



Legislative Fiscal Bureau

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January 22, 2018

TO: Members
Blue Ribbon Commission on School Funding

FROM: Dave Loppnow, Assistant Director

SUBJECT: School District Funding and Other Information

At the December 14, 2017, meeting of the Commission, a number of questions arose regarding school district revenue limits, funding, mill rates, special education aids, and boundary modifications.

Attached are four memoranda, prepared by this office, that address those inquiries.

If you have any questions regarding the attached material, feel free to contact us.

DL/lb
Attachments



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January 22, 2018

TO: Members
Blue Ribbon Commission on School Funding

FROM: Russ Kava, Fiscal Analyst

SUBJECT: School Finance Data

At the request of the Commission, this memorandum provides data on school district revenues per pupil by fund source, equalized values per pupil, mill rates, and per pupil revenues under revenue limits.

The first two attachments provide information on per pupil revenues by fund source, values per pupil, and mill rates for school districts for the 2015-16 school year. Attachment 1 presents the districts in alphabetical order, while Attachment 2 presents them in rank order by total revenue per pupil from lowest to highest. This set of attachments shows per pupil revenue for each district from state aid, property tax, federal aid, and other local revenues (such as fees and interest earnings). Also shown is the pupil membership and adjusted equalized value per pupil used in calculating equalization aid from the 2015-16 school year and the gross mill rate levied by the district in 2015-16. The data in these attachments are from the 2015-16 school year, which is the most recent year for which audited data on revenue by fund source is available from the Department of Public Instruction.

In the 2015-16 school year, there were 46 K-8 school districts and 10 union high school (UHS) districts in the state. The equalized values per member shown in Attachments 1 and 2 for these districts are adjusted to account for the proportion of grade levels offered by these districts. Because of its unique characteristics, the Norris School District has been excluded from these attachments.

The second two attachments provide information on the revenue limit per pupil by school district for 2017-18. The attachments show the current year three-year rolling average enrollment for each district as well as the base revenue per pupil, revenue per pupil from adjustments, and the total revenue limit per pupil for 2017-18. Attachment 3 presents the districts in alphabetical order, while Attachment 4 presents them in rank order by base revenue per pupil from lowest to highest. The Norris School District is also excluded from these attachments.

RK/lb
Attachments

ATTACHMENT 1

Per Pupil Revenue by Fund Source, Pupil Membership, Value per Member and Gross Mill Rates, 2015-16 School Year (Alphabetical Order)

