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disability**rights** | WISCONSIN

TESTIMONY IN SUPPORT OF
SJR 27
by
Jeffrey Spitzer-Resnick
Managing Attorney

As many of you know, I am a Managing Attorney at Disability Rights Wisconsin (DRW), Wisconsin's designated protection and advocacy agency for people with disabilities. In addition, I am the chairperson of the Quality Education Coalition (QEC), Wisconsin's only statewide coalition of parents, educators and advocates, who work to improve Wisconsin's system of special education. I am also here today in my role as chairperson of the Board for People with Developmental Disabilities Governmental Affairs Committee. In addition, I am privileged to testify on behalf of the Survival Coalition of Wisconsin Disability Organizations. Finally, these organizations also support the Wisconsin Alliance of Excellent Schools (WAES) mission to reform Wisconsin's system of financing its public schools so that all of Wisconsin's children can obtain an excellent education.

We are here to remind the legislature that fundamental flaws in Wisconsin's school finance system remain and will continue to worsen if that system is not fundamentally altered. As you know, that system is premised on a three legged stool: revenue caps, caps on teachers' salaries, and 2/3 support of school funding by the state. While the state continues to insist that local school districts and teachers cap revenues and salaries, the legislature has once again failed to support the third leg of that stool with the promised 2/3 funding. In addition, the source of funds for our states' schools is still reliant on an antiquated, inequitable source–property taxes. Here are just a few of the results of this broken system which are a national embarrassment:

- Wisconsin has the lowest reading scores for African-American children in the country;
- Wisconsin has the widest gap between African-American and Caucasian children's reading scores in the country;
- Wisconsin has one of the worst graduation rates for African American children in the country;
- The Milwaukee Public School (MPS) district and the Wisconsin Department of Public Instruction (DPI) recently lost a special education class action brought by our agency in federal court, where the court found that MPS uses suspension instead of evaluating children for possible disabilities, and DPI fails to ensure that state and federal special education laws are enforced within MPS.

Lest you think that these problems stay confined within our schools, Wisconsin also has one of the highest incarceration rates of African-Americans in the country, and our prisons are bursting at the seams despite the major expansion of our prison system under former Governor Thompson. It is well known that being suspended from school, failing to learn how to read, and failing to have

MADISON OFFICE
131 W. Wilson St.
Suite 700
Madison, WI 53703

608 267-0214
888 758-6049 TTY
608 267-0368 FAX
800 928-8778 consumers & family
disabilityrightswi.org

Protection and advocacy for people with disabilities.

one's disabilities addressed at an early age greatly enhances the chances of incarceration for such children. The time for flushing our neediest children down the toilet in Wisconsin must come to an end!

Others will provide further tales of woe regarding our system of education. Focusing on special education in particular, it becomes painfully obvious that our current system of school funding is broken and needs a major overhaul. After passage of the recent biennial budget, Wisconsin continues to fund school districts special education costs at a miserly rate of approximately 30%. Combined with federal reimbursement of approximately 16%, this means that local school districts continue to pay well over half of the costs of special education. They are forced to do this while they have their revenue constrained by state imposed revenue caps.

As you are probably aware, Wisconsin's reimbursement rate for special education categorical aids has plummeted since the advent of revenue caps. According to a recent Legislative Fiscal Bureau memo, during the 1993-94 school year, Wisconsin reimbursed local school districts over 44% of their special education costs. As that memo states, on a statewide and district by district basis, if the state had maintained that level, in 2005-06, Wisconsin would have paid over $166 million in additional funding to local school districts in that year alone! Due to revenue caps, the only way to make up that gap is to reduce support for regular education programming.

Thus, the unfortunate reality is that some school districts are forced to reduce regular education funding in order to meet their state and federal obligations to provide a free appropriate public education (FAPE) to children with disabilities. Other school districts are forced to deny those rights to children with disabilities because the funding simply is not available to them. This sets up a constant strain within local communities where regular education parents and teachers battle special education parents and teachers for insufficient funds–clearly an unhealthy environment for building positive school communities.

So much for the bad news. The good news is that for the first time, this legislature is seriously considering reform of this system. SJR 278 represents a good first step. We support this measure because if it is passed, and if the next legislature follows its dictates, we will have a system of school finance that:

- Funds schools based on the actual costs of providing a sound education to all of Wisconsin's children;
- Provides sufficient state funding to meet all state and federal mandates, including special education;
- Provides additional resources for other children with special circumstances, such as those who do not speak English, those in poverty, and those in rural environments who must be transported long distances to school.
- Ends the reliance on the antiquated and unfair property tax system.

As I have stated, passage of SJR 27 is just a first step. The real test will come during the next biennial budget. However, passage of SJR 27 will send a clear message to that legislature, that it must be prepared to roll up its sleeves and get the important work of providing a fair and adequate school finance system so Wisconsin's children can see a brighter day in the years to come.

test-SJR27

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WASN

Wisconsin Association of School Nurses

Rita Simon
Wisconsin Association of School Nurses
715-526-2175
simonr@ssd.k12.wi.us

We have students coming to school today relying on school nurses to be there primary health care providers. Students need medication, but parents can't afford it. Students need glasses to see to read and write, but parents can't afford to buy them. Students are not able to learn due to being unhealthy, hungry, tired, and overweight because of inadequate exercise.

Wisconsin needs to address this health care crisis in our schools.

The Wisconsin Association of School Nurses supports Senate Joint Resolution 27. Funding public schools is the best investment we can make in the state's economy and in the future or our communities. According to the state constitution, a large part of that investment belongs to the responsibility of the state.

For the last 15 years we have fallen short of that investment because our school-funding system no longer works.

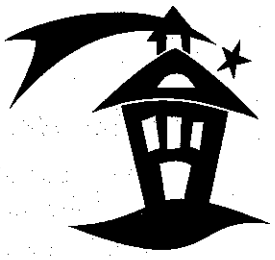
The responsibility needs to be taken for the school-funding problems that have been created. School districts are very efficient in finding ways to educate children. Very well educated, trained, and competent teachers work every single day to educate our children. Students and parents do what they can to bring knowledge into their homes and their lives. Now, it's time for the Legislature to do its part and change the way we fund our schools.

Again, the Wisconsin Association of School Nurses supports SJR 27 and urges its passage. We will continue to monitor how lawmakers handle this crisis as the November 2008 elections approach.

Thank you for your attention.

Rita Simon, RN, CSN, ME.D
President, Wisconsin Association of School Nurses

Dan Brereton, President
Florence County School District Board
P.O. Box 254
Florence, WI 54121
715 528 5195
dbrereton@wasb.org



Wisconsin Alliance
for Excellent Schools

TESTIMONY- SENATE EDUCATION COMMITTEE-SJR-27

Thank you for holding this hearing on this very important legislation, I am happy to be here talking about the need for school funding reform again. My name is Dan Brereton, I am here as an active member of the Wisconsin Alliance for Excellent Schools, I am also a board member of the Wisconsin Association of School Boards, however my most important role, and by far my hardest is as the president of the School Board of the School District of Florence County. I'm pretty sure most of you by now either know where Florence is, or have heard of us. Our economic struggles have not gone away nor will they unless a comprehensive change is made in the way we fund schools. I travel the state as the "lighthouse" of what is to come for school districts under the governorship of the current school funding system. The one consistent question asked by every school and every group I have spoken with is "how can we educate our children within this formula without having to go to a referendum? The answer is easy, you can't. For most, if not eventually all school districts, they will come to a point where they will need more operational revenue than is allowed by current state statutes, or systematically cut the quality of education. You can close schools two ways, economically or educationally, both results are the same.

Before I close I would like to provide you with a snapshot of our '06-'07 vs '07-'08 revenue limit worksheets which clearly shows the economic impact of the current funding system on our district.

Declining Enrollment = 3 year average 653 to 615 (with budget exemption 75%-100%) Enrollment sets our revenue cap.

Equalized Values = increased 9% this year, 14% last year for a total of 23% in just the past two years. This determines how much money the state kicks in compared to how much money the taxpayers kick in.

General Aid = decreased by 15% A direct result of declining enrollment and the raise in equalization value. (Last year it was 14%)

Non-recurring referenda to exceed the revenue cap increase from $750,000 to $1,000,000. This year's revenue cap for our school with this additional $250,000 of referendum money will only increase $9,141.

The End Results

1. Aide Loss of $338,671
2. Tax levy increase of $373,559 this rise in levy primarily due to the loss of aid.
3. We do not control equalized values, enrollments, or revenue cap, but we must operate under these restrictions.
4. These restrictions will require another referenda or possible dissolution. We will be back to where we were a few years ago.

Florence is labeled as a "rich district" in this system, our aid from the state is 29%. In comparison the Howard-Suamico district is aided at 67%. I ask you to drive through Howard-Suamico and look at the houses in which their year-around residents live, then drive through Florence and look at the houses in which our year around residents live, I think you will notice a difference. I make this point not to promote the notion that Florence should receive more or less aid then other districts, however it clearly points out one of the several basic flaws in the system. Florence doesn't want someone else's money; all children need to be educated to the highest level. I hope there are several members of the legislature that are as concerned as I am with the National Assessments of Educational Progress report that shows the average reading ability of 4th and 8th grade black students in this state, are the lowest in the nation.

This funding system will not provide the education our students require to carry this state and nation forward. There will come a day as Florence has already come close, where this system will not allow the local taxpayers to support the referendums we all need to educate our kids.

Not only are we educating tomorrow's doctors, lawyers, and engineers, we are also educating our future state Senators and Representatives. We cannot wait for our students today to get into your seats tomorrow to save the education system in this state, it will be too late, we need you to do it now.

Jack Norman, Research Director
Institute for Wisconsin's Future
1717 South 12th Street
Milwaukee, WI 53204
414-384-9094
jnorman@wisconsinsfuture.org

Wisconsin Alliance
for Excellent Schools

Chairman Lehman and Senators:

I am Jack Norman, Research Director for the Institute for Wisconsin's Future (IWF). IWF is a Milwaukee-based non-profit doing research and education on school finance and on state and local taxes. Our work is funded almost entirely by the Rockefeller and Ford Foundations. Among my duties is staffing the Wisconsin Alliance for Excellent Schools (WAES).

