

## 1999 ASSEMBLY BILL 439

September 2, 1999 - Introduced by Representatives ALBERS, MUSSER, GOETSCH, HASENOHRL, SPILLNER, REYNOLDS, JOHNSRUD, BLACK and MILLER, cosponsored by Senators PLACHE and ROESSLER. Referred to Committee on Ways and Means.

1 AN ACT *to amend* 121.91 (4) (f) 1. of the statutes; **relating to:** revenue limits of  
2 school districts with declining enrollments.

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### *Analysis by the Legislative Reference Bureau*

Current law generally limits the increase in the total amount of revenue per pupil that a school district may receive from general school aids and property taxes. A school district's three-year rolling average, based on pupil enrollment in the current and the two preceding school years, is used to determine the allowable revenue increase under the revenue limit. If a school district's three-year rolling average for the 1998-99 school year is less than the average of the number of pupils enrolled in the school district in the three previous school years, then the school district's revenue limit is increased for the 1998-99 school year by the additional amount that would have been calculated had the decline in the three-year rolling average enrollment been 25% of what it was. This bill extends this one-year revenue limit increase for declining enrollment to subsequent school years.

For further information see the *state and 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:*

3 SECTION 1. 121.91 (4) (f) 1. of the statutes is amended to read:

