



## Legislative Fiscal Bureau

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Joint Committee on Finance

Paper #506

### Supplemental Per Pupil Aid (DPI -- Categorical Aids)

[LFB 2021-23 Budget Summary: Page 466, #6]

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#### CURRENT LAW

Base level funding of \$2,500,000 GPR is appropriated for supplemental per pupil aid. DPI distributes this aid by dividing the amount appropriated by the statewide current-year three year average enrollment under revenue limits and distributing the aid to all districts on a per pupil basis.

#### DISCUSSION POINTS

1. As passed by the Legislature in the 2019-21 budget bill, supplemental per pupil aid was intended to provide additional per pupil aid to districts with higher per pupil property values. A district would have been eligible for this aid if the district's net per pupil payment from the general school aids appropriation was less than the difference between \$1,000 and the per pupil categorical aid payment amount for that year. The payment for an eligible district would have been equal to \$1,000 less the per pupil categorical aid payment amount for that year less the district's net per pupil payment from the general school aids appropriation, multiplied by the enrollment used to calculate the district's per pupil aid in that year. At the time, it was estimated that 30 to 35 school districts would have received this aid.

2. As vetoed by the Governor, all school districts are eligible for this aid and DPI must pay each eligible school district an amount. In 2020-21, every district will receive an estimated \$3 per pupil from this appropriation.

3. The budget bill would delete the funding and appropriation language for supplemental per pupil aid.

4. Under the main per pupil aid appropriation, districts receive a specified per pupil

payment (\$742 in 2020-21) based on their revenue limit enrollment averages. To the extent that it is viewed as duplicative and needlessly complicated to have a second, much smaller per pupil aid appropriation, the supplemental per pupil aid appropriation could be deleted and the funding used for other purposes. (The per pupil aid payment level for the 2021-23 biennium is addressed in a separate issue paper.)

## ALTERNATIVES

1. Delete \$2,500,000 annually and the appropriation and program statutes for supplemental per pupil aid.

ALT 1	Change to Base
GPR	- \$5,000,000

2. Take no action.

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