

SchoolNews

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THE school finance ISSUE

Potential levy impacts of revenue limit increase | School board financial oversight

Declining enrollment and your bottom line | WASB/WASBO Budget Cycle Handbook excerpt



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THE SCHOOL FINANCE ISSUE DIVES INTO SCHOOL-RELATED FISCAL MATTERS — page 4

4

To Levy or Not To Levy

Anne Chapman

Expanded revenue limits in the
2023-25 state budget are leaving
districts with decisions to make.

16

Declining Enrollment in Public Schools

Sarah Kemp, Anne Chapman

Demographic change and the
global pandemic will shape
education now and in the future.

8

Understanding Your Financial Reporting System

Michael Barry

Boards that recognize the impor-
tance of robust budgetary over-
sight — and consistently make it a
priority — are serving their school
district and community well.

20

Board Members Learn in Green Bay

Sierra Linton

Articles and photographs from the
2023 WASB Summer Leadership
Institute.

12

An Excerpt From the WASB/WASBO Budget Cycle Handbook

WASB, WASBO

Learn about budget deliberation best
practices from this excerpt of the
WASB/WASBO Budget Cycle Handbook.

DEPARTMENTS & COLUMNS

2 News Briefs

3 Viewpoint — It's Your Association. Come Join Us This Fall.

24 Association News — 2023 Fall Regional Meetings, Feature Presentation on Accountability, WASB Director of Government Relations Chosen, Attorney Joins WASB, WASB Fall Legislative Conference, School Board Week, WASB Connection Podcast, Upcoming Webinars and Workshops

28 Capitol Watch — State Legislation Update

30 Legal Comment — Legal Issues Involved in Reviewing School Library Materials

Study: Can AI Detectors Spot Cheating?

Software tools that claim to be able to spot text written by artificial intelligence can't always do so, researchers from Winona State University found and published on eschool-news.com.

The advent of free, easy-to-use artificial intelligence tools that can generate high-quality essays in seconds has spawned a series of services that claim to be able to determine if text is generated by AI or a person.

The Winona researchers studied four such software tools that they said are used in colleges and K-12 schools. They submitted two types of essays to the tools: those written by students and those written by AI.

One tool was mostly correct in identifying the 17 student-written papers as written by a human, but it made some missteps. One of these essays showed 14% AI material and the other showed 28% AI material, with the highest score coming from a student whose first language was not English.

Likewise, the AI-generated content was sometimes not identified as such. When the researchers submitted 10 short AI-written essays to one tool, it correctly identified them as not written by a person. But another tool found that a slightly longer essay fully written by an AI was only 45.82% AI generated.

Online AI detection services acknowledge, the authors wrote, that there is no way to classify AI-generated text with 100% accuracy. □

STATE PUSHES TO RETAIN SPECIAL EDUCATION WORKFORCE

The Department of Public Instruction has launched a new coaching and mentorship program to help attract and retain special education teachers, Wisconsin Public Radio reported.

The Special Education Induction Program offers coaching and mentoring services to 25 special education teachers in each CESA, or 300 in total, starting this fall.

Compared with general education teachers, special education teachers are 2.5 times more likely to leave the profession, WPR reported, citing DPI data.

“What we’ve learned from our

research is those individuals that go through a well-developed and comprehensive induction program are half as likely to leave in the first few years,” Barbara Van Haren, an educational consultant with the DPI, told WPR. “We want to put our time and effort at the department in making sure we provide a consistent and state-wide induction program for new teachers.”

There will be no cost to the school district, and each district will receive up to \$1,500 per participant to offset costs associated with participation.

To learn more, contact your local CESA. □

STAT OF THE MONTH

2.5x

Likelihood of special education teachers to leave the profession, compared with general education teachers. *Source: WPR, DPI*

Tool Helps Families Find Affordable Internet

In an attempt to help Wisconsin families find affordable internet access, the state recently launched a tool to help residents find free and discounted services.

The Wisconsin Internet Discounter Finder, released by the Public Service Commission of Wisconsin and the Wisconsin Department of Public Instruction, asks residents to enter their address and eligibility criteria.

The tool shows available plans and describes next steps for enrollment in the Affordable Connectivity Program, which helps eligible households get a

discount of up to \$30 per month for broadband service and internet-connected devices.

It offers up to \$75 per month for households on qualifying Tribal lands.

In a press release, Gov. Tony Evers said, “This tool is just one more way we can help close the digital divide in our state and make sure high-speed internet is accessible and affordable for our kids to learn, for families to get connected to resources like health care, and for employers and workers to keep our economy growing.” □



It's Your Association. Come Join Us This Fall.

To me, September has always seemed more like the beginning of a new year than January. I remember my childhood excitement at the new school year beginning and seeing my friends and classmates again.

September is when the new television season started and when new car models were introduced. And, of course, there was football. I can't think of a single sport that begins its season in January, except maybe ice fishing.

September is when the WASB starts holding our Fall Regional Meetings and when the WASB Policy and Resolutions Committee receives resolutions from boards for consideration at our annual Delegate Assembly. Both of those things remind me that the WASB is here to be your organization.

You, the members, set the direction for the WASB and provide the energy that fuels it. Your board has until Sept. 15 to submit a resolution for Policy and Resolutions Committee review.

If you haven't attended a regional meeting, I invite you to come see what the WASB and those meetings are all about. I welcome you to come and break bread with us and share conversation. You'll find board member colleagues with whom you share much in common, and I believe you'll find there is more that unites us than divides us.

If you can come early, please consider registering for a pre-meeting workshop on school board

member responsibilities under public records law.

Member recognition is always a special moment at these meetings. Over the years, I've watched hundreds of school board members walk to the podium and shake John Ashley's hand while receiving their member recognition certificate. Now, it's my turn to congratulate members — something I look forward to.

Speaking of school board recognition, I want to remind everyone that Wisconsin School Board Week is October 1-7. A kit with a sample press release, activities, graphics and more will be available at WASB.org to help districts honor their boards.

At four regional meetings, we'll also hold elections for our Board of Directors. It's critical that members be engaged and aware of this process.

Our feature presentation at the regional meetings will highlight a topic I know is vital to our members: accountability.

Experienced WASB consultants, each of them an educational expert, will help us to define and understand what accountability means and what it looks like in practice. Then we'll ask you to confer amongst yourselves about what accountability means to you and your school community, and share ideas to take home.

Next, you'll get an update on what has happened at the state Capitol in recent months affecting K-12 education and a preview of what to look for in the months ahead.

Finally, I'll step to the podium to talk about some of the key things the

WASB is doing for you, its members, and provide a peak at the 2024 State Education Convention. My hope is that you walk away feeling energized about what you do.

Beyond being a topic of regional meeting conversation, accountability is a focus of this issue of Wisconsin School News. I want to thank the Wisconsin Association of School Business Officials for their generous contributions to this month's issue — along with the business officials and administrators throughout Wisconsin who help our members translate the complex world of school finance into plain, understandable terms.

On page 4, find WASBO Research Director Anne Chapman's eye-opening look at school funding through the eyes of the Class of 2023. The year these graduates entered 4K, public schools operated for the first time without inflationary adjustments in their revenue limits.

By the time members of the Class of 2023 graduated this past spring, the typical school district budget had on average \$3,200 per pupil less to invest in their education than if inflationary adjustments had remained in place. One wonders what opportunities that funding could have provided for them.

As fall approaches and a new cohort of eager students strides into classrooms, I wonder what opportunities we will be able to provide the Class of 2036. ■

By the time members of the Class of 2023 graduated this past spring, the typical school district budget had on average \$3,200 per pupil less to invest in their education than if inflationary adjustments had remained in place.



TO LEVY OR NOT TO LEVY

Potential local impacts of expanded revenue limits in the 2023-25 state budget

by Anne Chapman, research director, Wisconsin Association of School Business Officials

Wisconsin's 2023-25 state budget enacted this summer contains several significant changes to the fiscal landscape for K-12 public schools. Two of the key provisions affect revenue limits — the foundation of school district budgets and school property tax levies.

After a two-year freeze, the state will increase per pupil revenue limits by \$325 in each of the next two years. In addition, the budget increases the low revenue ceiling to \$11,000, providing up to \$1,000 in increased levy authority for eligible districts.

For school district leaders, either provision looks great at first glance. More revenue limit authority is better than less (and certainly better than none, as has been the case in six of the last eight years). Some school districts will realize substantial new resources, especially those that will be able to take full advantage of the new low revenue ceiling. And the certainty of \$325 per pupil in revenue limit authority for at least two years is a welcome and needed source of predictability that drives wise, efficient, and longer-term budget planning.

But what will these two provisions

actually mean for school district budgets and property tax levies going into the next two school years?

Before we dig into that question, let's get some historical perspective through the eyes of Wisconsin's 2023 graduates.



Looking back at the Class of 2023

The year they entered 4K (2009-10) coincided with the first year public schools were compelled to operate

By the time the Class of 2023 graduated this past spring, school district budgets had on average \$3,200 per pupil less to invest in their educational programs and infrastructure than they would have had if revenue limits had been allowed to keep pace with inflation since they were kindergarteners.



without inflationary adjustments to their revenue limits. And that trend would continue through their 12th grade year.

When they entered 5K in 2010-11, the state raised the bar on what it meant for students to show proficiency in reading and math. As they entered first grade, revenue limits were not raised to meet new proficiency standards. Rather, they were cut by more than \$500 per pupil statewide.

Later, when they became freshmen in high school, the global pandemic continued, revenue limits were frozen for two years, and school districts were expected to use one-time federal aid to meet both baseline operating costs and address unprecedented academic, health and social-emotional needs.

By the time the Class of 2023 graduated this past spring, school district budgets had on average \$3,200 per pupil less to invest in their educational programs and infrastructure than they would have had if revenue limits had been allowed to keep pace with inflation since they were kindergarteners.

From a national perspective, when the Class of 2023 was in four-year-old kindergarten, Wisconsin ranked 17th in the nation in per pupil spending on public education and was spending about 7.2% more than the national average. By 2021, the state's ranking fell to 25th, and it was spending 5.2% less than the country as a whole. And those figures are from before the recent two-year freeze on revenue limits.

Since 2009-10, school districts largely have exhausted the tools for cost savings available to them, including staffing cost flexibilities.

Increasingly, they have turned to operating referendums as the only viable option for expanding the resources needed to serve their students. The question now is whether the revenue limit increases contained in the 2023-25 state budget will bring the fiscal relief and sustainability school districts need.

Results may vary: What does \$325 mean?

