

Legislative Fiscal Bureau

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November 14, 2022

TO: Members Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: 2022-23 General School Aids Amounts for All School Districts

This memorandum provides information on the calculation of general school aids and the aid payments to be received by each school district in 2022-23.

General School Aids

The general school aids appropriation funds equalization, integration (Chapter 220), and special adjustment aids. In 2022-23, \$5,201.6 million from the general fund is provided in the general school aids appropriation. Of the total amount of funding provided, 394 of the state's 421 school districts are eligible for \$5,155.4 million in equalization aid, 20 districts are eligible for \$37.2 million in integration aid, and 48 districts are eligible for \$9.0 million in special adjustment aid.

Equalization Aid. A major objective of the equalization aid formula is tax base equalization. The formula operates under the principle of equal tax rate for equal per pupil expenditures. In pure form, this means that a school district's property tax rate does not depend on the property tax base of the district, but rather on the level of expenditures. The provision of state aid through the formula allows a district to support a given level of per pupil expenditures with a similar local property tax rate as other districts with the same level of per pupil expenditures, regardless of property tax wealth. There is an inverse relationship between equalization aid and property valuations. Districts with low per pupil property valuations receive a larger share of their costs through the formula than districts with high per pupil property valuations.

The equalization aid formula is calculated using school district data (pupil membership, shared costs, and equalized valuations) from the prior school year. There are three guaranteed valuations used in the equalization formula that are applied to three different expenditure levels. The rate at which shared costs are aided through the formula is determined by comparing a district's per pupil property value to the three guaranteed valuations. Equalization aid is provided to make up the difference between the district's actual tax base and the state's guaranteed tax base.

Primary Tier. The first tier is for shared costs up to the primary cost ceiling of \$1,000 per member. State aid on these primary shared costs is calculated using the primary guaranteed valuation of \$1,930,000 per member. Both the primary cost ceiling and the primary guarantee are set in statute. Primary aid is based on a comparison of the school district's equalized valuation per member to the \$1,930,000. Primary aid equals the amount of costs that would be funded by the missing portion of the guaranteed tax base. Every district whose equalized valuation per member is below \$1,930,000 receives at least the primary aid amount. Primary aid cannot be reduced by negative aid generated at the secondary or tertiary aid levels. This feature of the formula is referred to as the primary aid hold harmless.

Secondary Tier. The second tier is for shared costs that exceed \$1,000 per member but are less than the secondary cost ceiling, which is equal to \$10,832 per member in 2022-23. By law, the secondary cost ceiling is set equal to 90% of the prior year statewide shared cost per member. The state's sharing of secondary costs is calculated using the secondary guaranteed valuation. By law, the secondary guarantee is set at the amount that generates equalization aid entitlements that are equal to the total amount of funding available for distribution. In 2022-23, the secondary guaranteed valuation is \$1,722,650.

Tertiary Tier. The third tier is for shared costs that exceed the secondary cost ceiling of \$10,832 per member in 2022-23. State aid on tertiary shared costs is calculated using the tertiary guarantee, which, by law, is set at the statewide average equalized valuation per member. The tertiary guarantee is \$754,823 in aid year 2022-23. If a school district's tertiary aid is a negative number, this amount is deducted from its secondary aid. As noted above, if the sum of a district's secondary and tertiary aid is a negative number, this amount is not deducted from its primary aid amount.

For most school districts, equalization aid is the only type of general school aid received. In 2022-23, however, 27 districts had a per pupil equalized value above the primary guaranteed valuation and are not eligible to receive equalization aid.

For school district consolidations that took effect before July 1, 2019, the cost ceilings and guaranteed valuations in the equalization formula are increased by 15% in each of the first five years after the consolidation for the districts involved. This provision is intended to provide additional aid to consolidated districts. The Holy Hill Area School District has its equalization aid calculated under these provisions. The Friess Lake and Richfield J1 School Districts consolidated to form this district beginning in the 2018-19 school year.

Integration Aid. Integration aid is fully funded as a first draw from the general school aids appropriation. Under the integration aid program (commonly called Chapter 220 after the 1975 session law), the state provides funds as an incentive for districts to voluntarily improve racial balance within and between school districts. The program is being phased out under the provisions of 2015 Act 55, with participation limited to pupils who were in the program in the 2015-16 school year.

To be eligible, a school district must transfer pupils between attendance areas or districts with certain concentrations of minority or nonminority pupil populations. Integration aid is calculated through two different formulas depending upon whether a pupil is transferred within a school district (**intra**district) or from one school district to another (**inter**district). Under both

formulas, school districts receive state aid based on the number of pupils transferred in the prior school year.

Intradistrict Transfer Aid. State aid is based on the school district's equalization aid per pupil multiplied by 25% of the number of eligible transfer pupils. As part of the neighborhood schools initiative in 1999 Act 9, a hold harmless was established on the intradistrict aid entitlement for Milwaukee Public Schools (MPS), which is generally equal to the greater of: (a) the 1998-99 aid amount (\$32.9 million); or (b) the actual aid entitlement generated under the formula.

Interdistrict Transfer Aid. The state provides financial support to both the district which accepts the transfers (the receiving district) and the district from which the transfers came (the sending district).

The receiving district is paid an amount equal to its average net cost per pupil for each transfer accepted. Net cost per pupil is calculated by dividing the sum of the district's shared costs and interdistrict aid received in the prior year by the sum of the district's aid membership and the number of transfer pupils in the prior year.

The sending district can count each pupil transferred to another district as 0.75 member for general school aid purposes, which is commonly referred to as sender aid. However, a separate integration aid payment is not calculated for sending districts. Instead, the district receives these funds as part of its equalization aid payment.

Under 2015 Act 55, the Chapter 220 program started to be phased out beginning in the 2016-17 school year. Under Act 55, pupils may not attend a school under the program unless they were participating in the program in the 2015-16 school year, and a district can only receive integration aid for pupils who attended a school in the district under the program in the 2015-16 school year.

Act 55 also created a seven-year hold harmless provision under which a district's integration aid entitlement in a given year during that period could not be less than an amount equal to its 2014-15 aid entitlement multiplied by a specified percentage. This provision no longer applies beginning in the 2022-23 aid year.

Special Adjustment Aid. Special adjustment aid is also fully funded as a first draw from the general school aids appropriation. Under the main type of special adjustment aid, the state provides additional general aid to districts as a hold harmless to limit any year-to-year decline in a district's general aid payment. An eligible district receives a payment equal to the amount needed to make the district's total general aid eligibility equal to 85% of its prior year's general aid payment.

Consolidated districts are eligible for a second type of special adjustment aid. In each of the first five years after consolidation, the new district is guaranteed to receive at least as much general aid as the separate districts received in the year prior to consolidation. If the consolidated district's general aid eligibility in any of those years is less than that amount, special adjustment aid will be paid in the amount needed to make up the difference. No district received aid under this provision in 2022-23.

Prior Year Adjustments. In calculating general school aids each year in October, the Department of Public Instruction (DPI) makes adjustments that are necessary based on the prior year's final general aid eligibility, which is calculated annually in June. The June eligibility amount may differ from the prior October's eligibility amount because of modifications in school district aid factors due to further data collection or auditing. In 2022-23, 342 districts will receive positive prior year aid adjustments totaling \$4.2 million, 16 districts will receive negative prior year aid adjustment.

Other K-12 Education Programs. General aid payments to school districts are also affected by the statutory funding provisions for other K-12 programs, such as the open enrollment program, private school choice programs, and the independent charter school program. While the specific details of the funding for these programs differ to some degree, there are two general methods by which they are funded.

