



## Legislative Fiscal Bureau

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January 28, 2016

TO: Representative Jeremy Thiesfeldt  
Room 16 West, State Capitol

FROM: Christa Pugh, Fiscal Analyst

SUBJECT: Revenue Limit Adjustment Attributable to Incoming Choice Pupils -- Revised

At your request, I am providing information about the nonrecurring revenue limit adjustment provided to school districts attributable to incoming pupils in the Racine and statewide private school choice programs.

### Background

Under 2015 Act 55 (the 2015-16 biennial budget), school districts are permitted to count pupils who reside in the district and who begin participating in the Racine or statewide private school choice programs in the 2015-16 school year or thereafter, or "incoming pupils," for general aids on a prior year basis, and receive a revenue limit adjustment for each pupil equal to their base revenue per pupil for the current year.

Each district's equalization aid is reduced by an amount equal to the total amount paid by the state to Racine or statewide choice schools attributable to incoming pupils residing in that district in each year. In 2015-16, choice payments are equal to \$7,214 for a K-8 pupil and \$7,860 for a 9-12 pupil. Payments will increase by approximately \$109 in 2016-17, and in future years will increase by the revenue limit per pupil adjustment, if positive, provided to school districts in the current year plus the change in total categorical aid funding per pupil, if positive, from the prior year to the current year. School districts cannot levy to backfill the aid reduction. If the district does not receive an equalization aid payment sufficient to cover the aid reduction, the balance is reduced from other state aid received by the district.

### Choice Program Revenue Limit Adjustment

According to the Department of Public Instruction (DPI), in 2015-16, 142 districts received revenue limit adjustments totaling \$21.4 million attributable to incoming pupils in the Racine and statewide private school choice programs. The aid reductions for these districts for choice program payments totaled \$16.1 million.

The revenue limit adjustment amount calculated for each district by DPI represents the maximum amount that districts could choose to levy for choice program pupils. Of the 142 school districts of choice pupil residence, 106 districts chose to levy the maximum amount allowed, while the remaining 36 districts chose to levy a lesser amount or not to use the choice revenue limit adjustment. The total levy increase attributable to incoming choice pupils equaled approximately \$19.8 million, which exceeds the statewide aid reduction attributable to those pupils (\$16.1 million) by \$3.7 million.

The attachment shows the general aid reduction and revenue limit exemption authority attributable to incoming choice pupils for each of the districts of choice pupil residence. The attachment also shows the amount of the revenue limit exemption authority that was actually levied by each district.

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

CP/sas  
Attachment

## ATTACHMENT

### State General Aid Reduction, Revenue Limit Exemption Authority, and Levied Amount Attributable to Incoming Choice Pupils, 2015-16

<u>School District</u>	<u>General Aid Reduction</u>	<u>Revenue Limit Exemption Authority</u>	<u>Levied Amount</u>
Adams-Friendship Area	\$7,214	\$9,232	\$0
Almond-Bancroft	7,214	9,207	9,207
Altoona	51,144	72,750	0
Appleton Area	664,064	883,496	883,496
Arrowhead UHS	7,860	9,991	9,010
Ashwaubenon	30,148	38,397	0
Auburndale	7,214	9,201	8,901
Beaver Dam	54,751	71,651	71,651
Beloit	189,502	249,719	249,719
Beloit Turner	59,004	78,054	78,054
Berlin Area	29,502	36,800	0
Bloomer	29,502	39,206	39,206
Bonduel	7,214	9,197	9,197
Brillion	7,860	9,200	9,200
Brown Deer	59,650	95,046	95,046
Burlington Area	194,778	277,983	277,983
Cadott Community	61,319	78,106	0
Campbellsport	52,436	68,715	0
Cedar Grove-Belgium Area	40,323	52,494	52,494
Chetek-Weyerhaeuser	21,642	28,021	28,021
Chippewa Falls Area	110,148	149,710	0
Clintonville	43,284	56,950	56,950
Cornell	28,856	36,844	36,844
Cudahy	28,856	41,542	41,542
D C Everest Area	131,144	183,716	183,716
Denmark	40,323	50,463	50,463
Depere	44,576	57,143	57,143
Desoto Area	36,716	52,548	47,217
Durand	7,214	9,979	9,979
Eau Claire Area	491,090	657,803	657,803
Edgar	7,860	9,974	9,974
Elk Mound Area	7,860	9,217	9,217
Elmbrook	10,821	17,340	17,340
Fall Creek	7,860	9,850	9,850
Fond Du Lac	313,862	379,407	379,407