You are hearing today from others about how severe are the financial problems facing public schools. You are hearing how urgent is the need for comprehensive school finance reform. That is why I urge you to support Senate Joint Resolution 27, which calls for enactment of broad reform in time for the 2009-'10 school year.

I am here to describe what should be the elements of a new school finance system. I will stop short of prescribing exact dollar figures and other highly specific components. Among other things, because we are working with our coalition partners in the School Finance Network on a school-finance reform plan, it would be premature for WAES to be too specific now.

But you should know that WAES first released a reform proposal in 2002 and has continued to modify that plan in the five years since, taking into account newer data and feedback from many people across the state. However, the elements of that plan have remained the same.

Specifically:

- **Adequacy:** All resource levels should satisfy an "adequacy standard." That is, resources should be at least enough to give every student an opportunity to be educated to local, state and national standards.
- **Balance inputs and outputs:** Another way of describing this adequacy standard is that there must be a balance between educational inputs and educational outputs. Inputs—that is, resources available for each student—should be sufficient to achieve the expected level of outputs—that is, educational performance.
- **Adequacy cost-out:** The best way to determine what amount of resources satisfies an adequacy standard is through a cost-out which uses research evidence to determine the resources necessary for a certain level of student achievement.
- **Basic level of support:** Every student in a Wisconsin public school should be supported by a basic level of resources that satisfies an adequacy standard. This foundation can be thought of as the amount of resources needed to educate the 'typical' student to expected achievement levels. It can be expressed in dollars per student.
- **Students with special needs:** Additional resources are needed for three categories of students, in accordance with the Wisconsin Supreme Court decision in *Vincent v Voight.*

These are: students with disabilities; students living in low-income households; and students who are immigrants still learning English.

- **Small-but-necessary rural districts:** Additional resources are needed for students in certain rural districts where there are unavoidable inefficiencies of scale. These are low-enrollment rural districts that cannot be suitably consolidated with neighboring districts.
- **Student transportation:** Costs to bus students to and from school and school activities must not use funds that otherwise are needed to support educational programs.
- **Declining enrollment districts:** Districts with chronically declining enrollment must be cushioned so declining levels of resources don't undermine student opportunities.
- **Capital projects:** All students should be educated in buildings that are safe, well maintained, and conducive to learning.
- **Property value equalization:** State aid must be used to ensure that all students have an equal opportunity for a quality education, regardless of the property wealth of a student's district.
- **Inflation:** Annual increases in resources must match price inflation at work in the real world of public education.
- **Teacher compensation:** Schools must be able to compensate teachers enough to attract and retain quality staff, especially in difficult-to-staff schools and subjects.
- **Local options:** Districts must have local authority to spend above the basic adequacy levels, in a way that does not unduly advantage districts with substantial property wealth.
- **Capped level of property tax support:** Continued use of local property tax dollars is essential to maintain local control and diversity of revenue sources. However, taxpayers must be assured that levies will not go above current levels. It is preferable that levies decline over time in real (inflation-adjusted) dollars.
- **Accountability:** With the above elements included in a school finance plan, schools will be able to meet the high expectations for academic achievement set out by local, state and federal standards. Schools that fail to meet these expectations would be subject to ever-increasing control by outside authorities.

We know that putting all these elements into a school finance system will require an increased investment of state funds. The state is the logical source for additional funding, because as has been stated repeatedly by the Wisconsin Supreme Court, public education in Wisconsin is fundamentally a state obligation.

Most important of all, we are confident that a school-finance system with the elements summarized above will support schools to educate students who will sustain a successful and thriving Wisconsin in the 21st century.

John Simonson
1851 Twin Bridge Road
Mineral Point, WI 53565
608-935-0192
jsimonson@mhtc.net

Wisconsin Alliance for Excellent Schools

TESTIMONY: STATE SENATE EDUCATION COMMITTEE
November 15, 2007

I am John Simonson. I live at 1851 Twin Bridge Road, Mineral Point WI 53565. My telephone number is (608) 935-0192, and my e-mail address is jsimonson@mhtc.net. I am an economist specializing in public policy, having retired from UW-Platteville in 2004. I am here today representing the Grassroots Citizens of Wisconsin, the Center for Applied Public Policy, and the Wisconsin Alliance for Excellent Schools. I appreciate having this opportunity to speak with you.

There can be no doubt that Wisconsin's school funding system is in dire need of reform. Funding levels are seriously inadequate, funds are allocated capriciously among schools, and the tax burden is distributed inequitably. As we see replayed year after year, unrealistic State-imposed revenue caps leave localities with two options—both undesirable—reduce educational quality or go to referendum to raise property taxes. A friend likens this to asking localities to form a circular firing squad.

To fix Wisconsin's school funding system will obviously require additional revenue, but not from property taxes; indeed, property taxes ought to be reduced, if not eliminated. By virtually any standard, the property tax is a terrible tax, unfair both among localities and among individuals, and having perverse economic effects as well.

We hear repeatedly that nothing can be done because "there is no money." This is a myth. Many options are available, including increasing income or sales tax rates. It should be noted that the State of Iowa permits counties to add up to two percent to the State sales tax to help fund local schools.

However, tax rates need not be increased to fund our schools adequately. Indeed, closing tax loopholes would not only generate the needed additional revenue, but would increase the overall fairness of Wisconsin's tax system as well.

We can start by enacting the Streamline Sales Tax Project. This would involve collecting an estimated $200 million annually in Wisconsin sales taxes that are owed but not collected. It was deleted from the biennial budget submitted by the Governor. Why anyone would resist collecting owed taxes is beyond me. Moreover, this would level the playing field for Wisconsin retailers, who must collect sales tax, in their efforts to compete with on-line retailers who are not now collecting tax on sales to Wisconsin residents.

Then, we can move to tax loopholes which cost the State billions of dollars in lost revenue. A study by the non-partisan Wisconsin Tax Expenditures Survey estimates that loopholes cost the State some $3 billion per year.

A recent study by the Institute for Wisconsin's Future, for example, found that two-thirds of all large corporations operating in Wisconsin pay no taxes at all; the "Las Vegas Loophole" is but one example. Wisconsin is fifth-lowest nationally in the share of all state taxes paid by corporations.

All sales taxes tend to be regressive, that is, taking a larger percentage of incomes from lower-income taxpayers than from higher income taxpayers. But Wisconsin's sales tax could be made less
I estimate
the base (except for such essentials as food and health care). Or, the rate could remain the same and the added revenue used to fund our schools adequately.

171 South 12th Street #203, Milwaukee, Wisconsin 53204-3300 ● phone414-384-9094 ● fax414-384-9098
E-mail: info@excellentschools.org ● http://www.excellentschools.org

No other investment pays off for the State of Wisconsin and its citizens anywhere nearly as well as education does. The primary engine for economic growth is investment in our children. To short-change our schools is short-sighted and wasteful.

The problem is not lack of money, but rather lack of political will.

Thank you.

Roxanne Starks
Wisconsin PTA
4797 Hayes Road Suite 102
Madison, WI 53704
608-244-1455
wi_office@pta.org

Wisconsin Congress of Parents & Teachers, Inc.
4797 Hayes Road, Suite 102
Madison, WI 53704-3256
Phone: (608) 244-1455 Fax: (608) 244-4785
Email: wi_office@pta.org
Website: www.wisconsinpta.org

My name is Roxanne Starks, president-elect for Wisconsin PTA (Parent Teacher Association). The address is 4797 Hayes Road, Suite 102, Madison, 53704. The phone number is 608-244-1455 and email address is wi_office@pta.org .

The Wisconsin PTA has been in existence for 99 years. Our role is about advocacy for the health & welfare of all children and youth in Wisconsin. One of our legislative priorities for the 2007-2008 year is school funding. This has been a priority for Wisconsin PTA since the QEO and revenue caps have been in existence. It is the belief of our membership that we must fix the current funding formula for our schools in Wisconsin.

Wisconsin PTA is speaking in support of SJR27.

The crisis we are in with funding our schools encompasses not just our urban school districts, but also our rural and suburban school districts. We can no longer ignore the importance of school funding. Funding public schools is the best investment for Wisconsin's economy as well as the future of our communities. The state constitution states that a large part of this investment is the responsibility of the state. The old funding system has to be thrown out and a new system must allow school districts to meet state and federal mandates especially the needs of all children particularly those with special needs.

I'm sure many of you will say that **schools need to be more efficient** or simply **hold a referendum**. You might even go so far as to say that there is **no more money for schools. The point is our schools have cut to the bare bone and referendums are expensive and yes there is enough money for funding schools. You can't continue to take funds for schools and use it on other programs, spend it on tax rebates, tax exemptions, or even tax breaks.**

We are talking about our future, our children.

Bottom line, the system is broken. As elected officials, it is your job to fix it. Wisconsin PTA is nonpartisan; our membership will be watching all of you carefully with the upcoming November 2008 elections approaching **to see exactly what you will do for the children of Wisconsin and their education.**

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LEAGUE OF WOMEN VOTERS® OF WISCONSIN EDUCATION FUND

122 State Street, #405
Madison, WI 53703-2500

Phone: (608) 256-0827
Fax: (608) 256-1761

http://www.lwvwi.org
lwvwisconsin@lwvwi.org

Janet Kane, volunteer chairperson
Education Committee
League of Women Voters of Wisconsin
122 State Street #405
Madison, WI 53703
608-256-0827
lwvwisconsin@lwvwi.org

November 15, 2007

To: Senate Committee on Education

Re: Support of Senate Joint Resolution 27

The League of Women Voters of Wisconsin strongly supports Senate Joint Resolution 27. League members from across the state selected financing education for primary attention in the League's 2007-2008 advocacy agenda. The League supports a system of school financing:

- which ensures equal educational opportunity and access for each child
- in which the state assumes a significant funding share, and
- which provides for increased payments for children with special needs.

