

WASBO Accounting Conference
22 March 2023

Categorical Aids

Kathy Fry Finance Consultant
Ben Kopitzke Finance Consultant

School Financial Services Team



WISCONSIN DEPARTMENT OF
Public Instruction
Jill K. Underly, PhD, State Superintendent

2023-25 Biennial Budget process

- We are in the second year of the current biennial budget (FY23).
- DPI submitted its departmental budget request for 2023-25 in September 2022.
- Gov. Evers released his budget proposal in February 2023.
- The Legislative Joint Committee of Finance will work on the 2023-25 budget and related documents through the spring/summer of 2023.
- Ideally the final budget for FY24 and FY25 will be completed prior to July 1, 2023.

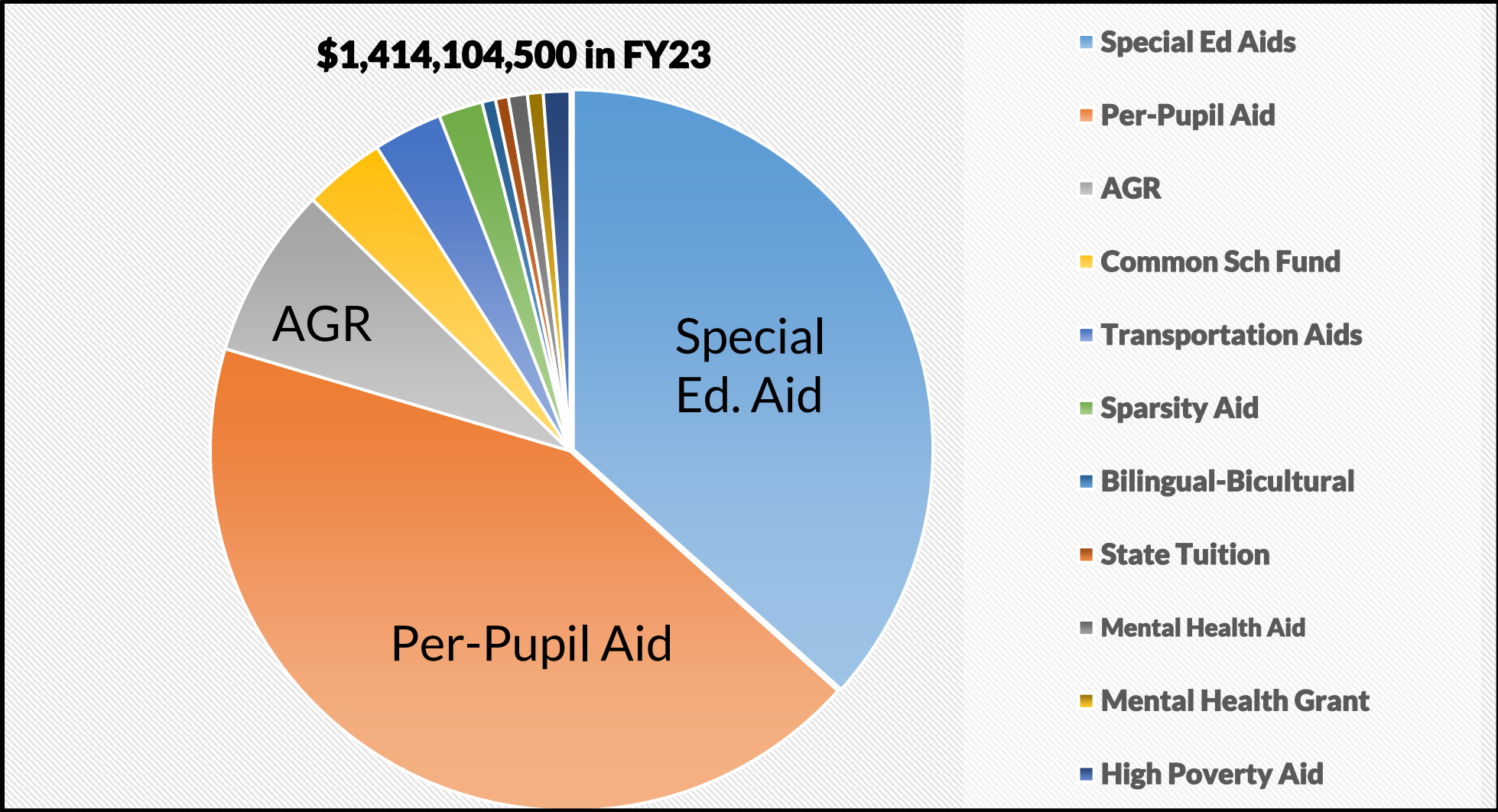
What is a Categorical Aid?

- **Targeted purpose**
- **Outside revenue limit**
- **Offsets shared cost**

What is a Categorical Aid?

- Usually “sum-certain,” often prorated
- Three broad types
 - **Reimbursement**
 - **Formula**
 - **Grant**

Categorical Aid Funding



Special Education & School-Age Parents Aid

- \$468,091,800 in FY22; \$517,890,000 in FY23
- Districts, Independent Charters Schools (ICS), CESAs, CCDEBs
- Reimbursement of prior year eligible costs
 - Salary & benefits of licensed staff
 - IEP-required specialized transportation
 - Limited contracting
- Sum-certain, prorated (30.9% in March payment)
 - Paid in 6 installments
- Special Education & School-Age Parents Aid

Authorization: s. 115.88

Appropriation: s. 20.255(2)(b) 6/31

Special Education & SAP Aid: How do you get it?

- PI-1505-SE Special Education Annual Report
 - Subset of full PI-1505 Annual Report
 - Fund 27 expenditures by project code
 - 011: Local aidable
 - 019: Local non-aidable
 - 340: IDEA grant roll-up

Wisconsin Department of Public Instruction

Welcome: bushdp [Log Off](#)

JSPR Home | Special Education Budget | Special Education Annual | Categorical Aid Adjustments | Welcome (Private)

JSPR Default | Special Education Annual | Enter/Edit Financial Data

Fiscal Year: 2015 | Current Entity: Appleton Area (0147)

[Main Menu](#) [Enter/Edit Data](#) [Errors](#) [Addenda](#) [Data Reports](#) [Submit](#) [Online Tutorial](#)

Selecting from the filter list dropdown (step 1) will automatically clear all account criteria listed in step 2 and retrieve the data from the option selected. To limit the retrieved data by account, enter account parameters in step 2 and click Go after step 1 has been done. Only 10 pages of data will display. Not all boxes need to be filled in and partial account numbers can be entered. Example: Enter 2 for 200 series objects.

Filter list of Accounts:
 (Step 1) Limit Search to: **Reported Values**

(Step 2) Fund Type - Function - Obj/Src - Project
 Account Number: - - - -

Number of Errors: 0
 Number of Warnings: 1

Showing 539 of 539 Matching Rows

| History | Alert | Account | Description | Amount |
|----------------------|-------|------------------------------------|--|-----------------|
| View | | GPI-000000-000-000 | Total Grant Payments Received from Other Entities | \$0.00 |
| View | | GPO-000000-000-000 | Total Grant Payments Sent to Other Entities | \$92,892.27 |
| View | | 27S-000000-000-011 | Summary - Local Aid-Eligible | \$25,302,524.57 |
| View | | 27S-000000-000-019 | Summary - Local Non-Eligible | \$1,355,107.49 |
| View | | 27S-000000-000-340 | Summary - Direct IDEA Grant | \$2,649,827.79 |
| View | | 27E-120000-100-019 | Regular Curriculum--Salaries-Local Non-Eligible | \$812.75 |
| View | | 27E-120000-100-000 | Salaries | \$812.75 |
| View | | 27E-120000-212-019 | Regular Curriculum--Retirement - Employer-Local Non-Eligible | \$56.88 |
| View | | 27E-120000-212-000 | Retirement--Employer's Share | \$56.88 |
| View | | 27E-120000-220-019 | Regular Curriculum--Social Security-Local Non-Eligible | \$62.20 |

High Cost Special Education Aid

- \$11,106,000 in FY22; \$11,439,200 in FY23
- Districts, Independent Charter Schools, CESAs, CCDEBs
- 39.5% estimated reimbursement of individual pupil costs over \$30,000 after SPED/SAP aid deducted for FY23
- Sum-certain, prorated if necessary
 - Paid in June

Authorization: s. 115.881
Appropriation: s. 20.255(2)(bd)

High Cost SPED Aid: How do you get it?

- Deadline for 2022-23 claims for 2021-22 student costs was extended to April 14, 2023.
- Watch future School Finance Bulletins to follow the rule process and find out when details are available online:
[High Cost Special Education](#)
- Supplemental Special Education Aid **ended** in FY20

Per Pupil Aid

- \$616,973,000 in FY21; \$608,756,800 in FY22
- Per pupil aid is for districts only
- \$742 per pupil (FY23); calculated by DPI
 - Uses Revenue Limit membership Line 6 less Special Needs Scholarship Program (SNSP) and New Charter Authorizer membership (ICS)
- Sum-sufficient (\$742 pp is guaranteed in FY22 and FY23)
 - Paid in March

Authorization: s. 115.437
Appropriation: s. 20.255(2)(aq)

Achievement Gap Reduction

- Replaced the SAGE program at the end of the 2017-18 school year
- Focused on closing achievement gaps
 - Tutoring, teacher coaching, or class size reduction
- Progress reporting to DPI and your board
- AGR payments are per-pupil:

Appropriation ÷ total # of low-income kids in AGR districts

- [2021-22 AGR Allocations by District](#)

Authorization: s. 118.44

Appropriation: ss. 20.255(2)(cu)

Common School Fund (Library Aid)

- Common School Fund is \$52,000,000 in FY23
- Districts only
- Allocation based on resident population of children ages 4-20 (school census); reporting opens in June, closes in August
- For purchase of library materials
- Each district is expected to estimate their CSF amount in their own budget reports.

Authorization: Art. X, ss. 2 & 5,
Wis. Constitution; s. 43.70, Stats.

Common School Fund (Library Aid)

- BCPL provides an estimate of the funds available in January
 - CSF allocation will be approximately \$45.38 per student
 - **Estimate=final payment** to help districts plan
- Districts are expected to spend this money during the current school year; no carry-over is the goal
 - Paid in late April, must be spent by end of June
- [Common School Fund](#) information

Common School Fund Library Aid: How do you get it?

- PI-1505-Census
Census Report
- Count of district
residents ages 4-20
- Can use physical
count or
mathematical
approximation

FY 2019-2020 School Census / Common School Fund

Helpful Links

- [Submit to DPI](#)
- [Certification/Signature Page](#)
- [Edit Results](#)
- [Contact Page](#)
- [How to Use this Wizard](#)
- [Examples](#)
- [Audit Trail](#)
- [Estimated Aid Eligibility](#)

Review Answers

| | | |
|--|--------------|--|
| Method of collection | Mathematical | |
| K-12 Census Ages 4-20: | 992 | |

Pupil Transportation Aid

- Pupil Transportation Aid FY22-FY23 is \$24,000,000/year
- Formula based on number of pupils transported in mileage categories
- Sum-certain, paid in January
- Remaining balance distributed proportionally in June, based on share of audited January payment

Authorization: s. 121.58

Appropriation: s. 20.255(2)(cr)

PI-1547 Regular Year Reporting

| Distance in Miles | Regular Year (PI-1547) |
|---|-------------------------------|
| Less Than 2 miles (hazardous area) | \$15/pupil |
| Over 2-5 miles | \$35/pupil |
| Over 5 up to 8 miles | \$55/pupil |
| Over 8 up to 12 miles | \$110/pupil |
| Over 12 miles | \$375/pupil |

- The “0 to 2 Miles (Hazardous Area Transportation)” category requires DPI approval before data can be entered.

PI-1547-SS Summer/Interim Reporting

| Distance in Miles | Summer/Interim (PI-1547-SS) |
|------------------------------------|-----------------------------|
| Less Than 2 miles (hazardous area) | NA |
| Over 2-5 miles | \$10/pupil |
| Over 5 up to 8 miles | \$20/pupil |
| Over 8 up to 12 miles | \$20/pupil |
| Over 12 miles | \$20/pupil |

- Recently revised: Increased payment, and distance from student's residence to school only factor to be considered for summer school interim.
- Districts are not required to transport for summer/interim sessions to the same standard as during the regular school year.

High Cost Transportation Aid

- To districts only and based on previous school year data (FY22)
- [High Cost Transportation Aid](#) for FY22 and FY23:
 - \$19,856,200
 - A district with an audited cost/member of 140% of statewide average and 50 or fewer students per square mile will be included.
 - \$200,000 will go to districts that qualified the year before but not in the current school year, equal to 50%, prorated if necessary.
- Formula based on per-member Fund 10 transportation expenses; calculated by DPI
- Sum-certain, prorated (66.8% in FY22)
- Paid in June

Authorization: s. 121.59

Appropriation: s. 20.255(2)(cq)

Sparsity Aid

- [Sparsity Aid](#) in FY23 is \$27,983,800
- Districts only
- Formula based on membership and density; calculated by DPI
- Starting in FY22: two tiers of aid eligibility
 - \$400 pp: ≤ 745 members, < 10 members/mi²
 - \$100 pp: 746-1,000 members, < 10 members/mi²
 - 50% stop-gap for previously aided but now ineligible
- Sum-certain, prorated if necessary (97.8% in FY23)
 - Paid in September

Authorization: s. 115.436

Appropriation: s. 20.255(2)(ae)

Bilingual-Bicultural Programs

- Funding for FY22-23 is \$8,589,800/year
- Districts only
- Reimbursement of prior year eligible costs
- Eligibility based on school ELL enrollment
- Sum-certain, prorated if necessary (7.9% in FY21)
- Paid in December
- [Bilingual-Bicultural Programs](#)


Contact [Tanya Morin](#) (608) 267-9393 for assistance

Authorization: s. 115.995

Appropriation: s. 20.255(2)(cc) 20/31

BLBC Education Aid: How do you get it?

