



## Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873  
Email: [fiscal.bureau@legis.wisconsin.gov](mailto:fiscal.bureau@legis.wisconsin.gov) • Website: <http://legis.wisconsin.gov/lfb>

February 8, 2024

TO: Members  
Wisconsin Legislature

FROM: Christa Pugh, Program Supervisor

SUBJECT: Senate Substitute Amendment 1 to Senate Bill 838 and Assembly Substitute Amendment 1 to Assembly Bill 900: Modifying Choice and Charter Program Funding

At the request of numerous legislators, this memorandum provides information about Senate Substitute Amendment 1 to Senate Bill 838 and Assembly Substitute Amendment 1 to Assembly Bill 900, which would modify the funding structures for the choice, charter, and special needs programs and provide a revenue limit adjustment. The substitute amendments of the two bills are identical.

### **BACKGROUND**

The general school aids appropriation funds equalization, integration, and special adjustment aid. Almost all of the funding in the appropriation is distributed through the equalization aid formula. Payments to school districts from the general aid appropriation are also affected by the statutory funding provisions for other K-12 programs, such as the private school choice programs, the independent charter school program, and the special needs scholarship program. Sum sufficient appropriations from the general fund exist under current law to make payments for pupils under these programs. While the specific details of the funding for these programs differ to some degree, there are three general methods by which they are funded.

The first method is used to fund the Racine and statewide private school choice programs for continuing pupils (those who first participated in the 2014-15 school year or prior) and the independent charter school program as it relates to entities that were allowed to authorize charter schools prior to 2015 Act 55. Under this method, the district of residence does not count these pupils for revenue limit and general aid purposes or receive a revenue limit adjustment related to the payments for these pupils. Also, no reductions are made to the general aid payments to the district of residence to offset the cost of payments for these pupils.

The second method is used to fund the Milwaukee private school choice program. Under this method, Milwaukee Public Schools (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. As a result, MPS is able to levy to make up for, or backfill, this aid reduction under revenue limits.

A third method is used to fund the Racine and statewide private school choice programs for incoming pupils (those who first participated in the 2015-16 school year or later), 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 2017 Act 59. Under this method, the district of residence for pupils participating in the program is able to count those pupils for revenue limit purposes (independent charter school program for post-2015 authorizers) or receive a nonrecurring revenue limit adjustment for those pupils (incoming pupils under the Racine and statewide school choice programs and all pupils in the special needs scholarship program). The district of residence counts these pupils for general aid purposes. The general aid payment for the district of residence is reduced by a specified amount related to the cost of payments under the program. 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. As a result, the district is not able to levy property taxes to backfill these aid reductions under revenue limits.

## **2023-24 Aid Reductions**

*Private School Choice Programs.* Under the private school choice programs, the state pays a statutorily-determined per pupil amount for children from eligible families to attend participating private schools. The payment for 2023-24 is \$9,893 for a pupil in grades K-8 and \$12,387 for a pupil in grades 9-12.

For the Milwaukee program, DPI is required by law to reduce the general aid for which MPS was eligible in 2023-24 by a net amount of 3.2% 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 has been reduced by 3.2 percentage points each year, with no aid reduction being made beginning in 2024-25.) The October 15, 2023, general aid calculation used an estimate of \$294.8 million for the total cost of the Milwaukee program in 2023-24. Thus, MPS's general aid was reduced by a total of \$9.4 million. Under revenue limits, MPS can levy to make up for the aid reduction.

For the Racine and statewide private school choice programs, payments for pupils who first participated in the programs in the 2014-15 school year or earlier are fully funded from the state general fund. The cost of payments for pupils who first participated in the 2015-16 school year or later is offset by a reduction in the state aid that would otherwise be paid to the school district of residence of participating pupils. School districts count incoming choice pupils for general aids on a prior year basis, and receive a revenue limit adjustment for each pupil in the current year. The revenue limit adjustment is equal to the amount of the aid reduction. Other than the revenue limit adjustment, districts cannot levy to make up for these aid reductions. In 2023-24, the state aid

reduction for incoming pupils totaled approximately \$230.3 million (\$37.1 million for the Racine program and \$193.2 million for the statewide program).

*Special Needs Scholarship Program.* Under the special needs scholarship program, a statutorily-determined per pupil amount (\$15,065 in 2023-24) is paid to private schools on behalf of most participating special needs pupils. The cost of payments under the program is offset by a reduction in the state aid that would otherwise be paid to the school district of residence of participating pupils. Districts count pupils in the program for general aids on a prior year basis, and receive a revenue limit adjustment for each pupil in the current year equal to the aid reduction. Other than the revenue limit adjustment, districts cannot levy to make up for these aid reductions. In 2023-24, aid reductions for the special needs scholarship program totaled an estimated \$38.7 million.

*Independent Charter School Program.* DPI pays the operators of independent charter schools a statutorily-determined per pupil amount each year, (\$11,385 per pupil in 2023-24). For pupils attending independent charter schools chartered by entities that were allowed to authorize charter schools prior to 2015 Act 55 (the City of Milwaukee, UW-Milwaukee, and UW-Parkside), there is no offsetting aid reduction, and the general fund bears the full cost of the program. A pupil attending a school chartered by a post-2015 authorizer is counted by their district of residence for revenue limit and general aid purposes. DPI is required to reduce a district's general aid payment in an amount equal to the total of the payments made for pupils attending these schools and residing in the district. A district may not levy to backfill that aid reduction. In 2023-24, the aid reductions for these charters (which were authorized by either the Office of Educational Opportunity in the UW System, the Lac Courte Oreilles Ojibwe College, or the Waukesha County Executive) totaled an estimated \$28.1 million.

The table summarizes the 2023-24 estimated GPR appropriations, the GPR effect of the aid reductions, and the net GPR costs for each of the indicated programs.

**2023-24 Funding for Choice and Charter Programs**  
**(\$ in Millions)**

	<u>GPR</u>	<u>GPR Effect of Aid Reduction</u>	<u>Net GPR</u>
<b>Choice</b>			
Milwaukee	\$294.8	-\$9.4	\$285.4
Racine	41.5	-37.1	4.4
Statewide	195.4	-193.2	2.2
Special needs scholarship	38.7	-38.7	0.0
<b>Independent charters</b>			
Pre-2015 authorizers	103.1	0.0	103.1
Post-2015 authorizers	<u>28.1</u>	<u>-28.1</u>	<u>0.0</u>
Total	\$701.6	-\$306.5	\$395.1

## **SUMMARY OF SUBSTITUTE AMENDMENT**

The substitute amendment would delete the statutory provisions related to the revenue limit adjustments and general aid reductions for the Racine and statewide choice, independent charter school, and special needs scholarship programs, and the statutory provisions related to including pupils in these programs in the enrollment counts of districts for revenue limits and general aid in 2024-25. (These provisions are often referred to as "decoupling" these programs from the school finance system.) The substitute amendment would also direct the Department of Public Instruction to exclude pupils and costs related to these programs from the 2023-24 data used to calculate 2024-25 general aid.

The substitute amendment would also create a one-time recurring revenue limit adjustment in 2024-25 based on 25% of the levy impact of decoupling for each district. Specifically, the adjustment would be calculated as follows: (a) determine the total of the general aid reductions made for the Racine and statewide choice programs, the special needs scholarship program, and the independent charter school program for the district in 2023-24, expressed as a positive number; (b) determine the general school aid amount each district would have received in 2023-24 if the pupils and tuition expenditures for those programs were not included in the membership and shared costs for all districts; (c) subtract the actual general aid received by the district in 2023-24 from the amount under (b); (d) add the amount under (c) to the amount under (a); (e) multiply the amount under (d) by 0.25.

## **FISCAL EFFECT**

The substitute amendment would increase GPR expenditures by an estimated \$351.1 million in 2024-25, based on estimates at the time of 2023 Act 19, as a result of deleting the general aid reductions for the Racine and statewide choice, independent charter school, and special needs scholarship programs and thus making those programs fully supported from the state general fund.

## **Effect of Decoupling on School Finance System**

Attachment 1 shows the effects of the current law funding structure for the choice, charter, and special needs scholarship programs on school district revenue limits, general aid, levies, and financial resources. The attachment also shows the effect of a proposal to fully decouple those programs on all of those factors, had it been fully effective in 2023-24.

The first set of five columns in Attachment 1 (Columns A to E) show the effect of the current law funding structure.

Column A shows the total revenue limit effect of the adjustments districts receive for pupils in the choice and special needs scholarship programs and the revenue limit authority generated by districts counting charter school pupils in their revenue limit enrollments. The revenue limit figures shown in Column A assume that the revenue limit authority generated by the independent charter school pupils is equal to the amount of the general aid reduction for the program. The amount for an individual district may vary, based on the three-year average of charter enrollment and the current year revenue for the particular district. If a district has no revenue limit effect, that district has no

pupils attending schools under the Racine or statewide choice programs, post-2015 authorizer independent charter schools, or the special needs scholarship program.

Column B shows the total general aid reductions made under current law for the choice, charter, and special needs scholarship programs, which are made after the aid certification is calculated. As a result, they do not affect the amount that districts are able to levy under revenue limits, but they do affect the level of financial resources for districts.

Column C shows the current law general aid formula effect for each district of allowing all districts to include choice, charter, and special needs scholarship program pupils in pupil membership and including the tuition expenditures related to withheld aid payments for the programs in shared costs. These effects are included in the aid certification that is used to set district levies under revenue limits.

Column D shows the net effect of current law on the maximum levy for districts, which is the revenue limit increase shown in Column A minus the general aid formula effects in Column C. (The aid reduction in Column B does not directly affect school district levies.)

Column E shows the net effect of current law on school district financial resources, which is the sum of the revenue limit increase shown in Column A and the aid reduction in Column B. It is also equal to the sum of the aid reduction in Column B, the general aid formula effects in Column C, and the levy change in Column D.

The second set of five columns in Attachment 1 (Columns F to I) shows the effect of a decoupling proposal, had it been fully effective in 2023-24.

Column F shows the total revenue limit effect of districts no longer receiving adjustments for pupils in the choice and special needs scholarship programs and no longer counting charter school pupils in their revenue limit enrollments. Column F is the negative of Column A.