Public education in Wisconsin is on increasingly shaky ground. The constraints of the current funding system are eroding the quality of education. Temporary mechanisms that were put in place in the early 1990s were narrowly designed for property tax relief and to buy time until the system could be reworked. After more than 15 years, they are not serving us well. Wisconsin has had a tradition of excellent public schools. Now we're losing ground. Our neighbor, Minnesota, has pulled ahead of us on many measures.

Sound policy is based on sound fundamental principles. Wisconsin's equalization aid formula was designed so every community could afford to fund good schools regardless of the property wealth in the area. Any new system should preserve this principle. The state has an obligation to provide good schools for all children.

The state also has an obligation to serve each child, in light of his or her individual circumstances and abilities. Many studies document that some students need more services than others. After more than a decade of revenue caps and increasingly-under-funded categorical aids, it has become impossible to serve all children well.

Financing education is very complicated and very expensive – but also essential. This bumper sticker expresses it well –

"If you think education is expensive, try ignorance."

Many studies document the significant benefits of quality education – from an educated workforce and a robust economy to a decrease in crime and a reduced prison population. We need to support quality schools for our quality of life.

The good news is that many groups have worked extensively on alternatives for funding education in Wisconsin. There is detailed information and extensive analysis to provide a solid base for reforming our system. Within the last 10 years, several states have made fundamental changes to their school funding, and their experiences can provide guidance in undertaking this important task. The League of Women Voters strongly encourages you to adopt this bill.

Randy Kunsch
N11010 Hwy13
Phillips, WI 54555
715-339-4231
wipride@pctcnet.net

Wisconsin Alliance for Excellent Schools

Representing: Price County Citizens Who CARE, the Phillips School District, and the Wisconsin Alliance for Excellence Schools

I am testifying to support the Senate Joint Resolution 27 and its mandate to find a better way to fund public education.

The Tenth Amendment to the United States Constitution (1791) specifically states that, "The powers not delegated to the United States by the Constitution, nor prohibited by it to the states, are reserved to the states respectively, or to the people." In its constitution, adopted in 1848, Wisconsin further declares in Article X, Section 3 that "The legislature shall provide by law for the establishment of district schools, which shall be as nearly uniform as practicable."

The state of Wisconsin has a legal obligation to establish public schools and provide a high quality education for all students attending those public schools. In 1993, Wisconsin forgot its moral obligation when it mandated revenue caps be imposed on Wisconsin school districts. These revenue limits, or "spending caps", froze spending at 1992 levels with only small increases allowed since that time. Since the mid 1990's, there have been financial shortfalls in nearly all public schools and reports of increasing problems in maintaining the quality of educational programs

In the spring of 1999, only six years into cost controls, a small handful of citizens from Price County stood on the shores of Butternut Lake (during the Governor's Annual Fishing Opener) and asked for the governor to come ashore and take a petition requesting a better way to fund public schools. The governor chooses to ignore the request and did not receive the petitions. That group of citizens then decided in the summer of 1999 to walk the 245 miles from Price County to Madison and present the governor with the petitions for a better future for all Wisconsin public school students. As we walked that route, many other walkers joined us and many names were added to the petition. When we arrived at the capitol, we found the governor of Wisconsin gone and only his representatives to receive the petitions. We did not hear back from the Governor. So, the following year, we walked the same route back to Madison with more walkers and more signatures. We eventually met with the governor and his representatives and they said the cost controls could and would not change. Over the course of six years, the "Walk on The Child's Side" to Madison was held five times. Each time more people participated and more names were added to those concerned about the loss of educations quality in our state due to the funding system. Each time we arrived at Madison, we were met with the same old political rhetoric—not answers:

1.) This is the best system for funding public education.
2.) This is a partisan issue and nothing will change until the political balance of power

changes in the governor's mansion and the assembly and senate.
3.) Referendums allow school districts in dire needs to exceed the revenue caps.
4.) Legislators telling us that they don't hear the general public on this issue.

I would like to briefly respond to each of those statements that our petitions and concerns.

1.) If this is the really best system of financing public schools. The state Supreme Court has questioned whether or not we are investing enough resources in our children. Anyone who has read a newspaper, watched television, listened to the radio, or gone to a school board meeting in the last decade know it is a system that is failing schools and failing kids
2.) Since when are children – their education and their future – a partisan issue? The care of our children and their education is a moral obligation of each and every generation.
3.) School boards are elected by the public to operate schools and then the state tells them they are not capable of making sound financial decisions. What does that say about how the state views the ability of our communities to elect competent board members? The last figures I saw indicated that barely 50% of all referendums for building and/or to exceed the revenue caps have passed. Have you paid attention to how those referendums have pitted the children against taxpayers, communities against one another over issues of consolidation, programs within a school vying for funding against each other – bottom line this policy has torn communities' apart and created divisions that will take as long as it took the Civil War to heal.
4.) When legislators say they don't hear about this issue from the folks back home they are, at best, stretching the truth. This is not the first time that this room full of people have asked for help. I have been the part of too many "contact-your-legislator" stunts to buy that excuse. That's why this hearing and this resolution are so important: We have your attention.

The present policy for funding public schools in our state has failed miserably and each day that our present elected officials allow it to remain in effect will cause irreversible damage.

I am tired of walking. I am tired of talking. Everything that CARE and WAES have said has fallen on deaf ears. Don't punish the kids of Wisconsin for the mistakes of its elected officials. The present system of funding education was and continues to be a tax policy plan and not an school-funding plan. We can and must do better in Wisconsin. SRJR27 calls on the Legislature to change the way Wisconsin funds its public schools by July 1, 2009.

What will the current system be replaced with? Well, ladies and gentlemen - that is your job! Article X, Section 3 of the Wisconsin State Constitution, gives you that task. As a part of the Wisconsin Alliance for Excellent Schools and the Phillips School District, it is our sincere hope that you will include the guidelines as set down by the WAES in its work over the last decade.

How can the new system be funded? Well, there are certainly suggestions in the WAES plan. However, it comes down to priorities. The money is available if members of Legislature can put kids first and not worry about PAC money, partisan politics, and open their eyes, ears and hearts. While individual property owners have been burdened with taxes; many businesses and companies have seen their property taxes decrease, various products are exempt from sales taxes, etc. Money can and must be found for public education.

This issue is not about and never has been about teacher salaries and benefits! Those who have muddled those issues to confuse and mislead the public should be ashamed of themselves. What is this issue about?

1.) Do you teach in a school where middle scholars come to school bragging about being drunk the night before? I do and we have had to make cuts in guidance counseling.
2.) Do you teach in a middle school where middle school students have brought weapons to school? I do and we have cut back on the number of principals and now the police spend more time at our school than ever. The high school/middle school principal estimates in the first 50 days of school he has had to call the police 40 times and social services another 25 times.
3.) Do you teach in a school district where a child is left alone because his/her parent is hooked on meth? I do and now we charge participation fees for extra curricular making it impossible for some students to be involved in positive after school extra curricular activities.
4.) Do you teach in a school district where children who have special talents are overlooked? I do because the Gifted and Talented Program had to be cut.
5.) Do you teach in a district where students are lost to open enrollment? I do because the board had to close an outlying elementary school due to budget cuts and some members of that community retaliated by sending their kids to other districts.
6.) Do you teach in a middle school where students are sexually abused by significant adults in his/her life? I do and we cut even deeper into the guidance counseling positions.
7.) Do you teach in a district where a child gets on the bus at 6:40 a.m. and gets off the bus at 5:30 p.m. and rides over 60 miles one way on the bus route? I do and they are looking at eliminating buses and combining routes (i.e. even longer distances and times spent on the bus) to save money.
8.) Do you teach in a district where teachers are pitted against one another for funding for their academic class? I do as special education is pitted against regular education. If the federal government and state government are going to mandate special education programs, at the least should not district do the best possible job implementing those programs? Where are the funds and when they are not funded, but yet the district maintains high-level programs, the regular education students suffer.
9.) Do you live in a district where adults are charged $4 admission to high school basketball game? I do and many of the spectators are parents of the participants who must already pay a fee of $75 for their son/daughter to be in that activity.

The list could go on and on. I teach in Phillips, WI, at the middle school. Phillips is located approximately 200 miles northwest of Madison. It is located in rural Price County. Phillips has a population of 1,500 people and the enrollment of 920 (that number is projected to drop 170 students in the next 7 years) students' district wide and the middle school enrollment is approximately 200 students. The questions I asked may make it sound like I teach in an urban area. I don't. In fact people move to Phillips to get away from the rat race, because it would be a nice place to raise their children, and to enjoy life. Would you want your son/daughter to go to the Phillips District? Would you want your grandchild to go to the Phillips District? Do you know what? Phillips is a great school district with caring, compassionate and hard working staff members. We are facing an uphill battle that we cannot win due to the current way of funding public education. This issue is purely making our kids, our schools, and the future of Wisconsin the top priority as it had been throughout our history prior to 1993.

In conclusion, I ask you not only to support Senate Bill SJR27 but also then to be an active part of the solution to the crisis in public school funding. Some people live an entire lifetime and wonder if they have ever made a difference in the world, but if you stand up for kids and public education funding, you will not have that problem.

Tom Barrett
Mayor, City of Milwaukee

November 15, 2007

Members, Senate Committee on Education
State Capitol
P.O. Box 7882
Madison, WI 53707-7882

Dear Senators,

Every child in Wisconsin deserves a quality education. Wisconsin's Constitution established that it's the State's role to provide this equal education for all our children no matter where they reside and regardless of economic conditions. As a former legislator, I appreciate the difficult deliberations and prioritizations you undertake to support schools at a 2/3 funding level. As Mayor of Milwaukee, I also recognize the unique challenges you face when considering the special needs of our school district where the number of children is roughly equivalent to the residents of two state Assembly districts and the largest minority-majority enrollment in the state.

As you know, Milwaukee Public Schools (MPS) is the largest public school district in Wisconsin. MPS and city officials continuously grapple with resources and funding issues. Since the district is contiguous with the city limits, its finances greatly impact the fiscal health of the city, its residents and taxpayers.

