the spirit of good government, transparency, and improving K-12 schools, we encourage you to support SB 743.

#### **Shortcomings with Existing Systems**

1. *Wisconsin lacks in transparency, uniformity, and simplicity.*

Wisconsin law does not require uniformity in how school districts are required to report public information of specific categories of spending in their annual budget reports. 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.

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 toward 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. *Georgia, Texas offer examples of how we can be better.*

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.

### **SB 743 is a step in the right direction for Wisconsin**

Senate Bill 743, authored by Senator Darling and Representative Felzkowski, requires the Department of Public Instruction to create more transparency in public school spending. Over 80% of Wisconsin residents want more transparency in public school spending. This includes 90% of Republicans, 71% of Democrats, and 81% of Independents.

- 1. SB 743 builds on the Superintendent of Public Instruction's existing authority to create a "uniform financial fund accounting system" for public schools.*

This proposal requires a financial transparency system to be created for all public schools and include information 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.

- 2. SB 743 recognizes that public school finance is a complex issue that needs input from school districts and representatives from across the state.*

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.

- 3. Creation of a user-friendly website and promotion of the existence of the website.*

SB 743 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.

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

CJ Szafir  
Executive Vice President

Libby Sobiech  
Education Policy Director



March 11, 2020

Wis. State Senator Luther Olson

~~AB 810~~

SB 743

I have been a strong advocate of Open Government for many years and I have also been an advocate of transparency in school spending since about 1998 when my local school district attempted to pass a referendum that at the time would have been the 3<sup>rd</sup> largest referendum in Wis. History. I was instrumental in defeating 3 of those referendums and forcing the school district to listen to the residents and be reasonable with their demands for more of our tax dollars.

As an advocate of Open Government, I am very familiar with the Open Records process and I understand how do get information from schools and local governments. Unfortunately most people do not and they are completely confused by the entire process and find it difficult to navigate. Most of the time, they simply throw their hands up in the air and give up, which is exactly what school officials are hoping for.

With the above in mind, I am a strong supporter of AB 810 which will make it much easier for the average person to comprehend school finances and where the tax dollars are being spent.

This is vital for the average parent who is trying to understand how much of their tax dollars are going to their child's classroom and should their child need extra help with any particular subject, how they can pressure teachers and administrators to provide that help.

In today's digital era, it should not be much of a burden and possibly no burden at all to separate exactly where the money is being spent and post it on a school website.

With that I would hope that you would support this bill and move it forward into law.

Thank You

Orville Seymer

A handwritten signature in cursive script that reads "Orville Seymer". The signature is written in black ink and is positioned below the printed name.

P. O. Box 371086  
Milw. Wis. 53237

March 6, 2020

Senator Olsen and Committee Members,

I am writing today in support of SB 743, a bill that will create more transparency in public school spending. I am Jordan Karweik and I am a former school board member in Waterford WI.

While serving as a school board member, I know from firsthand experience that school district budgets are complex, and expenditures are difficult to track. SB 743 is a good start in helping school board members, teachers and school administrators, and members of the public have a better understanding of whether our tax dollars are being spent.

Thank you for your support of SB 743.

Thank you,

Jordan Karweik

## Zantow, Jenna

---

**From:** Rajnicek, Karin <krajnice@waukesha.k12.wi.us>  
**Sent:** Monday, March 09, 2020 10:47 PM  
**To:** Zantow, Jenna

March 10, 2020

Dear Senator Olsen and Committee Members,

My name is Karin Sue Rajnicek and I currently serve on our School Board for the School District of Waukesha. I am writing today in support of SB 743, a bill that will create more transparency in public school spending.

While serving as a School Board member, I know from firsthand that school district budgets are complex and expenditures are difficult to track. SB 743 is a good start in helping us as Board members as well as teachers, school administrators, and our constituents to have a better understanding of where and how our tax dollars are being spent.

Thank you for your support of SB 743.

Sincerely,

Karin Sue Rajnicek

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**NONDISCRIMINATION NOTICE:** The School District of Waukesha does not discriminate in its admissions, programs, activities, services, or employment on the basis of sex, age, race, color, national origin, ancestry, creed, pregnancy, marital or parental status, sexual orientation, physical, mental, emotional, or learning disability, or any other reason prohibited by state or federal laws or regulations. The District provides equal access to the Boy Scouts and other designated youth groups.



March 10, 2020

Senator Olsen and Committee Members,

I am writing in support of SB 743, a bill that will create more transparency in public school spending. I am Kenneth Schmidt and I am a former member of the West Bend School District School Board.

While serving as a school board member, I know from firsthand experience that school district budgets are complex, and expenditures are difficult to track. SB 743 is a good start in helping school board members, teachers, and school administrators, and members of the public have a better understanding of where our tax dollars are being spent.

Thank you for your support of SB 743.

Respectfully,

*Kenneth V. Schmidt*

Kenneth V. Schmidt  
1705 Sylvan Way  
West Bend, WI 53095

Zantow, Jenna

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**From:** State Policy Team <state@atr.org>  
**Sent:** Tuesday, March 10, 2020 5:10 AM  
**To:** Sen.Olsen  
**Subject:** SB 743/AB 810

**To:** Members of the Wisconsin Senate Committee on Education

**From:** Americans for Tax Reform

**Re:** Senate Bill 743/Assembly Bill 810

Dear Chairman Olsen,

On behalf of Americans for Tax Reform (ATR) and our supporters across Wisconsin, I commend you and your colleagues for making Wisconsin a national leader in policy innovation. You can continue build on this impressive record of reform by passing **Senate Bill 734 (companion to Assembly Bill 810), legislation being considered by the committee this week that would bring needed transparency to government expenditures.**

It is extremely difficult, some say nearly impossible, for Wisconsin taxpayers to find out how taxpayer dollars allocated for education are being spent and where it's going. As such, it's not easy for parents to see how much government spending on education makes it to the classroom and how much is consumed by administration.

This lack of transparency comes at a time when Badger State taxpayers are spending more on education than at any time in Wisconsin's history, yet test scores are declining. SB 743 would address this problem by publishing school data collected by DPI on a publicly accessible website

This reform is a necessary first step in the effort to spend taxpayer dollars more effectively and efficiently, a goal shared by members of both major parties. Reforms like SB 743/AB 810 that make public education spending more transparent have been enacted with bipartisan support in Georgia, Texas, and Oklahoma.

