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# THE ANNUAL SCHOOL DISTRICT MEETING

**For Common and  
Union High School Districts  
May 2023**



*Supporting, Promoting and Advancing Public Education*

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*The Annual School District Meeting Booklet* is designed to provide general information and commentary as a service to WASB members based on current law and agency guidance as it existed at the time of publication. It should not be relied upon as legal advice. If legal advice is needed, the services of the school district's designated legal counsel should be obtained.

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## **THE SPECIAL ROLE OF THE ANNUAL MEETING**

The annual school district meeting plays a special role in the governance of 374 of Wisconsin's 421 school districts. Electors in these districts — which are classified as either common school districts or union high school districts — have special powers reserved to them as a body at the annual meeting. State statutes (see Appendix A) set forth the basic requirements for holding the annual meeting and outline the powers of the electors at the annual meeting. Electors are individuals who are eligible to vote in school district elections.

As school officials are well aware, however, there is more to the annual meeting than the statutory requirements. Often described as grassroots democracy in action, the annual meeting provides district residents with an opportunity to critique the operation of the school district. It is also a good time for the school board and administrative staff to help the community focus on the achievements, needs and future of the district.

State law requires that every common and union high school district hold an annual meeting. Unless changed at an annual meeting, the union high school district must meet at 8 p.m. on the third Monday in July and the common district at 8 p.m. on the fourth Monday in July. The annual meeting location must be a district school or the nearest available place designated by the school board.

Electors at an annual meeting may determine or may authorize the school board to hold subsequent annual meetings on a date and hour different from that specified in the statute. No annual meeting may be held before May 15 or after October 31.

A notice of the meeting — stating its time and date — must be published twice by the district clerk. If the clerk has received a proper petition requesting the annual meeting to consider a special subject or item of business, a statement of the subject or item of business must be incorporated in the notice. The last publication of such notice must not be more than eight days nor less than one day before the annual meeting. If it is anticipated that one-half or more of the members of the school board will attend the annual meeting, a notice of that anticipated attendance should be given in order to comply with the open meetings law. However, in all other respects, the annual meeting is not subject to the open meetings law.

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The school board is charged by statute with the care, control, and management of the property and affairs of the school district. However, this charge is subject to the authority vested in the annual school meeting. The powers vested in the annual school meeting are, for the most part, set forth in s. 120.10 of the statutes (see Appendix A).

Electors at the annual meeting may, for example, do the following:

- ◆ Set board members' annual salaries or a payment based on each school board meeting attended (payments based on each meeting does not include payment for committee meetings attended, only board meetings attended).
- ◆ Authorize payment of actual and necessary expenses of board members who travel in the performance of their duties.
- ◆ Designate sites for school buildings.
- ◆ Authorize the board to acquire real estate through purchase or condemnation.
- ◆ Vote a tax for the operation of the schools, to create a capital expansion fund and for other purposes enumerated in s. 120.10.
- ◆ Direct and provide for prosecution or defense of any legal action or proceedings in which the school district is interested.
- ◆ Direct the board to furnish school lunches to district students and appropriate funds for that purpose.
- ◆ Authorize the board to furnish textbooks to students under conditions prescribed by the meeting or school board.
- ◆ Vote a tax to purchase vehicles or finance contracts for the use and services of transportation vehicles.
- ◆ Adjourn the annual meeting from time to time or establish a different date and time for a subsequent annual meeting.

Several other statutes also give power and responsibilities to the annual meeting. Changes in the number of school board members, the plan of apportionment and a requirement that board members be elected to numbered seats are



authorized if approved by the annual meeting [see s. 120.02]. The annual meeting may require (or rescind the requirement of) nomination papers for school board elections where candidates are not otherwise required to file nomination papers by law [see s. 120.06(6)(a)]. Accident insurance for students can be paid for with district funds if authorized at the annual meeting [see s. 120.13(2)]. A school board is allowed to lease property to any person if approved at an annual meeting [see s. 120.13 (25)]. Annual meeting authority regarding transportation of public or private school students is set out in s. 121.54.

## **Preparation**

February is not too early to start planning the annual meeting, though much of the work must be left until the final weeks.

To prepare for the annual meeting, the board should develop a proposed agenda, prepare handout materials, provide for special presentations, select a parliamentarian, identify a possible chairperson for the meeting, make arrangements if ballot voting may be used and arrange for media coverage. A proper ballot to permit voting on a petitioned-for special subject or item must be prepared by the school district clerk under s. 120.09.

One of the first things the school board should do is decide what needs to be done, by whom and when. It's a good idea to review last year's meeting first as a basis for developing a checklist. By doing so, the school board can determine what changes, if any, need to be made. For example, if only 25 people showed up last year, the board might concentrate on increasing participation.

Next, prepare a checklist of objectives for the meeting.

Because the electorate at the annual meeting will face important matters that have to do with the operation of their schools, the meeting should be conducted according to parliamentary procedure. This requires the chairperson to be knowledgeable in parliamentary procedure to conduct an orderly, yet free-flowing, meeting. The school board would be wise to recommend at least one person for that position and make sure he or she is nominated at the meeting. At the same time, the school board might see that a person schooled in parliamentary procedure be available at the meeting to advise the chairperson on such matters, such as the attorney for the district.

The board might also designate people to serve as tellers. These people would be responsible for counting the vote on any issue for which a ballot vote is taken.

## **Ground Rules**

Before the annual meeting, the school board should make recommendations for ground rules to be adopted at the meeting. These might include:

1. A procedure to follow by people who address the chairperson.  
Should each speaker rise and state his or her name and place of residence?
2. A procedure to make motions. Should the motions made under New Business and not specified on the agenda be written, signed and presented to the chairperson before action is taken?
3. A discussion procedure. Should a time limit be set prior to the meeting? May a person speak more than once on the same subject? Should an order of speakers be established so that equal time is given to both sides?
4. A voting procedure. Should all votes be voice votes unless a division of the house is specifically requested? Should ballots be used or should voters stand or raise their hands?
5. A parliamentary authority, such as *Robert's Rules of Order Newly Revised*, to be consulted to guide the meeting.

## **Agenda**

Important for a well-run meeting is the agenda. Electors should be notified when the agenda is being prepared so they can offer suggestions. The school board should expect to review the agenda prior to its publication or distribution. No agenda for the annual meeting is required by law, and an agenda cannot be used to constrain electors from taking up a matter that is properly within the authority of the electors. Nevertheless, an agenda can be a potential tool for an efficient meeting.

A proposed agenda should remain simple and contain only items that can be properly discussed within the time limits of the meeting. The basic agenda will include the call to order, election of chairperson, treasurer's report, budget hearing, adoption of the tax levy, old business, new business (including any petitioned-for subject or item of business that is a proper subject or item for annual meeting consideration) and adjournment. In addition, the school board should review all statutory powers of the annual meeting when planning the agenda.

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Time may also be allotted for discussions or presentations on special items that require no action but are simply informational. The president and the district administrator might explain state and federal legislation affecting the school district. (Information for this can be obtained from the district's legislators and the WASB.) Explanation of special school programs and committee reports might also be placed on the agenda.

The annual meeting is an ideal time to bring attention to the long-range plans that will need the support of the people to be successful. For instance, if a building program is in the offing, this is the time to report on the condition of facilities. It is also a good time to encourage electors to contact their legislators on issues that concern the district.

Introductions of school board members, former school board members, retiring personnel and new staff members could also take place during the meeting.

Because few people like to sit through a long meeting, presentations should be limited in time. Handouts with more information can supplement presentations. Further discussion can take place informally after the meeting. Ask staff and citizen committee members to stay after to talk with residents.

## **Publicity**

After the proposed agenda is developed, it should be publicized. The agenda can be included as part of the legally required meeting announcement and should also be included in the district newsletter, posted in conspicuous places and given to the media.

While state statutes require that official notice of the meeting be given, the degree to which the board encourages annual meeting attendance should be a conscious decision. Although news people often lament the sparse turnout at annual meetings, a light turnout can also be interpreted as the public's satisfaction with district operations and board decisions. On the other hand, light attendance may make the annual meeting vulnerable to influence by an organized group.