I am greatly concerned that the distribution of state funding to MPS is headed in the wrong direction. Senate Joint Resolution 27 takes a big step by acknowledging that this needs to change. I encourage you to adopt the July 1, 2009 timeline and stick to it.

My first concern relates to the two ways in which Milwaukee taxpayers are being punished as a result of children shifting from MPS to the Milwaukee Parental Choice Program (MPCP). First, students in MPCP are not included in the number used to calculate the equalized property value per student. By failing to include these children in the calculation, the equalized property value is overstated resulting in less aid from general school aids than MPS would receive under a correct calculation. Our district is treated as if it has substantially more property value than it really does, resulting in a loss of more than $30 million in equalization aid this year.

-more-

Second, because the state/local funding split is different for MPCP and MPS, this school year Milwaukee taxpayers will still pay $338 more for each student in a MPCP school than they do for students in MPS. After applying the $7.4 million in Aid to High Poverty Districts, Milwaukee property taxpayers pay $2,185 for each MPS student and $2,523 for each MPCP student because the state pays a higher percentage of MPS costs than it does for MPCP students. Our estimate is this flaw cost Milwaukee property taxpayers $6.3 million in 2008.

The net result of these two flaws is that the City of Milwaukee residents pay significantly more for each MPCP student than they do for each MPS student. Regardless of your position on the merits of this program, this overcharge to our taxpayers is simply unfair.

Another concern of mine is the state property tax credit problem that was a result of the recently adopted state budget. A last minute change moved increased aid to schools into property tax credits rather than direct payments to school districts. The change shifted aid away from poorer districts and into wealthier districts. This change alone cost Milwaukee property taxpayers $1.6 million.

Lastly, it just doesn't make sense to punish a school district in future years for spending less that the maximum amount allowed in the current year. I was appalled last month when MPS introduced a budget with at 16.4 % property tax levy increase. However, I also understand their quandary – if they didn't do it, they would lose equalization aid in the future. This mechanism in the school aid formula is totally counterintuitive and needs to be changed.

I appreciate the opportunity to provide you with my comments on how Wisconsin's school funding needs an overhaul. It is refreshing to see that so many of you agree and are committed to fixing this problem in the coming year.

Sincerely,

Tom Barrett
Mayor, City of Milwaukee

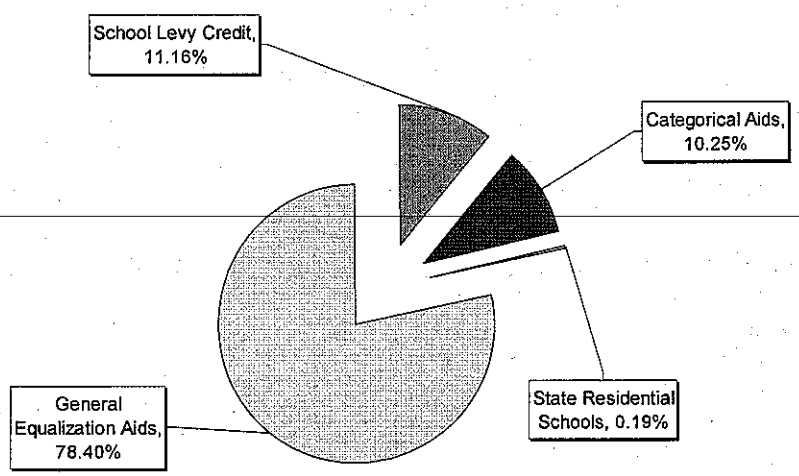
CC: Milwaukee Delegation
James Doyle, Governor
Elizabeth Burmaster, Superintendent of Public Instruction

MTB/jg

2007-08 Wisconsin School Finance
Senate Education Committee

Anthony Evers, Deputy State Superintendent
Brian Pahnke, Assistant State Superintendent
Department of Public Instruction
November 15, 2007

Total State Support of K-12 Education in 2007-08



2

2007-08 Top Ten GPR-Funded State School Aid Programs

State School Aid Appropriation		2007-08 Funding Level
1.	General Equalization Aid*	$ 4,618,698,100
2.	Special Education Aid	$ 350,192,500
3.	Milwaukee Parental Choice Program (MPCP)**	$ 120,268,500
4.	SAGE (Class Size Reduction in Grades K-3) Aid	$ 111,984,100
5.	Integration Aid (Chapter 220)	$ 83,236,800
6.	Milwaukee/Racine Charter School Program ***	$ 44,492,300
7.	Transportation Aid	$ 27,292,500
8.	Special Adjustment Aid	$ 20,789,800
9.	Bilingual-Bicultural Aid	$ 9,890,400
10.	Tuition Payments Aid	$ 9,491,000

* Includes MPCP and MRCSP funds

** 55% of funding is from state and 45% from Milwaukee Public Schools (MPS) general equalization aid reduction

*** 100% of funding is from general equalization aid reduction to all 425 districts

3

Categories of Districts Receiving General Equalization Aid in 2007-08

Category	Number of Districts	% of Total
Positive Primary & Secondary Aid lowest spending	10	2.4%
Positive Primary, Secondary & Tertiary Aid below average state prop. wealth	248	58.4%
Negative Tertiary Aid - above avg prop wealth + spending into 3rd tier	123	28.9%
Primary Aid Only	27	6.4%
No Equalization Aid - high prop. values	17 - including K-8	4.0%
Total	425	100.0%

4

2007-08 General Equalization Aid Data

2007-08 Property Wealth Data

Most Property Wealthy District
- North Lakeland--$6,756,800 per pupil
  Equalization aid--$0 per pupil

Least Property Wealthy District
- Beloit--$201,200 per pupil
  Equalization aid--$7,702 per pupil

Statewide Average
- $528,300 per pupil
  Equalization aid--$5,323 per pupil

2007-08 Shared Cost Data

Highest Overall District
- Linn J4 (K-8)--$17,234 per pupil

Lowest Overall District
- Racine--$8,205 per pupil

90th Percentile District
- Niagara--$11,214 per pupil

10th Percentile District
- Fond du Lac--$8,815 per pupil

Statewide Average
- $9,468 per pupil

5

2007-08 General Equalization Aid-Facts and Figures

- General equalization aids did not increase over 2006-07, resulting in 44% of the state's school districts receiving more aid than last year.

  – K8 district in Wauwatosa

- Changes in state general school aid range from a 243% increase in general state school aid in one district (Swallow) to 69 districts receiving 15% less state equalization aid than they did a year ago.

- On a statewide basis, membership declined by less than 0.1% with membership changes ranging from a 17% increase in one district (Swallow) to a 13% decrease in pupils in another (Linn J4).

- The district with the largest percentage increase in membership had the largest percentage increase in state general equalization aid (Swallow).

6

Categorical School Aids

- There are now 41 specific "categorical" aid programs (10 new programs were included in the new 2007-09 biennial budget) that reimburse school districts and other entities for specific purposes and programs.
- For the most part, categorical aids are distributed without regard to a district's property wealth or spending per pupil.
- Categorical aids are paid on either a formula basis or awarded as grants and may be prorated if appropriated funds are insufficient to fully fund a categorical aid program.
- Categorical aids are received by school districts outside their revenue limits.
- Not all districts are eligible for all categorical aids.

7

2006-07 Revenue Limit Data

2006-07 Base Revenue Limit Per Pupil

- Highest Overall District
  Nicolet UHS (9-12)--$14,810
- Lowest Overall District
  Cadott--$8,009
- Highest K-12 District
  Green Lake--$11,969

2006-07 Base Revenue Limit Per Pupil

- 90th Percentile District
  Sevastopol--$10,178
- 10th Percentile District
  28 Districts--$8,400
- Statewide Average
  $9,028

8

Revenue Limits-Facts and Figures

- In 2007-08, the $264.12 per pupil increase for all districts amounts to a roughly 3% increase in the base revenue for most districts.
- In 2007-08, more than 250 (60%) of the state's 426 districts are eligible to receive the 100% declining enrollment exemption.
- In 2007-08, nearly 90 districts (20%) are eligible to use the "low revenue ceiling" to increase their revenues per pupil to $8,700.
- In 2006-07, there were 50 districts (all of which had declining enrollment) that had a final revenue limit less than what it was in 2005-06.

9

Declining Enrollment School Districts

Fiscal Year	# of Declining Enrollment Districts (Using Revenue Limit Definition)	Percentage of All School Districts	Statewide Membership (Using Revenue Limit Definition)	Annual Statewide % Membership Change
1997-98	131	30.8%	845,366	
1998-99	163	38.3%	853,863	1.0%
1999-00	188	44.1%	856,337	0.3%
2000-01	193	45.3%	861,547	0.6%
2001-02	216	50.7%	861,208	0.0%
2002-03	232	54.5%	862,964	0.2%
2003-04	250	58.7%	863,704	0.1%
2004-05	265	62.2%	862,930	-0.1%
2005-06	267	62.7%	861,557	-0.2%
2006-07	251	59.1%	859,874	-0.2%
2007-08 (est.)	253	59.4%	858,081	-0.2%

10

Good morning, I'm Nancy Holmlund, retired Racine teacher of 31 years, and President of Racine Interfaith Coalition, a faith-based justice organization, which in support of our children, has been fighting for adequate public school funding, all 12 years of its existence. RIC is a member of WAES.

To be brief, I've made a list of reasons why the system for funding WI public schools is broken. Because I have been a part of many statewide education meetings. . .

- I know that across the state, school districts are making programming cuts and being forced to turn a blind eye to needed improvements in their schools because they are being held hostage by the need for dreaded referenda.

- I know that even if a referendum passes that valuable time, energy and $$ have been spent promoting them instead of working to provide children with the best educations.

- I know that in WI we don't need a referendum to build a road or a prison.

- I know the many states legislatures have changed their systems to use a variety of taxes and not rely so heavily on the property tax.

Because I have lived and worked in Racine. . .

- I know the school board, administrators, and teachers want the best for Racine's children.

- I know that Racine's property values, which figure into the convoluted funding system, are low.

- I know that presently 43% of our children are eligible for free or reduced lunch.