SB 743 is a great example of how sound public policy also makes for smart politics. Polling shows that 80% of the public supports this proposal to make public education spending more transparent.

**For these reasons, I urge you to support and vote Yes on SB 743.** I thank you for your public service and leadership. If you have any questions or if ATR can be of assistance, don't hesitate to contact me or Patrick Gleason, ATR's vice president of state affairs, at [pgleason@atr.org](mailto:pgleason@atr.org) or 202-785-0266.

Sincerely,

Grover Norquist

President

Americans for Tax Reform



# *School District of Thorp*

605 South Clark Street  
P.O. Box 449  
Thorp, Wisconsin 54771  
[www.thorp.k12.wi.us](http://www.thorp.k12.wi.us)



March 10, 2020

WI Senate Education Committee  
Luther Olsen, Chair

Re: SB 743, Financial Transparency for Schools

Thank you for the opportunity to comment on SB743, a bill to increase the transparency of and access to financial information about Wisconsin's schools.

As the Superintendent of the School District of Thorp, I hope to provide an important perspective to your deliberations. I lead a district in rural, Northwest Wisconsin, educating about 600 students. I have a 5-member School Board and consider myself lucky because my Board Treasurer has prior professional experience in financial services. She understands our budget system, spending, and accounting. This bill would serve to make that kind of understanding more readily available for all Board members, parents, and taxpayers.

Our budget process is complicated and has taken time to master. In just a few years, we have made major adjustments to maximize state aid, pay off debt, and maintain a low mill rate. I have already begun building next year's budget, with welcome increases in the low revenue limit and state aid. In July, I will seek a Board motion allowing me to continue spending at this year's levels, and at our annual meeting in October, I will present a budget for public review using final values for property wealth, student count, aids, and more. My final budget will then be monitored closely, especially as we approach the end of the year.

Last year we had a polar vortex and a very snowy February. This added significant costs, some of which were totally unexpected. Yes, utility and snow removal costs went up. I was ready for that. Then our Board decided to pay hourly staff for days that they couldn't work, a generous gesture that I had not budgeted for. This bill would have made it easier for the public to understand the implications of those events, both good and bad.

Two years ago, I was approached by a Massachusetts company that has created dashboards and clickable web links to disaggregate the large buckets of funds that our budget is based on. A subscription would have allowed my Board and community to better understand our budget,

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Fax: 715-669-5403



along with other demographic variables and trends. However, it was costly and I was concerned that without a strong background in Wisconsin's budget and finance system, that the company wouldn't provide adequate descriptions of the funds. It could have added to the confusion. Ultimately, we decided not to purchase a subscription. However, these issues are exactly the ones that a system such as could be envisioned under the bill addresses. The system could be transparent as well as easily understood.

Finally, I was reminded the publicly-traded companies are required to publish a uniform set of financial disclosures each quarter. Don't Wisconsin taxpayers deserve the same type of information?

I support SB 743 because it will help my whole School Board understand where we are spending our budget as well as learn more about our peer districts. It can also help Superintendents and Business Managers more easily track annual spending. Our monthly Superintendent meetings are filled with talk about ways to make our budgets work. SB 743 could help all districts share that type of information.

Sincerely,



John Humphries  
Superintendent

Testimony of Dr. Benjamin Scafidi<sup>1</sup>

March 10, 2020

*Publicity, discussion, and agitation are necessary to accomplish any work of lasting benefit*

*Robert M. La Follette, Sr. (1906)*

In 1906, Wisconsin's own progressive icon, Robert M. LaFollette, Sr., suggested that improvements in public policy could only come about through "publicity, discussion, and agitation." Notice that LaFollette listed "publicity" first. The people and their elected representatives cannot have a productive discussion about important policy issues unless important facts are publicized. I agree, and that is why I support efforts to make information on total public school revenues and expenditures per student readily available **at both the school district and the individual school level**. Empowering public school families, educators, media, researchers, elected officials, and all other Wisconsin taxpayers with accurate and easy to digest information on your public schools is essential for you to "accomplish any work of lasting benefit" for Wisconsin's school-aged children.

**As state senators, would you be able to do your important jobs well if your Governor knew how much was being spent in each state agency, and you did not? If you (correctly) believe you are owed this basic budget information as the duly elected representatives of the great people of Wisconsin, then duly elected local school board members are owed this information to be able to do their important jobs as well.**

On the first page of narrative in their *2020 Guide for Candidates*, the Wisconsin Association of School Board states:

Wisconsin has 421 school districts, each one consisting of locally elected school board members. Their job is to make the intimate decisions that will provide their students with the best education possible.<sup>2</sup>

How can you expect local school board members to make "decisions that will provide their students with the best education possible," if they—and the people who vote them in office—do not have basic information on total expenditures per student for every school district and school in Wisconsin? Without such information, they cannot.

Your Department of Public Instruction has a great web tool to download data on expenditures per student for each public school district in Wisconsin, (<https://apps4.dpi.wi.gov/sfsdw/CompCostReport.aspx>).

---

<sup>1</sup> Ben Scafidi is a professor of economics and director of the Education Economics Center at Kennesaw State University. He is also a Friedman Fellow with EdChoice. Scafidi holds a B.A. in Economics from the University of Notre Dame and a Ph.D. in Economics from the University of Virginia. He received no compensation to prepare this testimony.

<sup>2</sup> [https://wasb.org/wp-content/uploads/2019/10/2020\\_Guide\\_for\\_Candidates-web.pdf](https://wasb.org/wp-content/uploads/2019/10/2020_Guide_for_Candidates-web.pdf)