To increase opportunities for participation by citizens, it is advisable to promote attendance. Several days before the meeting, mail packets to the news media. Include copies of the proposed budget, a summary of its major features and the names and telephone numbers of several people who can

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serve as reliable sources about the information. If possible, include the board's philosophy on how the budget supports its educational goals. The media will appreciate the district's efficiency and openness, which can greatly facilitate the transmission of clear, accurate news stories about your district.

The district administrator, business manager and school board president should also meet with reporters to assist their preparation of a pre-meeting story. Be sure the reporter understands why there are increases or decreases in budget categories, how state and federal aid and mandates affect the budget, and how the tax levy proposal was determined. If the media does a capable job of educating the public on the duties and responsibilities of the annual meeting, unnecessary discussion from an uninformed electorate can be minimized.

Be prepared to cooperate with reporters at the meeting. A table in front of the meeting room should be set aside for them. If possible, assign a staff member to answer questions that might arise during the meeting. Be sure reporters receive copies of all materials distributed at the meeting. After the meeting, check to ensure they understand what happened.

Thorough attention to the media sometimes requires a lot of effort, but school officials will find it can make their jobs easier. The foundation laid at the annual meeting can also result in more accurate news coverage throughout the year.

In addition to working through the media, the board should make an effort to communicate directly to electors — both in print and using the district's website.

A district newsletter is a practical way to get information to residents. A special edition dedicated solely to the budget and other meeting issues might be sent so it's received at least 15 days before the meeting. Include in the newsletter an explanation of the budget, state legislation affecting the budget and the school district, and the proposed agenda for the annual meeting. It could include reports (or summaries of reports) to be presented at the meeting, information on board members, staff reports about the school year and other district news (new staff members, for example).

Explain or provide examples that show how last year's tax dollars were used. Include in the budget issue of the district newsletter brief stories about accomplishments during the year such as student test scores, curriculum and staff development programs, and district goals. Each story should be written

with an eye toward telling the public how the district is improving education. If the district does not have a newsletter, the school board could develop a special mailing for the occasion.

### **Handouts**

While presentations are more effective if accompanied by handouts, too many handouts will overwhelm people. When preparing them, remember that few people pay close attention to school finances. Even fewer have a clear understanding of Wisconsin's school aid formula. Include illustrations where possible. Keep them simple and attractive. Line illustrations, tables and graphs can be included with little difficulty or extra cost. Handouts might describe the budget, state, and federal legislation (contact the WASB for information), special programs, future programs, and citizen committee reports, including long-range plans for the district.

### **Meeting Area**

The meeting area — often the school gym, cafeteria, or auditorium — should be set up so people are not distracted by the physical environment. Enough seating within hearing and sight distance of the head table should be available. Ventilation should be adequate. It is better to be prepared with a sound system than to have to delay the meeting at the last minute while someone looks for the equipment. Consider using microphones in the audience, especially if a large turnout is expected. Be prepared to accommodate persons with disabilities so they can attend and participate in the meeting.

Some districts ask attendees to record their names, addresses, telephone numbers, emails, etc. on sign up sheets. Those sign up sheets are public records that should be retained by the district.

### **Displays**

Special displays set up at the meeting make for good public relations. Student artwork, articles featuring the district during the past year, and illustrated descriptions of new programs are good display items. Someone could even devise a display on the school budget. The board might also arrange to have some of its own members, staff, or students available before the meeting to answer questions, greet people or direct them to the meeting area.

## **Conducting the Meeting**

From the start, the meeting should be a dignified, business-like event.

Usually the board president, as temporary chairperson, calls the annual meeting to order. The president should briefly explain the purpose of the meeting, the powers of the electors and submit to the meeting the suggested agenda and ground rules to be followed. If a parliamentarian has been designated, that person should be introduced. It's a good idea to have the district administrator, board members, business manager, and school attorney near the front. They, too, can be introduced at this time.

The president can then proceed with the nomination of a chairperson for the meeting. The chairperson is usually elected by a voice vote. From then on, the agenda and ground rules should be followed. Generally, the chairperson should not take part in any discussion unless he or she gives up the chair to do so. In that case, the chairperson turns the gavel over to someone else.

The chairperson should attempt to keep discussion directed at the issues on the proposed agenda and matters within the authority of the electors at an annual meeting. A motion to limit debate may be in order during a discussion that seems to be getting out of hand. In that case, a board member may assume the responsibility to make such a motion.

The chairperson should always be in control of the meeting and should consult the parliamentarian, if available, when questions arise on procedure. Board members should be prepared to assist the chairperson by making motions, when necessary, including one to adjourn.

The chairperson should be sensitive to the desires of the electors when a motion requires action. If someone requests a division of the house on a vote, the chair should order it. Tellers can be a big help here, handing out and collecting ballots and counting votes.

Every elector of the district, including every school board member, is eligible to vote. If a person attempting to vote at the meeting is challenged as to his or her eligibility, the challenge procedure in s. 120.08(3) should be used. See the statutory qualifications for electors in Appendix A.

When issues require further explanation, the chairperson should recognize the person able to provide the information and answer questions. Board members should anticipate questions that electors are likely to ask during the meeting and be ready to answer them confidently.

After the meeting, people may want to stay around to ask questions. Take advantage of this interest within the parameters of the open meetings law; for some of these people, the annual meeting is their only contact with the school. A good impression can have far-reaching ramifications.

Remember the media representatives after the meeting, too. A board member or staff person should be available to the media to clear up any misunderstandings before the story is printed or aired.

## **Presenting the Budget**

A school district is represented by its budget. What is included in the budget sets the tone for future years. The school budget must be based on a clearly defined educational plan designed to meet the needs of children in the district.

School district budgeting, including the legal requirements to conduct the budget hearing, is discussed in the following section. The law requires that a budget hearing be held at the time and place of the annual meeting. The law also requires that, before the annual meeting, the school board is to examine the accounts of the school district treasurer and prepare a full, itemized, written report. The report is to be presented and read at the annual meeting.

Copies of the budget should be available before and during the public hearing so people come prepared to ask questions and discuss it.

There are a number of techniques that can be used to present the budget. Board members, as elected representatives of the people, should play a major role before and during the hearing to explain the budget to constituents. One person should be in charge of presenting the budget at the hearing while people who helped develop it should be available to answer questions.

Increasingly, districts have found it beneficial to use audiovisual or other exhibits to present the budget.

Special attention at the hearing should be given to the amount of school district indebtedness. District residents should be aware of the amount of the debt, the interest rate, and the repayment schedule.

District residents should be aware of outside influences on the budget. State aids and legislative requirements for those aids should be explained. Terms should be made clear so people know what is being discussed. For example, when the term “equalized valuation” is used, a glossary of terms might be

included in the budget handout that explains this term in simple language. Encourage electors to ask questions.

Make sure district residents are aware that the school board, on or before November 1, has the duty to vote a tax sufficient to operate and maintain the school district if the annual meeting fails to do so. Additionally, the electors should be told that the school board may lower the tax if it determines that the annual meeting has voted a tax greater than that needed to operate the schools. Finally, the electors should be informed that, if the annual meeting votes a tax that violates statutory revenue limits, the school board must lower the tax to bring it into compliance with the revenue limit [s. 120.12(3)].

## **Minutes of the Meeting**

The school district clerk is required by s. 120.17(2) to record the proceedings of school district meetings. In the absence of the clerk, the meeting must elect a person to act as clerk of the meeting [s. 120.10(1)]. The minutes of the meeting as authenticated by the clerk of the meeting are accorded a presumption of regularity. No approval or amendment of the clerk's minutes is required from the school board or at a future annual meeting. However, as a practical matter, the school board may wish to review the minutes at a subsequent board meeting.

School district officials who wish to have the school meeting minutes approved may request that the minutes be read and approved before adjournment of the meeting for which the record is made. In addition, although not required by statute, school boards may wish to publish the minutes shortly after the meeting.



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Section 65.90 of the statutes requires that every school district annually formulate a budget and hold a public hearing thereon. The statute also specifies information that must be listed in the budget, requirements for publication of a budget summary, notice requirements for a public hearing, and procedures for changes to the budget.

The State Superintendent of Public Instruction, in cooperation with the WASB and its legal counsel, has prepared recommended guidelines for compliance with s. 65.90. These guidelines are available from the Department of Public Instruction and the WASB. In addition, the June/July 2010 issue of the WASB *Wisconsin School News* includes a comprehensive Legal Comment entitled, “The Budget Process.”

