

2013 DRAFTING REQUEST

Bill

Received: 12/17/2013 Received By: pgrant
Wanted: As time permits Same as LRB:
For: Frank Lasee (608) 266-3512 By/Representing: Rob Kovach
May Contact: Drafter: pgrant
Subject: Education - school finance Addl. Drafters:
Extra Copies: TKK
FFK

Submit via email: YES
Requester's email: Sen.Lasee@legis.wisconsin.gov
Carbon copy (CC) to:

Pre Topic:

No specific pre topic given

Topic:

Reduce revenue limit by amount transferred from fund 80

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 12/19/2013	scalvin 12/20/2013		_____			
/1			jmurphy 12/23/2013	_____	srose 12/23/2013	srose 1/9/2014	State S&L

FE Sent For:

@
INTRO

<END>

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1/?	pgrant	1/1 SAC 12/20/2013	1/1 SAC 12/20/2013				

*Jim + SP
12/*

FE Sent For:

<END>

Grant, Peter

From: LRB.Legal
Sent: Tuesday, December 17, 2013 10:54 AM
To: Grant, Peter
Subject: FW: Fund 80 bill draft

Hello Peter, Would you be able to take care of this request please?

From: Kovach, Robert
Sent: Tuesday, December 17, 2013 10:52 AM
To: LRB.Legal
Cc: Jenkins, Kevin
Subject: Fund 80 bill draft

Dear LRB legal,

Please have a bill drafted in regards to "Fund 80" funds that are under the control of school districts.

The senator would like any existing school programming that is funded by tax levee that is transferred to Fund 80 must be subtracted from the levee in the same amount.

Please have the drafter contact me with any questions.

Rob Kovach

Policy Advisor/Committee Clerk
Office of Senator Frank Lasee
(608) 266-3512

12/17/13

TC w/ Rob Kovach

S.D. can continue to levy for CP & S —

but can't transfer \$ from gen'l fund
to fund 80

unless lower ^{rate} than rev. lt.
by same amt

Date (time) needed _____

LRB - 3863 / 1

BILL

PG: sac: _____

Use the appropriate components and routines developed for bills.

AN ACT ... [generate catalog] *to repeal ... ; to renumber ... ; to consolidate and renumber ... ; to renumber and amend ... ; to consolidate, renumber and amend ... ; to amend ... ; to repeal and recreate ... ; and to create ...* of the statutes; relating to: *school district community programs and services and reducing a school district's revenue limit.*

[NOTE: See section 4.02 (2) (br), Drafting Manual, for specific order of standard phrases.]

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 #.

x

SEC. # CR. 121.91 (4) (r)

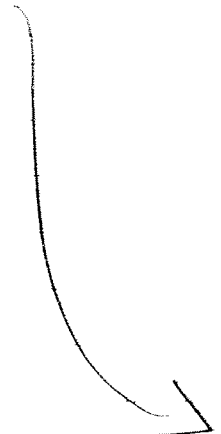
121.91 (4) (r) The limit otherwise applicable to a school district under sub. (2m) is

reduced by the amount that the school board transferred from the school district's general fund to its

fund for community programs and services under

s. 120.13 (19), ~~to its general fund in the previous school year~~

in the previous school year



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** **]**. Initial applicability;

(#1) ()

The treatment of sections ..

of the statutes

first applies to

- 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 ~~the~~ *the calculation of a school district's revenue limit for the 2014-15 school year.*

(end)

ANALYSIS

Under current law, a school board may establish ~~and maintain~~ community education, training, recreational, cultural, or athletic programs and services. Costs associated with such programs ^{and} services ~~are~~ are not included in a school district's shared ^{cost} cost for state aid purposes ^{and} the tax levy for ^{of such} ~~community~~ programs and services is ~~not~~ outside ~~limited by~~ the school district's revenue limit.

This bill provides that a school district's revenue limit is reduced by the amount that the school board ^{transferred} transfers in the ^{previous} previous school year from its general fund to its fund for community programs and services.

PG:sac!

(DN)
-date-

Rob,

1. Do you want to delay the applicability of the bill ²⁰¹⁵⁻¹⁶ until the 2015-16 school year, so school

districts are not penalized for transferring funds ~~when the~~ before they knew of the consequences?

2. The bill prohibits transfers ^{from one} fund to another, but ^{does} does not prohibit ^{directly} using money in the general fund ^{fund 80} for ^{fund 80} purposes.

That may be ^{contrary} contrary to school district accounting principles, but I don't think it's illegal.

3. Finally, the bill may paint with too broad a brush, because some transfers

may be justifiable. For example, if a school district allows its pool to be used by school district residents all summer ^{long} ²⁰ ³⁰ ^{rest of the} ^{20 to 30} hours a week during the school year, a transfer of moneys from the district's general fund to pay a portion of the costs of operating the pool would ^{seem to} be allowable.

If you have questions or need more information, please let me know.

PG

~~Note that under s. 121.91 (4)(i) a school district's revenue limit is increased by the amount of property taxes levied for the costs of providing community programs and services.~~

DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU

LRB-3863/1dn
PG:sac:jm

December 23, 2013

Rob,

1. Do you want to delay the applicability of the bill until the 2015-16 school year, so school districts are not penalized for transferring funds before they knew of the consequences?
2. The bill prohibits transfers from one fund to another, but does not prohibit directly using money in the general fund for fund 80 purposes. That may be contrary to school district accounting principles, but I don't think it's illegal.
3. Finally, the bill may paint with too broad a brush, because some transfers may be justifiable. For example, if a school district allows its pool to be used by school district residents all summer long and 20 to 30 hours a week during the rest of the school year, a transfer of moneys from the district's general fund to pay a portion of the costs of operating the pool would seem to be allowable.

If you have questions or need more information, please let me know.

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

Rose, Stefanie

From: Grant, Peter
Sent: Thursday, January 09, 2014 3:40 PM
To: Rose, Stefanie
Subject: FW: LRB-3863

Hi Stef, could you do this?

Thanks.

From: Kovach, Robert
Sent: Thursday, January 09, 2014 3:16 PM
To: Grant, Peter
Cc: LRB.Legal
Subject: RE: LRB-3863

Please jacket this bill for senate

Thanks

Rob Kovach

Policy Advisor/Committee Clerk
Office of Senator Frank Lasee
(608) 266-3512

From: Grant, Peter
Sent: Thursday, January 02, 2014 4:16 PM
To: Kovach, Robert
Subject: LRB-3863

<< File: 13-3863_1.pdf >> Drafter's note to follow.

Peter