- I know that Racine's middle schools lost a period in their day, which slashed participation in music, foreign languages, technical education, art . . . all electives.

- I know that our school libraries must share librarians.

What is really disturbing to me, and should be to you, is that there are many other destructive practices occurring throughout our state schools due to the broken system which hurts our children's chances for bright futures.

Please think about all of WI's children. They are voiceless in the political process, but they are our future.

nancyholmlund@sbcglobal.net
262-886-3602

Good morning, I'm Nancy Holmlund, retired Racine teacher of 31 years, and President of Racine Interfaith Coalition, a faith-based justice organization, which in support of our children, has been fighting for adequate public school funding, all 12 years of its existence. RIC is a member of WAES.

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nancyhomlund@sbcglobal.net
262-880-5602

Sharon Locke
1923 Mars Avenue
Racine, WI 53404
Phone: 262-632-8544

November 15, 2007

Dear Wisconsin Legislators:

I want the legislators to think about all of the mothers and grandmothers in the state of Wisconsin who struggle with a budget every day. Like you, they make budget choices that affect the education of their children. Every day children ask for money to pay for lunches, school supplies, clothes, gas, and a variety of daily expenses.

Legislators are faced with rising costs for basic needs on a much larger scale. Do your homework, study the state school formula, and provide the necessary funds to support each child's future.

And, by the way, don't skimp on education. Don't buy just one pencil when you know it won't last the year!

Children who have no voice here in this capitol are at their desks right now. Like me, mothers and grandmothers all over the state want to encourage their children to persevere and succeed.

A short Story

When my daughter Adrianna made a permanent move from Wisconsin to Portland, Oregon, guess what she took with her on the plane? ...her violin!

I believe in supporting fine programs. Fine programs thought to be "frills" enrich the individual student and the community as a whole.

We know financial management cannot be achieved without good planning, so please do your part.

Sincerely,

Sharon Locke

Sharon Locke

Ladies and gentlemen, one question for you, Do you believe that children are our future and our most precious natural resource?

I have been in education since 1969 in Wisconsin: as a parent, educator, recipient of the Parent of the Year for Gifted and Talented, a Kenosha school board member and an advocate for equitable school funding. I have seen many changes, but something has not changed since 1845, that is that schools are still funded by local property taxes. You have the power to change that outdated method.

I ask you what else is still funded by a hundred fifty year old antiquated method. You have the power to upgrade and change the funding for Wisconsin children—our future.

The formula for funding schools has remained the same for about 130 years. Then changes started, driven by taxes, not because it was best for education or children. It was started by people who did not value the education of the leadership of the future. This legislature can change that absurd thinking.

In the 1970's, the Standards for mandated by the Legislature, with no funding and institutions were closed with the special needs children becoming part of the local school district. The Legislature, which granted exemptions for machinery and equipment for business, was going to pay 100% of the educational costs of these special needs children as it did when they were in an institution. The Legislature defaulted on the funding to the local school districts and the funding was not equal across the state. That Legislature had created unfunded mandates. You courageous Legislators have the ability to change that.

According Constitution, all children of Wisconsin are to receive the opportunity of an adequate education with the supported by the state. Since 1994, that opportunity has become limited to the location of the place of residency in the state and sometimes even the school district. You have the power to make education equal across the state.

Beginning in 1995, schools have not been funded to meet the needs of the previous year's expenses. Think of the environmental expenses: asbestos removal, energy(gasoline, electricity, heating oil), and mold detection; technological expenses of installing, equipment and upgrades; maintenance, upkeep, remodeling, codes and new construction; and last but not least, the cost of personnel; salary, health care costs, more personnel for the special needs and the costs of the educational requirements of the educators. The Legislature that enacted the QEO and Revenue Caps was short sighted and unaware of the real cost of education. This Legislature can correct that uninformed thinking.

That Legislature created, overcrowded classes, broken equipment, old textbooks, not enough personnel to deal with behavior needs, without considering the changes in society and the family that have created conditions the schools now deal with. I have a fireplace in my kindergarten classroom that was built in 1911. This Legislature can correct that uninformed thinking.

Your can make corrections that will give all children of Wisconsin an opportunity to an adequate education, if you are statesmen, first and not politicians, first. It is your job to take care of the citizens that can't vote or come to lobby you to take care of them. You ask How??

1. Plug the tax loop- holes and remove the total cost of schools from the property tax.
2. Change the Revenue Caps so that schools can maintain the buildings, and build new schools so classes do not have to be held in the hallways.
3. Change the Revenue Caps so that the needs of non-English speaking children can be met.
4. Change the Revenue Caps so that the needs created by many children living in poverty can be met.
5. Change the Revenue Caps so that the cost of transportation and technology can be met.

This Legislature is smart, dedicated, creative and astute enough to correct the actions of past legislatures and give education and children they must have to create a better world.

Joyce Behlke
3700-4th Street
Kenosha, WI 53144

Laura L. Vernon
3133C W. Wisconsin Ave
School Safety Assistant (31 years)
Milwaukee Public School

I am a proud employee of MPS, a proud product of MPS, proud of three (3) children that graduated from MPS and a proud grandmother of two (2) grandchildren attending MPS. Everyday I go to work at Roosevelt Middle School of the Arts. That middle school has 850 children, the largest middle school in Milwaukee. For these children it is a time when learning and growing is so critical to the young adult life that they will soon encounter. These babies are our future and they really matter. We should be making them feel that way. In an almost perfect world we would be making sure that they have access to all necessary avenues for them to be successful. Those avenues require resources. We as employees of the largest School District in the state depend on those resources to mold character and education into our future, the children. What happens when those resources are severely limited, slashed, cut or eliminated?
Our present reality!
As I walk the halls of my school to ensure a safe environment so children can learn, I see so many inadequacies. Not on the part of those trying to teach. But the circumstances by which they must try and teach. The lack of books, the lack of supplies, improvements to deteriorating equipment and desks. Classes being cut or combined because there is no money to hire the teacher to teach the class being dropped. Children who are eager to learn, but no one to teach that subject. Thus comforting **children who have to deal with one disappointment after another. Put into classes of 35, 40, 45, 50 children. They are forced into a spiral of accepting less, like their education doesn't matter. The children become**

frustrated, the educators are frustrated. Because of lack of resources we have cut back to the bare bones of our schools. This is wrong in every since of the word. Our children matter, they are not invisible.

At a time when society and environment so often dictates the climate of our schools and safety is such a priority, lack of resources to ensure a safe environment for our schools, a teacher in every classroom, support staff that creates a nurturing environment, like social workers, nurses, paraprofessionals, guidance counselors, school psychologists, and school safety assistants should not be a "pick and choose, an either or".

Our children matter. They are not invisible.

We need to be increasing opportunities for children. Encouraging more academic skills building, advance academics, socialization skills, extracurricular activities providing alternatives to the lure of the streets. This is so critical to our city, our state.

Year after year our challenge has been to continue motivating our children to become successful citizens in our society despite the lack of funding present to ensure that. It's like throwing a life-preserver out to a person who has not learned how to completely swim and the preserver has a big whole in it. THAT IS WHY

I hope you sincerely do everything you possibly can to develop a school funding formula that will guarantee all children receive a great education.

Because our children matter. They are not invisible.

November 14, 2007

To Whom It May Concern;

The issue of school funding is a key topic within all of Wisconsin . The catch phrase "fair and equitable" is being used quite a lot on all sides of the issue. For some districts it means the difference between the students having the best technology and for other districts it might equate to a new language teacher. But, for MPS, it means the difference between giving children a chance to succeed despite all the negatives they see each and every night or leaving them to fend for themselves in a dangerous time and environment.

I am a conservative person politically. I graduated from Milwaukee Custer High School in 1994—when welfare reform was the hot topic and nearly every state changed their system. I supported the changes. I was wrong.

Since welfare reform, a staggering amount of MPS students have been diagnosed with a "Special Education" label and the districts graduation requirements, behavior issues, and quality of services and classes offered has declined tragically. Oddly enough, the number of families who now receive social security disability benefits within the city of Milwaukee has risen dramatically. As a result, the state adopted the school voucher program. This, unfortunately, has led to a string of issues with unqualified, unprofessional, even fraudulent, schools throughout the state and even more within the city of Milwaukee.

This is something that I believe both schools and government need to stop and find a solution to. That solution is to restore education in the city of Milwaukee to what it once was, despite what the federal and state test scores say and how those results translate to school budgets. There once were programs that taught job skills throughout MPS. Schools were not only there to send kids to college, but they also helped students experience and learn the trades and establish the work ethic to become productive citizens upon graduation.

I teach students with serious emotional and behavioral issues at South Division High School. The majority of my students have been exposed to lead paint, poisons, drugs, and a number of other health hazards. All of them have been over-exposed to the dangers of living in poverty on the streets of a major urban environment. Many of my students live with foster parents, in group homes, or deal with many of the negative aspects of today's urban world face to face every day.

My school cannot afford the activities and personnel that will engage my students, challenge them to move away from the streets, and give them long term hope. Wood, metal, and auto shops have no teachers or resources to engage and challenge students to find a decent job after high school.

South Division High School in Milwaukee is a beautiful school with amazing student diversity ratios, strong community bonds, and a caring, strong, well educated and capable staff. Any rural or suburban school would have a difficult time matching the facilities and staff at South Division. Still, year after year the school sinks deeper and deeper into a seemingly inescapable abyss within the funding criteria of the state, federal, and local governments because our students do not read or calculate as well as those from other districts.

Please, remember this when you go back to your meetings and debates over school funding. Remember that for every one of my students who leaves high school and gives in to the negative surroundings of the streets, this state very well might spend hundreds of thousands of dollars on one day later. You can invest the money now and do the very best you can to provide the kind of schools that can truly reach all students, or deal with the consequences of doing nothing later.