**Budget Preparation and  
Notice of Hearing**

Preparation of the budget is the responsibility of the school board. While the mechanics and work of compiling a proposed budget may be delegated to a committee, the school district administrator, or the business manager, the board should guide and advise the committee or individual(s) to whom preparation is delegated. Ultimately, the school board should evaluate and approve the proposed budget.

The deadlines for preparation of the budget are set forth in the statutes. In particular, s. 65.90(1) requires a school district to formulate its budget and to hold its public hearing prior to the determination of the sum to be financed by the general property tax, funds on hand, and revenue from other sources. Further, in common and union high school districts, a school board must include a summary of the proposed budget required under s. 65.90(3) in the board’s written report presented at the annual meeting [s. 120.11(3)]. Such prior disclosure of the causes of changes in property taxes, according to the Legislature, is essential for taxpayer participation in the budget process.

The budget formulation must cover a three-year period. Section 65.90(2) requires that the budget shall list:

1. Actual revenues and expenditures for the preceding year.
2. Actual revenues and expenditures for not less than the first six months of the current year and estimated revenues and expenditures for the balance of the current year.
3. Existing indebtedness, anticipated revenues and proposed appropriations for the ensuing year. The budget must also show, for information purposes, all anticipated unexpended and unappropriated balances and surpluses by fund.

A summary of the budget, the place where the budget in detail is available for public inspection, and the time and place of the public hearing must be published in a qualified newspaper as a class 1 notice under chapter 985 of the statutes at least 15 days prior to the public hearing in a union high school district and at least 10 days prior to the hearing in a common school district [s. 65.90(3)(a)]. If a school district has designated a newspaper as its official newspaper, the notice must be published in that newspaper [s. 985.05(2)].

In lieu of such publication in a newspaper, the board may elect to post in the manner specified under s. 985.02(2), which requires either posting in at least three public places likely to give notice to persons affected; or posting in at least one public place likely to give notice to persons affected and placed electronically on an Internet site maintained by the district [s. 985.05(1)]. This notice must be posted and, if applicable, placed electronically on an Internet site maintained by the district, no later than the time specified for the newspaper posting.

The budget summary is required to include all of the following for the budget in effect and the proposed budget as well as the percentage change between the budget in effect and the proposed budget.

1. For the general fund, all expenditures in the following categories:
  - a. Instruction
  - b. Support sources
  - c. Non-program transactions
2. For the general fund, all revenues from the following sources:
  - a. Operating transfers (Transfers-In)
  - b. Local sources
  - c. Other school districts within Wisconsin
  - d. Other school districts outside Wisconsin

- e. Intermediate sources
  - f. State sources
  - g. Federal sources
  - h. Other financing sources
  - i. Other revenues
3. All beginning and year-end fund balances, by fund for each fund. The funds which must be included are:
    - a. General fund
    - b. Special projects fund
    - c. Debt service fund
    - d. Capital projects fund
    - e. Food service fund
    - f. Community service fund
    - g. Package and cooperative program fund
  4. The contribution of the property tax to the general fund, the referendum debt service fund, the non-referendum debt service fund, the capital expansion fund, if applicable, and the community service fund and the totals for all funds along with the percentage increase from the total levy of the prior year.
  5. Revenue and expenditure totals, by fund, for each fund and the revenue and expenditure totals for all funds combined [s. 65.90(3)(b)6].
  6. An itemization of proposed increases and decreases to the current year budget due to new or discontinued activities and functions [s. 65.90(3)(bm)].

The Wisconsin Department of Public Instruction has guidelines, sample notices and a budget summary format available for use at <https://dpi.wi.gov/sfs/finances/budgeting/budget-hearing-adoption>. As this website indicates, there are also other budget summary requirements in certain circumstances. Specifically, a school district that increased its revenue limit in the prior year by an amount levied for energy efficiency measures or to purchase energy efficiency products is required to publish an evaluation of the energy performance indicators as an addendum to the succeeding school year's required published budget summary document and in the school's newsletter or in the published minutes to the school board meeting. [s. PI 15.03(3)(e)]. Note that effective January 1, 2018, districts can no longer pass resolutions to increase the levy limit by the amount spent to implement energy efficiency measures or purchase energy efficient products. However, districts that, prior to January 1, 2018, passed such resolutions to exceed the revenue limit on a recurring basis must continue to publish an evaluation of the energy

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performance indicators as an addendum to the succeeding year's required published budget summary document and in the school's newsletter or in the published minutes to the school board meeting for each year in which the districts increase the levy limit for such measurers or products.

A school district can choose to publish additional budget summary information other than that specifically required, but such additional information shall be reported separately from the other required information [s. 65.90(3)(d)].

If any school district reproduces and provides general distribution within the school district of an annual report incorporating a budget summary at least 15 days prior to the annual meeting, that district is exempt from the statutory requirement to provide notice of the time and place of the budget hearing [s. 65.90(3)(a)2]. However, some reasonable notice of the budget hearing may nevertheless be required under the common law or constitutional due process. Therefore, school districts exempted from giving the statutory notice should provide reasonable notice of the hearing by one of the following means:

- (1) publishing a class 1 notice under ch. 985 at least 10 days prior to the hearing;
- (2) electing to post either in at least three public places likely to give notice to persons affected, or post in at least one public place likely to give notice to persons affected and placed electronically on an Internet site maintained by the district; or
- (3) including such notice in the annual report and budget summary which is distributed throughout the school district.

Additionally, a school district may opt to combine into one notice the following: the required notice of the annual meeting, the summary of the budget, the place where the budget in detail is available for public inspection, and the time and place of the public budget hearing. In this situation, generally the school district should publish, or post in lieu of publishing, such a combined notice as a class 2 notice with the first insertion being at least 10 days prior to the annual meeting for common school districts (or at least 15 days prior for union high school districts) and the second insertion being not more than eight days nor less than one day before the annual meeting. If the district opts to post in lieu of publishing, the combined notice must be posted and, if applicable, placed electronically on an Internet site maintained by the district no later than the time specified for the newspaper posting.

If it is anticipated that more than one-half of the members of the school board will attend the annual meeting, the notice should specifically alert the public and press to the anticipated attendance by board members in order to comply with the open meetings law [ss. 19.81(2) and 19.84(1)(b)]. The notice should make clear that a school board meeting will not be convened, and no action shall be taken by the school board members in attendance.

Section 65.90(6) of the statutes authorizes the school board to establish, and maintain, and levy a tax for, a liability reserve fund for the purpose of paying liability claims against the school district or the premiums on insurance to pay such claims. The annual taxes levied for this purpose are limited to not more than the amount recommended by an actuary as sufficient to pay the insurance premiums and the uninsured portion of claims that are anticipated to be made based on occurrences during the year in which the tax is collected. Specific requirements for payments and transfers from the reserve fund are also set forth in this statute.

### **Budget Hearing and Adoption of Final Budget**

In common and union high school districts, the budget hearing must be held at the time and place of the annual meeting [s. 65.90(4)]. This means that the budget hearing may not be held prior to the annual meeting, but rather must be held at the time and place of the annual meeting [see Appendix B].

Section 65.90(4) requires that “any resident or taxpayer of the governmental unit shall have an opportunity to be heard on the proposed budget” at the budget hearing. However, in construing this statute, the Attorney General has held that the governing body cannot be compelled to make changes suggested by citizens at the hearing on the proposed budget. The intent of the statute is to provide for an expression of public opinion but to leave the school board free to act at a future meeting as it determines to be in the public interest. Accordingly, the electors at the budget hearing do not have the power to amend the budget as proposed, nor to approve or disapprove such budget.

After the budget hearing and annual meeting, and on or before November 1, the school board should make such alterations in the proposed budget as are appropriate (if any) and approve a final budget [s. 120.12(3)].

During the period between July 1 (the beginning of the school year) and the school board’s adoption of a final budget, the school board may spend money from available funds as needed to meet the immediate expenses of operating

and maintaining the public instruction of the school district [s. 120.13(33)]. Temporary borrowing by the school board for this purpose is specifically authorized by statute [s. 67.12(8)(a)2].

