

# State of Wisconsin



2021 Senate Bill 373

Date of enactment: **November 5, 2021**

Date of publication\*: **November 6, 2021**

## 2021 WISCONSIN ACT 89

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

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

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

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

(b) Beginning in the 2023–24 school year, to the extent feasible without requiring additional information solely for this purpose from charter schools established under s. 118.40 (2r) or (2x), include on the web page required under par. (a) detailed information related to receipt and expenditure data collected from charter schools established under s. 118.40 (2r) or (2x).

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

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

### **SECTION 2. Nonstatutory provisions.**

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

(a) *Definitions.* In this subsection:

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

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

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

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

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

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

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

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

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\* Section 991.11, WISCONSIN STATUTES: Effective date of acts. "Every act and every portion of an act enacted by the legislature over the governor's partial veto which does not expressly prescribe the time when it takes effect shall take effect on the day after its date of publication."

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

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

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

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

a. One individual who represents a rural school board.

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

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

a. One individual who represents an urban school board.

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

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

(d) *Duties; advisory committee.* By no later than February 1, 2023, the advisory committee shall submit to the department an advisory report on the contents and design of the financial information portal. In the advisory report, the committee shall include recommendations to the department on all of the following:

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

- a. Instructional programming.
- b. Instructional personnel.
- c. Instructional operations.
- d. Facility maintenance and operations.
- e. Pupil transportation.
- f. School administration.
- g. System administration.
- h. Staff development or professional development.
- i. Pension and health care costs.
- j. Pupil participation in open enrollment under s. 118.51.

k. Pupil participation in part-time open enrollment under s. 118.52.

L. Pupil participation in the early college credit program under s. 118.55.

2. For each category recommended under subd. 1., the financial data that will be accessible to the public through the financial information portal. In developing recommendations under this subdivision, the advisory committee shall consider at least all of the following for each category:

a. The total amount of local, state, and federal funds received.

b. For state funds received, the appropriation or program from which the funds were disbursed.

c. The costs and expenditures related to pupil enrollment.

d. The per pupil and per school costs.

3. On whether the department's hardware, software, data collection methods, training, maintenance, communications, data security, and installation specifications for reporting information are appropriate for the financial information portal, as recommended by the advisory committee, without requiring school districts to make additional or specific investments in or replacements to the hardware, software, or systems school districts use to provide data to the department.

4. 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.

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

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

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

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

(g) *Implementation of recommendations; department.*

1. Except as provided in subd. 2., the department shall implement the recommendations related to the financial information portal, including any modifications approved under par. (f), by no later than the first day of the 13th month following the date on which the depart-

ment may implement the recommendations under par. (f).

2. The department may delay providing financial information for schools in the financial information por-

tal until the 2024–25 school year.

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

