

Fiscal Estimate Narratives

DPI 3/11/2014

LRB Number	13-3863/1	Introduction Number	SB-519	Estimate Type	Original
Description School district community programs and services and reducing a school district's revenue limit					

Assumptions Used in Arriving at Fiscal Estimate

Under current law, a school board may establish community education, training, recreational, cultural, or athletic programs and services. Costs associated with such programs and services are not included in a school district's shared cost for state aid purposes and the tax levy for such programs and services is outside the school district's revenue limit.

This bill provides that a school district's revenue limit is reduced by the amount that the school board transferred in the previous school year from its general fund to its fund for community programs and services.

State:

The school finance accounting system does not permit transfers between the general fund and the community programs and services fund. There is no expected cost to the department as the transfers are not possible in the existing system.

Local:

The school finance accounting system does not permit transfers between the general fund and the community programs and services fund. A school district spending money from the general fund on community programs and services type activities would be doing so directly from the general fund rather than transferring money between the two funds. Thus, there is no fiscal impact on school districts.

Long-Range Fiscal Implications