Column G shows the general aid effect of districts no longer being subject to an aid reduction for the programs. Column G is the negative of Column B.

Column H shows the general aid formula effect of districts no longer including choice, charter, and special needs scholarship program pupils in pupil membership and of the tuition expenditures related to withheld aid payments for the programs no longer being included in shared costs. Column H is the negative of Column C.

Column I shows the net effect of decoupling on the maximum levy for districts, which is the revenue limit decrease shown in Column F minus the general aid formula effects in Column H. (The aid reduction in Column G does not directly affect school district levies.)

Column J shows the net effect of decoupling on school district financial resources, which is the sum of the revenue limit decrease shown in Column F and the elimination of the aid reduction in

Column G. It is also equal to the sum of the elimination of the aid reduction in Column G, the general aid formula effects in Column H, and the levy change in Column I.

As Columns E and J show, the total resources available to school districts are unaffected under current law and under the decoupling proposal.

### **Revenue Limit Adjustment**

Attachment 2 shows the revenue limit adjustment that would result for each district under this calculation. Also shown in Attachment 2 is the 2023-24 current year three-year enrollment average for each district, and the per pupil amount generated by the adjustment. Under the decoupling proposal, the maximum statewide school levy would have been reduced by \$293.0 million had it been fully effective in 2023-24. This option would have provided additional statewide revenue limit authority of \$73.3 million, for a net levy reduction of \$219.7 million.

Using the Abbotsford School District as an example of this calculation, the total of the general aid reductions made for the programs in 2023-24 was \$79,144 (Column G in Attachment 1). In 2023-24, Abbotsford received \$7,938,059 in general aid under the current law funding structure, and the District would have received \$8,002,476 in general aid if the pupils and tuition expenditures for these programs were not included in the aid formula, for a difference of \$64,417 (Column H in Attachment 1). The sum of the aid reduction and aid change numbers is \$143,561. A quarter of that amount is equal to \$35,891, which would be Abbotsford's revenue limit adjustment under this option.

CP/ml  
Attachments

## ATTACHMENT 1

### 2023-24 Effect of Decoupling Choice, Independent Charter, and Special Needs Scholarship Program on School Districts

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			Net Changes	
	Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Change in Resources (A+B, or B+C+D)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)
Abbotsford	\$79,144	-\$79,144	-\$64,417	\$143,561	\$0	-\$79,144	\$79,144	\$64,417	-\$143,561	\$0
Adams-Friendship Area	166,718	-166,718	-598,005	764,723	0	-166,718	166,718	598,005	-764,723	0
Albany	0	0	-165,778	165,778	0	0	0	165,778	-165,778	0
Algoma	314,124	-314,124	80,078	234,046	0	-314,124	314,124	-80,078	-234,046	0
Alma	0	0	-69,197	69,197	0	0	0	69,197	-69,197	0
Alma Center	51,959	-51,959	-78,405	130,364	0	-51,959	51,959	78,405	-130,364	0
Almond-Bancroft	74,239	-74,239	-17,218	91,457	0	-74,239	74,239	17,218	-91,457	0
Altoona	251,034	-251,034	-179,286	430,320	0	-251,034	251,034	179,286	-430,320	0
Amery	131,618	-131,618	-576,218	707,836	0	-131,618	131,618	576,218	-707,836	0
Antigo	1,183,286	-1,183,286	603,683	579,603	0	-1,183,286	1,183,286	-603,683	-579,603	0
Appleton Area	7,461,107	-7,461,107	2,526,441	4,934,666	0	-7,461,107	7,461,107	-2,526,441	-4,934,666	0
Arcadia	24,774	-24,774	-226,796	251,570	0	-24,774	24,774	226,796	-251,570	0
Argyle	44,560	-44,560	-90,541	135,101	0	-44,560	44,560	90,541	-135,101	0
Arrowhead UHS	433,065	-433,065	-669,727	1,102,792	0	-433,065	433,065	669,727	-1,102,792	0
Ashland	735,014	-735,014	378,100	356,914	0	-735,014	735,014	-378,100	-356,914	0
Ashwaubenon	679,793	-679,793	-259,946	939,739	0	-679,793	679,793	259,946	-939,739	0
Athens	187,967	-187,967	101,858	86,109	0	-187,967	187,967	-101,858	-86,109	0
Auburndale	59,625	-59,625	-111,422	171,047	0	-59,625	59,625	111,422	-171,047	0
Augusta	19,786	-19,786	-161,025	180,811	0	-19,786	19,786	161,025	-180,811	0
Baldwin-Woodville Area	0	0	-412,564	412,564	0	0	0	412,564	-412,564	0
Bangor	121,477	-121,477	-63,961	185,438	0	-121,477	121,477	63,961	-185,438	0
Baraboo	950,725	-950,725	-63,682	1,014,407	0	-950,725	950,725	63,682	-1,014,407	0
Barneveld	20,902	-20,902	-120,797	141,699	0	-20,902	20,902	120,797	-141,699	0
Barron Area	89,263	-89,263	-200,936	290,199	0	-89,263	89,263	200,936	-290,199	0
Bayfield	0	0	0	0	0	0	0	0	0	0
Beaver Dam	1,096,197	-1,096,197	137,101	959,096	0	-1,096,197	1,096,197	-137,101	-959,096	0
Beecher-Dunbar-Pembin	106,412	-106,412	-66,594	173,006	0	-106,412	106,412	66,594	-173,006	0
Belleville	37,677	-37,677	-334,573	372,250	0	-37,677	37,677	334,573	-372,250	0
Belmont Community	0	0	-93,649	93,649	0	0	0	93,649	-93,649	0
Beloit	6,508,646	-6,508,646	3,349,594	3,159,052	0	-6,508,646	6,508,646	-3,349,594	-3,159,052	0

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			Net Changes	
Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Change in Resources (A+B, or B+C+D)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)	
Beloit Turner	\$486,717	-\$486,717	\$204,061	\$282,656	\$0	-\$486,717	\$486,717	-\$204,061	-\$282,656	\$0
Benton	0	0	-49,015	49,015	0	0	0	49,015	-49,015	0
Berlin Area	878,836	-878,836	220,909	657,927	0	-878,836	878,836	-220,909	-657,927	0
Big Foot UHS	24,774	-24,774	0	24,774	0	-24,774	24,774	0	-24,774	0
Birchwood	0	0	0	0	0	0	0	0	0	0
Black Hawk	0	0	-96,997	96,997	0	0	0	96,997	-96,997	0
Black River Falls	173,252	-173,252	-308,849	482,101	0	-173,252	173,252	308,849	-482,101	0
Blair-Taylor	0	0	-223,618	223,618	0	0	0	223,618	-223,618	0
Bloomer	183,329	-183,329	-142,212	325,541	0	-183,329	183,329	142,212	-325,541	0
Bonduel	582,629	-582,629	241,470	341,159	0	-582,629	582,629	-241,470	-341,159	0
Boscobel Area	104,866	-104,866	-60,040	164,906	0	-104,866	104,866	60,040	-164,906	0
Bowler	21,765	-21,765	-61,414	83,179	0	-21,765	21,765	61,414	-83,179	0
Boyceville Community	34,851	-34,851	-142,871	177,722	0	-34,851	34,851	142,871	-177,722	0
Brighton #1	0	0	-49,689	49,689	0	0	0	49,689	-49,689	0
Brillion	410,868	-410,868	117,301	293,567	0	-410,868	410,868	-117,301	-293,567	0
Bristol #1	34,851	-34,851	0	34,851	0	-34,851	34,851	0	-34,851	0
Brodhead	11,000	-11,000	-215,088	226,088	0	-11,000	11,000	215,088	-226,088	0
Brown Deer	1,051,648	-1,051,648	424,545	627,103	0	-1,051,648	1,051,648	-424,545	-627,103	0
Bruce	102,531	-102,531	-116,453	218,984	0	-102,531	102,531	116,453	-218,984	0
Burlington Area	1,787,844	-1,787,844	585,656	1,202,188	0	-1,787,844	1,787,844	-585,656	-1,202,188	0
Butternut	0	0	-51,290	51,290	0	0	0	51,290	-51,290	0
Cadott Community	373,008	-373,008	70,649	302,359	0	-373,008	373,008	-70,649	-302,359	0
Cambria-Friesland	103,474	-103,474	-82,855	186,329	0	-103,474	103,474	82,855	-186,329	0
Cambridge	118,983	-118,983	-323,472	442,455	0	-118,983	118,983	323,472	-442,455	0
Cameron	15,065	-15,065	-189,222	204,287	0	-15,065	15,065	189,222	-204,287	0
Campbellsport	854,259	-854,259	-26,921	881,180	0	-854,259	854,259	26,921	-881,180	0
Cashton	141,079	-141,079	9,201	131,878	0	-141,079	141,079	-9,201	-131,878	0
Cassville	0	0	-90,920	90,920	0	0	0	90,920	-90,920	0
Cedar Grove-Belgium Area	490,730	-490,730	64,540	426,190	0	-490,730	490,730	-64,540	-426,190	0
Cedarburg	535,925	-535,925	-765,624	1,301,549	0	-535,925	535,925	765,624	-1,301,549	0
Central/Westosha UHS	0	0	-604,643	604,643	0	0	0	604,643	-604,643	0
Chequamegon	9,893	-9,893	-378,344	388,237	0	-9,893	9,893	378,344	-388,237	0
Chetek-Weyerhaeuser	102,455	-102,455	1	102,454	0	-102,455	102,455	-1	-102,454	0
Chilton	386,361	-386,361	53,112	333,249	0	-386,361	386,361	-53,112	-333,249	0
Chippewa Falls Area	2,534,993	-2,534,993	544,006	1,990,987	0	-2,534,993	2,534,993	-544,006	-1,990,987	0