Hundreds of dollars per student in additional revenue limit authority should bring considerably more resources to local classrooms, right? Maybe. The real-world impacts will differ based on both local and statewide factors. As a result of either or both policies, school boards may find themselves in one of two positions with respect to their property tax levy authority this fall.

In the first of these two positions, the school board will face a sizable increase in the tax levy without a corresponding increase in public school spending. In this instance, local factors and certain provisions in the state budget over which school districts have minimal control can combine in such a way that districts could find themselves with a higher tax levy thrust upon them just to maintain current spending levels — not even taking any increased costs or needs into account.

Two key elements in the state budget could contribute to such a scenario — the elimination of the High Poverty Aid appropriation (a property tax relief vehicle, not a source of spendable dollars for schools that will affect 130 school districts) and substantially higher payments to private schools for resident

students using vouchers. Compared to the \$325 per pupil for school districts, voucher schools will see their payments jump between about \$1,500 and \$3,300 more per pupil. That translates to higher aid deductions from school district budgets that must be filled through the local levy to prevent structural holes in the district budget.

A third variable is the relative share of the state's equalization aid that every district receives, which itself depends on each district's unique combination of property wealth, enrollment and prior-year costs and the way those variables compare with every other district in the state.

In the second position, the school board may find that managing the tax levy precludes full use of their new revenue limit authority. In other words, some school boards might find themselves having to decide whether to use any increase in levy authority they might have received in the 2023-25 state budget.

In this scenario, after a two-year revenue limit freeze and revenue limits having trailed inflation for 14 years, school boards will have to weigh the prospect of raising the local levy against the need to meet their obligations.

To varying degrees, school boards across the state are projecting increased costs to compensate staff amid existing labor shortages and ongoing competition with neighboring schools and the private sector; provide ongoing post-pandemic academic and social-emotional supports for students; keep pace with inflation in operating costs; catch up on deferred maintenance and mounting capital needs; and more.

The Legislative Fiscal Bureau estimates that **314 of Wisconsin's school districts were in declining enrollment in 2022-23.**

Against those needs, school boards will have to assess how amenable local taxpayers are to seeing their property taxes go up over the next two years.

ESSER, enrollment, inflation still key

Federal ESSER (stimulus) monies, enrollment and inflation also will interact with the new revenue limit authority and influence school board decisions on the levy over the next two years. Any use of COVID aid in a district's 2023-24 budget could mitigate impacts on the local levy.

But by the 2024-25 school year, federal pandemic aid will have expired. The extent to which districts relied on it in their 2023-24 budget will determine the size of any ESSER "fiscal cliff" they will need to address in 2024-25. Addressing any shortfall will affect many district budget decisions, especially whether to run an operating referendum.

In addition to the end of federal COVID aid, declining enrollment is perhaps the single largest challenge to school district budgets, especially over time. For districts that are losing a lot of students, a \$325 per pupil increase is unlikely to offset the downward pressure on their revenues that stems from enrolling fewer and fewer students each year.

The school finance system does contain several safety-net measures to help spread out the impact of a given year's enrollment drop over time, including the use of a three-year rolling enrollment average and adjustments for declining enrollment.

Most would agree these are

well-intended stopgaps. But, like any band-aid, they do not address the root problem — the long-term inevitability that declining enrollment will shrink school districts' budgets over time at a faster rate than any cost savings related to serving fewer students. They also carry unintended short-term consequences.

The Legislative Fiscal Bureau estimates that 314 of Wisconsin's school districts were in declining enrollment in 2022-23. That means as many as three quarters of districts statewide are poised to lose the adjustments that were in place to help them — counteracting some or all of the gains districts would have expected from the \$325 increase in the revenue limit and the new \$11,000 low revenue ceiling.

The impact of the \$1,000 increase in the low revenue adjustment is also limited. Because of a previous law that penalizes districts that have lost an operating referendum in the past three years, as many as 19 of Wisconsin's lowest spending districts — those that arguably need the \$1,000 low revenue adjustment most — will be barred from using it unless they can pass an operating referendum.

Moreover, even in cases where districts can plug the full \$325 per pupil into their budgets in each of the next two years, the practical impact likely will not be game-changing. First, it only represents an estimated increase of between 1.3% and 3.3% for Wisconsin school districts' base revenue limit per pupil going into the 2023-24 school year. Amid the inflationary pressures school districts have been managing for over a decade, this is hardly a windfall.

Although it exceeds the nominal adjustment of any year since revenue limits began, according to the Legislative Fiscal Bureau, it still does not keep pace with estimated inflation. School districts would need at least \$393 per pupil in 2023-24 and \$403 in 2024-25, just to keep their heads above inflationary waters for the next two years. And this does not even account for the fact that school districts are missing \$3,380 per pupil that would have been built into their budgets by

2024-25 had the revenue limit been allowed to keep pace with inflation.

Difficult choices: Cuts? Deficits? Referendums?

For all the reasons discussed, despite the increased revenue limit authority provided in the state budget, many districts will face difficult choices as they build their operating budgets over the next two years.

Without additional resources, districts will have to consider cutting costs in an any number of undesirable ways, such as:

- increase class sizes
- leave educator vacancies open
- delay plans to compensate staff competitively (and risk adding to the shortages they already are shouldering)
- cut valuable avenues for keeping students engaged in school like the arts and athletics
- discontinue specialty and difficult-to-staff programming like career and technical education and Advanced Placement
- continue to defer critical maintenance needs
- close school buildings

Instead of or in combination with cost-cutting measures, some school districts may also face the need to operate at a deficit using fund balance, at least temporarily. Finally, some districts will decide the best course of action is to expend the time, resources and political capital to ask voters for more revenue limit authority through an operating referendum. Unfortunately, the districts with the greatest need of passing a referendum are not necessarily those whose communities are likely to pass one.

Although each of those choices could help stabilize a district's budget, they have the potential to impose real but difficult-to-quantify costs on students and school communities in terms of educational quality, academic outcomes, organizational culture, operational efficiencies and even trust in the school district.

The three Cs: Communication, communication, communication

Considering all of this complexity, it will fall to school boards and district administrative leaders to provide careful, continuing and consistent communication with all stakeholders about the impact of the 2023-25 state budget on local school resources.

The public likely will have an overly optimistic understanding of those impacts based on local media coverage, which largely overemphasized the significance of the revenue limit increases and over-simplified the potential impact of Governor Evers' partial veto extending the \$325 revenue limit adjustment for 400 years.

We will not know the full impact of the first year of the budget's new provisions until October 15th when DPI publishes information on the factors that drive aid, school levies and revenue limits for the 2023-24 school year.

Before and after that time, school districts will want to engage in transparent conversations about why and how the district may be projecting such significant needs and deficits despite some of the positive aspects of the state budget, the nature of the budgetary challenges an operating referendum would be expected to address, and the hard fact that a non-recurring referendum, by its nature, is a temporary fix that builds a future fiscal cliff into the district's budget once the referendum period ends.

In these communications, it will fall to school districts to provide transparency where the Legislature did not regarding the impact on their budget and local school levy from various local aids and tax credits built into the state budget. Traditionally, the primary direct lever for supporting schools while limiting impact on local property taxpayers in the state budget is the use of general equalization aids, as it is these aids, combined with the local school levy, that determine a district's revenue limit. Funding schools that way enables school districts to clearly explain to local taxpayers how much

school support is coming from local taxes and how much the state is investing.

However, in the 2023-25 state budget, the Legislature elected to provide more in the school levy tax credit (\$590 million over the biennium) than in general equalization aids (\$543.3 million), primarily to help blunt the impact of dramatic increases for voucher schools and a portion of the expanded revenue limits.

This policy decision is notable in that while equalization aids are used to provide property tax relief to districts with relatively low property wealth, school levy tax credits help a different set of communities with relatively more property wealth.

In addition, it poses a major communications challenge for school districts. It is not part of district budgets, and school boards must determine school levies before information on the school levy tax credit's impact on their local taxpayers is available. One helpful aspect of all of this is that more is appropriated for both general aid and school levy tax credit in the second year of the budget than in the first year, which could help offset the impact of the expiration of ESSER and limit increases in local property taxes, especially in 2024-25.

Predictability fosters sustainability

In short, despite the increases for schools contained in the state budget, no community will escape the need to address the impact of over a decade of compounded inflationary increases in district operating costs coupled with the long-term, ongoing costs associated with pandemic academic recovery, special education, mental health, and other student needs.

As a result, local school districts across the state still will be challenged to strike an acceptable balance between what is best for kids with what is affordable.

One bright spot is that with the \$325 per pupil increase guaranteed for



In these communications, it will fall to school districts to provide transparency where the Legislature did not regarding the impact on their budget and local school levy from various local aids and tax credits built into the state budget.

two years and possibly more, school districts will have a stronger foundation on which to make budget and strategic planning decisions on a longer time horizon — to move away from the use of short-term maneuvers and politically expedient decisions that have been necessary in recent years to balance budgets and minimize increases to the levy, but that can grow into costly challenges in the future.

With the ability to think more long-term, school boards and district administrative leaders will have a little more room to do what they do best — act as creative problem solvers, wise stewards, and fierce advocates to sustainably deliver the best possible educational opportunities for their students and families. ■



Understanding Your **FINANCIAL REPORTING SYSTEM**

Boards that recognize the importance of robust budgetary oversight — and consistently make it a priority — are serving their school district and community well.

While it might appear to be a routine matter, the financial report is an essential element of school board governance,

rooted in state statute and grounded in our desire for transparent, accountable local government.



*by Michael Barry, executive director,
Wisconsin Association of School Business Officials*

When school boards meet each month, their actions are guided by a detailed meeting agenda, including a financial report prepared by the administration.

The monthly “financials” are a school board meeting staple, as common to the agenda as approval of meeting minutes or a motion to adjourn. While it might appear to be a routine matter, the financial report is an essential element of school board governance, rooted in state statute and grounded in our desire for transparent, accountable local government.

Wisconsin statute 120.16 provides the legal basis for the monthly financial report, which typically consists of a check register and a year-to-date report comparing budgeted and actual activity.

This statute defines the duties of the school treasurer. A key provision of the statute tells us that no payment to a payee is valid unless first “signed by the school district clerk, and school district treasurer and countersigned by the school

district president.” (Note: in lieu of actual signatures, most school districts use facsimile signatures as provided in s 66.0607).

By reviewing and approving the check register each month, the board is fulfilling its fiduciary duty under 120.16.

This statute also states that no check can be “drawn for payment which money has not been appropriated according to law.” In other words, funds must be appropriately budgeted and available for a check to be drawn.

This statutory requirement is satisfied by the presentation of the monthly year-to-date budget-to-actual revenue and expenditure report. This report typically includes the approved current year budget, actual activity for the year to date, the percentage of budget spent, and two prior years of actual results for comparison.

