

**2003 DRAFTING REQUEST**

**Senate Amendment (SA-SB44)**

Received: **06/04/2003**

Received By: **pgrant**

Wanted: **As time permits**

Identical to LRB:

For: **Legislative Fiscal Bureau**

By/Representing: **Kava**

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

Drafter: **pgrant**

May Contact:

Addl. Drafters:

Subject: **Education - school finance**

Extra Copies: **MJL**

Submit via email: **YES**

Requester's email:

Carbon copy (CC:) to:

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**Pre Topic:**

LFB:.....Kava -

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**Topic:**

Revenue limits and low revenue ceiling

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**Instructions:**

See Attached

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**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>
/?	pgrant 06/04/2003	jdye 06/04/2003		_____			
/1	pgrant 06/10/2003	jdye 06/10/2003	rschluet 06/04/2003	_____	lemery 06/04/2003		
/2	pgrant	jdye	pgreensl	_____	mbarman		

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
	06/10/2003	06/10/2003	06/10/2003	_____	06/10/2003		
/3	pgrant 06/10/2003	jdyer 06/10/2003	rschluet 06/10/2003	_____	mbarman 06/10/2003		
/4			jfrantze 06/10/2003	_____	sbasford 06/10/2003		

FE Sent For:

<END>

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		1/4 6/10 jld	2/6 6/10	Self			

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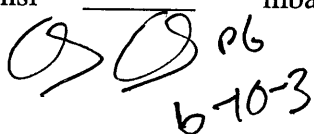
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**Topic:**

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/?	pgrant 06/04/2003	jdyer 06/04/2003					
/1		12/10/03 jld	rschluet 06/04/2003	6/11/03	lemery 06/04/2003		

Handwritten notes: 6/11/03, P8/RS, P8

FE Sent For:

**<END>**



**2003 DRAFTING REQUEST**

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1?	pgrant	1/6/4 jld					
			6-4-3				

FE Sent For:

<END>

PG

2. Revenue Limits and General School Aids. Adopt the Governor's recommendation to eliminate the requirement that the state fund two-thirds of partial school revenues. Adopt the Governor's recommendation to provide \$40,000,000 SEG in 2003-04 and \$60,000,000 SEG in 2004-05 for general school aids, as sunset June 30, 2005, in previous action by the Committee. Provide an additional \$55,200,000 GPR in 2003-04 and \$79,600,000 GPR in 2004-05 for general school aids. Reduce the revenue limit per pupil adjustment to \$120 in 2003-04 and \$100 in 2004-05 and thereafter, from the current law estimates of \$236 in 2003-04 and \$241 in 2004-05. Modify the Governor's recommendation to increase the low revenue ceiling to \$7,400 in 2003-04 and \$7,800 in 2004-05, to require a two-thirds vote of the school board to use this additional revenue limit authority.

b0298  
b0297  
b0342

3. Public Employer Group Health Insurance Plan. Allow counties, municipalities, school districts, and technical college districts to unilaterally convert current group health insurance coverage provided to their nonprotective employees to: (a) the public employer group health insurance plan offered by the Department of Employee Trust Funds under s. 40.51(7) of the statutes; or (b) a health care coverage plan, including a self-insured plan, that is substantially similar to the plan offered under s. 40.51(7). Direct the Wisconsin Employment Relations Commission to use criteria in rules promulgated by the Commissioner of Insurance to determine if health care coverage plans are similar. Specify that any decision by the employer to make this conversion would be a prohibited subject of bargaining, first effective for contracts entered into extended, modified, or renewed, whichever comes first, on the effective date of the bill.

4. Limit on GPR State Operations Appropriations. Provide that for fiscal years 2003-04, 2004-05, and 2005-06, the total amount of GPR appropriations for state operations in each of those fiscal years, excluding amounts provided for GPR debt service payments, plus the amounts set aside in each of those fiscal years for GPR compensation reserves, may not exceed the total of the level of GPR funding for state operations, excluding amounts for GPR debt service payments, provided in the final appropriation schedule for fiscal year 2002-03, plus GPR compensation reserves for that fiscal year.

