

2007 DRAFTING REQUEST

Bill

Received: **10/06/2006**

Received By: **pgrant**

Wanted: **As time permits**

Identical to LRB:

For: **Administration-Budget 6-5468**

By/Representing: **Fath**

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

Drafter: **pgrant**

May Contact:

Addl. Drafters:

Subject: **Education - school finance**

Extra Copies: **TKK**

Submit via email: **NO**

Pre Topic:

DOA:.....Fath, BB0102 -

Topic:

Declining enrollment revenue limit exceptions

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>
/?	pgrant 10/09/2006	kfollett 10/10/2006		_____			S&L
/1	pgrant 01/22/2007	kfollett 01/24/2007	pgreensl 10/11/2006	_____	sbasford 10/11/2006		S&L
/2	pgrant 01/30/2007	kfollett 01/30/2007	jfrantze 01/24/2007	_____	mbarman 01/24/2007		S&L
/3	pgrant 01/31/2007	kfollett 01/31/2007	nmatzke 01/30/2007	_____	cduerst 01/30/2007		S&L
/4			jfrantze 01/31/2007	_____	sbasford 01/31/2007		

Vers. Drafted Reviewed Typed Proofed Submitted Jacketed Required

FE Sent For:

<END>

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/2	pgrant 01/30/2007	kfollett 01/30/2007	jfrantze 01/24/2007	_____	mbarman 01/24/2007		S&L
/3		14/gif 1/31	nmatzke 01/30/2007	_____	cduerst 01/30/2007		

FE Sent For:

[Handwritten signature and date 1/31]

<END>

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/?	pgrant 10/09/2006	kfollett 10/10/2006		_____			S&L
/1	pgrant 01/22/2007	kfollett 01/24/2007	pgreensl 10/11/2006	_____	sbasford 10/11/2006		S&L
/2		13 kif 1/30	jfrantze 01/24/2007 nwn 1/30	_____	mbarman 01/24/2007		
FE Sent For:			nwn 1/30	nwn/sh 1/30			

<END>

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/?	pgrant 10/09/2006	kfollett 10/10/2006		_____			S&L
/1		12kjf 1/24	pgreensl 10/11/2006	_____	sbasford 10/11/2006		

FE Sent For: *1/24* *pg* *1/24* *<END>*

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/?	pgrant	11/gf 10/10	10 PS	10 TKK			

FE Sent For: <END>

2007-09 Budget Bill Statutory Language Drafting Request

- Topic: Declining Revenue Limit Exemptions
- Tracking Code: BB0102
- SBO team: Education
- SBO analyst: Erin Fath
 - Phone: 266-5468
 - Email: erin.fath@wisconsin.gov
- Agency acronym: DPI
- Agency number: 255
- Priority (Low, Medium, High): HIGH

Date: October 3, 2006
To: Steve Miller
From: Erin Fath
Subject: Statutory Language Request

Declining Enrollment Revenue Limit Exemptions

Please modify the revenue limit adjustments under s. 121.91 to reflect the following changes:

- Provide that all districts receive at least their base total revenue limit, even if the enrollment decline combined with the inflationary adjustment and low revenue ceiling increase (if applicable) are less than the base (non-recurring basis);
- Increase the 75% declining enrollment hold harmless to a 100% hold harmless provision (non-recurring basis).

See DPI's request narrative, attached, for reference.

If you have any questions, please call me at 6-5468, or send me an email at erin.fath@wisconsin.gov

Thank you.

8

**DEPARTMENT OF PUBLIC INSTRUCTION
2007-09 BIENNIAL BUDGET
DRAFTING REQUEST TO THE LEGISLATIVE REFERENCE BUREAU**

Draft for Possible 2007-09 Budget Bill Introduction (*Agency Decision Item No. 5003*)

Subject: Declining Enrollment Revenue Limit Exemptions

Request Date: September 15, 2006

Agency Contact: Brian Pahnke (267-9124)
Mike Bormett (266-2804)

Brief Description of Intent:

The department requests two statutory language changes related to revenue limit calculations: (1) Provide that all districts receive at least their base total revenue limit, even if their enrollment decline along with their inflationary adjustment and low revenue ceiling increase (if applicable) are less than their base; and (2) Increase the current 75 percent declining enrollment provision to a 100 percent, or full, hold harmless provision on a non-recurring basis.