Joshua Resnick
Teacher- Special Education
South Division High School
Milwaukee, WI 53210

WASB
WISCONSIN ASSOCIATION OF SCHOOL BOARDS

122 W. Washington Avenue, Madison, WI 53703
Phone: 608-257-2622 • Fax: 608-257-8386

John H. Ashley, Executive Director

TO: Members, Senate Committee on Education
FROM: Dan Rossmiller, Legislative Services Director
DATE: November 15, 2007
RE: **Senate Joint Resolution 27**, relating to: calling for changes to the state's public school funding formula to be enacted by July 1, 2009.

In Wisconsin, as in many other states, public education is a statewide function governed by locally elected school boards. School board members are ultimately accountable to the citizens and taxpayers of each community. For those reasons, school boards have a different role than many of the other groups (and individuals) you will hear from today.

The governance of public education is a partnership between the state and local school boards. That partnership was eroded during the protracted 2007-09 state budget process. It will take continuing dialogue between state lawmakers and local school board members to move forward.

The Wisconsin Association of School Boards (WASB) is very concerned that the Legislature moved away from the principle of equalization when it increased the school levy credit by 26 percent and increased general equalization aid by less than one percent in the recently enacted 2007-09 state budget. We hope this is an aberration and does not reflect a trend in future school funding.

You will hear testimony today that school boards, through the WASB, are working as part of a coalition effort to come up with a school funding plan, which is certainly true.

However, it is also true that because school boards fill a unique combination of roles—as advocates for children, managers of teachers and staff, and stewards of public funds—school boards have a global set of concerns. School boards are the locally elected body ultimately responsible for budget decisions at the local level, including decisions about raising local revenues necessary to support the educational program of each district, and they are ultimately accountable to the voters for those decisions.

Offices

Madison
122 W. Washington Avenue
Madison, WI 53703
Phone: 608-257-2622
Fax: 608-257-8386

Winneconne
132 W. Main Street
PO Box 160
Winneconne, WI 54986
Phone: 920-582-4443
Fax: 920-582-9951

Board Of Directors

Gabe Kolesari
President
Region 15
Hamilton School Board
N66W24468 Champeny Road
Sussex, WI 53089

Tim Sivertson
1st Vice President
Region 4
Elk Mound School Board
N3208 County Road H
Elk Mound, WI 54739

Victoria McCormick
2nd Vice President
Region 11
Greendale School Board
5774 Finch Lane
Greendale, WI 53129

Sid Bjorkman
Immediate Past President
Region 1
Amery School Board
612 Cross Avenue
Amery, WI 54001

Dan Brereton
Region 2
Florence School Board
PO Box 254
Florence, WI 54121

Rose Bowen
Region 3
Oconto School Board
215 Lindsey Avenue
Oconto, WI 54153

Walter Wetzel
Region 5
Neillsville School Board
W5147 Granton Road
Neillsville, WI 54456

Neil Duresky
Region 6
La Crosse School Board
2921 Concord Place
La Crosse, WI 54601

Mary Janssen
Region 7
Little Chute School Board
420 E. Park Avenue
Little Chute, WI 54140

Melody Gehrt
Region 8
Brillion School Board
1038 Holland Road
Kaukauna, WI 54130

Jerry Jones
Region 9
Seneca School Board
56562 Oak Grove Ridge Road
Eastman, WI 54626

Alice Marquardt
Region 10
Rio School Board
W4265 Sampson Road
Rio, WI 53960

Mary Ellen Havel-Lang
Region 12
Sun Prairie School Board
710 Hanley Drive
Sun Prairie, WI 53590

Patrick Sherman
Region 13
Genoa City J2 School Board
PO Box 724
Genoa City, WI 53128

Joe Dannecker
Region 14
Milwaukee School Board
2824 S. Wentworth Avenue
Milwaukee, WI 53207

School boards see a strong need to both maintain appropriate local control and to contain school rising costs, where possible, and seek efficiencies with regard to:

- health care benefits for teachers and staff;
- transportation and energy costs; and
- pupil services needed to enable all children, including especially those identified in the *Vincent v. Voight* decision (those needing special education or ELL services and those who are from impoverished households) to meet state and federal accountability standards.

Revenue limits and the major costs of operating schools (particularly personnel costs) are not aligned under the current funding system. Eighty percent or more of a typical school district's costs are associated with personnel costs—salaries and fringe benefits. Two thirds or more of overall costs are associated with teacher compensation, yet the Legislature has tied teacher salary and benefit cost increases to a different rate than the rate at which it allows district revenues to be adjusted under the revenue limits. This misalignment, ties the hands of school officials who are trying to meet the high expectations we set for public education in our state. Consider:

- The qualified economic offer (QEO) law allows districts to avoid interest arbitration if the board offers at least a 3.8 percent increase in salary and benefits, and maintains the existing package of benefits including health insurance coverage. Because of legislative changes to the QEO, the actual increased cost of implementing a QEO is not 3.8 percent, but is closer to 4.3 percent.

- The average annual rate of inflation between 1993-94, when the QEO and revenue limits were first implemented, and 2005-06 was 2.6 percent, which is well below 3.8 percent, let alone 4.3 percent.

The WASB believes that to be successful and sustainable, school funding reform must take these concerns into account.

The joint resolution before you today calls mainly for changes to be made to the resource or revenue side of the school funding equation. School boards are interested in the total package—both revenues and costs.

School boards need to have the tools available to address the items that drive up the costs of educating children if there is to be a comprehensive answer to the school funding question.

School boards recognize that we do not have all the answers. We are willing to work collaboratively with others—such as the members of the School Finance Network—to find answers. But school board members also recognize that unless we also look at both sides of the ledger—at controlling costs as well as providing necessary resources—the goal of school funding reform will remain elusive.

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Waukesha teachers top out

One-third in district reach pinnacle of salary scale

By AMY HETZNER
ahetzner@journalsentinel.com

Posted: Sept. 21, 2007

Waukesha - Nearly a decade after the School District started shifting its pay scale to emphasize education over experience, about one-third of Waukesha teachers are at the top of the school system's salary schedule.

More than 300 of 960 district teachers made $70,507 in 2006-'07, the highest salary available to teachers and other certified staff without picking up extra duties.

District officials are careful to point out that the compressed salary schedule, in which teachers can earn large pay boosts for reaching certain benchmarks in graduate and post-graduate education, doesn't cost the district more than a traditional schedule that pays based on a mixture of experience and education.

But because many of the teachers earning top pay also have seniority privileges protecting them from layoffs, the top-loaded pay system could cause problems as the district looks to more staff cuts to balance its budgets.

When the district reduces staff to keep its costs within state-imposed revenue caps, it often has to turn first to its lower-paid teachers, who usually have less seniority.

And it has to lay off more of them than it would their higher-paid counterparts to meet savings projections.

So the district spends the same amount of money, but on fewer teachers.

"The extent to which you have a higher and higher number of people at the top of your salary schedule, it becomes more expensive," said Jack Bothwell, executive director of human resources for the Waukesha district.

No other Waukesha County school system had more than 10% of its teaching staff earning more than $70,000 in the last school year, according to data reported to the state Department of Public Instruction.

In Milwaukee County, the Nicolet High School District had about 35% of its teachers making more than $70,000 last school year.

About 31% of teachers in the Mequon-Thiensville School District earned that district's top salary - $69,755 - in 2006-'07, state data shows.

But in most of those cases, the teachers had spent years in the classroom on top of earning graduate degrees. The least-senior teachers earning top pay in Nicolet and Mequon-Thiensville had spent 11 1/2 and 13 years in the profession, respectively.

In contrast, the Waukesha district had 14 teachers at the top of its pay scale in 2006-'07 with five or fewer years of experience, state reports say.

That is partly by design.

The Waukesha school system instituted its current pay system in the 1999-2000 school year, shifting money that had been sprinkled among teachers at different educational and experience levels into specific benchmarks available to teachers whenever they earned a certain number of graduate credits.

Teachers content to work in their classrooms year to year without pursuing coursework beyond their bachelor's degrees received only nominal salary increases, while those who took approved classes could reach the top of the schedule by earning a master's degree plus 30 post-graduate credits.

But the rapidity with which Waukesha teachers have been able to advance in pay, as well as some of the accelerated master's programs offered by colleges that have helped them, has been somewhat of a surprise.

It also was targeted earlier this year by the Waukesha Taxpayers League as helping to contribute to financial problems the district faces. The league found one teacher hired in 2005-'06 at $34,795 who was able to increase his salary by 78%, to $61,986, in one year.

"If you're increasing their salary by $25,000 over five years instead of over the course of 17 years, yes, you're making a huge difference, and you're having to cut programs because of it," said league President Christine Lufter.

Janet Bashirian, president of the Education Association of Waukesha, the teachers union, said it was unfair to blame teacher pay for the district's budget woes, which caused a cut of the equivalent of 62 full-time teaching positions for the current school year to meet state revenue restrictions.

Both she and Bothwell said graduate education can improve a teacher's effectiveness in the classroom, and the reward system for continued education has made the district attractive in recruiting and retaining teachers.

But Bashirian said the union also questions the effect the salary schedule might have in causing staff members to focus more on earning credits than on the teaching responsibilities for which they were hired.

"We are concerned with the speed with which people are earning credits and the effectiveness they can have in their classrooms," she said. "For the district to be competitive with the surrounding districts, we need to put different incentives in different places on the salary schedule. And sometimes that is not

always at the top of the schedule."

Waukesha's experience could be a lesson for other school districts, such as Menomonee Falls, that are exploring whether to adopt similar pay systems amid pressure to change how teachers are compensated.

Fiscal sustainability is a common downfall for alternative compensation plans, said Jim Carlson, president of the Educator Compensation Institute and a director for the Kettle Moraine UniServ Council, which represents teachers in the Sheboygan area.

Incentive systems that pay teachers for increasing their skills through education or reward other performance measures often cost more than the old education-plus-experience model, he said. But that doesn't mean school systems shouldn't try.

"The way we've paid teachers for the last 30 years may not be, likely is not, the best way to pay teachers now," Carlson said. "The key is to make sure we don't fix it with another problem."

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Wisconsin Property Taxpayers, Inc.