■ Above and beyond compliance

Beyond legal compliance, board level review and approval of the monthly

financial report is simply good governance. First, it is an important internal control, since it provides an extra set of eyes on outgoing funds and the status of the budget. Second, it demonstrates transparency and accountability to the community who, after all, have an interest in knowing how their tax dollars are being spent. Many districts now post their financial report, both the check register and the budget-to-actual report, on a public-facing website. Third, consistently transparent business practices help build the trust needed for community support of the annual budget, facility referendums and, ever more frequently, operating referendums to exceed the revenue limit.

Of course, the thoroughness and quality of the monthly reporting that the board receives is critically important. A closer look at the monthly check register and the budget-to-actual financial report will help us identify strong and weak practices.

Consistently transparent business practices help build the trust needed for community support of the annual budget, facility referendums and, ever more frequently, operating referendums to exceed the revenue limit.

The board needs to see what the actual accounting system is generating, not what someone says the accounting system is generating. As a matter of internal control, those two scenarios are as different as night and day.



■ Understanding the check register

The check register should be an “original source” document, meaning the board should receive a report produced directly by the accounting system, rather than a spreadsheet summary created by staff. The board needs to see what the actual accounting system is generating, not what someone says the accounting system is generating. As a matter of internal control, those two scenarios are as different as night and day.

The check register is a report on payments made that are based on an invoice. Therefore, it will not show payroll disbursements. The report should be sorted in check sequence order, with the current month’s report picking up from the last check number shown in the previous month’s check register. The check register end-date (or cut-off date) is usually the last day of the month preceding the board meeting. There should be no break in the sequence of check numbers unless a valid explanation is provided by the business office staff.

The check register is useful for showing how money is being spent for non-payroll expenditures. In addition to the check number, the register typically shows the vendor’s name (the payee), the amount, the account code and a description. Detailed descriptions (e.g., boiler repair at high school) are much more helpful than general descriptions (e.g., contracted service). Board members should insist on readable, useful reporting.

For efficient operations, the busi-

ness office should make the check register available to board members several days before the board meeting. Explanatory notes provided by the business office for unusual or important checks can help reduce board questions. It is a helpful and efficient practice for board members to submit questions before the board meeting.

■ Tech has changed finance

Technology has changed and sped up many business practices, including how we order and pay for goods and services. For example, it is not uncommon for the check register to show a monthly payment made to a P-card (credit card) processor, which represents a single, consolidated payment for literally hundreds (or more) of underlying purchases. The business office and the board should agree on the level of detail desired for reviewing the underlying purchases.

The days of paying vendors exclusively via paper check are long gone as well. Many vendors are now paid via electronic funds transfer, of which there are varying types, such as ACH payments, ACH debits, and wire transfers, to name a few. These payment formats are not checks drawn on the checking account in the

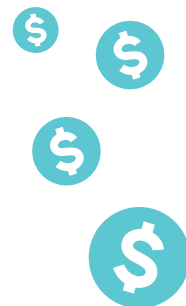
traditional manner and won’t be reported in the standard check register. Therefore, it is a recommended practice for the board to receive a supplemental monthly report detailing these payment activities as a companion to the standard check register.

■ Report helps monitor budget

Like the check register, the year-to-date budget-to-actual financial report should be an original source document, not a summary report from a secondary source. The report should always be sorted by fund, with many subsequent sorting options available. For boards looking for an easy-to-read report that serves as a useful monitoring tool, a report sorted by fund and three levels of object (e.g., gas for heat object 331) is a good basic report design.

The purpose of the year-to-date budget-to-actual report is to highlight any significant variances between actual spending and the operating budget, especially in cases where actual spending is noticeably higher than the budget. The report provides a venue for discussing any issues or concerns, or signal a pending budget modification, or help inform the next budget. Most importantly, careful monitoring of this

Technology has changed and sped up many business practices, **including how we order and pay for goods and services.**



The purpose of the year-to-date budget-to-actual report is to highlight any significant variances between actual spending and the operating budget, **especially in cases where actual spending is noticeably higher than the budget.**

report provides advance warning of any major financial troubles looming at year end.

Reviewing the year-to-date budget-to-actual report month after month helps board members develop a familiarity with timing and pattern of school district financial activity. For example, this report in December, for nearly every Wisconsin school district, shows expenditures far outpacing revenues, since property tax revenues don't begin to come in until January. The December report can be used to highlight the importance of cash flow management and maintaining sufficient financial reserves.

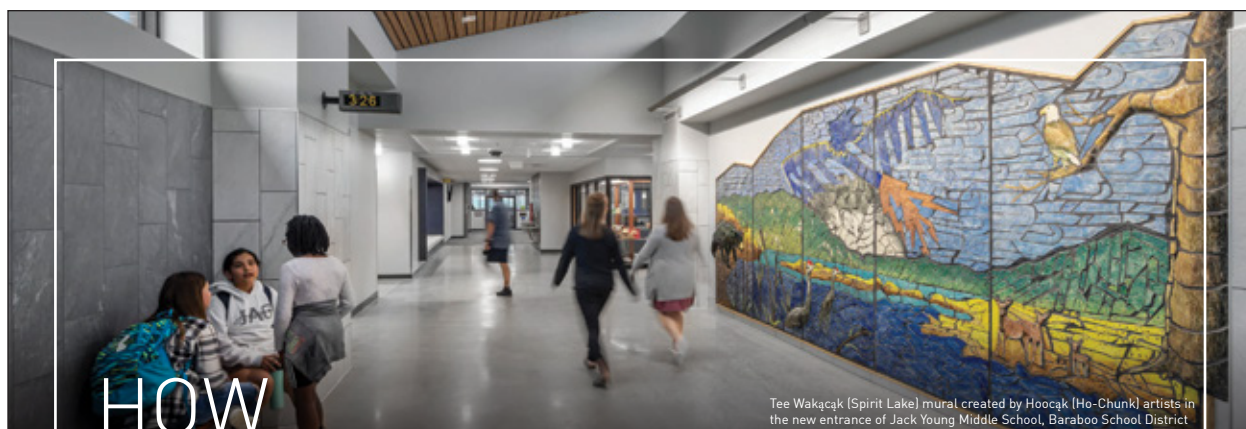
■ **Courage, curiosity, commitment**

Proper monitoring of school district financial operations is no small challenge for school board members. It requires a solid understanding of the board's role, the administration's role, and how these interact. In addition, financial literacy and a general understanding of school district finance are skills that board members must grow into. Finally, board members need the courage to ask questions, a desire to learn and a commitment to safeguarding the assets of the school district.

Given the many demands placed on them, school boards may delegate

review of the monthly financial report to a board subcommittee, often called a "finance/business committee," which then reports its recommendations to the full board for action. However, many school boards continue to review the financials at the full board level. Either way, the monthly financial report is much more than routine business. Boards that recognize the importance of good financial oversight and consistently make it a priority are serving their school district and community well. ■

Michael Barry is executive director of the Wisconsin Association of School Business Officials.



HOW COMMITMENT LOOKS

At CG Schmidt, equity is about more than achieving a goal. It is a promise for growth. We foster partnerships between the district and local and underrepresented workforces to improve learning facilities and create spaces that uplift communities and support our future leaders. As your trusted building partner, we strive to build a better tomorrow, together.



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An Excerpt From the

WASB/WASBO BUDGET CYCLE HANDBOOK

The Budget Cycle Handbook is a comprehensive yet easily digestible reference guide to the school district budgeting process for Wisconsin school board members, district administrators and business officials, and students who aspire to these professional positions.

The WASB has worked with the Wisconsin Association of School Business Officials and the Wisconsin Department of Public Instruction to produce an eighth edition of this handbook. Copies of the handbook can be ordered at WASB.org.

FROM CHAPTER VI: BUDGET DELIBERATION

Budgeting is an ongoing and dynamic process. A well-managed budgeting process is needed regardless of whether a district needs to make reductions. The budget is the district's fiscal plan for meeting its educational goals. These goals or guiding principles are critical, as they are used to determine the priorities and needed staff that must be maintained and funded in the district's budget.

The school board should annually review and establish these goals and principles prior to the development of budget assumptions and projections. The administrative recommendations for budget reductions should focus on the allocation of resources that best meets these goals and principles.

Two of the key budget planning priorities that need to be discussed and agreed to are the issue of maintaining fund balance and the need to develop a balanced budget. If there are areas or programs that shouldn't be considered for reduction, this should be discussed as part of the prioritization of allocating resources and principles.

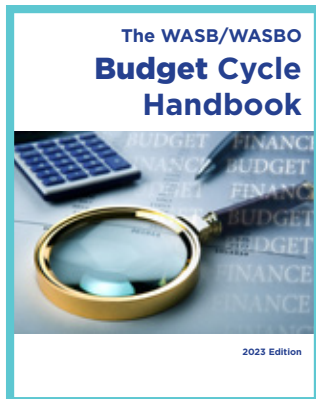
Budget deliberations is the point in the budget process where the district balances the estimated budget expenditures to the revenues.

There are two basic scenarios:

1. If the district's projected revenue exceeds the proposed expenditures:

The district can adjust the revenues downward, increase expenditures for budget items previously cut, or budget to add to the fund balance.

2. If the district's projected expenditures exceed the projected revenues:



The district can adjust the revenues upward, decrease expenditures for budget items, or budget using some of the fund balance.

Adjusting revenues upward (i.e., increasing district revenues) is difficult for districts to obtain as a practical matter. In building the budget, a district projects the revenue limit and arrives at the amount of revenue it can receive from general aid and property taxes.

■ Increasing revenues

One area to find additional revenues is through other state and federal revenues. A district could start by reviewing revenue estimates for Title I, the Elementary and Secondary Education Act, Common School fund, categorical aids, and open enrollment tuition.

Other potential areas are from local sources. The district should review extra-curricular program fees, textbook fees, interest income, facility rental fees and event admission.

■ Decreasing expenditures

Further reductions are required if the expenditures still exceed the revenues after reviewing the revenue sources.

Some of the ways school districts reconcile expenditures and revenues are:

- Postpone spending.
- Suspend a major technology

initiative or purchase by making current technology last one or two more years.

- Defer some major maintenance or construction projects.
- Improve efficiencies and increase productivity.
- Modify workloads and responsibilities.
- Use equipment and technology to increase output.
- Reduce staff by combining similar job functions.
- Double or triple-up on school bus routes.
- Conserve energy.
- Obtain lower costs for personnel, supplies, materials and services.
- Negotiate salary and wages.

Note: The full Budget Cycle Handbook includes many other examples in this area.