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Abbotsford | \$8,305 | \$2,527 | \$1,013 | \$446 | \$12,290 | 711 | \$239,551 | 10.62 |
| Adams-Friendship Area | 4,090 | 7,784 | 1,808 | 382 | 14,064 | 1,647 | 781,273 | 10.00 |
| Albany | 6,388 | 6,523 | 741 | 371 | 14,023 | 423 | 514,807 | 12.67 |
| Algoma | 6,217 | 4,047 | 724 | 619 | 11,606 | 744 | 460,796 | 8.81 |
| Alma | 4,284 | 10,241 | 868 | 1,196 | 16,590 | 223 | 774,496 | 13.23 |
| Alma Center | 9,275 | 4,028 | 1,033 | 762 | 15,098 | 570 | 360,449 | 11.18 |
| Almond-Bancroft | 8,374 | 3,547 | 920 | 305 | 13,146 | 458 | 382,270 | 9.36 |
| Altoona | 7,146 | 4,313 | 685 | 267 | 12,411 | 1,516 | 354,525 | 12.19 |
| Amery | 6,347 | 5,906 | 795 | 800 | 13,848 | 1,584 | 523,500 | 11.29 |
| Antigo | 7,014 | 3,769 | 996 | 608 | 12,387 | 2,447 | 437,572 | 8.63 |
| Appleton Area | 6,273 | 4,416 | 814 | 379 | 11,881 | 15,397 | 463,694 | 9.60 |
| Arcadia | 7,957 | 3,479 | 878 | 311 | 12,625 | 1,239 | 327,858 | 10.65 |
| Argyle | 7,740 | 4,275 | 780 | 447 | 13,241 | 330 | 427,438 | 10.01 |
| Arrowhead UHS ** | 2,941 | 8,599 | 339 | 1,921 | 13,800 | 2,164 | 841,359 | 3.43 |
| Ashland | 8,489 | 2,803 | 1,186 | 227 | 12,705 | 2,147 | 313,833 | 8.96 |
| Ashwaubenon | 3,273 | 8,189 | 745 | 565 | 12,772 | 2,338 | 838,416 | 9.99 |
| Athens | 7,404 | 5,453 | 1,328 | 641 | 14,827 | 421 | 466,908 | 11.69 |
| Auburndale | 8,020 | 3,921 | 812 | 682 | 13,435 | 803 | 354,705 | 11.09 |
| Augusta | 7,255 | 6,408 | 1,432 | 424 | 15,519 | 610 | 494,097 | 12.98 |
| Baldwin-Woodville Area | 7,346 | 3,997 | 455 | 907 | 12,705 | 1,646 | 353,353 | 11.34 |
| Bangor | 7,185 | 4,875 | 743 | 431 | 13,235 | 594 | 425,194 | 11.47 |
| Baraboo | 5,997 | 4,562 | 785 | 725 | 12,069 | 3,043 | 516,193 | 8.90 |
| Barneveld | 6,812 | 4,447 | 545 | 763 | 12,566 | 448 | 446,204 | 9.98 |
| Barron Area | 8,745 | 3,626 | 957 | 1,193 | 14,521 | 1,458 | 299,674 | 12.12 |
| Bayfield | 3,104 | 14,173 | 6,139 | 416 | 23,832 | 412 | 1,421,738 | 9.97 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Beaver Dam | \$6,938 | \$3,460 | \$816 | \$445 | \$11,658 | 3,537 | \$424,894 | 8.17 |
| Beecher-Dunbar-Pembine | 2,678 | 13,930 | 1,429 | 272 | 18,308 | 246 | 1,011,399 | 13.78 |
| Belleville | 6,152 | 4,943 | 379 | 492 | 11,966 | 1,050 | 455,494 | 10.89 |
| Belmont Community | 6,998 | 3,990 | 904 | 861 | 12,753 | 363 | 440,530 | 9.06 |
| Beloit | 9,913 | 2,113 | 1,631 | 435 | 14,092 | 7,379 | 183,435 | 11.56 |
| Beloit Turner | 8,099 | 3,810 | 614 | 549 | 13,071 | 1,268 | 346,927 | 11.00 |
| Benton | 8,936 | 3,847 | 1,082 | 830 | 14,695 | 253 | 308,665 | 12.47 |
| Berlin Area | 7,043 | 4,120 | 1,006 | 425 | 12,593 | 1,586 | 405,277 | 10.19 |
| Big Foot UHS ** | 1,091 | 15,355 | 656 | 1,000 | 18,101 | 524 | 1,476,286 | 3.47 |
| Birchwood | 2,415 | 14,386 | 1,546 | 547 | 18,895 | 232 | 2,349,910 | 6.12 |
| Black Hawk | 7,080 | 3,907 | 983 | 290 | 12,260 | 411 | 417,888 | 9.36 |
| Black River Falls | 6,857 | 4,492 | 1,249 | 482 | 13,080 | 1,803 | 477,059 | 9.45 |
| Blair-Taylor | 6,630 | 5,679 | 1,060 | 1,191 | 14,560 | 628 | 535,154 | 10.38 |
| Bloomer | 6,738 | 4,754 | 521 | 395 | 12,409 | 1,278 | 412,877 | 11.54 |
| Bonduel | 6,155 | 5,076 | 832 | 370 | 12,432 | 871 | 522,870 | 9.71 |
| Boscobel Area | 8,169 | 2,341 | 879 | 307 | 11,696 | 808 | 354,250 | 6.62 |
| Bowler | 8,589 | 3,369 | 2,941 | 194 | 15,093 | 442 | 340,442 | 9.90 |
| Boyceville Community | 8,567 | 3,955 | 924 | 434 | 13,880 | 740 | 365,273 | 10.83 |
| Brighton #1 * | 4,128 | 10,682 | 1,262 | 576 | 16,648 | 103 | 1,000,114 | 7.12 |
| Brillion | 7,071 | 4,035 | 618 | 842 | 12,566 | 906 | 393,794 | 10.37 |
| Bristol #1 * | 4,961 | 5,456 | 449 | 449 | 11,315 | 664 | 608,205 | 5.99 |
| Brodhead | 7,120 | 3,613 | 755 | 380 | 11,869 | 1,047 | 397,945 | 9.09 |
| Brown Deer | 4,850 | 8,381 | 702 | 536 | 14,469 | 1,617 | 552,965 | 15.77 |
| Bruce | 6,065 | 6,033 | 1,366 | 331 | 13,796 | 520 | 632,849 | 9.53 |
| Burlington Area | 5,671 | 6,429 | 581 | 460 | 13,141 | 3,292 | 583,715 | 11.04 |
| Butternut | 6,620 | 5,411 | 1,312 | 2,621 | 15,964 | 198 | 544,779 | 9.93 |
| Cadott Community | 7,402 | 3,773 | 824 | 349 | 12,348 | 866 | 381,832 | 9.89 |
| Cambria-Friesland | 6,889 | 5,504 | 811 | 758 | 13,963 | 392 | 533,971 | 10.32 |
| Cambridge | 4,814 | 8,799 | 560 | 496 | 14,670 | 845 | 697,383 | 12.66 |
| Cameron | 8,045 | 4,131 | 659 | 382 | 13,218 | 895 | 369,985 | 11.18 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|--------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Campbellsport | \$5,178 | \$6,599 | \$595 | \$342 | \$12,713 | 1,410 | \$612,357 | 10.78 |
| Cashton | 8,134 | 3,284 | 1,381 | 683 | 13,481 | 593 | 324,758 | 10.12 |
| Cassville | 5,345 | 10,186 | 1,244 | 1,017 | 17,792 | 217 | 607,107 | 16.79 |
| Cedar Grove-Belgium Area | 5,855 | 5,108 | 363 | 590 | 11,917 | 1,090 | 497,045 | 10.30 |
| Cedarburg | 3,689 | 7,607 | 351 | 505 | 12,152 | 2,853 | 774,535 | 9.84 |
| Central/Westosha UHS ** | 5,756 | 6,670 | 319 | 819 | 13,564 | 1,193 | 547,548 | 4.06 |
| Chequamegon | 4,901 | 8,629 | 1,505 | 404 | 15,439 | 726 | 1,031,718 | 8.37 |
| Chetek-Weyerhaeuser | 4,425 | 8,892 | 974 | 946 | 15,236 | 1,032 | 891,714 | 9.98 |
| Chilton | 6,717 | 5,095 | 646 | 927 | 13,385 | 1,118 | 443,006 | 11.55 |
| Chippewa Falls Area | 6,048 | 4,444 | 736 | 374 | 11,602 | 5,186 | 495,273 | 9.06 |
| Clayton | 9,043 | 3,280 | 1,170 | 529 | 14,023 | 355 | 301,119 | 10.90 |
| Clear Lake | 8,605 | 3,470 | 813 | 575 | 13,463 | 617 | 325,561 | 10.67 |
| Clinton Community | 7,591 | 4,741 | 574 | 400 | 13,307 | 1,088 | 387,530 | 12.24 |
| Clintonville | 7,461 | 4,249 | 965 | 418 | 13,094 | 1,453 | 393,462 | 10.84 |
| Cochrane-Fountain City | 6,261 | 5,354 | 728 | 507 | 12,849 | 661 | 568,273 | 9.43 |
| Colby | 8,040 | 3,074 | 978 | 494 | 12,587 | 963 | 333,149 | 9.24 |
| Coleman | 5,260 | 6,212 | 891 | 341 | 12,704 | 694 | 654,729 | 9.49 |
| Colfax | 6,652 | 3,277 | 701 | 377 | 11,008 | 842 | 378,522 | 8.67 |
| Columbus | 5,778 | 5,526 | 822 | 358 | 12,484 | 1,245 | 526,129 | 10.52 |
| Cornell | 8,115 | 3,487 | 1,334 | 462 | 13,399 | 434 | 392,134 | 8.94 |
| Crandon | 3,067 | 8,081 | 2,113 | 413 | 13,674 | 921 | 786,170 | 10.28 |
| Crivitz | 1,842 | 9,873 | 1,040 | 541 | 13,296 | 719 | 1,179,611 | 8.37 |
| Cuba City | 7,040 | 4,644 | 908 | 995 | 13,588 | 679 | 438,721 | 10.62 |
| Cudahy | 7,400 | 4,553 | 979 | 505 | 13,437 | 2,556 | 359,456 | 12.71 |
| Cumberland | 4,875 | 6,640 | 1,053 | 443 | 13,011 | 941 | 675,079 | 9.84 |
| D C Everest Area | 7,399 | 4,122 | 538 | 548 | 12,607 | 5,876 | 378,527 | 10.97 |
| Darlington Community | 7,410 | 3,774 | 815 | 677 | 12,675 | 790 | 376,867 | 10.02 |
| Deerfield Community | 6,555 | 5,907 | 475 | 625 | 13,563 | 811 | 472,765 | 12.50 |
| DeForest Area | 5,410 | 6,450 | 513 | 491 | 12,863 | 3,506 | 593,037 | 11.18 |
| Delavan-Darien | 5,191 | 5,754 | 941 | 413 | 12,300 | 2,706 | 598,134 | 9.65 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|-------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Denmark | \$6,428 | \$4,412 | \$557 | \$621 | \$12,018 | 1,436 | \$458,811 | 9.63 |
| DePere | 5,859 | 5,414 | 439 | 738 | 12,449 | 3,925 | 502,301 | 10.82 |
| DeSoto Area | 5,779 | 7,384 | 1,029 | 416 | 14,607 | 573 | 604,806 | 12.22 |
| DodgeLand | 8,200 | 5,155 | 804 | 301 | 14,460 | 819 | 394,461 | 13.10 |
| Dodgeville | 6,374 | 5,317 | 696 | 367 | 12,753 | 1,289 | 526,818 | 10.32 |
| Dover #1 * | 6,555 | 6,053 | 190 | 834 | 13,632 | 115 | 494,060 | 8.17 |
| Drummond | 2,004 | 12,336 | 1,376 | 306 | 16,022 | 407 | 3,046,341 | 4.05 |
| Durand | 6,370 | 5,278 | 861 | 790 | 13,300 | 979 | 507,368 | 10.42 |
| East Troy Community | 2,848 | 8,281 | 519 | 629 | 12,278 | 1,763 | 831,238 | 9.97 |
| Eau Claire Area | 5,777 | 5,081 | 753 | 643 | 12,253 | 11,300 | 544,766 | 9.40 |
| Edgar | 8,754 | 3,471 | 658 | 1,001 | 13,884 | 651 | 316,492 | 10.98 |
| Edgerton | 6,136 | 5,120 | 586 | 565 | 12,407 | 1,877 | 507,120 | 10.09 |
| Elcho | 1,871 | 13,018 | 1,243 | 848 | 16,979 | 348 | 2,118,786 | 6.14 |
| Eleva-Strum | 7,891 | 4,725 | 803 | 500 | 13,919 | 626 | 383,385 | 12.34 |
| Elk Mound Area | 7,793 | 2,564 | 632 | 495 | 11,484 | 1,110 | 277,628 | 9.24 |
| Elkhart Lake-Glenbeulah | 1,668 | 11,271 | 555 | 666 | 14,159 | 486 | 1,333,018 | 8.46 |
| Elkhorn Area | 5,206 | 6,070 | 532 | 554 | 12,362 | 3,116 | 564,625 | 10.77 |
| Ellsworth Community | 6,275 | 5,292 | 567 | 555 | 12,689 | 1,721 | 487,171 | 10.87 |
| Elmbrook | 1,180 | 11,253 | 426 | 873 | 13,732 | 6,772 | 1,127,094 | 10.06 |
| Elmwood | 8,194 | 5,812 | 725 | 406 | 15,137 | 340 | 382,110 | 15.22 |
| Erin * | 2,438 | 8,497 | 561 | 652 | 12,149 | 239 | 1,090,149 | 5.20 |
| Evansville Community | 7,603 | 4,857 | 442 | 477 | 13,380 | 1,840 | 368,649 | 13.20 |
| Fall Creek | 7,332 | 3,706 | 522 | 485 | 12,046 | 793 | 366,327 | 10.16 |
| Fall River | 6,591 | 4,261 | 577 | 647 | 12,076 | 541 | 449,674 | 9.50 |
| Fennimore Community | 8,272 | 2,865 | 987 | 514 | 12,637 | 778 | 297,850 | 9.63 |
| Flambeau | 6,756 | 5,988 | 1,042 | 461 | 14,247 | 609 | 470,504 | 12.73 |
| Florence | 3,296 | 11,289 | 1,245 | 706 | 16,536 | 464 | 1,341,974 | 8.41 |
| Fond du Lac | 6,388 | 4,605 | 956 | 597 | 12,546 | 7,466 | 469,920 | 9.88 |
| Fontana J8 * | 1,033 | 15,479 | 927 | 482 | 17,921 | 201 | 3,895,134 | 2.65 |
| Fort Atkinson | 6,183 | 5,415 | 725 | 658 | 12,982 | 2,873 | 494,847 | 10.99 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Fox Point J2 * | \$1,186 | \$14,114 | \$516 | \$832 | \$16,648 | 708 | \$1,108,806 | 8.49 |
| Franklin Public | 4,211 | 8,171 | 415 | 970 | 13,768 | 4,088 | 662,838 | 12.39 |
| Frederic | 6,183 | 5,740 | 1,049 | 382 | 13,354 | 510 | 559,781 | 10.26 |
| Freedom Area | 6,306 | 4,034 | 465 | 348 | 11,152 | 1,712 | 463,295 | 8.70 |
| Friess Lake * | 2,421 | 12,643 | 681 | 712 | 16,457 | 140 | 1,510,860 | 5.58 |
| Galesville-Ettrick | 7,158 | 4,534 | 543 | 615 | 12,851 | 1,417 | 441,373 | 10.28 |
| Geneva J4 * | 495 | 17,326 | 888 | 465 | 19,173 | 119 | 2,708,891 | 4.26 |
| Genoa City J2 * | 7,536 | 4,204 | 369 | 117 | 12,227 | 650 | 366,297 | 7.66 |
| Germantown | 3,552 | 7,326 | 383 | 864 | 12,126 | 3,908 | 805,123 | 9.15 |
| Gibraltar Area | 1,289 | 17,331 | 452 | 530 | 19,602 | 570 | 5,827,541 | 2.97 |
| Gillett | 7,335 | 4,600 | 982 | 557 | 13,474 | 593 | 474,429 | 9.70 |
| Gilman | 6,895 | 7,091 | 1,433 | 416 | 15,835 | 407 | 562,217 | 12.64 |
| Gilmanton | 5,963 | 7,251 | 1,061 | 344 | 14,619 | 175 | 535,309 | 13.55 |
| Glendale-River Hills * | 1,553 | 13,578 | 852 | 901 | 16,883 | 928 | 1,257,173 | 7.33 |
| Glenwood City | 7,768 | 2,831 | 631 | 281 | 11,512 | 767 | 297,604 | 9.52 |
| Goodman-Armstrong | 3,073 | 10,791 | 1,432 | 273 | 15,569 | 109 | 1,045,471 | 10.33 |
| Grafton | 3,845 | 8,150 | 402 | 736 | 13,133 | 2,081 | 732,567 | 11.18 |
| Granton Area | 7,666 | 4,354 | 2,165 | 829 | 15,014 | 256 | 394,507 | 11.05 |
| Grantsburg | 6,884 | 3,768 | 988 | 366 | 12,006 | 875 | 422,624 | 8.93 |
| Green Bay Area | 7,288 | 3,711 | 1,194 | 240 | 12,433 | 22,338 | 368,437 | 10.16 |
| Green Lake | 1,047 | 16,594 | 558 | 897 | 19,096 | 260 | 3,296,547 | 5.04 |
| Greendale | 5,650 | 6,261 | 620 | 1,098 | 13,629 | 2,330 | 537,933 | 11.65 |
| Greenfield | 4,750 | 7,000 | 739 | 477 | 12,966 | 3,294 | 602,621 | 11.70 |
| Greenwood | 6,525 | 6,346 | 1,310 | 398 | 14,579 | 428 | 486,352 | 13.07 |
| Gresham | 7,127 | 4,579 | 1,487 | 311 | 13,504 | 292 | 435,916 | 10.53 |
| Hamilton | 4,351 | 6,384 | 364 | 473 | 11,572 | 4,636 | 669,696 | 9.61 |