The first method is used to fund the open enrollment program, incoming pupils in the Racine and statewide private school choice programs, the special needs scholarship program, and the independent charter school program as it relates to entities that were allowed to authorize schools under 2015 Act 55 or after. Under this method, the district of residence for pupils participating in the program is able to count those pupils for revenue limit purposes (open enrollment and post-Act 55 independent charters) or receive a nonrecurring revenue limit adjustment for those pupils (special needs scholarship and Racine and statewide choice programs). The district of residence counts all of these pupils for general aid purposes. The general aid payment for the district is reduced by a specified amount related to the payments to the district or school of attendance for those pupils. Statutes specify that these aid reductions do not affect the amount determined to be received by the district as general aid for any other purpose, so these aid reductions are not shown in DPI's October 15 aid calculation. As a result, the district is not able to levy property taxes to make up for, or backfill, that aid reduction under revenue limits. In 2021-22, aid transfers between school districts under the public school open enrollment program totaled \$566.4 million. The 2022-23 aid reductions associated with the other programs are: (a) \$168.4 million for the Racine and statewide private school choice programs; (b) \$27.7 million for the special needs scholarship program; and (c) \$19.0 million for the post-Act 55 independent charter school program.

The second method is used to fund the Milwaukee private school choice program. Under this method, MPS is not able to count pupils participating in the program for revenue limit and general aid purposes. The general aid payment for MPS is reduced by a specified amount related to the cost of payments under the program. Statutes do not specify any unique treatment of this aid reduction for other purposes, and this aid reduction is shown in DPI's October 15 aid calculation. As a result, MPS is able to levy to backfill this aid reduction under revenue limits.

For the purposes of this memorandum, the key difference between the two methods is the statutory treatment of the aid reduction and whether a district is able to levy to backfill the reduction. Consistent with DPI's October 15 aid calculation, the aid reductions made under the first method described above are not shown in Attachment 1, while the aid reduction made under the second method is shown in Attachment 1 and is further described below.

Under the Milwaukee private school choice program, the state pays a statutorily-determined per pupil amount for children from eligible families to attend participating private schools. The

payment for 2022-23 is \$8,399 for a pupil in grades K-8 and \$9,045 for a pupil in grades 9-12. For the Milwaukee program, DPI is required by law to reduce the general aid for which MPS is eligible in 2022-23 by a net amount of 6.4% of the estimated total cost of the Milwaukee program, after consideration of aid that is paid to the City of Milwaukee to reduce the levy it raises on behalf of MPS. (Under the provisions of 2013 Act 20, this percentage will be reduced by 3.2 percentage points each year, until no aid reduction is made in 2024-25.) The October 15, 2022, general aid calculation uses an estimate of \$240.9 million for the total cost of the Milwaukee program in 2022-23. Thus, MPS's general aid will be reduced by a total of \$15.4 million.

Under revenue limits, MPS can levy to make up for the aid reduction. Under 2007 Act 20, a separate aid program was created to provide aid to districts with high poverty. By law, any high poverty aid MPS receives must be used to offset the choice levy attributable to the general aid reduction. In 2022-23, MPS will receive \$3.9 million in high poverty aid. After consideration of high poverty aid, the effective aid reduction for MPS related to the choice program is \$11.5 million, which is 4.8% of the estimated cost of the program in 2022-23.

Description of Attachment 1. Attachment 1 provides general school aids information for each school district for 2022-23, based on the October 15, 2022, aid calculation completed by DPI. (The amounts shown in the attachment may differ slightly from the official aid calculation prepared by DPI due to different rounding conventions.) Aid for 2022-23 is calculated using 2021-22 pupil memberships, equalized values, and shared costs. Specifically, the attachment provides the following information:

- Column 1: School district name, listed alphabetically;
- Column 2: 2021-22 pupil membership;
- Column 3: 2021-22 equalized value per member, adjusted for union high school and K-8 districts;
- Column 4: 2021-22 shared cost per member;
- Column 5: 2022-23 equalization aid eligibility, including prior year adjustments;
- Column 6: 2022-23 integration aid eligibility, including prior year adjustments;
- Column 7: 2022-23 special adjustment aid eligibility, including prior year adjustments (a negative number represents a prior year aid adjustment for a district that was eligible for special adjustment aid in 2021-22 but not in 2022-23);
- Column 8: Total net MPS general school aids reduction for the Milwaukee private school choice program in 2022-23;
- Column 9: Total net 2022-23 general school aids payment, including equalization, integration, and special adjustment aids, prior year adjustments, and MPS choice reduction.

High Poverty Aid

Under the 2007-09 biennial budget act, an appropriation was created to provide additional unrestricted aid to school districts with high poverty. In 2022-23, over \$16.8 million from the general fund is appropriated for high poverty aid.

In 2022-23, a school district is eligible for aid if at least 50% of the district's enrollment on the third Friday of September in the immediately preceding even-numbered year, rounded to the nearest whole percentage point, satisfied the income eligibility criteria for a free or reduced-price lunch in the national school lunch program. Aid per pupil is calculated by dividing the appropriated amount by the total pupil membership of all eligible districts. A district's total payment is determined by multiplying that amount by each district's number of pupils enrolled. A total of 130 districts are eligible for aid in 2022-23. Attachment 2 shows the amount of high poverty aid received in 2022-23 by each of the eligible districts.

For all school districts except MPS, this aid is subject to revenue limits. For MPS, the property tax levied to offset the aid reduction attributable to the Milwaukee private school choice program is, by law, reduced by the amount of high poverty aid received by MPS. In either case, the effect of this aid reduces the property tax levy of the eligible school district. Because high poverty aid has the effect of reducing the amount of property taxes levied by the school districts that receive this aid, it is considered a form of general school aids.

