



# PATRICK TESTIN

## STATE SENATOR

DATE: September 26, 2023  
RE: **Testimony on Senate Bill 395**  
TO: The Senate Committee on Education  
FROM: Senator Patrick Testin

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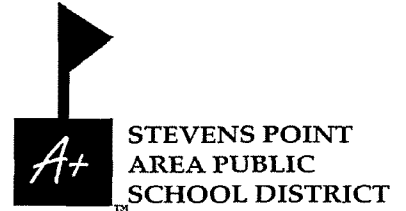
Thank you Chairman Jagler and members of the Senate Education Committee for accepting my testimony on behalf of Senate Bill 395 (SB 395).

Senate Bill 395 is a very simple bill, but for multiple school districts in our state, it is very important. As most of you know, this biennium's budget bill allowed school districts to be eligible for the \$11,000 low revenue ceiling adjustment. This was done to allow schools to catch up with inflationary increases and to help narrow funding inequalities between districts.

However, provisions in 2017 Act 141 would block nineteen districts from receiving this adjustment because those districts have had a failed referendum within the last three years. So, while most districts with a base revenue per member less than \$11,000 will be able to increase to that level, these school districts will be unfairly penalized and forced to remain at \$10,000.

SB 395 simply allows all low revenue school districts to be eligible for the \$11,000 per pupil limit, regardless if they had been frozen at \$10,000. I hope you can join me in supporting SB 395. Thank you.

Thomas R. Owens, Ph.D., SFO, Director of Business Services  
Bliss Educational Services Center  
1900 Polk Street, Stevens Point, WI 54481  
Phone: (715) 345-5432 Fax: (715) 345-5431



September 26, 2023

Senator Jagler (Chair), Senator Quinn (Vice-Chair)  
and Members of the Senate Education Committee,

Thank you for allowing me time for my brief comments at today's public hearing. Senate Bill 395, an Act to repeal 121.905 (1) (b) 1. to 3. of the statutes, relating to restrictions on the revenue ceiling for school districts is a welcomed piece of bipartisan legislation.

Wisconsin school districts, like the legislature and others throughout the state of Wisconsin, struggle with economic challenges. At some point, a school district may find itself resorting to the use of an operating referendum asking help from voters to sustain its operation. Our public schools belong to the people and to those who support them through their taxes. The result of such a referendum sends a message from voters to the school district leadership. Passage means agreement. Failure means something was wrong. Many possibilities exist to explain a failure, but school district leadership must accept the result, nonetheless.

Current law, however, adds an additional penalty to select low-spending districts. Since current law has no effect on school districts whose per pupil revenue limit is above the per pupil revenue ceiling, those who are in most need of help to sustain their operations are disproportionately impeded. Consideration of this bill demonstrates your understanding of the issue at hand.

The bipartisan support of this bill to repeal restrictions on the revenue ceiling for school districts is sound policy and its subsequent passage will be a proud moment for all.

Thank you.

Respectfully,

A handwritten signature in black ink that reads 'Thomas R. Owens'.

Thomas R. Owens, Ph.D., SFO  
Director of Business Services





**School District of Milton**  
*Opportunity · Achievement  
Community*

TO: Committee on Education

FROM: Richard Dahman, Superintendent  
Ross MacPherson, Director of Business Services

DATE: September 26, 2023

RE: Support of Senate Bill 395

The School District of Milton would like to voice our support for Senate Bill 395. The 2023-25 biennium budget moved the new low revenue ceiling for all K-12 school districts to \$11,000. This established a new minimum threshold that is being withheld from some districts based on a 2017 conflicting law (Act 141). Senate Bill 395 would correct this issue by repealing Sec. 121.905 in its entirety.

