

### Fiscal Estimate - 2023 Session

Original     
  Updated     
  Corrected     
  Supplemental

<b>LRB Number</b> 23-2593/1	<b>Introduction Number</b> SB-0184
<b>Description</b> calculating a consolidated school district's revenue limit	
<b>Fiscal Effect</b>	
<b>State:</b> <input type="checkbox"/> No State Fiscal Effect <input type="checkbox"/> Indeterminate <input type="checkbox"/> Increase Existing Appropriations <input type="checkbox"/> Increase Existing Revenues <input type="checkbox"/> Increase Costs - May be possible to absorb within agency's budget <input type="checkbox"/> Decrease Existing Appropriations <input type="checkbox"/> Decrease Existing Revenues <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Create New Appropriations <input type="checkbox"/> Decrease Costs	
<b>Local:</b> <input type="checkbox"/> No Local Government Costs <input checked="" type="checkbox"/> Indeterminate 1. <input type="checkbox"/> Increase Costs      3. <input checked="" type="checkbox"/> Increase Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input checked="" type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 2. <input type="checkbox"/> Decrease Costs      4. <input type="checkbox"/> Decrease Revenue <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory <input type="checkbox"/> Permissive <input type="checkbox"/> Mandatory 5. Types of Local Government Units Affected <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	
<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> DPI/ Sara Kleinman (608) 266-2804	<b>Authorized Signature</b> Erin Fath (608) 266-2804
<b>Date</b> 4/18/2023	

## Fiscal Estimate Narratives

DPI 4/18/2023

LRB Number	23-2593/1	Introduction Number	SB-0184	Estimate Type	Original
<b>Description</b> calculating a consolidated school district's revenue limit					

### Assumptions Used in Arriving at Fiscal Estimate

Under current law, if two or more districts are consolidated, and one or more of those districts has approved additional revenue authority above the normal revenue limit via an operating referendum, for school years beginning on or after the effective date of the consolidation, the approval for those school years automatically expires on the effective date of the consolidation.

This bill repeals that provision in state law. Therefore, under the bill, a newly consolidated school district would retain the additional revenue authority gained via referenda from the consolidating school districts (according to the specifications of the approved referenda).

Local Impact: Indeterminate

DPI is unable to predict the number of districts that will enter into consolidation agreements and utilize the provisions under this bill. However, consolidating districts would be able to maintain the additional revenue authority, allowing for increased expenditures. The amount of additional revenue authority would vary by district depending on the referendum passed.

State Impact: None

This bill would have no state fiscal impact.

### Long-Range Fiscal Implications