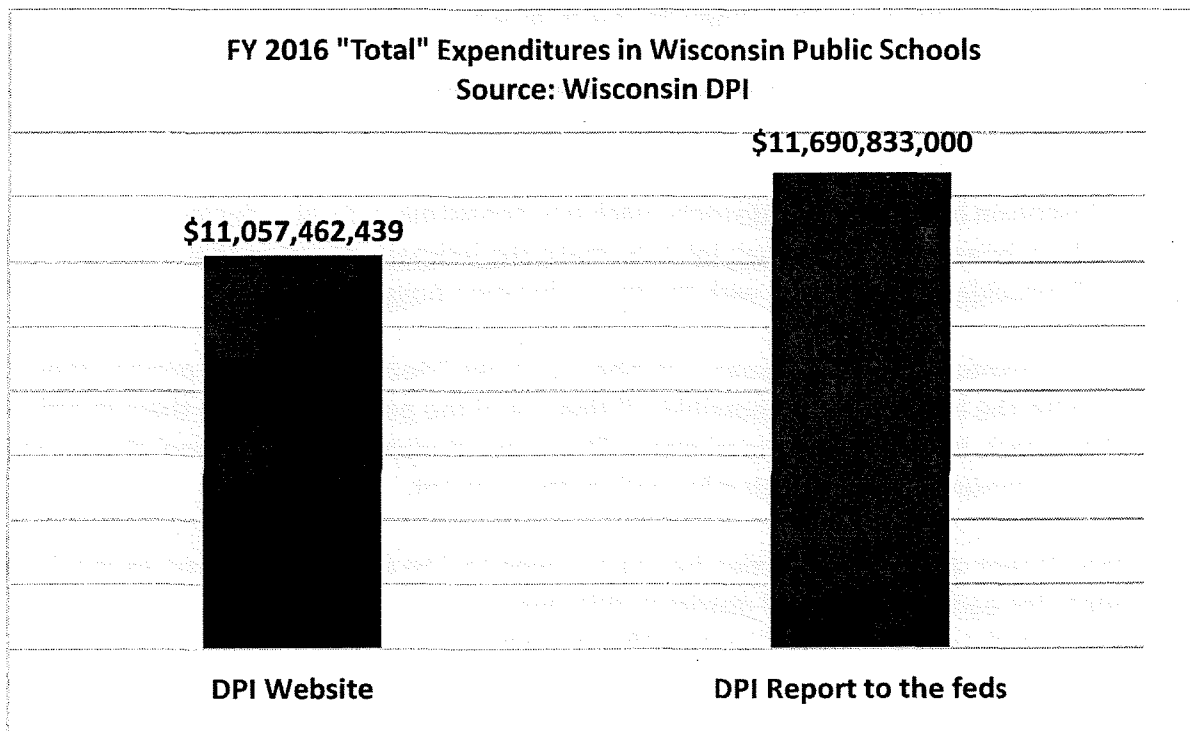
Using the link above, I selected the year 2016 and "Show All Agencies". I then multiplied "Current Year Membership" by "Total District Cost Per Member" for every school district in Wisconsin. Summing up those total expenditures by each district came to a statewide total of **\$11,057,462,439**.

However, your Department of Public Instruction (DPI) also reports total expenditures annually to the National Center for Education Statistics at the U.S. Department of Education. For FY 2016 (the most recent year available from this source), the DPI reported to the feds that public schools in Wisconsin had expenditures of **\$11,690,833,000**.

([https://nces.ed.gov/programs/digest/d18/tables/dt18\\_236.30.asp?current=yes](https://nces.ed.gov/programs/digest/d18/tables/dt18_236.30.asp?current=yes))

Given that the source of both figures for total expenditures come from the DPI, **this difference of over \$633 million is very large**. The DPI should promptly reconcile the differences in these numbers to the Wisconsin State Legislature and to the public. That is, the DPI should share which funds are excluded from the figures on its website. More importantly, all reporting of total revenues and expenditures on public schools should include all funds. All. If Wisconsin public schools spend it, then Wisconsin taxpayers have a right to know about it—in total.

With respect to underreporting public school revenues and expenditures on the Department of Public Instruction website—"Fighting Bob" La Follette would not approve.



Sources: <https://apps4.dpi.wi.gov/sfsdw/CompCostReport.aspx> .

Using the link above, I selected the year 2016 and "Show All Agencies". I then multiplied "Current Year Membership" by "Total District Cost Per Member" for every school district in Wisconsin. Summing up those total expenditures by each district came to a statewide total of **\$11,057,462,439**.

[https://nces.ed.gov/programs/digest/d18/tables/dt18\\_236.30.asp?current=yes](https://nces.ed.gov/programs/digest/d18/tables/dt18_236.30.asp?current=yes)



Dear Chair Olsen, Vice-Chair Darling and members of this committee,

I am unable to attend in person, but wanted to express my support for AB 810/SB 743 in my capacity as a citizen and data analyst. I do not work in education, but school spending has been a hobby project of mine for several years. Providing Wisconsinites with a readily accessible location to find school finance information and providing categories and classifications in everyday language means more people will have a better understanding of the data and school finance and will know where to find it.

In the past I would spend many, many hours on the Department of Public Instruction's (DPI) website to wrangle the reports and data I needed for different projects. Combing the depths of DPI's website for expenditure, revenue, staff, salary and other educational reports provides me with information about where and how the different districts spend our money and how that has changed since 1999.

It's an intimidating website. Finding the reports or data needed is daunting and translating it all into meaningful analysis is time-consuming. The reports are scattered everywhere, in different formats, with different layouts, and they are mixed in with instructions and forms and definitions for educators who enter data or upload data on the website. You have to click on multiple links and dig down into each page to try to find reports. For a data analyst, if frustration and despair had a website its URL would be <https://dpi.wi.gov/>

Comparative costs and revenues, equalization aid, and other "longitudinal data" reports are fairly easy to find if you know to go to Data and Media and then to School Finance, and if you know these are longitudinal data type reports.

Once found, in order to produce a year-over-year comparative cost and revenue report by district and state (Figure 1), 38 separate reports, in different formats and layouts, need to be compiled into one data set. While DPI has some comparative reports, the basic YOY type data is not found, making the download of all 38 reports the only option if you want to view a chart like Figure 1.