5. Reestimates Due to Levy Limits. Make the following modifications to earlier reestimates approved by the Committee to reflect lower property taxes under the proposed levy limits: (a) reestimate the cost of the property tax/rent credit at \$363,800,000 in 2003-04 and \$373,200,000 in 2004-05, which would decrease estimated credits and, therefore, increase estimated individual income tax revenues by \$6,200,000 in 2003-04 and \$11,900,000 in 2004-05; (b) reestimate the cost of the homestead tax credit at \$100,700,000 GPR in 2003-04 and \$97,500,000 GPR in 2004-05, which would decrease estimated credits by \$2,000,000 GPR in 2003-04 and \$3,600,000 GPR in 2004-05; and (c) reestimate the cost of the farmland preservation credit at \$13,200,000 GPR in 2003-04 and \$13,600,000 GPR in 2004-05, which would decrease estimated credits by \$900,000 GPR in 2003-04 and \$1,300,000 GPR in 2004-05. Reestimate the sum sufficient appropriation for making state aid payments to local governments to compensate for tax base lost due to the property tax exemptions for computers, software, and related equipment and for fax machines, except those that are also copiers, and cash registers at \$69,500,000 GPR in 2003-04 and \$67,700,000 GPR, which would decrease estimated aid payments by \$2,480,000 GPR in 2003-04 and \$1,085,000 GPR in 2004-05 (this represents the net effect of estimated increases of \$920,000

2003

Date (time) needed \_\_\_\_\_

LRB b 0342, 1

**LFB BUDGET AMENDMENT  
[ONLY FOR LFB]**

PK: jld: \_\_\_\_\_

See form **AMENDMENTS — COMPONENTS & ITEMS.**

**LFB AMENDMENT  
TO 2003 SENATE BILL 44**

>>FOR JT. FIN. SUB. — NOT FOR INTRODUCTION<<

At the locations indicated, amend the bill as follows:

~~#. Page . . . . , line . . . . :~~

~~#. Page . . . . , line . . . . :~~

~~#. Page . . . . , line . . . . :~~

~~#. Page . . . . , line . . . . :~~

~~#. Page . . . . , line . . . . :~~

~~#. Page . . . . , line . . . . :~~

**SENATE AMENDMENT ,  
TO 2003 SENATE BILL 44**

At the locations indicated, amend the bill as follows:

WMS  
1-1

1. Page 827, line 25: after that line insert:

**SECTION 2043d.** 121.91<sup>✓</sup>(2m) (e) (intro.) of the statutes is amended to read:

121.91 (2m) (e) (intro.) Except as provided in subs. (3) and (4), no school district may increase its revenues for the 1999-2000, 2001-02, or 2002-03 school year ~~or for any school year thereafter~~ to an amount that exceeds the amount calculated as follows:

**SECTION 2043h.** 121.91<sup>✓</sup>(2m) (f) of the statutes is created to read:

121.91 (2m) (f) Except as provided in subs. (3) and (4), no school district may increase its revenues for the 2003-04 school year to an amount that exceeds the amount calculated as follows:

1. Divide the sum of the amount of state aid received in the previous school year and property taxes levied for the previous school year, excluding property taxes

1 levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4)  
2 (c), by the average of the number of pupils enrolled in the 3 previous school years.

3 2. Multiply the amount of the revenue increase per pupil allowed under this  
4 subsection for the previous school year by ~~\$75~~ <sup>✓</sup> \$120.

5 3. Add the result under subd. 1. to the result under subd. 2.

6 4. Multiply the result under subd. 3. by the average of the number of pupils  
7 enrolled in the current and the 2 preceding school years.

8 **SECTION 2043s.** 121.91 (2m) (g) <sup>✓</sup> of the statutes is created to read:

9 121.91 (2m) (g) Except as provided in subs. (3) and (4), no school district may  
10 increase its revenues for the 2004–05 school year or for any school year thereafter  
11 to an amount that exceeds the amount calculated as follows:

12 1. Divide the sum of the amount of state aid received in the previous school year  
13 and property taxes levied for the previous school year, excluding property taxes  
14 levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4)  
15 (c), by the average of the number of pupils enrolled in the 3 previous school years.

16 2. Multiply the amount of the revenue increase per pupil allowed under this  
17 subsection for the previous school year by ~~\$70~~ <sup>✓</sup> \$100.

18 3. Add the result under subd. 1. to the result under subd. 2.