| Hartford J1 * | 6,310 | 4,658 | 607 | 487 | 12,061 | 2,031 | 477,956 | 6.52 |
| Hartford UHS ** | 4,094 | 7,938 | 451 | 1,174 | 13,657 | 1,533 | 685,407 | 3.87 |
| Hartland-Lakeside J3 * | 3,139 | 9,275 | 559 | 468 | 13,441 | 1,227 | 815,558 | 7.66 |
| Hayward Community | 1,433 | 10,251 | 1,729 | 375 | 13,789 | 1,783 | 1,574,087 | 6.51 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Herman #22 * | \$3,355 | \$10,234 | \$649 | \$2,704 | \$16,942 | 63 | \$977,149 | 6.98 |
| Highland | 8,527 | 4,767 | 1,494 | 620 | 15,409 | 301 | 323,972 | 14.72 |
| Hilbert | 6,549 | 5,923 | 622 | 1,034 | 14,128 | 445 | 476,956 | 12.43 |
| Hillsboro | 7,638 | 4,428 | 1,854 | 393 | 14,313 | 520 | 388,999 | 11.41 |
| Holmen | 7,613 | 4,068 | 550 | 832 | 13,063 | 4,100 | 362,566 | 11.23 |
| Horicon | 6,350 | 4,725 | 701 | 365 | 12,141 | 848 | 470,421 | 10.10 |
| Hortonville | 5,740 | 5,023 | 374 | 407 | 11,543 | 3,647 | 518,345 | 9.80 |
| Howards Grove | 6,021 | 4,756 | 423 | 665 | 11,864 | 873 | 498,421 | 9.55 |
| Howard-Suamico | 6,579 | 4,081 | 473 | 847 | 11,981 | 5,599 | 445,100 | 9.19 |
| Hudson | 4,876 | 5,749 | 427 | 845 | 11,897 | 5,629 | 648,737 | 8.87 |
| Hurley | 6,158 | 5,487 | 921 | 816 | 13,382 | 598 | 622,009 | 8.83 |
| Hustisford | 4,720 | 6,993 | 696 | 554 | 12,962 | 436 | 697,874 | 10.03 |
| Independence | 7,802 | 5,140 | 930 | 393 | 14,265 | 402 | 455,661 | 11.30 |
| Iola-Scandinavia | 5,569 | 5,996 | 704 | 766 | 13,036 | 681 | 580,362 | 10.34 |
| Iowa-Grant | 8,430 | 3,095 | 728 | 547 | 12,801 | 754 | 309,102 | 10.03 |
| Ithaca | 8,397 | 4,140 | 1,003 | 544 | 14,084 | 334 | 339,492 | 12.22 |
| Janesville | 7,377 | 3,541 | 951 | 387 | 12,255 | 10,142 | 370,244 | 9.59 |
| Jefferson | 6,455 | 4,731 | 774 | 957 | 12,917 | 2,087 | 441,686 | 10.73 |
| Johnson Creek | 6,094 | 6,080 | 601 | 770 | 13,544 | 734 | 483,990 | 12.60 |
| Juda | 7,996 | 5,124 | 1,060 | 543 | 14,723 | 247 | 421,419 | 12.18 |
| Kaukauna Area | 6,486 | 3,950 | 405 | 558 | 11,399 | 4,509 | 436,248 | 9.13 |
| Kenosha | 7,591 | 3,977 | 1,061 | 289 | 12,918 | 22,471 | 367,316 | 10.88 |
| Kettle Moraine | 2,809 | 9,374 | 477 | 709 | 13,368 | 3,792 | 903,975 | 10.40 |
| Kewaskum | 4,925 | 5,842 | 602 | 535 | 11,904 | 1,904 | 623,184 | 9.39 |
| Kewaunee | 5,774 | 6,513 | 609 | 678 | 13,573 | 993 | 944,543 | 6.90 |
| Kickapoo Area | 7,721 | 4,033 | 1,263 | 1,920 | 14,937 | 476 | 388,284 | 10.38 |
| Kiel Area | 5,993 | 5,103 | 571 | 877 | 12,543 | 1,335 | 513,330 | 9.96 |
| Kimberly Area | 6,830 | 3,513 | 321 | 593 | 11,257 | 4,725 | 366,679 | 9.72 |
| Kohler | 1,549 | 10,836 | 331 | 1,768 | 14,483 | 530 | 1,083,126 | 10.49 |
| Lac du Flambeau #1 * | 3,662 | 11,884 | 11,534 | 215 | 27,295 | 533 | 1,133,724 | 6.99 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|--------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| LaCrosse | \$5,626 | \$7,309 | \$1,070 | \$471 | \$14,476 | 6,786 | \$594,031 | 12.37 |
| Ladysmith | 9,111 | 4,641 | 1,511 | 424 | 15,688 | 813 | 344,319 | 13.56 |
| LaFarge | 8,324 | 5,814 | 1,976 | 735 | 16,849 | 237 | 416,988 | 13.95 |
| Lake Country * | 1,042 | 11,352 | 597 | 1,000 | 13,991 | 378 | 1,736,447 | 4.45 |
| Lake Geneva J1 * | 4,187 | 8,302 | 884 | 1,304 | 14,677 | 1,975 | 752,927 | 7.36 |
| Lake Geneva-Genoa UHS ** | 1,134 | 12,720 | 628 | 1,663 | 16,143 | 1,408 | 826,831 | 5.13 |
| Lake Holcombe | 2,873 | 12,195 | 1,090 | 500 | 16,658 | 321 | 1,264,447 | 9.65 |
| Lake Mills Area | 4,966 | 5,885 | 479 | 472 | 11,802 | 1,571 | 558,299 | 10.54 |
| Lakeland UHS ** | 1,648 | 15,704 | 1,540 | 528 | 19,420 | 699 | 2,734,626 | 1.92 |
| Lancaster Community | 7,104 | 4,258 | 759 | 372 | 12,494 | 978 | 394,375 | 10.87 |
| Laona | 4,777 | 9,751 | 1,498 | 899 | 16,925 | 221 | 623,630 | 15.66 |
| Lena | 6,761 | 3,769 | 799 | 680 | 12,009 | 424 | 413,278 | 9.09 |
| Linn J4 * | 719 | 18,842 | 773 | 177 | 20,511 | 105 | 2,675,000 | 4.70 |
| Linn J6 * | 1,150 | 17,868 | 905 | 1,740 | 21,664 | 88 | 5,210,745 | 2.28 |
| Little Chute Area | 7,647 | 3,810 | 761 | 357 | 12,575 | 1,340 | 348,619 | 10.97 |
| Lodi | 4,341 | 8,155 | 517 | 633 | 13,645 | 1,566 | 696,838 | 11.71 |
| Lomira | 6,459 | 4,926 | 475 | 480 | 12,340 | 1,087 | 463,707 | 10.69 |
| Loyal | 8,144 | 3,233 | 1,122 | 322 | 12,821 | 555 | 325,460 | 9.94 |
| Luck | 5,593 | 6,065 | 815 | 578 | 13,052 | 515 | 574,769 | 10.56 |
| Luxemburg-Casco | 5,897 | 4,080 | 481 | 367 | 10,824 | 1,938 | 456,998 | 8.94 |
| Madison Metropolitan | 3,166 | 10,062 | 1,013 | 580 | 14,821 | 27,942 | 839,148 | 12.08 |
| Manawa | 6,521 | 3,916 | 744 | 432 | 11,614 | 756 | 452,539 | 8.66 |
| Manitowoc | 6,524 | 3,950 | 872 | 304 | 11,650 | 5,253 | 445,041 | 8.91 |
| Maple | 4,986 | 8,530 | 844 | 531 | 14,890 | 1,283 | 634,855 | 13.45 |
| Maple Dale-Indian Hill * | 1,133 | 16,064 | 625 | 793 | 18,616 | 418 | 1,516,244 | 7.08 |
| Marathon City | 5,621 | 6,037 | 537 | 555 | 12,750 | 655 | 569,860 | 10.62 |
| Marinette | 7,165 | 3,998 | 839 | 338 | 12,341 | 2,210 | 426,368 | 9.44 |
| Marion | 6,144 | 4,212 | 936 | 383 | 11,675 | 504 | 499,203 | 8.46 |
| Markesan | 3,775 | 7,886 | 911 | 654 | 13,225 | 839 | 747,157 | 10.56 |
| Marshall | 8,582 | 4,295 | 707 | 594 | 14,178 | 1,105 | 333,454 | 12.88 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Marshfield | \$5,872 | \$4,933 | \$701 | \$619 | \$12,125 | 4,006 | \$526,288 | 9.55 |
| Mauston | 7,219 | 5,212 | 1,036 | 535 | 14,002 | 1,486 | 435,681 | 11.96 |
| Mayville | 6,314 | 5,237 | 666 | 360 | 12,576 | 1,135 | 497,038 | 10.57 |
| McFarland | 5,746 | 6,496 | 532 | 744 | 13,518 | 2,153 | 556,394 | 11.69 |
| Medford Area | 6,499 | 3,386 | 777 | 546 | 11,208 | 2,132 | 403,315 | 8.44 |
| Mellen | 7,864 | 3,861 | 1,305 | 269 | 13,298 | 289 | 409,985 | 9.42 |
| Melrose-Mindoro | 7,320 | 4,243 | 808 | 434 | 12,807 | 808 | 393,066 | 10.79 |
| Menasha | 7,569 | 3,783 | 1,095 | 353 | 12,800 | 3,819 | 336,764 | 11.27 |
| Menominee Indian | 9,170 | 3,552 | 8,911 | 207 | 21,841 | 887 | 326,490 | 10.88 |
| Menomonee Falls | 2,240 | 10,357 | 532 | 1,052 | 14,181 | 3,807 | 899,408 | 11.60 |
| Menomonie Area | 6,236 | 5,001 | 806 | 499 | 12,541 | 3,378 | 497,601 | 10.09 |
| Mequon-Thiensville | 1,034 | 10,615 | 363 | 884 | 12,895 | 3,553 | 1,295,166 | 8.22 |
| Mercer | 1,793 | 16,696 | 2,756 | 258 | 21,504 | 137 | 3,282,339 | 5.09 |
| Merrill Area | 7,385 | 4,030 | 1,039 | 858 | 13,313 | 2,758 | 418,254 | 9.67 |
| Merton Community * | 5,225 | 5,555 | 241 | 714 | 11,735 | 858 | 599,435 | 6.18 |
| Middleton-Cross Plains | 1,954 | 10,034 | 492 | 606 | 13,085 | 6,735 | 875,148 | 11.63 |
| Milton | 6,105 | 3,713 | 436 | 441 | 10,696 | 3,525 | 454,909 | 8.20 |
| Milwaukee | 8,288 | 3,969 | 2,303 | 622 | 15,181 | 78,173 | 324,910 | 12.47 |
| Mineral Point | 7,459 | 5,595 | 628 | 976 | 14,658 | 705 | 449,403 | 12.46 |
| Minocqua J1 * | 1,756 | 12,431 | 783 | 544 | 15,514 | 549 | 2,571,027 | 3.23 |
| Mishicot | 5,697 | 5,352 | 558 | 564 | 12,170 | 817 | 524,134 | 10.22 |
| Mondovi | 7,509 | 4,128 | 763 | 599 | 12,999 | 913 | 406,526 | 10.21 |
| Monona Grove | 4,739 | 8,049 | 493 | 590 | 13,872 | 3,066 | 644,446 | 12.89 |
| Monroe | 7,333 | 4,361 | 950 | 521 | 13,164 | 2,539 | 415,046 | 10.70 |
| Montello | 3,212 | 7,671 | 1,148 | 282 | 12,313 | 718 | 852,331 | 9.03 |
| Monticello | 7,053 | 6,265 | 674 | 996 | 14,988 | 380 | 498,391 | 12.58 |
| Mosinee | 6,198 | 4,503 | 496 | 329 | 11,527 | 2,107 | 471,931 | 9.57 |
| Mount Horeb Area | 6,094 | 5,004 | 436 | 533 | 12,067 | 2,415 | 515,657 | 9.70 |
| Mukwonago | 4,467 | 5,850 | 431 | 638 | 11,386 | 4,656 | 667,811 | 8.77 |
| Muskego-Norway | 4,537 | 6,624 | 361 | 608 | 12,130 | 4,880 | 643,270 | 10.31 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Necedah Area | \$5,490 | \$7,429 | \$1,148 | \$416 | \$14,483 | 708 | \$655,150 | 11.33 |
| Neenah | 5,048 | 4,776 | 652 | 322 | 10,798 | 6,747 | 566,404 | 8.57 |
| Neillsville | 6,479 | 4,107 | 911 | 434 | 11,932 | 961 | 479,784 | 8.57 |
| Nekoosa | 3,944 | 8,497 | 1,239 | 397 | 14,076 | 1,193 | 790,344 | 10.75 |
| Neosho J3 * | 5,999 | 5,494 | 734 | 334 | 12,561 | 207 | 580,249 | 6.31 |
| New Auburn | 2,885 | 11,904 | 1,200 | 276 | 16,265 | 279 | 1,012,788 | 11.76 |
| New Berlin | 1,358 | 10,844 | 421 | 632 | 13,255 | 4,586 | 972,321 | 11.23 |
| New Glarus | 6,522 | 5,334 | 500 | 959 | 13,315 | 899 | 459,399 | 11.63 |
| New Holstein | 5,145 | 5,854 | 561 | 583 | 12,143 | 1,172 | 579,938 | 10.11 |
| New Lisbon | 6,543 | 5,833 | 1,181 | 195 | 13,752 | 605 | 568,910 | 10.30 |
| New London | 6,869 | 4,260 | 666 | 651 | 12,446 | 2,432 | 414,136 | 10.31 |
| New Richmond | 7,210 | 4,462 | 531 | 812 | 13,015 | 3,342 | 374,094 | 11.94 |
| Niagara | 7,166 | 4,686 | 1,139 | 1,033 | 14,023 | 375 | 366,265 | 12.82 |
| Nicolet UHS ** | 1,475 | 17,113 | 393 | 2,270 | 21,250 | 1,096 | 1,179,508 | 4.88 |
| North Cape * | 4,334 | 8,055 | 385 | 422 | 13,197 | 190 | 724,009 | 7.42 |
| North Crawford | 7,706 | 3,795 | 1,194 | 352 | 13,047 | 462 | 405,856 | 9.35 |
| North Fond du Lac | 7,087 | 3,442 | 760 | 503 | 11,793 | 1,332 | 357,790 | 9.65 |
| North Lake * | 3,299 | 9,771 | 429 | 819 | 14,318 | 309 | 916,809 | 7.11 |
| North Lakeland * | 3,074 | 25,158 | 1,210 | 649 | 30,091 | 137 | 8,996,878 | 1.86 |
| Northern Ozaukee | 4,275 | 7,285 | 511 | 1,143 | 13,213 | 836 | 680,780 | 10.72 |
| Northland Pines | 1,446 | 15,156 | 766 | 489 | 17,857 | 1,257 | 2,541,762 | 5.97 |
| Northwood | 1,698 | 11,920 | 1,217 | 394 | 15,229 | 366 | 2,031,897 | 5.88 |
| Norwalk-Ontario | 9,292 | 2,671 | 1,412 | 500 | 13,875 | 713 | 253,570 | 10.54 |
| Norway J7 * | 2,809 | 9,976 | 697 | 599 | 14,082 | 87 | 846,694 | 7.86 |
| Oak Creek-Franklin | 5,222 | 5,372 | 488 | 508 | 11,589 | 6,410 | 556,583 | 9.80 |
| Oakfield | 6,919 | 4,795 | 757 | 1,304 | 13,775 | 499 | 438,689 | 10.93 |
| Oconomowoc Area | 2,234 | 9,067 | 452 | 635 | 12,388 | 5,528 | 902,657 | 10.06 |
| Oconto | 8,083 | 3,806 | 811 | 312 | 13,012 | 1,128 | 373,730 | 10.20 |
| Oconto Falls | 6,892 | 4,869 | 601 | 425 | 12,788 | 1,788 | 467,422 | 10.42 |
| Omro | 6,561 | 3,987 | 619 | 543 | 11,710 | 1,317 | 420,062 | 9.51 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|---------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Onalaska | \$4,978 | \$6,259 | \$548 | \$570 | \$12,355 | 2,965 | \$597,225 | 10.55 |
| Oostburg | 5,627 | 5,186 | 441 | 644 | 11,897 | 1,002 | 518,619 | 10.01 |
| Oregon | 5,678 | 6,451 | 361 | 724 | 13,213 | 3,760 | 535,804 | 12.11 |
| Osceola | 6,797 | 4,435 | 662 | 613 | 12,508 | 1,688 | 449,409 | 9.87 |
| Oshkosh Area | 6,379 | 4,677 | 850 | 562 | 12,468 | 9,859 | 490,918 | 9.59 |
| Osseo-Fairchild | 7,515 | 4,938 | 764 | 479 | 13,697 | 936 | 407,062 | 12.15 |
| Owen-Withee | 7,711 | 3,629 | 1,219 | 391 | 12,950 | 510 | 407,863 | 8.90 |
| Palmyra-Eagle Area | 4,908 | 7,069 | 432 | 587 | 12,995 | 1,169 | 631,001 | 11.23 |
| Pardeeville Area | 5,401 | 5,843 | 640 | 309 | 12,193 | 888 | 553,743 | 10.57 |
| Paris J1 * | 2,188 | 11,310 | 870 | 1,020 | 15,388 | 158 | 1,001,223 | 7.54 |
| Parkview | 6,915 | 5,917 | 709 | 851 | 14,393 | 881 | 438,648 | 13.49 |
| Pecatonica Area | 6,743 | 5,625 | 692 | 570 | 13,629 | 462 | 490,341 | 11.47 |
| Pepin Area | 2,551 | 12,115 | 607 | 889 | 16,162 | 253 | 847,304 | 14.30 |
| Peshtigo | 8,163 | 2,880 | 765 | 385 | 12,193 | 1,104 | 313,099 | 9.21 |
| Pewaukee | 1,896 | 9,622 | 395 | 459 | 12,372 | 2,754 | 904,255 | 10.68 |
| Phelps | 1,462 | 17,849 | 1,038 | 742 | 21,090 | 159 | 2,449,167 | 7.29 |
| Phillips | 4,178 | 7,227 | 1,104 | 631 | 13,140 | 793 | 752,912 | 9.61 |