Prepared by: Russ Kava Attachments

ATTACHMENT 1

2022-23 General School Aids by School District

	2021-	22 Reported Data 2022-23 General School Aids						
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School
School District	Membership	Member	Member	<u>Eligibility</u>	<u>Eligibility</u>	Aid Eligibility	Reduction	Aids Payment
	000	\$202.065			\$ 0	\$ 0	\$ 0	
Abbotsford	809	\$282,065	\$11,584	\$7,725,024	\$0	\$0	\$0	\$7,725,024
Adams-Friendship Area	1,497	1,058,108	10,694	6,297,572	0	0	0	6,297,572
Albany	408	727,840	13,969	2,618,560	0	0	0	2,618,560
Algoma	722	580,948	9,958	4,794,041	0	0	0	4,794,041
Alma	240	825,900	12,270	1,334,603	0	0	0	1,334,603
Alma Center	525	482,884	12,480	4,422,437	0	0	0	4,422,437
Almond-Bancroft	453	475,678	10,824	3,565,884	ů 0	0	ů 0	3,565,884
Altoona	1,668	479,416	10,112	12,224,125	Ő	Ő	ů 0	12,224,125
Amery	1,510	776,399	11,777	9,024,994	0 0	0	ů 0	9,024,994
Antigo	2,231	537,120	10,455	16,136,113	0 0	ů 0	ů 0	16,136,113
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Appleton Area	14,825	644,802	10,531	98,423,124	0	0	0	98,423,124
Arcadia	1,315	363,652	12,509	12,413,013	0	0	0	12,413,013
Argyle	270	620,648	13,805	2,025,273	0	0	0	2,025,273
Arrowhead UHS	2,000	1,192,217	11,541	6,014,752	0	0	0	6,014,752
Ashland	1,995	382,095	12,385	18,399,804	0	0	0	18,399,804
	2 2 4 4	1 00 4 000	11.050		0	0	0	
Ashwaubenon	2,244	1,024,099	11,258	9,675,505	0	0	0	9,675,505
Athens	464	643,648	13,435	3,346,797	0	-2,170	0	3,344,627
Auburndale	754	459,344	10,841	6,018,702	0	0	0	6,018,702
Augusta	605	576,193	12,049	4,559,930	0	0	0	4,559,930
Baldwin-Woodville Area	1,651	539,958	11,402	12,607,623	0	0	0	12,607,623
Bangor	654	545,664	12,215	5,115,585	0	0	0	5,115,585
Baraboo	2,889	688,264	12,588	19,375,923	Ő	Ő	0 0	19,375,923
Barneveld	436	640,664	12,610	3,102,962	0	0	0	3,102,962
Barron Area	1,336	417,964	12,502	11,994,938	ů 0	0 0	ů 0	11,994,938
Bayfield	432	1,414,281	17,763	115,434	0	0	0	115,434
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	2021-	22 Reported D	ata		2022	2-23 General Scho	ol Aids				
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net			
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School			
School District	Membership	Member	Member	<u>Eligibility</u>	<u>Eligibility</u>	Aid Eligibility	Reduction	Aids Payment			
Beaver Dam	3,385	\$590,707	\$11,314	\$24,587,326	\$0	\$0	\$0	\$24,587,326			
Beecher-Dunbar-Pembine	258	1,166,867	15,198	305,522	0	0	0	305,522			
Belleville	952	736,837	12,729	5,992,998	0	0	0	5,992,998			
Belmont Community	364	538,574	11,497	2,793,169	0	0	0	2,793,169			
Beloit	6,636	294,980	12,909	68,105,202	0	0	0	68,105,202			
Beloit Turner	1,255	506,993	11,994	10,116,116	0	0	0	10,116,116			
Benton	251	440,814	12,060	2,158,984	0	0	0	2,158,984			
Berlin Area	1,511	544,947	12,615	11,995,661	0	0	0	11,995,661			
Big Foot UHS	515	2,010,284	16,301	0	0	46,459	0	46,459			
Birchwood	206	3,255,052	12,623	0	0	4,816	0	4,816			
Black Hawk	394	545,123	11,177	2,970,109	0	0	0	2,970,109			
Black River Falls	1,697	598,783	12,460	12,634,318	0	0	0	12,634,318			
Blair-Taylor	662	674,723	12,393	4,502,249	0	0	0	4,502,249			
Bloomer	1,235	571,474	12,345	9,442,762	0	0	0	9,442,762			
Bonduel	759	754,866	12,393	4,657,312	0	0	0	4,657,312			
Boscobel Area	768	484,359	12,574	6,485,067	0	0	0	6,485,067			
Bowler	402	454,602	10,709	3,181,578	0	0	0	3,181,578			
Boyceville Community	730	510,541	11,561	5,761,826	0	0	0	5,761,826			
Brighton #1	132	1,185,229	9,645	408,043	0	0	0	408,043			
Brillion	937	486,572	10,457	7,062,213	0	0	0	7,062,213			
Bristol #1	755	827,795	10,567	4,187,800	0	0	0	4,187,800			
Brodhead	1,050	555,074	10,343	7,400,638	0	0	0	7,400,638			
Brown Deer	1,827	615,500	13,153	13,579,946	0	0	0	13,579,946			
Bruce	496	736,743	10,704	3,066,045	0	0	0	3,066,045			
Burlington Area	3,348	814,510	12,058	18,983,589	0	0	0	18,983,589			
Butternut	139	786,731	12,938	813,244	0	0	0	813,244			
Cadott Community	863	522,202	13,443	7,239,841	0	0	0	7,239,841			
Cambria-Friesland	355	674,570	14,203	2,483,407	0	0	0	2,483,407			
Cambridge	887	878,489	12,482	4,520,974	0	0	0	4,520,974			
Cameron	895	487,489	11,661	7,244,115	0	0	0	7,244,115			

	2021-	22 Reported D	ata		2022	-23 General Scho				
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net		
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School		
School District	Membership	Member	Member	<u>Eligibility</u>	Eligibility	Aid Eligibility	Reduction	Aids Payment		
Campbellsport	1,371	\$821,682	\$12,875	\$7,585,689	\$0	\$0	\$0	\$7,585,689		
Cashton	574	462,781	11,241	4,656,572	40 0	Ф0 0	40 0	4,656,572		
Cassville	231	716,035	14,029	1,511,599	0	0	0	1,511,599		
Cedar Grove-Belgium Area	998	674,107	10,930	6,637,346	0	0	0	6,637,346		
Cedarburg	3,075	969,170	11,360	14,332,232	0	0	0	14,332,232		
Cedarburg	5,075	<i>J</i> 0 <i>J</i> ,170	11,500	14,332,232	0	0	0	14,332,232		
Central/Westosha UHS	1,141	905,548	13,858	5,244,672	0	0	0	5,244,672		
Chequamegon	736	1,098,237	11,850	2,605,431	0	0	0	2,605,431		
Chetek-Weyerhaeuser	1,038	1,112,040	12,774	3,111,975	0	23,504	0	3,135,479		
Chilton	1,099	591,491	11,113	7,932,186	0	0	0	7,932,186		
Chippewa Falls Area	5,130	731,436	11,207	32,293,244	0	0	0	32,293,244		
Claster	206	494 902	13,240	2 569 570	0	0	0	2 5 6 9 5 7 0		
Clayton	296	484,893		2,568,579	0	0	0	2,568,579		
Clear Lake	603	466,534	12,940	5,267,615	0	0	0	5,267,615		
Clinton Community	973	570,323	14,783	8,019,810	0	0	0	8,019,810		
Clintonville	1,274	567,081	11,928	9,654,589	0	0	0	9,654,589		
Cochrane-Fountain City	564	815,022	12,343	3,182,796	0	0	0	3,182,796		
Colby	1,007	424,731	12,231	8,840,296	0	0	0	8,840,296		
Coleman	744	753,137	12,428	4,557,198	0	0	0	4,557,198		
Colfax	773	538,263	11,961	6,036,193	0	0	0	6,036,193		
Columbus	1,238	710,767	12,780	8,079,070	0	0	0	8,079,070		
Cornell	433	508,809	8,466	2,599,862	0	0	0	2,599,862		
Creation	002	027 512	11.010	4 270 252	0	0	0	4 270 252		
Crandon	883	937,513	11,019	4,379,252	0	0	0	4,379,252		
Crivitz Crivitz	797	1,300,909	9,416	1,915,513	0	0	0	1,915,513		
Cuba City	638	607,208	13,225	4,800,406	0	0	0	4,800,406		
Cudahy	2,309	580,829	12,815	17,730,871	0	0	0	17,730,871		
Cumberland	927	881,472	12,054	4,784,448	0	0	0	4,784,448		
D C Everest Area	5,988	493,739	10,866	46,548,295	0	0	0	46,548,295		
Darlington Community	896	429,447	11,365	7,518,254	0	0	0	7,518,254		
Deerfield Community	754	696,330	14,030	5,089,176	0	0	0	5,089,176		
DeForest Area	3,952	847,352	13,443	20,718,704	0	0	0	20,718,704		
Delavan-Darien	2,515	849,690	11,084	13,874,205	0	0	0	13,874,205		
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	2021-	22 Reported D	ata	2022-23 General School Aids				
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School
School District	<u>Membership</u>	Member	Member	<u>Eligibility</u>	<u>Eligibility</u>	Aid Eligibility	Reduction	Aids Payment
Denmark	1,524	\$625,330	\$11,979	\$10,881,544	\$0	\$0	\$0	\$10,881,544
DePere	4,192	660,006	10,284	26,785,182	40 0	ъ0 0	40 0	26,785,182
DeSoto Area	4,192 527	858,429	10,284	2,818,138	0	0	0	2,818,138
Dodgeland	704	585,118	13,068	5,418,004	0	0	0	5,418,004
	1,203	756,348	13,008	7,366,307	0	0	0	, ,
Dodgeville	1,205	730,348	15,491	7,500,507	0	0	0	7,366,307
Dover #1	83	884,788	11,092	439,202	0	0	0	439,202
Drummond	370	3,835,632	10,292	0	0	9,325	0	9,325
Durand-Arkansaw	1,041	614,207	10,992	7,335,910	0	0	0	7,335,910
East Troy Community	1,663	1,131,957	12,256	5,124,202	0	0	0	5,124,202
Eau Claire Area	11,512	754,623	10,911	70,676,487	0	0	0	70,676,487
Edgar	625	403,278	11,494	5,395,464	0	0	0	5,395,464
6	1,937	725,418	12,662	12,392,099	0	0	0	12,392,099
Edgerton Elcho	285	2,793,206	12,002	12,392,099	0	8,590	0	8,590
Eleva-Strum	283 666	· · ·	10,872	5,644,519	-			8,390 5,644,519
	1,058	485,623	12,692	5,644,519 9,061,811	0 0	$\begin{array}{c} 0\\ 0\end{array}$	0 0	, ,
Elk Mound Area	1,038	404,760	11,571	9,001,811	0	0	0	9,061,811
Elkhart Lake-Glenbeulah	421	1,951,953	13,877	0	0	133,035	0	133,035
Elkhorn Area	3,014	839,925	11,573	16,652,866	0	0	0	16,652,866
Ellsworth Community	1,694	681,802	11,414	11,262,496	0	0	0	11,262,496
Elmbrook	7,848	1,214,357	12,358	18,454,086	180,632	0	0	18,634,718
Elmwood	308	569,877	14,734	2,539,199	0	0	0	2,539,199
Erin	241	1,353,696	10,350	559,230	0	0	0	559,230
Evansville Community	1,704	577,779	13,820	13,529,632	0	0	0	13,529,632
Fall Creek	735	559,817	13,598	5,927,862	0	0	0	5,927,862
Fall River	533	607,000	10,802	3,751,084	0	0	0	3,751,084
Fennimore Community	744	413,002	11,031	6,215,352	0	0	0	6,215,352
reminiore Community	/44	413,002	11,031	0,213,332	0	0	0	0,213,332
Flambeau	566	544,336	11,301	4,287,384	0	0	0	4,287,384
Florence	465	1,572,630	13,804	86,101	0	85,965	0	172,066
Fond du Lac	7,320	597,891	10,634	51,130,645	0	0	0	51,130,645
Fontana J8	146	6,933,840	22,316	0	0	2,542	0	2,542
Fort Atkinson	2,705	663,347	12,994	18,850,986	0	0	0	18,850,986