School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			Net Changes	
	Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Change in Resources (A+B, or B+C+D)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)
Clayton	\$0	\$0	-\$83,271	\$83,271	\$0	\$0	\$0	\$83,271	-\$83,271	\$0
Clear Lake	118,716	-118,716	-77,499	196,215	0	-118,716	118,716	77,499	-196,215	0
Clinton Community	151,345	-151,345	0	151,345	0	-151,345	151,345	0	-151,345	0
Clintonville	703,600	-703,600	329,347	374,253	0	-703,600	703,600	-329,347	-374,253	0
Cochrane-Fountain City	37,161	-37,161	-173,082	210,243	0	-37,161	37,161	173,082	-210,243	0
Colby	220,366	-220,366	117,218	103,148	0	-220,366	220,366	-117,218	-103,148	0
Coleman	561,757	-561,757	388,208	173,549	0	-561,757	561,757	-388,208	-173,549	0
Colfax	29,679	-29,679	-158,815	188,494	0	-29,679	29,679	158,815	-188,494	0
Columbus	269,813	-269,813	-63,530	333,343	0	-269,813	269,813	63,530	-333,343	0
Cornell	19,786	-19,786	-65,765	85,551	0	-19,786	19,786	65,765	-85,551	0
Crandon	24,774	-24,774	-310,553	335,327	0	-24,774	24,774	310,553	-335,327	0
Crivitz	12,387	-12,387	-383,446	395,833	0	-12,387	12,387	383,446	-395,833	0
Cuba City	29,679	-29,679	-216,071	245,750	0	-29,679	29,679	216,071	-245,750	0
Cudahy	1,195,548	-1,195,548	677,814	517,734	0	-1,195,548	1,195,548	-677,814	-517,734	0
Cumberland	0	0	-414,961	414,961	0	0	0	414,961	-414,961	0
D C Everest Area	1,654,907	-1,654,907	-24,602	1,679,509	0	-1,654,907	1,654,907	24,602	-1,679,509	0
Darlington Community	55,401	-55,401	-121,353	176,754	0	-55,401	55,401	121,353	-176,754	0
Deerfield Community	121,013	-121,013	-142,521	263,534	0	-121,013	121,013	142,521	-263,534	0
DeForest Area	565,637	-565,637	-1,053,623	1,619,260	0	-565,637	565,637	1,053,623	-1,619,260	0
Delavan-Darien	969,763	-969,763	23,469	946,294	0	-969,763	969,763	-23,469	-946,294	0
Denmark	306,849	-306,849	-98,188	405,037	0	-306,849	306,849	98,188	-405,037	0
DePere	863,742	-863,742	-249,266	1,113,008	0	-863,742	863,742	249,266	-1,113,008	0
DeSoto Area	233,825	-233,825	3,139	230,686	0	-233,825	233,825	-3,139	-230,686	0
Dodgeland	180,918	-180,918	29,783	151,135	0	-180,918	180,918	-29,783	-151,135	0
Dodgeville	130,658	-130,658	-348,438	479,096	0	-130,658	130,658	348,438	-479,096	0
Dover #1	9,893	-9,893	-20,508	30,401	0	-9,893	9,893	20,508	-30,401	0
Drummond	0	0	0	0	0	0	0	0	0	0
Durand-Arkansaw	9,893	-9,893	-263,630	273,523	0	-9,893	9,893	263,630	-273,523	0
East Troy Community	340,348	-340,348	-430,751	771,099	0	-340,348	340,348	430,751	-771,099	0
Eau Claire Area	1,938,111	-1,938,111	-1,965,111	3,903,222	0	-1,938,111	1,938,111	1,965,111	-3,903,222	0
Edgar	216,450	-216,450	40,373	176,077	0	-216,450	216,450	-40,373	-176,077	0
Edgerton	154,239	-154,239	-570,133	724,372	0	-154,239	154,239	570,133	-724,372	0
Elcho	0	0	0	0	0	0	0	0	0	0
Eleva-Strum	85,080	-85,080	-109,609	194,689	0	-85,080	85,080	109,609	-194,689	0
Elk Mound Area	12,387	-12,387	-157,236	169,623	0	-12,387	12,387	157,236	-169,623	0

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid		Net Effect			General Aid			Net Changes	
Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Change in Resources (A+B, or B+C+D)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)	
Elkhart Lake-Glenbeulah	\$72,012	-\$72,012	\$0	\$72,012	\$0	-\$72,012	\$72,012	\$0	-\$72,012	\$0
Elkhorn Area	544,173	-544,173	-720,038	1,264,211	0	-544,173	544,173	720,038	-1,264,211	0
Ellsworth Community	0	0	-538,416	538,416	0	0	0	538,416	-538,416	0
Elmbrook	1,698,501	-1,698,501	-2,339,199	4,037,700	0	-1,698,501	1,698,501	2,339,199	-4,037,700	0
Elmwood	9,893	-9,893	-87,146	97,039	0	-9,893	9,893	87,146	-97,039	0
Erin	76,784	-76,784	-11,401	88,185	0	-76,784	76,784	11,401	-88,185	0
Evansville Community	181,122	-181,122	-383,892	565,014	0	-181,122	181,122	383,892	-565,014	0
Fall Creek	113,811	-113,811	-98,826	212,637	0	-113,811	113,811	98,826	-212,637	0
Fall River	108,948	-108,948	-44,316	153,264	0	-108,948	108,948	44,316	-153,264	0
Fennimore Community	0	0	-146,206	146,206	0	0	0	146,206	-146,206	0
Flambeau	129,598	-129,598	-53,843	183,441	0	-129,598	129,598	53,843	-183,441	0
Florence	51,959	-51,959	0	51,959	0	-51,959	51,959	0	-51,959	0
Fond du Lac	4,608,243	-4,608,243	2,174,957	2,433,286	0	-4,608,243	4,608,243	-2,174,957	-2,433,286	0
Fontana J8	9,893	-9,893	0	9,893	0	-9,893	9,893	0	-9,893	0
Fort Atkinson	1,759,736	-1,759,736	995,386	764,350	0	-1,759,736	1,759,736	-995,386	-764,350	0
Fox Point J2	198,660	-198,660	0	198,660	0	-198,660	198,660	0	-198,660	0
Franklin Public	1,148,991	-1,148,991	-703,347	1,852,338	0	-1,148,991	1,148,991	703,347	-1,852,338	0
Frederic	51,959	-51,959	-203,667	255,626	0	-51,959	51,959	203,667	-255,626	0
Freedom Area	836,367	-836,367	316,304	520,063	0	-836,367	836,367	-316,304	-520,063	0
Gale-Ettrick-Trempealeau	114,446	-114,446	-348,565	463,011	0	-114,446	114,446	348,565	-463,011	0
Geneva J4	0	0	0	0	0	0	0	0	0	0
Genoa City J2	65,184	-65,184	-73,032	138,216	0	-65,184	65,184	73,032	-138,216	0
Germantown	1,692,351	-1,692,351	-198,590	1,890,941	0	-1,692,351	1,692,351	198,590	-1,890,941	0
Gibraltar Area	12,387	-12,387	0	12,387	0	-12,387	12,387	0	-12,387	0
Gillett	173,252	-173,252	-19,597	192,849	0	-173,252	173,252	19,597	-192,849	0
Gilman	60,573	-60,573	-74,293	134,866	0	-60,573	60,573	74,293	-134,866	0
Gilmanton	0	0	-63,521	63,521	0	0	0	63,521	-63,521	0
Glendale-River Hills	562,375	-562,375	481	561,894	0	-562,375	562,375	-481	-561,894	0
Glenwood City	9,893	-9,893	-116,898	126,791	0	-9,893	9,893	116,898	-126,791	0
Goodman-Armstrong	34,667	-34,667	0	34,667	0	-34,667	34,667	0	-34,667	0
Grafton	815,465	-815,465	-156,476	971,941	0	-815,465	815,465	156,476	-971,941	0
Granton Area	0	0	-62,312	62,312	0	0	0	62,312	-62,312	0
Grantsburg	0	0	-191,134	191,134	0	0	0	191,134	-191,134	0
Green Bay Area	12,091,893	-12,091,893	7,188,788	4,903,105	0	-12,091,893	12,091,893	-7,188,788	-4,903,105	0
Green Lake	24,774	-24,774	0	24,774	0	-24,774	24,774	0	-24,774	0

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			Net Changes	
	Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Change in Resources (A+B, or B+C+D)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)
Greendale	\$745,934	-\$745,934	-\$205,640	\$951,574	\$0	-\$745,934	\$745,934	\$205,640	-\$951,574	\$0
Greenfield	2,206,300	-2,206,300	980,894	1,225,406	0	-2,206,300	2,206,300	-980,894	-1,225,406	0
Greenwood	0	0	-115,984	115,984	0	0	0	115,984	-115,984	0
Gresham	9,893	-9,893	-41,739	51,632	0	-9,893	9,893	41,739	-51,632	0
Hamilton	1,550,273	-1,550,273	-497,130	2,047,403	0	-1,550,273	1,550,273	497,130	-2,047,403	0
Hartford J1	834,600	-834,600	85,669	748,931	0	-834,600	834,600	-85,669	-748,931	0
Hartford UHS	406,562	-406,562	-310,954	717,516	0	-406,562	406,562	310,954	-717,516	0
Hartland-Lakeside J3	454,445	-454,445	-72,812	527,257	0	-454,445	454,445	72,812	-527,257	0
Hayward Community	176,000	-176,000	0	176,000	0	-176,000	176,000	0	-176,000	0
Herman-Neosho-Rubicon	131,266	-131,266	6,283	124,983	0	-131,266	131,266	-6,283	-124,983	0
Highland	32,173	-32,173	-68,724	100,897	0	-32,173	32,173	68,724	-100,897	0
Hilbert	292,069	-292,069	53,384	238,685	0	-292,069	292,069	-53,384	-238,685	0
Hillsboro	29,679	-29,679	-146,549	176,228	0	-29,679	29,679	146,549	-176,228	0
Holmen	1,549,306	-1,549,306	289,757	1,259,549	0	-1,549,306	1,549,306	-289,757	-1,259,549	0
Holy Hill Area	284,272	-284,272	-1	284,273	0	-284,272	284,272	1	-284,273	0
Horicon	453,611	-453,611	135,458	318,153	0	-453,611	453,611	-135,458	-318,153	0
Hortonville	1,613,481	-1,613,481	447,447	1,166,034	0	-1,613,481	1,613,481	-447,447	-1,166,034	0
Howards Grove	383,541	-383,541	88,383	295,158	0	-383,541	383,541	-88,383	-295,158	0
Howard-Suamico	1,454,108	-1,454,108	-282,475	1,736,583	0	-1,454,108	1,454,108	282,475	-1,736,583	0
Hudson	0	0	-2,535,021	2,535,021	0	0	0	2,535,021	-2,535,021	0
Hurley	19,786	-19,786	-160,850	180,636	0	-19,786	19,786	160,850	-180,636	0
Hustisford	248,888	-248,888	78,921	169,967	0	-248,888	248,888	-78,921	-169,967	0
Independence	0	0	-71,762	71,762	0	0	0	71,762	-71,762	0
Iola-Scandinavia	222,213	-222,213	32,564	189,649	0	-222,213	222,213	-32,564	-189,649	0
Iowa-Grant	0	0	-158,942	158,942	0	0	0	158,942	-158,942	0
Ithaca	29,679	-29,679	-58,011	87,690	0	-29,679	29,679	58,011	-87,690	0
Janesville	1,232,137	-1,232,137	-1,380,019	2,612,156	0	-1,232,137	1,232,137	1,380,019	-2,612,156	0
Jefferson	869,478	-869,478	388,723	480,755	0	-869,478	869,478	-388,723	-480,755	0
Johnson Creek	495,476	-495,476	1	495,475	0	-495,476	495,476	-1	-495,475	0
Juda	0	0	-72,567	72,567	0	0	0	72,567	-72,567	0
Kaukauna Area	2,090,186	-2,090,186	666,330	1,423,856	0	-2,090,186	2,090,186	-666,330	-1,423,856	0
Kenosha	6,520,159	-6,520,159	667,396	5,852,763	0	-6,520,159	6,520,159	-667,396	-5,852,763	0
Kettle Moraine	2,495,435	-2,495,435	0	2,495,435	0	-2,495,435	2,495,435	0	-2,495,435	0
Kewaskum	386,403	-386,403	-290,231	676,634	0	-386,403	386,403	290,231	-676,634	0
Kewaunee	470,944	-470,944	147,188	323,756	0	-470,944	470,944	-147,188	-323,756	0

