



State of Wisconsin  
2021 - 2022 LEGISLATURE

LRB-0816/P1  
FFK:cjs

DOA:.....Kretschmann, BB0254 - Per Pupil Revenue Limit Adjustment  
**FOR 2021-2023 BUDGET -- NOT READY FOR INTRODUCTION**

**AN ACT ...; relating to:** the budget.

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*Analysis by the Legislative Reference Bureau*  
**EDUCATION**

**PRIMARY AND SECONDARY EDUCATION**

***School district revenue limits; per pupil increase***

Current law generally limits the total amount of revenue per pupil that a school district may receive from general school aids and property taxes in a school year to the amount of revenue allowed per pupil in the previous school year plus a per pupil adjustment, if any, as provided by law. In the 2020-21 school year, the per pupil adjustment was a \$179 increase. Under current law, there is no per pupil adjustment in the 2021-22 school year and thereafter.

For purposes of calculating school district revenue limits, this bill provides a per pupil increase of \$200 for the 2021-22 school year and \$204 for the 2022-23 school year. Under the bill, in the 2023-24 school year and thereafter, the per pupil adjustment is the per pupil increase for the previous school year as adjusted for any increase in the consumer price index.

For further information see the local fiscal estimate, which will be printed as an appendix to this bill.

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***The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:***

**SECTION 1.** 121.905 (3) (c) 6. of the statutes is amended to read:

121.905 (3) (c) 6. For the limit for each of the 2015-16 to 2018-19 school years, ~~for the 2021-22 school year, and for any school year thereafter,~~ make no adjustment to the result under par. (b).

**SECTION 2.** 121.905 (3) (c) 9. of the statutes is created to read:

121.905 (3) (c) 9. For the limit for the 2021-22 school year, add \$200 to the result under par. (b).

**SECTION 3.** 121.905 (3) (c) 10. of the statutes is created to read:

121.905 (3) (c) 10. For the limit for the 2022-23 school year, add \$204 to the result under par. (b).

**SECTION 4.** 121.905 (3) (c) 11. of the statutes is created to read:

121.905 (3) (c) 11. For the limit for the 2023-24 school year and any school year thereafter, add the result under s. 121.91 (2m) (L) 2. to the result under par. (b).

**SECTION 5.** 121.91 (2m) (i) (intro.) of the statutes is amended to read:

121.91 (2m) (i) (intro.) Except as provided in subs. (3), (4), and (8), no school district may increase its revenues for any of the 2015-16 to 2018-19 school year or for any school year thereafter years to an amount that exceeds the amount calculated as follows:

**SECTION 6.** 121.91 (2m) (im) (intro.) of the statutes is amended to read:

121.91 (2m) (im) (intro.) ~~Notwithstanding par. (i) and except~~ Except as provided in subs. (3), (4), and (8), a school district cannot increase its revenues for the 2019-20 school year to an amount that exceeds the amount calculated as follows:

**SECTION 7.** 121.91 (2m) (j) (intro.) of the statutes is amended to read:

121.91 **(2m)** (j) (intro.) ~~Notwithstanding par. (i) and except~~ Except as provided in subs. (3), (4), and (8), a school district cannot increase its revenues for the 2020-21 school year to an amount that exceeds the amount calculated as follows:

**SECTION 8.** 121.91 (2m) (k) of the statutes is created to read:

121.91 **(2m)** (k) Except as provided in subs. (3), (4), and (8), no school district may increase its revenues for the 2021-22 school year to an amount that exceeds the amount calculated as follows:

1. Divide the sum of the amount of state aid received in the previous school year and property taxes levied for the previous school year, excluding property taxes levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4) (c), by the average of the number of pupils enrolled in the 3 previous school years.

2. Add \$200 to the result under subd. 1.

3. Multiply the result under subd. 2. by the average of the number of pupils enrolled in the current school year and the 2 preceding school years.

