



## WISCONSIN LEGISLATIVE COUNCIL ACT MEMO

**2011 Wisconsin Act 106**  
[2011 Senate Bill 196]

**Expenditure Restraint Program and  
Purchases on Behalf of Schools**

Under the expenditure restraint program, a municipality qualifies for a payment if its property tax levy rate is greater than five mills and if its municipal budget increased by less than a specified rate. In calculating the figure for the municipal budget, certain expenditures are not included.

Act 106 provides that expenditures made pursuant to a purchasing agreement with a school district under which the municipality makes purchases on behalf of the school district are not included in determining the municipal budget for purposes of the expenditure restraint program.

**Effective date:** Act 106 took effect on December 21, 2011 and first applies to payments made in 2013.

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This memo provides a brief description of the Act. For more detailed information, consult the text of the law and related legislative documents at the Legislature's Web site at: <http://www.legis.state.wi.us/>.