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			Net Changes	
Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Change in Resources (A+B, or B+C+D)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)	
Kickapoo Area	\$113,811	-\$113,811	-\$83,827	\$197,638	\$0	-\$113,811	\$113,811	\$83,827	-\$197,638	\$0
Kiel Area	307,567	-307,567	-196,299	503,866	0	-307,567	307,567	196,299	-503,866	0
Kimberly Area	962,212	-962,212	1,123	961,089	0	-962,212	962,212	-1,123	-961,089	0
Kohler	42,066	-42,066	0	42,066	0	-42,066	42,066	0	-42,066	0
Lac du Flambeau #1	0	0	0	0	0	0	0	0	0	0
LaCrosse	2,338,423	-2,338,423	36,712	2,301,711	0	-2,338,423	2,338,423	-36,712	-2,301,711	0
Ladysmith	222,593	-222,593	-162	222,755	0	-222,593	222,593	162	-222,755	0
LaFarge	39,572	-39,572	-34,954	74,526	0	-39,572	39,572	34,954	-74,526	0
Lake Country	94,439	-94,439	0	94,439	0	-94,439	94,439	0	-94,439	0
Lake Geneva J1	289,370	-289,370	0	289,370	0	-289,370	289,370	0	-289,370	0
Lake Geneva-Genoa UHS	136,257	-136,257	-762,817	899,074	0	-136,257	136,257	762,817	-899,074	0
Lake Holcombe	9,893	-9,893	0	9,893	0	-9,893	9,893	0	-9,893	0
Lake Mills Area	209,068	-209,068	-397,191	606,259	0	-209,068	209,068	397,191	-606,259	0
Lakeland UHS	64,613	-64,613	0	64,613	0	-64,613	64,613	0	-64,613	0
Lancaster Community	0	0	-176,037	176,037	0	0	0	176,037	-176,037	0
Laona	0	0	-90,098	90,098	0	0	0	90,098	-90,098	0
Lena	89,037	-89,037	-22,809	111,846	0	-89,037	89,037	22,809	-111,846	0
Linn J4	19,786	-19,786	0	19,786	0	-19,786	19,786	0	-19,786	0
Linn J6	0	0	0	0	0	0	0	0	0	0
Little Chute Area	757,331	-757,331	550,000	207,331	0	-757,331	757,331	-550,000	-207,331	0
Lodi	94,209	-94,209	-618,302	712,511	0	-94,209	94,209	618,302	-712,511	0
Lomira	485,333	-485,333	167,537	317,796	0	-485,333	485,333	-167,537	-317,796	0
Loyal	124,735	-124,735	14,047	110,688	0	-124,735	124,735	-14,047	-110,688	0
Luck	71,745	-71,745	-164,857	236,602	0	-71,745	71,745	164,857	-236,602	0
Luxemburg-Casco	383,600	-383,600	-88,198	471,798	0	-383,600	383,600	88,198	-471,798	0
Madison Metropolitan	11,749,726	-11,749,726	-2,260,923	14,010,649	0	-11,749,726	11,749,726	2,260,923	-14,010,649	0
Manawa	457,614	-457,614	-67,412	525,026	0	-457,614	457,614	67,412	-525,026	0
Manitowoc	3,824,713	-3,824,713	1,769,968	2,054,745	0	-3,824,713	3,824,713	-1,769,968	-2,054,745	0
Maple	46,503	-46,503	-491,676	538,179	0	-46,503	46,503	491,676	-538,179	0
Maple Dale-Indian Hill	65,144	-65,144	0	65,144	0	-65,144	65,144	0	-65,144	0
Marathon City	168,264	-168,264	-87,877	256,141	0	-168,264	168,264	87,877	-256,141	0
Marinette	931,544	-931,544	345,440	586,104	0	-931,544	931,544	-345,440	-586,104	0
Marion	220,223	-220,223	99,222	121,001	0	-220,223	220,223	-99,222	-121,001	0
Markesan	61,604	-61,604	-252,470	314,074	0	-61,604	61,604	252,470	-314,074	0
Marshall	275,916	-275,916	102,900	173,016	0	-275,916	275,916	-102,900	-173,016	0

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			Net Changes	
	Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Change in Resources (A+B, or B+C+D)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)
Marshfield	\$1,740,452	-\$1,740,452	\$583,487	\$1,156,965	\$0	-\$1,740,452	\$1,740,452	-\$583,487	-\$1,156,965	\$0
Mauston	131,145	-131,145	-326,869	458,014	0	-131,145	131,145	326,869	-458,014	0
Mayville	799,984	-799,984	441,875	358,109	0	-799,984	799,984	-441,875	-358,109	0
McFarland	285,707	-285,707	-588,661	874,368	0	-285,707	285,707	588,661	-874,368	0
Medford Area	405,277	-405,277	-15,384	420,661	0	-405,277	405,277	15,384	-420,661	0
Mellen	0	0	-47,670	47,670	0	0	0	47,670	-47,670	0
Melrose-Mindoro	91,982	-91,982	-152,447	244,429	0	-91,982	91,982	152,447	-244,429	0
Menasha	1,763,592	-1,763,592	891,377	872,215	0	-1,763,592	1,763,592	-891,377	-872,215	0
Menominee Indian	81,905	-81,905	0	81,905	0	-81,905	81,905	0	-81,905	0
Menomonee Falls	1,633,825	-1,633,825	-190,639	1,824,464	0	-1,633,825	1,633,825	190,639	-1,824,464	0
Menomonie Area	722,281	-722,281	-247,968	970,249	0	-722,281	722,281	247,968	-970,249	0
Mequon-Thiensville	1,321,857	-1,321,857	-835,380	2,157,237	0	-1,321,857	1,321,857	835,380	-2,157,237	0
Mercer	0	0	0	0	0	0	0	0	0	0
Merrill Area	1,181,706	-1,181,706	360,199	821,507	0	-1,181,706	1,181,706	-360,199	-821,507	0
Merton Community	254,418	-254,418	-20,063	274,481	0	-254,418	254,418	20,063	-274,481	0
Middleton-Cross Plains	1,197,973	-1,197,973	-2,726,054	3,924,027	0	-1,197,973	1,197,973	2,726,054	-3,924,027	0
Milton	394,808	-394,808	-872,381	1,267,189	0	-394,808	394,808	872,381	-1,267,189	0
Milwaukee	12,040,915	-12,040,915	-1,354,655	13,395,570	0	-12,040,915	12,040,915	1,354,655	-13,395,570	0
Mineral Point	122,241	-122,241	-84,224	206,465	0	-122,241	122,241	84,224	-206,465	0
Minocqua J1	19,786	-19,786	0	19,786	0	-19,786	19,786	0	-19,786	0
Mishicot	163,359	-163,359	-96,797	260,156	0	-163,359	163,359	96,797	-260,156	0
Mondovi	181,599	-181,599	-64,551	246,150	0	-181,599	181,599	64,551	-246,150	0
Monona Grove	475,808	-475,808	-966,458	1,442,266	0	-475,808	475,808	966,458	-1,442,266	0
Monroe	99,013	-99,013	-661,099	760,112	0	-99,013	99,013	661,099	-760,112	0
Montello	202,287	-202,287	-139,356	341,643	0	-202,287	202,287	139,356	-341,643	0
Monticello	0	0	-112,574	112,574	0	0	0	112,574	-112,574	0
Mosinee	233,687	-233,687	-308,700	542,387	0	-233,687	233,687	308,700	-542,387	0
Mount Horeb Area	515,319	-515,319	-506,802	1,022,121	0	-515,319	515,319	506,802	-1,022,121	0
Mukwonago	1,246,699	-1,246,699	-520,321	1,767,020	0	-1,246,699	1,246,699	520,321	-1,767,020	0
Muskego-Norway	878,982	-878,982	-1,071,525	1,950,507	0	-878,982	878,982	1,071,525	-1,950,507	0
Necedah Area	0	0	-336,234	336,234	0	0	0	336,234	-336,234	0
Neenah	3,471,370	-3,471,370	929,476	2,541,894	0	-3,471,370	3,471,370	-929,476	-2,541,894	0
Neillsville	47,013	-47,013	-161,141	208,154	0	-47,013	47,013	161,141	-208,154	0
Nekoosa	583,573	-583,573	63,584	519,989	0	-583,573	583,573	-63,584	-519,989	0
New Auburn	0	0	-1	1	0	0	0	1	-1	0

