

**2001 DRAFTING REQUEST**

**Bill**

Received: **12/14/2000**

Received By: **mlief**

Wanted: **Soon**

Identical to LRB:

For: **Administration-Budget**

By/Representing: **Maternowski**

This file may be shown to any legislator: **NO**

Drafter: **mlief**

May Contact:

Alt. Drafters: **grantpr**

Subject: **Education - school finance**

Extra Copies:

**Pre Topic:**

DOA:.....Maternowski -

**Topic:**

Carry over of unused revenue-limit authority

**Instructions:**

See Attached

**Drafting History:**

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	mlief 12/15/2000	gilfokm 12/15/2000	jfrantze 12/18/2000	_____	lrb_docadmin 12/18/2000		S&L
/2	grantpr 01/03/2001	gilfokm 01/03/2001	jfrantze 01/04/2001	_____	lrb_docadmin 01/04/2001		S&L

FE Sent For:

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FE Sent For:

12-1/3-01 King  
 12/14  
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1?	mlief	1-12/15 /kmg	12/15	12/18 Pg			S&L

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<END>

121.91 (4)(d)

**100% Revenue Limit Carry-Over when Fund Balance is used to correct a Computation Error.** Under current law, if a district fails to levy the full amount entitled to in a given year, it can carryover 75% of the unused revenue limit authority to the next year. Provide that any school district that uses its fund balance to replace lost school aid as a result of an error made in computing the district's general equalization aid payment can carryover 100% of its revenue limit authority.

1/2 of comp. aid, if certified general aid is lower than should be. But under 9 Stat, if aid is certified, s.d. is stuck.

They can inc. levy to compensate

Under 121.15 (4)(b), DPI adjust aid

So in Sept they get bump, but goes down in following

If dist faced w/ this sit, rather than using levy, they may use "fund balance" ~~but~~

-It appears on books that s.d. used. If this is case, s.d. can carry over 75% of unused limit authority in bookkeeping.

\* -If ~~to create~~ s.d. generate extra aid program under 121.15 (4)(b), s.d. can carry over 100% of unused rev. limit authority.



State of Wisconsin  
2001 - 2002 LEGISLATURE

LRB-1513/1

MJL & PG: King

(A) ✓

DOA:.....Maternowski - Carryover of unused revenue limit authority ✓

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

SOON

LPS: July Request Sheet

1 AN ACT <sup>Don't GEN. Cat.</sup> relating to: the budget.

*Analysis by the Legislative Reference Bureau*

**EDUCATION**

**PRIMARY AND SECONDARY EDUCATION**

Current law limits the total amount of revenue that a school district may receive in general school aid and property taxes. Despite this "revenue limit," if a school district's revenue is less than its revenue limit, it may carry over 75% of its unused revenue limit authority to the next school year. In addition, each fall DPI calculates the total amount of state aid that each school district will receive in the current school year and makes any necessary adjustments to that calculation by increasing or decreasing state aid paid in the following September.

This bill provides that a school district whose aid is increased by DPI in September of the following school year may carry over as unused revenue limit authority an amount equal to the amount of the additional September aid plus an amount calculated by subtracting the amount the school district levied in the previous school year from the amount it was allowed to levy in that school year and

(2) multiplying the difference between the remainder and the amount of additional September aid by 0.75.

§ 111.11

that



1513

TC from PM

> 122.12 state aid

121.15 (4) (5)

> rev. lt. authority added

amt of underlying

~~just a~~

if prior yr. authority is less than the  
underlying, then it is ok

BUT

if prior yr. amt is more than  $n = to$   
underlying

choice

> cd. in prior balance

> cd. use " " - 122

get work less in cur

next yr get \$200,000

very.

