

Fiscal Estimate Narratives

DPI 8/28/2025

LRB Number	25-4233/1	Introduction Number	SB-0389	Estimate Type	Original
Description the per pupil adjustment for school district revenue limits					

Assumptions Used in Arriving at Fiscal Estimate

Local Impact: future impact on revenue raising authority

The impact of the bill by itself – without consideration of future legislative action – is to eliminate revenue raising capacity beyond the 2026-27 school year. School districts would not lose revenue raising capacity compared to the 2026-27; rather, they would experience no increase in revenue raising capacity due expressly to the per member adjustment (i.e., other allowable revenue limit exemptions could result in additional revenue raising authority in 2027-28 compared to 2026-27).

Long-Range Fiscal Implications