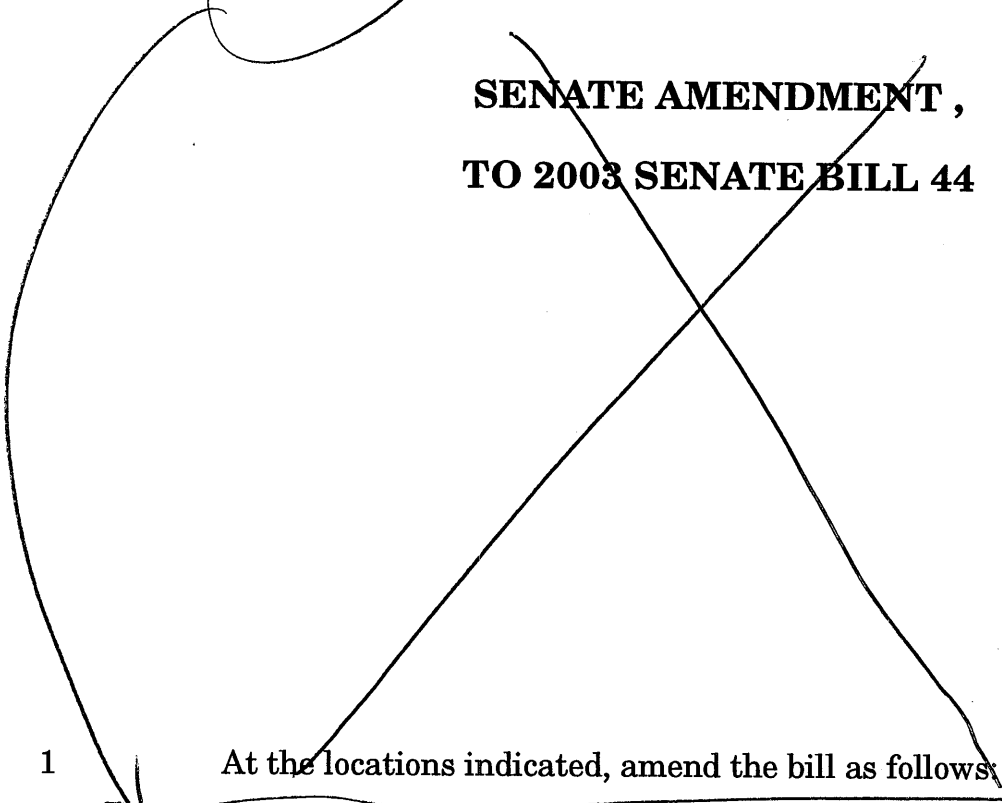
19 4. Multiply the result under subd. 3. by the average of the number of pupils  
20 enrolled in the current and the 2 preceding school years.”.

21

(END)

NS  
1-1

**SENATE AMENDMENT ,  
TO 2003 SENATE BILL 44**



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At the locations indicated, amend the bill as follows:

**1.** Page 827, line 22: delete lines 22 to 25 and substitute:

**"SECTION 2043g.** 121.905 (1) <sup>X</sup> of the statutes is amended to read:

121.905 (1) In this section, "revenue ceiling" means ~~\$6,700 in the 2001-02 school year and in any subsequent school year means \$6,900, except that "revenue ceiling" means \$7,400 in the 2003-04 school year and \$7,800 in any subsequent school year if a school board adopts a resolution to that effect by a two-thirds vote of the members elect.~~

END



State of Wisconsin  
2003 - 2004 LEGISLATURE

LRBb0342/1  
PG:jld:rs

LFB:.....Kava - Revenue limits and low revenue ceiling

FOR 2003-05 BUDGET — NOT READY FOR INTRODUCTION

SENATE AMENDMENT,  
TO 2003 SENATE BILL 44

1 At the locations indicated, amend the bill as follows:

2 1. Page 827, line 22: delete lines 22 to 25 and substitute:

3 "SECTION 2043g. 121.905 (1) of the statutes is amended to read:

4 121.905 (1) In this section, "revenue ceiling" means ~~\$6,700 in the 2001-02~~  
5 ~~school year and in any subsequent school year means \$6,900, except that "revenue~~  
6 ~~ceiling" means \$7,400 in the 2003-04 school year and \$7,800 in any subsequent~~  
7 ~~school year if a school board adopts a resolution to that effect by a two-thirds vote~~  
8 ~~of the members elect."~~

9 2. Page 827, line 25: after that line insert:

10 "SECTION 2043d. 121.91 (2m) (e) (intro.) of the statutes is amended to read:

2000-01

1           121.91 (2m) (e) (intro.) Except as provided in subs. (3) and (4), no school district  
2           may increase its revenues for the 1999-2000, 2001-02, or 2002-03 school year or for  
3           any school year thereafter to an amount that exceeds the amount calculated as  
4           follows:

5           **SECTION 2043h.** <sup>X</sup> 121.91 (2m) (f) of the statutes is created to read:

6           121.91 (2m) (f) Except as provided in subs. (3) and (4), no school district may  
7           increase its revenues for the 2003-04 school year to an amount that exceeds the  
8           amount calculated as follows:

9           1. Divide the sum of the amount of state aid received in the previous school year  
10          and property taxes levied for the previous school year, excluding property taxes  
11          levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4)  
12          (c), by the average of the number of pupils enrolled in the 3 previous school years.

