

Fiscal Estimate Narratives

DOR 6/15/2011

LRB Number	11-2082/1	Introduction Number	SB-095	Estimate Type	Original
Description Granting high school credit for extracurricular sports; services provided by a special education program; transportation aid paid to school districts; the use of moneys received by a school district from the common school fund; using the results of standardized examinations to evaluate, discharge, suspend, or discipline a teacher or for the nonrenewal of a teacher's contract; the number of teaching days scheduled in the Milwaukee Public Schools; permitting a school district to limit the grades in which to reduce class size under the Student Achievement Guarantee in Education Program; permitting a school board to deny enrollment to a pupil who has been expelled from an out-of-state school or from an independent charter school in this state and permitting an independent charter school to expel a pupil; use of law enforcement records to take disciplinary action against a pupil under a school district's athletic code; and changing the date by which a school district must certify the amount of its property tax levy					

Assumptions Used in Arriving at Fiscal Estimate

The bill makes several changes to the laws governing school districts. One of these changes has an impact on the Department of Revenue.

Under current year, annually, on or before November 6, every school district clerk is required to deliver to the clerk of each municipality with territory in the school district a certified statement showing the amount of property taxes due from the municipality for that school year. Under the bill, the deadline for certification of the levy to municipal clerks would be November 10 in those years in which a November general election is held.

Information of the amount levied by a school district and the allocation of that levy to underlying municipalities is reported to the Department of Public Instruction (DPI) at about the same time that the certifications are sent to municipal clerks. The DPI reviews and compiles the data, and sends a report to the Department of Revenue (DOR), which uses the data to calculate the property value on which the lottery and gaming credit and the first dollar credit are paid.

The change in the deadline for certifying the levy under the bill is expected to have no effect on administrative procedures in the DOR. There are therefore no costs to the DOR.

Long-Range Fiscal Implications