Many Wisconsin districts have operated at the low revenue ceiling for many years. Districts like Milton have pursued referenda in past years due to little or no change to the per pupil adjustment under state revenue limits. The increase to the low revenue ceiling was not identified prior to many district's plans to go to referendum. The change to the 2023-24 low revenue ceiling was not able to be part of planning for any districts when referendum questions were to be considered in April 2023. Act 141 identifies that districts who have a failed referendum cannot access the low revenue ceiling for a period of three years. This holds districts like Milton below the established new lowest revenue threshold in the 2023-25 state budget. For reference, districts were operating with the following sets of information for 2023-24 planning:

- DPI Proposal September 2022 / Governor's Proposal February 2023
  - Low Revenue Ceiling to \$10,350 in FY24 and \$11,000 in FY25
  - Per Pupil \$350 in FY24 and \$650 in FY25
- Act 11 – June 2023
  - Low Revenue Ceiling to \$11,000 in FY24
  - Per Pupil \$325 in FY24 and \$325 in FY25

At the same time the low revenue ceiling was raised, charter payments for non-public school entities passed the low revenue ceiling for the first time. Independent charter schools now receive \$11,385 per pupil (+23%), and Public School Choice now receive \$12,387 per pupil (+37%). School districts must participate in these new amounts and were not subject to voter approval.



**School District of Milton**  
*Opportunity · Achievement  
Community*

The implications of Act 141 and established low revenue ceilings in the 2023-25 are counterintuitive. The established \$325/pupil increase in the 2023-25 budget represents less than a 1% increase in available revenue limit resources for Milton in the 2023-24 school year. Access to the low revenue ceiling of \$11,000 would change this considerably but would still be under recent rates of inflation. As one-time sources of revenues from federal aid programs are set to expire in the next year, K-12 resources continue to dwindle while the cost of everything else rises. Please vote in support of Senate Bill 395.

Respectfully,

Richard Dahman  
Superintendent  
608 868-9200  
[dahmanr@milton.k12.wi.us](mailto:dahmanr@milton.k12.wi.us)

Ross MacPherson  
Director of Business Services  
608 868-9207  
[macphersonr@milton.k12.wi.us](mailto:macphersonr@milton.k12.wi.us)



Greetings Wisconsin Legislators,

I write this letter upon behalf of the Milton Area Chamber of Commerce in strong support of Senate Bill 395.

The Milton Area Chamber of Commerce's membership is both robust and expanding. The School District of Milton is one of our community's largest employers. The success of our school district is consistently used as an asset to recruit and retain businesses on main street as well as our ever-expanding industrial park. The School District provides the very foundation to attract families and employees to the region to work within these expanding new businesses.

The School District of Milton has a stellar reputation that serves as one of the strongest components of a solid foundation that the fastest growing community in Rock County utilizes for economic development and business recruitment and retention efforts. We are proud to have them as a member and pleased that they are such a great partner in educating our membership's future workforce.

Like many school districts throughout the state, Milton has required the use of voter approved referendums to upgrade outdated facilities and keep pace with inflation. Two successful operational referendums have been passed, and one capital referendum passed by a supportive community. Unfortunately, our most recent operational referendum failed, and the current legislation seems to further compound the issue of rising costs and the inability to raise necessary revenue to support our great schools.

Senate Bill 395 represents an important change to support the district, and school's everywhere that are developing the future workforce of this great state. The necessary resources afforded by successful passage of this bill will allow our school district to continue their efforts in cost-effectively educating students and maintain and develop school to career programs and keep the district on equal footing with the students in neighboring districts who chose not to pursue a referendum. A school district should not be "worse off" for asking that which is best for its students, families, and the local business community, and Senate Bill 395 rectifies that issue appropriately, and it is for that reason, the Milton Area Chamber of Commerce offers our strongest support this bill and asks that you work with others to see it through to passage into law.