	2021	-22 Reported D	ata		2022	2-23 General Scho	ol Aids	
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School
School District	Membership	Member	Member	<u>Eligibility</u>	<u>Eligibility</u>	Aid Eligibility	Reduction	Aids Payment
Fox Point J2	783	\$1,197,606	\$10,402	\$2,540,932	\$329,267	\$0	\$0	\$2,870,199
Franklin Public	4,487	819,053	12,399	25,151,455	37,244	0	0	25,188,699
Frederic	520	722,343	12,880	3,342,643	0	0	0	3,342,643
Freedom Area	1,658	677,551	10,177	10,322,711	0	0	0	10,322,711
Gale-Ettrick-Trempealeau	1,433	626,890	12,646	10,376,451	0	0	0	10,376,451
Geneva J4	98	4,739,845	20,944	0	0	0	0	0
Genoa City J2	587	547,384	14,459	4,945,600	0	0	0	4,945,600
Germantown	4,004	1,028,534	13,040	14,555,682	169,604	0	0	14,725,286
Gibraltar Area	516	7,769,601	22,081	0	0	1,588	0	1,588
Gillett	570	591,896	11,945	4,213,230	0	0	0	4,213,230
Gilman	340	769,476	13,207	2,040,422	0	0	0	2,040,422
Gilmanton	160	670,604	14,860	1,137,812	0	0	0	1,137,812
Glendale-River Hills	950	1,451,237	14,119	235,658	0	0	0	235,658
Glenwood City	712	457,501	10,772	5,655,519	0	0	0	5,655,519
Goodman-Armstrong	99	1,253,138	18,122	34,720	0	27,889	0	62,609
Grafton	2,047	991,526	11,472	9,141,057	0	0	0	9,141,057
Granton Area	261	473,414	10,978	2,107,483	0	0	0	2,107,483
Grantsburg	853	584,739	9,759	5,535,841	0	0	0	5,535,841
Green Bay Area	21,938	488,029	12,296	182,405,094	0	0	0	182,405,094
Green Lake	271	3,501,703	15,522	0	0	0	0	0
Greendale	2,566	594,070	13,185	19,602,014	193,927	0	0	19,795,941
Greenfield	3,498	685,572	12,749	23,593,354	38,286	0	0	23,631,640
Greenwood	408	628,480	12,126	2,913,282	0	0	0	2,913,282
Gresham	262	563,683	13,763	2,114,053	0	0	0	2,114,053
Hamilton	5,029	856,114	11,837	27,022,078	215,961	0	0	27,238,039
Hartford J1	1,874	733,269	11,127	11,774,279	0	0	0	11,774,279
Hartford UHS	1,497	948,988	12,508	6,720,809	0	0	0	6,720,809
Hartland-Lakeside J3	1,238	1,019,636	9,534	4,913,582	0	0	0	4,913,582
Hayward Community	1,698	1,933,635	12,682	0	0	179,354	0	179,354
Herman-Neosho-Rubicon	338	1,002,670	12,149	1,407,574	0	-2,375	0	1,405,199

	2021-	22 Reported D	ata		2022	2-23 General Scho	ol Aids	
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Ăid	Adjustment	MPS Choice	General School
School District	<u>Membership</u>	Member	Member	<u>Eligibility</u>	Eligibility	<u>Aid Eligibility</u>	Reduction	Aids Payment
Highland	318	\$391,753	\$12,854	\$2,979,231	\$0	\$0	\$0	\$2,979,231
Hilbert	474	591,079	12,305	3,543,548	φ0 0	0^{0}	φ0 0	3,543,548
Hillsboro	489	519,188	12,995	4,048,258	0	0	0	4,048,258
Holmen	4,259	523,796	11,664	33,344,654	0	0	0	33,344,654
Holy Hill Area	513	1,563,316	12,324	1,394,342	0	0	0	1,394,342
Hory Hill Alca	515	1,505,510	12,324	1,574,542	0	0	0	1,374,342
Horicon	858	571,078	12,196	6,531,861	0	0	0	6,531,861
Hortonville	4,250	636,595	11,355	29,580,314	0	0	0	29,580,314
Howards Grove	797	720,293	13,602	5,164,151	0	0	0	5,164,151
Howard-Suamico	5,710	619,812	11,718	40,747,004	0	0	0	40,747,004
Hudson	5,452	972,710	11,927	24,354,725	0	0	0	24,354,725
Hurley	523	756,173	14,210	3,205,572	0	0	0	3,205,572
Hustisford	387	974,294	12,441	1,666,103	0	0	0	1,666,103
Independence	503	404,490	10,151	3,930,056	ů 0	0	0	3,930,056
Iola-Scandinavia	649	722,102	13,126	4,180,177	0	0	0	4,180,177
Iowa-Grant	702	467,024	12,514	6,015,395	0	0	0 0	6,015,395
10 wa Orant	102	407,024	12,514	0,015,555	0	0	0	0,015,555
Ithaca	282	495,005	15,357	2,625,825	0	0	0	2,625,825
Janesville	9,258	582,518	12,227	69,693,549	0	0	0	69,693,549
Jefferson	1,780	682,554	13,893	12,247,423	0	0	0	12,247,423
Johnson Creek	735	688,397	13,241	4,970,957	0	0	0	4,970,957
Juda	234	618,256	13,658	1,755,093	0	0	0	1,755,093
Kaukauna Area	4,874	561,435	11,061	36,064,597	0	0	0	36,064,597
Kaukauna Area Kenosha	4,874 19,924	579,632	11,001	147,448,617	0	0	0	147,448,617
Kettle Moraine	3,508	1,252,603	10,356	10,186,573	0	0	0	10,186,573
Kewaskum	1,826	882,385	10,330	9,673,565	0	0	0	9,673,565
	1,820 984	· · ·		· · ·	0	0	0	
Kewaunee	984	623,825	11,919	7,027,244	0	0	0	7,027,244
Kickapoo Area	445	523,764	11,703	3,489,421	0	0	0	3,489,421
Kiel Area	1,243	720,543	11,273	7,919,461	0	0	0	7,919,461
Kimberly Area	4,825	492,693	10,421	36,084,324	0	0	0	36,084,324
Kohler	467	1,857,175	12,771	17,621	0	82,022	0	99,643
Lac du Flambeau #1	565	1,208,632	10,832	1,876,853	0	0	0	1,876,853