Related Stat. Citations:

Amend revenue limit exemptions/adjustment in s. 121.91, Wis. Stats., to reflect above two changes.

Added via the above request

Date (time)

needed

SUSH

LRB-

0493/1

DOA BUDGET DRAFT

DN

PG: lgf:

Use the appropriate components and routines developed for bills.

>>FOR BUDGET — NOT READY FOR INTRODUCTION<<

Do Not Gen

AN ACT . . . [~~DO NOT~~ generate catalog]; relating to: the budget.

.....
.....

Analysis by the Legislative Reference Bureau

If titles are needed in the analysis, in the component bar:

For the main heading, execute: create → anal: → title: → head

For the subheading, execute: create → anal: → title: → sub

For the sub-subheading, execute: create → anal: → title: → sub-sub

For the analysis text, in the component bar:

For the text paragraph, execute: create → anal: → text

(Attached)

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION #.

Section #. 121.91 (4) (f) ^{1.} of the statutes is amended to read:

121.91 (4) (f) 1. Except as provided in subd. 1m., for the ~~1999-2000~~ ²⁰⁰⁷⁻⁰⁸ 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~~ ^{there been no} decline in average enrollment ~~been 25% of what it was.~~

1m. If territory is detached from a school district to create a new school district under s. 117.105, all of the following apply to the school district from which territory was detached and to the new school district:
a. In the school year in which the school district reorganization takes effect, subd. 1. does not apply.

^{SEC. AM. 121.91 (4) (f) 1m. b. c.}
^{121.91 (4) (f) 1m. b.} For the school year beginning on the first July 1 following the effective date of the school district reorganization, if the number of pupils enrolled in that school year is less than the number of pupils enrolled in the previous school year, the limit otherwise applicable under sub. (2m) (e) is increased by the additional amount that would have been calculated had ~~the~~ ^{there been no} decline in enrollment ~~been 25 percent of what it was.~~

^{SEC. AM. 121.91 (4) (f) 1m. c.}
^{121.91 (4) (f) 1m. c.} For the school year beginning on the 2nd July 1 following the effective date of the school district reorganization, if the average of the number of pupils enrolled in that school year and the previous school year is less than the average of the number of pupils enrolled in the 2 previous school years, the limit otherwise applicable under sub. (2m) (e) is increased by the additional amount that would have been calculated had ~~the~~ ^{there been no} decline in average enrollment ~~been 25 percent of what it was.~~

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

History: 1993 a. 16; 1995 a. 27 ss. 4108m to 4114, 9145 (1); 1997 a. 27, 113, 164, 237, 286; 1999 a. 9, 17, 19, 32, 182; 2001 a. 16; 2005 a. 25, 219.

INITIAL APPLICABILITY

- In the component bar:
 For the action phrase, execute: create → action: → *NS: → inappl
 For the budget action phrase, execute: create → action: → *NS: → 93XX
 For the text, execute: create → text: → *NS: → inappl
- Nonstatutory subunits are numbered automatically. Fill in the Section # or subsection # only if a "frozen" number is needed. Below, for the budget, fill in the 9300 department code.

SECTION # 93 3 7 . **Initial applicability;**

..... public instruction
(#1) () REVENUE LIMIT; DECLINING ENROLLMENT (CS) (!)

..... The treatment of sections ..
..... 121.91(4)(F) 1. and 1m. b. and c.

..... of the statutes
first applies to .. calculation of a school district's
revenue for the 2007-08 school year (!)
limit ..

(End)

D-Note

- In the component bar:
 For the action phrase, execute: create → action: → *NS: → inappl
 For the text, execute: create → text: → *NS: → inappl
- Nonstatutory subunits are numbered automatically. Fill in the Section # or subsection # only if a "frozen" number is needed.

SECTION # _____ . **Initial applicability;**

.....
(#1) () This act first
applies to

EDUCATIONPRIMARY AND SECONDARY EDUCATION

Currently, if a school district's enrollment is declining, its revenue limit is increased by the amount of additional revenue that would have been calculated had the decline in enrollment been 25 percent of what it was. This bill increases the district's revenue limit by the additional amount that would have been calculated had there been ^{no} decline in enrollment.