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			Net Changes	
	Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Change in Resources (A+B, or B+C+D)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)
New Berlin	\$1,793,662	-\$1,793,662	-\$449,390	\$2,243,052	\$0	-\$1,793,662	\$1,793,662	\$449,390	-\$2,243,052	\$0
New Glarus	11,576	-11,576	-344,489	356,065	0	-11,576	11,576	344,489	-356,065	0
New Holstein	455,695	-455,695	61,481	394,214	0	-455,695	455,695	-61,481	-394,214	0
New Lisbon	24,774	-24,774	-203,140	227,914	0	-24,774	24,774	203,140	-227,914	0
New London	1,127,762	-1,127,762	445,228	682,534	0	-1,127,762	1,127,762	-445,228	-682,534	0
New Richmond	51,959	-51,959	-906,054	958,013	0	-51,959	51,959	906,054	-958,013	0
Niagara	61,852	-61,852	-13,480	75,332	0	-61,852	61,852	13,480	-75,332	0
Nicolet UHS	363,472	-363,472	12,053	351,419	0	-363,472	363,472	-12,053	-351,419	0
Norris	0	0	0	0	0	0	0	0	0	0
North Cape	9,893	-9,893	-69,297	79,190	0	-9,893	9,893	69,297	-79,190	0
North Crawford	0	0	-73,620	73,620	0	0	0	73,620	-73,620	0
North Fond du Lac	423,789	-423,789	-10,956	434,745	0	-423,789	423,789	10,956	-434,745	0
North Lake	77,000	-77,000	-51,416	128,416	0	-77,000	77,000	51,416	-128,416	0
North Lakeland	19,786	-19,786	0	19,786	0	-19,786	19,786	0	-19,786	0
Northern Ozaukee	391,492	-391,492	0	391,492	0	-391,492	391,492	0	-391,492	0
Northland Pines	0	0	0	0	0	0	0	0	0	0
Northwood	0	0	0	0	0	0	0	0	0	0
Norwalk-Ontario-Wilton	39,614	-39,614	-76,017	115,631	0	-39,614	39,614	76,017	-115,631	0
Norway J7	0	0	0	0	0	0	0	0	0	0
Oak Creek-Franklin	1,549,832	-1,549,832	-718,525	2,268,357	0	-1,549,832	1,549,832	718,525	-2,268,357	0
Oakfield	199,158	-199,158	37,904	161,254	0	-199,158	199,158	-37,904	-161,254	0
Oconomowoc Area	3,960,724	-3,960,724	1,273,976	2,686,748	0	-3,960,724	3,960,724	-1,273,976	-2,686,748	0
Oconto	156,071	-156,071	-155,492	311,563	0	-156,071	156,071	155,492	-311,563	0
Oconto Falls	449,363	-449,363	-115,863	565,226	0	-449,363	449,363	115,863	-565,226	0
Omro	777,200	-777,200	252,668	524,532	0	-777,200	777,200	-252,668	-524,532	0
Onalaska	1,080,450	-1,080,450	-66,376	1,146,826	0	-1,080,450	1,080,450	66,376	-1,146,826	0
Oostburg	747,990	-747,990	361,531	386,459	0	-747,990	747,990	-361,531	-386,459	0
Oregon	217,401	-217,401	-1,512,959	1,730,360	0	-217,401	217,401	1,512,959	-1,730,360	0
Osceola	131,103	-131,103	-435,844	566,947	0	-131,103	131,103	435,844	-566,947	0
Oshkosh Area	7,168,382	-7,168,382	3,790,667	3,377,715	0	-7,168,382	7,168,382	-3,790,667	-3,377,715	0
Osseo-Fairchild	131,103	-131,103	-169,020	300,123	0	-131,103	131,103	169,020	-300,123	0
Owen-Withee	39,572	-39,572	-53,414	92,986	0	-39,572	39,572	53,414	-92,986	0
Palmyra-Eagle Area	359,757	-359,757	-80,383	440,140	0	-359,757	359,757	80,383	-440,140	0
Pardeeville Area	106,412	-106,412	-176,706	283,118	0	-106,412	106,412	176,706	-283,118	0
Paris J1	0	0	0	0	0	0	0	0	0	0

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			Net Changes	
	Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Change in Resources (A+B, or B+C+D)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)
Parkview	\$182,566	-\$182,566	-\$40,284	\$222,850	\$0	-\$182,566	\$182,566	\$40,284	-\$222,850	\$0
Pecatonica Area	0	0	-152,726	152,726	0	0	0	152,726	-152,726	0
Pepin Area	0	0	-150,340	150,340	0	0	0	150,340	-150,340	0
Peshtigo	457,922	-457,922	214,812	243,110	0	-457,922	457,922	-214,812	-243,110	0
Pewaukee	598,889	-598,889	-869,260	1,468,149	0	-598,889	598,889	869,260	-1,468,149	0
Phelps	0	0	0	0	0	0	0	0	0	0
Phillips	86,626	-86,626	-250,388	337,014	0	-86,626	86,626	250,388	-337,014	0
Pittsville	84,316	-84,316	-82,439	166,755	0	-84,316	84,316	82,439	-166,755	0
Platteville	12,387	-12,387	-440,374	452,761	0	-12,387	12,387	440,374	-452,761	0
Plum City	0	0	-97,230	97,230	0	0	0	97,230	-97,230	0
Plymouth	874,055	-874,055	42,221	831,834	0	-874,055	874,055	-42,221	-831,834	0
Port Edwards	361,486	-361,486	86,450	275,036	0	-361,486	361,486	-86,450	-275,036	0
Port Washington-Saukville	1,081,034	-1,081,034	351,300	729,734	0	-1,081,034	1,081,034	-351,300	-729,734	0
Portage Community	567,776	-567,776	-118,259	686,035	0	-567,776	567,776	118,259	-686,035	0
Potosi	0	0	-102,549	102,549	0	0	0	102,549	-102,549	0
Poynette	0	0	-450,600	450,600	0	0	0	450,600	-450,600	0
Prairie du Chien Area	281,951	-281,951	-136,201	418,152	0	-281,951	281,951	136,201	-418,152	0
Prairie Farm	0	0	-73,474	73,474	0	0	0	73,474	-73,474	0
Prentice	0	0	-156,632	156,632	0	0	0	156,632	-156,632	0
Prescott	19,786	-19,786	-567,986	587,772	0	-19,786	19,786	567,986	-587,772	0
Princeton	80,175	-80,175	-91,575	171,750	0	-80,175	80,175	91,575	-171,750	0
Pulaski Community	1,228,096	-1,228,096	297,381	930,715	0	-1,228,096	1,228,096	-297,381	-930,715	0
Racine	39,262,309	-39,262,309	22,846,049	16,416,260	0	-39,262,309	39,262,309	-22,846,049	-16,416,260	0
Randall JI	0	0	-314,910	314,910	0	0	0	314,910	-314,910	0
Randolph	401,219	-401,219	217,199	184,020	0	-401,219	401,219	-217,199	-184,020	0
Random Lake	163,318	-163,318	-166,836	330,154	0	-163,318	163,318	166,836	-330,154	0
Raymond #14	89,037	-89,037	-74,919	163,956	0	-89,037	89,037	74,919	-163,956	0
Reedsburg	728,593	-728,593	-123,492	852,085	0	-728,593	728,593	123,492	-852,085	0
Reedsville	569,589	-569,589	280,279	289,310	0	-569,589	569,589	-280,279	-289,310	0
Rhineland	22,280	-22,280	-1,332,881	1,355,161	0	-22,280	22,280	1,332,881	-1,355,161	0
Rib Lake	24,958	-24,958	-110,966	135,924	0	-24,958	24,958	110,966	-135,924	0
Rice Lake Area	491,508	-491,508	-408,251	899,759	0	-491,508	491,508	408,251	-899,759	0
Richland	697,066	-697,066	141,842	555,224	0	-697,066	697,066	-141,842	-555,224	0
Richmond	105,543	-105,543	-60,910	166,453	0	-105,543	105,543	60,910	-166,453	0
Rio Community	111,832	-111,832	-114,059	225,891	0	-111,832	111,832	114,059	-225,891	0