	2021-	22 Reported D	ata		2022	2-23 General Scho	ol Aids				
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net			
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School			
School District	<u>Membership</u>	Member	Member	<u>Eligibility</u>	<u>Eligibility</u>	<u>Aid Eligibility</u>	Reduction	Aids Payment			
LaCrosse	6 220	\$940.240	\$12,406	\$33,296,782	\$0	\$0	\$0	\$22 DOC 792			
	6,220	\$849,340						\$33,296,782			
Ladysmith	756 253	387,409	12,523	7,005,154	0	0	0	7,005,154			
LaFarge		491,858	12,612	2,123,571	0	0	0	2,123,571			
Lake Country	352 1,830	2,376,099	11,870	0	0	23,283	0 0	23,283			
Lake Geneva J1	1,830	1,143,832	11,524	6,152,557	0	0	0	6,152,557			
Lake Geneva-Genoa UHS	1,295	1,275,405	13,114	1,718,263	0	-11,489	0	1,706,774			
Lake Holcombe	289	1,694,642	13,856	35,242	0	72,566	0	107,808			
Lake Mills Area	1,617	810,392	11,303	9,310,146	0	0	0	9,310,146			
Lakeland UHS	754	2,970,750	14,501	0	0	15,842	0	15,842			
Lancaster Community	1,012	477,443	10,780	7,919,395	0	0	0	7,919,395			
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Laona	245	664,245	11,546	1,662,834	0	0	0	1,662,834			
Lena	420	502,779	12,532	3,474,779	0	0	0	3,474,779			
Linn J4	109	3,892,354	18,656	0	0	2,127	0	2,127			
Linn J6	85	7,807,400	19,302	0	0	495	0	495			
Little Chute Area	1,294	489,930	11,240	10,259,423	0	0	0	10,259,423			
Lodi	1,490	977,733	14,545	5,446,418	0	0	0	5,446,418			
Lomira	1,074	593,554	14,506	8,512,563	Ő	Ő	Ő	8,512,563			
Loyal	542	416,264	10,789	4,450,530	Ő	Ő	Ő	4,450,530			
Luck	491	782,495	11,933	2,912,209	Ő	Ő	Ő	2,912,209			
Luxemburg-Casco	1,792	660,130	11,834	12,280,031	Ő	0	ů 0	12,280,031			
Madison Metropolitan	26,882	1,167,388	14,358	44,242,815	6,548	0	0	44,249,363			
Manawa	641	650,455	11,605	4,419,065	0	0	0	4,419,065			
Manitowoc	5,216	548,410	11,043	39,163,145	0	0	0	39,163,145			
Maple	1,249	764,324	13,072	7,557,498	0	0	0	7,557,498			
Maple Dale-Indian Hill	394	1,720,735	23,383	42,720	23,474	74,745	0	140,939			
Marathon City	710	648,638	12,726	5,020,084	0	0	0	5,020,084			
Marinette	2,172	537,445	11,951	16,968,378	Ő	Ő	Ő	16,968,378			
Marion	492	635,384	9,250	2,896,205	Ő	Ő	Ő	2,896,205			
Markesan	837	846,230	10,614	4,574,440	Ő	Ő	Ő	4,574,440			
Marshall	1,007	522,271	11,783	7,927,777	Ő	0	ů 0	7,927,777			
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	2021-	22 Reported D	ata		2022	2-23 General Scho	ool Aids	Choice ctionGeneral School Aids Payment $\$0$ $\$26,491,667$ 0 $\$0$ $$26,491,667$ 0 0 $$10,208,926$ 0 0 $$7,631,544$ 0 0 $$14,322,518$ 0 0 $$2,021,678$ 0 0 $$2,021,678$ 0 0 $$2,309,435$ 0 0 $$2,309,435$ 0 0 $$24,225,083$			
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net			
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School			
School District	Membership	Member	Member	<u>Eligibility</u>	<u>Eligibility</u>	Aid Eligibility	Reduction	Aids Payment			
Marshfield	3,910	\$662,632	\$11,355	\$26,491,667	\$0	\$0	\$0	\$26,491,667			
Mauston	1,427	596,451	10,981	10,208,926	0	0	0	10,208,926			
Mayville	1,105	654,133	11,896	7,631,544	0	0	0	7,631,544			
McFarland	2,327	753,007	13,121	14,322,518	0	0	0	14,322,518			
Medford Area	2,153	453,598	9,694	15,443,854	0	0	0	15,443,854			
Mellen	263	517,314	11,061	2,021,678	0	0	0	2,021,678			
Melrose-Mindoro	768	533,453	13,375	6,343,082	0	0	0	6,343,082			
Menasha	3,497	456,752	13,991	32,309,435	0	0	0	32,309,435			
Menominee Indian	976	404,974	11,466	8,301,352	0	0	0	8,301,352			
Menomonee Falls	3,952	1,136,570	12,028	12,486,219	91,863	0	0				
Menomonie Area	3,489	633,918	11,165	24,225,083	0	0	0	24,225,083			
Mequon-Thiensville	3,478	1,619,266	13,590	559,960	496,862	1,235	0	1,058,057			
Mercer	132	3,769,577	16,986	0	0	0	0	0			
Merrill Area	2,449	551,146	11,013	18,253,545	0	0	0	18,253,545			
Merton Community	836	895,255	9,884	4,026,011	0	0	0	4,026,011			
Middleton-Cross Plains	7,357	1,104,408	13,257	20,903,237	0	0	0	20,903,237			
Milton	3,479	660,021	11,812	23,833,251	0	0	0	23,833,251			
Milwaukee	69,572	484,643	11,876	564,878,936	33,181,042	0 -	15,415,129	582,644,849			
Mineral Point	740	572,913	12,765	5,724,088	0	0	0	5,724,088			
Minocqua J1	574	2,987,856	12,047	0	0	1,010	0	1,010			
Mishicot	858	620,599	11,473	6,080,437	0	0	0	6,080,437			
Mondovi	937	494,358	11,556	7,503,177	0	0	0	7,503,177			
Monona Grove	3,203	824,229	14,849	17,095,104	0	0	0	17,095,104			
Monroe	2,350	581,735	11,527	17,328,550	0	0	0	17,328,550			
Montello	698	1,081,220	10,480	2,776,059	0	0	0	2,776,059			
Monticello	341	729,692	12,609	2,166,549	0	0	0	2,166,549			
Mosinee	2,043	635,698	11,213	14,176,526	0	0	0	14,176,526			
Mount Horeb Area	2,327	736,857	12,254	14,622,017	0	0	0	14,622,017			
Mukwonago	4,855	846,566	11,096	26,906,012	0	0	0	26,906,012			
Muskego-Norway	4,981	855,213	10,953	27,384,177	0	0	0	27,384,177			