FE-5L

DN

Date

LRB-0493/ldr
PG: kjf

Erin -

This draft omits the other ^{requested} change. As

you include that I have more information.
PG
portion when
suggested, I'll



**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRB-0493/1dn
PG:kjf:pg

October 11, 2006

Erin:

This draft omits the other requested change. As you suggested, I'll include that portion when I have more information.

Peter R. Grant
Managing Attorney
Phone: (608) 267-3362
E-mail: peter.grant@legis.wisconsin.gov

Grant, Peter

From: Fath, Erin - DOA
Sent: Friday, January 19, 2007 5:43 PM
To: Grant, Peter
Subject: FW: Revenue Limit Declining Enrollment Language

Attachments: 07-11522.pdf



07-11522.pdf (18
KB)

Peter, recall that there were two parts of the declining enrollment draft request I had sent over back in ... October [LRB 0493]. I finally got some direction from DPI on how to craft the first part of the request. It appears DPI had you draft this language, so it should be familiar. I'd like you to incorporate section 5 from the attached draft (07-1152/2) into the draft you created for me, 0493/1. The only difference is that we'd like all of the changes to be effective for the 2007-08 school year (I think draft 1152/2 would make section 5 effective in 2008-09, given timing of the passage of the budget bill.

Thanks!
-Erin Fath (6-5468)

DOA:.....Fath, BB0102 - Declining enrollment revenue limit exceptions
FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

Don't Gen

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

Analysis by the Legislative Reference Bureau

EDUCATION

PRIMARY AND SECONDARY EDUCATION

Currently, if a school district's enrollment is declining, its revenue limit is increased by the amount of additional revenue that would have been calculated had the decline in enrollment been 25 percent of what it was. This bill increases the district's revenue limit by the additional amount that would have been calculated had there been no decline in enrollment.

INS. 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:

1-2

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

3 121.91 (4) (f) 1. Except as provided in subd. 1m., for the 1999-2000 2007-08
4 school year or any school year thereafter, if the average of the number of pupils

1 enrolled in the current and the 2 preceding school years is less than the average of
 2 the number of pupils enrolled in the 3 previous school years, the limit otherwise
 3 applicable under sub. (2m) (e) is increased by the additional amount that would have
 4 been calculated had the there been no decline in average enrollment ~~been 25% of~~
 5 what it was.

6 **SECTION 2.** 121.91 (4) (f) 1m. b. of the statutes is amended to read:

7 121.91 (4) (f) 1m. b. For the school year beginning on the first July 1 following
 8 the effective date of the school district reorganization, if the number of pupils
 9 enrolled in that school year is less than the number of pupils enrolled in the previous
 10 school year, the limit otherwise applicable under sub. (2m) (e) is increased by the
 11 additional amount that would have been calculated had the there been no decline in
 12 enrollment ~~been 25 percent of what it was.~~

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

14 121.91 (4) (f) 1m. c. For the school year beginning on the 2nd July 1 following
 15 the effective date of the school district reorganization, if the average of the number
 16 of pupils enrolled in that school year and the previous school year is less than the
 17 average of the number of pupils enrolled in the 2 previous school years, the limit
 18 otherwise applicable under sub. (2m) (e) is increased by the additional amount that
 19 would have been calculated had the there been no decline in average enrollment ~~been~~
 20 25 percent of what it was.

21 **SECTION 9337. Initial applicability; Public Instruction.**

22 (1) REVENUE LIMIT; DECLINING ENROLLMENT. The treatment of section 121.91 (4)
 23 (f) 1. and 1m. b. and c. ^{, and (3)} of the statutes first applies to ^{the} calculation of a school district's
 24 revenue limit for the 2007-08 school year.

25 (END)

(2m) (e) (intro.)

2-20 →

(22)

(23)

2007 BILL

1 AN ACT *to amend* 121.91 (2m) (e) (intro.), 121.91 (4) (f), 121.91 (4) (f) 1m. b. and
 2 121.91 (4) (f) 1m. c.; and *to create* 121.91 (8) of the statutes; **relating to:**
 3 adjusting a school district's revenue limit for declining enrollment.