P.O. Box 1493 Madison, WI 53701
608 255-7473 / 800 994-9784

Testimony before the Senate Committee on Education
In support of 2007 Senate Joint Resolution 27

Good morning Senators. I am Michael Birkley, Legislative Director for Wisconsin Property Taxpayers, Inc., a non-partisan lobbying organization representing the interests of more than 15,500 agricultural, commercial and residential property taxpayers throughout the state – taxpayers who, along with the *Vincent* court, believe that:

The state has a responsibility to guarantee equal opportunity for a sound basic education to all of our children regardless of the income or property wealth of the district in which they are schooled.

For more than twenty years, we have advocated for changes in educational financing to increase the state's share and reduce the property taxpayers' share of basic school costs, and to revise the funding formula to provide equal educational opportunity for all with equal tax effort from all. In 1987, we supported the Barry Commission's recommendation to give every child the same basic level of funding -adjusted for their special needs - for the same tax rate regardless of their districts' property value.

In 1988, we developed and asked the Legislature to adopt a proposal that would have removed 2/3 of the statewide school costs from the property tax and revised the school funding formula to provide equal basic educational opportunity to all for equal tax effort from all.

More recently, we urged the Governor's panel for educational excellence to recommend adoption of the Ellis plan; a plan that would have guaranteed the same basic educational opportunity to every child in the state for the same minimum statewide school property tax rate; a plan similar to Michigan's in which districts that are willing and able to invest more to provide more than the basics may levy more than the statewide minimum by referendum.

Except for removing 2/3 of the school costs from the property tax, none of these recommendations have been enacted in the past twenty years, and nothing else has changed.

Today, as twenty years ago, children in low value districts receive less, while children in high value districts receive more than the statewide average support for their schooling. Today, as twenty years ago, property taxpayers in low value districts pay more than the statewide average tax rate to provide their children with less than the statewide average while taxpayers in high value districts pay less to provide their children with more than the statewide average.

In 2005, children in low income/low value districts received only $869 worth of education per taxpayer dollar, while children in low income/high value districts received almost double that - $1,533 worth of education per taxpayer dollar. (See Table 1, attached.)

Article X of our Constitution, adopted 159 years ago, promised to provide every child with free and equal access to a uniform, basic level of education funded by two-thirds from the state school fund and one-third from local property tax revenues. SJR-27 challenges the Legislature to renew that promise.

The fact that others have tried and failed before does not relieve this Legislature of the obligation to try again to restore pupil and taxpayer equity to our school financing system. We encourage you to adopt this resolution. We look forward to working with you to achieve this resolution's objectives.

# # #

Table 1.
Statewide Average vs. Above and Below Average Income, Value School Districts

Low Income/High Value Districts

District	Income	PP Value	PP Expense	Tax Rate	Yield
Bayfield	$30,317	$1,104,148	$13,759	$7.63	$1,803.28
Birchwood	$33,468	$1,629,131	$11,126	$6.13	$1,815.01
Northland Pines	$34,390	$1,982,664	$10,675	$5.98	$1,785.12
Northwood	$39,985	$1,613,892	$9,277	$5.97	$1,553.94
South Shore	$32,136	$1,115,526	$11,414	$8.25	$1,383.52
Soutern Door	$38,844	$720,092	$8,453	$7.71	$1,096.37
Mercer	$30,355	$1,868,138	$10,353	$5.51	$1,878.95
Spooner	$32,257	$1,015,397	$8,513	$6.09	$1,397.87
Rhinelander	$37,451	$700,349	$9,051	$8.36	$1,082.66
Category Avg.	$34,356	$1,305,482	$10,291	$6.85	$1,532.97
% Of Avg.	75.89%	264.78%	116.83%	79.53%	149.83%
K-12 Avg.	$45,268	$493,046	$8,809	$8.61	$1,023.11

High Income/High Value Districts

District	Income	PP Value	PP Expense	Tax Rate	Yield
Cedarburg	$65,908	$661,646	$8,598	$9.37	$917.61
Elmbrook	$86,475	$1,019,795	$9,481	$9.61	$986.58
Mequon-Thiensvll	$103,298	$1,097,337	$8,919	$8.82	$1,011.22
Shorewood	$69,782	$795,184	$11,335	$10.70	$1,059.35
Whitefish Bay	$104,380	$707,580	$9,675	$9.90	$977.27
Category Avg.	$85,969	$856,308	$9,602	$9.68	$990.41
% of Avg.	189.91%	173.68%	109.00%	112.43%	96.80%

Low Income/Low Value Districts

District	Income	PP Value	PP Expense	Tax Rate	Yield
Shiocton	$41,941	$298,296	$8,109	$9.03	$898.01
Shullsburg	$30,817	$245,237	$8,705	$9.64	$903.01
Stanley-Boyd	$28,941	$251,076	$8,422	$8.91	$945.23
So. Milwaukee	$38,862	$355,306	$8,516	$9.73	$875.23
Osseo-Fairchild	$33,273	$268,077	$8,243	$11.00	$749.36
Blair-Taylor	$30,079	$251,342	$8,653	$9.21	$939.52
Cornell	$31,184	$256,685	$8,284	$10.77	$769.17
Category Avg.	$33,585	$275,146	$8,419	$9.76	$868.50
% of Avg.	74.19%	55.81%	95.57%	113.31%	84.89%

District	Income	PP Value	PP Expense	Tax Rate	Yield
Low Inc./High Value	75.89%	264.78%	116.83%	79.53%	149.83%
Avg Inc./ Avg Value	100.00%	100.00%	100.00%	100.00%	100.00%
High Inc./High Value	189.91%	173.68%	109.00%	112.43%	96.80%
Low Inc./Low Value	74.19%	55.81%	95.57%	113.31%	84.89%

LEGEND

Income:	Average Adjusted Gross Income (AGI) per return, 2004.
Value:	Per pupil property value, 2005.
Expense:	Comparative Cost per pupil, 2005.
Tax Effort:	2005 tax rate per thousand dollars of property value.
Yield:	Per Pupil Expense divided by Tax Rate.

Introduction

I am hear speaking as a proud parent of three children who attend a Milwaukee Public School. I am also hear as a citizen and taxpayer of Wisconsin who believes that all children, no matter if they are rich or poor, where they live, or what color they are, deserve a good education. I have chosen the dynamic and vibrant City of Milwaukee to live in and I have chosen an equally dynamic and vibrant school for my children. A passionate and involved school community is driving the spirit of our school. (I just want to note that the average income at our school is about $11,000 per year and we are over 80% minority.) But a school cannot survive on passion alone. We are slowly being starved of the essentials. An injustice is being imposed upon us. The public schools are a faltering system.

Are We Doing Right By Wisconsin's Children?

Every adult can remember back to one or two incidents as a child when they felt wronged. When I was nine years old I had found a package of lifesavers lying on the sidewalk outside a store. I walked out of the same store with it still in my hand; the storeowner grabbed me, yelled at me and pried it from my hand. I felt wronged by that adult.

My daughter came home from school recently and announced that there would be no homework for a while. When I inquired, she told me the copy machine was broken....again. My daughter loves homework and she loves school. She was very disappointed.

Earlier this year her sister came home and was upset and angry. She was given assigned seating in the cafeteria. Because of staff cuts we no longer have an assistant principal whose job it was to monitor kids during lunch hour. So, to help control the more rambunctious kids, the more well- behaved children are placed sitting in assigned seats between them. She's angry that she cannot sit with her friends. Will my kids walk away from public schools feeling wronged by these experiences?

And the examples of the injustices go on and on. My daughter looked at me today and asked, "why don't the stall doors work." She is a fourteen-year-old girl. As anyone with a fourteen year old knows, she needs working bathroom stall doors.

Another classroom has a bookcase falling apart and has nobody to fix it. The front door of the school has been marked for repair for years. It has caused several injuries, but every year the district says they don't have the money yet. Meetings were held, plans were made and drawn up but still the inadequate, dangerous door remains.

And the kids will not even know the level of injustice being imposed upon them. The will not feel it until they walk out the door and into a university. It is there they will realize they had no second language, no regular art program, no daily library hours at school to do research, no music program, not enough science and math teachers, not enough attention from their well-intentioned but stressed out teacher with thirty-five kids in her class.

For three years the school has been holding bake sales and selling the kids artwork trying to save up for a kiln. They have $800. They need an additional $1200. It occurred to my oldest daughter who is in eighth grade that she never will have a chance to use that kiln. When she told me this, a little part of my heart broke. And not just for her, but for all the eighth graders at all the schools who scrimped and saved but never got to use their kiln.

It is time to support Senate Joint Resolution 27

Cathy Olive
2511 N. Gordon Ct.
Milwaukee, WI 53212

Wisconsin Property Taxpayers, Inc.

P.O. Box 1493 Madison, WI 53701
608 255-7473 / 800 994-9784

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# # #

LegMemo/Test 11/15/07.doc

Middleton-Cross Plains
Area School District

Challenge ★ Inspire ★ Support

November 15, 2007

My name is Ellen Lindgren, and I am here to testify in favor of Joint Resolution 27. Thanks to all of you for holding this hearing, to give voice to supporters and cheerleaders of public education in this great state of Wisconsin.

I am in my fifth term as a school board member and am currently serving as president of the Middleton-Cross Plains Area School District. For those of you unfamiliar with the district, it is blessed by having a great tax base, well-educated parents who take an active interest in their children's education, high expectations matched by high achievement, and fantastic staff. The school district was recently cited by Money Magazine as a reason that they chose Middleton as the #1 small city this year.

But even our outstanding district has had years where our student population hasn't grown. With our current school funding formula, that sets in motion a decrease in our ability to keep pace with inflation and our contractual obligations to our staff, and has resulted in the district making cuts in our budget of $350,000 to a million dollars a year. First, we cut programs, found efficiencies, and raised fees. But the reality is, our district is a people intensive organization. Over 85% of our budget goes to staff. So now we cut staff and increase class sizes. The current school finance system isn't working well.

As a district noted for it's successful special education programming, our population of those students has steadily increased. An example of this is the number of autistic students in our district. In the past 6 years our population has increased by 400%. Our English Language Learner population has had the same increase, and we currently have 35 different languages spoken in our schools.