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			Net Changes	
Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Change in Resources (A+B, or B+C+D)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)	
Ripon Area	\$251,071	-\$251,071	-\$194,313	\$445,384	\$0	-\$251,071	\$251,071	\$194,313	-\$445,384	\$0
River Falls	0	0	-1,175,161	1,175,161	0	0	0	1,175,161	-1,175,161	0
River Ridge	9,893	-9,893	-127,642	137,535	0	-9,893	9,893	127,642	-137,535	0
River Valley	111,317	-111,317	-456,675	567,992	0	-111,317	111,317	456,675	-567,992	0
Riverdale	94,025	-94,025	-159,537	253,562	0	-94,025	94,025	159,537	-253,562	0
Rosendale-Brandon	186,458	-186,458	-31,236	217,694	0	-186,458	186,458	31,236	-217,694	0
Rosholt	202,506	-202,506	22,795	179,711	0	-202,506	202,506	-22,795	-179,711	0
Royall	59,358	-59,358	-97,038	156,396	0	-59,358	59,358	97,038	-156,396	0
Saint Croix Central	126,198	-126,198	-405,652	531,850	0	-126,198	126,198	405,652	-531,850	0
Saint Croix Falls	253,344	-253,344	-190,569	443,913	0	-253,344	253,344	190,569	-443,913	0
Saint Francis	605,013	-605,013	381,822	223,191	0	-605,013	605,013	-381,822	-223,191	0
Salem J2	145,543	-145,543	-249,496	395,039	0	-145,543	145,543	249,496	-395,039	0
Sauk Prairie	320,260	-320,260	-912,928	1,233,188	0	-320,260	320,260	912,928	-1,233,188	0
Seneca	74,239	-74,239	-34,664	108,903	0	-74,239	74,239	34,664	-108,903	0
Sevastopol	22,280	-22,280	0	22,280	0	-22,280	22,280	0	-22,280	0
Seymour Community	598,630	-598,630	11,586	587,044	0	-598,630	598,630	-11,586	-587,044	0
Sharon J11	0	0	-33,937	33,937	0	0	0	33,937	-33,937	0
Shawano	1,491,778	-1,491,778	649,756	842,022	0	-1,491,778	1,491,778	-649,756	-842,022	0
Sheboygan Area	6,226,286	-6,226,286	3,363,573	2,862,713	0	-6,226,286	6,226,286	-3,363,573	-2,862,713	0
Sheboygan Falls	540,688	-540,688	12,635	528,053	0	-540,688	540,688	-12,635	-528,053	0
Shell Lake	19,786	-19,786	-183,778	203,564	0	-19,786	19,786	183,778	-203,564	0
Shiocton	198,578	-198,578	-32,273	230,851	0	-198,578	198,578	32,273	-230,851	0
Shorewood	222,181	-222,181	-809,364	1,031,545	0	-222,181	222,181	809,364	-1,031,545	0
Shullsburg	0	0	-69,400	69,400	0	0	0	69,400	-69,400	0
Silver Lake J1	29,679	-29,679	-108,769	138,448	0	-29,679	29,679	108,769	-138,448	0
Siren	0	0	-256,300	256,300	0	0	0	256,300	-256,300	0
Slinger	269,203	-269,203	-949,517	1,218,720	0	-269,203	269,203	949,517	-1,218,720	0
Solon Springs	0	0	-108,378	108,378	0	0	0	108,378	-108,378	0
Somerset	76,733	-76,733	-483,713	560,446	0	-76,733	76,733	483,713	-560,446	0
South Milwaukee	1,258,211	-1,258,211	653,203	605,008	0	-1,258,211	1,258,211	-653,203	-605,008	0
South Shore	19,786	-19,786	0	19,786	0	-19,786	19,786	0	-19,786	0
Southern Door	106,371	-106,371	1	106,370	0	-106,371	106,371	-1	-106,370	0
Southwestern Wisconsin	0	0	-160,323	160,323	0	0	0	160,323	-160,323	0
Sparta Area	1,115,417	-1,115,417	310,238	805,179	0	-1,115,417	1,115,417	-310,238	-805,179	0
Spencer	252,438	-252,438	122,479	129,959	0	-252,438	252,438	-122,479	-129,959	0



School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			Net Changes	
Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Change in Resources (A+B, or B+C+D)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)	
Spooner Area	\$341,309	-\$341,309	\$1	\$341,308	\$0	-\$341,309	\$341,309	-\$1	-\$341,308	\$0
Spring Valley	9,893	-9,893	-197,784	207,677	0	-9,893	9,893	197,784	-207,677	0
Stanley-Boyd Area	268,023	-268,023	-24,282	292,305	0	-268,023	268,023	24,282	-292,305	0
Stevens Point Area	3,370,805	-3,370,805	742,340	2,628,465	0	-3,370,805	3,370,805	-742,340	-2,628,465	0
Stockbridge	39,572	-39,572	-54,219	93,791	0	-39,572	39,572	54,219	-93,791	0
Stone Bank	94,352	-94,352	0	94,352	0	-94,352	94,352	0	-94,352	0
Stoughton Area	223,980	-223,980	-1,007,427	1,231,407	0	-223,980	223,980	1,007,427	-1,231,407	0
Stratford	211,278	-211,278	-2,947	214,225	0	-211,278	211,278	2,947	-214,225	0
Sturgeon Bay	299,284	-299,284	-111,503	410,787	0	-299,284	299,284	111,503	-410,787	0
Sun Prairie Area	1,084,450	-1,084,450	-2,258,360	3,342,810	0	-1,084,450	1,084,450	2,258,360	-3,342,810	0
Superior	279,103	-279,103	-1,083,971	1,363,074	0	-279,103	279,103	1,083,971	-1,363,074	0
Suring	32,173	-32,173	0	32,173	0	-32,173	32,173	0	-32,173	0
Swallow	183,316	-183,316	-66,113	249,429	0	-183,316	183,316	66,113	-249,429	0
Thorp	268,551	-268,551	157,803	110,748	0	-268,551	268,551	-157,803	-110,748	0
Three Lakes	0	0	0	0	0	0	0	0	0	0
Tigerton	9,893	-9,893	-79,490	89,383	0	-9,893	9,893	79,490	-89,383	0
Tomah Area	524,537	-524,537	-291,185	815,722	0	-524,537	524,537	291,185	-815,722	0
Tomahawk	207,979	-207,979	-495,451	703,430	0	-207,979	207,979	495,451	-703,430	0
Tomorrow River	177,425	-177,425	-69,653	247,078	0	-177,425	177,425	69,653	-247,078	0
Trevor-Wilmot	9,893	-9,893	-108,415	118,308	0	-9,893	9,893	108,415	-118,308	0
Tri-County Area	159,319	-159,319	-44,792	204,111	0	-159,319	159,319	44,792	-204,111	0
Turtle Lake	0	0	-273,841	273,841	0	0	0	273,841	-273,841	0
Twin Lakes #4	15,065	-15,065	-224,852	239,917	0	-15,065	15,065	224,852	-239,917	0
Two Rivers	693,151	-693,151	322,859	370,292	0	-693,151	693,151	-322,859	-370,292	0
Union Grove J1	54,637	-54,637	-79,612	134,249	0	-54,637	54,637	79,612	-134,249	0
Union Grove UHS	89,839	-89,839	-215,930	305,769	0	-89,839	89,839	215,930	-305,769	0
Unity	81,638	-81,638	-619,634	701,272	0	-81,638	81,638	619,634	-701,272	0
Valders Area	468,579	-468,579	95,074	373,505	0	-468,579	468,579	-95,074	-373,505	0
Verona Area	735,124	-735,124	-2,260,720	2,995,844	0	-735,124	735,124	2,260,720	-2,995,844	0
Viroqua Area	826,273	-826,273	331,182	495,091	0	-826,273	826,273	-331,182	-495,091	0
Wabeno Area	79,144	-79,144	0	79,144	0	-79,144	79,144	0	-79,144	0
Walworth J1	74,198	-74,198	-80,792	154,990	0	-74,198	74,198	80,792	-154,990	0
Washburn	163,911	-163,911	-55,667	219,578	0	-163,911	163,911	55,667	-219,578	0
Washington Island	0	0	0	0	0	0	0	0	0	0
Washington-Caldwell	39,572	-39,572	-17,472	57,044	0	-39,572	39,572	17,472	-57,044	0

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			Net Changes	
Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Change in Resources (A+B, or B+C+D)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)	
Waterford J1	\$192,914	-\$192,914	-\$291,682	\$484,596	\$0	-\$192,914	\$192,914	\$291,682	-\$484,596	\$0
Waterford UHS	66,948	-66,948	-401,525	468,473	0	-66,948	66,948	401,525	-468,473	0
Waterloo	428,088	-428,088	151,191	276,897	0	-428,088	428,088	-151,191	-276,897	0
Watertown	4,019,382	-4,019,382	2,460,579	1,558,803	0	-4,019,382	4,019,382	-2,460,579	-1,558,803	0
Waukesha	7,378,387	-7,378,387	1,367,754	6,010,633	0	-7,378,387	7,378,387	-1,367,754	-6,010,633	0
Waukegan Community	186,505	-186,505	-1,643,173	1,829,678	0	-186,505	186,505	1,643,173	-1,829,678	0
Waupaca	1,263,678	-1,263,678	325,256	938,422	0	-1,263,678	1,263,678	-325,256	-938,422	0
Waupun	1,587,539	-1,587,539	834,973	752,566	0	-1,587,539	1,587,539	-834,973	-752,566	0
Wausau	2,945,574	-2,945,574	616,618	2,328,956	0	-2,945,574	2,945,574	-616,618	-2,328,956	0
Wausaukee	118,242	-118,242	0	118,242	0	-118,242	118,242	0	-118,242	0
Wautoma Area	200,106	-200,106	-296,160	496,266	0	-200,106	200,106	296,160	-496,266	0
Wauwatosa	1,523,455	-1,523,455	1	1,523,454	0	-1,523,455	1,523,455	-1	-1,523,454	0
Wauzeka-Steuben	5,936	-5,936	-60,559	66,495	0	-5,936	5,936	60,559	-66,495	0
Webster	0	0	0	0	0	0	0	0	0	0
West Allis	7,085,344	-7,085,344	3,891,354	3,193,990	0	-7,085,344	7,085,344	-3,891,354	-3,193,990	0
West Bend	4,833,929	-4,833,929	1,772,970	3,060,959	0	-4,833,929	4,833,929	-1,772,970	-3,060,959	0
West DePere	869,049	-869,049	-458,163	1,327,212	0	-869,049	869,049	458,163	-1,327,212	0
West Salem	617,541	-617,541	149,824	467,717	0	-617,541	617,541	-149,824	-467,717	0
Westby Area	453,822	-453,822	81,350	372,472	0	-453,822	453,822	-81,350	-372,472	0
Westfield	370,634	-370,634	-99,806	470,440	0	-370,634	370,634	99,806	-470,440	0
Weston	64,305	-64,305	-64,565	128,870	0	-64,305	64,305	64,565	-128,870	0
Weyauwega-Fremont	150,616	-150,616	-143,376	293,992	0	-150,616	150,616	143,376	-293,992	0
Wheatland J1	29,679	-29,679	-131,053	160,732	0	-29,679	29,679	131,053	-160,732	0
White Lake	19,786	-19,786	-89,330	109,116	0	-19,786	19,786	89,330	-109,116	0
Whitefish Bay	212,604	-212,604	-904,573	1,117,177	0	-212,604	212,604	904,573	-1,117,177	0
Whitehall	99,961	-99,961	-84,788	184,749	0	-99,961	99,961	84,788	-184,749	0
Whitewater	282,111	-282,111	-579,229	861,340	0	-282,111	282,111	579,229	-861,340	0
Whitnall	582,371	-582,371	-367,063	949,434	0	-582,371	582,371	367,063	-949,434	0
Wild Rose	104,949	-104,949	0	104,949	0	-104,949	104,949	0	-104,949	0
Williams Bay	113,770	-113,770	0	113,770	0	-113,770	113,770	0	-113,770	0
Wilmot UHS	12,387	-12,387	-610,163	622,550	0	-12,387	12,387	610,163	-622,550	0
Winneconne Community	330,569	-330,569	-228,391	558,960	0	-330,569	330,569	228,391	-558,960	0
Winter	34,667	-34,667	0	34,667	0	-34,667	34,667	0	-34,667	0
Wisconsin Dells	371,995	-371,995	-957	372,952	0	-371,995	371,995	957	-372,952	0
Wisconsin Heights	53,804	-53,804	-450,534	504,338	0	-53,804	53,804	450,534	-504,338	0