	2021	-22 Reported D	ata		202	2-23 General Scho	ol Aids	Aids Payment \$3,503,061 45,558,091 5,957,624 2,808,244 721,501 9,339,589 6,471,861 7,206,721 3,576,262 17,076,748 27,127,167 2,811,470 904,360 268,456 831,048 3,362,916 11,717,255 262,546 0 3,929,817 18,326 0 5,466,842	
		Adjusted	Shared	Equalization	Integration	Special	Total Net		
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School	
School District	<u>Membership</u>	Member	Member	<u>Eligibility</u>	<u>Eligibility</u>	<u>Aid Eligibility</u>	Reduction	Aids Payment	
Necedah Area	718	\$913,712	\$12,120	\$3,503,061	\$0	\$0	\$0		
Neenah	7,079	693,472	10,683	45,558,091	0	0	0		
Neillsville	872	642,317	10,817	5,957,624	0	0	0		
Nekoosa	1,098	1,103,138	13,880	2,817,031	0	-8,787	0	2,808,244	
New Auburn	288	1,228,433	11,914	723,957	0	-2,456	0	721,501	
New Berlin	4,472	1,289,837	12,636	6,854,202	6,698	2,478,689	0		
New Glarus	899	653,562	14,047	6,471,861	0	0	0		
New Holstein	1,162	745,685	11,412	7,206,721	0	0	0		
New Lisbon	607	785,338	12,227	3,576,262	0	0	0	3,576,262	
New London	2,367	560,415	10,636	17,076,748	0	0	0	17,076,748	
New Richmond	3,645	572,314	11,538	27,127,167	0	0	0		
Niagara	339	468,092	11,812	2,811,470	0	0	0	2,811,470	
Nicolet UHS	1,089	1,374,826	13,650	313,254	564,088	27,018	0	904,360	
Norris	16	5,957	16,779	267,112	0	1,344	0	268,456	
North Cape	193	1,044,406	10,913	831,048	0	0	0	831,048	
North Crawford	434	545,589	11,948	3,362,916	0	0	0	3,362,916	
North Fond du Lac	1,387	442,730	11,724	11,717,255	0	0	0	11,717,255	
North Lake	249	1,462,227	12,848	60,349	0	202,197	0	262,546	
North Lakeland	125	11,097,875	24,424	0	0	0	0	0	
Northern Ozaukee	776	925,387	10,803	3,929,817	0	0	0	3,929,817	
Northland Pines	1,307	2,911,542	15,306	0	0	18,326	0	18,326	
Northwood	324	2,938,743	10,647	0	0	0	0	0	
Norwalk-Ontario-Wilton	614	378,305	11,682	5,466,842	0	0	0	5,466,842	
Norway J7	83	1,174,241	12,334	223,688	0	-678	0	223,010	
Oak Creek-Franklin	6,376	739,459	12,583	39,973,098	179,111	0	0	40,152,209	
Oakfield	490	566,686	12,321	3,762,785	0	0	0	3,762,785	
Oconomowoc Area	5,441	1,270,380	12,096	11,254,692	0	-48,954	0	11,205,738	
Oconto	1,055	520,036	11,564	8,256,007	0	0	0	8,256,007	
Oconto Falls	1,762	633,216	12,996	12,761,995	0	0	0	12,761,995	
Omro	1,261	594,857	10,940	9,028,963	0	0	0	9,028,963	

	2021-	22 Reported D	ata		2022	2-23 General Scho	ol Aids	
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School
School District	Membership	Member	Member	<u>Eligibility</u>	<u>Eligibility</u>	Aid Eligibility	Reduction	Aids Payment
Onalaska	2,900	\$824,667	\$11,225	\$16,434,789	\$0	\$0	\$0	\$16,434,789
Oostburg	999	679,745	11,252	6,640,059	0	0	0	6,640,059
Oregon	3,908	790,347	13,416	22,648,653	0	0	0	22,648,653
Osceola	1,551	731,331	10,346	9,311,117	0	0	0	9,311,117
Oshkosh Area	9,754	647,220	12,366	68,530,431	0	0	0	68,530,431
Osseo-Fairchild	867	573,239	12,713	6,693,073	0	0	0	6,693,073
Owen-Withee	470	569,057	12,160	3,581,494	0	0	0	3,581,494
Palmyra-Eagle Area	978	1,026,601	12,138	3,890,243	0	0	0	3,890,243
Pardeeville Area	877	763,749	11,873	5,323,500	0	0	0	5,323,500
Paris J1	179	1,929,307	10,157	64	0	63,483	0	63,547
Parkview	876	612,924	13,270	6,551,261	0	0	0	6,551,261
Pecatonica Area	445	668,444	12,758	3,068,493	0	0	0	3,068,493
Pepin Area	251	1,118,790	15,209	442,827	0	-2,003	0	440,824
Peshtigo	986	452,705	10,985	7,965,077	0	0	0	7,965,077
Pewaukee	2,777	1,145,807	14,032	5,691,628	0	1,119,392	0	6,811,020
Phelps	107	4,086,175	22,587	0	0	2,272	0	2,272
Phillips	745	886,790	11,473	3,878,229	0	0	0	3,878,229
Pittsville	551	682,479	12,202	3,705,441	0	0	0	3,705,441
Platteville	1,547	649,389	11,347	10,621,326	0	0	0	10,621,326
Plum City	267	651,160	13,275	1,900,571	0	0	0	1,900,571
Plymouth	2,208	765,093	11,198	13,401,012	0	0	0	13,401,012
Port Edwards	456	470,552	12,000	3,805,607	0	0	0	3,805,607
Port Washington-Saukville	2,701	763,084	11,549	16,418,993	0	0	0	16,418,993
Portage Community	2,182	713,482	11,576	14,043,036	0	0	0	14,043,036
Potosi	305	614,995	13,869	2,308,945	0	0	0	2,308,945
Poynette	1,043	788,297	13,097	6,080,330	0	0	0	6,080,330
Prairie du Chien Area	998	672,051	12,258	6,795,189	0	0	0	6,795,189
Prairie Farm	302	486,307	12,139	2,498,441	0	0	0	2,498,441
Prentice	375	822,516	12,535	2,086,756	0	-2,289	0	2,084,467
Prescott	1,381	691,094	12,456	9,213,345	0	0	0	9,213,345

