



State of Wisconsin  
2017 - 2018 LEGISLATURE

LRB-3004/1  
TKK:kjf

## 2017 ASSEMBLY BILL 274

April 24, 2017 - Introduced by Representatives MACCO, ALLEN, R. BROOKS, DUCHOW, FELZKOWSKI, HUTTON, JACQUE, KATSMA, KNODL, KREMER, OTT, PETERSEN, SANFELIPPO, SCHRAA and WEATHERSTON, cosponsored by Senators KAPENGA, STROEBEL, CRAIG, LASEE, NASS, TIFFANY, VUKMIR, DARLING and COWLES. Referred to Committee on Local Government.

1 **AN ACT to amend** 121.91 (3) of the statutes; **relating to:** providing information  
2 about school district referendum revenue.

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### *Analysis by the Legislative Reference Bureau*

This bill requires a school board to include specific financial information in a resolution adopted by the board to exceed the school district's revenue limit by issuing debt.

Current law generally restricts a school district's per pupil revenue raised from state aids and property taxes in a school year to the total amount received per pupil from state aids and property taxes in the previous school year. Current law permits a school district to exceed this revenue limit by passing a resolution and submitting the resolution to the electors of the school district in a referendum election. If a majority of the electors of the school district votes to approve the referendum, the revenue limit of the school district is increased as specified in the referendum question.

Current law requires the school district to specify in its resolution, and in the referendum question, the proposed excess revenue, whether the proposed excess revenue will be for a recurring or a nonrecurring purpose, and, if for both purposes, the amount of proposed excess revenue for each purpose. The bill requires the school board to include in the resolution and in the referendum question the total amount

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of debt to be issued, the total amount of interest and related debt service costs to be incurred, and the sum of the principal, interest, and related debt service costs.

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

1           **SECTION 1.** 121.91 (3) of the statutes is amended to read:

2           121.91 (3) (a) If a school board wishes to exceed the limit under sub. (2m)  
3 otherwise applicable to the school district in any school year, it shall promptly adopt  
4 a resolution supporting inclusion in the final school district budget of an amount  
5 equal to the proposed excess revenue. The resolution shall specify whether the  
6 proposed excess revenue is for a recurring or nonrecurring purpose, or, if the  
7 proposed excess revenue is for both recurring and nonrecurring purposes, the  
8 amount of the proposed excess revenue for each purpose. If the school district  
9 intends to issue debt for a purpose specified in the resolution, the school board shall  
10 include in the resolution a statement identifying the total amount of debt to be issued  
11 by the school district, the total amount of interest and related debt service costs to  
12 be incurred by the school district on the debt obligation, and the sum of the principal,  
13 interest, and related debt service to be incurred by the school district. The resolution  
14 shall be filed as provided in s. 8.37. Within 10 days after adopting the resolution, the  
15 school board shall notify the department of the scheduled date of the referendum and  
16 submit a copy of the resolution to the department. The school board shall call a  
17 special referendum for the purpose of submitting the resolution to the electors of the  
18 school district for approval or rejection. In lieu of a special referendum, the school  
19 board may specify that the referendum be held at the next succeeding spring primary  
20 or election or partisan primary or general election, if such election is to be held not  
21 sooner than 70 days after the filing of the resolution of the school board. The school

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1 district clerk shall certify the results of the referendum to the department within 10  
2 days after the referendum is held.

3 (b) The school district clerk shall publish type A, B, C, D and E notices of the  
4 referendum under s. 10.01 (2). Notwithstanding s. 10.01 (2) (a), the type A notice  
5 shall include a statement of the amount of the excess revenue specified in par. (a),  
6 a statement indicating the debt to be issued and the interest and related debt service  
7 costs to be incurred by the school district, if any, as specified in par. (a), and a copy  
8 of the resolution under par. (a). Section 5.01 (1) applies in the event of failure to  
9 comply with the notice requirements of this paragraph.

10 (c) The referendum shall be held in accordance with chs. 5 to 12. The school  
11 district clerk shall provide the election officials with all necessary election supplies.  
12 The form of the ballot shall correspond substantially with the standard form for  
13 referendum ballots prescribed by the elections commission under ss. 5.64 (2) and 7.08  
14 (1) (a). The question submitted shall be whether the limit under sub. (2m) may be  
15 exceeded by a specified amount. If the resolution provides that any of the excess  
16 revenue will be used for a nonrecurring purpose, the ballot in the election shall so  
17 state and shall specify the amount that will be used for a nonrecurring purpose. If  
18 the resolution provides that debt will be issued by the school district, the school  
19 district clerk shall ensure that the ballot specifies the amount of debt to be issued and  
20 the interest and related debt service costs to be incurred on the obligation. The limit  
21 otherwise applicable to the school district under sub. (2m) is increased by the amount  
22 approved by a majority of those voting on the question.

23 **SECTION 2. Initial applicability.**

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**SECTION 2**

1 (1) This act first applies to a resolution to exceed the revenue limit adopted by  
2 a school board of a school district under section 121.91 (3) (a) of the statutes on the  
3 effective date of this subsection.

4 (END)