**SECTION 9.** 121.91 (2m) (km) of the statutes is created to read:

121.91 **(2m)** (km) Except as provided in subs. (3), (4), and (8), no school district may increase its revenues for the 2022-23 school year to an amount that exceeds the amount calculated as follows:

1. Divide the sum of the amount of state aid received in the previous school year and property taxes levied for the previous school year, excluding property taxes levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4) (c), by the average of the number of pupils enrolled in the 3 previous school years.

2. Add \$204 to the result under subd. 1.

3. Multiply the result under subd. 2. by the average of the number of pupils enrolled in the current school year and the 2 preceding school years.

**SECTION 10.** 121.91 (2m) (L) of the statutes is created to read:

121.91 **(2m)** (L) Except as provided in subs. (3), (4), and (8), no school district may increase its revenues for the 2023-24 school year or for any school year thereafter to an amount that exceeds the amount calculated as follows:

1. Divide the sum of the amount of state aid received in the previous school year and property taxes levied for the previous school year, excluding property taxes levied for the purpose of s. 120.13 (19) and excluding funds described under sub. (4) (c), by the average of the number of pupils enrolled in the 3 previous school years.

2. Multiply the amount of the revenue increase per pupil allowed under this subsection for the previous school year by the sum of 1.0 plus the allowable rate of increase under s. 73.0305 expressed as a decimal.

3. Add the result under subd. 1. to the result under subd. 2.

4. Multiply the result under subd. 3. by the average of the number of pupils enrolled in the current and the 2 preceding school years.

**SECTION 11.** 121.91 (2m) (r) 1. (intro.) of the statutes is amended to read:

121.91 **(2m)** (r) 1. (intro.) Notwithstanding pars. ~~(i)~~ **(k)** to ~~(j)~~ **(L)**, if a school district is created under s. 117.105, its revenue limit under this section for the school year beginning with the effective date of the reorganization shall be determined as follows except as provided under subs. (3) and (4):

**SECTION 12.** 121.91 (2m) (r) 1. b. of the statutes is amended to read:

121.91 **(2m)** (r) 1. b. Add an amount equal to the amount of revenue increase per pupil allowed under this subsection for the previous school year multiplied by the sum of 1.0 plus the allowable rate of increase under s. 73.0305 expressed as a decimal to the result under subd. 1. a., except that in calculating the limit for ~~the 2013-14 school year and the 2014-15 school year, add \$75 to the result under subd. 1. a., in~~

calculating the limit for the 2019-20 school year, add \$175 to the result under subd. 1. a., and in calculating the limit for the 2020-21 school year, add \$179 to the result under subd. 1. a. In the 2015-16 to 2018-19 school years, the 2021-22 school year, and any school year thereafter, make no adjustment the 2021-22 school year, add \$200 to the result under subd. 1. a., in calculating the limit for the 2022-23 school year, add \$204 to the result under subd. 1. a.

**SECTION 13.** 121.91 (2m) (r) 2. (intro.) of the statutes is amended to read:

121.91 **(2m)** (r) 2. (intro.) If a school district is created under s. 117.105, the following adjustments to the calculations under pars. (i) (k) to (j) (L) apply for the 2 school years beginning on the July 1 following the effective date of the reorganization:

**SECTION 14.** 121.91 (2m) (r) 2. a. of the statutes is amended to read:

121.91 **(2m)** (r) 2. a. For the school year beginning on the first July 1 following the effective date of the reorganization the number of pupils in the previous school year shall be used under pars. (i) (k) 1., ~~(im) (km)~~ 1. and (j) (L) 1. instead of the average of the number of pupils in the 3 previous school years, and for the school year beginning on the 2nd July 1 following the effective date of the reorganization the average of the number of pupils in the 2 previous school years shall be used under pars. (i) (k) 1., (im) (km) 1. and (j) (L) 1. instead of the average of the number of pupils in the 3 previous school years.