Analysis by the Legislative Reference Bureau

Currently, if a school district's enrollment is declining, its revenue limit is increased by the amount of additional revenue that would have been calculated had the decline in enrollment been 25 percent of what it was. This bill increases the district's revenue limit by the additional amount that would have been calculated had there been no decline in enrollment.

The bill also provides that if a school district's revenue limit, after consideration of the per pupil adjustment and low revenue ceiling but before any other adjustments, is less than the district's base revenue from the previous school year, the district's initial revenue limit would be set at the prior year's base revenue.

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:

4 SECTION 1. 121.91 (2m) (e) (intro.) of the statutes is amended to read:

1-2

BILL

SECTION 1

1 121.91 (2m) (e) (intro.) Except as provided in subs. (3) and (4), and (8), no
 2 school district may increase its revenues for the 1999-2000 school year or for any
 3 school year thereafter to an amount that exceeds the amount calculated as follows:

4 **SECTION 2.** 121.91 (4) (f) of the statutes is amended to read:

5 121.91 (4) (f) 1. Except as provided in subd. 1m., for the 1999-2000 school year
 6 or any school year thereafter, if the average of the number of pupils enrolled in the
 7 current and the 2 preceding school years is less than the average of the number of
 8 pupils enrolled in the 3 previous school years, the limit otherwise applicable under
 9 sub. (2m) (e) is increased by the additional amount that would have been calculated
 10 had the there been no decline in average enrollment ~~been 25% of what it was.~~

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

12 121.91 (4) (f) 1m. b. For the school year beginning on the first July 1 following
 13 the effective date of the school district reorganization, if the number of pupils
 14 enrolled in that school year is less than the number of pupils enrolled in the previous
 15 school year, the limit otherwise applicable under sub. (2m) (e) is increased by the
 16 additional amount that would have been calculated had the there been no decline in
 17 enrollment ~~been 25 percent of what it was.~~

18 **SECTION 4.** 121.91 (4) (f) 1m. c. of the statutes is amended to read:

19 121.91 (4) (f) 1m. c. For the school year beginning on the 2nd July 1 following
 20 the effective date of the school district reorganization, if the average of the number
 21 of pupils enrolled in that school year and the previous school year is less than the
 22 average of the number of pupils enrolled in the 2 previous school years, the limit
 23 otherwise applicable under sub. (2m) (e) is increased by the additional amount that
 24 would have been calculated had the there been no decline in average enrollment ~~been~~
 25 ~~25 percent of what it was.~~

12



DN

DOA:.....Fath, BB0102 - Declining enrollment revenue limit exceptions
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P-2

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2 SECTION 1. 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), and (8), no
2 school district may increase its revenues for the 1999–2000 school year or for any
3 school year thereafter to an amount that exceeds the amount calculated as follows:

4 **SECTION 2.** 121.91 (4) (f) ¹⁻ of the statutes is amended to read:

5 121.91 (4) (f) 1. Except as provided in subd. 1m., for the ~~1999–2000~~ 2007–08
6 school year or any school year thereafter, if the average of the number of pupils
7 enrolled in the current and the 2 preceding school years is less than the average of
8 the number of pupils enrolled in the 3 previous school years, the limit otherwise
9 applicable under sub. (2m) (e) is increased by the additional amount that would have
10 been calculated had ~~the~~ there been no decline in average enrollment ~~been 25% of~~
11 ~~what it was.~~

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

13 121.91 (4) (f) 1m. b. For the school year beginning on the first July 1 following
14 the effective date of the school district reorganization, if the number of pupils
15 enrolled in that school year is less than the number of pupils enrolled in the previous
16 school year, the limit otherwise applicable under sub. (2m) (e) is increased by the
17 additional amount that would have been calculated had ~~the~~ there been no decline in
18 enrollment ~~been 25 percent of what it was.~~

19 **SECTION 4.** 121.91 (4) (f) 1m. c. of the statutes is amended to read:

20 121.91 (4) (f) 1m. c. For the school year beginning on the 2nd July 1 following
21 the effective date of the school district reorganization, if the average of the number
22 of pupils enrolled in that school year and the previous school year is less than the
23 average of the number of pupils enrolled in the 2 previous school years, the limit
24 otherwise applicable under sub. (2m) (e) is increased by the additional amount that

1 would have been calculated had ~~the~~ there been no decline in average enrollment ~~been~~
2 ~~25 percent of what it was.~~