	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			Net Changes	
<u>School District</u>	<u>Revenue Limit</u>	<u>Aid Reduction</u>	<u>Formula Effects</u>	<u>Maximum Levy (A-C)</u>	<u>Change in Resources (A+B, or B+C+D)</u>	<u>Revenue Limit (-A)</u>	<u>Aid Reduction (-B)</u>	<u>Formula Effects (-C)</u>	<u>Maximum Levy (F-H)</u>	<u>Change in Resources (F+G, or G+H+I)</u>
Wisconsin Rapids	\$3,804,913	-\$3,804,913	\$2,118,232	\$1,686,681	\$0	-\$3,804,913	\$3,804,913	-\$2,118,232	-\$1,686,681	\$0
Wittenberg-Birnamwood	79,186	-79,186	-221,237	300,423	0	-79,186	79,186	221,237	-300,423	0
Wonewoc-Union Center	32,173	-32,173	-135,570	167,743	0	-32,173	32,173	135,570	-167,743	0
Woodruff J1	9,893	-9,893	-223,521	233,414	0	-9,893	9,893	223,521	-233,414	0
Wrightstown Community	450,707	-450,707	106,670	344,037	0	-450,707	450,707	-106,670	-344,037	0
Yorkville J2	<u>19,786</u>	<u>-19,786</u>	<u>-167,549</u>	<u>187,335</u>	<u>0</u>	<u>-19,786</u>	<u>19,786</u>	<u>167,549</u>	<u>-187,335</u>	<u>0</u>
STATEWIDE	\$293,022,506	-\$293,022,506	-\$1,871	\$293,024,377	\$0	-\$293,022,506	\$293,022,506	\$1,871	-\$293,024,377	\$0

## ATTACHMENT 2

### Revenue Limit Adjustment Related To Decoupling Levy Change (Alphabetical Order)

<u>School District</u>	<u>Adjustment Amount</u>	<u>2023-24 Enrollment Average</u>	<u>Adjustment Amount Per Pupil</u>
Abbotsford	\$35,891	795	\$45
Adams-Friendship Area	191,181	1,431	134
Albany	41,445	402	103
Algoma	58,512	696	84
Alma	17,300	226	77
Alma Center	32,591	509	64
Almond-Bancroft	22,865	444	51
Altoona	107,580	1,629	66
Amery	176,959	1,412	125
Antigo	144,901	2,090	69
Appleton Area	1,233,667	14,062	88
Arcadia	62,893	1,280	49
Argyle	33,776	271	125
Arrowhead UHS	275,698	1,901	145
Ashland	89,229	1,902	47
Ashwaubenon	234,935	2,105	112
Athens	21,528	437	49
Auburndale	42,762	771	55
Augusta	45,203	570	79
Baldwin-Woodville Area	103,141	1,650	63
Bangor	46,360	622	75
Baraboo	253,602	2,788	91
Barneveld	35,425	413	86
Barron Area	72,550	1,308	55
Bayfield	0	440	0
Beaver Dam	239,774	3,169	76
Beecher-Dunbar-Pembine	43,252	253	171
Belleville	93,063	922	101
Belmont Community	23,413	354	66
Beloit	789,763	6,333	125
Beloit Turner	70,664	1,219	58
Benton	12,254	247	50
Berlin Area	164,482	1,431	115
Big Foot UHS	6,194	478	13
Birchwood	0	194	0
Black Hawk	24,250	372	65
Black River Falls	120,526	1,676	72
Blair-Taylor	55,905	639	87
Bloomer	81,386	1,201	68
Bonduel	85,290	706	121

<u>School District</u>	<u>Adjustment Amount</u>	<u>2023-24 Enrollment Average</u>	<u>Adjustment Amount Per Pupil</u>
Boscobel Area	\$41,227	743	\$55
Bowler	20,795	390	53
Boyceville Community	44,431	717	62
Brighton #1	12,423	137	91
Brillion	73,392	869	84
Bristol #1	8,713	732	12
Brodhead	56,522	1,022	55
Brown Deer	156,776	1,747	90
Bruce	54,746	474	115
Burlington Area	300,547	3,154	95
Butternut	12,823	138	93
Cadott Community	75,590	815	93
Cambria-Friesland	46,583	347	134
Cambridge	110,614	869	127
Cameron	51,072	888	58
Campbellsport	220,295	1,333	165
Cashton	32,970	543	61
Cassville	22,730	227	100
Cedar Grove-Belgium Area	106,548	932	114
Cedarburg	325,388	2,968	110
Central/Westosha UHS	151,161	1,120	135
Chequamegon	97,060	734	132
Chetek-Weyerhaeuser	25,614	1,034	25
Chilton	83,313	1,055	79
Chippewa Falls Area	497,747	4,833	103
Clayton	20,818	279	75
Clear Lake	49,054	581	84
Clinton Community	37,837	936	40
Clintonville	93,564	1,217	77
Cochrane-Fountain City	52,561	542	97
Colby	25,787	985	26
Coleman	43,388	697	62
Colfax	47,124	748	63
Columbus	83,336	1,167	71
Cornell	21,388	423	51
Crandon	83,832	869	96
Crivitz	98,959	788	126
Cuba City	61,438	618	99
Cudahy	129,434	2,204	59
Cumberland	103,741	899	115
D C Everest Area	419,878	5,795	72
Darlington Community	44,189	898	49
Deerfield Community	65,884	748	88
DeForest Area	404,815	3,984	102
Delavan-Darien	236,574	2,378	99

<u>School District</u>	<u>Adjustment Amount</u>	<u>2023-24 Enrollment Average</u>	<u>Adjustment Amount Per Pupil</u>
Denmark	\$101,260	1,462	\$69
DePere	278,252	4,148	67
DeSoto Area	57,672	501	115
Dodgeland	37,784	678	56
Dodgeville	119,774	1,157	104
Dover #1	7,601	81	94
Drummond	0	370	0
Durand-Arkansaw	68,381	1,010	68
East Troy Community	192,775	1,589	121
Eau Claire Area	975,806	11,056	88
Edgar	44,020	587	75
Edgerton	181,093	1,932	94
Elcho	0	261	0
Eleva-Strum	48,673	636	77
Elk Mound Area	42,406	1,029	41
Elkhart Lake-Glenbeulah	18,003	416	43
Elkhorn Area	316,053	2,901	109
Ellsworth Community	134,604	1,644	82
Elmbrook	1,009,425	7,734	131
Elmwood	24,260	291	83
Erin	22,047	246	90
Evansville Community	141,254	1,667	85
Fall Creek	53,160	734	72
Fall River	38,316	496	77
Fennimore Community	36,552	729	50
Flambeau	45,861	526	87
Florence	12,990	453	29
Fond du Lac	608,322	6,873	89
Fontana J8	2,474	146	17
Fort Atkinson	191,088	2,448	78
Fox Point J2	49,665	759	65
Franklin Public	463,085	4,373	106
Frederic	63,907	485	132
Freedom Area	130,016	1,529	85
Gale-Ettrick-Trempealeau	115,753	1,395	83
Geneva J4	0	94	0
Genoa City J2	34,554	560	62
Germantown	472,736	3,869	122
Gibraltar Area	3,097	518	6
Gillett	48,213	568	85
Gilman	33,717	332	102
Gilmanton	15,881	150	106
Glendale-River Hills	140,474	914	154
Glenwood City	31,698	691	46
Goodman-Armstrong	8,667	88	98

<u>School District</u>	<u>Adjustment Amount</u>	<u>2023-24 Enrollment Average</u>	<u>Adjustment Amount Per Pupil</u>
Grafton	\$242,986	1,995	\$122
Granton Area	15,578	254	61
Grantsburg	47,784	847	56
Green Bay Area	1,225,777	20,126	61
Green Lake	6,194	254	24
Greendale	237,894	2,431	98
Greenfield	306,352	3,373	91
Greenwood	28,996	392	74
Gresham	12,908	268	48
Hamilton	511,851	5,047	101
Hartford J1	187,233	1,753	107
Hartford UHS	179,379	1,473	122
Hartland-Lakeside J3	131,815	1,160	114
Hayward Community	44,000	1,674	26
Herman-Neosho-Rubicon	31,246	328	95
Highland	25,225	295	86
Hilbert	59,672	444	134
Hillsboro	44,057	465	95
Holmen	314,888	4,043	78
Holy Hill Area	71,069	483	147
Horicon	79,539	840	95
Hortonville	291,509	4,058	72
Howards Grove	73,790	771	96
Howard-Suamico	434,146	5,448	80
Hudson	633,756	5,230	121
Hurley	45,159	530	85
Hustisford	42,492	349	122
Independence	17,941	498	36
Iola-Scandinavia	47,413	619	77
Iowa-Grant	39,736	697	57
Ithaca	21,923	272	81
Janesville	653,039	9,186	71
Jefferson	120,189	1,646	73
Johnson Creek	123,869	690	180
Juda	18,142	224	81
Kaukauna Area	355,964	4,746	75
Kenosha	1,463,191	19,115	77
Kettle Moraine	623,859	3,328	187
Kewaskum	169,159	1,807	94
Kewaunee	80,939	937	86
Kickapoo Area	49,410	420	118
Kiel Area	125,967	1,206	104
Kimberly Area	240,273	4,599	52
Kohler	10,517	462	23
Lac du Flambeau #1	0	545	0