	2021	-22 Reported D	ata		2022	-23 General Scho	ol Aids	
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School
School District	Membership	Member	Member	<u>Eligibility</u>	<u>Eligibility</u>	Aid Eligibility	Reduction	Aids Payment
Princeton	360	\$1,205,064	\$12,306	\$885,323	\$0	-\$3,148	\$0	\$882,175
Pulaski Community	4,118	532,697	9,792	28,022,093	0	0	0	28,022,093
Racine	21,248	533,767	11,706	165,070,621	0	0	0	165,070,621
Randall J1	606	1,066,528	12,939	2,017,789	0	-4,468	0	2,013,321
Randolph	522	509,334	16,465	4,957,331	0	0	0	4,957,331
Random Lake	773	899,992	12,558	3,790,371	0	0	0	3,790,371
Raymond #14	333	1,107,100	15,357	611,156	0	212,366	0	823,522
Reedsburg	2,680	628,907	11,142	18,687,331	0	0	0	18,687,331
Reedsville	676	596,349	14,585	5,348,307	0	0	0	5,348,307
Rhinelander	2,393	1,055,291	12,154	8,958,719	0	-18,785	0	8,939,934
Rib Lake	529	546,899	10,121	3,674,500	0	0	0	3,674,500
Rice Lake Area	2,229	806,427	11,701	12,813,380	0	0	0	12,813,380
Richland	1,366	591,005	11,564	9,993,225	0	0	0	9,993,225
Richmond	397	840,711	10,251	2,109,092	0	0	0	2,109,092
Rio Community	392	720,657	13,738	2,541,033	0	0	0	2,541,033
Ripon Area	1,599	452,109	11,263	13,101,675	0	0	0	13,101,675
River Falls	3,417	762,241	11,432	20,796,400	0	0	0	20,796,400
River Ridge	566	512,315	12,492	4,629,676	0	0	0	4,629,676
River Valley	1,182	934,771	12,701	5,405,842	0	0	0	5,405,842
Riverdale	697	562,568	11,837	5,290,018	0	0	0	5,290,018
Rosendale-Brandon	851	551,702	11,499	6,451,321	0	0	0	6,451,321
Rosholt	540	777,297	12,267	3,216,069	0	0	0	3,216,069
Royall	525	507,046	12,983	4,429,324	0	0	0	4,429,324
Saint Croix Central	1,666	540,624	13,167	13,549,001	0	0	0	13,549,001
Saint Croix Falls	1,153	840,547	12,081	6,298,976	0	0	0	6,298,976
Saint Francis	792	815,998	15,070	4,287,893	0	0	0	4,287,893
Salem J2	1,077	670,983	12,901	7,419,708	0	0	0	7,419,708
Sauk Prairie	2,673	904,453	12,770	12,892,711	0	0	0	12,892,711
Seneca	242	788,762	11,304	1,429,162	0	0	0	1,429,162
Sevastopol	543	3,142,833	20,543	0	0	4,749	0	4,749

	2021-	22 Reported D	ata		2022	2-23 General Scho	ol Aids	
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School
School District	Membership	Member	Member	<u>Eligibility</u>	<u>Eligibility</u>	Aid Eligibility	Reduction	Aids Payment
Seymour Community	2,112	\$450,579	\$11,700	\$17,697,812	\$0	\$0	\$0	\$17,697,812
Sharon J11	206	426,515	14,285	1,994,446	0	0	0	1,994,446
Shawano	2,416	636,898	12,564	17,255,248	0	0	0	17,255,248
Sheboygan Area	10,255	420,915	11,272	86,239,155	0	0	0	86,239,155
Sheboygan Falls	1,682	658,618	12,134	11,609,553	0	0	0	11,609,553
Shell Lake	580	880,500	13,436	2,854,936	0	-3,250	0	2,851,686
Shiocton	733	520,152	11,510	5,723,376	0	0	0	5,723,376
Shorewood	1,734	980,603	14,402	6,356,951	284,826	0	0	6,641,777
Shullsburg	336	464,847	11,489	2,753,154	0	0	0	2,753,154
Silver Lake J1	438	720,304	11,454	2,794,966	0	0	0	2,794,966
Siren	442	1,113,219	13,389	1,196,551	0	0	0	1,196,551
Slinger	2,931	854,979	10,955	16,117,313	0	0	0	16,117,313
Solon Springs	341	824,712	10,260	1,843,281	0	0	0	1,843,281
Somerset	1,496	751,576	12,282	9,221,876	0	0	0	9,221,876
South Milwaukee	2,912	474,708	12,556	24,809,733	0	0	0	24,809,733
South Shore	198	1,829,102	16,029	10,351	0	17,783	0	28,134
Southern Door	1,023	1,336,693	13,800	323,633	0	1,557,500	0	1,881,133
Southwestern Wisconsin	552	619,493	13,564	4,123,173	0	0	0	4,123,173
Sparta Area	3,239	437,829	11,286	26,883,767	0	0	0	26,883,767
Spencer	702	461,283	12,202	5,964,299	0	0	0	5,964,299
Spooner Area	1,241	1,558,672	14,435	238,764	0	17,144	0	255,908
Spring Valley	757	512,370	12,413	6,172,278	0	0	0	6,172,278
Stanley-Boyd Area	1,110	401,096	9,709	8,301,435	0	0	0	8,301,435
Stevens Point Area	7,417	711,939	11,274	47,691,039	0	0	0	47,691,039
Stockbridge	254	981,150	11,551	1,140,045	0	0	0	1,140,045
Stone Bank	273	2,024,589	12,789	0	0	32,480	0	32,480
Stoughton Area	2,820	949,687	12,630	12,583,211	0	0	0	12,583,211
Stratford	852	502,094	11,516	6,764,019	0	0	0	6,764,019
Sturgeon Bay	1,067	939,916	14,408	4,385,542	0	6,809	0	4,392,351
Sun Prairie Área	8,419	719,583	13,873	54,717,509	0	0	0	54,717,509

	2021-22 Reported Data			2022-23 General School Aids				
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School
School District	<u>Membership</u>	Member	Member	<u>Eligibility</u>	<u>Eligibility</u>	Aid Eligibility	Reduction	Aids Payment
Superior	4,491	\$569,795	\$11,637	\$33,589,445	\$0	\$0	\$0	\$33,589,445
Suring	362	1,898,882	13,022	5,837	0	57,301	0	63,138
Swallow	422	1,590,452	12,069	74,242	0	106,428	0	180,670
Thorp	559	526,844	11,392	4,318,280	0	0	0	4,318,280
Three Lakes	495	3,189,447	15,900	0	0	8,198	0	8,198
Tigerton	265	600,269	11,799	1,933,770	0	0	0	1,933,770
Tomah Area	3,183	591,939	9,891	20,810,195	0	0	0	20,810,195
Tomahawk	1,149	1,498,238	11,566	898,371	0	0	0	898,371
Tomorrow River	894	611,510	10,266	5,964,595	0	0	0	5,964,595
Trevor-Wilmot	430	674,688	15,999	3,089,506	0	0	0	3,089,506
Tri-County Area	607	713,814	10,442	3,745,089	0	0	0	3,745,089
Turtle Lake	461	1,336,191	12,477	578,938	0	459,603	0	1,038,541
Twin Lakes #4	388	1,161,823	16,122	292,847	0	597,549	0	890,396
Two Rivers	1,751	381,170	10,952	14,920,770	0	0	0	14,920,770
Union Grove J1	594	550,186	11,666	4,536,161	0	0	0	4,536,161
Union Grove UHS	703	851,671	15,099	3,527,808	0	0	0	3,527,808
Unity	1,008	1,361,189	12,259	1,230,615	0	319,947	0	1,550,562
Valders Area	957	707,284	11,693	6,209,023	0	0	0	6,209,023
Verona Area	5,707	901,947	14,798	25,404,463	0	0	0	25,404,463
Viroqua Area	1,112	614,216	11,251	7,884,743	0	0	0	7,884,743
Wabeno Area	397	2,326,783	12,593	0	0	50,599	0	50,599
Walworth J1	415	739,183	11,745	2,595,531	0	0	0	2,595,531
Washburn	536	690,559	10,780	3,487,634	0	0	0	3,487,634
Washington Island	54	6,043,024	25,286	0	0	0	0	0
Washington-Caldwell	173	882,818	11,830	894,948	0	0	0	894,948
Waterford J1	1,398	786,750	12,972	8,177,065	0	0	0	8,177,065
Waterford UHS	987	786,036	16,123	5,650,829	0	0	0	5,650,829
Waterloo	824	615,274	11,219	5,831,705	0	0	0	5,831,705
Watertown	3,810	625,321	10,766	26,313,101	0	0	0	26,313,101
Waukesha	12,140	971,781	10,971	57,653,314	0	0	0	57,653,314