if 122. left by work

then unuse rev. lt. work = work

1. 200,000

2. 100,000

3. 100,000

- 200,000

- 100,000 x .75 = -75,000

+ 200,000

125,000

but should be 100,000 ~~to 75,000~~

= 100k

if prior yr. adjustment > amt of underlay

amt to compare amt of underlay, = \$100,000



SOON

DOA:.....Maternowski - Carry over of unused revenue-limit authority

FOR 2001-03 BUDGET - NOT READY FOR INTRODUCTION

1 AN ACT <sup>DON'T GEN. CAT.</sup> relating to: the budget.

and when aid increase is less than its unused revenue-limit authority

*Analysis by the Legislative Reference Bureau*  
**EDUCATION**

**PRIMARY AND SECONDARY EDUCATION**

Current law limits the total amount of revenue that a school district may receive in general school aid and property taxes. Despite this "revenue limit," if a school district's revenue is less than its revenue limit, it may carry over 75% of its unused revenue-limit authority to the next school year. In addition, each fall DPI calculates the total amount of state aid that each school district will receive in the current school year and makes any necessary adjustments to that calculation by increasing or decreasing state aid paid in the following September.

This bill provides that a school district whose aid is increased by DPI in September of the following school year may carry over as unused revenue-limit authority an amount equal to the amount of the additional September aid plus an amount calculated by: 1) ~~subtracting the amount the school district levied in the previous school year from the amount that it was allowed to levy in that school year~~ and 2) multiplying the difference between the remainder and the amount of additional September aid by 0.75.

determining its unused revenue-limit authority; and

SECRET A

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. 121.91 (4) (~~dm~~)<sup>g</sup> of the statutes is created to read:

2

121.91 (4) (~~dm~~)<sup>g</sup> Notwithstanding par. (d), if a school district's revenue in the preceding school year was less than the limit under sub. (2m) in the preceding school

3  
4

year, ~~and~~ in the current school year the school district received an increase in aid

5

under s. 121.15 (4) (b), <sup>SNS. 2-SA</sup> the limit otherwise applicable to the school district's revenue in the current school year under sub. (2m) is increased by an amount determined as

6

follows:

7

1. Determine the increase in aid under s. 121.15 (4) (b).

8

2. Subtract the ~~amount of property taxes levied by the school district~~ in the <sup>preceding</sup> previous school year from the ~~amount of property taxes that the school district was allowed to levy~~ <sup>school district's limit under sub. (2m)</sup> in the ~~previous~~ <sup>preceding</sup> school year ~~under this section~~.

9

10

11

12

3. Subtract from subd. 2. the amount determined under subd. 1. and multiply the remainder by 0.75.

13

4. Add the results under subds. 1. and 3.

14

**SECTION 9340. Initial applicability; public instruction.**

15

(1) CARRY-OVER OF REVENUE LIMIT AUTHORITY. The treatment of section 121.91

16

17

(4) (~~dm~~)<sup>g</sup> of the statutes first applies to state aid adjustments under section 121.15 (4)

18

(b) of the statutes that are made on the effective date of this subsection.

19

(END)

and (dr)  
dr

district's revenue

2-14 →

(A)

If the school district's increase in aid is equal to or greater than its unused revenue-limit authority, the bill provides that the school district may ~~carry over~~ carry over 100% of its unused revenue-limit authority.

2-5A

and the increase in aid was less than  
the amount determined under subd. 2.

2-14:1 ✓

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. 121.91 (4) <sup>(dr)</sup> ~~(dm)~~ of the statutes is created to read:

121.91 (4) <sup>(dr)</sup> ~~(dm)~~ Notwithstanding par. (d), if a school district's revenue in the preceding school year was less than the limit under sub. (2m) in the preceding school year, and in the current school year the school district received an increase in aid under s. 121.15 (4) (b), <sup>(ENS. 25B) ✓</sup> the limit otherwise applicable to the school district's revenue in the current school year under sub. (2m) is increased by ~~an amount determined as follows:~~

1. Determine the increase in aid under s. 121.15 (4) (b).
2. Subtract the amount of property taxes levied by the school district in the previous school year from the amount of property taxes that the school district was allowed to levy in the previous school year under this section.
3. Subtract from subd. 2. the amount determined under subd. 1. and multiply the remainder by 0.75.
4. Add the results under subs. 1. and 3.