<u>School District</u>	<u>General Aid Reduction</u>	<u>Revenue Limit Exemption Authority</u>	<u>Levied Amount</u>
Franklin	\$65,572	\$100,205	\$100,205
Freedom Area	72,786	92,058	92,058
Genoa City J2	28,856	37,431	37,431
Germantown	97,281	126,735	126,735
Grafton	7,860	10,489	10,489
Granton Area	7,860	10,385	0
Green Bay Area	1,091,413	1,406,418	1,406,418
Green Lake	7,860	12,425	0
Greenfield	64,926	91,401	89,391
Hamilton	67,510	93,191	93,191
Hartford UHS	70,740	99,903	99,902
Holmen	58,358	81,351	81,351
Horicon	29,502	37,530	37,530
Hortonville	146,110	175,885	175,885
Howards Grove	45,222	57,919	57,919
Howard-Suamico	40,969	50,795	50,795
Independence	15,720	19,912	19,912
Janesville	51,790	66,253	66,253
Kaukauna Area	74,078	93,072	0
Kenosha	670,794	933,896	933,896
Kewaskum	70,094	84,753	84,753
Kiel Area	23,580	27,792	27,792
Kimberly Area	94,697	117,811	117,811
Kohler	7,860	10,180	10,180
Lacrosse	230,740	337,225	337,225
Lake Geneva J1	14,428	19,456	9,728
Lake Geneva-Genoa UHS	15,720	23,348	23,348
Little Chute Area	80,646	101,309	101,309
Lomira	23,580	28,631	0
Luxemburg-Casco	28,856	36,901	36,901
Madison Metropolitan	80,797	127,017	127,017
Manitowoc	66,218	82,786	0
Markesan	7,860	9,200	0
Marshall	7,860	9,486	9,486
Marshfield	46,891	59,971	59,971
Mayville	22,288	29,051	29,051
Mcfarland	14,428	21,071	21,071
Menasha	230,094	296,499	296,454
Menomonee Falls	162,299	243,488	143,880
Mequon-Thiensville	40,323	58,620	58,620

<u>School District</u>	<u>General Aid Reduction</u>	<u>Revenue Limit Exemption Authority</u>	<u>Levied Amount</u>
Merrill Area	\$129,852	\$165,600	\$165,600
Middleton-Cross Plains	21,642	31,801	31,801
Mishicot	36,070	46,000	46,000
Mosinee	7,860	9,804	9,804
Muskego-Norway	7,214	10,086	10,086
Neenah	322,476	411,652	322,476
New Berlin	151,117	230,945	0
New Holstein	7,214	9,172	9,172
New London	62,880	74,100	55,575
Nicolet UHS	7,860	15,344	15,344
North Fond Du Lac	22,934	27,737	27,737
Northern Ozaukee	7,860	9,916	9,916
Oak Creek-Franklin	47,537	61,558	61,558
Oakfield	15,720	18,698	0
Omro	14,428	18,454	18,454
Onalaska	102,288	130,506	121,184
Oostburg	75,047	92,000	92,000
Oshkosh Area	288,452	359,670	359,670
Osseo-Fairchild	7,214	9,418	9,418
Palmyra-Eagle Area	22,288	28,869	28,869
Parkview	59,004	78,750	78,750
Pewaukee	15,720	20,772	10,387
Plymouth	113,378	137,718	137,718
Port Edwards	7,214	10,804	10,804
Port Washington-Saukville	7,860	10,085	10,085
Portage Community	158,708	204,861	0
Pulaski Community	48,829	61,688	61,688
Racine	4,164,500	5,580,980	5,580,980
Randolph	7,860	10,151	10,151
Reedsville	46,514	61,686	0
Ripon	15,074	19,294	19,294
Rosendale-Brandon	23,580	28,316	28,316
Saint Francis	7,214	10,042	10,042
Seneca	7,214	11,202	0
Seymour Community	21,642	28,216	28,216
Shawano	180,350	238,364	224,869
Sheboygan Area	400,915	568,891	568,891
Sheboygan Falls	47,537	60,102	41,609
Shiocton	15,720	18,590	0
South Milwaukee	22,681	29,254	29,254

<u>School District</u>	<u>General Aid Reduction</u>	<u>Revenue Limit Exemption Authority</u>	<u>Levied Amount</u>
Southern Door	\$15,720	\$18,391	\$18,391
Spencer	14,428	19,306	19,306
Stanley-Boyd Area	21,642	28,780	28,780
Stevens Point Area	291,682	361,721	361,721
Stoughton Area	15,074	20,295	20,295
Sturgeon Bay	7,860	9,329	9,329
Twin Lakes #4	14,428	20,721	20,721
Two Rivers	108,748	128,800	128,800
Union Grove UHS	7,860	11,215	11,215
Verona Area	18,756	27,842	27,842
Waterford Graded	7,214	10,240	0
Waukesha	511,332	677,739	677,739
Waupaca	7,860	9,529	0
Waupun	116,716	148,494	148,494
Wausau	344,226	479,675	479,675
Wauwatosa	66,218	92,346	92,346
West Allis	410,595	556,427	556,427
West Bend	227,025	271,274	271,274
West Depere	76,393	105,000	105,000
West Salem	7,860	9,313	9,313
Weyauwega-Fremont	47,160	55,187	55,187
Whitnall	11,467	15,931	0
Wilmot UHS	7,860	11,411	11,411
Winneconne Community	37,362	46,157	46,157
Wisconsin Rapids	51,144	71,669	71,669
Wittenberg-Birnamwood	22,934	27,607	27,607
Wrightstown Community	<u>14,428</u>	<u>18,630</u>	<u>18,630</u>
Total	\$16,090,735	\$21,374,926	\$19,825,635