Sincerely,

Derek Henze  
Chair, Board of Directors  
Milton Area Chamber of Commerce



Dr. Tonya Olson, District Administrator  
Ms. Tasha Naylor, Director of Business Services  
Ms. Jamie Everson, Director of Student Services  
Ms. Erin Siedschlag, Director of Teaching & Learning  
Ms. Megan Larrabee, Executive Assistant & Director of Communications  
120 East Lake Park Place • Lake Mills, WI 53551  
(p) 920.648.2215 (f) 920.648.5795 • www.lakemills.k12.wi.us  
*"Preparing all of today's students for tomorrow's opportunities"*

September 26, 2023

Mr. Chairman,

Thank you for the opportunity to testify in support of Senate Bill 395. Sen. Jagler, I have appreciated your support along with Rep. Dittrich's support of the Lake Mills Area School District. This is my fourth year as the District Administrator for the Lake Mills Area School District, and prior to this, I was the District Administrator in the Waupun Area School District for six years. The Lake Mills Area School District has been and continues to be a conservative district. It is a community that supports and values education and has supported past referendums to build a new elementary school and to bring our aging middle school and high school up to current standards. Because of that, we were recognized for our LEED certified buildings. Our district continually exceeds expectations on our school report card and has received several accolades over the years for our academic, music, agriculture, and athletic programs. This past spring, one of our students received a perfect score on his ACT. We work hard to build a culture of excellence which led to the district receiving the award "Best Place to Work in Lake Mills" last year.

This past November, the school board had two referendum questions on the ballot: the first was to build a new intermediate school to address space needs and the second was an operational question to support the day-to-day operations of that building. Unfortunately, both questions failed. Since then, we have been working with 41 members of our community to advise the board on our long-range facility plan.


However, this work was almost put on hold when we learned that we might not be able to benefit from the low-revenue ceiling increase for three years unless we passed an operational referendum to unlock this penalty. Without this increase, the district would lose out on a \$553.53 increase per student, which is about \$847,454 for the 2023-2024 school year. Instead of an approximately \$200,000 deficit, we were facing a \$1 million structural deficit. Our district would be forced to seek an operational referendum in April to balance the budget, and unfortunately, we would need to continue to put this on the ballot until it passed.

Of the eleven surrounding communities in our area, the Lake Mills Area School district had one of the lowest per-pupil revenue limits. Those that have been increased to the \$11,000 revenue limit this past summer have also passed significant operational referendums in addition to that increase, with the exception of Watertown. The likelihood of my district passing an operational referendum is low as our community has been very vocal about that possibility.

The Act 141 provisions will continue to widen the gap between the districts that are at the low-revenue ceiling threshold and the rest of the state. It will continue to force districts to seek an operational referendum as that is the only way to balance a budget and get out from under the penalties imposed by Act 141.

I can't tell you how much this bill means to the Lake Mills community. Several of our residents ask me continually for updates on the progress of this bill. As you debate this bill, please know the impact you will have on our students and staff. Thank you for letting me speak today, and I invite you to tour our district at any time!

In appreciation,

A handwritten signature in black ink that reads "Tonya L. Olson". The signature is written in a cursive, flowing style.

Dr. Tonya L. Olson. District Administrator



# SCHOOL DISTRICT OF HORICON

Home of the Marshmen

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Dear Members of the Senate Committee on Education

September 26, 2023

Thank you for allowing me a few moments to address you in support of Senate Bill 395. The School District of Horicon is a small K-12 district of approximately 850 students nestled in the heart of the Horicon Marsh in Dodge County. We have consistently been a low spending, fiscally conservative district for decades with a \$10,005 revenue limit per pupil for the past two years.

The district sought an Operational Referendum in the Spring of 2023. We held information sessions, wrote articles, emails, and was on the radio to try and inform our public of the needs and impact that this operational referendum support would have. In addition, we also sent out a satisfaction survey to our parents of which we received over 40% return. The overwhelming response was in support of our district and the direction we are going, to include financially supporting the needs of the district. Not one person opposed the referendum at any of the meetings held or any Board of Education meetings. What occurred on election day was a large voter turnout for a non-school related vote. Our referendum failed and this is why I am here.