The annual meeting has the power to consider and vote a tax for the purposes set forth in s. 120.10. The Attorney General has held that, under specific circumstances, the school board has the ultimate authority to determine the property tax levy for the operation and maintenance of the schools. If the annual meeting does not vote a tax sufficient to operate and maintain the schools for the ensuing year, the school board has a statutory duty to determine the amount of tax necessary for such purposes on or before November 1 [s. 120.12(3)(a)]. The school board may lower the tax if it determines that the annual meeting has voted a tax greater than that needed to operate the schools [s. 120.12(3)(c)]. The school board must lower the tax to bring it into compliance with the revenue limits if it determines that the annual meeting has voted a tax which violates those limits [s. 120.12(3)(d)]. On or before November 10, the school district clerk shall certify the appropriate amount so determined to each appropriate municipal clerk who shall assess the amount certified and enter it on the appropriate tax rolls [s.120.12(3)(a)].

Following the adoption of the final property tax levy, whether by the annual meeting or the school board, districts must provide their tax levy information to the Department of Public Instruction (DPI) by completing DPI form PI-401 through the DPI's School Financial Services Reporting Portal. This levy data is used by the DPI to determine if districts complied with the statutory revenue limits.

### **Budget Transfers Following Adoption of Final Budget**

Once the school board (following the public hearing) approves the budget, no changes may be made in the amount of the tax to be levied or certified (including changes under s. 120.12(3)) or in the amount of the various appropriations and the purposes of such appropriations unless authorized by a two-thirds vote of all the members-elect of the school board. Notice of any such change must be published as a class 1 notice within 15 days after the change is made, posted under s. 985.02(2), in the manner discussed previously, or a notice must be posted on the district's website. Failure to give notice precludes the change [s. 65.90(5)(ar)]. The DPI recommends that this process be used if the amount of appropriation and the purposes (functions) as presented in the line items of the adopted budget are changed. Changes in

subordinate line items from which the adopted budget evolved (but which are not detailed in the adopted budget) do not require the two-thirds vote and publication. For further information on the DPI's interpretation of this statute consult your district legal counsel or see <https://dpi.wi.gov/sfs/finances/budgeting/process-overview#step7>. Further, the school district treasurer may not make any payments from the school district treasury unless money has been appropriated in accordance with the law [ss. 120.16(2) and 66.0607(7)].

The statutory provisions governing transfers from the school debt service fund and the school capital expansion fund created by the annual meeting under s. 120.10(10) and (10m) respectively, are more restrictive. Money appropriated to such funds may not be used for any other purpose or transferred to any other fund unless authorized by statute. Additionally, where the budget includes an appropriation to a contingent fund, the Attorney General has indicated that before assets of the contingent fund can be used for any purpose, an appropriation for that purpose must be made and the funds transferred by following the procedure set forth in s. 65.90(5)(ar).

## **Budget Surpluses**

Several Supreme Court decisions and Opinions of the Attorney General have dealt with the question of budget surpluses. As a general rule, local governmental bodies do not have the authority to tax for the purpose of accumulating “unappropriated surplus funds” in the treasury. Money appropriated for a particular purpose in a given year but not used and unallocated surpluses become “funds on hand” which should be applied to the following year’s budget to reduce the amount raised by taxation. No specific action is required to be taken to transfer these funds in order to reduce taxation, so long as these funds are ultimately used to reduce taxation.

However, surpluses which are transferred by a definite appropriation for a specific purpose pursuant to s. 65.90(5)(ar) cease to be “funds on hand.” Therefore, a school board might consider allocating such funds for a specific purpose and making a transfer consistent with s. 65.90(5)(ar) prior to the subsequent year’s budgeting process in order to use such funds for a purpose other than to reduce taxation.

The Wisconsin Supreme Court has recognized that an amount required as a reasonable working cash balance is not an unallocated surplus which must be applied to defray the following year’s budget. Further, the Attorney General has stated that “local units of government may maintain reasonable amounts necessary in the exercise of sound business principles to meet their immediate

cash flow needs during the current budgetary period or to accumulate needed capital in non-lapsing funds to finance specifically identified future capital expenditures.” For an informative discussion regarding factors that might be considered when determining an appropriate surplus to be maintained, please see *School District Fund Balance Policy*, Wisconsin Department of Public Instruction, available online at <https://dpi.wi.gov/sfs/finances/school-district-fund-balance>.

Finally, the fund balances as stated on a school district's budget summary should not be equated with the term “surplus.” Fund balances may reflect not only cash on hand, but also short-term and long-term receivables as well as the value of certain assets, some of which may not be convertible to cash during the following budgetary period.

## **Other Budget Reporting Requirements**

The school district clerk must file an annual school district report with the DPI each year after the end of the school year but before September 1 on forms to be supplied by the DPI [s. 120.18(1)]. The accounting and financial information must comply with the uniform financial fund accounting system as prescribed by the DPI [s. 115.28(13)]. In addition to the information specifically required by statute, the report must contain such other information as the DPI requires [s. 120.18(1)]. Beginning in the 2023-2024 school year, the DPI will make this information available on an annual basis through the DPI's internet site in a format that allows the public to download, sort, search, and access the information at no cost [s. 115.28(13m)].



## **APPENDICES**

### **Appendix A**

#### **Selected Statutory Provisions Relating to the Annual Meeting**

**6.02 Qualifications, general.** (1) Every U.S. citizen age 18 or older who has resided in an election district or ward for 28 consecutive days before any election where the citizen offers to vote is an eligible elector.

(2) Any U.S. citizen age 18 or older who moves within this state later than 28 days before an election shall vote at his or her previous ward or election district if the person is otherwise qualified. If the elector can comply with the 28-day residence requirement at the new address and is otherwise qualified, he or she may vote in the new ward or election district.

**6.03 Disqualification of electors.** (1) The following persons shall not be allowed to vote in any election and any attempt to vote shall be rejected:

(a) Any person who is incapable of understanding the objective of the elective process or who is under guardianship, unless the court has determined that the person is competent to exercise the right to vote.

(b) Any person convicted of treason, felony or bribery, unless the person's right to vote is restored through a pardon or under s. 304.078(3).

(2) No person shall be allowed to vote in any election in which the person has made or become interested, directly or indirectly, in any bet or wager depending upon the result of the election.

(3) No person may be denied the right to register to vote or the right to vote by reason that the person is alleged to be incapable of understanding the objective of the elective process unless the person has been adjudicated incompetent in this state. If a determination of incompetency of the person has already been made, or if a determination of limited incompetency has been made that does not include a specific finding that the subject is competent to exercise the right to vote, and a guardian has been appointed as a result of any such determination, then no determination of incapacity of understanding the objective of the elective process is required unless the guardianship is terminated or modified under s. 54.64.

**6.05 Election day age determines elector's rights.** Any person who will be 18 years old on or before election day is entitled to vote if the person complies with this chapter.

**6.10 Elector residence.** Residence as a qualification for voting shall be governed by the following standards:

(1) The residence of a person is the place where the person's habitation is fixed, without any present intent to move, and to which, when absent, the person intends to return.

(2) When a married person's family resides at one place and that person's business is conducted at another place, the former place establishes the residence. If the family place is temporary or for transient purposes, it is not the residence.

(3) When an elector moves his or her residence from one ward or municipality to another ward or municipality within the state at least 28 days before the election, the elector may vote in and be considered a resident of the new ward or municipality where residing upon registering at the proper polling place or other registration location in the new ward or municipality under s. 6.55 (2) or 6.86 (3) (a) 2. If the elector moves his or her residence later than 28 days before an election, the elector shall vote in the elector's former ward or municipality if otherwise qualified to vote there.

(4) The residence of an unmarried person sleeping in one ward and boarding in another is the place where the person sleeps. The residence of an unmarried person in a transient vocation, a teacher or a student who boards at different places for part of the week, month, or year, if one of the places is the residence of the person's parents, is the place of the parent's residence unless through registration or similar act the person elects to establish a residence elsewhere. If the person has no parents and if the person has not registered elsewhere, the person's residence shall be at the place that the person considered his or her residence in preference to any other for at least 28 consecutive days before an election. If this place is within the municipality, the person is entitled to all the privileges and subject to all the duties of other citizens having their residence there, including voting.

(5) A person shall not lose residence when the person leaves home and goes into another state or county, town, village or ward of this state for temporary purposes with an intent to return.

