



## 1995 ASSEMBLY BILL 177

March 2, 1995 - Introduced by Representatives LEHMAN, WOOD, COLEMAN, ZIEGELBAUER, JENSEN, HANSON, MUSSER, VRAKAS, RYBA, OLSEN, AINSWORTH, GOETSCH, R. YOUNG, HAHN, OTTE, BRANDEMUEHL, SERATTI, OWENS, KREIBICH, LA FAVE, SILBAUGH, REYNOLDS, HANDRICK, GUNDERSON, F. LASEE and PLOMBON, cosponsored by Senators DARLING and MOEN. Referred to Committee on Ways and Means.

- 1     **AN ACT to create** 121.91 (4) (d) of the statutes; **relating to:** increasing a school  
2             district's revenue limit if the school district does not increase its revenues by the  
3             maximum amount allowed under the limit.

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### *Analysis by the Legislative Reference Bureau*

Current law limits the increase in the total amount of revenue that a school district may receive from general school aids and property taxes in the 1993-94 to 1997-98 school years. In the 1993-94 school year, the maximum allowable increase per pupil was \$190 or the rate of inflation, whichever is greater. Beginning in the 1994-95 school year, the \$190 per pupil amount is adjusted each year by the rate of inflation. Current law does not require a school district to increase its revenue to the maximum amount allowed; however, the actual amount of revenue received by a school district in a school year is the school district's base for calculating its allowable revenues in the subsequent school year. A school district may not carry forward any unused revenue authority from a prior school year.

This bill provides that if a school district's revenues in any school year are less than the maximum amount allowed in that school year, the school district's total revenue limit in the 2 succeeding school years is increased by the difference. The school district chooses how much of that difference is used in each of those 2 school years. The effect of the bill is that the increase in the base for determining the school district's revenue limit is permanent.

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

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

- 4             **SECTION 1.** 121.91 (4) (d) of the statutes is created to read:

