



Legislative Fiscal Bureau

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TO: Senator Lena Taylor
Room 19 South, State Capitol

FROM: Russ Kava, Fiscal Analyst

SUBJECT: MPS Pupil Count Dates for Equalization Aid

At your request, I am providing information on the provisions of the 2009-11 biennial budget act (2009 Act 28) that modified the pupil count dates for the Milwaukee Public Schools (MPS) for the calculation of equalization aid.

Background

Equalization aid is calculated using the pupil membership, shared (aidable) cost, and equalized property valuation of school districts. Equalization aid for a given fiscal year is based on school district data from the prior school year. For example, 2015-16 equalization aid is calculated using membership and shared costs from the 2014-15 school year and 2014 equalized values.

Membership is the number of pupils which, by statute, can be counted for equalization aid purposes. For most districts, membership is the sum of: (1) the average of the number of pupils enrolled on the third Friday in September and the second Friday in January of the previous school year; and (2) the full-time equivalent summer enrollment in academic summer classes or laboratory periods that are for necessary academic purposes.

Special provisions apply in determining the membership count for certain pupils. A five-year-old kindergartner, for example, is generally counted on a full-time equivalency basis depending on the type of program (for example, a pupil enrolled in a half-day program is counted as 0.5 member). A four-year-old kindergarten pupil is counted as 0.5 or 0.6 member, depending on the hours of outreach activities provided by the district. Also, pupils transferred across district lines under the integration aid (Chapter 220) program are counted as 0.75 member by the district of residence.

Under 2009 Act 28, the definition of membership used in calculating equalization aid for MPS was changed. Act 28 established an additional count date for MPS on the first Friday in May

of each year, and specified that aid membership for MPS would include the highest enrollment of the three count dates (the third Friday of September, the second Friday of January, and the first Friday of May), rather than the average of the September and January counts. This provision first applied to the calculation of equalization aid in 2010-11, which used data from the 2009-10 school year.

Effect of 2009 Act 28 Provision

Table 1 shows pupil membership data for MPS for the three count dates for each school year since 2009-10. The figures shown in the table are the base full-time equivalent pupil counts for MPS after the appropriate membership fractions for kindergarten pupils are applied. The figures do not reflect the adjustment for pupils in the Chapter 220 program or other minor categories of pupils that districts can include in membership. As shown in Table 1, the September count was the highest count of the three dates in each of the years.

TABLE 1

MPS Pupil Counts

	<u>3rd Friday September</u>	<u>2nd Friday January</u>	<u>1st Friday May</u>
2009-10	85,456	85,451	84,891
2010-11	84,585	84,467	83,893
2011-12	83,336	82,946	82,917
2012-13	82,083	81,542	81,676
2013-14	81,966	81,435	81,405
2014-15	80,625	79,594	79,528

You also asked what the impact of the Act 28 provisions has been on the general aid payments to MPS since it has been in effect. Table 2 shows the additional aid that MPS received in each aid year as a result of using its highest pupil membership count to calculate aid, rather than the average of the September and January counts. Because general aid is under a school district's revenue limit, the amounts shown in Table 2 served to reduce the amount that the MPS Board could levy in each year, rather than increase the amount of money the Board could spend. The additional aid received by MPS would have been redistributed to most other districts in the state in the absence of the Act 28 provisions.

TABLE 2

Additional MPS General Aid Under 2009 Act 28 Provisions

2010-11	\$11,000
2011-12	259,800
2012-13	994,200
2013-14	1,409,000
2014-15	1,375,400
2015-16	<u>2,743,200</u>
Total	\$6,792,600

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

RK/sas