



State of Wisconsin
2011 - 2012 LEGISLATURE



LRB-0836/P5
TKK:jld&wlj:rs

DOA:.....Hynek, BB0182 - School district revenue limits - reduce base revenues

FOR 2011-13 BUDGET -- NOT READY FOR INTRODUCTION

AN ACT ...; relating to: the budget.

Analysis by the Legislative Reference Bureau

EDUCATION

PRIMARY AND SECONDARY EDUCATION

Current law limits the increase in the total amount of revenue per pupil that a school district may receive from general school aids and property taxes in the 2011-12 school year to \$275 and in the 2012-13 school year to the percentage change in the consumer price index. This bill reduces the revenue limit for all school districts, including new school districts, school districts from which territory is detached, and consolidated school districts, by 5.5 percent in the 2011-12 school year. For the 2012-13 school year, a school district may not increase the revenues it receives per pupil from general school aids and property taxes above the amount it received in the 2011-12 school year.

Current law exempts a school district from the revenue limit if its per pupil revenue is less than a statutory revenue ceiling, currently set at \$9,800. This bill decreases the per pupil revenue ceiling to \$8,900 for the 2011-12 school year and for any subsequent school year.

Current law also provides that, if a school district's revenue limit, as calculated before any adjustments, is less than the district's base revenue from the previous school year, the district's initial revenue limit would be set at the prior year's base revenue. This bill eliminates this base revenue stabilization provision.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION 1. 121.905 (1) of the statutes is amended to read:

121.905 (1) In this section, “revenue ceiling” means ~~\$9,000 in the 2009–10 school year and in the 2010–11 school year and \$9,800~~ \$8,900 in the 2011–12 school year and in any subsequent school year.

SECTION 2. 121.905 (3) (c) 3r. of the statutes is repealed.

SECTION 3. 121.905 (3) (c) 4. of the statutes is repealed.

SECTION 4. 121.91 (2m) (e) (intro.) of the statutes is amended to read:

121.91 (2m) (e) (intro.) Except as provided in subs. (3), and (4), ~~and (8)~~, no school district may increase its revenues for the 2008–09 school year to an amount that exceeds the amount calculated as follows:

SECTION 5. 121.91 (2m) (f) (intro.) of the statutes is amended to read:

121.91 (2m) (f) (intro.) Except as provided in subs. (3), and (4), ~~and (8)~~, no school district may increase its revenues for the 2009–10 school year or for the 2010–11 school year to an amount that exceeds the amount calculated as follows:

SECTION 6. 121.91 (2m) (g) (intro.) of the statutes is amended to read:

121.91 (2m) (g) (intro.) Except as provided in subs. (3), and (4), ~~and (8)~~, no school district may increase its revenues for the 2011–12 school year to an amount that exceeds the amount calculated as follows:

SECTION 7. 121.91 (2m) (g) 2. of the statutes is repealed.

SECTION 8. 121.91 (2m) (g) 3. of the statutes is amended to read:

121.91 (2m) (g) 3. Multiply the result under subd. 2. 1. by the average of the number of pupils enrolled in the current and the 2 preceding school years.

SECTION 9. 121.91 (2m) (g) 4. of the statutes is created to read:

121.91 (2m) (g) 4. Multiply the result under subd. 3. by 0.055.

SECTION 10. 121.91 (2m) (g) 5. of the statutes is created to read:

121.91 (2m) (g) 5. Subtract the product under subd. 4. from the result under subd. 3.

SECTION 11. 121.91 (2m) (h) (intro.) of the statutes is amended to read:

121.91 (2m) (h) (intro.) Except as provided in subs. (3), and (4), ~~and (8)~~, no school district may increase its revenues for the 2012-13 school year ~~or for any school year thereafter~~ to an amount that exceeds the amount calculated as follows:

SECTION 12. 121.91 (2m) (h) 2. of the statutes is repealed.

SECTION 13. 121.91 (2m) (h) 3. of the statutes is repealed.

SECTION 14. 121.91 (2m) (h) 4. of the statutes is amended to read:

121.91 (2m) (h) 4. Multiply the result under subd. ~~3.~~ 1. by the average of the number of pupils enrolled in the current and the 2 preceding school years.

SECTION 15. 121.91 (2m) (r) 1. b. of the statutes is repealed.

SECTION 16. 121.91 (2m) (r) 1. c. of the statutes is amended to read:

121.91 (2m) (r) 1. c. Multiply the result under subd. 1. ~~b.~~ a. by the number of pupils who in the previous school year were enrolled in a school district from which territory was detached to create the new school district and who resided in the detached territory, or by the number of pupils enrolled in the new school district in the current school year, whichever is greater.

SECTION 17. 121.91 (2m) (r) 1. d. of the statutes is created to read:

121.91 (2m) (r) 1. d. In the 2011-12 school year, multiply the result under subd. 1. c. by 0.055. In the 2012-13 school year, multiply the result under subd. 1. c. by 1.0.

SECTION 18. 121.91 (2m) (r) 1. e. of the statutes is created to read:

121.91 (2m) (r) 1. e. Subtract the product of subd. 1. d. from the result under subd. 1. c.

SECTION 19. 121.91 (2m) (s) 1. b. of the statutes is repealed.

SECTION 20. 121.91 (2m) (s) 1. c. of the statutes is amended to read:

121.91 (2m) (s) 1. c. Multiply the result under subd. 1. ~~b.~~ a. by the number of pupils who in the previous school year were enrolled in the school district and who did not reside in the detached territory, or by the number of pupils enrolled in the school district in the current school year, whichever is greater.

SECTION 21. 121.91 (2m) (s) 1. d. of the statutes is created to read:

121.91 (2m) (s) 1. d. In the 2011-12 school year, multiply the result under subd. 1. c. by 0.055. In the 2012-13 school year, multiply the result under subd. 1. c. by 1.0.

SECTION 22. 121.91 (2m) (s) 1. e. of the statutes is created to read:

121.91 (2m) (s) 1. e. Subtract the product of subd. 1. d. from the result under subd. 1. c.

SECTION 23. 121.91 (2m) (t) 1. (intro.) of the statutes is amended to read:

121.91 (2m) (t) 1. (intro.) If 2 or more school districts are consolidated under s. 117.08 or 117.09, except as follows, in the 2011-12 school year, the consolidated school district's revenue limit shall be determined as provided under par. (e) except as follows (g) and in the 2012-13 school year, the consolidated school district's revenue limit shall be determined as provided under par. (h):

SECTION 24. 121.91 (4) (d) of the statutes is repealed.

SECTION 25. 121.91 (7) of the statutes is amended to read:

121.91 (7) Except as provided in sub. (4) (f) 2. and (L) to (o) ~~and (8)~~, if an excess revenue is approved under sub. (3) for a recurring purpose or allowed under sub. (4), the excess revenue shall be included in the base for determining the limit for the next school year for purposes of this section. If an excess revenue is approved under sub. (3) for a nonrecurring purpose, the excess revenue shall not be included in the base for determining the limit for the next school year for purposes of this section.

***NOTE: This is reconciled s. 121.91 (7). This SECTION has been affected by the following draft: LRB-0844/P1.

SECTION 26. 121.91 (8) of the statutes is repealed.

(END)