As public schools, we educate all students who come in our doors, regardless of ability. But these special needs children need more attention, and highly trained staff, to equip them to meet the challenges of the 21st century, the mandates of our state, and the No Child Left Behind requirements. The state and federal funding for these special education programs has decreased steadily, which pits mandated special education services against regular education classes, setting up difficult choices for school boards. The state will benefit by educating all our students, and investing in effective, intensive remediation. The state will save money by having graduates who can go on to higher education and jobs that will add to the economy of the state in the long run.

During my entire time on school board, we have lived under the fiscal constraints of revenue limits, the QEO, and the promise of 2/3 funding for public K-12 education. Our school district, as required by law, has gone to our voters six times to ask permission to build schools, add classrooms to existing schools, and raise the revenue limit to staff the new schools. Some referenda have been successful, and all have required a huge amount of time and resources to get information out to our citizens.

But now the system is falling further and further behind. The difficulty with negotiations increases every contract cycle because we don't have the money to pay our

Middleton-Cross Plains Area School District, 7106 South Ave., Middleton, WI 53562 (608) 829-9000 Fax (608) 836-1536 www.mcpasd.k12.wi.us

teachers fairly. Much of the salary increases are taken up by skyrocketing health insurance costs, even in our district, which has some of the lowest costs in the state for health insurance. Our hands and pocket books are bound by the revenue limits, the QEO doesn't keep pace with inflation and increasing health insurance costs, and we can't count on the legislature to keep up their end of the 2/3 funding commitment.

Another area of great concern is our taxes. Our citizens continue to pay a higher percentage of their paychecks to property taxes. Our citizens have said in polls that they think their taxes are wisely spent on our great schools, but that they have less and less money at the end of the month. They want property tax relief. And yet the tax system has given tax breaks to large corporations, estimated to be $1.3 billion a year, with the result that despite public school revenue controls, corporations are paying proportionately less in taxes, and property owners are paying proportionately more. Tax transparency needs to occur for this matter to be changed—indeed, the Wisconsin Legislative Audit Bureau has recommended this.

I ask the legislature to put aside their accusations of partisanship in this issue. Children are not a partisan issue. I ask you to be bold, and champion a system of school funding that actually reflects what it costs to educate our children—whether in Milwaukee or Florence, Altoona or Middleton. You have multiple studies that give you this information, most recently the one led by Professor Allen Odden. This group gives extensive information about why Wisconsin needs to double student performance using an evidence-based approach to curriculum, instructional strategies, and school structure; how these recommendations translate into staff to meet the needs of all students, taking into account disability, poverty, English language learners, and other specific needs; and what it will cost to support this system. Please consider this as you make your decisions.

This resolution you are considering has been criticized as an empty gesture, a "memo to self," not anything that will hold your feet to the fire on the issue of school finance reform. But it is a first step, or perhaps a leap for some of you, to support this resolution. It puts the legislature on record as being committed to a better future for all students in Wisconsin. It is the first step towards improving the future of our state by having an approach that ensures all students of a rigorous, challenging education to meet the needs of our work force. It is a first step that will hopefully utilize the information in all the previous studies done on school finance reform.

I ask you to work together to make the goals stated in Joint Resolution 27 a reality, to strengthen and secure Wisconsin's future by having a school finance system in place by July of 2009.

Thank you for your time today. We welcome a visit from you in our district. Anytime you are discouraged, it helps you take heart if you spend time with children.

Ellen Lindgren
President, Middleton-Cross Plains Area Board of Education
6621 Maywood Avenue
Middleton, WI 53562

Attachment

Table 1. District Averages 2005

District Category	Expense* Per pupil	% of Avg.	Tax Rate	% of Avg.	Yield Per Pupil	% of Avg.
Avg.Inc/Avg.Val.	$ 8,809	100.00%	$ 8.61	100.00%	$ 1,023.11	100.00%
Low Inc./Low Val.	$ 8,419	95.57%	$ 9.76	113.31%	$ 868.50	84.89%
High Inc./High Val.	$ 9,602	109.00%	$ 9.68	112.43%	$ 990.41	96.80%
Low Inc./ High Val.	$10,291	116.83%	$ 6.85	79.53%	$ 1,532.97	149.83%

* Comparative Expense

Data Source: School Facts, Wisconsin Taxpayers Alliance, 2006

As indicated in the table above, the current system is far from equitable for either pupils or property taxpayers.

In 2005, children in low income/low value districts received only $869 worth of education per taxpayer dollar, while children in low income/high value districts received almost double that - $1,533 worth of education per taxpayer dollar. Children in high income/high value districts received $990 - less than the average $1,023 - per taxpayer dollar.

Taxpayers in low income/low value districts paid 13% more to provide 5% less school support than the statewide average.

Taxpayers in low income/high value districts paid 20% less to provide 17% more school support than the statewide average.

Taxpayers in high income/high value districts paid 12% more to provide 9% more school support than the statewide average.

Cathryn Atkinson
144 B Fountain Avenue
Waukesha WI. 53186
262-521-9939

My name is Cathryn Atkinson. I am a lifelong resident of Waukesha and am in my 23rd year teaching in the School District. Until recent history, Waukesha has been regarded as a leader in the state in educating future citizens of the state. Unfortunately, because of the revenue caps and an out-of-date funding formula, we are now a district in crisis. Since 2001, Waukesha has reduced programs and services by $14 million dollars, and are looking at an approximate $2.7 million in reductions for the 2007-08 school year. There has been a consistent gap in our state funding of 1.6% every year. Meanwhile, the number of low income and minority students in our district has increased from approximately 10% to 22%. Over the past seven years our district has tried everything to reduce our budgetary needs (ie. reduced energy consumption, eliminated "non-essential" programs, increased class size, reduced administrative positions), that were perceived as less harmful to students. We have now well surpassed that point and the reductions we are making are having a terrible impact on students, with no relief in sight. Needless to say, the negative impact was only enhanced as a result of the delay in establishing a state budget for this year

Overall, Waukesha County is perceived as a wealthy county. Seven of the ten school districts in the county have an increased enrollment, or had a high per pupil expenditure in 1992 (when revenue caps were instituted) to allow for higher revenue increases each year. That is not the case for the city of Waukesha. Waukesha has experienced gradual enrollment decreases, and because our district was extremely frugal in 1992 with per pupil expenditures, we have been punished every year since then with lower revenue limits. Where is the logic in that?

I conducted a survey of Waukesha educators regarding the impact of reductions and services for this year, and here are some of the results I discovered:

- Kindergarten classes with 28 students
- No guidance counselors in elementary schools, resulting in no preventative programs and lack of support when students are having problems
- 38 7th grade students in Health/Phy Ed classes – safety and curricular concerns
- Overall lack of individual instruction due to large class sizes across the board
- Advanced Placement classes at the high school at 30-plus students (which goes against College Board requirements). In several instances, students are either asked to drop the class for some relief, or they withdraw voluntarily because of the class size.
- A dramatic increase in the number of grade level split classes at the elementary level
- High school Phy Ed classes ranging from 41-47, with safety issues (especially in swim class)
- Elementary teachers having to deal with very large classes, as well as no guidance counselors, librarians, technology resource teachers, or GT support.
- Increased concerns over health of students with cuts in custodial staff (unclean environment)
- Extremely sad situations with students who are attempting to cope with problems at home.
- Teachers of Emotionally Disturbed and English Language Learners are overburdened and are unable to attend to their students' needs.
- Lack of adequate staffing has reduced supervision, therefore we are seeing an increase in volatile situations at all levels.
- Many classrooms do not have enough desks for their students – students are forced to bring in chairs or desks from another classroom, or sit on the floor or counters. This is not a positive learning environment.
- Due to large class sizes, it is difficult to conduct labs: science, computer, art, or tech ed.

- Due to large class sizes, reading and writing (critical thinking) activities are largely diminished.
- Large classes with a high percentage of students with special needs. Example: 30 students in a fifth grade class – 2 CD (one of whom is not toilet trained), 2 LD, 6 GT (but no GT teacher), 1 English language learner, 1 ADHD, 1 with severe psychological issues.

Now let's consider the toll that special education takes on public school budgets. I am not suggesting that we reduce services to special education students, but I am suggesting we work to make our state and federal government uphold their commitment to special education. They have yet to fully fund legislation they promised or proposed to meet the enormous demands of educating children with special needs. Imagine the cost of serving one child that needs not only a special teacher at a smaller ratio than a non-special ed student gets (and these children are also usually included in a regular classroom), but also receive services of speech and language specialists, occupational and physical therapy, specially designed PE (another specialist involved), even nurses services and special aides, often one-on-one. It is not that these children don't need and deserve these services, but without federal and state support, these very costly services fall to the districts. It impacts every student when the government mandates programs then fails to fulfill their part of the funding.

It's really a matter of the demand for individualized instruction (and justifiably so) pitted against a political system that refuses to acknowledge the realities of the cost of doing business. Our students need numerous instances of one-on-one instructional time in order to meet the expectations of local, state, and national standards. Society expects our students to think critically, problem-solve, work as a team, and be engaged as active citizens, and I completely agree with this notion - we owe this to our young people and our society. But to demand this while at the same time loading our classes and reducing our resources, it is not only wrong, it is truly insulting. The methodology of balancing budgets by cutting flesh may fly in the factories of this world, but education is not and cannot be run

like a factory any more than parenting can. I find it curious that the state sees the validity and essential nature of individualized instruction, of giving everything we can to insure that "No Child Is Left Behind," but refuses to take on its responsibility to insure the integrity of our educational institutions when it's time to pay the bills. There are some who will pay for nothing unless it profits them. The problem is, most of society does not realize how we all benefit from a properly funded public education system. Wisconsin legislators must begin to depend on the opinions of educators when considering education policies. They cannot blindly rely on the unfounded claims made on AM talk radio – Wisconsin's future cannot afford that kind of ignorance. Please consider changing the school funding formula to restore the high quality public education system Wisconsin has been known for.

Thank-you.