Timing is important on staffing reductions. State statutes dictate nonrenewal dates for certain professional staff. To reduce the emotional impact of staff reductions, many districts use the strategy of not replacing a position when an employee retires or leaves.

It may be necessary to have the building administrators and department heads rebuild and resubmit their budgets after further budget reduction decisions have been made. Administrators should be mindful of the guiding principles developed by the school board, working with the administration, that serve as a vision for budget planning and development priorities even while they make reductions. The budget's primary purpose is to translate the district's strategic initiatives into programs and services that support student learning.

■ Use of the fund balance

As a short-term strategy, a district could use the fund balance for some of the proposed expenditures. Fund balance is money carried over from the end of one fiscal year to fund expenditures during the beginning of the next year — before receiving state aid and property tax revenues. This use of fund balance can provide additional money for the budget, but it should be done carefully, and the funds need to be added back the next year to balance the following year's budget.

Use of fund balance to balance the budget can result in additional short-term borrowing, increased interest expense, reduced fiscal flexibility for emergency needs, and reduced interest income. The fund balance is best used for one-time expenditures, such as a boiler replacement, a major building maintenance project or program start-up costs.

A consistent pattern of planned and/or unplanned use of fund balance can have a significant effect on the district's bond rating. The impact of a reduced rating is an increased cost to finance short- and long-term needs.

■ Who else knows?

Collecting staff and community input, explaining the budget and related decisions, and presenting the budget proposal at a public hearing are all part of communicating about the budget and the financial plan it represents. The laws regarding the required annual public hearing and the budget approval process are also presented in this chapter. Ultimately,

the school board must approve an annual budget, so the budget may be reported, the tax levy computed, and the budget plan used as the financial management tool for district operations. The school board must annually determine the tax amount necessary to be raised to operate and maintain the schools in the school district.

A school district's budget reflects the financial resources associated with providing educational programs. Every taxpayer of the community and employee of the district has a stake in the solvency of the school district. It is the district's responsibility to communicate how the budget will serve the students of the district and benefit the community in the process.

School districts are working with limited revenue to provide one of the most valuable services a community must offer. Taxpayers want the district to be accountable for the proposed budgets, so they know their tax dollars are being spent in a fiscally responsible manner. The tighter the economy, the more likely a school budget will be scrutinized. Through ongoing communication with the community, a school district should emphasize the impact of student achievement and successful educational programs that benefit the community.

The process of explaining the proposed budget includes both the introduction of the initial budget plan to various audiences such as staff, parents and community members and the formal presentation of the budget at a public hearing. Proactively communicating about the budget as it is developed (such as when budget

reductions are considered, as mentioned earlier) and during the formal presentation of the budget at the public hearing requires that the budget plan be made understandable, transparent and clear.

Ultimately, the goals of communicating about the budget are to increase understanding of the budget decisions and to gain approval for the budget proposal. Therefore, every effort should be made to make information interesting, understandable and accessible. Emphasis should be placed on the highlights of the budget, the impact of decisions that were made during budget development, and how the budget achieves the district's vision.

■ Internal communications

It is important for a district to communicate its budget internally. The employees have a vested interest in the success of the district and should be well-informed of the budget's purpose and rationale for decisions. They are the district's representatives and when they are equipped with an accurate knowledge of the budget, they can respond from an informed perspective about the budget.

Each budget brings different challenges in maintaining the financial health of the district. Through the budgeting process, the district makes decisions on a wide range of programs and needs. These can be major areas of concern both internally among the faculty and staff and externally within the community. Because the members of the school board and employees of the district are often approached for

Ultimately, the school board must approve an annual budget, so the budget may be reported, the tax levy computed, **and the budget plan used as the financial management tool for district operations.**



An internal understanding of the budget helps to unite a district and helps the district portray **a team effort when it shares the budget with the community.**



information, they should be knowledgeable about the district's budget.

It is imperative that all administrators, teachers and other staff understand the budget, especially when cuts are imminent. To achieve understanding by the staff, arrange meetings with employees to explain the limitations being put on the district's spending and generate some feedback. The district's fiscal responsibility to support K-12 instruction is a good starting point to explain a budget and create a sense of budget ownership among the district's employees.

School board members should be provided a forum to ask questions and create "what if" scenarios and so they can feel comfortable with a budget they will need to defend, and ultimately approve. They should understand the relationship of the budget to the needs of the students and the strategic plans of the district.

An internal understanding of the budget helps to unite a district and helps the district portray a team effort when it shares the budget with the community. When everyone in the district is on the same page, it helps with external communication.

Effective internal communication helps with external communication to the community. Staff may be generally more supportive, even in a climate of reductions, if they can understand the budget, ask questions and provide input. If staff feel excluded from the budget process or are unaware of the district's budgetary conditions and plans, they will not be able to knowledgeably respond to community concerns heard in their day-to-day interactions. While it isn't always the case, most staff carry a great deal of credibility in the community, and effective internal communication is important, especially when dealing with budget issues.

■ External communication

Communication is critical to ensure that everyone — from the school board to the district staff to the parents, taxpayers and media — understands the budget and how it reflects the educational mission of the district and community. When the relationship between the district's educational objective and the proposed budget is accurately and honestly communicated, issues are overcome, and, hopefully, trust is developed, and support is gained.

To inform the public, create an easy-to-follow condensed version of the budget. The public wants to know the key points, so summarize the document in a way that focuses on the primary issues. Those primary points need to tie the fiscal elements of the budget to the educational goals of the district. Emphasize the programs, grants, or initiatives that will enhance the district's vision and are supported by the budget. Present the impact of budget reductions. Be concise but make it interesting and accurate.

Providing budget information entails reaching a diversified audience. Too much detail can overwhelm the average listener/reader. The use of pie charts to show percentages or bar graphs to compare information gives the document some variety and helps to highlight points of interest.

Once the summarized budget is prepared and printed, distribute it. Post it on the district's website. Place it elsewhere in the community so it can be read and understood before the meetings take place. Allow your diversified audience to absorb the information and formulate questions. No matter how informative the condensed budget document is,


the community may have questions and concerns, and the information may generate disagreements. It is important to gather community feedback and to listen to concerns.

Each budget brings different challenges in maintaining the financial health of the district. Through the budgeting process, the district makes decisions on a wide range of programs and needs. These can be major areas of concern both internally among the faculty and staff and externally within the community.

Because the members of the school board and employees of the district are often approached for information, they should be knowledgeable about the district's budget. Additionally, recall that the budget should support the guiding principles established at the beginning of the budget cycle and be a financial representation of the strategic initiatives and programs that are valued by the community or required by law. It is important that there be clear information about how the budget is a financial representation of the district and that it is not a "stand-alone" activity.

Use of social media is another possibility to promote or notice a school district's budget information. Utilizing social media to market your online presence can help to quickly build your audience while getting the exposure a school district needs. Social media can also increase the flow of traffic to the school district website where a district may provide supporting documentation. ■

Print copies of the handbook cost \$55. To order it, visit WASB.org, select "Publications & Products" in the top menu, then select "School Finance."

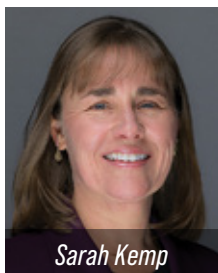


DECLINING ENROLLMENT

in Public Schools

**Demographic change and the global pandemic
will shape education now and in the future**

*by Sarah Kemp, researcher, University of Wisconsin-Madison Applied Population Laboratory and
Anne Chapman, research director at the Wisconsin Association of School Business Officials*



Sarah Kemp



Anne Chapman

Demographics have played a large role in how public school enrollment patterns have changed in Wisconsin over time. The combination of the state's aging population and declining birth rates have driven an overall decrease in school enrollment since births peaked in 2007.

When the pandemic hit, the decline in the number of public school students accelerated. Because

school funding is tied to enrollment, Wisconsin schools face an ongoing challenge to stabilize their revenues and budgets while enrollment trends continue to decline for the foreseeable future.

Understanding the key factors driving declines in Wisconsin's public school enrollment will help education leaders and policy makers adapt. Meanwhile, both districts and the state can play a role in mitigating

ENROLLMENT NUMBERS BY SCHOOL TYPE

SCHOOL TYPE	2019-2020	2020-2021	2021-2022	2022-2023	% CHANGE (2019-22)
Public*	854,959	829,935	829,143	822,804	-3.8%
Home-schooled	21,644	31,878	29,402	28,853	33.3%
Private	120,705	118,862	121,729	124,447	3.1%
TOTAL	997,308	980,675	980,274	976,104	-2.1%

Fig. 1 *Includes public charter schools

the ongoing fiscal and educational challenges these trends present.

Births dropping since 2007

First, let's look at what has been happening with certain populations of students. Overall, the youth population in Wisconsin has been declining for decades. In 1990, 26% of the population was under 18. Three decades later, in 2020, that share dropped to just 22%.

The main demographic driver of the youth population is births. Wisconsin births peaked in 2007 with 72,718 births, just before the Great Recession began. From 2007 to 2019, Wisconsin saw a 15% decline in births (1.1% annually).

The drop in births accelerated between 2019 and 2020, when Wisconsin births declined by 4.4% in that one year alone. By 2021, the number of births statewide rebounded slightly with a 2% increase to 61,814 births.

Where did the students go?

As has been well documented in Wisconsin and across the nation, school enrollment shifted dramatically during the COVID-19 pandemic. Those shifts varied significantly depending on the school type (Figure 1).

Perhaps not surprisingly, during the beginning of the pandemic, between 2020 and 2022, public and private school enrollments declined, while public virtual charters and homeschooling saw significant increases. Overall, public school enrollment decreased by 3.8% between 2020 and 2023, while

private schools rebounded with an increase of 3.1%. Meanwhile, the number of home-schooled students increased by over 33% in that time.

Enrollment declines posed a major challenge to preK-12 education prior to the pandemic. Between its peak in 2013-14 and 2019-20, enrollment in Wisconsin's public schools was decreasing, on average, by 0.4% or 3,300 students per year.

During the pandemic, that decline accelerated to 3%. But after that large drop, enrollment declines have slowed considerably. Since the 2019-20 school year, public school enrollment declined by slightly more than 32,000 students, while private schools and home-schooled students have increased by almost 11,000 students.

This means Wisconsin has over 21,000 fewer preK-12 students since the 2019-20 school year. To date, we don't know where those students have gone or where they are being

educated — whether they have left the state, are being home-schooled without DPI's knowledge, represent a cohort that has delayed 4K or kindergarten or another reason.