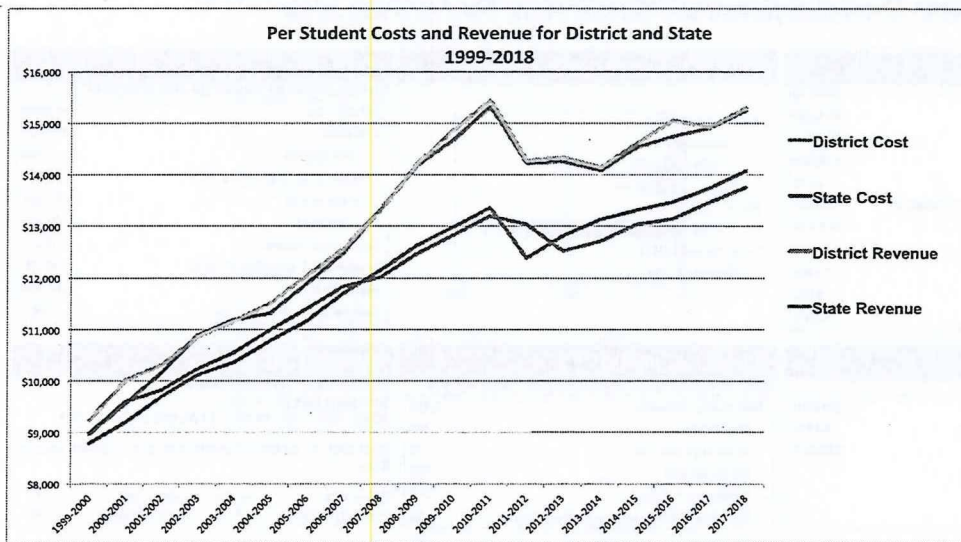


Figure 1: Milwaukee YOY Costs and Expenditures Vs. State Averages 1999-2018

There is a link (located in Data and Media>School Finance>Comparative Cost/Revenue> Comparing Comparative Revenue, Comparative Cost & Shared Cost) to see the comparative costs and revenue side by side by district, exportable as an excel file, but it only shows data for 2008 and it produces an error when downloaded (Figure 2).

Winter				Winter			
Membership: 375				Membership: 375			
Comparative Revenue				Comparative Cost			
	From 08-09 Annuals	% of Total	Per 2008-09 Member		From 08-09 Annuals	% of Total	Per 2008-09 Member
Local Prop Tax	\$4,369,264	72.3%	\$11,651.37	Instruction	\$2,783,417	51.6%	\$7,422.45
State	871,940	14.4%	2,325.17	Pup/Staff Supp	340,627	6.3%	908.34
Federal	719,339	11.9%	1,918.24	Oper/Adm/Oth	1,269,070	23.5%	3,384.19
Loc Non-Prop Tx	83,670	1.4%	223.12	Transportation	383,178	7.1%	1,021.81
<b>Total</b>	<b>\$6,044,212</b>	<b>100.0%</b>	<b>\$16,117.90</b>	Facility	301,581	5.6%	804.21
		<b>State Average:</b>	<b>\$12,463.35</b>	Food & Com Ser	317,558	5.9%	846.82
				<b>Total</b>	<b>\$5,395,430</b>	<b>100.0%</b>	<b>\$14,387.82</b>
						<b>State Average:</b>	<b>\$12,345.86</b>

Figure 2: Side-By-Side Comparison of Comparative Cost, Comparative Revenue and Shared Cost

The WISEdash public portal has a dashboard that includes comparative revenue (Figure 3), but it does not show expenditures and only shows one year's worth of data.

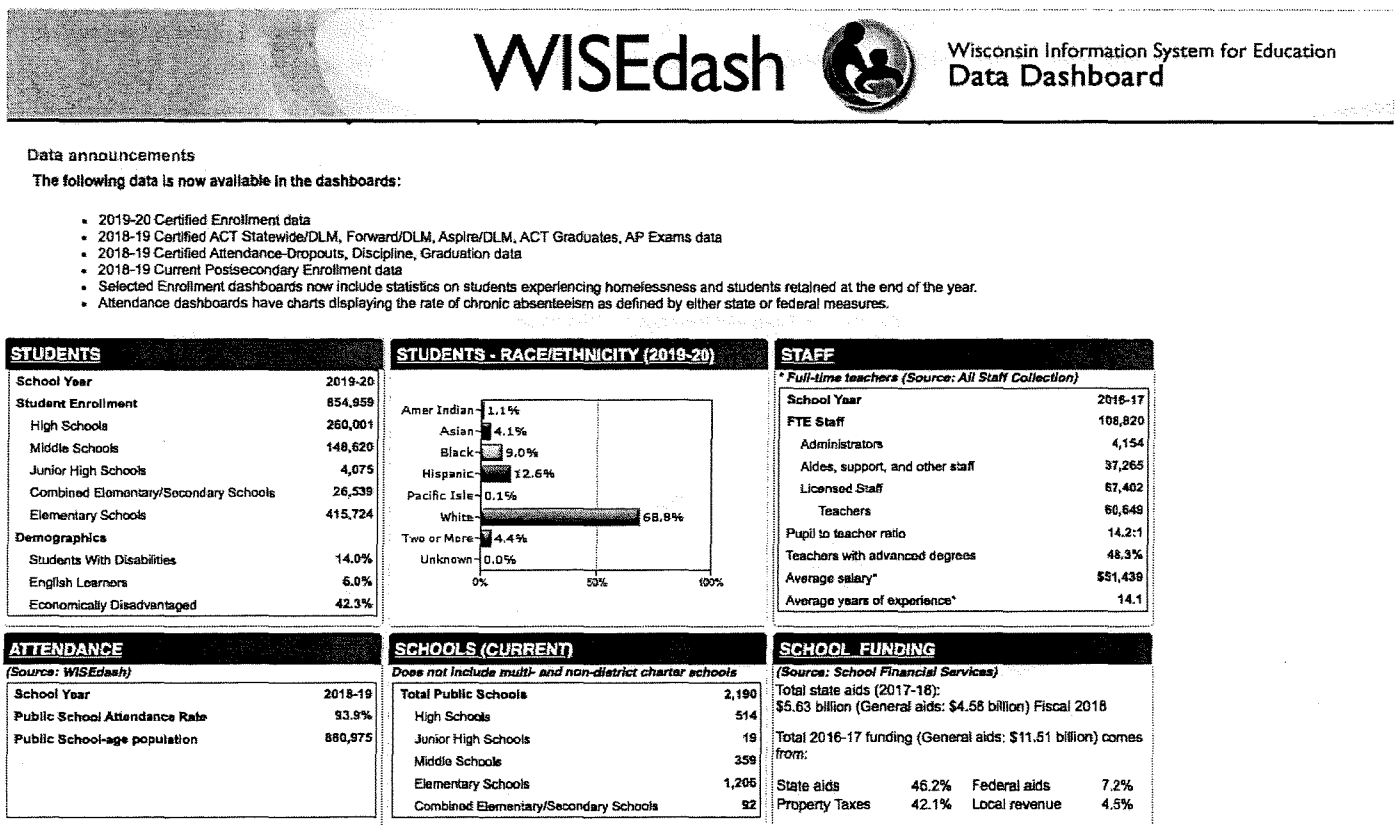


Figure 3: WISEdash Public Portal Dashboard



## Comparative Revenue Per Member

Select a Year:

