



2009 SENATE BILL 328

October 1, 2009 - Introduced by Senators JAUCH, HOLPERIN, HARSDORF, SCHULTZ, TAYLOR, OLSEN and KREITLOW, cosponsored by Representatives SHERMAN, HUBLER, ROYS, TURNER, MOLEPSKE JR., SMITH, POPE-ROBERTS, BERNARD SCHABER, VRUWINK and STASKUNAS. Referred to Committee on Education.

1 **AN ACT relating to:** allowing a school district to carry over unused revenue limit
2 authority to the following school year.

Analysis by the Legislative Reference Bureau

Under current law, if a school district's revenue in the previous school year was less than the school district's revenue limit in that school year, the school district's revenue limit in the current school year is increased by the difference between its revenue in the previous school year and its revenue limit in the previous school year. This revenue limit adjustment is only available to a school district for one year; the district cannot use it in consecutive school years.

This bill provides that if a school district qualified for this adjustment in the 2009-10 school year, but did not fully utilize the revenue limit increase in that school year, the school district's revenue limit for the 2010-11 school year is increased by the unused portion of the increase.

Similarly, the bill provides that if a school district is eligible for but does not fully utilize the revenue authority carryover provided for under current law in the succeeding school year (2010-11), or if a school district does not fully utilize the revenue authority carryover provided in this bill for the 2010-11 school year, its revenue limit for the 2011-12 school year is increased by the sum of the unused portions of the increases.

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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:

1 **SECTION 1. Nonstatutory provisions.**

2 (1) If a school district's revenue in the 2008–09 school year was less than its
3 limit under section 121.91 (2m) of the statutes in the 2008–09 school year, and the
4 school district did not fully utilize the increase in its limit provided in section 121.91
5 (4) (d) of the statutes for the 2009–10 school year, the school district's revenue limit
6 for the 2010–11 school year is increased by an amount equal to the unused portion
7 of the increase provided under section 121.91 (4) (d) of the statutes.

8 (2) If either of the following applies to a school district, the school district's
9 revenue limit for the 2011–12 school year is increased by an amount equal to the sum
10 of the unused portions of the increases provided under section 121.91 (4) (d) of the
11 statutes and subsection (1):

12 (a) The school district's revenue in the 2009–10 school year was less than its
13 limit under section 121.91 (2m) of the statutes in the 2009–10 school year, and the
14 school district did not fully utilize the increase in its limit provided in section 121.91
15 (4) (d) of the statutes for the 2010–11 school year.

16 (b) Subsection (1) applied to the school district's limit for the 2010–11 school
17 year and the school district did not fully utilize the increase in its limit provided
18 under subsection (1).

19 (3) For the purpose of section 121.91 (7) of the statutes, as affected by 2009
20 Wisconsin Act 28, if any unused revenue under subsection (1) or (2) is attributable
21 to a nonrecurring purpose, it shall be treated in the school year in which it is used

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1 as if it had been approved for that nonrecurring purpose; and if any unused revenue
2 under subsection (1) or (2) is attributable to a recurring purpose, it shall be treated
3 in the school year in which it is used as if it had been approved for that recurring
4 purpose.

5 (END)