Wisconsin is not alone in seeing major fluctuations and unanswered questions surrounding the pandemic. Public schools nationwide lost more than 1.2 million students in the first two years of the pandemic. And the upper midwestern states were hit particularly hard.

How does the change in Wisconsin's enrollment compare to surrounding states? According to the National Center for Education Statistics, Wisconsin falls in the middle of the pack (Figure 2, below). From 2019-20 to 2021-22, enrollment fell by about 2.8% nationwide, slightly less than Wisconsin's 3.1% drop.

The Midwest region fared somewhat better than both Wisconsin and the nation, with a 2.4% decline. Illinois and Michigan experienced larger enrollment losses of about 4%. Minnesota's 2.6% loss came in slightly lower than the national average. All of this suggests that if Wisconsin families moved to another state, it is not likely that many moved to a surrounding state.

More students with disabilities

What have been the enrollment patterns related to the pandemic

ENROLLMENT IN PUBLIC SCHOOLS: PERCENT CHANGE BY LOCATION, 2019 TO 2021

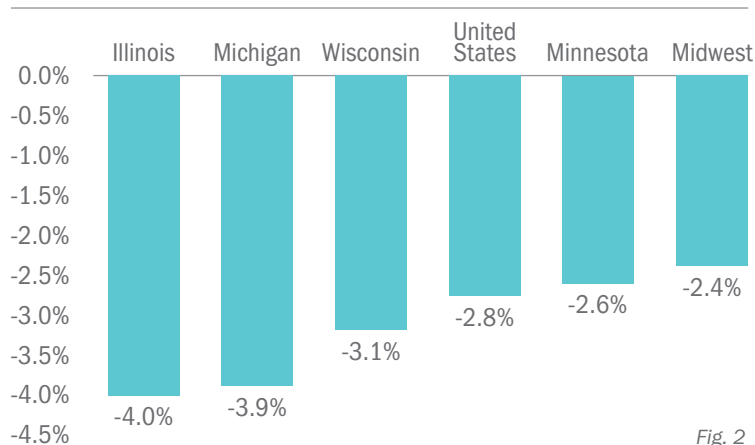


Fig. 2

ENROLLMENT NUMBERS BY STUDENT GROUP

STUDENT GROUP	2019-2020	2020-2021	2021-2022	2022-2023	% CHANGE (2019-22)
Economic Disadvantage	361,955	362,345	332,810	339,176	- 6.3%
English Learners	51,706	43,796	49,812	51,638	- 0.1%
Students with Disabilities	120,010	117,969	119,942	122,187	1.8%
TOTAL	533,671	524,110	502,564	513,001	- 3.9%

Fig. 3

among Wisconsin's students with higher educational needs, namely students with disabilities, English learners, and those who are economically disadvantaged?

Figure 3 shows that since the 2019-20 school year, the number of students with disabilities climbed, growing by almost 2% or 2,177 students. Meanwhile, the number of economically disadvantaged students declined by 2,779 or 6%, while the number of English learners decreased slightly, by just 86 students.

Figure 4 shows how each of these groups have changed as a share of the total public school population. The percentage of students with disabilities saw an uptick, from 14% to 15%. Economically disadvantaged students decreased by about the same amount, from 42% to 41%. The share of English learners remained steady at close to 6% of Wisconsin's overall student population.

What might have been some of the impacts of these pandemic-era shifts on school populations? An increase in the number and/or share of students with disabilities means more strain on school budgets, as the increased cost of educating students with disabilities far exceeds the categorical aids intended to support schools with those costs (they cover less than a third of the costs).

In addition, for two years during the pandemic, federal COVID relief funds provided universal free meals to students without asking them to apply for them. But parents had to resume applying for free school meals in 2022-23. A decrease in the number of economically disadvantaged stu-

dents from 2019-20 to 2022-23 may indicate that the return to requiring applications discouraged eligible families from accessing the program.

The number of English learners rebounded to pre-pandemic levels by 2022-23 after a sharp decline in 2020-21. However, that one-year drop suggests there might have been many English learners who delayed or paused enrollment in school, which could be creating significant need for investments in academic recovery for that cohort of almost 8,000 students.

As these data illustrate, the global pandemic was the impetus for major enrollment declines between 2019-20 and 2022-23. But they also show that declining enrollment has been an ongoing consequence of demographic trends since long before the onset of COVID-19. And those trends are likely to continue to pose challenges to school sustainability for many years to come.

This comes as students' academic and social-emotional needs are and will continue to be high. Those needs, in turn, drive up ongoing costs that school districts must absorb even as enrollment-based funding shrinks.

How districts and the state can act

Considering the long-term ramifications of the trends we've discussed, what can districts and the state do to mitigate the fiscal and educational impacts of declining enrollment?

Districts can try the following strategies:

- **Identify the specific sources of enrollment pressures:** What is driving enrollment in a particular community? Is it stemming mostly from demographics over which a district has little influence such as fewer births slowing the pipeline of students entering kindergarten? Is it coming from outmigration because families are moving away from the community for work or housing? Is it driven by families leaving the district through open enrollment or for alternative educational choices like private or independent charter schools? Tailor strategies to address factors within district control.
- **Identify and respond to reasons why families are leaving district schools:** Districts could engage with families through interviews, surveys, listening sessions, or other channels to understand factors driving students to leave the district, how families' educational needs are changing, and whether families understand the value that district schools provide. Based on this outreach, districts could ascertain how to better communicate their offerings and outcomes and identify strategies and educational offerings for improving the educa-

PERCENT OF ENROLLMENT BY STUDENT GROUP

STUDENT GROUP	2019-2020	2020-2021	2021-2022	2022-2023	PERCENTAGE POINT CHANGE (2019-22)
Economic Disadvantage	42.3%	43.7%	40.1%	41.2%	- 1.1%
English Learners	6.0%	5.3%	6.0%	6.3%	0.3%
Students with Disabilities	14.0%	14.2%	14.5%	14.9%	0.9%

Fig. 4

Students' academic and social-emotional needs are and will continue to be high.

Those needs, in turn, drive up ongoing costs that school districts must absorb even as enrollment-based funding shrinks.



tional experience to retain as many students as possible.

- **Develop and communicate contingency plans:** In addition to the work districts already do every year to identify efficiencies and trim costs, districts will want to communicate proactively with the community to involve and prepare them for any difficult decisions needed to right-size the district on a longer time horizon. To the degree that enrollment projections suggest the need to consider shared services, consolidations, and/or school closures, districts will fare better if they have been fostering open and transparent communication all along.

The state may be able to help in the following ways:

- The state has a constitutional obligation to provide “for the establishment of district schools,” and its school finance system passes constitutional muster so long as it delivers on students’ “fundamental right to an equal opportunity for a sound basic education.” As state and districts work together to identify structures and strategies to mitigate the harms of declining enrollment at the local level, the state plays a pivotal role to provide financial, technical, and policy support to ensure districts have the

resources they need to equitably serve all their students, especially students with disabilities, English learners and those who are economically disadvantaged.

- Although local schools and districts are where enrollment losses are felt, demographic trends driving enrollment shifts will be interrelated across all regions of the state. The state can lead efforts to conduct state-wide analyses of the impacts of demographic and enrollment trends on specific regions, districts, and student groups. It can then make recommendations about how to mitigate the harmful impacts of those trends in the long-term.
- Such recommendations may include examining ways to restructure school finance policies, formulas, and systems to ensure district schools are adequately and equitably resourced despite inevitable future enrollment declines.
- Just as long-term trends in declining enrollment will ask districts and school boards to confront difficult questions like how many school buildings can be sustained long-term, policy-makers will face similar questions at the state level. As enrollment declines persist, there will be fewer and fewer students attending schools across the

state, be they constitutionally required district schools or other schooling options. In combination with the previously mentioned strategies, the state will need to determine how to distribute investments across school options in a way that ensures that all Wisconsin children have access to a high quality public school. That means state policy places priority on ensuring district schools are funded sustainably and their students’ needs are met.

As the consequences of the pandemic continue to play out for public schools, it will take families, schools, districts and the state working in concert — not only to confront the demographic realities on the horizon head-on, but to use them as opportunities to explore new and creative ways to build a public education system that launches every child into a bright future, no matter how enrollment is trending in their home district.

As researchers, we’ll be watching these trends in Wisconsin and nationwide, identifying promising strategies to address them, and exploring policy and practice options for Wisconsin. Stay tuned! ■

Sarah Kemp is a researcher at the University of Wisconsin-Madison Applied Population Laboratory. Anne Chapman is research director at the Wisconsin Association of School Business Officials.

2023 SUMMER LEADERSHIP INSTITUTE

School board members from around Wisconsin gathered at the Hyatt Regency Green Bay on July 14-15 for the 2023 Summer Leadership Institute. The conference featured a dual focus on school board governance and student wellness and safety.

For more photos and event presentations, visit [WASB.org](https://wasb.org), hover over “Training & Events” and click “Event Recaps.” Stay tuned to [WASB.org](https://wasb.org) for information about our 2024 summer conference, which will again be held in Green Bay.

Photos and text by Sierra Linton, WASB communications and marketing specialist

Youth Mental Health Post-Pandemic: A Focus on Anxiety and Depression

According to the Journal of the American Medical Association, estimates obtained during the first year of the COVID-19 pandemic suggest:

- One in four youth globally are experiencing clinically elevated depression symptoms.
- One in five youth are experiencing clinically elevated anxiety symptoms.

“What we find is that kids with mental health problems who don’t get help early on, end up having other difficulties as they move into adult-

hood,” said presenter David Jacobi, clinical director at Rogers Behavioral Health in Sheboygan. “The goal for us... is we get them back on that normal developmental trajectory, so they don’t have to experience some of those negative things in adulthood.”

According to 2022 data from the Centers for Disease Control and Prevention, nearly 60% of female students and nearly 70% of LGBTQ+ students experienced persistent feelings of sadness or hopelessness.

Between 2011 to 2021, there has been an increased prevalence in symptoms of mental disorders, including persistent feelings of sadness and

hopelessness, seriously considering attempting suicide, making a suicide plan or attempting suicide.

Jacobi offered several suggestions to attendees, including:

- Having psychologists train teachers on how to provide basic social and emotional skills to help kids better deal with stress and anxiety.
- Incorporating mental health lessons into the curriculum.
- Making school environments more supportive and enhancing school connectedness.

2023 SUMMER LEADERSHIP INSTITUTE



WASB President Rosanne Hahn, president of the Burlington School Board, welcomes attendees to the Summer Leadership Institute.



WASB Executive Director Dan Rossmiller addresses attendees after the keynote.



Summer Leadership Institute attendees talk among themselves. Attendees often say that they learn from each other at WASB events.

