

February 15, 2001 – Introduced by Representatives J. Lehman, Black, Sinicki, Pocan, Staskunas, Balow, Turner, Wasserman, Ryba, Plouff, Miller, Richards, Sykora, Berceau, Boyle and Ott, cosponsored by Senators Plache, Burke, Baumgart, Risser and Robson. Referred to Committee on Tax and Spending Limitations.

- 1 **AN ACT** *to amend* 121.91 (2m) (e) (intro.); and *to create* 121.91 (8) of the statutes;
- relating to: adjusting a school district's revenue limit for unanticipated expenditures and granting rule-making authority.

## Analysis by the Legislative Reference Bureau

Current law generally limits the increase in the total amount of revenue per pupil that a school district may receive from general school aids and property taxes in a school year to the amount of revenue increase allowed per pupil in the previous school year, increased by the percentage change in the consumer price index.

This bill increases the school district's revenue limit in any school year by an amount equal to the sum of the school district's unanticipated expenditures in the previous school year. An unanticipated expenditure is an expenditure for any of the following purposes that exceeds the school district's average expenditures for that purpose for the three previous school years: utilities, maintenance, security, debt service on obligations issued to pay the costs of complying with federal laws and regulations, transportation, in–service training related to educational technology changes in the curriculum, legal expense, development of peer review or mentoring programs for school district staff, special assessments for public improvements, and any other purpose specified by the department of public instruction by administrative rule.

## **ASSEMBLY BILL 127**

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

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

1	<b>SECTION 1.</b> 121.91 (2m) (e) (intro.) of the statutes is amended to read:
2	121.91 <b>(2m)</b> (e) (intro.) Except as provided in subs. (3) and (4) to (8), no school

district may increase its revenues for the 1999–2000 school year or for any school

year thereafter to an amount that exceeds the amount calculated as follows:

**Section 2.** 121.91 (8) of the statutes is created to read:

121.91 (8) (a) In this subsection, "unanticipated expenditure" means an expenditure for any of the following purposes that exceeds the school district's average expenditures for that purpose in the 3 previous school years, as determined by the state superintendent:

- 1. Utilities.
- 2. Maintenance.
- 12 3. Security.

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- 4. Debt service on obligations issued to pay the costs of complying with federal
  laws and regulations.
  - 5. Transportation.
- 6. In-service training related to educational technology changes in the curriculum.
  - 7. Legal expense.
- 8. Development of peer review or mentoring programs for school district staff.
- 9. Special assessments for public improvements.
- 21 10. Any other purpose specified by the department by rule.

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(b) Upon request by a school board, the state superintendent shall increase the	
school district's limit under sub. (2m) in any school year by an amount equal to the	
sum of the school district's unanticipated expenditures in the previous school year.	
Section 3. Initial applicability.	
(1) This act first applies to a school district's revenue limit for the school year	
beginning after the effective date of this subsection.	

(END)