| Pittsville | 6,464 | 5,454 | 1,137 | 616 | 13,671 | 588 | 529,410 | 10.30 |
| Platteville | 5,502 | 5,917 | 782 | 710 | 12,911 | 1,512 | 545,688 | 10.86 |
| Plum City | 6,570 | 4,772 | 738 | 566 | 12,646 | 293 | 442,643 | 10.77 |
| Plymouth | 5,395 | 4,875 | 536 | 689 | 11,495 | 2,312 | 586,284 | 8.43 |
| Port Edwards | 7,275 | 5,469 | 878 | 695 | 14,316 | 386 | 434,411 | 13.00 |
| Port Washington-Saukville | 5,280 | 5,889 | 489 | 621 | 12,280 | 2,683 | 562,774 | 10.51 |
| Portage Community | 6,148 | 4,840 | 661 | 567 | 12,216 | 2,443 | 485,740 | 9.98 |
| Potosi | 7,896 | 5,336 | 939 | 630 | 14,801 | 334 | 431,306 | 12.37 |
| Poynette | 5,460 | 5,298 | 471 | 508 | 11,736 | 1,117 | 560,246 | 9.47 |
| Prairie du Chien Area | 7,557 | 4,697 | 906 | 385 | 13,545 | 1,118 | 442,125 | 10.66 |
| Prairie Farm | 9,293 | 4,051 | 856 | 598 | 14,797 | 314 | 407,358 | 9.95 |
| Prentice | 4,733 | 8,035 | 807 | 379 | 13,954 | 428 | 710,781 | 11.33 |
| Prescott | 6,226 | 6,177 | 494 | 552 | 13,448 | 1,411 | 506,764 | 12.19 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Princeton | \$1,919 | \$9,980 | \$624 | \$391 | \$12,915 | 393 | \$955,195 | 10.46 |
| Pulaski Community | 6,774 | 3,721 | 486 | 654 | 11,635 | 3,826 | 421,077 | 8.84 |
| Racine | 7,668 | 4,023 | 1,416 | 220 | 13,327 | 21,281 | 383,484 | 10.63 |
| Randall J1 * | 3,423 | 8,043 | 556 | 548 | 12,571 | 546 | 816,685 | 6.57 |
| Randolph | 7,443 | 5,219 | 757 | 496 | 13,915 | 529 | 388,400 | 13.54 |
| Random Lake | 5,498 | 5,662 | 639 | 802 | 12,601 | 926 | 583,057 | 9.72 |
| Raymond #14 * | 2,946 | 10,300 | 488 | 634 | 14,369 | 326 | 831,414 | 8.31 |
| Reedsburg | 6,524 | 4,929 | 789 | 315 | 12,558 | 2,672 | 507,021 | 9.73 |
| Reedsville | 6,453 | 6,438 | 666 | 430 | 13,987 | 663 | 491,154 | 13.11 |
| Rhineland | 2,612 | 10,287 | 957 | 647 | 14,503 | 2,480 | 939,740 | 10.99 |
| Rib Lake | 6,249 | 5,601 | 1,046 | 365 | 13,261 | 491 | 515,203 | 10.87 |
| Rice Lake Area | 4,943 | 6,625 | 829 | 408 | 12,805 | 2,291 | 612,419 | 10.86 |
| Richfield J1 * | 3,480 | 7,511 | 309 | 649 | 11,949 | 447 | 895,650 | 5.60 |
| Richland | 6,720 | 3,824 | 1,171 | 510 | 12,224 | 1,439 | 419,404 | 9.14 |
| Richmond * | 6,430 | 5,893 | 230 | 475 | 13,028 | 457 | 529,593 | 7.42 |
| Rio Community | 6,986 | 6,266 | 831 | 474 | 14,556 | 446 | 512,628 | 12.23 |
| Ripon | 7,405 | 4,852 | 648 | 712 | 13,618 | 1,658 | 395,560 | 12.35 |
| River Falls | 5,240 | 5,704 | 482 | 643 | 12,069 | 3,201 | 558,307 | 10.24 |
| River Ridge | 7,914 | 5,004 | 997 | 426 | 14,341 | 529 | 413,519 | 12.12 |
| River Valley | 5,373 | 7,195 | 774 | 559 | 13,902 | 1,298 | 668,262 | 10.78 |
| Riverdale | 8,121 | 4,156 | 1,436 | 466 | 14,179 | 710 | 404,458 | 10.30 |
| Rosendale-Brandon | 7,149 | 3,344 | 400 | 474 | 11,367 | 977 | 377,218 | 8.87 |
| Rosholt | 5,286 | 6,381 | 513 | 442 | 12,621 | 545 | 622,223 | 10.26 |
| Royall | 8,853 | 4,372 | 1,258 | 294 | 14,776 | 599 | 330,903 | 13.24 |
| Rubicon J6 * | 4,255 | 7,751 | 681 | 507 | 13,194 | 91 | 842,164 | 6.14 |
| Saint Croix Central | 7,504 | 3,887 | 398 | 670 | 12,459 | 1,560 | 346,600 | 11.22 |
| Saint Croix Falls | 5,723 | 5,797 | 603 | 549 | 12,673 | 1,131 | 558,272 | 10.40 |
| Saint Francis | 4,417 | 8,311 | 1,089 | 662 | 14,477 | 834 | 721,260 | 11.55 |
| Salem J2 * | 6,830 | 5,415 | 510 | 200 | 12,955 | 1,064 | 467,359 | 7.73 |
| Sauk Prairie | 4,950 | 6,525 | 550 | 912 | 12,937 | 2,730 | 633,062 | 10.33 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Seneca | \$6,881 | \$5,468 | \$1,270 | \$361 | \$13,979 | 298 | \$506,017 | 10.80 |
| Sevastopol | 1,198 | 13,295 | 664 | 294 | 15,451 | 592 | 2,310,498 | 5.76 |
| Seymour Community | 7,795 | 2,776 | 834 | 318 | 11,722 | 2,432 | 292,248 | 9.50 |
| Sharon J11 * | 9,723 | 3,726 | 1,132 | 1,448 | 16,028 | 279 | 253,822 | 9.79 |
| Shawano | 6,297 | 5,153 | 862 | 480 | 12,792 | 2,546 | 500,643 | 10.32 |
| Sheboygan Area | 7,775 | 3,756 | 817 | 430 | 12,778 | 10,399 | 318,064 | 11.88 |
| Sheboygan Falls | 6,262 | 5,195 | 618 | 559 | 12,635 | 1,727 | 506,971 | 10.30 |
| Shell Lake | 6,404 | 5,419 | 1,274 | 414 | 13,511 | 631 | 566,905 | 9.56 |
| Shiocton | 7,524 | 4,180 | 578 | 347 | 12,630 | 724 | 410,900 | 10.18 |
| Shorewood | 2,816 | 10,707 | 449 | 2,111 | 16,083 | 1,838 | 771,567 | 13.88 |
| Shullsburg | 8,355 | 3,333 | 1,175 | 486 | 13,348 | 384 | 341,621 | 9.76 |
| Silver Lake J1 * | 6,675 | 4,900 | 912 | 283 | 12,770 | 486 | 463,891 | 7.04 |
| Siren | 3,032 | 10,720 | 1,376 | 358 | 15,486 | 467 | 853,237 | 12.57 |
| Slinger | 5,098 | 5,575 | 421 | 1,238 | 12,331 | 2,692 | 623,745 | 8.97 |
| Solon Springs | 4,093 | 7,472 | 1,069 | 374 | 13,007 | 290 | 799,393 | 9.35 |
| Somerset | 7,393 | 4,429 | 425 | 612 | 12,859 | 1,576 | 417,133 | 10.64 |
| South Milwaukee | 7,570 | 4,378 | 842 | 546 | 13,335 | 3,109 | 354,248 | 12.48 |
| South Shore | 2,747 | 16,070 | 1,496 | 136 | 20,448 | 193 | 1,613,038 | 9.96 |
| Southern Door | 2,569 | 9,070 | 771 | 709 | 13,120 | 1,120 | 969,577 | 9.36 |
| Southwestern Wisconsin | 7,183 | 3,673 | 750 | 444 | 12,051 | 565 | 453,538 | 8.11 |
| Sparta Area | 7,336 | 3,382 | 1,113 | 471 | 12,302 | 2,935 | 354,509 | 9.56 |
| Spencer | 7,688 | 3,299 | 645 | 498 | 12,129 | 809 | 323,868 | 10.23 |
| Spooner | 1,637 | 11,023 | 1,065 | 126 | 13,850 | 1,328 | 1,147,862 | 9.61 |
| Spring Valley | 7,340 | 3,855 | 495 | 544 | 12,233 | 780 | 343,447 | 11.23 |
| Stanley-Boyd Area | 7,374 | 2,598 | 875 | 480 | 11,327 | 1,095 | 305,317 | 8.49 |
| Stevens Point Area | 5,615 | 4,659 | 762 | 552 | 11,588 | 7,425 | 561,422 | 8.38 |
| Stockbridge | 2,768 | 10,026 | 446 | 544 | 13,784 | 245 | 825,985 | 12.15 |
| Stone Bank * | 707 | 12,020 | 657 | 692 | 14,076 | 280 | 1,529,459 | 5.24 |
| Stoughton Area | 5,223 | 6,935 | 572 | 622 | 13,352 | 3,234 | 603,786 | 11.52 |
| Stratford | 6,925 | 3,435 | 491 | 338 | 11,188 | 960 | 374,874 | 9.19 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Sturgeon Bay | \$4,377 | \$7,599 | \$848 | \$476 | \$13,301 | 1,115 | \$702,034 | 10.86 |
| Sun Prairie Area | 6,400 | 6,097 | 517 | 454 | 13,468 | 8,185 | 488,180 | 12.74 |
| Superior | 7,086 | 4,464 | 949 | 325 | 12,825 | 4,720 | 444,312 | 10.07 |
| Suring | 2,095 | 10,681 | 1,373 | 223 | 14,373 | 420 | 1,435,163 | 7.45 |
| Swallow * | 1,569 | 10,975 | 323 | 631 | 13,499 | 507 | 1,018,647 | 7.18 |
| Thorp | 6,991 | 3,387 | 1,095 | 490 | 11,963 | 587 | 382,407 | 8.88 |
| Three Lakes | 1,751 | 16,170 | 779 | 603 | 19,304 | 480 | 2,825,549 | 5.72 |
| Tigerton | 6,732 | 6,869 | 1,164 | 1,169 | 15,934 | 258 | 536,639 | 12.81 |
| Tomah Area | 6,025 | 4,236 | 862 | 334 | 11,457 | 3,107 | 499,282 | 8.51 |
| Tomahawk | 2,327 | 8,788 | 683 | 465 | 12,264 | 1,269 | 1,098,996 | 8.00 |
| Tomorrow River | 6,750 | 4,113 | 579 | 451 | 11,893 | 982 | 412,286 | 9.98 |
| Trevor-Wilmot * | 9,092 | 6,161 | 793 | 2,237 | 18,284 | 469 | 425,848 | 9.66 |
| Tri-County Area | 6,473 | 5,200 | 1,062 | 368 | 13,103 | 640 | 550,210 | 9.44 |
| Turtle Lake | 2,547 | 9,672 | 867 | 829 | 13,916 | 466 | 926,184 | 10.45 |
| Twin Lakes #4 * | 4,999 | 8,393 | 841 | 170 | 14,403 | 471 | 684,929 | 8.17 |
| Two Rivers | 7,813 | 3,192 | 845 | 339 | 12,189 | 1,804 | 305,965 | 10.46 |
| Union Grove J1 * | 8,251 | 4,900 | 622 | 419 | 14,192 | 679 | 356,959 | 9.16 |
| Union Grove UHS ** | 5,086 | 7,289 | 296 | 1,163 | 13,834 | 766 | 583,141 | 4.19 |
| Unity | 2,704 | 10,052 | 1,285 | 1,188 | 15,229 | 1,110 | 895,266 | 11.23 |
| Valders Area | 5,522 | 6,013 | 646 | 567 | 12,748 | 974 | 571,943 | 10.54 |
| Verona Area | 5,213 | 7,143 | 616 | 359 | 13,331 | 5,222 | 595,689 | 11.99 |
| Viroqua Area | 6,666 | 4,352 | 1,305 | 352 | 12,676 | 1,171 | 462,587 | 9.43 |
| Wabeno Area | 2,088 | 11,464 | 1,986 | 733 | 16,271 | 420 | 1,934,499 | 5.93 |
| Walworth J1 * | 6,356 | 4,834 | 966 | 677 | 12,834 | 513 | 457,823 | 7.06 |
| Washburn | 5,838 | 6,494 | 1,023 | 665 | 14,021 | 535 | 591,050 | 10.99 |
| Washington | 863 | 16,534 | 780 | 65 | 18,241 | 78 | 3,720,690 | 4.44 |
| Washington-Caldwell * | 4,984 | 9,863 | 412 | 561 | 15,820 | 166 | 782,470 | 8.41 |
| Waterford J1 * | 4,834 | 7,252 | 461 | 532 | 13,078 | 1,449 | 610,640 | 7.93 |
| Waterford UHS ** | 5,523 | 6,904 | 197 | 812 | 13,436 | 1,127 | 543,891 | 4.23 |
| Waterloo | 6,812 | 4,670 | 599 | 536 | 12,618 | 858 | 443,900 | 10.54 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Watertown | \$6,775 | \$4,063 | \$819 | \$424 | \$12,081 | 3,942 | \$453,334 | 8.98 |
| Waukesha | 4,673 | 6,202 | 691 | 297 | 11,864 | 12,977 | 687,037 | 9.09 |
| Waunakee Community | 5,328 | 6,546 | 304 | 821 | 13,000 | 4,052 | 569,577 | 11.60 |
| Waupaca | 4,848 | 7,578 | 782 | 370 | 13,579 | 2,132 | 653,064 | 11.63 |
| Waupun | 6,054 | 5,232 | 724 | 362 | 12,371 | 2,034 | 477,342 | 10.91 |
| Wausau | 7,059 | 5,013 | 973 | 573 | 13,617 | 8,593 | 443,048 | 11.46 |
| Wausaukee | 2,255 | 11,121 | 1,059 | 341 | 14,776 | 485 | 1,279,777 | 8.69 |
| Wautoma Area | 4,881 | 5,643 | 1,347 | 190 | 12,062 | 1,422 | 660,221 | 8.56 |
| Wauwatosa | 3,454 | 7,388 | 556 | 1,169 | 12,567 | 6,112 | 913,924 | 8.31 |
| Wauzeka-Steuben | 10,168 | 2,207 | 1,278 | 711 | 14,364 | 308 | 256,728 | 8.60 |
| Webster | 1,720 | 11,366 | 1,265 | 369 | 14,719 | 662 | 1,898,656 | 5.99 |
| West Allis | 6,651 | 4,781 | 1,190 | 467 | 13,088 | 8,736 | 490,877 | 9.79 |
| West Bend | 4,955 | 5,418 | 727 | 433 | 11,534 | 7,001 | 620,344 | 8.76 |
| West DePere | 5,411 | 5,472 | 406 | 284 | 11,572 | 3,561 | 511,065 | 10.90 |
| West Salem | 6,478 | 4,697 | 539 | 739 | 12,452 | 1,725 | 461,086 | 10.21 |
| Westby Area | 7,256 | 4,193 | 849 | 354 | 12,651 | 1,189 | 401,696 | 10.45 |
| Westfield | 3,170 | 7,261 | 1,008 | 358 | 11,797 | 1,196 | 822,791 | 8.83 |
| Weston | 7,528 | 6,584 | 1,477 | 473 | 16,062 | 307 | 471,977 | 13.96 |
| Weyauwega-Fremont | 4,603 | 5,763 | 876 | 488 | 11,731 | 875 | 693,093 | 8.32 |
| Wheatland J1 * | 6,071 | 7,495 | 866 | 676 | 15,108 | 445 | 546,364 | 9.15 |
| White Lake | 3,651 | 11,726 | 1,629 | 478 | 17,484 | 179 | 937,942 | 12.49 |
| Whitefish Bay | 3,796 | 7,899 | 285 | 1,035 | 13,014 | 2,787 | 738,156 | 10.70 |
| Whitehall | 7,660 | 3,691 | 1,066 | 992 | 13,408 | 775 | 364,169 | 10.16 |
| Whitewater | 4,188 | 7,636 | 808 | 463 | 13,096 | 1,988 | 674,318 | 11.33 |
| Whitnall | 3,329 | 7,500 | 654 | 632 | 12,114 | 2,129 | 749,999 | 10.00 |
| Wild Rose | 1,950 | 10,707 | 1,291 | 380 | 14,328 | 555 | 1,238,329 | 8.65 |
| Williams Bay | 395 | 15,127 | 572 | 362 | 16,455 | 537 | 1,842,797 | 8.23 |
| Wilmot UHS ** | 5,455 | 10,904 | 330 | 763 | 17,453 | 1,118 | 575,940 | 6.31 |
| Winneconne Community | 4,328 | 6,042 | 451 | 698 | 11,518 | 1,517 | 641,985 | 9.41 |
| Winter | 1,995 | 11,683 | 1,639 | 358 | 15,676 | 313 | 1,435,366 | 8.15 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | <u>Total</u> | | | |
| Wisconsin Dells | \$1,504 | \$9,719 | \$787 | \$527 | \$12,536 | 1,740 | \$1,266,487 | 7.68 |
| Wisconsin Heights | 2,534 | 9,678 | 593 | 656 | 13,460 | 793 | 805,919 | 12.06 |
| Wisconsin Rapids | 7,140 | 4,412 | 923 | 465 | 12,940 | 5,126 | 421,261 | 10.54 |
| Wittenberg-Birnamwood | 6,679 | 3,911 | 876 | 712 | 12,178 | 1,153 | 422,423 | 9.28 |
| Wonewoc-Union Center | 5,500 | 7,041 | 1,416 | 403 | 14,360 | 378 | 609,136 | 11.57 |
| Woodruff J1 * | 2,098 | 11,321 | 804 | 414 | 14,637 | 442 | 1,300,149 | 5.81 |
| Wrightstown Community | 6,240 | 4,745 | 497 | 435 | 11,917 | 1,288 | 484,136 | 9.84 |
| Yorkville J2 * | 1,752 | 11,023 | 540 | 279 | 13,594 | <u>327</u> | 973,241 | 7.60 |
| STATEWIDE | \$5,974 | \$5,682 | \$936 | \$556 | \$13,148 | 854,363 | \$558,546 | 10.24 |