13          ~~2. Multiply the amount of the revenue increase per pupil allowed under this  
14          subsection for the previous school year by \$120.~~

15          2. <sup>120</sup> Add the result under subd. 1. to the result under subd. 1. <sup>120</sup>  
16          3. <sup>120</sup> Multiply the result under subd. 2. by the average of the number of pupils  
17          enrolled in the current and the 2 preceding school years.

18          **SECTION 2043s.** <sup>X</sup> 121.91 (2m) (g) of the statutes is created to read:

19          121.91 (2m) (g) Except as provided in subs. (3) and (4), no school district may  
20          increase its revenues for the 2004-05 school year or for any school year thereafter  
21          to an amount that exceeds the amount calculated as follows:

22          1. Divide the sum of the amount of state aid received in the previous school year  
23          and property taxes levied for the previous school year, excluding property taxes  
24          levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4)  
25          (c), by the average of the number of pupils enrolled in the 3 previous school years.



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~~2. Multiply the amount of the revenue increase per pupil allowed under this subsection for the previous school year by \$100.~~  
2. <sup>\$100 to</sup> Add the result under subd. 1. ~~to the result under subd. 2.~~  
3. <sup>2</sup> Multiply the result under subd. ~~2.~~ by the average of the number of pupils enrolled in the current and the 2 preceding school years.”.

(END)



State of Wisconsin  
2003 - 2004 LEGISLATURE

LRBb0342/3  
PG:jld:pg

3

2

LFB:.....Kava - Revenue limits and low revenue ceiling

FOR 2003-05 BUDGET — NOT READY FOR INTRODUCTION

SENATE AMENDMENT,  
TO 2003 SENATE BILL 44

1 At the locations indicated, amend the bill as follows:

2 1. Page 827, line 22: delete lines 22 to 25 and substitute:

3 "SECTION 2043g. 121.905 (1) of the statutes is amended to read:

4 121.905 (1) In this section, "revenue ceiling" means ~~\$6,700 in the 2001-02~~  
5 ~~school year and in any subsequent school year means \$6,900, except that "revenue~~  
6 ~~ceiling" means \$7,400 in the 2003-04 school year and \$7,800 in any subsequent~~  
7 ~~school year if a school board adopts a resolution to that effect by a two-thirds vote~~  
8 ~~of the members elect."~~

9 2. Page 827, line 25: after that line insert:

10 "SECTION 2043d. 121.91 (2m) (e) (intro.) of the statutes is amended to read:

1           121.91 (2m) (e) (intro.) Except as provided in subs. (3) and (4), no school district  
2 may increase its revenues for the 1999-2000, 2000-01, 2001-02, or 2002-03 school  
3 year ~~or for any school year thereafter~~ to an amount that exceeds the amount  
4 calculated as follows:

5           **SECTION 2043h.** 121.91 (2m) (f) of the statutes is created to read:

6           121.91 (2m) (f) Except as provided in subs. (3) and (4), no school district may  
7 increase its revenues for the 2003-04 school year to an amount that exceeds the  
8 amount calculated as follows:

9           1. Divide the sum of the amount of state aid received in the previous school year  
10 and property taxes levied for the previous school year, excluding property taxes  
11 levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4)  
12 (c), by the average of the number of pupils enrolled in the 3 previous school years.

13           2. Add \$120 to the result under subd. 1.

14           3. Multiply the result under subd. 2. by the average of the number of pupils  
15 enrolled in the current and the 2 preceding school years.

16           **SECTION 2043s.** 121.91 (2m) (g) of the statutes is created to read:

17           121.91 (2m) (g) Except as provided in subs. (3) and (4), no school district may  
18 increase its revenues for the 2004-05 school year or for any school year thereafter  
19 to an amount that exceeds the amount calculated as follows:

20           1. Divide the sum of the amount of state aid received in the previous school year  
21 and property taxes levied for the previous school year, excluding property taxes  
22 levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4)  
23 (c), by the average of the number of pupils enrolled in the 3 previous school years.

24           2. Add \$100 to the result under subd. 1.