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(6) As prescribed by article III of the constitution, no person loses residence in this state while absent from this state on business for the United States or this state; and no member of the armed forces of the United States gains a residence in this state because of being stationed within this state.

(7) A guest at a national or state soldiers' home in this state, a guest at a home for the aged supported by benevolence, or a patient of any county home or other charitable institution, resides in the municipality where the home is located and within the ward where the guest or patient sleeps, unless before becoming a guest or patient at the home the guest or patient elects to maintain his or her prior residence as his or her voting residence.

(7m)(a) The residence of a person who is detained, or committed and institutionalized, under s. 51.20, 971.14, or 971.17 or ch. 980 shall be determined by applying the standards under sub. (1) to whichever of the following dates is applicable to the circumstances of the person:

1. For a person detained or committed under s. 51.20, the date that the person was detained under s. 51.20(2) or, if the person was not detained under s. 51.20(2), the date that the person was committed under s. 51.20(13).

2. For a person committed under s. 971.14 or 971.17, the date of the offense or alleged offense that resulted in the person's commitment.

3. For a person detained or committed under ch. 980, the date that the person committed the sexually violent offense that resulted in the sentence, placement, or commitment that was in effect when the state filed a petition under s. 980.02 against the person.

(b) That the person's habitation was fixed at the place established under par. (a) before he or she was detained or committed shall be considered prima facie evidence that the person intends to return to that place. The prima facie evidence of intent to return to the place determined under par. (a) may be rebutted by presenting information that indicates that the person is not likely to return to that place if the person's detention or commitment is terminated.

(8) No person gains a residence in any ward or election district of this state while there for temporary purposes only.

(9) No person loses the right to vote at the person's place of residence while receiving public assistance or unemployment insurance even if the legal settlement for assistance is elsewhere.

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(10) If a person moves to another state with an intent to make a permanent residence there, or, if while there the person exercises the right to vote as a citizen of that state by voting, the person loses Wisconsin residence.

(11) Neither an intent to acquire a new residence without removal, nor a removal without intent, shall affect residence.

(12) Student status shall not be a consideration in determining residence for the purpose of establishing voter eligibility.

(13) A military elector under s. 6.22(1)(b) who is the spouse or dependent of another military elector may elect to take as his or her residence either the individual's most recent residence in this state or the residence of the individual's spouse or the individual providing his or her support.

**65.90 Municipal budgets.** (1) Unless otherwise provided, in this section, "municipality" means each county other than counties having a population of 750,000 or more, each city, excepting cities of the 1st class, village, town, school district, technical college district and all other public bodies that have the power to levy or certify a general property tax or budget. Except as provided in sub. (1m), every municipality shall annually, prior to the determination of the sum to be financed in whole or in part by a general property tax, funds on hand or estimated revenues from any source, formulate a budget and hold public hearings thereon.

(2) (a) An annual budget shall list all existing indebtedness and all anticipated revenue from all sources during the ensuing year and shall likewise list all proposed appropriations for each department, activity and reserve account during the said ensuing year. Such budget shall also show actual revenues and expenditures for the preceding year, actual revenues and expenditures for not less than the first 6 months of the current year and estimated revenues and expenditures for the balance of the current year. Such budget shall also show for informational purposes by fund all anticipated unexpended or unappropriated balances, and surpluses.

(3) (a) A summary of the budget required under sub. (1) or authorized under sub. (1m) and notice of the place where the budget in detail is available for public inspection and notice of the time and place for holding the public hearing thereon shall be published as a class 1 notice, under ch. 985, in the municipality at least 15 days prior to the time of the public hearing except that:

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1. In towns a summary of the budget required under sub. (1) or authorized under sub. (1m) and notice of the time and place of the public hearing thereon shall be posted in 3 public places at least 15 days prior to the time of the public hearing.

2. Any school district reproducing and providing general distribution within the district of an annual report incorporating a budget summary at least 15 days prior to the annual meeting is exempt from the notice requirements of this paragraph.

3. A common school district, as defined under s. 115.01 (3), shall publish a class 1 notice, under ch. 985, as required under this paragraph, at least 10 days prior to the time of the public hearing thereon.

(b) Any budget summary required under par. (a) shall include all of the following for each fiscal year of the proposed budget and the budget in effect, and shall also include the percentage change between the budget of the current year and each fiscal year of the proposed budget:

1. For the general fund, all expenditures in the following categories:
  - a. General government.
  - b. Public safety.
  - c. Public works.
  - d. Health and human services.
  - e. Culture, recreation and education.
  - f. Conservation and development.
  - g. Capital outlay.
  - h. Debt service.
  - i. Other financing uses.
2. For the general fund, all revenues from the following sources:
  - a. Taxes.
  - b. Special assessments.
  - c. Intergovernmental revenues.
  - d. Licenses and permits.
  - e. Fines, forfeitures and penalties.
  - f. Public charges for services.
  - g. Intergovernmental charges.
  - h. Miscellaneous revenue.
  - i. Other financing sources.

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3. Revenue and expenditure totals for each impact fee that is imposed by a municipality.

4. All beginning and year-end governmental and proprietary fund balances.

5. The contribution of the property tax to each governmental fund and to each proprietary fund that receives property tax revenue and the totals for all funds.

6. Revenue and expenditure totals, by fund, for each governmental fund, and for each proprietary fund and the revenue and expenditure totals for all funds combined.

(bm) Any budget summary created under par. (a) shall include an itemization of proposed increases and decreases to the current year budget, and an itemization of proposed increases and decreases between the first and second year of a biennial budget, due to new or discontinued activities and functions.

(c) The department of public instruction under s. 115.28, the department of revenue under s. 73.10 and the technical college system board under s. 38.04 shall encourage and consult with interested public and private organizations regarding the budget summary information required under pars. (a) and (b). The department of public instruction and the technical college system board shall specify the revenue and expenditure detail that is required under par. (b) 1. and 2. for school districts and for technical college districts.

(d) A municipality may publish any additional budget summary information that its governing body considers necessary, but the additional information shall be reported separately from the information required under pars. (a), (b) and (bm).

(4) Not fewer than 15 days or, in the case of common school districts, as defined under s. 115.01 (3), not fewer than 10 days, after the publication of the proposed budget and the notice of hearing thereon a public hearing shall be held at the time and place stipulated at which any resident or taxpayer of the governmental unit shall have an opportunity to be heard on the proposed budget. The budget hearing may be adjourned from time to time. In school districts holding an annual meeting the time and place of the budget hearing shall be the time and place of the annual meeting.

(5)

(ag) In this subsection, “members-elect” has the meaning given in s. 66.10015(1)(bs).

(ar) Except as provided as pars. (b) and (c) and except for alterations made pursuant to a hearing under sub. (4), the amount of tax to be levied or certified, the amounts of the various appropriations and the purposes for such appropriations stated in a budget required under sub. (1) or authorized under sub. (1m) may not be changed unless authorized by a vote of two-thirds of the members-elect of the governing body of the municipality. Any municipality, except a town, that makes changes this paragraph shall publish either a class 1 notice of the changes, under ch. 985, within 15 days after any change is made or post a notice of the changes on the municipality's website within 15 days after any change is made. Failure to give notice shall preclude any changes in the proposed budget and alterations thereto made under sub. (4).

(b) A county board may authorize its standing committees to transfer funds between budgeted items of an individual county office or department, if such budgeted items have been separately appropriated, and to supplement the appropriations for a particular office, department, or activity by transfers from the contingent fund. Such committee transfers shall not exceed the amount set up in the contingent fund as adopted in the annual budget, nor aggregate in the case of an individual office, department, or activity in excess of 10 percent of the funds originally provided for such office, department, or activity in such annual budget. The publication provisions of par. (ar) shall apply to all committee transfers from the contingent fund.

(c)

1. A governing body or a committee authorized by the governing body may, at any time, decrease appropriation amounts in a biennial budget.

2. In October or November of an even-numbered year, the governing body of a municipality may change any appropriation or revenue amount in relation to the 2nd year of the biennial budget by a simple majority vote of the members-elect of the governing body.