Select a District:    
 Sort District Pick List By:   
 District Name   
 District Number

Click:   
   
 Or

### Milwaukee (3619) Profile for 2015-2016

Important Codes & Classifications									
Type:	Public school district				Assembly District(s):	18			
CESA:	01				Senate District(s):	06			
County:	Milwaukee				Athletic Conference:	Milwaukee City			

Data For Comparative Revenue Per Member												
District	State Revenue Per Member		Property Tax Revenue Per Member		Federal Revenue Per Member		Other Local Revenue Per Member		Current Year Membership		Total Revenue Per Member	
	Amount	Rank	Amount	Rank	Amount	Rank	Amount	Rank	FTE	Rank	Amount	Rank
Milwaukee (3619)	\$8,288	27	\$3,846	364	\$2,303	6	\$622	141	78,173	1	\$15,058	68
State Totals/Averages	\$5,974		\$5,671		\$936		\$556		854,263		\$13,137	

Figure 4: Standard report page for Comparative Revenue Per Member

The link on the dashboard to School Funding takes the user to the School Finance Data Warehouse where standard reports can be run by year and district or year and statewide totals. Standard reports include Comparative Cost Per Member, Comparative Revenue Per Member, Equalization Aid Per Member, Mill Rate, Tax Levy and more longitudinal reports. The reports can only be run for one year and only after the Select A Year prompt has been changed and Show Agency or Show All Agencies has been clicked. A lot of work to view one year's worth of data.

Other reports like staffing or salary are not in the same location as the longitudinal reports, and are found, using the search tool, under Public Staff Reports on a completely different URL from the DPI website. It can also be accessed via the WISEdash Public Portal.

Annual reports and budgets are in a third location under the Data Warehouse along with the WUFAR handbooks needed to translate the account codes to actual descriptions on the annual reports. You'll need an accountant and a decoder ring to get these into a useable format if you want to see how much your district spent on textbooks or iPads. The files are huge, and show account numbers and spend for each district, but there are no descriptions in the annual report. To add descriptions, a user would need to combine the excel format of the annual report to the descriptions in the WUFAR handbook, which is in PDF format.

There are links to a plethora of other reports through WISEdash and archived WINSS data but the archived reports and current reports are not located on the same page. The Ratio of Students to Full-time Equivalent reports up to 2013-2014 are located in WISEdash, to find later years, you need to search for them in the search box to see where they're placed on the website or in the DPI app.

Most of the reports that I use are separated by year. This makes sense for the large annual report, budget and staff salary reports, but many of the other reports are smaller and the data can be consolidated into one download. That option should be available for smaller files (and DPI has done this with some of the reports) in order to compare the data year over year. But all of this data can be located in one location and compiled into one dashboard or interactive page that lets the user select the years to compare and the districts to compare. It can be done in excel with all the report data compiled into one database, and can be done online on a website as well. In the sample reports shown below, the user can select to two date ranges (Figure 5) and 2 to 8 districts (Figure 6), (Figure 7).