	2021-22 Reported Data			2022-23 General School Aids				
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School
School District	Membership	Member	Member	<u>Eligibility</u>	<u>Eligibility</u>	Aid Eligibility	Reduction	Aids Payment
Waunakee Community	4,262	\$807,042	\$13,815	\$23,888,515	\$0	\$0	\$0	\$23,888,515
Waupaca	2,109	840,077	11,246	11,741,303	0	0	0	11,741,303
Waupun	2,151	557,593	10,993	15,932,005	0	0	0	15,932,005
Wausau	8,436	551,876	11,290	63,469,157	0	0	0	63,469,157
Wausaukee	395	1,812,118	11,665	24,126	0	49,728	0	73,854
Wautoma Area	1,367	869,264	11,548	7,278,364	0	0	0	7,278,364
Wauwatosa	6,114	1,187,788	10,042	19,565,607	110,713	-50,255	0	19,626,065
Wauzeka-Steuben	244	418,724	13,980	2,349,645	0	0	0	2,349,645
Webster	619	2,492,223	12,111	0	0	24,225	0	24,225
West Allis	8,156	655,800	10,825	55,101,797	50,259	0	0	55,152,056
West Bend	6,491	922,047	12,495	30,700,426	0	0	0	30,700,426
West DePere	3,861	651,903	13,607	27,630,894	0	0	0	27,630,894
West Salem	1,808	602,593	12,190	13,304,330	0	0	0	13,304,330
Westby Area	1,138	537,239	13,494	9,398,144	0	0	0	9,398,144
Westfield	1,164	1,038,442	10,237	4,824,580	0	0	0	4,824,580
Weston	303	637,949	11,892	2,128,255	0	0	0	2,128,255
Weyauwega-Fremont	843	908,966	11,507	4,250,205	0	0	0	4,250,205
Wheatland J1	457	793,864	12,655	2,650,987	0	0	0	2,650,987
White Lake	164	1,180,102	14,679	216,121	0	0	0	216,121
Whitefish Bay	2,758	913,678	10,932	14,146,742	843,763	0	0	14,990,505
Whitehall	767	460,495	11,649	6,356,222	0	0	0	6,356,222
Whitewater	2,156	770,376	11,776	12,983,190	0	0	0	12,983,190
Whitnall	2,191	877,964	11,253	11,609,750	180,764	0	0	11,790,514
Wild Rose	573	1,515,242	10,934	742,645	0	0	0	742,645
Williams Bay	524	2,600,861	17,723	0	0	23,768	0	23,768
Wilmot UHS	927	993,238	18,092	2,166,483	0	463,850	0	2,630,333
Winneconne Community	1,565	864,156	10,284	8,124,953	0	0	0	8,124,953
Winter	277	1,829,176	9,729	14,471	0	28,060	0	42,531
Wisconsin Dells	1,817	1,419,677	10,593	3,564,705	0	-18,645	0	3,546,060
Wisconsin Heights	771	1,117,933	14,415	1,662,276	0	-5,901	0	1,656,375

	2021-22 Reported Data			2022-23 General School Aids				
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	e General School
School District	<u>Membership</u>	Member	<u>Member</u>	<u>Eligibility</u>	<u>Eligibility</u>	<u>Aid Eligibility</u>	Reduction	Aids Payment
Wisconsin Rapids	5,053	\$525,460	\$12,378	\$40,596,819	\$0	\$0	\$0	\$40,596,819
Wittenberg-Birnamwood	1,094	558,587	10,937	8,079,865	0	0	0	8,079,865
Wonewoc-Union Center	383	786,140	12,716	2,246,336	0	0	0	2,246,336
Woodruff J1	477	1,456,499	10,885	823,163	0	0	0	823,163
Wrightstown Community	1,355	647,918	12,676	9,571,684	0	0	0	9,571,684
Yorkville J2	333	1,265,837	15,522	117,447	0	473,202	0	590,649
STATEWIDE	832,086	\$754,823	\$12,036	\$5,155,368,955	\$37,184,932	\$9,034,749 -	515,415,129	\$5,186,173,507

ATTACHMENT 2

2022-23 High Poverty Aid by School District

School District	Amount	School District	Amount
Abbotsford	\$42,563	Gilman	\$17,882
Adams-Friendship Area	75,115	Gilmanton	8,727
Algoma	37,263	Goodman-Armstrong	5,622
Alma Center	28,590	Granton Area	12,903
Almond-Bancroft	23,450	Grantsburg	44,705
Antigo	116,447	Green Bay Area	1,147,070
Arcadia	67,191	Gresham	12,903
Ashland	107,506	Hayward Community	93,747
Augusta	32,123	Hillsboro	26,662
Baraboo	154,727	Independence	25,324
Barron Area	71,528	Janesville	488,863
Bayfield	23,075	Juda	12,207
Beaver Dam	185,030	Kenosha	1,073,240
Beecher-Dunbar-Pembine	12,903		22,968
		Kickapoo Area Lac du Flambeau #1	
Beloit	347,146	Lac du Flambeau #1	30,410
Berlin Area	82,129	LaCrosse	337,295
Birchwood	10,922	Ladysmith	40,529
Black Hawk	21,255	LaFarge	13,385
Black River Falls	91,659	Lake Holcombe	15,152
Boscobel Area	41,332	Lakeland UHS	39,137
Bowler	20,880	Luck	26,823
Brown Deer	89,785	Madison Metropolitan	1,443,569
Bruce	26,930	Marinette	115,858
Butternut	7,174	Marion	25,592
Cassville	12,635	Mauston	74,419
Cussvine	12,035	Widdstoff	/-,-1/
Chequamegon	39,672	Mellen	14,509
Chetek-Weyerhaeuser	56,537	Menasha	187,707
Clayton	16,062	Menominee Indian	52,789
Clintonville	65,906	Mercer	7,710
Colby	53,003	Milwaukee	3,929,164
Cornell	21,683	Montello	37,638
Cudahy	125,549	Necedah Area	38,387
Delavan-Darien	135,239	Nekoosa	58,625
DeSoto Area	28,269	New Auburn	14,884
Dodgeland	37,210	New Lisbon	32,605
C .			
Drummond	19,702	North Crawford	23,611
Flambeau	29,500	North Fond du Lac	73,777
Florence	24,360	Northland Pines	68,905
Frederic	27,198	Norwalk-Ontario-Wilton	32,016
Gillett	30,035	Oconto	55,306

School District	<u>Amount</u>	School District	Amount
Owen-Withee	\$26,020	Superior	\$229,842
Phelps	5,568	Suring	19,649
Plum City	13,706	Thorp	29,661
Prairie du Chien Area	52,736	Tigerton	13,545
Prairie Farm	16,651	Tri-County Area	32,498
Racine	1,114,840	Turtle Lake	26,073
Rhinelander	125,763	Twin Lakes #4	20,559
Richland	71,367	Two Rivers	90,427
River Ridge	28,965	Unity	54,235
Riverdale	36,567	Walworth J1	22,326
Royall	29,821	Wausaukee	21,523
Saint Francis	42,670	Wautoma Area	72,652
Seneca	12,421	Wauzeka-Steuben	12,796
Sharon J11	11,671	Webster	31,749
Shawano	126,352	West Allis	435,539
Sheboygan Area	542,135	Westfield	61,356
Shell Lake	29,500	Weston	15,687
Shullsburg	17,668	White Lake	8,620
Siren	23,450	Whitehall	38,923
South Milwaukee	152,157	Whitewater	108,202
South Shore	9,958	Winter	13,813
Sparta Area	169,236	Wisconsin Dells	92,247
Spooner Area	63,444	Wisconsin Rapids	272,566
Stanley-Boyd Area	57,715	Wonewoc-Union Center	20,024
Sturgeon Bay	59,160	Woodruff J1	24,039
		TOTAL	\$16,830,000