3 **SECTION 5.** 121.91 (8) of the statutes is created to read:

4 121.91 (8) If a school district's initial revenue limit for the current school year,
5 as calculated under s. 121.905 or sub. (2m) (e), whichever is appropriate, before
6 making any adjustments under sub. (3) or (4), is less than the amount determined
7 by multiplying the amount under sub. (2m) (e) 1. by the average of the number of
8 pupils enrolled in the current and the 2 preceding school years, the school district's
9 initial revenue limit for the current school year, before making any adjustments
10 under sub. (3) or (4), is the amount determined by multiplying the amount under sub.
11 (2m) (e) 1. by the average of the number of pupils enrolled in the 3 preceding school
12 years.

13 **SECTION 9337. Initial applicability; Public Instruction.**

14 (1) REVENUE LIMIT; DECLINING ENROLLMENT. The treatment of section 121.91 (2m)
15 (e) (intro.), (4) (f) 1. and 1m. b. and c., and (8) of the statutes first applies to the
16 calculation of a school district's revenue limit for the 2007–08 school year.

17 (END)

D-Note

(DN)

LRB-0493/3ch
PG:ljf

Even -

This redraft corrects the "action phrase"
in ^(CS)SECTION 2. (It's 121.91(4)(f) 1. that's
amended, not 121.91(4)(f).)

PG

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-0493/3dn
PG:kjf:nwn

January 30, 2007

Erin —

This redraft corrects the “action phrase” in SECTION 2. (It’s 121.91 (4) (f) 1. that’s amended, not 121.91 (4) (f).)

Peter R. Grant
Managing Attorney
Phone: (608) 267-3362
E-mail: peter.grant@legis.wisconsin.gov

DOA:.....Fath, BB0102 - Declining enrollment revenue limit exceptions

FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

P. 3

Don't Gen

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The bill also provides that if a school district's revenue limit, after consideration of the per pupil adjustment and low revenue ceiling but before any other adjustments, is less than the district's base revenue from the previous school year, the district's initial revenue limit would be set at the prior year's base revenue.

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:

2 SECTION 1. 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), and (8), no
2 school district may increase its revenues for the 1999–2000 school year or for any
3 school year thereafter to an amount that exceeds the amount calculated as follows:

4 **SECTION 2.** 121.91 (4) (f) 1. of the statutes is amended to read:

5 121.91 (4) (f) 1. Except as provided in subd. 1m., for the ~~1999–2000~~ 2007–08
6 school year or any school year thereafter, if the average of the number of pupils
7 enrolled in the current and the 2 preceding school years is less than the average of
8 the number of pupils enrolled in the 3 previous school years, the limit otherwise
9 applicable under sub. (2m) (e) is increased by the additional amount that would have
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11 ~~what it was.~~

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

13 121.91 (4) (f) 1m. b. For the school year beginning on the first July 1 following
14 the effective date of the school district reorganization, if the number of pupils
15 enrolled in that school year is less than the number of pupils enrolled in the previous
16 school year, the limit otherwise applicable under sub. (2m) (e) is increased by the
17 additional amount that would have been calculated had the there been no decline in
18 enrollment ~~been 25 percent of what it was.~~

19 **SECTION 4.** 121.91 (4) (f) 1m. c. of the statutes is amended to read:

20 121.91 (4) (f) 1m. c. For the school year beginning on the 2nd July 1 following
21 the effective date of the school district reorganization, if the average of the number
22 of pupils enrolled in that school year and the previous school year is less than the
23 average of the number of pupils enrolled in the 2 previous school years, the limit
24 otherwise applicable under sub. (2m) (e) is increased by the additional amount that

1 would have been calculated had ~~the~~ there been no decline in average enrollment ~~been~~
2 ~~25 percent of what it was.~~

3 **SECTION 5.** 121.91 (8) of the statutes is created to read:

4 121.91 (8) If a school district's initial revenue limit for the current school year,
5 as calculated under s. 121.905 or sub. (2m) (e), whichever is appropriate, before
6 making any adjustments under sub. (3) or (4), is less than the amount determined
7 by multiplying the amount under sub. (2m) (e) 1. by the average of the number of
8 pupils enrolled in the ~~current and the 2~~³ preceding school years, the school district's
9 initial revenue limit for the current school year, before making any adjustments
10 under sub. (3) or (4), is the amount determined by multiplying the amount under sub.
11 (2m) (e) 1. by the average of the number of pupils enrolled in the 3 preceding school
12 years.