* K-8 district

** Union high school district

ATTACHMENT 2

Per Pupil Revenue by Fund Source, Pupil Membership, Value per Member and Gross Mill Rates, 2015-16 School Year (Rank Order by Total Per Pupil Revenue)

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Milton | \$6,105 | \$3,713 | \$436 | \$441 | \$10,696 | 3,525 | \$454,909 | 8.20 |
| Neenah | 5,048 | 4,776 | 652 | 322 | 10,798 | 6,747 | 566,404 | 8.57 |
| Luxemburg-Casco | 5,897 | 4,080 | 481 | 367 | 10,824 | 1,938 | 456,998 | 8.94 |
| Colfax | 6,652 | 3,277 | 701 | 377 | 11,008 | 842 | 378,522 | 8.67 |
| Freedom Area | 6,306 | 4,034 | 465 | 348 | 11,152 | 1,712 | 463,295 | 8.70 |
| Stratford | 6,925 | 3,435 | 491 | 338 | 11,188 | 960 | 374,874 | 9.19 |
| Medford Area | 6,499 | 3,386 | 777 | 546 | 11,208 | 2,132 | 403,315 | 8.44 |
| Kimberly Area | 6,830 | 3,513 | 321 | 593 | 11,257 | 4,725 | 366,679 | 9.72 |
| Bristol #1 * | 4,961 | 5,456 | 449 | 449 | 11,315 | 664 | 608,205 | 5.99 |
| Stanley-Boyd Area | 7,374 | 2,598 | 875 | 480 | 11,327 | 1,095 | 305,317 | 8.49 |
| Rosendale-Brandon | 7,149 | 3,344 | 400 | 474 | 11,367 | 977 | 377,218 | 8.87 |
| Mukwonago | 4,467 | 5,850 | 431 | 638 | 11,386 | 4,656 | 667,811 | 8.77 |
| Kaukauna Area | 6,486 | 3,950 | 405 | 558 | 11,399 | 4,509 | 436,248 | 9.13 |
| Tomah Area | 6,025 | 4,236 | 862 | 334 | 11,457 | 3,107 | 499,282 | 8.51 |
| Elk Mound Area | 7,793 | 2,564 | 632 | 495 | 11,484 | 1,110 | 277,628 | 9.24 |
| Plymouth | 5,395 | 4,875 | 536 | 689 | 11,495 | 2,312 | 586,284 | 8.43 |
| Glenwood City | 7,768 | 2,831 | 631 | 281 | 11,512 | 767 | 297,604 | 9.52 |
| Winneconne Community | 4,328 | 6,042 | 451 | 698 | 11,518 | 1,517 | 641,985 | 9.41 |
| Mosinee | 6,198 | 4,503 | 496 | 329 | 11,527 | 2,107 | 471,931 | 9.57 |
| West Bend | 4,955 | 5,418 | 727 | 433 | 11,534 | 7,001 | 620,344 | 8.76 |
| Hortonville | 5,740 | 5,023 | 374 | 407 | 11,543 | 3,647 | 518,345 | 9.80 |
| Hamilton | 4,351 | 6,384 | 364 | 473 | 11,572 | 4,636 | 669,696 | 9.61 |
| West DePere | 5,411 | 5,472 | 406 | 284 | 11,572 | 3,561 | 511,065 | 10.90 |
| Stevens Point Area | 5,615 | 4,659 | 762 | 552 | 11,588 | 7,425 | 561,422 | 8.38 |
| Oak Creek-Franklin | 5,222 | 5,372 | 488 | 508 | 11,589 | 6,410 | 556,583 | 9.80 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|--------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Chippewa Falls Area | \$6,048 | \$4,444 | \$736 | \$374 | \$11,602 | 5,186 | \$495,273 | 9.06 |
| Algoma | 6,217 | 4,047 | 724 | 619 | 11,606 | 744 | 460,796 | 8.81 |
| Manawa | 6,521 | 3,916 | 744 | 432 | 11,614 | 756 | 452,539 | 8.66 |
| Pulaski Community | 6,774 | 3,721 | 486 | 654 | 11,635 | 3,826 | 421,077 | 8.84 |
| Manitowoc | 6,524 | 3,950 | 872 | 304 | 11,650 | 5,253 | 445,041 | 8.91 |
| Beaver Dam | 6,938 | 3,460 | 816 | 445 | 11,658 | 3,537 | 424,894 | 8.17 |
| Marion | 6,144 | 4,212 | 936 | 383 | 11,675 | 504 | 499,203 | 8.46 |
| Boscobel Area | 8,169 | 2,341 | 879 | 307 | 11,696 | 808 | 354,250 | 6.62 |
| Omro | 6,561 | 3,987 | 619 | 543 | 11,710 | 1,317 | 420,062 | 9.51 |
| Seymour Community | 7,795 | 2,776 | 834 | 318 | 11,722 | 2,432 | 292,248 | 9.50 |
| Weyauwega-Fremont | 4,603 | 5,763 | 876 | 488 | 11,731 | 875 | 693,093 | 8.32 |
| Merton Community * | 5,225 | 5,555 | 241 | 714 | 11,735 | 858 | 599,435 | 6.18 |
| Poynette | 5,460 | 5,298 | 471 | 508 | 11,736 | 1,117 | 560,246 | 9.47 |
| North Fond du Lac | 7,087 | 3,442 | 760 | 503 | 11,793 | 1,332 | 357,790 | 9.65 |
| Westfield | 3,170 | 7,261 | 1,008 | 358 | 11,797 | 1,196 | 822,791 | 8.83 |
| Lake Mills Area | 4,966 | 5,885 | 479 | 472 | 11,802 | 1,571 | 558,299 | 10.54 |
| Howards Grove | 6,021 | 4,756 | 423 | 665 | 11,864 | 873 | 498,421 | 9.55 |
| Waukesha | 4,673 | 6,202 | 691 | 297 | 11,864 | 12,977 | 687,037 | 9.09 |
| Brodhead | 7,120 | 3,613 | 755 | 380 | 11,869 | 1,047 | 397,945 | 9.09 |
| Appleton Area | 6,273 | 4,416 | 814 | 379 | 11,881 | 15,397 | 463,694 | 9.60 |
| Tomorrow River | 6,750 | 4,113 | 579 | 451 | 11,893 | 982 | 412,286 | 9.98 |
| Hudson | 4,876 | 5,749 | 427 | 845 | 11,897 | 5,629 | 648,737 | 8.87 |
| Oostburg | 5,627 | 5,186 | 441 | 644 | 11,897 | 1,002 | 518,619 | 10.01 |
| Kewaskum | 4,925 | 5,842 | 602 | 535 | 11,904 | 1,904 | 623,184 | 9.39 |
| Cedar Grove-Belgium Area | 5,855 | 5,108 | 363 | 590 | 11,917 | 1,090 | 497,045 | 10.30 |
| Wrightstown Community | 6,240 | 4,745 | 497 | 435 | 11,917 | 1,288 | 484,136 | 9.84 |
| Neillsville | 6,479 | 4,107 | 911 | 434 | 11,932 | 961 | 479,784 | 8.57 |
| Richfield J1 * | 3,480 | 7,511 | 309 | 649 | 11,949 | 447 | 895,650 | 5.60 |
| Thorp | 6,991 | 3,387 | 1,095 | 490 | 11,963 | 587 | 382,407 | 8.88 |
| Belleville | 6,152 | 4,943 | 379 | 492 | 11,966 | 1,050 | 455,494 | 10.89 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Howard-Suamico | \$6,579 | \$4,081 | \$473 | \$847 | \$11,981 | 5,599 | \$445,100 | 9.19 |
| Grantsburg | 6,884 | 3,768 | 988 | 366 | 12,006 | 875 | 422,624 | 8.93 |
| Lena | 6,761 | 3,769 | 799 | 680 | 12,009 | 424 | 413,278 | 9.09 |
| Denmark | 6,428 | 4,412 | 557 | 621 | 12,018 | 1,436 | 458,811 | 9.63 |
| Fall Creek | 7,332 | 3,706 | 522 | 485 | 12,046 | 793 | 366,327 | 10.16 |
| Southwestern Wisconsin | 7,183 | 3,673 | 750 | 444 | 12,051 | 565 | 453,538 | 8.11 |
| Hartford J1 * | 6,310 | 4,658 | 607 | 487 | 12,061 | 2,031 | 477,956 | 6.52 |
| Wautoma Area | 4,881 | 5,643 | 1,347 | 190 | 12,062 | 1,422 | 660,221 | 8.56 |
| Mount Horeb Area | 6,094 | 5,004 | 436 | 533 | 12,067 | 2,415 | 515,657 | 9.70 |
| Baraboo | 5,997 | 4,562 | 785 | 725 | 12,069 | 3,043 | 516,193 | 8.90 |
| River Falls | 5,240 | 5,704 | 482 | 643 | 12,069 | 3,201 | 558,307 | 10.24 |
| Fall River | 6,591 | 4,261 | 577 | 647 | 12,076 | 541 | 449,674 | 9.50 |
| Watertown | 6,775 | 4,063 | 819 | 424 | 12,081 | 3,942 | 453,334 | 8.98 |
| Whitnall | 3,329 | 7,500 | 654 | 632 | 12,114 | 2,129 | 749,999 | 10.00 |
| Marshfield | 5,872 | 4,933 | 701 | 619 | 12,125 | 4,006 | 526,288 | 9.55 |
| Germantown | 3,552 | 7,326 | 383 | 864 | 12,126 | 3,908 | 805,123 | 9.15 |
| Spencer | 7,688 | 3,299 | 645 | 498 | 12,129 | 809 | 323,868 | 10.23 |
| Muskego-Norway | 4,537 | 6,624 | 361 | 608 | 12,130 | 4,880 | 643,270 | 10.31 |
| Horicon | 6,350 | 4,725 | 701 | 365 | 12,141 | 848 | 470,421 | 10.10 |
| New Holstein | 5,145 | 5,854 | 561 | 583 | 12,143 | 1,172 | 579,938 | 10.11 |
| Erin * | 2,438 | 8,497 | 561 | 652 | 12,149 | 239 | 1,090,149 | 5.20 |
| Cedarburg | 3,689 | 7,607 | 351 | 505 | 12,152 | 2,853 | 774,535 | 9.84 |
| Mishicot | 5,697 | 5,352 | 558 | 564 | 12,170 | 817 | 524,134 | 10.22 |
| Wittenberg-Birnamwood | 6,679 | 3,911 | 876 | 712 | 12,178 | 1,153 | 422,423 | 9.28 |
| Two Rivers | 7,813 | 3,192 | 845 | 339 | 12,189 | 1,804 | 305,965 | 10.46 |
| Pardeeville Area | 5,401 | 5,843 | 640 | 309 | 12,193 | 888 | 553,743 | 10.57 |
| Peshtigo | 8,163 | 2,880 | 765 | 385 | 12,193 | 1,104 | 313,099 | 9.21 |
| Portage Community | 6,148 | 4,840 | 661 | 567 | 12,216 | 2,443 | 485,740 | 9.98 |
| Richland | 6,720 | 3,824 | 1,171 | 510 | 12,224 | 1,439 | 419,404 | 9.14 |
| Genoa City J2 * | 7,536 | 4,204 | 369 | 117 | 12,227 | 650 | 366,297 | 7.66 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|---------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Spring Valley | \$7,340 | \$3,855 | \$495 | \$544 | \$12,233 | 780 | \$343,447 | 11.23 |
| Eau Claire Area | 5,777 | 5,081 | 753 | 643 | 12,253 | 11,300 | 544,766 | 9.40 |
| Janesville | 7,377 | 3,541 | 951 | 387 | 12,255 | 10,142 | 370,244 | 9.59 |
| Black Hawk | 7,080 | 3,907 | 983 | 290 | 12,260 | 411 | 417,888 | 9.36 |
| Tomahawk | 2,327 | 8,788 | 683 | 465 | 12,264 | 1,269 | 1,098,996 | 8.00 |
| East Troy Community | 2,848 | 8,281 | 519 | 629 | 12,278 | 1,763 | 831,238 | 9.97 |
| Port Washington-Saukville | 5,280 | 5,889 | 489 | 621 | 12,280 | 2,683 | 562,774 | 10.51 |
| Abbotsford | 8,305 | 2,527 | 1,013 | 446 | 12,290 | 711 | 239,551 | 10.62 |
| Delavan-Darien | 5,191 | 5,754 | 941 | 413 | 12,300 | 2,706 | 598,134 | 9.65 |
| Sparta Area | 7,336 | 3,382 | 1,113 | 471 | 12,302 | 2,935 | 354,509 | 9.56 |
| Montello | 3,212 | 7,671 | 1,148 | 282 | 12,313 | 718 | 852,331 | 9.03 |
| Slinger | 5,098 | 5,575 | 421 | 1,238 | 12,331 | 2,692 | 623,745 | 8.97 |
| Lomira | 6,459 | 4,926 | 475 | 480 | 12,340 | 1,087 | 463,707 | 10.69 |
| Marinette | 7,165 | 3,998 | 839 | 338 | 12,341 | 2,210 | 426,368 | 9.44 |
| Cadott Community | 7,402 | 3,773 | 824 | 349 | 12,348 | 866 | 381,832 | 9.89 |
| Onalaska | 4,978 | 6,259 | 548 | 570 | 12,355 | 2,965 | 597,225 | 10.55 |
| Elkhorn Area | 5,206 | 6,070 | 532 | 554 | 12,362 | 3,116 | 564,625 | 10.77 |
| Waupun | 6,054 | 5,232 | 724 | 362 | 12,371 | 2,034 | 477,342 | 10.91 |
| Pewaukee | 1,896 | 9,622 | 395 | 459 | 12,372 | 2,754 | 904,255 | 10.68 |
| Antigo | 7,014 | 3,769 | 996 | 608 | 12,387 | 2,447 | 437,572 | 8.63 |
| Oconomowoc Area | 2,234 | 9,067 | 452 | 635 | 12,388 | 5,528 | 902,657 | 10.06 |
| Edgerton | 6,136 | 5,120 | 586 | 565 | 12,407 | 1,877 | 507,120 | 10.09 |
| Bloomer | 6,738 | 4,754 | 521 | 395 | 12,409 | 1,278 | 412,877 | 11.54 |
| Altoona | 7,146 | 4,313 | 685 | 267 | 12,411 | 1,516 | 354,525 | 12.19 |
| Bonduel | 6,155 | 5,076 | 832 | 370 | 12,432 | 871 | 522,870 | 9.71 |
| Green Bay Area | 7,288 | 3,711 | 1,194 | 240 | 12,433 | 22,338 | 368,437 | 10.16 |
| New London | 6,869 | 4,260 | 666 | 651 | 12,446 | 2,432 | 414,136 | 10.31 |
| DePere | 5,859 | 5,414 | 439 | 738 | 12,449 | 3,925 | 502,301 | 10.82 |
| West Salem | 6,478 | 4,697 | 539 | 739 | 12,452 | 1,725 | 461,086 | 10.21 |
| Saint Croix Central | 7,504 | 3,887 | 398 | 670 | 12,459 | 1,560 | 346,600 | 11.22 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Oshkosh Area | \$6,379 | \$4,677 | \$850 | \$562 | \$12,468 | 9,859 | \$490,918 | 9.59 |
| Columbus | 5,778 | 5,526 | 822 | 358 | 12,484 | 1,245 | 526,129 | 10.52 |
| Lancaster Community | 7,104 | 4,258 | 759 | 372 | 12,494 | 978 | 394,375 | 10.87 |
| Osceola | 6,797 | 4,435 | 662 | 613 | 12,508 | 1,688 | 449,409 | 9.87 |
| Wisconsin Dells | 1,504 | 9,719 | 787 | 527 | 12,536 | 1,740 | 1,266,487 | 7.68 |
| Menomonie Area | 6,236 | 5,001 | 806 | 499 | 12,541 | 3,378 | 497,601 | 10.09 |
| Kiel Area | 5,993 | 5,103 | 571 | 877 | 12,543 | 1,335 | 513,330 | 9.96 |
| Fond du Lac | 6,388 | 4,605 | 956 | 597 | 12,546 | 7,466 | 469,920 | 9.88 |
| Reedsburg | 6,524 | 4,929 | 789 | 315 | 12,558 | 2,672 | 507,021 | 9.73 |
| Neosho J3 * | 5,999 | 5,494 | 734 | 334 | 12,561 | 207 | 580,249 | 6.31 |
| Barneveld | 6,812 | 4,447 | 545 | 763 | 12,566 | 448 | 446,204 | 9.98 |
| Brillion | 7,071 | 4,035 | 618 | 842 | 12,566 | 906 | 393,794 | 10.37 |
| Wauwatosa | 3,454 | 7,388 | 556 | 1,169 | 12,567 | 6,112 | 913,924 | 8.31 |
| Randall J1 * | 3,423 | 8,043 | 556 | 548 | 12,571 | 546 | 816,685 | 6.57 |
| Little Chute Area | 7,647 | 3,810 | 761 | 357 | 12,575 | 1,340 | 348,619 | 10.97 |
| Mayville | 6,314 | 5,237 | 666 | 360 | 12,576 | 1,135 | 497,038 | 10.57 |
| Colby | 8,040 | 3,074 | 978 | 494 | 12,587 | 963 | 333,149 | 9.24 |
| Berlin Area | 7,043 | 4,120 | 1,006 | 425 | 12,593 | 1,586 | 405,277 | 10.19 |
| Random Lake | 5,498 | 5,662 | 639 | 802 | 12,601 | 926 | 583,057 | 9.72 |
| D C Everest Area | 7,399 | 4,122 | 538 | 548 | 12,607 | 5,876 | 378,527 | 10.97 |
| Waterloo | 6,812 | 4,670 | 599 | 536 | 12,618 | 858 | 443,900 | 10.54 |
| Rosholt | 5,286 | 6,381 | 513 | 442 | 12,621 | 545 | 622,223 | 10.26 |
| Arcadia | 7,957 | 3,479 | 878 | 311 | 12,625 | 1,239 | 327,858 | 10.65 |
| Shiocton | 7,524 | 4,180 | 578 | 347 | 12,630 | 724 | 410,900 | 10.18 |
| Sheboygan Falls | 6,262 | 5,195 | 618 | 559 | 12,635 | 1,727 | 506,971 | 10.30 |
| Fennimore Community | 8,272 | 2,865 | 987 | 514 | 12,637 | 778 | 297,850 | 9.63 |
| Plum City | 6,570 | 4,772 | 738 | 566 | 12,646 | 293 | 442,643 | 10.77 |
| Westby Area | 7,256 | 4,193 | 849 | 354 | 12,651 | 1,189 | 401,696 | 10.45 |
| Saint Croix Falls | 5,723 | 5,797 | 603 | 549 | 12,673 | 1,131 | 558,272 | 10.40 |
| Darlington Community | 7,410 | 3,774 | 815 | 677 | 12,675 | 790 | 376,867 | 10.02 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Viroqua Area | \$6,666 | \$4,352 | \$1,305 | \$352 | \$12,676 | 1,171 | \$462,587 | 9.43 |
| Ellsworth Community | 6,275 | 5,292 | 567 | 555 | 12,689 | 1,721 | 487,171 | 10.87 |
| Coleman | 5,260 | 6,212 | 891 | 341 | 12,704 | 694 | 654,729 | 9.49 |
| Ashland | 8,489 | 2,803 | 1,186 | 227 | 12,705 | 2,147 | 313,833 | 8.96 |
| Baldwin-Woodville Area | 7,346 | 3,997 | 455 | 907 | 12,705 | 1,646 | 353,353 | 11.34 |
| Campbellsport | 5,178 | 6,599 | 595 | 342 | 12,713 | 1,410 | 612,357 | 10.78 |
| Valders Area | 5,522 | 6,013 | 646 | 567 | 12,748 | 974 | 571,943 | 10.54 |
| Marathon City | 5,621 | 6,037 | 537 | 555 | 12,750 | 655 | 569,860 | 10.62 |
| Belmont Community | 6,998 | 3,990 | 904 | 861 | 12,753 | 363 | 440,530 | 9.06 |
| Dodgeville | 6,374 | 5,317 | 696 | 367 | 12,753 | 1,289 | 526,818 | 10.32 |
| Silver Lake J1 * | 6,675 | 4,900 | 912 | 283 | 12,770 | 486 | 463,891 | 7.04 |
| Ashwaubenon | 3,273 | 8,189 | 745 | 565 | 12,772 | 2,338 | 838,416 | 9.99 |
| Sheboygan Area | 7,775 | 3,756 | 817 | 430 | 12,778 | 10,399 | 318,064 | 11.88 |
| Oconto Falls | 6,892 | 4,869 | 601 | 425 | 12,788 | 1,788 | 467,422 | 10.42 |
| Shawano | 6,297 | 5,153 | 862 | 480 | 12,792 | 2,546 | 500,643 | 10.32 |
| Menasha | 7,569 | 3,783 | 1,095 | 353 | 12,800 | 3,819 | 336,764 | 11.27 |
| Iowa-Grant | 8,430 | 3,095 | 728 | 547 | 12,801 | 754 | 309,102 | 10.03 |
| Rice Lake Area | 4,943 | 6,625 | 829 | 408 | 12,805 | 2,291 | 612,419 | 10.86 |
| Melrose-Mindoro | 7,320 | 4,243 | 808 | 434 | 12,807 | 808 | 393,066 | 10.79 |
| Loyal | 8,144 | 3,233 | 1,122 | 322 | 12,821 | 555 | 325,460 | 9.94 |
| Superior | 7,086 | 4,464 | 949 | 325 | 12,825 | 4,720 | 444,312 | 10.07 |
| Walworth J1 * | 6,356 | 4,834 | 966 | 677 | 12,834 | 513 | 457,823 | 7.06 |
| Cochrane-Fountain City | 6,261 | 5,354 | 728 | 507 | 12,849 | 661 | 568,273 | 9.43 |
| Galesville-Ettrick | 7,158 | 4,534 | 543 | 615 | 12,851 | 1,417 | 441,373 | 10.28 |
| Somerset | 7,393 | 4,429 | 425 | 612 | 12,859 | 1,576 | 417,133 | 10.64 |
| DeForest Area | 5,410 | 6,450 | 513 | 491 | 12,863 | 3,506 | 593,037 | 11.18 |
| Mequon-Thiensville | 1,034 | 10,615 | 363 | 884 | 12,895 | 3,553 | 1,295,166 | 8.22 |
| Platteville | 5,502 | 5,917 | 782 | 710 | 12,911 | 1,512 | 545,688 | 10.86 |
| Princeton | 1,919 | 9,980 | 624 | 391 | 12,915 | 393 | 955,195 | 10.46 |
| Jefferson | 6,455 | 4,731 | 774 | 957 | 12,917 | 2,087 | 441,686 | 10.73 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Kenosha | \$7,591 | \$3,977 | \$1,061 | \$289 | \$12,918 | 22,471 | \$367,316 | 10.88 |
| Sauk Prairie | 4,950 | 6,525 | 550 | 912 | 12,937 | 2,730 | 633,062 | 10.33 |
| Wisconsin Rapids | 7,140 | 4,412 | 923 | 465 | 12,940 | 5,126 | 421,261 | 10.54 |
| Owen-Withee | 7,711 | 3,629 | 1,219 | 391 | 12,950 | 510 | 407,863 | 8.90 |
| Salem J2 * | 6,830 | 5,415 | 510 | 200 | 12,955 | 1,064 | 467,359 | 7.73 |
| Hustisford | 4,720 | 6,993 | 696 | 554 | 12,962 | 436 | 697,874 | 10.03 |
| Greenfield | 4,750 | 7,000 | 739 | 477 | 12,966 | 3,294 | 602,621 | 11.70 |
| Fort Atkinson | 6,183 | 5,415 | 725 | 658 | 12,982 | 2,873 | 494,847 | 10.99 |
| Palmyra-Eagle Area | 4,908 | 7,069 | 432 | 587 | 12,995 | 1,169 | 631,001 | 11.23 |
| Mondovi | 7,509 | 4,128 | 763 | 599 | 12,999 | 913 | 406,526 | 10.21 |
| Waunakee Community | 5,328 | 6,546 | 304 | 821 | 13,000 | 4,052 | 569,577 | 11.60 |
| Solon Springs | 4,093 | 7,472 | 1,069 | 374 | 13,007 | 290 | 799,393 | 9.35 |
| Cumberland | 4,875 | 6,640 | 1,053 | 443 | 13,011 | 941 | 675,079 | 9.84 |
| Oconto | 8,083 | 3,806 | 811 | 312 | 13,012 | 1,128 | 373,730 | 10.20 |
| Whitefish Bay | 3,796 | 7,899 | 285 | 1,035 | 13,014 | 2,787 | 738,156 | 10.70 |
| New Richmond | 7,210 | 4,462 | 531 | 812 | 13,015 | 3,342 | 374,094 | 11.94 |
| Richmond * | 6,430 | 5,893 | 230 | 475 | 13,028 | 457 | 529,593 | 7.42 |
| Iola-Scandinavia | 5,569 | 5,996 | 704 | 766 | 13,036 | 681 | 580,362 | 10.34 |
| North Crawford | 7,706 | 3,795 | 1,194 | 352 | 13,047 | 462 | 405,856 | 9.35 |
| Luck | 5,593 | 6,065 | 815 | 578 | 13,052 | 515 | 574,769 | 10.56 |
| Holmen | 7,613 | 4,068 | 550 | 832 | 13,063 | 4,100 | 362,566 | 11.23 |
| Beloit Turner | 8,099 | 3,810 | 614 | 549 | 13,071 | 1,268 | 346,927 | 11.00 |
| Waterford J1 * | 4,834 | 7,252 | 461 | 532 | 13,078 | 1,449 | 610,640 | 7.93 |
| Black River Falls | 6,857 | 4,492 | 1,249 | 482 | 13,080 | 1,803 | 477,059 | 9.45 |
| Middleton-Cross Plains | 1,954 | 10,034 | 492 | 606 | 13,085 | 6,735 | 875,148 | 11.63 |
| West Allis | 6,651 | 4,781 | 1,190 | 467 | 13,088 | 8,736 | 490,877 | 9.79 |
| Clintonville | 7,461 | 4,249 | 965 | 418 | 13,094 | 1,453 | 393,462 | 10.84 |
| Whitewater | 4,188 | 7,636 | 808 | 463 | 13,096 | 1,988 | 674,318 | 11.33 |
| Tri-County Area | 6,473 | 5,200 | 1,062 | 368 | 13,103 | 640 | 550,210 | 9.44 |
| Southern Door | 2,569 | 9,070 | 771 | 709 | 13,120 | 1,120 | 969,577 | 9.36 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Grafton | \$3,845 | \$8,150 | \$402 | \$736 | \$13,133 | 2,081 | \$732,567 | 11.18 |
| Phillips | 4,178 | 7,227 | 1,104 | 631 | 13,140 | 793 | 752,912 | 9.61 |