Select Comparison Year: **2011-2012** | Select Comparison Year: **2008-2009**

Select School District:	1999-2000	Appleton	Green Bay	Tau Rivers	Howard-Sumner	Chippewa Falls	Howard-Sumner	State Total	
School District Number	2000-2001	147	2288	5824	2804	1092	2804	10000	
Total Revenue (2011-2012) School Year	2001-2002	\$168,743,268	\$258,918,858	\$22,887,811	\$58,125,403	\$54,801,813	\$58,125,403	\$18,728,431,644	
Revenue by Source	2002-2003	\$11,003	\$72,194	\$12,033	\$10,973	\$10,973	\$10,973	\$12,443	
Federal:	2003-2004	\$15,441,733	\$29,552,884	\$1,964,142	\$5,796,451	\$5,225,460	\$5,796,451	\$1,294,927,437	
Property Taxes:	2004-2005	\$44,512,088	\$80,572,555	\$5,079,358	\$18,797,725	\$18,004,872	\$18,797,725	\$4,265,733,573	
Other Local Revenue:	2005-2006	\$6,136,814	\$9,078,755	\$701,285	\$2,887,001	\$1,524,966	\$2,887,001	\$403,081,878	
State:	2006-2007	\$5,781	\$8,698	\$7,721	\$5,870	\$5,770	\$5,870	\$5,533	
Total Expenditures:	2007-2008	\$186,108,585	\$257,214,123	\$21,034,227	\$58,235,888	\$54,854,070	\$58,235,888	\$18,851,248	
Education Costs:	2008-2009	\$148,015,532	\$221,320,879	\$17,860,357	\$48,965,125	\$49,362,845	\$48,965,125	\$9,068,836,872	
Transportation Costs:	2013-2014	\$3,901,836	\$8,556,124	\$928,083	\$1,756,814	\$2,883,625	\$1,756,814	\$194,989,208	
Facilities Costs:	2014-2015	\$6,875,871	\$14,069,028	\$2,159,590	\$7,882,581	\$4,881,455	\$7,882,581	\$263,262,121	
Food and Community Service Costs:	2015-2016	\$7,323,547	\$12,488,292	\$933,811	\$2,851,388	\$2,121,345	\$2,851,388	\$148,561,348	
Retirement and Benefits:	2016-2017	\$576,72	\$566,19	\$522,27	\$432,00	\$423,00	\$432,00	\$116,000	
Teacher Salaries:	2017-2018	\$21,574	\$17,212	\$30,732	\$35,948	\$5,133	\$16,817	\$5,133	
Low Salary		\$14,795	\$14,600	\$17,149	\$17,000	\$7,199	\$6,286	\$7,199	
High Salary		\$54,732	\$58,916	\$52,232	\$51,727	\$46,773	\$45,335	\$46,773	
Average Salary		\$24,408	\$24,331	\$22,454	\$22,248	\$23,729	\$22,248	\$24,000	
Total Average Earnings		\$78,140	\$84,249	\$74,086	\$74,727	\$68,021	\$68,021	\$74,000	
Total Salary and Benefits for District		\$32,851,814	\$49,731,525	\$14,532,359	\$17,083,750	\$22,053,563	\$22,053,563	\$3,035,378,578	
% of Instructional Expenditures		60%	61%	58%	60%	51%	58%	58%	
Cost per Student		\$6,103.87	\$6,276.28	\$5,845.14	\$6,202.08	\$5,027.56	\$5,027.56	\$5,851.45	
% of cost per student		54%	54%	48%	51%	48%	48%	52%	
Administration Salaries:		\$1,740,887	\$4,836,827	\$5,819,963	\$477,115	\$1,858,554	\$1,397,919	\$1,599,254	
Total Benefits		\$375,334	\$1,058,881	\$1,785,060	\$138,010	\$684,785	\$575,769	\$684,785	
Total Pay for District		\$2,116,221	\$6,350,827	\$7,666,029	\$615,125	\$2,844,339	\$1,963,688	\$2,244,335	
Average Salary		\$67,044	\$83,536	\$95,009	\$95,423	\$91,963	\$86,745	\$91,963	
Average Benefits		\$28,767	\$26,923	\$29,091	\$27,622	\$32,843	\$32,843	\$28,767	
Average Pay for District		\$115,811	\$110,460	\$124,700	\$123,025	\$124,791	\$119,588	\$120,730	
% of Educational Costs for District		4%	4%	3%	4%	4%	4%	5%	
Cost per Student		\$423.56	\$427.34	\$368.12	\$334.23	\$490.69	\$361.56	\$490.69	
% of cost per student		4%	4%	3%	3%	4%	4%	5%	
Student and Enrollment Information:		Manitowish	Appleton	Green Bay	Tau Rivers	Howard-Sumner	Chippewa Falls	Howard-Sumner	State Total
Total Students:		5,382	14,267	20,947	7,748	5,389	5,015	5,389	880,477
Classroom Teachers (FTE):		415.13	1,065.08	1,667.42	148.35	392.54	363.38	392.54	68,680.93
Student/Teacher Ratio:		12.78	13.42	12.56	12.05	13.73	13.80	13.73	12.53
Support Staff and Aides:		222.12	1,065.08	1,667.42	148.35	392.54	363.38	392.54	68,680.93
Student/Support Staff and Aides Ratio:		24.23	13.42	12.56	12.05	13.73	13.80	13.73	12.53
Administrators:		18.00	49.40	61.50	5.06	20.85	14.80	20.85	3,660.70
Student/Administrators Ratio:		293.26	289.41	340.60	357.00	258.47	312.44	258.47	238.97
Total Staff:		656.22	1,499.58	2,360.27	217.56	548.82	548.82	548.82	105,287.19
Student/Total Staff Ratio:		8.20	9.54	8.87	8.23	9.82	9.14	9.82	8.17
Tax Information:									
Equalized Value:		\$2,385,827,578	\$7,032,790,775	\$9,041,865,132	\$603,189,457	\$2,284,449,346	\$2,346,475,626	\$2,284,449,346	\$530,408,735,876
Levy:		\$19,879,302	\$64,572,088	\$80,572,523	\$5,979,998	\$18,797,725	\$18,004,872	\$18,797,725	\$4,279,033,080
School District Mill Rate:		8.32	9.17	10.07	9.91	8.30	7.56	8.30	8.03

Figure 5: Sample Comparative District and Year Report Showing Year Drop Down Selection

Select Comparison Year: 1999-2000			
Select School District:	Manitowoc	Appleton	Green Bay
School District Number	3290	147	2289
Total Revenue: (1999-2000) School Year	\$42,782,128	\$116,529,149	\$189,372,703
(Per Student Cost)	\$7,739	\$8,199	\$8,952
Revenue by Source			
Federal:	\$1,634,236	\$3,925,448	\$10,307,181
(Per Student Cost)	\$298	\$276	\$247
(% of Total Revenue)	4%	2%	5%
Property Taxes:	\$12,969,340	\$40,686,795	\$60,480,544
(Per Student Cost)	\$2,530.78	\$2,653.49	\$3,207.50
(% of Total Revenue)	32%	34%	30%
Other Local Revenue:	\$1,244,142	\$5,302,450	\$7,512,283
(Per Student Cost)	\$225	\$373	\$358
(% of Total Revenue)	3%	5%	4%
State:	\$25,874,410	\$66,596,454	\$99,072,695
(Per Student Cost)	\$4,697	\$4,666	\$4,830
(% of Total Revenue)	61%	57%	45%
Total Expenditures:	\$41,399,833	\$116,235,118	\$169,879,315
(Per Student Cost)	\$7,489	\$8,179	\$9,039
Education Costs:	\$38,312,597	\$104,268,406	\$143,867,119
(Per Student Cost)	\$6,969	\$7,336	\$7,831
(% of Total Expenditures)	88%	92%	85%
Transportation Costs:	\$1,062,531	\$2,172,981	\$4,751,449
(Per Student Cost)	\$187	\$159	\$230
(% of Total Expenditures)	2%	2%	3%
Facilities Costs:	\$3,968,414	\$8,317,225	\$17,012,225
(Per Student Cost)	\$721.20	\$444.48	\$562.22
(% of Total Expenditures)	10%	5%	10%
Food and Community Service Costs:	\$98,791	\$3,476,266	\$4,854,522
(Per Student Cost)	\$17.87	\$244.58	\$246.85
(% of Total Expenditures)	0%	3%	3%
Salaries and Benefits			
Teacher Salaries:			
Low Salary	\$23,402	\$20,144	\$20,096
High Salary	\$61,710	\$58,185	\$61,736
Average Salary	\$37,504	\$44,504	\$42,284
Average Fringe	\$12,565	\$11,836	\$16,169
Total Average Earnings	\$46,469	\$56,340	\$58,453
Total Salary and Benefits for District	\$20,251,636	\$58,432,768	\$89,408,439
(Per Student Cost)	\$3,662.81	\$4,111.22	\$4,741.84
(% of Total Expenditures)	49%	50%	53%
Administration Salaries:			
Total Salary	\$1,424,540	\$3,159,758	\$4,590,750
Total Benefits	\$390,255	\$648,108	\$1,057,674
Total Pay for District	\$1,814,795	\$3,767,867	\$5,648,424
Average Salary	\$71,227	\$70,854	\$71,750
Average Benefits	\$15,513	\$14,730	\$21,214
Average Pay for District	\$90,740	\$85,633	\$92,964
(% of Educational Costs for District)	5%	4%	4%
Cost per Student	\$328.23	\$265.10	\$315.47
(% of cost per student)	4%	3%	4%
School and Enrollment Information			
Total Students	5,529	14,213	18,858
Classroom Teachers (FTE)	421.27	1,040.84	1,329.84
Student/Teacher Ratio:	13.78	13.66	12.20
Support Staff and Aides:	297.12	7,840.84	7,529.86
Student/Support Staff and Aides Ratio:	29.89	13.66	12.20
Administrators:	20.00	44.00	66.00
Student/Administrators Ratio:	276.45	323.02	284.13
Total Staff:	628.39	1,427.48	2,379.94
Student/Total Staff Ratio:	8.80	9.96	7.92
Tax Information			
Equalized Value	\$7,625,050,585	\$4,107,025,675	\$5,625,853,658
Levy	\$13,989,340	\$40,686,797	\$60,480,544
School District Mill Rate	8.81	9.77	12.75

