AN ACT to amend 121.90 (1) (dr); and to create 121.90 (1) (ds), 121.90 (1) (dt)
and 121.90 (1) (du) of the statutes; relating to: counting summer school
enrollment for purposes of school district revenue limits.

Analysis by the Legislative Reference Bureau

Current law limits the total amount of revenue a school district may receive from general school aids and property taxes in a school year. One factor used to calculate a school district's revenue limit is a three-year rolling average of the school district's pupil enrollment. For example, both the average of a school district's 2018-19, 2019-20, and 2020-21 pupil enrollments and the average of the school district's 2019-20, 2020-21, and 2021-22 pupil enrollments will be used to calculate the school district's 2021-22 school year revenue limit. In each applicable school year, a school district's pupil enrollment is based on a pupil count that occurs on the third Friday in September and 40 percent of the school district's summer school enrollment.

This bill increases the percentage of a school district's summer school enrollment that is included in the enrollment count to 100 percent by the 2024-25 school year.

For further information see the 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:
SECTION 1. 121.90 (1) (dr) of the statutes is amended to read:

121.90 (1) (dr) In determining a school district’s revenue limit in each school
year beginning in the 2003-04 school year and in each ending in the 2021-22 school
year thereafter, a number equal to 40 percent of the summer enrollment shall be
included in the number of pupils enrolled on the 3rd Friday of September of each
appropriate school year.

SECTION 2. 121.90 (1) (ds) of the statutes is created to read:

121.90 (1) (ds) In determining a school district’s revenue limit in the 2022-23
school year, a number equal to 40 percent of the summer enrollment in the year 2020
shall be included in the number of pupils enrolled on the 3rd Friday of September
2020; a number equal to 40 percent of the summer enrollment in the year 2021 shall
be included in the number of pupils enrolled on the 3rd Friday of September 2021;
and a number equal to the summer enrollment in the year 2022 shall be included in
the number of pupils enrolled on the 3rd Friday of September 2022.

SECTION 3. 121.90 (1) (dt) of the statutes is created to read:

121.90 (1) (dt) In determining a school district’s revenue limit in the 2023-24
school year, a number equal to 40 percent of the summer enrollment in the year 2021
shall be included in the number of pupils enrolled on the 3rd Friday of September
2021; a number equal to the summer enrollment in the year 2022 shall be included
in the number of pupils enrolled on the 3rd Friday of September 2022; and a number
equal to the summer enrollment in the year 2023 shall be included in the number of
pupils enrolled on the 3rd Friday of September 2023.

SECTION 4. 121.90 (1) (du) of the statutes is created to read:

121.90 (1) (du) In determining a school district’s revenue limit in the 2024-25
school year and in each school year thereafter, a number equal to the summer
enrollment shall be included in the number of pupils enrolled on the 3rd Friday of
September of each appropriate school year.