| Burlington Area | 5,671 | 6,429 | 581 | 460 | 13,141 | 3,292 | 583,715 | 11.04 |
| Almond-Bancroft | 8,374 | 3,547 | 920 | 305 | 13,146 | 458 | 382,270 | 9.36 |
| Monroe | 7,333 | 4,361 | 950 | 521 | 13,164 | 2,539 | 415,046 | 10.70 |
| Rubicon J6 * | 4,255 | 7,751 | 681 | 507 | 13,194 | 91 | 842,164 | 6.14 |
| North Cape * | 4,334 | 8,055 | 385 | 422 | 13,197 | 190 | 724,009 | 7.42 |
| Northern Ozaukee | 4,275 | 7,285 | 511 | 1,143 | 13,213 | 836 | 680,780 | 10.72 |
| Oregon | 5,678 | 6,451 | 361 | 724 | 13,213 | 3,760 | 535,804 | 12.11 |
| Cameron | 8,045 | 4,131 | 659 | 382 | 13,218 | 895 | 369,985 | 11.18 |
| Markesan | 3,775 | 7,886 | 911 | 654 | 13,225 | 839 | 747,157 | 10.56 |
| Bangor | 7,185 | 4,875 | 743 | 431 | 13,235 | 594 | 425,194 | 11.47 |
| Argyle | 7,740 | 4,275 | 780 | 447 | 13,241 | 330 | 427,438 | 10.01 |
| New Berlin | 1,358 | 10,844 | 421 | 632 | 13,255 | 4,586 | 972,321 | 11.23 |
| Rib Lake | 6,249 | 5,601 | 1,046 | 365 | 13,261 | 491 | 515,203 | 10.87 |
| Crivitz | 1,842 | 9,873 | 1,040 | 541 | 13,296 | 719 | 1,179,611 | 8.37 |
| Mellen | 7,864 | 3,861 | 1,305 | 269 | 13,298 | 289 | 409,985 | 9.42 |
| Durand | 6,370 | 5,278 | 861 | 790 | 13,300 | 979 | 507,368 | 10.42 |
| Sturgeon Bay | 4,377 | 7,599 | 848 | 476 | 13,301 | 1,115 | 702,034 | 10.86 |
| Clinton Community | 7,591 | 4,741 | 574 | 400 | 13,307 | 1,088 | 387,530 | 12.24 |
| Merrill Area | 7,385 | 4,030 | 1,039 | 858 | 13,313 | 2,758 | 418,254 | 9.67 |
| New Glarus | 6,522 | 5,334 | 500 | 959 | 13,315 | 899 | 459,399 | 11.63 |
| Racine | 7,668 | 4,023 | 1,416 | 220 | 13,327 | 21,281 | 383,484 | 10.63 |
| Verona Area | 5,213 | 7,143 | 616 | 359 | 13,331 | 5,222 | 595,689 | 11.99 |
| South Milwaukee | 7,570 | 4,378 | 842 | 546 | 13,335 | 3,109 | 354,248 | 12.48 |
| Shullsburg | 8,355 | 3,333 | 1,175 | 486 | 13,348 | 384 | 341,621 | 9.76 |
| Stoughton Area | 5,223 | 6,935 | 572 | 622 | 13,352 | 3,234 | 603,786 | 11.52 |
| Frederic | 6,183 | 5,740 | 1,049 | 382 | 13,354 | 510 | 559,781 | 10.26 |
| Kettle Moraine | 2,809 | 9,374 | 477 | 709 | 13,368 | 3,792 | 903,975 | 10.40 |
| Evansville Community | 7,603 | 4,857 | 442 | 477 | 13,380 | 1,840 | 368,649 | 13.20 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|-------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Hurley | \$6,158 | \$5,487 | \$921 | \$816 | \$13,382 | 598 | \$622,009 | 8.83 |
| Chilton | 6,717 | 5,095 | 646 | 927 | 13,385 | 1,118 | 443,006 | 11.55 |
| Cornell | 8,115 | 3,487 | 1,334 | 462 | 13,399 | 434 | 392,134 | 8.94 |
| Whitehall | 7,660 | 3,691 | 1,066 | 992 | 13,408 | 775 | 364,169 | 10.16 |
| Auburndale | 8,020 | 3,921 | 812 | 682 | 13,435 | 803 | 354,705 | 11.09 |
| Waterford UHS ** | 5,523 | 6,904 | 197 | 812 | 13,436 | 1,127 | 543,891 | 4.23 |
| Cudahy | 7,400 | 4,553 | 979 | 505 | 13,437 | 2,556 | 359,456 | 12.71 |
| Hartland-Lakeside J3 * | 3,139 | 9,275 | 559 | 468 | 13,441 | 1,227 | 815,558 | 7.66 |
| Prescott | 6,226 | 6,177 | 494 | 552 | 13,448 | 1,411 | 506,764 | 12.19 |
| Wisconsin Heights | 2,534 | 9,678 | 593 | 656 | 13,460 | 793 | 805,919 | 12.06 |
| Clear Lake | 8,605 | 3,470 | 813 | 575 | 13,463 | 617 | 325,561 | 10.67 |
| Sun Prairie Area | 6,400 | 6,097 | 517 | 454 | 13,468 | 8,185 | 488,180 | 12.74 |
| Gillett | 7,335 | 4,600 | 982 | 557 | 13,474 | 593 | 474,429 | 9.70 |
| Cashton | 8,134 | 3,284 | 1,381 | 683 | 13,481 | 593 | 324,758 | 10.12 |
| Swallow * | 1,569 | 10,975 | 323 | 631 | 13,499 | 507 | 1,018,647 | 7.18 |
| Gresham | 7,127 | 4,579 | 1,487 | 311 | 13,504 | 292 | 435,916 | 10.53 |
| Shell Lake | 6,404 | 5,419 | 1,274 | 414 | 13,511 | 631 | 566,905 | 9.56 |
| McFarland | 5,746 | 6,496 | 532 | 744 | 13,518 | 2,153 | 556,394 | 11.69 |
| Johnson Creek | 6,094 | 6,080 | 601 | 770 | 13,544 | 734 | 483,990 | 12.60 |
| Prairie du Chien Area | 7,557 | 4,697 | 906 | 385 | 13,545 | 1,118 | 442,125 | 10.66 |
| Deerfield Community | 6,555 | 5,907 | 475 | 625 | 13,563 | 811 | 472,765 | 12.50 |
| Central/Westosha UHS ** | 5,756 | 6,670 | 319 | 819 | 13,564 | 1,193 | 547,548 | 4.06 |
| Kewaunee | 5,774 | 6,513 | 609 | 678 | 13,573 | 993 | 944,543 | 6.90 |
| Waupaca | 4,848 | 7,578 | 782 | 370 | 13,579 | 2,132 | 653,064 | 11.63 |
| Cuba City | 7,040 | 4,644 | 908 | 995 | 13,588 | 679 | 438,721 | 10.62 |
| Yorkville J2 * | 1,752 | 11,023 | 540 | 279 | 13,594 | 327 | 973,241 | 7.60 |
| Wausau | 7,059 | 5,013 | 973 | 573 | 13,617 | 8,593 | 443,048 | 11.46 |
| Ripon | 7,405 | 4,852 | 648 | 712 | 13,618 | 1,658 | 395,560 | 12.35 |
| Greendale | 5,650 | 6,261 | 620 | 1,098 | 13,629 | 2,330 | 537,933 | 11.65 |
| Pecatonica Area | 6,743 | 5,625 | 692 | 570 | 13,629 | 462 | 490,341 | 11.47 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Dover #1 * | \$6,555 | \$6,053 | \$190 | \$834 | \$13,632 | 115 | \$494,060 | 8.17 |
| Lodi | 4,341 | 8,155 | 517 | 633 | 13,645 | 1,566 | 696,838 | 11.71 |
| Hartford UHS ** | 4,094 | 7,938 | 451 | 1,174 | 13,657 | 1,533 | 685,407 | 3.87 |
| Pittsville | 6,464 | 5,454 | 1,137 | 616 | 13,671 | 588 | 529,410 | 10.30 |
| Crandon | 3,067 | 8,081 | 2,113 | 413 | 13,674 | 921 | 786,170 | 10.28 |
| Osseo-Fairchild | 7,515 | 4,938 | 764 | 479 | 13,697 | 936 | 407,062 | 12.15 |
| Elmbrook | 1,180 | 11,253 | 426 | 873 | 13,732 | 6,772 | 1,127,094 | 10.06 |
| New Lisbon | 6,543 | 5,833 | 1,181 | 195 | 13,752 | 605 | 568,910 | 10.30 |
| Franklin Public | 4,211 | 8,171 | 415 | 970 | 13,768 | 4,088 | 662,838 | 12.39 |
| Oakfield | 6,919 | 4,795 | 757 | 1,304 | 13,775 | 499 | 438,689 | 10.93 |
| Stockbridge | 2,768 | 10,026 | 446 | 544 | 13,784 | 245 | 825,985 | 12.15 |
| Hayward Community | 1,433 | 10,251 | 1,729 | 375 | 13,789 | 1,783 | 1,574,087 | 6.51 |
| Bruce | 6,065 | 6,033 | 1,366 | 331 | 13,796 | 520 | 632,849 | 9.53 |
| Arrowhead UHS ** | 2,941 | 8,599 | 339 | 1,921 | 13,800 | 2,164 | 841,359 | 3.43 |
| Union Grove UHS ** | 5,086 | 7,289 | 296 | 1,163 | 13,834 | 766 | 583,141 | 4.19 |
| Amery | 6,347 | 5,906 | 795 | 800 | 13,848 | 1,584 | 523,500 | 11.29 |
| Spoooner | 1,637 | 11,023 | 1,065 | 126 | 13,850 | 1,328 | 1,147,862 | 9.61 |
| Monona Grove | 4,739 | 8,049 | 493 | 590 | 13,872 | 3,066 | 644,446 | 12.89 |
| Norwalk-Ontario | 9,292 | 2,671 | 1,412 | 500 | 13,875 | 713 | 253,570 | 10.54 |
| Boyceville Community | 8,567 | 3,955 | 924 | 434 | 13,880 | 740 | 365,273 | 10.83 |
| Edgar | 8,754 | 3,471 | 658 | 1,001 | 13,884 | 651 | 316,492 | 10.98 |
| River Valley | 5,373 | 7,195 | 774 | 559 | 13,902 | 1,298 | 668,262 | 10.78 |
| Randolph | 7,443 | 5,219 | 757 | 496 | 13,915 | 529 | 388,400 | 13.54 |
| Turtle Lake | 2,547 | 9,672 | 867 | 829 | 13,916 | 466 | 926,184 | 10.45 |
| Eleva-Strum | 7,891 | 4,725 | 803 | 500 | 13,919 | 626 | 383,385 | 12.34 |
| Prentice | 4,733 | 8,035 | 807 | 379 | 13,954 | 428 | 710,781 | 11.33 |
| Cambria-Friesland | 6,889 | 5,504 | 811 | 758 | 13,963 | 392 | 533,971 | 10.32 |
| Seneca | 6,881 | 5,468 | 1,270 | 361 | 13,979 | 298 | 506,017 | 10.80 |
| Reedsville | 6,453 | 6,438 | 666 | 430 | 13,987 | 663 | 491,154 | 13.11 |
| Lake Country * | 1,042 | 11,352 | 597 | 1,000 | 13,991 | 378 | 1,736,447 | 4.45 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|-------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Mauston | \$7,219 | \$5,212 | \$1,036 | \$535 | \$14,002 | 1,486 | \$435,681 | 11.96 |
| Washburn | 5,838 | 6,494 | 1,023 | 665 | 14,021 | 535 | 591,050 | 10.99 |
| Albany | 6,388 | 6,523 | 741 | 371 | 14,023 | 423 | 514,807 | 12.67 |
| Clayton | 9,043 | 3,280 | 1,170 | 529 | 14,023 | 355 | 301,119 | 10.90 |
| Niagara | 7,166 | 4,686 | 1,139 | 1,033 | 14,023 | 375 | 366,265 | 12.82 |
| Adams-Friendship Area | 4,090 | 7,784 | 1,808 | 382 | 14,064 | 1,647 | 781,273 | 10.00 |
| Nekoosa | 3,944 | 8,497 | 1,239 | 397 | 14,076 | 1,193 | 790,344 | 10.75 |
| Stone Bank * | 707 | 12,020 | 657 | 692 | 14,076 | 280 | 1,529,459 | 5.24 |
| Norway J7 * | 2,809 | 9,976 | 697 | 599 | 14,082 | 87 | 846,694 | 7.86 |
| Ithaca | 8,397 | 4,140 | 1,003 | 544 | 14,084 | 334 | 339,492 | 12.22 |
| Beloit | 9,913 | 2,113 | 1,631 | 435 | 14,092 | 7,379 | 183,435 | 11.56 |
| Hilbert | 6,549 | 5,923 | 622 | 1,034 | 14,128 | 445 | 476,956 | 12.43 |
| Elkhart Lake-Glenbeulah | 1,668 | 11,271 | 555 | 666 | 14,159 | 486 | 1,333,018 | 8.46 |
| Marshall | 8,582 | 4,295 | 707 | 594 | 14,178 | 1,105 | 333,454 | 12.88 |
| Riverdale | 8,121 | 4,156 | 1,436 | 466 | 14,179 | 710 | 404,458 | 10.30 |
| Menomonee Falls | 2,240 | 10,357 | 532 | 1,052 | 14,181 | 3,807 | 899,408 | 11.60 |
| Union Grove J1 * | 8,251 | 4,900 | 622 | 419 | 14,192 | 679 | 356,959 | 9.16 |
| Flambeau | 6,756 | 5,988 | 1,042 | 461 | 14,247 | 609 | 470,504 | 12.73 |
| Independence | 7,802 | 5,140 | 930 | 393 | 14,265 | 402 | 455,661 | 11.30 |
| Hillsboro | 7,638 | 4,428 | 1,854 | 393 | 14,313 | 520 | 388,999 | 11.41 |
| Port Edwards | 7,275 | 5,469 | 878 | 695 | 14,316 | 386 | 434,411 | 13.00 |
| North Lake * | 3,299 | 9,771 | 429 | 819 | 14,318 | 309 | 916,809 | 7.11 |
| Wild Rose | 1,950 | 10,707 | 1,291 | 380 | 14,328 | 555 | 1,238,329 | 8.65 |
| River Ridge | 7,914 | 5,004 | 997 | 426 | 14,341 | 529 | 413,519 | 12.12 |
| Wonewoc-Union Center | 5,500 | 7,041 | 1,416 | 403 | 14,360 | 378 | 609,136 | 11.57 |
| Wauzeka-Steuben | 10,168 | 2,207 | 1,278 | 711 | 14,364 | 308 | 256,728 | 8.60 |
| Raymond #14 * | 2,946 | 10,300 | 488 | 634 | 14,369 | 326 | 831,414 | 8.31 |
| Suring | 2,095 | 10,681 | 1,373 | 223 | 14,373 | 420 | 1,435,163 | 7.45 |
| Parkview | 6,915 | 5,917 | 709 | 851 | 14,393 | 881 | 438,648 | 13.49 |
| Twin Lakes #4 * | 4,999 | 8,393 | 841 | 170 | 14,403 | 471 | 684,929 | 8.17 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Dodgeland | \$8,200 | \$5,155 | \$804 | \$301 | \$14,460 | 819 | \$394,461 | 13.10 |
| Brown Deer | 4,850 | 8,381 | 702 | 536 | 14,469 | 1,617 | 552,965 | 15.77 |
| LaCrosse | 5,626 | 7,309 | 1,070 | 471 | 14,476 | 6,786 | 594,031 | 12.37 |
| Saint Francis | 4,417 | 8,311 | 1,089 | 662 | 14,477 | 834 | 721,260 | 11.55 |
| Kohler | 1,549 | 10,836 | 331 | 1,768 | 14,483 | 530 | 1,083,126 | 10.49 |
| Necedah Area | 5,490 | 7,429 | 1,148 | 416 | 14,483 | 708 | 655,150 | 11.33 |
| Rhineland | 2,612 | 10,287 | 957 | 647 | 14,503 | 2,480 | 939,740 | 10.99 |
| Barron Area | 8,745 | 3,626 | 957 | 1,193 | 14,521 | 1,458 | 299,674 | 12.12 |
| Rio Community | 6,986 | 6,266 | 831 | 474 | 14,556 | 446 | 512,628 | 12.23 |
| Blair-Taylor | 6,630 | 5,679 | 1,060 | 1,191 | 14,560 | 628 | 535,154 | 10.38 |
| Greenwood | 6,525 | 6,346 | 1,310 | 398 | 14,579 | 428 | 486,352 | 13.07 |
| DeSoto Area | 5,779 | 7,384 | 1,029 | 416 | 14,607 | 573 | 604,806 | 12.22 |
| Gilmanton | 5,963 | 7,251 | 1,061 | 344 | 14,619 | 175 | 535,309 | 13.55 |
| Woodruff J1 * | 2,098 | 11,321 | 804 | 414 | 14,637 | 442 | 1,300,149 | 5.81 |
| Mineral Point | 7,459 | 5,595 | 628 | 976 | 14,658 | 705 | 449,403 | 12.46 |
| Cambridge | 4,814 | 8,799 | 560 | 496 | 14,670 | 845 | 697,383 | 12.66 |
| Lake Geneva J1 * | 4,187 | 8,302 | 884 | 1,304 | 14,677 | 1,975 | 752,927 | 7.36 |
| Benton | 8,936 | 3,847 | 1,082 | 830 | 14,695 | 253 | 308,665 | 12.47 |
| Webster | 1,720 | 11,366 | 1,265 | 369 | 14,719 | 662 | 1,898,656 | 5.99 |
| Juda | 7,996 | 5,124 | 1,060 | 543 | 14,723 | 247 | 421,419 | 12.18 |
| Royall | 8,853 | 4,372 | 1,258 | 294 | 14,776 | 599 | 330,903 | 13.24 |
| Wausaukee | 2,255 | 11,121 | 1,059 | 341 | 14,776 | 485 | 1,279,777 | 8.69 |
| Prairie Farm | 9,293 | 4,051 | 856 | 598 | 14,797 | 314 | 407,358 | 9.95 |
| Potosi | 7,896 | 5,336 | 939 | 630 | 14,801 | 334 | 431,306 | 12.37 |
| Madison Metropolitan | 3,166 | 10,062 | 1,013 | 580 | 14,821 | 27,942 | 839,148 | 12.08 |
| Athens | 7,404 | 5,453 | 1,328 | 641 | 14,827 | 421 | 466,908 | 11.69 |
| Maple | 4,986 | 8,530 | 844 | 531 | 14,890 | 1,283 | 634,855 | 13.45 |
| Kickapoo Area | 7,721 | 4,033 | 1,263 | 1,920 | 14,937 | 476 | 388,284 | 10.38 |
| Monticello | 7,053 | 6,265 | 674 | 996 | 14,988 | 380 | 498,391 | 12.58 |
| Granton Area | 7,666 | 4,354 | 2,165 | 829 | 15,014 | 256 | 394,507 | 11.05 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|--------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Bowler | \$8,589 | \$3,369 | \$2,941 | \$194 | \$15,093 | 442 | \$340,442 | 9.90 |
| Alma Center | 9,275 | 4,028 | 1,033 | 762 | 15,098 | 570 | 360,449 | 11.18 |
| Wheatland J1 * | 6,071 | 7,495 | 866 | 676 | 15,108 | 445 | 546,364 | 9.15 |
| Elmwood | 8,194 | 5,812 | 725 | 406 | 15,137 | 340 | 382,110 | 15.22 |
| Milwaukee | 8,288 | 3,969 | 2,303 | 622 | 15,181 | 78,173 | 324,910 | 12.47 |
| Northwood | 1,698 | 11,920 | 1,217 | 394 | 15,229 | 366 | 2,031,897 | 5.88 |
| Unity | 2,704 | 10,052 | 1,285 | 1,188 | 15,229 | 1,110 | 895,266 | 11.23 |
| Chetek-Weyerhaeuser | 4,425 | 8,892 | 974 | 946 | 15,236 | 1,032 | 891,714 | 9.98 |
| Paris J1 * | 2,188 | 11,310 | 870 | 1,020 | 15,388 | 158 | 1,001,223 | 7.54 |
| Highland | 8,527 | 4,767 | 1,494 | 620 | 15,409 | 301 | 323,972 | 14.72 |
| Chequamegon | 4,901 | 8,629 | 1,505 | 404 | 15,439 | 726 | 1,031,718 | 8.37 |
| Sevastopol | 1,198 | 13,295 | 664 | 294 | 15,451 | 592 | 2,310,498 | 5.76 |
| Siren | 3,032 | 10,720 | 1,376 | 358 | 15,486 | 467 | 853,237 | 12.57 |
| Minocqua J1 * | 1,756 | 12,431 | 783 | 544 | 15,514 | 549 | 2,571,027 | 3.23 |
| Augusta | 7,255 | 6,408 | 1,432 | 424 | 15,519 | 610 | 494,097 | 12.98 |
| Goodman-Armstrong | 3,073 | 10,791 | 1,432 | 273 | 15,569 | 109 | 1,045,471 | 10.33 |
| Winter | 1,995 | 11,683 | 1,639 | 358 | 15,676 | 313 | 1,435,366 | 8.15 |
| Ladysmith | 9,111 | 4,641 | 1,511 | 424 | 15,688 | 813 | 344,319 | 13.56 |
| Washington-Caldwell * | 4,984 | 9,863 | 412 | 561 | 15,820 | 166 | 782,470 | 8.41 |
| Gilman | 6,895 | 7,091 | 1,433 | 416 | 15,835 | 407 | 562,217 | 12.64 |
| Tigerton | 6,732 | 6,869 | 1,164 | 1,169 | 15,934 | 258 | 536,639 | 12.81 |
| Butternut | 6,620 | 5,411 | 1,312 | 2,621 | 15,964 | 198 | 544,779 | 9.93 |
| Drummond | 2,004 | 12,336 | 1,376 | 306 | 16,022 | 407 | 3,046,341 | 4.05 |
| Sharon J11 * | 9,723 | 3,726 | 1,132 | 1,448 | 16,028 | 279 | 253,822 | 9.79 |
| Weston | 7,528 | 6,584 | 1,477 | 473 | 16,062 | 307 | 471,977 | 13.96 |
| Shorewood | 2,816 | 10,707 | 449 | 2,111 | 16,083 | 1,838 | 771,567 | 13.88 |
| Lake Geneva-Genoa UHS ** | 1,134 | 12,720 | 628 | 1,663 | 16,143 | 1,408 | 826,831 | 5.13 |
| Pepin Area | 2,551 | 12,115 | 607 | 889 | 16,162 | 253 | 847,304 | 14.30 |
| New Auburn | 2,885 | 11,904 | 1,200 | 276 | 16,265 | 279 | 1,012,788 | 11.76 |
| Wabeno Area | 2,088 | 11,464 | 1,986 | 733 | 16,271 | 420 | 1,934,499 | 5.93 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | <u>Total</u> | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|--------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | | | | |
| Williams Bay | \$395 | \$15,127 | \$572 | \$362 | \$16,455 | 537 | \$1,842,797 | 8.23 |
| Friess Lake * | 2,421 | 12,643 | 681 | 712 | 16,457 | 140 | 1,510,860 | 5.58 |
| Florence | 3,296 | 11,289 | 1,245 | 706 | 16,536 | 464 | 1,341,974 | 8.41 |
| Alma | 4,284 | 10,241 | 868 | 1,196 | 16,590 | 223 | 774,496 | 13.23 |
| Brighton #1 * | 4,128 | 10,682 | 1,262 | 576 | 16,648 | 103 | 1,000,114 | 7.12 |
| Fox Point J2 * | 1,186 | 14,114 | 516 | 832 | 16,648 | 708 | 1,108,806 | 8.49 |
| Lake Holcombe | 2,873 | 12,195 | 1,090 | 500 | 16,658 | 321 | 1,264,447 | 9.65 |
| LaFarge | 8,324 | 5,814 | 1,976 | 735 | 16,849 | 237 | 416,988 | 13.95 |
| Glendale-River Hills * | 1,553 | 13,578 | 852 | 901 | 16,883 | 928 | 1,257,173 | 7.33 |
| Laona | 4,777 | 9,751 | 1,498 | 899 | 16,925 | 221 | 623,630 | 15.66 |
| Herman #22 * | 3,355 | 10,234 | 649 | 2,704 | 16,942 | 63 | 977,149 | 6.98 |
| Elcho | 1,871 | 13,018 | 1,243 | 848 | 16,979 | 348 | 2,118,786 | 6.14 |
| Wilmot UHS ** | 5,455 | 10,904 | 330 | 763 | 17,453 | 1,118 | 575,940 | 6.31 |
| White Lake | 3,651 | 11,726 | 1,629 | 478 | 17,484 | 179 | 937,942 | 12.49 |
| Cassville | 5,345 | 10,186 | 1,244 | 1,017 | 17,792 | 217 | 607,107 | 16.79 |
| Northland Pines | 1,446 | 15,156 | 766 | 489 | 17,857 | 1,257 | 2,541,762 | 5.97 |
| Fontana J8 * | 1,033 | 15,479 | 927 | 482 | 17,921 | 201 | 3,895,134 | 2.65 |
| Big Foot UHS ** | 1,091 | 15,355 | 656 | 1,000 | 18,101 | 524 | 1,476,286 | 3.47 |
| Washington | 863 | 16,534 | 780 | 65 | 18,241 | 78 | 3,720,690 | 4.44 |
| Trevor-Wilmot * | 9,092 | 6,161 | 793 | 2,237 | 18,284 | 469 | 425,848 | 9.66 |
| Beecher-Dunbar-Pembin | 2,678 | 13,930 | 1,429 | 272 | 18,308 | 246 | 1,011,399 | 13.78 |
| Maple Dale-Indian Hill * | 1,133 | 16,064 | 625 | 793 | 18,616 | 418 | 1,516,244 | 7.08 |
| Birchwood | 2,415 | 14,386 | 1,546 | 547 | 18,895 | 232 | 2,349,910 | 6.12 |
| Green Lake | 1,047 | 16,594 | 558 | 897 | 19,096 | 260 | 3,296,547 | 5.04 |
| Geneva J4 * | 495 | 17,326 | 888 | 465 | 19,173 | 119 | 2,708,891 | 4.26 |
| Three Lakes | 1,751 | 16,170 | 779 | 603 | 19,304 | 480 | 2,825,549 | 5.72 |
| Lakeland UHS ** | 1,648 | 15,704 | 1,540 | 528 | 19,420 | 699 | 2,734,626 | 1.92 |
| Gibraltar Area | 1,289 | 17,331 | 452 | 530 | 19,602 | 570 | 5,827,541 | 2.97 |
| South Shore | 2,747 | 16,070 | 1,496 | 136 | 20,448 | 193 | 1,613,038 | 9.96 |
| Linn J4 * | 719 | 18,842 | 773 | 177 | 20,511 | 105 | 2,675,000 | 4.70 |