(6) As part of the annual budget required under sub. (1) or the biennial budget authorized under sub. (1m), the governing body of any municipality and of any county having a population of 750,000 or more may establish and maintain, and levy a tax for, a liability reserve fund for the purpose of paying liability claims against the municipality or premiums on insurance to pay such claims. The governing body may allow amounts appropriated to the fund to accumulate from year to year. The annual taxes levied for this purpose may not exceed the level necessary to collect the amount recommended by an actuary, in accordance with generally accepted actuarial principles, that will be sufficient to pay any insurance premiums and the uninsured portion of claims that are anticipated to be made based on occurrences during the year in which

the tax is collected. Payment of claims and premiums may either be made directly from the reserve account or appropriations may be made from the reserve account to an operating account for such payments. No other transfers may be made from the fund except in accordance with the procedure specified in sub. (5)(ar) and unless:

(a) If the fund is to be dissolved, an actuary has determined that all claims that are to be paid from the fund have been paid or a sufficient reserve has been created from the fund to pay such claims; or

(b) If the fund is to be continued and the types of claims or the amount of coverage of claims by the fund is to be reduced, an actuary has determined, under generally accepted actuarial principles, that the balance in the fund exceeds the amount necessary to pay claims and premiums and the amount transferred is not more than the excess amount.

#### **67.05(6a) School district bonds, referendum.**

2. Except as provided under pars. (b) and (c) and subs. (7) and (15), and subject to the limit on the number of referendums that may be called in any calendar year under subd. 2. a., if the board of any school district, or the electors at a regularly called school district meeting, by a majority vote adopt an initial resolution to raise an amount of money by a bond issue, the school district clerk shall, within 10 days, publish notice of such adoption as a class 1 notice under ch. 985 or post the notice as provided under s. 10.05. The notice shall state the maximum amount proposed to be borrowed, the purpose of the borrowing, that the resolution was adopted under this subdivision and the place where and the hours during which the resolution may be inspected. The school board shall also do one of the following:

a. Direct the school district clerk to submit the resolution to the electors for approval or rejection at the next regularly scheduled spring primary or election or partisan primary or general election, provided such election is to be held not earlier than 70 days after the adoption of the resolution. A school board may proceed under this subd. 2. a. and under s. 121.91 (3) (a) 1. no more than 2 times in any calendar year. The resolution shall not be effective unless adopted by a majority of the school district electors voting at the referendum.

b. Specify in the initial resolution the date, time and place for a public hearing on the resolution, which shall be within 10 days after the publication of the notice under subd. 2. (intro.), and whether the public



hearing is for informational purposes only or whether electors present at the public hearing will be given an opportunity to vote on whether a referendum shall be held on the initial resolution.

c. For a school district that has experienced a natural disaster, including a fire, that causes the school district's costs to increase, direct the school district clerk to call a special referendum to be held within the 6-month period immediately following the natural disaster, provided the special referendum is to be held not sooner than 70 days after the adoption of the initial resolution. The resolution shall not be effective unless adopted by a majority of the school district electors voting at the referendum.

### **120.02 Method of changing number, apportionment or election of school board members.**

(1) CHANGE IN NUMBER OF SCHOOL BOARD MEMBERS. If, at least 30 days prior to the day of the annual school district meeting, in a common and union high school district, or at least 70 days prior to the day of the election of school board members in a unified school district, a petition conforming to the requirements of s. 8.40 requesting a change in the number of school board members is filed with the school district clerk the clerk shall incorporate in the notice of the annual meeting or election a statement that at the meeting or election the question of changing the number of school board members to the number requested in the petition will be voted upon. The petition shall be signed by not less than 100 electors residing in the school district, except that in school districts which contain, in whole or in part, a city of the 2nd or 3rd class in which one or more electors of the school district reside, the petition shall be signed by not less than 500 electors residing in the school district. If, at the meeting or election of school board members, a resolution based on a petition requesting a change in the number of school board members is adopted by a majority vote, school board members shall be elected at the next school board election and thereafter in accordance with sub. (3).

(2) PLAN OF APPORTIONMENT. (a) If, at least 30 days prior to the day of the annual meeting, in a common or union high school district, or at least 70 days prior to the day of the election of school board members in a unified school district, a petition conforming to the requirements of s. 8.40 requesting the establishment of a plan of apportionment of school board members is filed with the school district clerk the clerk shall incorporate notice of receipt of such petition in the notice of the annual meeting or election. The petition shall specify the proposed plan of apportionment of school board members

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among the cities, towns and villages or parts thereof within the school district and set the total number of school board members at not more than 11. The petition shall be signed by not less than 100 electors residing in the school district, except that in school districts which contain, in whole or in part, a city of the 2nd or 3rd class in which one or more of the electors of the school district reside, the petition shall be signed by not less than 500 electors residing in the school district. If a majority vote of the annual meeting or election approves the plan set forth in the petition, the plan shall remain in operation until revised by the same procedure. School board members elected under this subsection shall be elected by a vote of the electors of the entire school district in accordance with the plan prepared under sub. (3).

(4) ELECTION TO NUMBERED SEATS. If, at least 30 days prior to the day of the annual meeting, in a common or union high school district, or at least 70 days prior to the day of the election of school board members in a unified school district, a petition conforming to the requirements of s. 8.40 which sets forth a plan for the assignment of a number to each seat on the school board is filed with the school district clerk, the school district clerk shall incorporate notice of receipt of such petition in the notice of the annual meeting or election required under s. 120.06(8)(c). The petition shall be signed by not less than 100 electors residing in the school district, except that in school districts which contain, in whole or in part, a city of the 2nd or 3rd class in which one or more electors of the school district reside, the petition shall be signed by not less than 500 electors residing in the school district. If a majority vote of the annual meeting or election approves the plan set forth in the petition, the plan shall remain in operation until revised by the same procedure.

**120.06 Election of school board members.** (6) (a) In a school district which does not contain territory lying within a 2nd class city, the school board may, or in a common or union high school district the school board or annual meeting may, by resolution adopted not later than the last Tuesday in November preceding an election for members of the school board, require that nomination papers be filed by all candidates seeking election to the school board. If the school board or annual meeting has previously required the filing of nomination papers in such a school district, the body imposing the requirement may, by similar resolution adopted not later than the last Tuesday in November preceding an election for members of the school board, rescind the requirement.

**120.08 School district meetings.** Every elector of a common or union high school district is eligible to vote at an annual or special meeting of the school district.

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(1) ANNUAL MEETING. (a) Common school districts shall hold an annual meeting on the 4<sup>th</sup> Monday in July at 8 p.m. and union high school districts shall hold an annual meeting on the 3<sup>rd</sup> Monday in July at 8 p.m. unless the electors at one annual meeting determine to thereafter hold the annual meeting on a different date or hour, or authorize the school board to establish a different date or hour. No annual meeting may be held before May 15 or after October 31. The first school district meeting in a common or union high school district created under s. 117.08, 117.09, or 117.27 shall be considered an annual meeting.

(b) The place of the annual meeting shall be in a schoolhouse in the school district. If a schoolhouse which will accommodate the electors is not available, the place of the annual meeting shall be the nearest available place designated by the school board.

(c) The school district clerk shall publish a class 2 notice, under ch. 985, of the time and place of the annual meeting, the last insertion to be not more than 8 days nor less than one day before the annual meeting. The school district clerk shall give like notice for any adjourned meeting, if the adjournment is for more than 30 days. No annual meeting shall be deemed illegal for want of notice.

(2) SPECIAL MEETING. (a) Upon petition filed with the school district clerk signed by 3% of the electors residing in the school district or 100 electors, whichever is less, or upon the motion of the school board in a common or union high school district, a special meeting shall be called by the school district clerk or, in his or her absence, by the school district president or school district treasurer. If the petition includes a subject beyond the power of the special meeting to transact, the school district clerk shall reject such subject and so notify each elector signing the petition.

(b) Notice of special meeting shall be published as a class 2 notice, under ch. 985. The last insertion shall be not more than 8 days nor less than one day before the day of the special meeting. If no hour for the special meeting is fixed in the notice, it shall be held at 8 p.m.

(c) A special meeting has the powers of the annual meeting. No more than 2 special meetings may be held between annual meetings to consider or act upon the same subject, except that in counties having a population of 750,000 or more no more than 4 such meetings may be held. No tax may be voted at a special meeting, unless notice thereof is included in the notice under par. (b). The amount of tax proposed to be voted shall be set forth in

the notice. The special meeting may vote a tax of a lesser amount than stated in the notice, but not a greater amount.