- Submit plan of service before school year begins
- Submit end-of-year report after school year ends
- Contact Tanya Morin (608) 267-9393 for assistance

| | |
|---|---|
|  | |
| Please Log in: | |
| Application: | Bilingual-Bicultural End-of-Year Report |
| Select School Year: | 2019 - 2020 ▾ |
| Continue Log In: | Next >> |
| DPI Contact Information: | |

[BLBC Programs Website](#)

State Tuition

- State Tuition for FY22-23 is \$8,242,900 /year
- Districts only
- Reimbursement of prior year costs serving pupils in eligible facilities
- Sum-certain, prorated if necessary
 - Paid in June

Authorization: s. 121.79
Appropriation: s. 20.255(2)(cg)

High Poverty Aid

- [High Poverty Aid](#) for FY22-23 is \$16,830,000/year
- Districts only
- Eligibility - A school district is eligible for aid if at least 50% (after rounding to the nearest whole percentage point) of the district's student enrollment on the third Friday in September in the immediately preceding even-numbered year satisfied the income eligibility criteria to be eligible for free or reduced-price lunch (i.e., economically disadvantaged).
- Paid in March

Authorization: s. 121.136

Appropriation: s. 20.255(2)(bb)

Mental Health Categorical Aid Program

- \$12,000,000 GPR in FY22 and FY23
- [Mental Health Categorical Aid Program](#) supports the expansion of mental health services to students by providing state reimbursements for expenditures on social worker services.
- Two-tiered program

Authorization: s. 115.364
Administrative Code Sec. PI 31
Appropriation: s. 20.255(2)(da)

Mental Health Categorical Aid Program

- *Eligible school districts, private schools, and independent charter schools may receive partial reimbursement for salary and fringe benefits paid to employ, hire, or retain social workers or the costs to contract for the services of a social worker when the eligible entity increased in its expenditures in the prior school year compared to the immediately preceding school year.*
- Aid payments will be prorated if the appropriation does not fully cover total aid eligibility
- Claim form deadline was March 13, 2023.
Contact Julie Incitti (608) 266-0963 for assistance.

School-Based Mental Health Services Grant

- School-Based Mental Health Services Grant provides \$10,000,000 GPR in FY22 and FY23
- This is a competitive grant process.
- Contact Liz Krubsack (608) 264-6719 or Jessica Frain (608) 266-0986

Authorization: s. 115.367
Appropriation: s. 20.255(2)(dt)

Mental Health Training Programs for Schools

- CESA – Trauma Sensitive Schools
- Wish Center
 - Youth Mental Health First Aid (YMHFA)
 - Screening, Brief Interventions, and Referral to Treatment (SBIRT)
- Contact Liz Krubsack (608) 264-6719 or Jessica Frain (608) 266-0986

DPI Categorical Aid Contacts

| Aid Program | Contact | Phone | Email |
|--|--------------|----------------|---------------------------|
| Special ED/SAP High Cost SPED | Rick Cruz | (608) 266-8255 | Ricardo.Cruz@dpi.wi.gov |
| Per-Pupil Aid | Ben Kopitzke | (608) 267-9279 | Ben.Kopitzke@dpi.wi.gov |
| Common School Fund | Roger Kordus | (608) 267-3752 | Roger.Kordus@dpi.wi.gov |
| Pupil Transportation Regular/High Cost State Tuition | Kathy Fry | (608) 224-5343 | Kathleen.Fry@dpi.wi.gov |
| Sparsity Aid | SFS Team | (608) 267-9114 | dpifin@dpi.wi.gov |
| Bilingual-Bicultural | Tanya Morin | (608) 267-9393 | Tanya.Morin@dpi.wi.gov |
| AGR | Shay Morris | (608) 264-9324 | Meeshay.Morris@dpi.wi.gov |
| General Inquiries | SFS Team | (608) 267-9114 | dpifin@dpi.wi.gov |

Categorical Aid

Wisconsin Categorical Aid Programs



Categorical aid is state or federal aid that is intended to finance or reimburse some specific category or instructional or supporting program, or to aid a particular target group of pupils. The district may only use the aid for the purpose for which it was paid. Categorical aid can be contrasted with general aid in that districts are not restricted in their use of general aid.

<https://dpi.wi.gov/sfs/aid/categorical/overview>

Program Descriptions

The following links provide additional information on each aid program.

Questions?

(608) 267-9114 or dpifin@dpi.wi.gov

<https://dpi.wi.gov/sfs>