13 **SECTION 9337. Initial applicability; Public Instruction.**

14 (1) REVENUE LIMIT; DECLINING ENROLLMENT. The treatment of section 121.91 (2m)
15 (e) (intro.), (4) (f) 1. and 1m. b. and c., and (8) of the statutes first applies to the
16 calculation of a school district's revenue limit for the 2007–08 school year.

17 (END)



DOA:.....Fath, BB0102 - Declining enrollment revenue limit exceptions
FOR 2007-09 BUDGET -- NOT READY FOR INTRODUCTION

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

Analysis by the Legislative Reference Bureau

EDUCATION

PRIMARY AND SECONDARY EDUCATION

Currently, if a school district's enrollment is declining, its revenue limit is increased by the amount of additional revenue that would have been calculated had the decline in enrollment been 25 percent of what it was. This bill increases the district's revenue limit by the additional amount that would have been calculated had there been no decline in enrollment.

The bill also provides that if a school district's revenue limit, after consideration of the per pupil adjustment and low revenue ceiling but before any other adjustments, is less than the district's base revenue from the previous school year, the district's initial revenue limit would be set at the prior year's base revenue.

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:

2 SECTION 1. 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), and (8), no
2 school district may increase its revenues for the 1999-2000 school year or for any
3 school year thereafter to an amount that exceeds the amount calculated as follows:

4 **SECTION 2.** 121.91 (4) (f) 1. of the statutes is amended to read:

5 121.91 (4) (f) 1. Except as provided in subd. 1m., for the ~~1999-2000~~ 2007-08
6 school year or any school year thereafter, if the average of the number of pupils
7 enrolled in the current and the 2 preceding school years is less than the average of
8 the number of pupils enrolled in the 3 previous school years, the limit otherwise
9 applicable under sub. (2m) (e) is increased by the additional amount that would have
10 been calculated had the there been no decline in average enrollment ~~been 25% of~~
11 ~~what it was.~~

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

13 121.91 (4) (f) 1m. b. For the school year beginning on the first July 1 following
14 the effective date of the school district reorganization, if the number of pupils
15 enrolled in that school year is less than the number of pupils enrolled in the previous
16 school year, the limit otherwise applicable under sub. (2m) (e) is increased by the
17 additional amount that would have been calculated had ~~the~~ there been no decline in
18 enrollment ~~been 25 percent of what it was.~~

19 **SECTION 4.** 121.91 (4) (f) 1m. c. of the statutes is amended to read:

20 121.91 (4) (f) 1m. c. For the school year beginning on the 2nd July 1 following
21 the effective date of the school district reorganization, if the average of the number
22 of pupils enrolled in that school year and the previous school year is less than the
23 average of the number of pupils enrolled in the 2 previous school years, the limit
24 otherwise applicable under sub. (2m) (e) is increased by the additional amount that

1 would have been calculated had ~~the~~ there been no decline in average enrollment been
2 ~~25 percent of what it was.~~

3 **SECTION 5.** 121.91 (8) of the statutes is created to read:

4 121.91 (8) If a school district's initial revenue limit for the current school year,
5 as calculated under s. 121.905 or sub. (2m) (e), whichever is appropriate, before
6 making any adjustments under sub. (3) or (4), is less than the amount determined
7 by multiplying the amount under sub. (2m) (e) 1. by the average of the number of
8 pupils enrolled in the 3 preceding school years, the school district's initial revenue
9 limit for the current school year, before making any adjustments under sub. (3) or (4),
10 is the amount determined by multiplying the amount under sub. (2m) (e) 1. by the
11 average of the number of pupils enrolled in the 3 preceding school years.

12 **SECTION 9337. Initial applicability; Public Instruction.**

13 (1) REVENUE LIMIT; DECLINING ENROLLMENT. The treatment of section 121.91 (2m)
14 (e) (intro.), (4) (f) 1. and 1m. b. and c., and (8) of the statutes first applies to the
15 calculation of a school district's revenue limit for the 2007-08 school year.

16 (END)