DOA:......Kretschmann, BB0269 - Revenue Limit Pupil Counts
For 2021-2023 Budget -- Not Ready For Introduction

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

## Analysis by the Legislative Reference Bureau

## EDUCATION

## Primary and secondary education

## School district revenue limits; number of pupils enrolled in the 2020-21 school year

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.

Under the bill, for purposes of determining a school district's revenue limit in the 2021-22, 2022-23, and 2023-24 school years, a school district's pupil enrollment for the 2020-21 school year is the sum of the pupil count that occurred on the third Friday of the 2019-20 school year or the 2020-21 school year, whichever is greater and 40 percent of the school district's summer enrollment in the 2019-20 school year or 2020-21 school year, whichever is greater.

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) (h) of the statutes is created to read:
121.90 (1) (h) In determining a school district's revenue limit for the 2021-22, 2022-23, and 2023-24 school years, the number of pupils enrolled in the school district in the 2020-21 school year is the sum of the following:

1. The greater of the following:
a. Forty percent of the summer enrollment in the 2019-20 school year.
b. Forty percent of the summer enrollment in the 2020-21 school year.
2. The greater of the following:
a. The number of pupils enrolled in the school district in the 2019-20 school year, as determined without the exceptions provided in par. (dr).
b. The number of pupils enrolled in the school district in the 2020-21 school year, as determined without the exceptions provided in par. (dr).
(END)