	Falls	Howard-Suzanna	State Total
Barron Area	\$89,480	\$67,082,735	\$11,223,517,255
Bayfield	\$71,602	\$71,987	\$71,127
Beaver Dam	\$14,520	\$2,650,938	\$799,793,581
Beecher-Dunbar-Pembine	\$736	\$473	\$638
Belleville	\$46,610	\$22,851,940	\$4,845,054,428
Belmont Community	\$444.07	\$4,051.26	\$5,679.96
Beloit	\$42,067	\$4,743,870	\$4,743,870
Beloit Turner	\$374	\$647	\$556
Benton	\$25	\$75	\$74
Berlin Area	\$49,262	\$36,836,581	\$5,104,104,678
Big Foot UHS	\$6,049	\$6,579	\$6,579
Birchwood	\$45,642	\$85,310,871	\$11,057,455,028
Black Hawk	\$77,507	\$71,865	\$12,942
Black River Falls	\$24,772	\$33,144,280	\$9,258,506,500
Blair-Taylor	\$705	\$9,492	\$70,857
Bloomer	\$62,408	\$2,212,916	\$434,203,278
Bonduel	\$702	\$413	\$579
Boscobel	\$26,988	\$8,512,358	\$763,655,072
Bowler	\$84,077	\$1,763,112	\$930,153
Boyceville Community	\$13	\$105	\$75
Brighton #1	\$42,774	\$3,341,086	\$562,419,130
Brillion	\$245.16	\$596.73	\$668.09
Bristol #1	\$4	\$78	\$78
Brodhead	\$33,138	\$34,695	\$35,894
Brown Deer	\$71,500	\$75,422	\$67,621
Bruce	\$52,091	\$50,306	\$50,854
Burlington Area	\$29,294	\$23,196	\$21,619
Butternut	\$81,995	\$72,494	\$72,413
Cadott Community	\$90,147	\$30,715,347	\$4,801,444,643
Cambria-Friesland	\$9,958.38	\$5,486.88	\$3,619.81
Cambridge	\$27	\$73	\$73
Cambridgeport	\$88,263	\$2,585,496	\$414,828,059
Cashton	\$87,277	\$85,977	\$132,842,255
Cassville	\$75,840	\$3,481,473	\$347,473,611
Cedar Grove-Belgium Area	\$96,794	\$52,339	\$33,157
Cedarburg	\$38,582	\$31,999	\$25,754
Central/Westosha UHS	\$25,376	\$124,338	\$122,961
Chequamegon	\$75	\$75	\$75
Chetek-Weyerhaeuser	\$573.78	\$621.80	\$640.78
Chilton	\$78	\$78	\$78
Chippewa Falls Area	\$78	\$78	\$78
Clayton	\$78	\$78	\$78
Clear Lake	\$78	\$78	\$78
Clinton Community	\$78	\$78	\$78
Clintonville	\$78	\$78	\$78
Cochrane-Fountain City	\$78	\$78	\$78
Colby	\$78	\$78	\$78
Coleman	\$78	\$78	\$78
Coifax	\$78	\$78	\$78

Figure 6: Sample Comparative Report with District Selection

You can select four different schools for each year, or 8 schools for the same year. Just change the years to match.

Select School District:	Select Comparison Year: 1999-2000				Select Comparison Year: 2015-2016			
	Manitowoc	Milwaukee	Waukesha	Franklin Public	Manitowoc	Milwaukee	Waukesha	Franklin Public
School District Number	3290	3619	6174	1900	3290	3619	6174	1900
Total Revenue: (1999-2000) School Year	\$42,782,128	\$840,157,243	\$112,298,075	\$39,183,182	\$91,198,211	\$1,177,122,220	\$193,957,793	\$98,284,044
(Per Student Cost)	\$7,738	\$9,227	\$8,990	\$11,062	\$11,650	\$15,058	\$11,664	\$12,768
Revenue by Source								
Federal:	\$1,634,236	\$106,087,366	\$2,743,534	\$861,313	\$4,582,127	\$180,008,732	\$8,968,984	\$1,698,206
(Per Student Cost)	\$286	\$1,041	\$220	\$243	\$872	\$2,303	\$891	\$475
(% of Total Revenue)	4%	11%	2%	2%	7%	15%	5%	3%
Property Taxes:	\$13,989,340	\$180,563,429	\$58,268,940	\$19,895,066	\$20,750,575	\$300,634,166	\$80,482,167	\$33,404,871
(Per Student Cost)	\$2,530.18	\$1,575.76	\$4,664.87	\$5,556.87	\$3,950.23	\$1,845.75	\$6,201.91	\$8,171.45
(% of Total Revenue)	33%	17%	32%	50%	34%	26%	32%	50%
Other Local Revenue:	\$1,244,142	\$39,449,430	\$5,722,003	\$2,461,308	\$1,586,265	\$48,589,600	\$3,859,926	\$3,964,434
(Per Student Cost)	\$223	\$387	\$458	\$695	\$304	\$622	\$297	\$970
(% of Total Revenue)	3%	4%	5%	6%	3%	4%	3%	4%
State:	\$25,914,410	\$834,057,118	\$45,564,598	\$16,175,495	\$34,270,244	\$647,889,722	\$80,648,717	\$17,216,533
(Per Student Cost)	\$4,687	\$6,223	\$3,648	\$4,565	\$6,524	\$8,268	\$4,873	\$4,211
(% of Total Revenue)	61%	67%	41%	41%	56%	55%	39%	31%
Total Expenditures:	\$41,389,833	\$912,887,220	\$112,286,478	\$34,388,359	\$88,815,080	\$1,152,348,519	\$183,722,838	\$85,727,839
(Per Student Cost)	\$7,489	\$8,959	\$8,990	\$9,706	\$11,387	\$14,741	\$11,846	\$12,143
Education Costs:	\$36,312,097	\$785,649,520	\$96,623,734	\$27,735,855	\$54,931,554	\$962,818,719	\$141,782,190	\$45,760,714
(Per Student Cost)	\$6,569	\$7,808	\$7,735	\$7,828	\$10,457	\$12,317	\$10,924	\$11,194
(% of Total Expenditures)	88%	87%	86%	81%	82%	84%	92%	85%
Transportation Costs:	\$1,002,531	\$59,117,555	\$4,481,258	\$1,480,939	\$1,663,973	\$62,546,718	\$5,081,082	\$1,693,131
(Per Student Cost)	\$181	\$390	\$359	\$412	\$317	\$800	\$453	\$469
(% of Total Expenditures)	2%	6%	4%	4%	3%	5%	4%	4%
Facilities Costs:	\$3,986,414	\$25,528,244	\$8,618,447	\$3,710,788	\$1,248,113	\$51,661,206	\$2,381,438	\$3,253,785
(Per Student Cost)	\$721.00	\$290.33	\$689.97	\$1,047.36	\$237.22	\$660.86	\$184.28	\$795.93
(% of Total Expenditures)	10%	3%	8%	11%	2%	4%	2%	6%
Food and Community Service Costs:	\$95,791	\$32,591,901	\$2,576,037	\$1,480,677	\$1,973,410	\$75,319,876	\$3,988,128	\$2,826,023
(Per Student Cost)	\$17.87	\$319.85	\$208.23	\$417.02	\$375.67	\$963.50	\$284.20	\$689.83
(% of Total Expenditures)	0%	4%	2%	4%	3%	7%	2%	5%