Jacobi stressed the importance of having enough staff — school psychologists and counselors — to adequately service the needs of students. When an issue is very targeted, it's important to refer to a specialist for targeted help.

"Do all counselors know how to treat anxiety? Do all counselors know how to treat depression? They don't," Jacobi said. It's very specialized, much like what you see in medicine, he explained, where you want to find a person for a particular role.

It's important to note that children and adolescents may show depression symptoms very differently than adults. They might have an irritable or cranky mood rather than a depressed or sad mood. They are more likely to have other problems initially, such as substance use, violent or disruptive behavior, disordered eating or school absences.

"There's also that tendency for

kids and adolescents to report things more as bodily issues," Jacobi said. "... [pay] attention to those reports, understanding that they're going to look different with kids than they are with adults."

It's normal for children of all ages to be nervous and anxious about returning to school, completing homework assignments, taking tests and being involved in extracurriculars.

"Anxiety that is problematic is associated with increased levels of distress, tends to be chronic... and leads to interference across a variety of areas of function," Jacobi said.

Anxiety at school can manifest as checking for mistakes, excessive time spent on work, repeating, seeking constant reassurance from the teacher, frequent self-doubt and self-criticism, over-apologizing and isolating.

Some of the recommendations to help children manage anxiety include:

- Encourage the child to confront their fears.
- Problem solve and challenge irrational thoughts.
- Don't avoid the things that cause anxious feelings.
- Don't present an overly optimistic view of the world.
- Validate their fears in a way that isn't reassuring or dismissive.

"[Be] mindful of your response, a lot of teachers and a lot of family members give in when they see their child in distress because it's distressing to them," Jacobi said.

Having a plan in advance can be helpful for some situations such as returning to school, dealing with bullies or academic concerns. It's also important for parents and teachers to model healthy anxiety management. □

2023 SUMMER LEADERSHIP INSTITUTE



WASB Region 3 Director Sue Today, a member of the Sevastopol School Board, welcomes attendees to the second day of the conference.



WASB Search and Governance Consultant Patti Vickman presents a session on communication and engagement. "If we're silent about an issue that the community really cares about, they're going to come up with their own sense of what's happening."



School board members listen to a presentation. At any given time, attendees had two tracks to choose from.

Communication and Engagement for Excellence

WASB Governance Consultants Cheryl Stinski and Patti Vickman stressed the importance of good communication with a quote from Jon Gordon's "The Power of a Positive Team."

"I have found where there is a void in communication, negativity will fill it."

Highly effective school boards have a collaborative relationship with the community and staff and establish strong communications procedures.

"If we're silent about an issue that the community really cares about, they're going to come up with

their own sense of what's happening," Vickman told conference attendees. "... many times, their sense of what's happening is not the positive message you want out... it's the negativity."

It's critical to engage with the public regularly, not only when they bring an issue forward.

Vickman stressed the importance of having a process in place to continuously receive feedback from your staff, community and students.

"Some districts do that with community surveys, staff surveys or an education summit," Vickman shared.

Stinski reminded attendees to look at which stakeholders have a voice.

"I think we tend to think they all have an equal voice," she said. "... unless you really go out and look for what they're thinking, you really don't know what's going on with students."

Vickman elaborated, saying, "When you are trying to solve complex problems, you really need to think about who all do we need at the table."

She emphasized thinking about who might be left out of the decision and who might be impacted by the decision.

2023 SUMMER LEADERSHIP INSTITUTE

Wisconsin School Counselor Association Executive Director Stacy Eslick speaks about the role of school board members in students' mental health. She co-presented a session with Cindy Bourget, the 2023 Wisconsin School Counselor of the Year.

Conference Keynote Dr. Dipesh Navsaria speaks about the need to intervene early to promote learning and brain development in children.

WASB Search and Governance Consultant Cheryl Gullicksrud leads a session on how to pursue the goal of continuous school board improvement.

One of your main functions is to engage the community and to have communication with the community.

"I want to be clear about that, that doesn't mean that you sit down with every teacher and find out what's going on," Stinski said. "You're at a much higher level than that."

It should be a priority to create public opinion — not respond or react to it.

"If you don't tell your story, somebody else will," Stinski said. "And it's not going to be your story. It's going to be their version of your story and you're going to be stuck with it."

Board members are ambassadors for their school districts and have both formal and informal opportunities to promote their district.

"You have many, many opportu-

nities to promote your district in your community, some very informal — it might be with a neighbor or somebody at church," Stinski said.

Engagement often starts with parents due to the obvious connection.

"If we empower parents, we help them do their part of the job of educating children," Stinski shared. "We want them to know that they are heard, and that we value their input, even if we don't agree with it."

Engaging with businesses and your community can offer valuable resources or partnerships.

Stinski also offered suggestions for restructuring your board meetings to better foster communication and engagement, including modeling to others what you expect of everybody else, inviting others to the table

and reframing issues.

"[Think] about how you put an issue on your agenda. If you put it in a way that it's a divisive thing, that may divide people," Stinski said. Instead, reframe the issue so it unites people.

Regarding conflict, it's important to understand why people escalate. Escalation can occur when people feel like they have no control, no voice or they don't feel valued.

"You can give them a sense of feeling some control just by listening to them," Stinski said. "Listening to them, whether it's at a board meeting or encounter at the grocery store, can help them know that they've been heard." □

Sierra Linton is a communications and marketing specialist at the WASB.

Highly effective school boards have a collaborative relationship with the community and staff and establish strong communications procedures.

2023 FALL REGIONAL MEETINGS & WORKSHOPS

September-November

Dates and Locations Vary by Region



FALL REGIONAL MEETING FEATURE PRESENTATION

School Board Accountability Practices

At this year's Fall Regional Meetings, a series of 14 in-person events (and one online) throughout Wisconsin, attendees will participate in an interactive activity to discuss what accountability means to them.

Learn from your colleagues and get ideas to bring back to your district. *Register today at WASB.org.*

REGIONAL MEETINGS PROGRAM

■ REGIONAL DIRECTOR WELCOME

■ MEMBER RECOGNITION AWARDS

At each Regional Meeting, the WASB recognizes school board members who have reached a new achievement level in the WASB Member Recognition Program by attending and participating in activities and events sponsored by the WASB.

■ ELECTIONS (Regions 3, 6, 8, 12 and 14)

Each member school board and CESA board has one vote to elect a WASB regional director, who serves a three-year term.

■ FEATURE PRESENTATION:

SCHOOL BOARD ACCOUNTABILITY PRACTICES

An experienced WASB consultant will kick off this activity by reviewing the concept of school board accountability. School board members will then share accountability practices with each other in a round-table discussion format. Board members will broaden their understanding of their stakeholders' expectations for accountability and leave with new ideas to demonstrate their responsible stewardship for students, parents and citizens.

■ LEGISLATIVE UPDATE

WASB government relations staff will report on what was included in the budget, including fiscal and policy provisions, and other key pieces of preK-12-related legislation that have passed or are under consideration.

■ EXECUTIVE DIRECTOR'S REPORT

Dan Rossmiller, WASB executive director, will conclude the evening with a report to members about the activities and direction of the WASB.

FALL 2023 REGIONAL MEETINGS SCHEDULE

Region 1 | Oct. 18 – Ashland, Best Western/The Hotel Chequamegon
Oct. 19 – Rice Lake, Lehman's Supper Club

Region 2 | Oct. 17 – Minocqua, Norwood Pines Supper Club

Region 3* | Oct. 25 – Green Bay, Rock Garden/Comfort Suites

Region 4 | Oct. 4 – Menomonie, Off Broadway Banquet Center
(by Stout Craft Co.)

Region 5 | Oct. 3 – Rothschild, Holiday Inn & Suites
Wausau-Rothschild

Region 6* | Oct. 5 – Galesville, Gale-Etrick-Trempealeau High School

Region 7 | Oct. 26 – Neenah, Bridgewood Resort Hotel & Conf. Center

Region 8* | Oct. 24 – Kiel, Millhome Supper Club

Region 9 | Sept. 27 – Fennimore, Southwest Tech

Region 10 | Oct. 11 – Wisconsin Dells, Trappers Turn

Regions 11 & 15 | Oct. 10 – Brookfield, Embassy Suites

Region 12* | Oct. 12 – Sun Prairie, Sun Prairie West High School

Region 13 | Sept. 26 – Burlington, Veterans Terrace

Region 14* | TBD – Milwaukee, Milwaukee Public Schools
Administration Building

Online | Nov. 1 – Open and complimentary to all members

** Denotes regions with elections for WASB Board of Directors*

Optional Pre-Regional Meeting Workshop

School Board Member Responsibilities
Under Public Records Law

Visit **WASB.org** for more information and to register online. Registration fees for the Regional Meetings vary based on location. The workshop registration fee is \$75. Register for both events and receive a \$10 discount.



ACCOUNTABILITY: What Is the School Board's Role?

By Fran Finco, WASB search and governance consultant

The first area for which the school board can be held accountable is the academic success of students. Board members must understand their district well enough to delve into the following questions:

- What does assessment data say about how well students are learning?
- Are there groups of students who are learning more or less than others?
- What programs are in place to address the learning needs of all children?
- What board goals are necessary to direct the administrators and staff toward attaining high student achievement?
- What does the board need to do to support the implementation of those goals, and how they will measure progress?

A second area of board accountability is fiscal responsibility. How does the board work with the district administrator to demonstrate support for district programs while being good stewards of taxpayer dollars? As part of their board responsibilities, members should:

- Understand the budget and the budgeting process.
- Work with their administrators to determine short-term goals and a long-term financial vision.
- Make sure that the salaries and benefits of all staff members are competitive to retain and attract quality employees.
- Ensure that academic and program goals are properly funded.

A final area of school board accountability is ensuring quality leadership. Board members should work to hire top talent to lead the work in administration, both at the district and school levels. It is important that school board members:

- Use proven methods to hire the district administrators. This could include having a succession plan in place that trains people to assume the responsibilities of the next-level positions. It could also include being able to make a realistic assessment as to whether they have the staff and expertise to conduct a superintendent replacement search on their own or if they should seek outside help.

- Have a district administrator evaluation plan in place that is based on a continuous improvement model. The goal of the board should be to have their current administrator get better every year.
- Understand the current climate regarding salaries and benefits of district administrators, in order to retain existing and attract future talent.
- Understand that continuous improvement also pertains to the board itself. There should be a professional development plan in place that will help board members to become stronger and more knowledgeable individuals and as the team that leads the school district.