<u>School District</u>	<u>Adjustment Amount</u>	<u>2023-24 Enrollment Average</u>	<u>Adjustment Amount Per Pupil</u>
LaCrosse	\$575,428	5,895	\$98
Ladysmith	55,689	711	78
LaFarge	18,632	245	76
Lake Country	23,610	354	67
Lake Geneva J1	72,343	1,724	42
Lake Geneva-Genoa UHS	224,769	1,275	176
Lake Holcombe	2,474	276	9
Lake Mills Area	151,565	1,507	101
Lakeland UHS	16,154	727	22
Lancaster Community	44,010	992	44
Laona	22,525	250	90
Lena	27,962	400	70
Linn J4	4,947	97	51
Linn J6	0	90	0
Little Chute Area	51,833	1,202	43
Lodi	178,128	1,456	122
Lomira	79,449	991	80
Loyal	27,672	501	55
Luck	59,151	451	131
Luxemburg-Casco	117,950	1,762	67
Madison Metropolitan	3,502,663	26,211	134
Manawa	131,257	619	212
Manitowoc	513,687	4,857	106
Maple	134,545	1,229	109
Maple Dale-Indian Hill	16,286	398	41
Marathon City	64,036	688	93
Marinette	146,526	2,066	71
Marion	30,251	474	64
Markesan	78,519	789	100
Marshall	43,254	916	47
Marshfield	289,242	3,676	79
Mauston	114,504	1,374	83
Mayville	89,528	988	91
McFarland	218,592	2,312	95
Medford Area	105,166	2,092	50
Mellen	11,918	264	45
Melrose-Mindoro	61,108	724	84
Menasha	218,054	3,347	65
Menominee Indian	20,477	993	21
Menomonee Falls	456,116	3,824	119
Menomonie Area	242,563	3,363	72
Mequon-Thiensville	539,310	3,420	158
Mercer	0	132	0
Merrill Area	205,377	2,287	90
Merton Community	68,621	837	82



<u>School District</u>	<u>Adjustment Amount</u>	<u>2023-24 Enrollment Average</u>	<u>Adjustment Amount Per Pupil</u>
Middleton-Cross Plains	\$981,007	7,212	\$136
Milton	316,798	3,387	94
Milwaukee	3,348,893	67,577	50
Mineral Point	51,617	718	72
Minocqua J1	4,947	557	9
Mishicot	65,039	821	79
Mondovi	61,538	925	67
Monona Grove	360,567	3,188	113
Monroe	190,028	2,283	83
Montello	85,411	678	126
Monticello	28,144	329	86
Mosinee	135,597	1,950	70
Mount Horeb Area	255,531	2,284	112
Mukwonago	441,755	4,673	95
Muskego-Norway	487,627	4,700	104
Necedah Area	84,059	696	121
Neenah	635,474	6,770	94
Neillsville	52,039	859	61
Nekoosa	129,998	1,017	128
New Auburn	1	289	0
New Berlin	560,763	4,309	130
New Glarus	89,017	870	102
New Holstein	98,554	1,122	88
New Lisbon	56,979	581	98
New London	170,634	2,192	78
New Richmond	239,504	3,579	67
Niagara	18,833	337	56
Nicolet UHS	87,855	1,059	83
Norris	0	14	0
North Cape	19,798	198	100
North Crawford	18,405	437	42
North Fond du Lac	108,687	1,352	80
North Lake	32,104	252	127
North Lakeland	4,947	129	38
Northern Ozaukee	97,873	727	135
Northland Pines	0	1,299	0
Northwood	0	319	0
Norwalk-Ontario-Wilton	28,908	602	48
Norway J7	0	75	0
Oak Creek-Franklin	567,090	6,138	92
Oakfield	40,314	454	89
Oconomowoc Area	671,687	5,221	129
Oconto	77,891	1,016	77
Oconto Falls	141,307	1,730	82
Omro	131,133	1,202	109

<u>School District</u>	<u>Adjustment Amount</u>	<u>2023-24 Enrollment Average</u>	<u>Adjustment Amount Per Pupil</u>
Onalaska	\$286,707	2,673	\$107
Oostburg	96,615	928	104
Oregon	432,590	3,835	113
Osceola	141,737	1,472	96
Oshkosh Area	844,429	9,221	92
Osseo-Fairchild	75,031	836	90
Owen-Withee	23,247	440	53
Palmyra-Eagle Area	110,035	918	120
Pardeeville Area	70,780	858	82
Paris J1	0	163	0
Parkview	55,713	880	63
Pecatonica Area	38,182	433	88
Pepin Area	37,585	243	155
Peshtigo	60,778	926	66
Pewaukee	367,038	2,712	135
Phelps	0	104	0
Phillips	84,254	712	118
Pittsville	41,689	532	78
Platteville	113,191	1,553	73
Plum City	24,308	256	95
Plymouth	207,959	2,068	101
Port Edwards	68,759	426	161
Port Washington-Saukville	182,434	2,515	73
Portage Community	171,509	2,082	82
Potosi	25,638	291	88
Poynette	112,650	1,016	111
Prairie du Chien Area	104,538	962	109
Prairie Farm	18,369	290	63
Prentice	39,158	382	103
Prescott	146,943	1,321	111
Princeton	42,938	352	122
Pulaski Community	232,679	3,938	59
Racine	4,104,065	17,530	234
Randall J1	78,728	582	135
Randolph	46,005	468	98
Random Lake	82,539	738	112
Raymond #14	40,989	315	130
Reedsburg	213,022	2,613	82
Reedsville	72,328	625	116
Rhineland	338,791	2,349	144
Rib Lake	33,981	510	67
Rice Lake Area	224,940	2,173	104
Richland	138,806	1,296	107
Richmond	41,614	381	109
Rio Community	56,473	383	147

<u>School District</u>	<u>Adjustment Amount</u>	<u>2023-24 Enrollment Average</u>	<u>Adjustment Amount Per Pupil</u>
Ripon Area	\$111,346	1,495	\$74
River Falls	293,791	3,387	87
River Ridge	34,384	536	64
River Valley	141,998	1,161	122
Riverdale	63,391	683	93
Rosendale-Brandon	54,424	829	66
Rosholt	44,928	523	86
Royall	39,099	494	79
Saint Croix Central	132,963	1,626	82
Saint Croix Falls	110,979	1,084	102
Saint Francis	55,798	732	76
Salem J2	98,760	1,047	94
Sauk Prairie	308,297	2,578	120
Seneca	27,226	246	111
Sevastopol	5,570	534	10
Seymour Community	146,761	2,008	73
Sharon J11	8,485	207	41
Shawano	210,506	2,203	96
Sheboygan Area	715,679	9,641	74
Sheboygan Falls	132,014	1,635	81
Shell Lake	50,891	580	88
Shiocton	57,713	703	82
Shorewood	257,887	1,702	152
Shullsburg	17,350	326	53
Silver Lake J1	34,612	408	85
Siren	64,075	428	150
Slinger	304,680	2,845	107
Solon Springs	27,095	322	84
Somerset	140,112	1,471	95
South Milwaukee	151,252	2,742	55
South Shore	4,947	201	25
Southern Door	26,593	1,021	26
Southwestern Wisconsin	40,081	550	73
Sparta Area	201,295	3,057	66
Spencer	32,490	660	49
Spooner Area	85,327	1,181	72
Spring Valley	51,920	742	70
Stanley-Boyd Area	73,077	1,073	68
Stevens Point Area	657,117	7,112	92
Stockbridge	23,448	255	92
Stone Bank	23,588	260	91
Stoughton Area	307,852	2,807	110
Stratford	53,557	813	66
Sturgeon Bay	102,697	1,063	97
Sun Prairie Area	835,703	8,260	101

<u>School District</u>	<u>Adjustment Amount</u>	<u>2023-24 Enrollment Average</u>	<u>Adjustment Amount Per Pupil</u>
Superior	\$340,769	4,253	\$80
Suring	8,044	357	23
Swallow	62,358	404	154
Thorp	27,687	535	52
Three Lakes	0	496	0
Tigerton	22,346	260	86
Tomah Area	203,931	3,094	66
Tomahawk	175,858	1,135	155
Tomorrow River	61,770	879	70
Trevor-Wilmot	29,577	426	69
Tri-County Area	51,028	607	84
Turtle Lake	68,461	440	156
Twin Lakes #4	59,980	369	163
Two Rivers	92,573	1,643	56
Union Grove J1	33,563	597	56
Union Grove UHS	76,443	694	110
Unity	175,318	984	178
Valders Area	93,377	898	104
Verona Area	748,961	5,641	133
Viroqua Area	123,773	1,052	118
Wabeno Area	19,786	394	50
Walworth J1	38,748	397	98
Washburn	54,895	482	114
Washington Island	0	57	0
Washington-Caldwell	14,261	173	82
Waterford J1	121,149	1,371	88
Waterford UHS	117,119	943	124
Waterloo	69,225	764	91
Watertown	389,701	3,445	113
Waukesha	1,502,659	11,395	132
Waunakee Community	457,420	4,182	109
Waupaca	234,606	1,994	118
Waupun	188,142	2,012	94
Wausau	582,239	8,002	73
Wausaukee	29,561	396	75
Wautoma Area	124,067	1,340	93
Wauwatosa	380,864	5,893	65
Wauzeka-Steuben	16,624	237	70
Webster	0	609	0
West Allis	798,498	7,676	104
West Bend	765,240	5,973	128
West DePere	331,803	3,804	87
West Salem	116,930	1,727	68
Westby Area	93,118	1,077	86
Westfield	117,610	1,143	103

<u>School District</u>	<u>Adjustment Amount</u>	<u>2023-24 Enrollment Average</u>	<u>Adjustment Amount Per Pupil</u>
Weston	\$32,218	276	\$117
Weyauwega-Fremont	73,498	814	90
Wheatland J1	40,183	458	88
White Lake	27,279	167	163
Whitefish Bay	279,295	2,746	102
Whitehall	46,188	736	63
Whitewater	215,335	2,117	102
Whitnall	237,359	2,109	113
Wild Rose	26,238	555	47
Williams Bay	28,443	504	56
Wilmot UHS	155,638	933	167
Winneconne Community	139,740	1,499	93
Winter	8,667	268	32
Wisconsin Dells	93,238	1,808	52
Wisconsin Heights	126,085	767	164
Wisconsin Rapids	421,671	4,742	89
Wittenberg-Birnamwood	75,106	1,096	69
Wonewoc-Union Center	41,936	387	108
Woodruff J1	58,354	446	131
Wrightstown Community	86,010	1,289	67
Yorkville J2	<u>46,834</u>	<u>326</u>	144
STATEWIDE	\$73,256,249	797,117	\$92