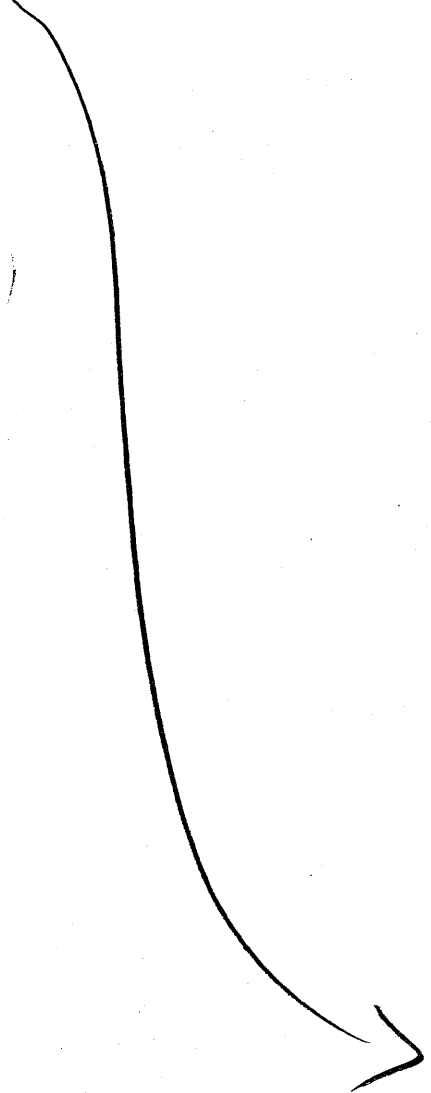
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3. Multiply the result under subd. 2. by the average of the number of pupils enrolled in the current and the 2 preceding school years. *De*

~~(END)~~



→ SEC. 2043 u. AM; 121.91(2m)(r)1. (intro) ✓  
121.91(2m)(r)1. ✓  
to (g) ✓

(intro.) Notwithstanding pars. (c), (d) and (e), if a school district is created under s. 117.105, its revenue limit under this section for the school year beginning with the effective date of the reorganization shall be determined as follows except as provided under subs. (3) and (4):

→ SEC. 2043 w. AM; 121.91(2m)(r)2. (intro) ✓  
121.91(2m)(r)2. ✓

(intro.) If a school district is created under s. 117.105, the following adjustments to the calculations under pars. (c), (d) and (e) apply for the 2 school years beginning on the July 1 following the effective date of the reorganization:

→ SEC. 2043 y. AM; 121.91(4)(f) ✓  
121.91(4)(f)1. ✓  
to (g) ✓

For the 1999-2000 school year or any school year thereafter, if the average of the number of pupils enrolled in the current and the 2 preceding school years is less than the average of the number of pupils enrolled in the 3 previous school years, the limit otherwise applicable under sub. (2m)(e) is increased by the additional amount that would have been calculated had the decline in average enrollment been 25% of what it was.

121.91(4)(f)2

2. Any additional revenue received by a school district as a result of subd. 1. shall not be included in the base for determining the school district's limit under sub. (2m)(e) for the following school year. "

Page 1051, line 23. after that line insert.  
SEC. 2805m. AM; 992.14

**992.14 Revenue limit agreement.** Notwithstanding s. 121.91, if a school district held a referendum before February 5, 2001, to exceed its revenue limit under s. 121.91 (2m) (e), and the resolution adopted by the school board and referred to in the question submitted to the electors specified a mill rate to be used to calculate the revenue limit increase, the amount by which the school district's revenue limit is increased as a result of the referendum for each year specified in the referendum is the dollar amount agreed to by the department of public instruction and the school board of that school district.

(END) ✓



State of Wisconsin  
2003 - 2004 LEGISLATURE

LRBb0342/3  
PG:jld:rs

LFB:.....Kava - Revenue limits and low revenue ceiling

FOR 2003-05 BUDGET — NOT READY FOR INTRODUCTION

SENATE AMENDMENT,  
TO 2003 SENATE BILL 44

1 At the locations indicated, amend the bill as follows:

2 1. Page 827, line 22: delete lines 22 to 25 and substitute:

3 "SECTION 2043g. 121.905 (1) of the statutes is amended to read:

4 121.905 (1) In this section, "revenue ceiling" means ~~\$6,700 in the 2001-02~~  
5 ~~school year and in any subsequent school year means \$6,900, except that "revenue~~  
6 ceiling" means \$7,400 in the 2003-04 school year and \$7,800 in any subsequent  
7 school year if a school board adopts a resolution to that effect by a two-thirds vote  
8 of the members elect."