(3) **CHALLENGE.** If a person attempting to vote at an annual or special meeting is challenged, the chairperson of the meeting shall state to the person challenged the qualifications necessary to vote at the meeting. If such person declares that he or she is eligible to vote and if such challenge is not withdrawn, the chairperson shall administer the following oath or affirmation to him or her: “You do solemnly swear (or affirm) that you are an actual resident of this school district and that you are qualified, according to law, to vote at this meeting.” A person taking such oath or affirmation shall be permitted to vote, but if that person refuses to take such oath or affirmation that person may not vote.

**120.09 Consideration of special subject.** If in a common or union high school district at least 60 days prior to the annual meeting a petition is filed with the school district clerk signed by 100 electors requesting that the annual meeting consider a special subject or item of business which is a proper subject or item for consideration at the annual meeting, the school district clerk shall incorporate a statement of the subject or item in the notice of the annual meeting. The school district clerk shall prepare the proper ballot to permit voting on the subject or item at the annual meeting. If the petition includes a subject beyond the power of the annual meeting, the school district clerk shall reject that part of the petition which contains such subject and notify the proper person within 20 days of the school district clerk’s receipt of the petition. The petition shall designate a person or a representative of an organization to be notified in case of its rejection.

**120.10 Powers of annual meeting.** The annual meeting of a common or union high school district may:

(1) **CHAIRPERSON AND CLERK.** Elect a chairperson and, in the absence of the school district clerk, elect a person to act as the clerk of the meeting.

(2) **ADJOURNMENT.** Adjourn from time to time.

(3) **SALARIES OF SCHOOL BOARD MEMBERS.** Vote annual salaries for school board members or an amount for each school board meeting the member actually attends.

(4) **REIMBURSEMENT OF SCHOOL BOARD MEMBERS.** Authorize the payment of actual and necessary expenses of a school board member when

traveling in the performance of duties and the reimbursement of a school board member for actual loss of earnings when duties require the school board member to be absent from regular employment.

(5) BUILDING SITES. Designate sites for school district buildings and provide for the erection of suitable buildings or for the lease of suitable buildings for a period not exceeding 20 years with annual rentals fixed by the lease.

(5m) REAL ESTATE. Authorize the school board to acquire, by purchase or condemnation under ch. 32, real estate and structures and facilities appurtenant to such real estate necessary for school district purposes.

(6) TAX FOR SITES, BUILDINGS AND MAINTENANCE. Vote a tax to purchase or lease suitable sites for school buildings, to build, rent, lease or purchase and furnish, equip and maintain school district buildings. The tax may be spread over as many years as are required to pay any obligations approved or authorized at the annual meeting including rental payments due in future years under an authorized lease.

(7) TAX FOR TRANSPORTATION VEHICLES. Vote a tax to purchase, operate and maintain transportation vehicles and to purchase liability insurance for such vehicles, and to finance contracts for the use and services of such vehicles.

(8) TAX FOR OPERATION. Vote a tax for the operation of the schools of the school district.

(9) TAX FOR DEBTS. Vote a tax necessary to discharge any debts or liabilities of the school district.

(10) SCHOOL DEBT SERVICE FUND. Vote a tax to create a fund for the purpose of paying all current bonded indebtedness for capital expenditures. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose, except as provided by s. 67.11(1), or be transferred to any other fund except by authorization by a two-thirds majority vote of the total number of electors of the school district.

(10m) SCHOOL CAPITAL EXPANSION FUND. Vote a tax to create a fund for the purpose of financing all current and future capital expenditures related to buildings and sites. All money raised through taxation or otherwise

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collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose or be transferred to any other fund except by authorization by a majority vote of the electors present at a subsequent annual meeting and only if notice that the issue would be on the agenda was included in the notice of the subsequent annual meeting under s. 120.08(1)(c).

(11) TAX FOR RECREATION AUTHORITY. Vote a tax for the purposes specified in s. 66.0123.

(14) LEGAL PROCEEDINGS. Direct and provide for the prosecution or defense of any action or proceedings in which the school district is interested.

(15) TEXTBOOKS. Authorize the school board to furnish textbooks under conditions prescribed by the annual meeting or by the school board. The authorization shall continue in effect until revoked by a subsequent annual meeting.

(16) SCHOOL LUNCHESES. Direct the school board to furnish school lunches to the pupils of the school district and appropriate funds for that purpose.

(19) CONSOLIDATION OF HIGH SCHOOLS. In a union high school district, vote to consolidate schools or to discontinue a school where more than one high school is operated by the school district.

**120.11(3) School board meetings and reports.** Before the annual meeting, the school board shall meet to examine the accounts of the school district treasurer and to prepare a full, itemized written report which shall be presented and read at the annual meeting. The report shall state all receipts and expenditures of the school district since the last annual meeting, the current cash balance of the school district, the amount of the deficit and the bills payable of the school district, the amount necessary to be raised by taxation for the support of the schools of the school district for the ensuing year and the amount required to pay the interest and principal of any debt due during the ensuing year. The report also shall include the budget summary required under s. 65.90. If a school board has established a trust described in s. 66.0603 (1m)(b) 3., the report shall also state the amount in the trust, the investment return earned by the trust since the last annual meeting, the total of disbursements made from the trust since the last annual meeting, and the name of the investment manager if investment authority has been delegated under s. 66.0603 (3)(b). The school district clerk shall copy

the report, with the action taken thereon, and all other proceedings of the annual meeting in full in the school district record book.

**120.12 School board duties.** The school board of a common or union high school district shall:

(3) TAX FOR OPERATION AND MAINTENANCE. (a) Annually on or before November 1, determine the amount necessary to be raised to operate and maintain the schools of the school district and public library facilities operated by the school district under s. 43.52, if the annual meeting has not voted a tax sufficient for such purposes for the school year. Annually on or before November 10, the school district clerk shall certify the appropriate amount so determined to each appropriate municipal clerk who shall assess the amount certified and enter it on the tax rolls as other school district taxes are assessed and entered.

(b) If a tax sufficient to operate and maintain the schools of a school district for the ensuing school year has not been determined, certified and levied prior to the effective date of school district reorganization under ch. 117 affecting any territory of the school district, the school board of the affected school district shall determine, on or before November 1 following the effective date of the reorganization, the amount of deficiency in operation and maintenance funds on the effective date of the reorganization which should have been paid by the property in the affected school district if the tax had been determined, certified and assessed prior to the effective date of the reorganization. On or before November 10, the school district clerk shall certify the appropriate amount to each appropriate municipal clerk who shall assess, enter and collect the amount as a special tax on the property. This paragraph does not affect the apportionment of assets and liabilities under s. 66.0235.

(c) If on or before November 1 the school board determines that the annual meeting has voted a tax greater than that needed to operate the schools of the school district for the school year, the school board may lower the tax voted by the annual meeting. On or before November 10, the school district clerk shall certify the appropriate amount so determined to each appropriate municipal clerk who shall assess the amount certified to him or her and enter it on the tax rolls in lieu of the amount previously reported.

(d) If on or before November 1 the school board determines that the annual meeting has voted a tax that would violate the limit under subch. VII of ch. 121, the school board shall lower the tax to bring it into compliance with that limit.

(4) TAX FOR DEBT RETIREMENT. On or before November 1, determine the amount necessary to meet any irrevocable tax obligations or other financial commitments of the school district not otherwise provided for. The school district clerk shall certify the amount apportioned to each appropriate municipal clerk who shall include the amount certified and enter it on the tax rolls as other school district taxes are assessed and entered.

**120.13 School board powers.** The school board of a common or union high school district may do all things reasonable to promote the cause of education, including establishing, providing and improving school district programs, . . .

(2) INSURANCE. (a) Provide for accident insurance covering pupils in the school district. Such insurance shall not be paid from school district funds unless the expenditure is authorized by an annual meeting.

(20) OPTIONS TO PURCHASE REAL PROPERTY. Solicit and obtain one or more options to purchase real property and, upon approval of the annual or special meeting, exercise such option.

(25) LEASE SCHOOL PROPERTY. In addition to any other authority, lease school sites, buildings, and equipment not needed for school purposes to any person for any lawful use at a reasonable rental if approved at an annual or special school district meeting.

