FISCAL ESTIMATE FORM **2001 Session**

☒ ORIGINAL ☐ UPDATED
☐ CORRECTED ☐ SUPPLEMENTAL

LRB # 01-2395/2
INTRODUCTION # SB 73
Admin. Rule #

Subject
Repeal of School District Revenue Limit

Fiscal Effect

State: ☐ No State Fiscal Effect
Check columns below only if bill makes a direct appropriation or affects a sum sufficient appropriation

☐ Increase Existing Appropriation ☐ Increase Existing Revenues
☐ Decrease Existing Appropriation ☐ Decrease Existing Revenues
☐ Create New Appropriation

☐ Increase Costs - May be Possible to Absorb Within Agency's Budget ☐ Yes ☐ No
☐ Decrease Costs

Local: ☐ No Local Government Costs

1. ☒ Increase Costs ☒ Permissive ☐ Mandatory
2. ☐ Decrease Costs ☐ Permissive ☐ Mandatory
3. ☐ Increase Revenues ☐ Permissive ☐ Mandatory
4. ☐ Decrease Revenues ☐ Permissive ☐ Mandatory
5. Types of Local Governmental Units Affected:
   ☐ Towns ☐ Villages ☐ Cities
   ☐ Counties ☐ Others ____
   ☒ School Districts ☐ WTCS Districts

Fund Sources Affected
☒ GPR ☐ FED ☐ PRO ☐ PRS ☐ SEG ☐ SEG-S

Affected Ch. 20 Appropriations
20.255 (2) (ac)

Assumptions Used in Arriving at Fiscal Estimate:

Under current law, a school district may not increase its per pupil revenue from property taxes and state school aid by more than a certain amount. For most school districts, the maximum allowable increase in per pupil revenue for the 2000-01 school year was about $220. Current law also requires that state school aid (defined as state aid plus the school levies credit) shall constitute two-thirds of school revenues (defined as state school aids plus school property tax levies).

The bill repeals the school district revenue limit. The bill also repeals the two-thirds state funding requirement, but makes no changes in the various school aid distribution formulas.

The repeal of the school district revenue limit could lead to higher school district spending than under current law. The repeal of the two-thirds state funding requirement could lead to a change in the percentage of school revenues funded through state aids. Due to the demands on the state for other services, it is possible that this percentage could be lower than under current law.

A combination of higher spending and lower percentages of state aid would lead to higher property taxes than under current law. Available data do not allow a reasonable estimate of the increase in the property tax levy this bill could engender.

Long-Range Fiscal Implications:

Agency/Prepared by: (Name & Phone No.)	Authorized Signature/Telephone No.	Date
Wisconsin Department of Revenue Daniel P. Huegel, (608) 266-5705	Yeang-Eng Braun (608) 266-2700	3/20/01

FISCAL ESTIMATE WORKSHEET | Detailed Estimate of Annual Fiscal Effect | **2001 Session**

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INTRODUCTION # SB 73

Subject
Repeal of School District Revenue Limit

I. One-Time Costs or Revenue Impacts for State and/or Local Government (do not include in annualized fiscal effect):

II. Annualized Costs:	**Annualized Fiscal impact on State funds from:**	
A. State Costs by Category	**Increased Costs**	**Decreased Costs**
State Operations - Salaries and Fringe	$	$ -
(FTE Position Changes)	(FTE)	(FTE)
State Operations-Other Costs		-
Local Assistance		-
Aids to Individuals or Organizations		-
TOTAL State Costs by Category	$	$ -
B. State Costs by Source of Funds	**Increased Costs**	**Decreased Costs**
GPR	$	$ -
FED		-
PRO/PRS		-
SEG/SEG-S		-
III. State Revenues - Complete this only when proposal will increase or decrease state revenues (e.g., tax increase, decrease in license fee, etc.)	**Increased Rev.**	**Decreased Rev.**
GPR Taxes	$	$ -
GPR Earned		-
FED		-
PRO/PRS		-
SEG/SEG-S		-
TOTAL State Revenues	$	$ -

NET ANNUALIZED FISCAL IMPACT

	STATE	**LOCAL**
NET CHANGE IN COSTS	$	$ see text of fiscal note
NET CHANGE IN REVENUES	$	$ see text of fiscal note

Agency/Prepared by: (Name & Phone No.)	**Authorized Signature/Telephone No.**	**Date**
Wisconsin Department of Revenue	**Yeang-Eng Braun** Yeang Eng Braun	3/20/01
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