I am seeking your support of SB 395 to repeal ACT 121 which freezes any revenue limit increase to our district for three years. To freeze the lowest spending, arguably most financially in need districts makes little sense to me. The financial impact that Act 121 has to the School District of Horicon includes:

- \$325 per student times 848 (est. students) = \$275,600 per year or \$826,800 over three years.
- This freeze keeps us and low revenue districts behind others without a mechanism to catch up.
- Cost of Living and increased costs / expenses continue to rise in our district and other districts, this will be more difficult to meet those increases due to this freeze.
- We have utilized all the tools afforded us to keep our spending down and have exhausted all the ESSER dollars that we received.
- Enrollment has gone up in our district which has required us to hire additional staff
  - Addition / Hiring of 2 new teaching staff and 3 paraprofessionals. We added the support staff as special education numbers continue to rise.
  - Salary increase of 4.0% (even though CPI was at 8.%) /our health benefit increase of 4.5%

Please support SB 395 now so that the impact is not felt for 2023-24 school year by hurting the School District of Horicon and others like us with a repeated freeze of revenue limits due to a failed operational referendum. Our students and staff need your support. Thank you for allowing me your time to address this bill.

Most sincerely,



Rich Appel  
Superintendent of Schools  
School District of Horicon

IN SUPPORT OF SB 395

School District of Auburndale

2022-2023

**\$10,468** per student (maximum revenue limit per statute).

Average for the State is **\$11,888**

Lowest is **\$10,006**

Highest is **\$26,356**

10th percentile is **\$10,433**

90th percentile is **\$14,386**

There has been no increase in revenue limit for the last three years from the State of Wisconsin.

ESSER money from the federal government was provided during and after the pandemic to meet the rising costs of services, supplies, staffing. ESSER money is gone this year so it only seems logical that the ceiling should be increased so all can benefit equally. See Above.

Auburndale is in the bottom 13% of what we spend on students' education compared to everyone else in the state. We believe that our students should have the same opportunities that the students do in the neighboring districts. In April, we asked for a modest, \$600,000 non-recurring two year referendum to meet the rising cost of education knowing that the federal ESSER money was ending, and not knowing what the new biennial budget would do regarding how public education would be funded. At no point in time was raising the low ceiling revenue limit to \$11,000 ever brought up in January or February. If we would have passed the non-recurring referendum in April, our students would have moved up to the same starting line as all of the districts moving up to the new \$11,000 ceiling. Because our referendum failed by 22 votes, 775 to 754, our students and our district, who are already spending less than the average, less than 87% of the other districts in the state, are penalized even more as those in our same situation move to \$11,000. We received the \$325 bump to move us closer to \$11,000 but so did our neighbors who were spending \$12,000-\$13,000 per student. Raising the ceiling to \$11,000 for the districts beneath the ceiling helps close the demographic gap that exists between districts across the state. Providing \$325 in additional revenue per student allows districts above the new ceiling to meet the increasing costs of services, supplies, and staffing.

What do I tell our students, staff, community, and other stakeholders regarding the funding and importance the state is providing for our district? With the \$325 increase guaranteed to take effect this year, the average for the State will be at least \$12,213. Without the passage of Senate Bill 395, our students will be at \$10,793 or approximately \$1,430 per student behind the average in the state. \$1,430 for each of the 779 students in our small district is over \$1.1 million dollars. As of right now, the way the law reads, we are set to receive \$253,000 more than last year. Moving us to the \$11,000 ceiling would be an additional \$414,000 over last year. Our referendum asked for \$600,000 per year for this year and next. With the slight increases in special education funding, we can meet our needs with the ceiling moving to \$11,000 for this year and next.

We are not asking to be average. We are asking for you to consider all of the low spending districts who are spending less than \$11,000 per student to move up to the same starting line regardless of failed referendums attempting to meet the costs to educate our students. Let us move forward as we look to narrow the differences in spending amongst the districts in the state rather than widening the gap.



September 26, 2023

**Senate Committee on Education**

**Department of Public Instruction Testimony  
2023 Senate Bill 395**

I want to thank Chairman Jagler and members of the committee for the opportunity to provide testimony on Senate Bill 395 (SB 395). My name is Kevyn Radcliffe, and I am the Legislative Liaison for the Department of Public Instruction.