**SECTION 9340. Initial applicability; public instruction.**

(1) ~~CARRY OVER OF REVENUE LIMIT AUTHORITY.~~ The treatment of section 121.91 (4) ~~(dm)~~ of the statutes first applies to state aid adjustments under section 121.15 (4) (b) of the statutes that are made on the effective date of this subsection.

~~(END)~~

2-14:2

the difference between the ~~amount~~<sup>amount</sup> of  
its revenue in the preceding school  
year and the amount of the limit in  
the preceding school year under  
sub. (2m).

2-5B ✓

and the increase in aid was equal to  
or greater than the amount determined  
under ~~the~~ par. (dg) 2.,



DOA:.....Maternowski – Carry over of unused revenue–limit authority

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

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

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*Analysis by the Legislative Reference Bureau*

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Current law limits the total amount of revenue that a school district may receive in general school aid and property taxes. Despite this “revenue limit,” if a school district’s revenue is less than its revenue limit, it may carry over 75% of its unused revenue–limit authority to the next school year. In addition, each fall DPI calculates the total amount of state aid that each school district will receive in the current school year and makes any necessary adjustments to that calculation by increasing or decreasing state aid paid in the following September.

This bill provides that a school district whose aid is increased by DPI in September of the following school year and whose aid increase is less than its unused revenue–limit authority may carry over as unused revenue–limit authority an amount equal to the amount of the additional September aid plus an amount calculated by: 1) determining its unused revenue–limit authority; and 2) multiplying the difference between the remainder and the amount of additional September aid by 0.75.

If the school districts increase in aid is equal to or greater than its unused revenue–limit authority, the bill provides that the school district may carry over 100% of its unused revenue–limit authority.



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.** 121.91 (4) (dg) of the statutes is created to read:

2           121.91 (4) (dg) Notwithstanding par. (d), if a school district's revenue in the  
3 preceding school year was less than the limit under sub. (2m) in the preceding school  
4 year, the school district received an increase in aid under s. 121.15 (4) (b) in the  
5 current school year, and the increase in aid was less than the amount determined  
6 under subd. 2., the limit otherwise applicable to the school district's revenue in the  
7 current school year under sub. (2m) is increased by an amount determined as follows:

8           1. Determine the increase in aid under s. 121.15 (4) (b).

9           2. Subtract the school district's revenue in the preceding school year from the  
10 school district's limit under sub. (2m) in the preceding school year.

11           3. Subtract from subd. 2. the amount determined under subd. 1. and multiply  
12 the remainder by 0.75.

13           4. Add the results under subds. 1. and 3.

14           **SECTION 2.** 121.91 (4) (dr) of the statutes is created to read:

15           121.91 (4) (dr) Notwithstanding par. (d), if a school district's revenue in the  
16 preceding school year was less than the limit under sub. (2m) in the preceding school  
17 year, the school district received an increase in aid under s. 121.15 (4) (b) in the  
18 current school year, and the increase in aid was equal to or greater than the amount  
19 determined under par. (dg) 2., the limit otherwise applicable to the school district's  
20 revenue in the current school year under sub. (2m) is increased by the difference

1 between the amount of its revenue in the preceding school year and the amount of  
2 the limit in the preceding school year under sub. (2m).

3 **SECTION 9340. Initial applicability; public instruction.**

4 (1) CARRY-OVER OF REVENUE LIMIT AUTHORITY. The treatment of section 121.91  
5 (4) (dg) and (dr) of the statutes first applies to state aid adjustments under section  
6 121.15 (4) (b) of the statutes that are made on the effective date of this subsection.

7 (END)