| <u>School District</u> | <u>Revenue per Pupil</u> | | | | | <u>Pupil Membership</u> | <u>Adjusted Value per Member</u> | <u>Gross Mill Rate</u> |
|------------------------|--------------------------|---------------------|--------------------|----------------------------|--------------|-------------------------|----------------------------------|------------------------|
| | <u>State Aid</u> | <u>Property Tax</u> | <u>Federal Aid</u> | <u>Other Local Revenue</u> | <u>Total</u> | | | |
| Phelps | \$1,462 | \$17,849 | \$1,038 | \$742 | \$21,090 | 159 | \$2,449,167 | 7.29 |
| Nicolet UHS ** | 1,475 | 17,113 | 393 | 2,270 | 21,250 | 1,096 | 1,179,508 | 4.88 |
| Mercer | 1,793 | 16,696 | 2,756 | 258 | 21,504 | 137 | 3,282,339 | 5.09 |
| Linn J6 * | 1,150 | 17,868 | 905 | 1,740 | 21,664 | 88 | 5,210,745 | 2.28 |
| Menominee Indian | 9,170 | 3,552 | 8,911 | 207 | 21,841 | 887 | 326,490 | 10.88 |
| Bayfield | 3,104 | 14,173 | 6,139 | 416 | 23,832 | 412 | 1,421,738 | 9.97 |
| Lac du Flambeau #1 * | 3,662 | 11,884 | 11,534 | 215 | 27,295 | 533 | 1,133,724 | 6.99 |
| North Lakeland * | 3,074 | 25,158 | 1,210 | 649 | 30,091 | <u>137</u> | 8,996,878 | 1.86 |
| STATEWIDE | \$5,974 | \$5,682 | \$936 | \$556 | \$13,148 | 854,363 | \$558,546 | 10.24 |