**DPI supports SB 395.**

This bill would eliminate the current law language that imposes the three-year freeze on the applicable Low Revenue Ceiling (LRC) amount for school districts that fail to pass an operating referendum. This limitation on the applicable LRC was enacted under 2017 Act 141.

*School District Revenue Limit Calculation / Low Received Ceiling Adjustment*

Under current law, school districts are subject to a revenue limit, which controls the revenue a district is allowed to raise from state general aid and the local property tax levy for general school operations (i.e., the revenue limit excludes tax levy for debt service on building projects). The basic calculation for a school district's revenue limit is this: determine the prior year ("base") revenue per pupil, add the allowable per pupil adjustment, and then multiplied by the current year. For FY24 and FY24, the allowable per pupil adjustment is \$325 – every school district will receive that adjustment.

School districts may also be able to incorporate other allowable adjustments to the revenue limit, which has the impact of increasing a district's revenue authority. One of those adjustments is referred to as the low revenue ceiling (LRC). If a school district's current revenue authority per member (which includes the allowable per pupil adjustment for the current year) is less than the LRC for that school year, the school district's revenue authority per member is automatically raised to that LRC level, providing the school district with additional revenue raising capacity that remains in the school district's base revenue going forward (i.e., assuming the school district fully levies for this revenue authority).

The LRC does not ever have the effect of lowering a school district's revenue authority per member. If the school district's current year revenue authority per member already exceeds the LRC amount, the LRC amount becomes moot.

*2017 Act 141*

The provisions of 2017 Act 141 were embedded in 2017 AB-0835, introduced in January 2018 and signed into law in March 2018 (Governor Walker).

Under 2017 Act 141, if a school district holds a referendum to increase revenue authority for general school operations and the voters of the school district do not approve the referendum, the school district becomes subject to the LRC amount that was in place the year in which the referendum failed, for the subsequent three school years. This means that even if the LRC amount is increased for school districts generally, the school districts that failed to pass an operating referendum (and whose revenue authority per member is lower than the generally applicable LRC amount) do not benefit from the higher LRC amount that is applicable to all other school districts.

Current law does provide that, for school districts subject to a LRC freeze, if the school district passes a referendum for school operations in any of the three years of the freeze period, the freeze is lifted. As a result, the school district's applicable LRC amount becomes the amount that is generally applicable for all other school districts.

At the time 2017 AB-0835 was being deliberated by the Legislature, the authors of the bill argued that if a community was not willing to approve an operating referendum to increase revenues for school district operations, then the school district should not be enabled to raise its revenue authority via the LRC adjustment. This stance is in direct contrast to the rationale behind creating the LRC adjustment in the first place: school districts that were locked into a relatively low level of revenue authority per member at the time that revenue limits were implemented in 1993 should be enabled to raise their revenue authority per member to a minimal level, i.e., the LRC amount.

DPI did not support 2017 AB-0835, as it conditioned the ability of a school district to utilize the LRC amount on the outcome of school district referenda. Since the enactment of 2017 Act 141, DPI has requested that the provisions be repealed as part of its biennial budget requests.

For the reasons stated above, DPI supports SB 395. If you have questions or would like additional information, please contact Kevyn Radcliffe, Legislative Liaison, at [Kevyn.radcliffe@dpi.wi.gov](mailto:Kevyn.radcliffe@dpi.wi.gov) or (608) 264-6716.

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# CHANZ GREEN

STATE REPRESENTATIVE • 74<sup>TH</sup> ASSEMBLY DISTRICT

September 26<sup>th</sup>, 2023

## **Testimony on Senate Bill 395**

### **Senate Committee on Education**

Thank you, Chairman Jagler and other Senate committee members, for having a hearing today on Senate Bill 395 relating to restrictions on the revenue ceiling for school districts.