**SECTION 15.** 121.91 (2m) (r) 2. b. of the statutes is amended to read:

121.91 **(2m)** (r) 2. b. For the school year beginning on the first July 1 following the effective date of the reorganization the average of the number of pupils in the current and the previous school years shall be used under pars. ~~(i) 2.~~ (km) 3. and (j)

3 (L) 4. instead of the average of the number of pupils in the current and the 2 preceding school years.

**SECTION 16.** 121.91 (2m) (s) 1. (intro.) of the statutes is amended to read:

121.91 **(2m)** (s) 1. (intro.) Notwithstanding pars. ~~(i) (k)~~ to ~~(j) (L)~~, if territory is detached from a school district to create a new school district under s. 117.105, the revenue limit under this section of the school district from which territory is detached for the school year beginning with the effective date of the reorganization shall be determined as follows except as provided in subs. (3) and (4):

**SECTION 17.** 121.91 (2m) (s) 1. b. of the statutes is amended to read:

121.91 **(2m)** (s) 1. b. Add an amount equal to the amount of revenue increase per pupil allowed under this subsection for the previous school year multiplied by the sum of 1.0 plus the allowable rate of increase under s. 73.0305 expressed as a decimal to the result under subd. 1. a., except that in calculating the limit for ~~the 2013-14 school year and the 2014-15 school year, add \$75 to the result under subd. 1. a., in calculating the limit for the 2019-20 school year, add \$175 to the result under subd. 1. a., and in calculating the limit for the 2020-21 school year, add \$179 to the result under subd. 1. a.~~ In the 2015-16 to 2018-19 school years, the 2021-22 school year, and any school year thereafter, make no adjustment the 2021-22 school year, add \$200 to the result under subd. 1. a., and in calculating the limit for the 2022-23 school year, add \$204 to the result under subd. 1. a.

**SECTION 18.** 121.91 (2m) (s) 2. (intro.) of the statutes is amended to read:

121.91 **(2m)** (s) 2. (intro.) If territory is detached from a school district to create a new school district under s. 117.105, the following adjustments to the calculations under pars. ~~(i) (k)~~ to ~~(j) (L)~~ apply to the school district from which territory is

detached for the 2 school years beginning on the July 1 following the effective date of the reorganization:

**SECTION 19.** 121.91 (2m) (s) 2. a. of the statutes is amended to read:

121.91 **(2m)** (s) 2. a. For the school year beginning on the first July 1 following the effective date of the reorganization, the number of pupils in the previous school year shall be used under pars. ~~(i)~~ **(k)** 1., ~~(im)~~ **(km)** 1., and ~~(j)~~ **(L)** 1. instead of the average of the number of pupils in the 3 previous school years; and for the school year beginning on the 2nd July 1 following the effective date of the reorganization, the average of the number of pupils in the 2 previous school years shall be used under pars. ~~(i)~~ **(k)** 1., ~~(im)~~ **(km)** 1., and ~~(j)~~ **(L)** 1. instead of the average of the number of pupils in the 3 previous school years.

**SECTION 20.** 121.91 (2m) (s) 2. b. of the statutes is amended to read:

121.91 **(2m)** (s) 2. b. For the school year beginning on the first July 1 following the effective date of the reorganization the average of the number of pupils in the current and the previous school year shall be used under pars. ~~(i)~~ **2. (km.) 3.** and ~~(j)~~ **3 (L) 4.** instead of the average of the number of pupils in the current and the 2 preceding school years.

**SECTION 21.** 121.91 (2m) (t) 1. (intro.) of the statutes is amended to read:

121.91 **(2m)** (t) 1. (intro.) If 2 or more school districts are consolidated under s. 117.08 or 117.09, in the ~~2019-20~~ **2021-22** school year, the consolidated school district's revenue limit shall be determined as provided under par. ~~(im)~~ **(k)**, in the ~~2020-21~~ **2022-23** school year, the consolidated school district's revenue limit shall be determined as provided under par. ~~(j)~~ **(km)**, and in each school year thereafter, the

consolidated school district's revenue limit shall be determined as provided under par. (i) (L), except as follows:

**(END)**