Fiscal Estimate - 2013 Session

☑ Original ☐ Updated	Corrected Supplemental							
LRB Number 13-3404/1	Introduction Number SB-001 (OC3)							
Description School district budgets and making an appropriation								
Fiscal Effect								
Appropriations Reve	lncrease Costs - May be possible to absorb within agency's budget enues Yes No							
Permissive Mandatory Perr 2. Decrease Costs 4. Dec	5.Types of Local Government Units Affected Towns Village Cities Counties Others School WTCS Districts Districts							
Fund Sources Affected GPR FED PRO PRS	Affected Ch. 20 Appropriations SEG SEGS 20.255 (2) (ac)							
Agency/Prepared By	Authorized Signature Date							
DOR/ Daniel Huegel (608) 266-5705	Michael Wagner (608) 266-6785 10/15/2013							

Fiscal Estimate Narratives DOR 10/15/2013

LRB Number	13-3404/1	Introduction Number (OC3)	SB-001	Estimate Type	Original				
Description School district budgets and making an appropriation									

Assumptions Used in Arriving at Fiscal Estimate

The bill increases the amount appropriated as general school aid. For the 2013-14 school year, general aid is increased by \$40,000,000 (from \$4,341,594,600 to \$4,381,594,600), which represents an increase of about 0.92%. For the 2014-15 school year, general aid is increased by \$60,000,000 (from \$4,415,960,500 to \$4,475,960,500), which represents an increase of about 1.36%.

Under current law, school districts operate under a revenue limit that caps the amount they can raise from property taxes and general school aids. Based on data from the revenue limit worksheets for the 2012-13 school year filed with the Department of Public Instruction in the autumn of 2012, there were 76 school districts that operated at less than their full revenue capacity. The total unused revenue capacity for these 76 districts was about \$44.5 million. It is therefore possible that a portion of the additional general school aid allocated under the bill may be used by school districts to increase spending. The Department of Revenue (DOR) is unable to reasonably estimate the extent to which the additional aid would be used to increase school spending as opposed to reducing the school property tax levy.

This bill also delays the date by which school boards must determine their property tax levy for the 2013-14 school year from November 1 to November 6.

The bill has no effect on administrative costs for the DOR.

Long-Range Fiscal Implications

Fiscal Estimate Worksheet - 2013 Session

Detailed Estimate of Annual Fiscal Effect

Introduction Number SB-001 (OC3)	☑ Original	Updated		Corrected		Supplemental		
School district budgets and making an appropriation I. One-time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect): II. Annualized Costs: Annualized Fiscal Impact on funds from: Increased Costs Decreased Costs	LRB Number	13-3404/1						
II. Annualized fiscal effect): II. Annualized Costs: Increased Costs Decreased Costs	•	ets and making an appr	opria	tion				
Increased Costs Decreased Costs			r Sta	te and/or Local Governm	ent (do no	ot include in		
State Costs by Category	II. Annualized Cost	s:		Annualized Fisc	al Impact	on funds from:		
State Operations - Salaries and Fringes \$ \$				Increased Costs		Decreased Costs		
CFTE Position Changes State Operations - Other Costs	A. State Costs by C	ategory						
State Operations - Other Costs Local Assistance 100,000,000 Aids to Individuals or Organizations TOTAL State Costs by Category \$100,000,000 \$ B. State Costs by Source of Funds GPR 100,000,000 FED 100,000,	State Operations -	Salaries and Fringes		\$		\$		
Local Assistance	(FTE Position Cha	anges)						
Aids to Individuals or Organizations TOTAL State Costs by Category \$100,000,000 \$ B. State Costs by Source of Funds GPR 100,000,000 FED PRO/PRS SEG/SEG-S III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, ets.) Increased Rev Decreased Rev GPR Taxes \$ \$ \$ GPR Earned \$ \$ FED PRO/PRS SEG/SEG-S I TOTAL State Revenues \$ \$ \$ NET ANNUALIZED FISCAL IMPACT NET CHANGE IN COSTS \$100,000,000 \$ NET CHANGE IN REVENUE \$ \$ Agency/Prepared By Authorized Signature Date	State Operations -	- Other Costs						
TOTAL State Costs by Category \$100,000,000 \$ B. State Costs by Source of Funds GPR	Local Assistance			100,000,000				
B. State Costs by Source of Funds GPR 100,000,000 FED PRO/PRS SEG/SEG-S III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, ets.) GPR Taxes SSGPR Earned FED PRO/PRS SEG/SEG-S TOTAL State Revenues SSG/SEG-S NET ANNUALIZED FISCAL IMPACT NET ANNUALIZED FISCAL IMPACT State Local NET CHANGE IN COSTS \$100,000,000 SSNET CHANGE IN REVENUE SS								
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GPR Earned				Increased Rev		Decreased Rev		
FED		 		\$		\$		
PRO/PRS SEG/SEG-S SEG/SE	<u></u>							
SEG/SEG-S								
TOTAL State Revenues								
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	Agency/Prepared E		Au	thorized Signature		Date		