



## Legislative Fiscal Bureau

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

March 21, 2017

TO: Representative John Nygren  
Room 309 East, State Capitol

FROM: Russ Kava, Fiscal Analyst

SUBJECT: K-12 State Aid and Levy Funding

At your request, I am providing information about K-12 state aid and levy funding.

Table 1 provides information on general school aid appropriations, reductions, and payments in 2010-11 and under the Governor's budget proposal in 2018-19. The table shows the amounts appropriated for the main general school aids appropriation (which funds equalization, integration, and special adjustment aid) in both years. The statutory aid reductions for the Milwaukee private school choice program and the independent charter school program for each year are shown. Schools districts do not receive revenue limit authority related these pupils or count them for general aid purposes, but they are able to levy to replace these aid reductions. The table then shows the statewide general aid certification, which is the total of the amounts that districts would use to set their levies under revenue limits.

Table 1 then shows the statutory aid reductions for incoming pupils in the Racine and statewide private school choice programs and the special needs scholarship program for each year. Schools districts receive revenue limit authority related these pupils and count them for general aid purposes, and they are not able to levy to replace these aid reductions. The table then shows statewide net general aid payments after all reductions are considered. Also shown is the amount appropriated for high poverty aid (a separate general aid appropriation), the sum of the net general aid payment and high poverty aid, the pupil membership used to calculate equalization aid (the membership for 2016-17, the most recent year for which audited aid membership data is available, is shown for 2018-19), as well as the net general aid payment per pupil for each year (using the 2016-17 aid membership to calculate 2018-19 aid per pupil under the Governor's budget proposal).

**TABLE 1****General Aid Appropriations, Reductions, and Payments**

	<u>2010-11</u>	<u>2018-19</u> <u>AB 64/SB 30</u>
Gross General School Aids Appropriation	\$4,652,500,000	\$4,656,848,000
Milwaukee Choice Reduction	-50,216,700	-42,705,400
Independent Charter Reduction	<u>-57,296,100</u>	<u>-72,424,800</u>
General Aid Certification	\$4,544,987,200	\$4,541,717,800
Racine/Statewide Choice Reduction	N.A.	-\$47,054,000
Special Needs Scholarship Reduction	<u>N.A.</u>	<u>-6,217,000</u>
Net General Aid Payment	\$4,544,987,200	\$4,488,446,800
High Poverty Aid	<u>\$18,700,000</u>	<u>\$16,830,000</u>
Net General Aid Total	\$4,563,687,200	\$4,505,276,800
Pupil Membership	858,205	854,402*
Net Aid Payment Per Pupil	\$5,318	\$5,273

\*2016-17 aid membership.

Table 2 shows the net general aid total from Table 1 as well as categorical school aid appropriations and the gross school property tax levy in 2010-11 and in 2018-19 under the Governor's budget proposal. As in Table 1, aid and levy per pupil for 2018-19 under the Governor's budget proposal is calculated using the 2016-17 aid membership.

**TABLE 2****General Aid Payments, Categorical Aid Appropriations, and Gross School Levy**

	<u>2010-11</u>	<u>2018-19</u> <u>AB 64/SB 30</u>
Net General Aid Total	\$4,563,687,200	\$4,505,276,800
Categorical Aid	653,834,600	1,222,008,700
Gross School Levy	<u>4,692,935,500</u>	<u>4,880,000,000*</u>
Total	\$9,910,457,300	\$10,607,285,500
Pupil Membership	858,205	854,402**
Net Aid and Levy Per Pupil	\$11,548	\$12,415

\* Estimated

\*\* 2016-17 aid membership.

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

RK/lb