Under current law, during the three school years following a school year in which an operating referendum fails in a school district, the school district's revenue limit ceiling is the revenue limit ceiling that applied in the school year during which the referendum was held.

With the state budget being signed into law, it would allow school districts to be eligible for the \$11,000 low revenue ceiling adjustment. This low revenue ceiling adjustment would allow schools to catch up with inflationary increases and help narrow funding disparities between districts.

But with the current provisions that are in place, 19 school districts would be blocked from receiving this adjustment because those districts have had a failed referendum within the last three years.

Senate Bill 395 would benefit multiple school districts in Wisconsin as it eliminates the provision under which a school district's revenue ceiling is the revenue ceiling from a previous school year because an operating referendum failed in the district.

I am grateful for the opportunity to work on this bill with my colleague from the Senate, Senator Testin. Thank you for your time today, and thank you for your consideration of this bill.



To: Senate Committee on Education  
From: Senator Mark Spreitzer  
Re: Testimony on Senate Bill 395  
Date: September 26, 2023

Chair Jagler and committee members:

Thank you for hearing Senate Bill 395. On behalf of the school districts that I represent in the State Senate, I am grateful for the opportunity to share my strong support for SB 395.

A 2017 law bars school districts from utilizing the low-revenue ceiling increase if they have a failed referendum in the previous three years, creating a three-year lockout period for school districts. SB 395 is a bipartisan bill that simply repeals this aspect of the 2017 law.

This summer, I heard directly from school board members and school administrators in my legislative district about their serious concerns with the impact of this 2017 law, due to the passage of 2023 Wisconsin Act 11 and its associated increase in school districts' low-revenue ceiling.

Several school districts in the 15th Senate District would be prevented from utilizing the low-revenue ceiling increase due to a failed referendum that occurred before the passage of Act 11. This would continue to exacerbate financial difficulties for districts that are most in need, and would prevent districts from taking full advantage of the low-revenue ceiling increase recently passed by the legislature. At the time these districts went to referendum, neither the districts nor their voters knew that the legislature would soon pass a significant increase in the low-revenue ceiling.

I am pleased that there is strong bipartisan support for this important bill, and I hope that the committee schedules an executive session on SB 395 soon. Thank you again for the opportunity to submit testimony in favor of this bill. Please reach out to my office with any questions.

Sincerely,

A handwritten signature in blue ink that reads 'Mark Spreitzer' in a cursive script.

Mark Spreitzer  
State Senator  
15th Senate District

**15<sup>th</sup> SENATE DISTRICT**



September 26, 2023

Members of the Senate Education Committee,

Thank you for your consideration of the Senate Bills before the committee today. The School District of Beloit would like to register our position on the following bills:

**Senate Bill 83** - School District of Beloit **OPPOSES** the bill given the challenges in accurately forecasting future interest rates for related bond issuances and their underlying capital improvements. Additionally, following passage of a successful capital referendum question districts often undergo a rating call with their respective bond rating agency and need to prepare their official statement prior to seeking bids on their bond issuances. This all takes time and with time interest rates and associated long term interest expense is subject to change. Financing plans can also change from the time of initial considerations, the date the school board adopts the referendum question seeking voter approval to issue bonds to marketing the bonds. It is not uncommon for districts to spread borrowing for larger projects over multiple bond issuances spanning multiple fiscal &/or calendar years. While the bill attempts to identify proposed long term interest expenses associated with the borrowing, it does not take into consideration efforts by districts to reduce long term interest via defeasance or calling certain maturities early in an effort to reduce long term interest expense.

