

### Fiscal Estimate - 2017 Session

Original     
  Updated     
  Corrected     
  Supplemental

|                                    |   |
|------------------------------------|---|
| <b>LRB Number</b> <b>17-1363/1</b> | <b>Introduction Number</b> <b>AB-0095</b> |
|------------------------------------|---|

**Description**  
 authorizing a school board member to refuse his or her salary

**Fiscal Effect**

**State:**

|   |   |   |   |  |
|---|---|---|---|--|
| <input type="checkbox"/> No State Fiscal Effect           | <input type="checkbox"/> Indeterminate                    | <input type="checkbox"/> Increase Existing Revenues | <input type="checkbox"/> Increase Existing Revenues | <input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget |
| <input type="checkbox"/> Increase Existing Appropriations | <input type="checkbox"/> Decrease Existing Appropriations | <input type="checkbox"/> Decrease Existing Revenues | <input type="checkbox"/> Decrease Existing Revenues | <input type="checkbox"/> Yes <input type="checkbox"/> No                                   |
| <input type="checkbox"/> Create New Appropriations        |   |   |   | <input type="checkbox"/> Decrease Costs  |

**Local:**

|  |  |  |   |                                 |
|--|--|--|---|---------------------------------|
| <input checked="" type="checkbox"/> No Local Government Costs          | <input type="checkbox"/> Indeterminate                                 | <b>5. Types of Local Government Units Affected</b> |   |                                 |
| 1. <input type="checkbox"/> Increase Costs                             | 3. <input type="checkbox"/> Increase Revenue                           | <input type="checkbox"/> Towns                     | <input type="checkbox"/> Village        | <input type="checkbox"/> Cities |
| <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | <input type="checkbox"/> Counties                  | <input type="checkbox"/> Others         |                                 |
| 2. <input type="checkbox"/> Decrease Costs                             | 4. <input type="checkbox"/> Decrease Revenue                           | <input type="checkbox"/> School Districts          | <input type="checkbox"/> WTCS Districts |                                 |
| <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory | <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory |  |   |                                 |

|  |                                       |
|--|---------------------------------------|
| <b>Fund Sources Affected</b>   | <b>Affected Ch. 20 Appropriations</b> |
| <input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS |                                       |

|   |   |                          |
|---|---|--------------------------|
| <b>Agency/Prepared By</b><br>DPI/ Carl Bryan (608) 267-9127 | <b>Authorized Signature</b><br>Erin Fath (608) 266-2804 | <b>Date</b><br>2/27/2017 |
|---|---|--------------------------|

## Fiscal Estimate Narratives

DPI 2/27/2017

|   |           |                     |         |               |          |
|---|-----------|---------------------|---------|---------------|----------|
| LRB Number  | 17-1363/1 | Introduction Number | AB-0095 | Estimate Type | Original |
| <b>Description</b><br>authorizing a school board member to refuse his or her salary |           |                     |         |               |          |

### Assumptions Used in Arriving at Fiscal Estimate

Under current law, each school board member may be paid an annual salary or an amount fixed by the school board for each school board meeting the member actually attends. The salaries paid to school board members are determined by a vote of electors at the annual meeting of a common or high school district.

This bill authorizes a school board member or school board member-elect to refuse the salary that he or she is entitled to receive for his or her service as a school board member. Under the bill, to refuse his or her salary, the school board member or member-elect must send written notification to the school district clerk and treasurer. To be valid, the school board member or member-elect must send the notification within 30 days after the certification of the individual's election or at least 30 days before the start of the individual's next taxable year. In general, a notification applies only to the taxable year in which the individual's election is certified or to the taxable year to which the notification relates. A school board member or member-elect may not rescind a notification to refuse his or her salary.

Local: The bill would no impact on school district revenues. School districts may need to adjust their operations with respect to administering payroll for school board members and school board members-elect. It is expected that the costs associated with adjusting such practices are minimal and would be absorbed by school districts' existing budgets. However, many school districts in the state already do not compensate school board members for their attendance at school board meetings. Any reductions in expenditures for school board member salaries could be repurposed by the school board. The local fiscal impact as a result of this bill is indeterminate.

State: No fiscal effect

### Long-Range Fiscal Implications