9 2. Page 827, line 25: after that line insert:

10 "SECTION 2043d. 121.91 (2m) (e) (intro.) of the statutes is amended to read:

1           121.91 (2m) (e) (intro.) Except as provided in subs. (3) and (4), no school district  
2 may increase its revenues for the 1999–2000, 2000–01, 2001–02, or 2002–03 school  
3 year ~~or for any school year thereafter~~ to an amount that exceeds the amount  
4 calculated as follows:

5           **SECTION 2043h.** 121.91 (2m) (f) of the statutes is created to read:

6           121.91 (2m) (f) Except as provided in subs. (3) and (4), no school district may  
7 increase its revenues for the 2003–04 school year to an amount that exceeds the  
8 amount calculated as follows:

9           1. Divide the sum of the amount of state aid received in the previous school year  
10 and property taxes levied for the previous school year, excluding property taxes  
11 levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4)

12 (c), by the average of the number of pupils enrolled in the 3 previous school years.

13           2. Add \$120 to the result under subd. 1.

14           3. Multiply the result under subd. 2. by the average of the number of pupils  
15 enrolled in the current and the 2 preceding school years.

16           **SECTION 2043s.** 121.91 (2m) (g) of the statutes is created to read:

17           121.91 (2m) (g) Except as provided in subs. (3) and (4), no school district may  
18 increase its revenues for the 2004–05 school year or for any school year thereafter  
19 to an amount that exceeds the amount calculated as follows:

20           1. Divide the sum of the amount of state aid received in the previous school year  
21 and property taxes levied for the previous school year, excluding property taxes  
22 levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4)

23 (c), by the average of the number of pupils enrolled in the 3 previous school years.

24           2. Add \$100 to the result under subd. 1.







State of Wisconsin  
2003 - 2004 LEGISLATURE

LRBb0342/4  
PG:jld:jf

LFB:.....Kava – Revenue limits and low revenue ceiling

FOR 2003–05 BUDGET — NOT READY FOR INTRODUCTION

**SENATE AMENDMENT ,  
TO 2003 SENATE BILL 44**

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 827, line 22: delete lines 22 to 25 and substitute:

3 “SECTION 2043g. 121.905 (1) of the statutes is amended to read:

4 121.905 (1) In this section, “revenue ceiling” means ~~\$6,700 in the 2001–02~~  
5 ~~school year and in any subsequent school year means \$6,900, except that “revenue~~  
6 ~~ceiling” means \$7,400 in the 2003–04 school year and \$7,800 in any subsequent~~  
7 ~~school year if a school board adopts a resolution to that effect by a two–thirds vote~~  
8 ~~of the members elect.”.~~

9 **2.** Page 827, line 25: after that line insert:

10 “SECTION 2043d. 121.91 (2m) (e) (intro.) of the statutes is amended to read:

1           121.91 (2m) (e) (intro.) Except as provided in subs. (3) and (4), no school district  
2 may increase its revenues for the 1999–2000, 2000–01, 2001–02, or 2002–03 school  
3 year ~~or for any school year thereafter~~ to an amount that exceeds the amount  
4 calculated as follows:

5           **SECTION 2043h.** 121.91 (2m) (f) of the statutes is created to read:

6           121.91 (2m) (f) Except as provided in subs. (3) and (4), no school district may  
7 increase its revenues for the 2003–04 school year to an amount that exceeds the  
8 amount calculated as follows:

9           1. Divide the sum of the amount of state aid received in the previous school year  
10 and property taxes levied for the previous school year, excluding property taxes  
11 levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4)  
12 (c), by the average of the number of pupils enrolled in the 3 previous school years.

13           2. Add \$120 to the result under subd. 1.

14           3. Multiply the result under subd. 2. by the average of the number of pupils  
15 enrolled in the current and the 2 preceding school years.

16           **SECTION 2043s.** 121.91 (2m) (g) of the statutes is created to read:

17           121.91 (2m) (g) Except as provided in subs. (3) and (4), no school district may  
18 increase its revenues for the 2004–05 school year or for any school year thereafter  
19 to an amount that exceeds the amount calculated as follows:

20           1. Divide the sum of the amount of state aid received in the previous school year  
21 and property taxes levied for the previous school year, excluding property taxes  
22 levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4)  
23 (c), by the average of the number of pupils enrolled in the 3 previous school years.

24           2. Add \$100 to the result under subd. 1.