**Senate Bill 395** - School District of Beloit **SUPPORTS** this bill as the restrictions currently in place with Sec. 121.905 (1)(b) 1. to 3. WI Stats are punitive and bad public policy. The School District of Beloit is currently impacted by the statutory limitations to utilize the newly enacted \$11,000/member low revenue limit ceiling mark as a result of our April 4, 2023 operating referendum request being rejected by the voters. Following are implications specific to the School District of Beloit:

- Passage of Act 11 established a new minimum level of investment in education at \$11,000/member. Sec. 121.905 (1)(b) 1. to 3. WI Stats specifically prohibits underfunded districts like Beloit from having access to that same level of funding authority. Even with the \$325/member adjustment within the revenue limit, if the School District of Beloit is unable to utilize the full \$11,000/member we are penalized by a loss of over \$4,000,000 annually for the next three school years or until a subsequent operational referendum is passed. The financial challenges of the district are only compounded by this provision of state statutes.

Fiscal Year	Per Member Revenue Limit Adjustment	Statutory Low Revenue Ceiling per Member	SD Beloit's Low Revenue Ceiling per Member	Notes
2022-23	\$0	\$10,000	\$10,039	Actual
2023-24	\$325	\$11,000	\$10,364	Restricted by Sec. 121.905(1)(b) 1. to 3. from using the Low Revenue Ceiling adjustment.
2023-24	\$325	\$11,000	\$11,000	Authority in absence of 121.905(1)(b) 1. to 3.

- School Districts must pass a referendum question at least 70 days prior to the election date, for the April 4, 2023 election, that date was January 25, 2023. The School District of Beloit's school board adopted their operating referendum question on January 17. To our knowledge, there was no consideration being given at the state level at that time to increasing the low revenue limit ceiling threshold.
- Further, the School District of Beloit was above the previous low revenue ceiling per member authority of \$10,000/member at the time of going to referendum. Thus,





Beloit had no expectation that the decision to go to referendum would put future resources, i.e. low revenue ceiling per member adjustments, in jeopardy.

- Current statutes, i.e. Sec. 121.905(1)(b) 1. to 3. establishes a punitive prohibition on some unknown and unforeseen circumstance that extends over the course of two state biennial budget cycles given the three years following the school year in which an operating referendum failed.
- One of the goals of education is to close the opportunity/achievement gap along with furthering the academic achievement of all students. Current legislation unnecessarily hampers those efforts instead of supporting them. Instead of closing the gap between the have and have-not districts, current legislation further expands the funding gap, thereby creating additional equity and disparity concerns.
- Current state law limits the School District of Beloit to \$10,364/member, less than the recently enacted transfer amounts for students seeking other educational opportunities. The following chart anticipates increased educational expenses related to such transfer payments of over \$2,000,000.

	2022-23			2023-24			2024-25
	# students	Per Pupil Payment	Total Cost	# students	Per Pupil Payment	Total Cost	Per Pupil Payment
Private school choice, K-8 pupil	120.5	\$ 8,399.00	\$1,012,079.50	120.5	\$ 9,874.00	\$1,189,817.00	\$10,271.00
Private school choice, 9-12 pupil	44	\$ 9,045.00	\$ 397,980.00	44	\$ 12,362.00	\$ 543,928.00	\$12,765.00
Special Needs Scholarship	0	\$ 13,076.00	\$ -	0	\$ 15,046.00	\$ -	\$15,443.00
Independent Charter School	451.5	\$ 9,264.00	\$4,182,696.00	526.5	\$ 11,366.00	\$5,984,199.00	\$11,763.00
Total Non Open Enrollment related Educational Costs			\$5,592,755.50				\$7,717,944.00
Anticipated Increased Expenses related to Non Open Enrollment related Educational Costs							\$2,125,188.50

- The combined impact of the inability to utilize the \$11,000/member adjustment to the low revenue limit ceiling and the increased per-pupil payments for resident students attending other non-open enrollment educational opportunities provides an approximate \$6,000,000 hit to district finances.

Thank you for the opportunity to address and submit the School District of Beloit's position on the above reference senate bills under consideration before the Senate Education Committee.

Respectfully,

Dr. Willie E. Garrison II  
Superintendent  
608.361.4160  
wgarrison@sdb.k12.wi.us

Robert Chady  
Executive Director of Business Services  
608.361.4011  
rchady@sdb.k12.wi.us