Board work needs to be purposeful. It means that in terms of accountability, members ask the right questions, work to become better informed and be prepared to be transparent when asked about student achievement, finances and leadership. When school boards combine these while demonstrating that they are accountable stewards of taxpayer dollars, stakeholder support will be deserved and forthcoming. ■

School board accountability is one of the Essential Elements of Governance described in the Wisconsin Association of School Boards' new governance framework. The framework identifies the following primary areas for which a school board may be held to account: continuous academic improvement, fiscal responsibility that supports all district programs and quality leadership and the assurance of successful leadership succession.

Kulow Promoted to Director of Government Relations



Chris Kulow, a nine-year veteran of the WASB, has been promoted to become the WASB's director of government relations. He will lead the association's efforts to help school board members make their voices heard in Madison and Washington, D.C.

"I appreciate this opportunity and look forward to serving our membership, representing their interests in a professional and nonpartisan manner, and working with elected officials on both sides of the aisle to promote and advance public education," said Kulow.

WASB Executive Director Dan Rossmiller said a thorough search convinced the team that Kulow's "knowledge, skills, experience, integrity and strong relationships both within the Capitol, with the WASB staff, with WASB members and with other K-12 public education advocates make him the best fit for the role."

In addition to his time with the WASB, Kulow worked for nearly 14 years in the state Legislature, with much of that time in a key role as the clerk of the Assembly Education Committee.

"After working side by side with Chris for nearly a decade, I know him well and have relied upon his sound judgment and political acumen in developing messaging around WASB positions on legislative issues," added Rossmiller.



WASB Connection Podcast

In July, Dan Rossmiller became the fourth executive director of the Wisconsin Association of School Boards.

The longtime government relations director joined a recent WASB Connection Podcast episode to talk about his background and new role at the association.

.....
"I think there's a great untapped potential for school board members to have an influence in the Legislature."

— Dan Rossmiller

.....
Find the episode on the WASB website or wherever you find podcasts.

WASB FALL LEGISLATIVE CONFERENCE

**Saturday, November 4
Heidel House, Green Lake**

Put your finger on the pulse of the future of public education in Wisconsin by attending the 2023 Fall Legislative Conference in Green Lake on Saturday, Nov. 4.

Our agenda includes the following sessions:

- Wisconsin's New Reading Landscape
- Declining Enrollment: How Demographics and the Pandemic Affect Wisconsin's Schools
- Public Opinion and Public Education
- Effective School Board Governance in an Era of Politicization

Registration coming soon to [WASB.org](https://www.wasb.org).

Attorney Joins WASB



Jenn Diaz has joined the WASB as staff counsel.

Jenn is a graduate from Marquette University Law School. Prior to law school, Jenn earned her undergraduate degree in history from Syracuse University.

During law school, Jenn had internships with the National Labor Relations Board and the South Milwaukee School District.

We are extremely pleased to have Jenn join us as a member of our team.

UPCOMING ONLINE WORKSHOPS AND WEBINARS

■ PUPIL EXPULSION (TWO-PART SERIES)

SEPT. 14 AND 27 | 12-1 p.m.

This two-part webinar presentation covers state and federal laws relating to pupil expulsions.

The first part of the presentation will provide a roadmap for considering the expulsion of pupils and how to avoid common pitfalls when doing so. The second presentation will focus on procedures for administrators as well as for boards that conduct their own expulsion hearings by running a mock expulsion hearing. In addition, the presentation will also include an Expulsion Overview Guide with sample notifications and hearing procedures.

This webinar will be held in two parts and registrants receive access to both parts with one registration fee.

Part 1 (Expulsion Roadmap): Sept. 14 at noon

Part 2 (Expulsion Procedures): Sept. 27 at noon

■ SCHOOL BOARD ELECTIONS (TWO-PART SERIES)

OCT. 19 AND 25 | 12-1 p.m.

This two-part webinar presentation covers election processes, deadlines and notices as well as campaign finance regulations.

Wisconsin school districts must comply with numerous statutory obligations related to elections, and this presentation will cover key deadlines, required notices, and post-election processes. This webinar will be of particular interest to school district clerks and to superintendents' administrative assistants (who often assist with election duties).

This webinar will be held in two parts and registrants receive access to both parts with one registration fee.

Part 1 (Election Notices and Procedures):
Oct. 19 at noon

Part 2 (Campaign Finance):
Oct. 25 at noon

■ ADMINISTRATOR CONTRACTS

NOV. 1 | 12-1 p.m.

This presentation covers all aspects of administrator contracts, including the drafting of contracts, contract term, application of section 118.24 Wis. Stat. to administrator nonrenewals and more. State and federal court decisions on administrator contracts, including the Klaus v. Eau Claire School District case, will be covered.



School Board Week Planning Kit Coming Soon

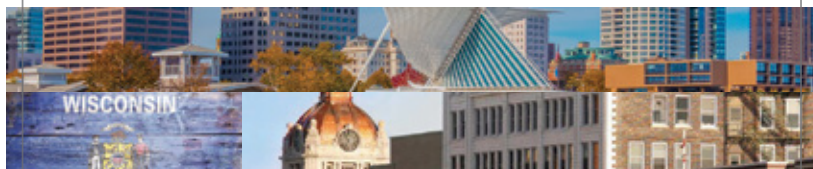
Oct. 1-7 is School Board Week in Wisconsin.

Head to WASB.org to find a Wisconsin School Board Week Planning Kit. It will include:

- Activity ideas
- Sample resolutions
- Sample news releases
- Social media posts
- Sample opinion column
- Graphic templates to help you recognize your school board

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State Legislation Update

The WASB is monitoring a number of potential unfunded state mandates



Now that the state budget is signed into law, lawmakers are moving into other areas of K-12 legislation. Mostly, new unfunded state mandates for school boards have the rationale as expressed recently by a legislator at a hearing, “schools just got a billion dollars in the state budget, they can afford this.”

Our response to such sentiments is to point out that even the significant increase for schools in the budget failed to match inflationary increases in costs for current requirements.

Here is a list of selected legislation that has been introduced that will affect your school district. For a complete list of legislation the WASB is tracking, see the State Bill Tracking Chart on WASB.org.

(AB=Assembly Bill; SB=Senate Bill.)

■ AB 119/SB 125 – Curriculum on Interacting with Law Enforcement Mandate

This bill requires the state superintendent of public instruction, in consultation with organizations representing law enforcement, to promulgate rules to develop a model curriculum for pupils in grades 5 to 12 to instruct pupils on how to interact with law enforcement with mutual cooperation and respect.

The bill requires a school board or operator of an independent charter school to include in at least two grades from 5 to 8 and at least two grades from 9 to 12 instruction in law enforcement interactions that is consistent with the model curriculum, unless the school board or governing board of the independent charter school opts out of including such instruction. The bill specifies that a school board that elects not to include such instruction must adopt a resolution making that election.

This is a “lighter touch” version of the unfunded mandate, in which you are required to pass a resolution to opt out of the mandate. The bills have not received a hearing as of this writing.

■ AB 163/SB 156 – Anti-Choking Device Mandate

Current law requires every school board and the governing body of every private school to provide a standard first aid kit for use in cases of emergency. This bill requires school boards and governing bodies of private schools to make accessible, as part of a first aid kit, an anti-choking device that is registered as a Class I or Class II medical device with the United States Food and Drug Administration. The bill also requires school boards and the governing bodies of private schools to annually

provide training on the use of anti-choking devices according to the device manufacturer’s instructions.

This bill received a public hearing in the Assembly Education Committee where testimony from school nurses and the DPI revealed that these devices are not approved by the FDA for use outside of hospital settings. There is also no medical consensus or evidence on the effectiveness of the devices as indicated by the opposition of the American Academy of Pediatrics.

■ AB 246/SB 252 – Membership of a Human Growth and Development Curriculum Advisory Committee

Current law allows, but does not require, a school board to provide a human growth and development instructional program. If a school board elects to provide the program, it must appoint an ad hoc advisory committee to advise on and review the curriculum. Current law includes requirements for the membership of the committee.

This bill eliminates school administrators as a membership category that must be represented on the committee. The bill specifies that each member of a human growth and development curriculum advisory committee must be a resident of the school district if a resident can

Our response to such sentiments is to point out that even the significant increase for schools in the budget failed to match inflationary increases in costs for current requirements.

AB 308/SB 305 removes public elementary and secondary schools, private schools, and tribal schools from the list of institutions for which an employee is protected from prosecution for an obscene material violation.

be found. In addition, no member may be a relative of another member of the committee. Finally, the bill requires the removal of a committee member who is absent from two consecutive meetings without prior written approval.

This bill had a public hearing in the Assembly Education Committee and is in reaction to a situation in a school district where citizens objected to the school board's committee membership.

AB 279/SB 276 – Referendum Restrictions Based on Test Scores

This bill prohibits a school board from initiating the process for a capital referendum if the school district received lower than a certain score for pupil achievement in reading and mathematics on the most recent school and school district accountability report. Specifically, a school district in which 2,000 or more pupils are enrolled is prohibited from initiating the capital referendum process if its overall pupil achievement score in reading and mathematics was below 60 points, and a school district in which fewer than 2,000 pupils are enrolled is prohibited from initiating the capital referendum process if its overall pupil achievement score in reading and mathematics was below 50 points. The bill also requires the DPI to use a 100-point scale for certain measures in the school and school district accountability report, including pupil achievement in reading and mathematics.

The bills have not received a hearing as of this writing.

AB 308/SB 305 & AB 309/SB 304 – Obscene Materials

Under current law, it is a crime to import, print, sell, possess for sale, publish, exhibit, play or distribute any obscene material; to produce or perform in any obscene performance; to require, as a condition to the purchase of periodicals, that a retailer accept obscene material; to distribute, exhibit, or play any obscene material to a person under the age of 18 years; or to possess with intent to distribute, exhibit, or play to a person under the age of 18 years any obscene material.

Obscene material means a writing, picture, film, or other recording that the average person, applying contemporary community standards, would find appeals to the prurient interest if taken as a whole; that under contemporary community standards describes or shows sexual conduct in a patently offensive way; and that lacks serious literary, artistic, political, educational, or scientific value, if taken as a whole.

Under current law, school employees are not liable to prosecution for an obscene materials violation for acts or omissions while in his or her capacity as an employee, a member of the board of directors, or a trustee of such an institution. AB 308/SB 305 removes public elementary and secondary schools, private schools, and tribal schools from the list of institutions for which an employee is protected from prosecution for an obscene material violation.

AB 309/SB 304 prohibits a school district from using funds distributed to the district from the common

school fund income to purchase any item that would be considered obscene material.

The bills have not received a hearing as of this writing.

