



Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873
Email: fiscal.bureau@legis.wisconsin.gov • Website: <http://legis.wisconsin.gov/lfb>

June 13, 2013

TO: Representative Cory Mason
Room 6 North, State Capitol

FROM: Dave Loppnow, Program Supervisor

SUBJECT: K-12 Public Schools Per Pupil Increases in ASA 1 to AB 40

At your request, I am providing information relating to the per pupil increases for K-12 public schools under the Joint Committee on Finance (JFC) version of the 2013-15 budget (ASA 1 to AB 40).

The JFC version of the budget would modify the Governor's recommendations to set the per pupil adjustment under revenue limits at \$75 per pupil in 2013-14 and another \$75 per pupil in 2014-15. These adjustments are estimated to increase statewide school district revenue limit authority by an estimated \$34 million in 2013-14 and \$96 million in 2014-15. The Governor's budget recommendations would not have provided an increase in the per pupil adjustment.

Another provision of the JFC version of the budget would provide \$63,487,500 GPR in 2013-14 and \$126,975,000 GPR to fund a \$75 per pupil aid payment in 2013-14 and a \$150 per pupil payment in 2014-15 and each year thereafter. The Governor's budget recommendations would not have provided per pupil aid, so as a change to the original bill, the JFC version of the budget would provide increases of \$75 per pupil in 2013-14 and another \$75 per pupil in 2014-15.

In total, as a change to the Governor's budget recommendations, the JFC version of the budget would provide school districts with an additional \$150 in 2013-14 and another \$150 in 2014-15, when the revenue limit adjustment and the per pupil aid amounts are added together. However, for school districts with base revenue under the \$9,100 low revenue adjustment, or that have declining enrollment, the \$75 per pupil adjustment in 2013-14 may be offset, in whole or in part, by those revenue limit adjustments.

Under the provisions of 2011 Act 32 (the 2011-13 budget), a one-time \$50 per pupil categorical aid was funded with \$42,500,000 GPR in 2012-13. School districts were eligible for this aid if they levied to maximum under revenue limits in 2012-13, excluding the carryover

adjustment. No moneys can be paid from this appropriation after June 30, 2013.

Because Act 32 provided \$50 per pupil in aid to school districts in 2012-13 on a one-time basis, the proposed \$150 per pupil (\$75 revenue limit/\$75 per pupil aid) increase in 2013-14, would represent an increase of \$100 per pupil from the amount received by school districts in 2012-13. From this viewpoint, as a change to the prior year, the JFC version of the budget would provide increases of \$100 per pupil in 2013-14, as a change to 2012-13, and \$150 per pupil in 2014-15, as a change to 2013-14.

I hope that this information is helpful. Please contact me if you have any questions.

DL/lb