

### Fiscal Estimate - 2023 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> <b>23-4013/1</b>	<b>Introduction Number</b> <b>SB-0509</b>
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**Description**  
 a school district revenue limit adjustment for the cost of employing school nurses

**Fiscal Effect**

**State:**

<input type="checkbox"/> No State Fiscal Effect	<input type="checkbox"/> Increase Existing Revenues	<input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget
<input type="checkbox"/> Indeterminate	<input type="checkbox"/> Decrease Existing Revenues	<input type="checkbox"/> Yes <input type="checkbox"/> No
<input type="checkbox"/> Increase Existing Appropriations <input type="checkbox"/> Decrease Existing Appropriations <input type="checkbox"/> Create New Appropriations		<input type="checkbox"/> Decrease Costs

**Local:**

<input type="checkbox"/> No Local Government Costs	<b>5. Types of Local Government Units Affected</b>	
<input checked="" type="checkbox"/> Indeterminate	1. <input type="checkbox"/> Increase Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	<input type="checkbox"/> Towns <input type="checkbox"/> Village <input type="checkbox"/> Cities <input type="checkbox"/> Counties <input type="checkbox"/> Others <input checked="" type="checkbox"/> School Districts <input type="checkbox"/> WTCS Districts
2. <input type="checkbox"/> Decrease Costs <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	3. <input checked="" type="checkbox"/> Increase Revenue <input checked="" type="checkbox"/> Permissive <input type="checkbox"/> Mandatory	
4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory		

<b>Fund Sources Affected</b>	<b>Affected Ch. 20 Appropriations</b>
<input type="checkbox"/> GPR <input type="checkbox"/> FED <input type="checkbox"/> PRO <input type="checkbox"/> PRS <input type="checkbox"/> SEG <input type="checkbox"/> SEGS	

<b>Agency/Prepared By</b>	<b>Authorized Signature</b>	<b>Date</b>
DPI/ Erin Fath (608) 266-2804	Erin Fath (608) 266-2804	11/7/2023

## Fiscal Estimate Narratives

DPI 11/7/2023

LRB Number	23-4013/1	Introduction Number	SB-0509	Estimate Type	Original
<b>Description</b> a school district revenue limit adjustment for the cost of employing school nurses					

### Assumptions Used in Arriving at Fiscal Estimate

Under current law, school districts are limited to raising property taxes according to the formula set in state law, known as the revenue limit. A school board can levy property taxes for general school operations equal to the district's total allowable revenue authority less state general aid. A school district's revenue authority is driven largely by its base revenues (state general aid plus property taxes levied from the prior year) and its revenue limit membership (full time equivalent, resident pupils).

School districts can raise their revenue limit by the allowable per pupil adjustment prescribed in state law, plus "exemptions" that are also specified in statute. Current law allows for several different exemptions to a district's revenue limit, some of which are recurring (built into the base permanently) and nonrecurring (one time, does not permanently increase the district's revenue authority).

This bill creates a new, nonrecurring revenue limit exemption that would allow a school district to raise its allowable revenue authority by the amount the district expended, two years prior, to pay the salary and fringe benefit costs of school nurses employed by the school board and school nurses providing nursing services in the school district under a contract with the school board. The school district would be allowed to utilize this revenue limit exemption only if a resolution is passed by the school board.

The fiscal impact of the bill will depend on the number of districts that utilize the exemption and expenditures for school nurses and nursing services. School staff data for 2022-23 indicate that the median salary and fringe benefit expenditures for a 1.0 full time equivalent school nurse was approximately \$88,600 (2022-23 staffing data reported by school districts). To the extent that a school district makes use of the new revenue limit exemptions, the property tax levy would increase for that year; however, because the bill specifies that the exemption would be nonrecurring, that tax property increase would be temporary (unless the school board adopts a resolution to use the exemption in subsequent years).

Local Fiscal Impact: Indeterminate. DPI cannot project how many school districts are likely to utilize the revenue limit exemption if the bill were to become law.

### Long-Range Fiscal Implications