(33) SPENDING AUTHORITY. During the period between July 1 and the final adoption of a budget by the school board after the budget hearing under s. 65.90, spend money as needed to meet the immediate expenses of operating and maintaining the public instruction in the school district.

**120.14 Audit of school district accounts.** In a common or union high school district:

(1) At the close of each fiscal year, the school board of each school district shall employ a licensed accountant to audit the school district accounts and certify the audit. The audit shall include information concerning the school district's self-insurance plan under s. 66.0137(4M) or s. 120.13(2)(b), as specified by the commissioner of insurance, and information about expenditures for community programs and services under s. 120.13(19). If required by the state superintendent under s. 115.28(18), the audit shall include an audit of the number of pupils reported for membership purposes under s. 121.004(5). The cost of the audit shall be paid from school district funds. Annually by September 15, the school district clerk shall file a financial audit statement with the state superintendent.



(3) The annual meeting may authorize and direct an audit of the school district accounts by a certified public accountant licensed or certified under ch. 442.

(4) The department shall establish by rule a standard contract and minimum standards for audits performed under this section.

**120.15 School district president; duties.** The school district president of a common or union high school district shall:

(3) Prosecute, when authorized by an annual meeting or the school board, actions brought by the school district.

**120.16 School district treasurer; duties.** The school district treasurer of a common or union high school district shall:

(4) Present to the annual meeting a written statement of all money received and disbursed by the treasurer during the preceding year.

**120.17 School district clerk; duties.** The school district clerk of a common or union high school district shall:

(2) Act as clerk and record the proceedings of annual and special meetings.

**121.54 Transportation by school districts.**

(2)(b) 2. In lieu of transporting students under subd. 1 and paying for transportation under sub. (8)(b), an underlying elementary school district of a union high school district may elect, by resolution adopted at its annual or special meeting, to transport elementary school children who reside within the underlying district and qualify for transportation under subd. 1., in vehicles owned, operated or contracted for by the district. Once adopted, such a resolution may be repealed only upon one year's notice to the board of the union high school district of which the underlying district is a part. An elementary school district shall notify the union high school district of any action under this paragraph no later than June 15 preceding the school year in which the elementary school district's action takes effect.

(c) An annual or special meeting of a common or union high school district, or the school board of a unified school district, may elect to provide transportation for pupils who are not required to be transported under this section, including pupils attending public school under s. 118.145 (4) or 118.53. Transportation may be provided for all or some of the pupils who

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reside in the school district to and from the public school they are entitled to attend or the private school, within or outside the school district, within whose attendance area they reside. If transportation is provided for less than all such pupils there shall be reasonable uniformity in the minimum distance that pupils attending public and private schools will be transported. Except for elementary school districts electing to furnish transportation under par. (b)2., this paragraph does not permit a school district operating only elementary grades to provide transportation for pupils attending private schools.

**Appendix B**  
**Agenda Example**

**Annual School District Meeting**  
**High School Auditorium**

8:00 p.m.

AGENDA

1. Call meeting to order - President of Board.
2. Election of chairperson.
3. Reports.
  - (a) Report of Education Committee
  - (b) Report of Professional Committee
  - (c) Report of Supportive Services Committee
4. Reading of minutes of last annual meeting.
5. Treasurer's report and audit summary.
6. Presentation of Budget - Business official/superintendent or other board designee.
7. Hearing on the Budget.
8. Resolution A - Adoption of tax levy.
9. Resolution B - Transportation.
10. Resolution C - Salaries of board members.
11. Resolution D - Reimbursement of board members' expenses.
12. Resolution E - Scheduling of the annual meeting for next year.
13. Other new business within the power and authority of the annual meeting.
14. Adjournment.

## **Appendix C**

### **Meeting Planner's Check List**

#### **Within Week After Last Year's Meeting**

- ☐ Review strong and weak parts of meeting
- ☐ Note what worked, what to keep and what to improve
- ☐ Follow-up (i.e., personal letter, general editorial, district newsletter story or local media feature stories) on questions asked or concerns raised by public

#### **Five Months Before Annual Meeting**

- ☐ Review notes from last year's meeting
- ☐ Develop objectives for this year
- ☐ Ensure meeting is on school and community master calendars

#### **Three to Four Months Before Meeting**

- ☐ Communicate objectives with staff
- ☐ Develop agenda to meet objectives
- ☐ Designate staff for special presentations
- ☐ Collect photos, student work and other images needed for presentations
- ☐ Alert staff to potential audio-visual needs

#### **Six Weeks Before Meeting**

- ☐ Discuss meeting ground rules
- ☐ Identify parliamentarian
- ☐ Identify tellers (if applicable)
- ☐ Put final touches on special presentations
- ☐ Arrange for publishing and posting meeting notice
- ☐ Develop meeting script (who does/says what, speaker introductions, etc.)

#### **Two Weeks Before Meeting**

- ☐ Copy agenda, budget and any hand-outs
- ☐ Finalize audio-visual needs
- ☐ Finalize building custodial needs (seating, table outside meeting room, open/locked doors, etc.)
- ☐ Make name badges for board members, superintendent, special speakers
- ☐ Call media to ensure attendance; walk through agenda, information to be covered
- ☐ Designate a person to keep track of questions asked during meeting
- ☐ Write introductions for special speakers

**At Meeting**

- ☐ Arrive early
- ☐ Check sound and visual equipment
- ☐ Distribute name badges for board members, superintendent, speakers
- ☐ Put agenda and budget copies at door
- ☐ Have available district report card and other pieces that highlight progress
- ☐ Designate area for media to sit (optional)
- ☐ Have board, superintendent, staff, greet public
- ☐ Begin meeting on time

**Immediately After Meeting**

- ☐ Check with media for any follow-up questions
- ☐ Write down your perceptions of meeting

## Appendix D

### Budget Publication, 2023-24

#### Required Published Budget Summary Format

A budget summary, notice of the place where the budget in detail may be examined, the time and place for a public hearing on the budget must be published or distributed under s. 65.90. The required minimum detail for the published summary is as follows:

<b>GENERAL FUND</b>	<b>Audited 2021-2022</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	0.00	0.00	0.00
Inter-district Payments (Source 300 + 400)	0.00	0.00	0.00
Intermediate Sources (Source 500)	0.00	0.00	0.00
State Sources (Source 600)	0.00	0.00	0.00
Federal Sources (Source 700)	0.00	0.00	0.00
All Other Sources (Source 800 + 900)	0.00	0.00	0.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	0.00	0.00	0.00
Support Services (Function 200 000)	0.00	0.00	0.00
Non-Program Transactions (Function 400 000)	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Appendix D**

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	0.00	0.00	0.00
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	0.00	0.00	0.00
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	0.00	0.00	0.00

<b>DEBT SERVICE FUND</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	0.00	0.00	0.00
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	0.00	0.00	0.00
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	0.00	0.00	0.00

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	0.00	0.00	0.00
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	0.00	0.00	0.00
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	0.00	0.00	0.00

<b>FOOD SERVICE FUND</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	0.00	0.00	0.00
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	0.00	0.00	0.00
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	0.00	0.00	0.00

## Appendix D

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	0.00	0.00	0.00
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	0.00	0.00	0.00

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	0.00	0.00	0.00
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	0.00	0.00	0.00

### Total Expenditures and Other Financing Uses

<b>ALL FUNDS</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<b>GROSS TOTAL EXPENDITURES— ALL FUNDS</b>	0.00	0.00	0.00
Interfund Transfers (Source 100)— <b>ALL FUNDS</b>	0.00	0.00	0.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
<b>NET TOTAL EXPENDITURES— ALL FUNDS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>PERCENTAGE INCREASE— NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		%	%



**Appendix D**  
**Proposed Tax Levy**

<b>FUND</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
General Fund	0.00	0.00	0.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	0.00	0.00	0.00
<b>TOTAL SCHOOL LEVY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>PERCENTAGE INCREASE— TOTAL LEVY FROM PRIOR YEAR</b>		%	%

The below listed new or discontinued programs have a financial impact on the proposed 2023-24 budget:

<b>DISCONTINUED PROGRAMS</b>	<b>FINANCIAL IMPACT</b>
<b>NEW PROGRAMS</b>	<b>FINANCIAL IMPACT</b>

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**WISCONSIN  
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