AB 346 – Requiring a Cold-Water Immersion Tub at Youth Athletic Activities

This bill requires a school board, governing body of a private school, or operator of a charter school that hosts a youth athletic activity between May 1 and September 30 to ensure that a cold-water immersion tub that complies with standards established by the Department of Health Services is available to individuals participating in the youth athletic activity.

The bill has not received a hearing as of this writing.

AB 347/SB 349 – Requiring an Automated External Defibrillator at Youth Athletic Activities

This bill requires each public and private high school that operates or sponsors a youth athletic activity to 1) ensure that an AED is available for use at the youth athletic activity and there is at least one individual present at the youth athletic activity who has current proficiency in the use of an AED achieved through instruction provided by a person that is approved by the Department of Health Services and 2) develop and implement a plan for the use of an AED at youth athletic activities.

The bills have not received a hearing as of this writing. ■



Legal Issues Involved in Reviewing School Library Materials

School boards have the authority, subject to certain legal limitations, to oversee the selection of library materials, usually following the recommendations of the administration and other district employees. Families may also want input on the selection of library materials, including which, if any, age groups of students should have access to certain material. While there is no specific statutory requirement for boards to solicit input from parents and the community on these decisions, many boards have adopted board policies that provide a role for parents and the community in the selection of library materials.

However, once library materials have been selected, their presence in school libraries is not absolute. Recently, both challenges to library materials and challenges arising from the library material review process have become more prevalent, particularly challenges to the library material review process based upon discrimination statutes and academic standards. This Legal Comment will identify some of the legal issues that arise when school boards review library materials.

1. Boards must comply with their own board policies when reviewing library materials.

The review of library materials is initially driven by the process established by board policy. Board members should be aware of the contents of their library material review policies. Some policies establish requirements for anyone requesting review of library materials, including that they be a parent or student in the district, that they have read the entire work, or that they identify the specific portions of the book to which they object and specify what the objection is.

Board policies then typically provide a review process. The review process might start informally by directing the individual to discuss their concern with the library media specialist or a building administrator. Some policies provide a formal process, such as that an administrator will do an initial evaluation of any request to review library material and provide a written decision. That policy might also provide individuals with the right to appeal that decision to a designated group that serves as a library material review committee.

That committee might need to meet within a designated period of time to render a decision. Sometimes, that decision can be further appealed to the board. The policy will also likely dictate whether a book will be removed from circulation or kept in circulation pending the resolution of the process.

The details of this process will vary based on each district's applicable board policy. However, districts should ensure requests to remove library materials are processed under the applicable board policy from the onset to ensure consistency and compliance.

2. The Open Meetings Law generally requires library material review committee meetings to be posted and open to the public.

Some policies designate a group of individuals to review requests for library material removal. These groups may include board members, administrators, library media specialists, professional staff members, community members, and even students. These groups, regardless of whether they are formally designated as a committee, are generally subject to the Wisconsin Open Meetings

Districts should ensure requests to remove library materials are processed under the applicable board policy from the onset to ensure consistency and compliance.

School districts [must] “Provide adequate instructional materials, texts and library services which reflect the cultural diversity and pluralistic nature of American society.”

Law. In adopting the applicable board policy creating the group, the board has created a “governmental body” by rule or order with a defined membership and the collective responsibility and authority to review library materials.

Therefore, the district must post these meetings in accordance with the law, and allow the public to attend the meetings. The law does not require scheduling or offering public participation at the meetings. However, individual board policies might have a public hearing requirement as part of this process. The final votes of this group need to be made in open session and not by secret ballot.

3. Boards must comply with state law by providing materials that reflect the cultural diversity and pluralistic nature of American society.

Wisconsin Statutes Section 121.02(1)(h) and Wisconsin Administrative Code Chapter PI 8 establish school district standards. One of those standards requires school districts to “Provide adequate instructional materials, texts and library services which reflect the cultural diversity and pluralistic nature of American society.”

Some requests to review library materials are targeted at texts by authors from the LGBTQ+ community or who are racial minorities. Sometimes the basis for such challenges is that the books contain “sexual content” or “excessive violence.” There might be validity to such claims with respect to specific books. However, inclusion of age-appropriate materials by such authors and on such subjects in

school libraries may be necessary for compliance with this school district standard.

If a district ends up removing materials representing the LGBTQ+ community or racial minorities, a student or community member might file a complaint with the Department of Public Instruction (DPI). DPI also has the authority to conduct a compliance audit on its own initiative, even in the absence of a complaint. Following receipt of a complaint, or after initiating an audit, DPI will generally review the district’s compliance with these school district standards and first attempt to help the district come into compliance.

If that informal process does not result in the district’s compliance with the standards, DPI may issue a finding of non-compliance. Per the applicable regulations, prior to DPI issuing a finding of non-compliance, the school board may request that DPI hold a public hearing in the district. At that hearing, all interested persons or their representatives are able to present facts, opinions, or arguments relative to the allegation of non-compliance, although DPI may limit the length of oral presentations. DPI will keep minutes or record the hearing. Any interested person can also submit writing statements by the deadline set by DPI. After the hearing, DPI will issue a written decision on the district’s compliance within 90 days after the deadline for the submission of written statements.

Per the applicable regulations, if DPI finds that a district is not in compliance with the standards, DPI may develop a plan with the school

district to bring them into compliance by a certain time period, not to exceed 90 days, although the school board can request an extension of this time period by setting forth extenuating or mitigating circumstances that support an extension to a later date. DPI can grant one extension not to exceed one year. Finally, DPI is required to withhold up to 25% of state aid from any district that fails to achieve compliance within the specified time period.

4. Boards have an obligation to address potential student harassment that is created by the library material review process.

A school district in Georgia faced an investigation from the Department of Education, Office for Civil Rights (OCR) into whether the district’s removal of books created a hostile environment for students based on sex (including sexual orientation and gender identity) or race in violation of federal civil rights laws. The district removed several books because of what it identified as sexual content. At a board meeting, there were extensive comments from parents and students about the removal of the books, including comments that the books were being removed due to the race, gender identity, and sexual orientation of the authors. Some parents made negative comments about diversity, inclusion, and critical race theory. Several students raised the concern that removing the books would make their educational environment harsher due to their gender identity or race.

OCR agreed with the district that

the books were screened out due to sexual content. Nevertheless, OCR stated that communications at that board meeting conveyed the impression that books were being screened to exclude diverse authors and characters including people who are LGBTQ+ and non-white, leading to increased fears and possibly harassment for certain students. The district did not take steps to address with students the potential impact the book removals might have had on them, and OCR was concerned a hostile environment might have arisen for some students that the district didn't ameliorate.

The district entered into a resolution agreement with OCR before OCR reached a finding that the district violated federal civil rights laws. The resolution agreement

required the district to issue a statement to students, approved by OCR, explaining the book removal process and offering supportive measure to students that might have been impacted by the book removal process. The district agreed to receive and address feedback from OCR regarding the district's response to any student that raised concerns about the impact of the book removal process. The district also agreed to administer a climate survey and assess whether additional steps need to be taken.

Conclusion

Districts have the discretion to determine their curricular and library materials. However, that discretion is not unlimited, and challenges to

library materials have increased. Fidelity to board policy can help the review process proceed methodically and compliantly. However, board members should review their library material review policies to ensure it complies with applicable law. Effectively drafted board policies can help manage this process which can draw the attention of passionate and polarized constituents. Addressing the removal of library materials "by the book" is a good approach for managing the issue from both a practical and legal perspective. ■

This Legal Comment was written by Michael J. Julka and Brian P. Goodman of Boardman & Clark LLP, WASB Legal Counsel. For related articles, see Wisconsin School News: "Teacher 'Free Speech' in the Classroom" (May 2007); and "What is a 'Governmental Body' Subject to Open Meetings Law?" (May 2006).

Legal Comment is designed to provide authoritative general information, with commentary, as a service to WASB members. It should not be relied upon as legal advice. If required, legal advice regarding this topic should be obtained from district legal counsel.



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Phil.R.Lucca@EMCIns.com
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► Gallagher

262-792-2240
nancy_moon@ajg.com, ajg.com
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► Key Benefit Concepts LLC

262-522-6415, keybenefits.com
info@keybenefits.com
Actuarial and employee benefit consulting services.

► M3 Insurance Solutions, Inc.

920-455-7263
bec.kurzynske@m3ins.com
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The dedicated education specialists at M3 Insurance provide over 50% of Wisconsin school districts with the very best in risk management, employee benefits, and insurance services.

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262-953-7177
Alyssa.Bauer@rrins.com
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► TRICOR, Inc.

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jgibson@tricorinsurance.com
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We now insure over 150 public schools. Our School Practice Team is made up of a diverse group of experienced individuals who are extensively trained and specialized in school insurance products, risk management, support services, loss control, human resources and claims advocacy.

► UnitedHealthcare

414-443-4735
jessica_a_daun@uhc.com
uhc.com
UnitedHealthcare is dedicated to helping people live healthier lives and making the health system work better for everyone. We are committed to improving the healthcare experience of K-12 teachers, staff, retirees and their families in the state of Wisconsin.

► USI Insurance Services

262-302-2343
raeanne.beaudry@usi.com, usi.com
Our focus is financial security options that protect and assist growth. We go beyond simply protecting against the loss of assets and property.

Leadership Consulting

► Studer Education

850-898-3949
info@studereducation.com
studereducation.com
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Legal Services

► Buelow Vetter Bulkema Olson & Vliet LLC

262-364-0300
jaziere@buelowvetter.com
buelowvetter.com
We have decades of experience in representing school boards across Wisconsin. We advise school boards and administrators on a variety of issues from labor and employment to student discipline and expulsion.

► Renning, Lewis & Lacy, s.c.

844-626-0901
info@law-rl.com
law-rl.com
Renning, Lewis & Lacy, S.C. provides legal counsel on a full range of issues that school and higher education institution clients confront on a regular basis.

► von Briesen & Roper, s.c.

414-276-1122
james.macy@vonbriesen.com
vonbriesen.com
For more than fifty years, von Briesen has delivered client-driven results to school districts throughout Wisconsin. Our team's depth and breadth of experience allows us to understand the unique challenges facing school districts today and help our clients become true leaders and innovators.

► Weld Riley, s.c.

715-839-7786, weldriley.com
sweld@weldriley.com
We provide a wide variety of legal advice and counseling to help Wisconsin school districts, colleges and CESAs address corporate-related, body politic and unique legal issues.

School/Community Research

► School Perceptions, LLC

262-299-0329
info@schoolperceptions.com
schoolperceptions.com
An independent research firm specializing in conducting surveys for public and private schools, educational service agencies, communities and other state-level organizations.

Transportation

► Dairyland Buses, Inc.

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