

**ASSEMBLY AMENDMENT 53,
TO ASSEMBLY SUBSTITUTE AMENDMENT 1,
TO 2005 ASSEMBLY BILL 100**

June 21, 2005 – Offered by Representatives CULLEN and WASSERMAN.

1 At the locations indicated, amend the substitute amendment as follows:

2 **1.** Page 768, line 16: delete ““Shared cost” and substitute “Shared Subject to
3 par. (am), “shared cost”.

4 **2.** Page 769, line 3: after that line insert:

5 “**SECTION 1897j.** 121.07 (6) (am) of the statutes is repealed and recreated to
6 read:

7 121.07 **(6)** (am) 1. A school district may spend the amount determined under
8 subd. 2. from its reserve fund on the balance of its unfunded pension liability under
9 the Wisconsin retirement system or on debt service on debt that was issued to
10 refinance the balance of the unfunded pension liability. If it does so, the amount is
11 excluded from shared cost under par. (a) if the result of excluding the amount is an
12 increase in state aid to the school district under s. 121.08.

1 2. The amount referred to in subd. 1. is the difference between the school
2 district's allowable revenue per pupil under s. 121.91 and the per pupil transfer
3 amount under s. 118.51, multiplied by the net number of pupils that transferred to
4 the school district under s. 118.51.

5 3. Subdivision 1. applies to any school district in which the number of pupils
6 determined under s. 118.51 (16) (a) 1. exceeds the number of pupils determined under
7 s. 118.51 (16) (a) 2., except that subd. 1. does not apply to any school district that
8 contracts with a charter school under s. 118.40 if the charter school provides
9 instruction largely or exclusively by the Internet, as determined by the department,
10 and if, as a result of the charter school contract the number of pupils determined
11 under s. 118.51 (16) (a) 1. exceeds the number of pupils determined under s. 118.51
12 (16) (b) 2.”.

13 **3.** Page 1036, line 2: after that line insert:

14 “(10f) RESERVE FUNDS. The treatment of section 121.07 (6) (a) (intro.) and (am)
15 of the statutes first applies to state aid paid to school districts in the school year
16 beginning after the effective date of this subsection.”.

17 **(END)**