Figure 7: Comparative Revenue and Cost Data for Four Districts, Two Years

I mention all of this because I've been looking at this data and downloading and digging into this site for years and wanted to stress how all the information and reports are truly scattered. You have to know where you're going and know what you're looking for in order to find answers, and then you have to compile everything so it can be analyzed in a meaningful manner. I'm not an expert on the site, but I have a decent idea of how to navigate it to find what I need.

But what about someone who just wants to find how much money is being spent on instruction over time for her district? Or how can someone find how much of his property tax is being used to pay for past and current referenda cumulatively over time? How much of his property tax bill is being used to pay for debt service? Why is the fund 80 account increasing so much each year and what specific programs are using these funds? How many more administrators does a district have now compared to 15 years ago and how does that relate to enrollment or student success?

People who have questions like this are likely to be deterred by the current website, and even with what I've learned over the years, I'm not sure I'd be able to find all of those answers either. The data itself is complex and daunting. There is so much data and so many fields and descriptions, and nothing to tie it all together for the regular person. The complexity of the data alone is nearly unapproachable, trying to find the correct data on the website is obstructive. There has to be an easier way for people to find, view and understand the data that matters to them. DPI is ideally suited to help taxpayers navigate the maze of financial terms and data to put it in an easy to understand format and presentation.

This is why a transparency website is needed for DPI. Everything needs to be in one place for this information and should be a springboard for all things related to transparency and public schools for the public. Every report and download should be made available with the common metrics and category totals in a dashboard, organized, clearly labeled, and easily navigated from one webpage, so any layperson can go in and see what they need, or at least get an idea of where they need to go, right away, in a few clicks. Each page should navigate back to the original dashboard instead of leading users on through a maze of pages they don't need. It should be interactive and intuitive, allowing the user to pull in fields and date ranges and other districts to compare.



The current organization of the website and the complexity of the accounting codes and WUFAR handbooks, all makes it cumbersome to find basic information for the people, who fund the operation of this department and all districts that report to it, and who are not all accountants or educators familiar with the terminology used or the way the DPI website reports are organized on the website.

Categorizing the accounts into simplified groups would go a long way to encourage people to research their districts to get answers to their questions and would provide a consistency to how the data is compiled. Adding descriptions to the annual reports and budgets, creating dashboards that let users identify actual spend vs. budget, budgets over time, or annual reports over time, etc. can give taxpayers the ability to hold their school boards and DPI more accountable for their spending, but also lend to a general understanding of school finances.

I realize this is a huge task, and not an enviable one. The dedicated staff at DPI handles massive amounts of data and they've had to try to keep it organized through different superintendents, changes in legislation, changes in technology, and different reporting needs through the years. I believe creating the transparency webpage will give them a centralized location for all public data going forward and will provide Wisconsin citizens with one centralized location for their school spending and revenue questions.

I call on you to move AB 810/SB 743 to the floor and vote for the creation of the Public School Spending Transparency website for the people of Wisconsin.

Thank you,

Lori Lang,  
Franklin, WI

March 10, 2020

RE: **Please Support SB 743**

Dear Senator Olsen and Committee Members,

Thank you very much in advance for your time and thoughtful consideration. As a former three-term (in total) elected public school board member for two different districts (i.e., New Berlin and West Bend), I am contacting you now in support of Senate Bill 743. This bill would provide greater transparency in public school spending. This is crucially important in helping board members and the public, whose money this ultimately is, best decide where to target and spend precious funds to provide the best education to help our students learn the highest-quality, truth- and fact-based curriculum. This is essential in developing our children, who are our future, into intelligent, truly well-informed, independent-minded, and responsible adults and citizens.

Such measures as those contained in SB 743 have worked well in other states. They provide the disclosure and reporting needed for school districts to make optimal decisions regarding spending at each individual school within a district and how to best keep resources effective, fair, and equitable.

Let's face it – between the baby bust, online/virtual education, homeschooling, and other key changes, parents today have a lot of options regarding how to educate their kids. SB 743 represents real progress in bringing together all parents, administrators, teachers, business leaders, community groups, taxpayers, and all other stakeholders as partners in their school district and its finances. This truly benefits everyone.

I sincerely appreciate your support of this important legislation. Thanks again.

Very respectfully [signed],

*Bart Williams*

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