* K-8 district

** Union high school district

ATTACHMENT 3

2017-18 Revenue Limits per Pupil (Alphabetical Order)

| <u>School District</u> | <u>Three-Year Avg. Enrollment</u> | <u>Revenue Limit per Pupil</u> | | |
|------------------------|---------------------------------------|--------------------------------|--------------------|--------------|
| | | <u>Base Revenue</u> | <u>Adjustments</u> | <u>Total</u> |
| Abbotsford | 721 | \$9,830 | \$133 | \$9,963 |
| Adams-Friendship Area | 1,617 | 9,240 | 208 | 9,448 |
| Albany | 414 | 11,287 | 756 | 12,043 |
| Algoma | 731 | 9,276 | 22 | 9,298 |
| Alma | 215 | 10,942 | 2,608 | 13,550 |
| Alma Center | 559 | 9,625 | 551 | 10,176 |
| Almond-Bancroft | 454 | 9,218 | 599 | 9,817 |
| Altoona | 1,475 | 10,396 | 65 | 10,461 |
| Amery | 1,562 | 9,606 | 1,516 | 11,122 |
| Antigo | 2,388 | 9,274 | 445 | 9,719 |
| Appleton Area | 15,091 | 9,874 | 90 | 9,964 |
| Arcadia | 1,236 | 10,236 | 18 | 10,254 |
| Argyle | 312 | 9,561 | 867 | 10,428 |
| Arrowhead UHS | 2,103 | 10,065 | 419 | 10,484 |
| Ashland | 2,115 | 9,563 | 310 | 9,873 |
| Ashwaubenon | 2,257 | 9,625 | 437 | 10,062 |
| Athens | 428 | 11,060 | 83 | 11,143 |
| Auburndale | 788 | 9,201 | 1,273 | 10,474 |
| Augusta | 595 | 11,396 | 1,052 | 12,448 |
| Baldwin-Woodville Area | 1,633 | 9,222 | 168 | 9,390 |
| Bangor | 594 | 9,200 | 1,413 | 10,613 |
| Baraboo | 2,980 | 9,277 | 197 | 9,474 |
| Barneveld | 437 | 10,330 | 108 | 10,438 |
| Barron Area | 1,427 | 10,666 | 815 | 11,481 |
| Bayfield | 409 | 14,061 | 190 | 14,251 |
| Beaver Dam | 3,467 | 9,554 | 242 | 9,796 |
| Beecher-Dunbar-Pembin | 254 | 11,825 | 2,345 | 14,170 |
| Belleville | 972 | 10,148 | 818 | 10,966 |
| Belmont Community | 356 | 9,200 | 0 | 9,200 |
| Beloit | 7,247 | 9,626 | 663 | 10,289 |
| Beloit Turner | 1,206 | 9,757 | 426 | 10,183 |
| Benton | 239 | 9,372 | 1,742 | 11,114 |
| Berlin Area | 1,613 | 9,200 | 132 | 9,332 |
| Big Foot UHS | 500 | 12,448 | 3,282 | 15,730 |
| Birchwood | 226 | 11,097 | 3,720 | 14,817 |
| Black Hawk | 393 | 10,024 | 8 | 10,032 |
| Black River Falls | 1,764 | 9,296 | 197 | 9,493 |
| Blair-Taylor | 616 | 9,200 | 127 | 9,327 |
| Bloomer | 1,241 | 9,857 | 49 | 9,906 |
| Bonduel | 830 | 9,197 | 637 | 9,834 |

| <u>School District</u> | <u>Three-Year Avg. Enrollment</u> | <u>Revenue Limit per Pupil</u> | | |
|--------------------------|---------------------------------------|--------------------------------|--------------------|--------------|
| | | <u>Base Revenue</u> | <u>Adjustments</u> | <u>Total</u> |
| Boscobel Area | 826 | \$10,378 | \$787 | \$11,165 |
| Bowler | 418 | 10,933 | 657 | 11,590 |
| Boyceville Community | 739 | 9,398 | 407 | 9,805 |
| Brighton #1 | 99 | 9,850 | 2,189 | 12,039 |
| Brillion | 882 | 9,200 | 198 | 9,398 |
| Bristol #1 | 676 | 9,701 | 2 | 9,703 |
| Brodhead | 1,024 | 9,200 | 1,038 | 10,238 |
| Brown Deer | 1,639 | 11,890 | 96 | 11,986 |
| Bruce | 497 | 9,428 | 1,468 | 10,896 |
| Burlington Area | 3,239 | 10,333 | 284 | 10,617 |
| Butternut | 194 | 10,501 | 433 | 10,934 |
| Cadott Community | 841 | 10,270 | 2,126 | 12,396 |
| Cambria-Friesland | 390 | 9,577 | 1,972 | 11,549 |
| Cambridge | 839 | 9,487 | 2,007 | 11,494 |
| Cameron | 894 | 9,338 | 450 | 9,788 |
| Campbellsport | 1,364 | 10,383 | 389 | 10,772 |
| Cashton | 570 | 9,306 | 45 | 9,351 |
| Cassville | 219 | 9,859 | 5,936 | 15,795 |
| Cedar Grove-Belgium Area | 1,054 | 9,544 | 502 | 10,046 |
| Cedarburg | 2,875 | 9,815 | 33 | 9,848 |
| Central/Westosha UHS | 1,143 | 10,758 | 797 | 11,555 |
| Chequamegon | 728 | 10,980 | 29 | 11,009 |
| Chetek-Weyerhaeuser | 1,045 | 11,517 | 17 | 11,534 |
| Chilton | 1,106 | 9,172 | 251 | 9,423 |
| Chippewa Falls Area | 5,168 | 9,994 | 61 | 10,055 |
| Clayton | 331 | 9,515 | 2,369 | 11,884 |
| Clear Lake | 624 | 9,391 | 843 | 10,234 |
| Clinton Community | 1,037 | 9,853 | 1,629 | 11,482 |
| Clintonville | 1,377 | 9,522 | 447 | 9,969 |
| Cochrane-Fountain City | 648 | 9,268 | 252 | 9,520 |
| Colby | 948 | 9,219 | 139 | 9,358 |
| Coleman | 683 | 9,378 | 726 | 10,104 |
| Colfax | 827 | 9,299 | 206 | 9,505 |
| Columbus | 1,241 | 10,172 | 828 | 11,000 |
| Cornell | 422 | 9,270 | 339 | 9,609 |
| Crandon | 908 | 10,172 | 318 | 10,490 |
| Crivitz | 742 | 9,305 | 24 | 9,329 |
| Cuba City | 670 | 10,240 | 299 | 10,539 |
| Cudahy | 2,461 | 10,385 | 481 | 10,866 |
| Cumberland | 921 | 10,211 | 929 | 11,140 |
| D C Everest Area | 5,807 | 10,338 | 247 | 10,585 |
| Darlington Community | 797 | 9,249 | 2,142 | 11,391 |
| Deerfield Community | 778 | 10,276 | 515 | 10,791 |
| DeForest Area | 3,563 | 10,152 | 12 | 10,164 |
| Delavan-Darien | 2,648 | 9,441 | 816 | 10,257 |

| <u>School District</u> | <u>Three-Year Avg. Enrollment</u> | <u>Revenue Limit per Pupil</u> | | |
|-------------------------|---------------------------------------|--------------------------------|--------------------|--------------|
| | | <u>Base Revenue</u> | <u>Adjustments</u> | <u>Total</u> |
| Denmark | 1,411 | \$9,175 | \$696 | \$9,871 |
| DePere | 3,906 | 9,554 | 103 | 9,657 |
| DeSoto Area | 544 | 10,528 | 615 | 11,143 |
| Dodgeland | 783 | 10,255 | 591 | 10,846 |
| Dodgeville | 1,291 | 10,595 | 250 | 10,845 |
| Dover #1 | 108 | 10,674 | 593 | 11,267 |
| Drummond | 408 | 9,669 | 237 | 9,906 |
| Durand | 959 | 9,998 | 14 | 10,012 |
| East Troy Community | 1,743 | 9,760 | 115 | 9,875 |
| Eau Claire Area | 11,181 | 9,829 | 594 | 10,423 |
| Edgar | 593 | 10,034 | 948 | 10,982 |
| Edgerton | 1,878 | 9,571 | 863 | 10,434 |
| Elcho | 333 | 10,229 | 1,809 | 12,038 |
| Eleva-Strum | 617 | 9,601 | 1,348 | 10,949 |
| Elk Mound Area | 1,097 | 9,238 | 7 | 9,245 |
| Elkhart Lake-Glenbeulah | 462 | 9,781 | 2,341 | 12,122 |
| Elkhorn Area | 3,042 | 9,707 | 85 | 9,792 |
| Ellsworth Community | 1,680 | 9,228 | 957 | 10,185 |
| Elmbrook | 6,803 | 11,631 | 48 | 11,679 |
| Elmwood | 327 | 13,635 | 334 | 13,969 |
| Erin | 228 | 9,539 | 376 | 9,915 |
| Evansville Community | 1,842 | 9,704 | 537 | 10,241 |
| Fall Creek | 782 | 9,850 | 107 | 9,957 |
| Fall River | 525 | 9,807 | 352 | 10,159 |
| Fennimore Community | 762 | 10,027 | 458 | 10,485 |
| Flambeau | 606 | 10,283 | 1,033 | 11,316 |
| Florence | 457 | 9,456 | 2,136 | 11,592 |
| Fond du Lac | 7,365 | 9,256 | 177 | 9,433 |
| Fontana J8 | 184 | 11,628 | 4,252 | 15,880 |
| Fort Atkinson | 2,781 | 9,707 | 1,488 | 11,195 |
| Fox Point J2 | 687 | 13,023 | 2,159 | 15,182 |
| Franklin Public | 4,140 | 11,134 | 32 | 11,166 |
| Frederic | 506 | 9,413 | 711 | 10,124 |
| Freedom Area | 1,653 | 9,206 | 188 | 9,394 |
| Friess Lake | 133 | 10,059 | 1,832 | 11,891 |
| Galesville-Ettrick | 1,406 | 10,322 | 1,785 | 12,107 |
| Geneva J4 | 119 | 14,323 | 840 | 15,163 |
| Genoa City J2 | 645 | 9,526 | 772 | 10,298 |
| Germantown | 3,890 | 10,139 | 223 | 10,362 |
| Gibraltar Area | 549 | 15,955 | 2,223 | 18,178 |
| Gillett | 588 | 9,310 | 538 | 9,848 |
| Gilman | 395 | 9,591 | 2,504 | 12,095 |
| Gilmanton | 166 | 12,268 | 296 | 12,564 |
| Glendale-River Hills | 936 | 12,103 | 1,709 | 13,812 |
| Glenwood City | 731 | 9,517 | 391 | 9,908 |

| <u>School District</u> | <u>Three-Year Avg. Enrollment</u> | <u>Revenue Limit per Pupil</u> | | |
|------------------------|---------------------------------------|--------------------------------|--------------------|--------------|
| | | <u>Base Revenue</u> | <u>Adjustments</u> | <u>Total</u> |
| Goodman-Armstrong | 108 | \$11,660 | \$5,132 | \$16,792 |
| Grafton | 2,030 | 10,493 | 162 | 10,655 |
| Granton Area | 246 | 10,557 | 119 | 10,676 |
| Grantsburg | 850 | 9,203 | 0 | 9,203 |
| Green Bay Area | 21,971 | 9,531 | 1,199 | 10,730 |
| Green Lake | 252 | 12,425 | 3,818 | 16,243 |
| Greendale | 2,327 | 10,999 | 300 | 11,299 |
| Greenfield | 3,317 | 10,188 | 190 | 10,378 |
| Greenwood | 427 | 9,523 | 1,943 | 11,466 |
| Gresham | 285 | 11,227 | 3,574 | 14,801 |
| Hamilton | 4,636 | 10,365 | 50 | 10,415 |
| Hartford J1 | 2,012 | 9,701 | 726 | 10,427 |
| Hartford UHS | 1,503 | 11,174 | 190 | 11,364 |
| Hartland-Lakeside J3 | 1,179 | 9,705 | 1,068 | 10,773 |
| Hayward Community | 1,786 | 9,508 | 221 | 9,729 |
| Herman-Neosho-Rubicon | 354 | 9,915 | 560 | 10,475 |
| Highland | 297 | 11,859 | 70 | 11,929 |
| Hilbert | 433 | 9,408 | 1,048 | 10,456 |
| Hillsboro | 519 | 9,241 | 1,022 | 10,263 |
| Holmen | 4,063 | 10,265 | 718 | 10,983 |
| Horicon | 823 | 9,415 | 179 | 9,594 |
| Hortonville | 3,688 | 9,528 | 50 | 9,578 |
| Howards Grove | 839 | 9,653 | 305 | 9,958 |
| Howard-Suamico | 5,507 | 9,269 | 20 | 9,289 |
| Hudson | 5,584 | 9,944 | 1,717 | 11,661 |
| Hurley | 571 | 9,760 | 697 | 10,457 |
| Hustisford | 430 | 10,406 | 624 | 11,030 |
| Independence | 400 | 9,956 | 1,750 | 11,706 |
| Iola-Scandinavia | 685 | 9,260 | 1,008 | 10,268 |
| Iowa-Grant | 743 | 11,712 | 402 | 12,114 |
| Ithaca | 324 | 10,840 | 0 | 10,840 |
| Janesville | 9,873 | 9,481 | 397 | 9,878 |
| Jefferson | 1,975 | 9,740 | 729 | 10,469 |
| Johnson Creek | 722 | 10,444 | 22 | 10,466 |
| Juda | 243 | 10,288 | 254 | 10,542 |
| Kaukauna Area | 4,520 | 9,503 | 991 | 10,494 |
| Kenosha | 21,743 | 10,188 | 704 | 10,892 |
| Kettle Moraine | 3,627 | 9,870 | 487 | 10,357 |
| Kewaskum | 1,865 | 9,438 | 214 | 9,652 |
| Kewaunee | 981 | 9,200 | 117 | 9,317 |
| Kickapoo Area | 464 | 9,689 | 936 | 10,625 |
| Kiel Area | 1,281 | 9,270 | 395 | 9,665 |
| Kimberly Area | 4,706 | 9,431 | 159 | 9,590 |
| Kohler | 521 | 10,180 | 2,417 | 12,597 |
| Lac du Flambeau #1 | 530 | 12,532 | 299 | 12,831 |

| <u>School District</u> | <u>Three-Year Avg. Enrollment</u> | <u>Revenue Limit per Pupil</u> | | |
|------------------------|---------------------------------------|--------------------------------|--------------------|--------------|
| | | <u>Base Revenue</u> | <u>Adjustments</u> | <u>Total</u> |
| LaCrosse | 6,558 | \$10,911 | \$908 | \$11,819 |
| Ladysmith | 756 | 10,376 | 707 | 11,083 |
| LaFarge | 238 | 11,431 | 0 | 11,431 |
| Lake Country | 361 | 10,904 | 178 | 11,082 |
| Lake Geneva J1 | 1,921 | 9,934 | 689 | 10,623 |
| Lake Geneva-Genoa UHS | 1,395 | 11,674 | 300 | 11,974 |
| Lake Holcombe | 310 | 9,980 | 2,572 | 12,552 |
| Lake Mills Area | 1,524 | 9,731 | 63 | 9,794 |
| Lakeland UHS | 700 | 13,524 | 1,885 | 15,409 |
| Lancaster Community | 951 | 10,847 | 37 | 10,884 |
| Laona | 220 | 10,886 | 2,580 | 13,466 |
| Lena | 417 | 9,402 | 1,457 | 10,859 |
| Linn J4 | 104 | 15,088 | 3,157 | 18,245 |
| Linn J6 | 87 | 13,470 | 1,358 | 14,828 |
| Little Chute Area | 1,294 | 9,254 | 725 | 9,979 |
| Lodi | 1,523 | 9,557 | 1,399 | 10,956 |
| Lomira | 1,038 | 9,544 | 353 | 9,897 |
| Loyal | 530 | 9,411 | 1,178 | 10,589 |
| Luck | 497 | 9,344 | 1,175 | 10,519 |
| Luxemburg-Casco | 1,889 | 9,228 | 525 | 9,753 |
| Madison Metropolitan | 27,459 | 11,683 | 324 | 12,007 |
| Manawa | 743 | 9,200 | 1,418 | 10,618 |
| Manitowoc | 5,101 | 9,198 | 623 | 9,821 |
| Maple | 1,262 | 9,484 | 845 | 10,329 |
| Maple Dale-Indian Hill | 419 | 14,468 | 1,909 | 16,377 |
| Marathon City | 644 | 10,058 | 96 | 10,154 |
| Marinette | 2,169 | 9,199 | 334 | 9,533 |
| Marion | 494 | 9,200 | 81 | 9,281 |
| Markesan | 821 | 9,200 | 1,036 | 10,236 |
| Marshall | 1,069 | 9,526 | 1,400 | 10,926 |
| Marshfield | 3,862 | 9,240 | 1,050 | 10,290 |
| Mauston | 1,449 | 9,952 | 145 | 10,097 |
| Mayville | 1,084 | 9,684 | 626 | 10,310 |
| McFarland | 2,119 | 10,596 | 270 | 10,866 |
| Medford Area | 2,113 | 9,204 | 56 | 9,260 |
| Mellen | 295 | 10,305 | 210 | 10,515 |
| Melrose-Mindoro | 776 | 11,248 | 837 | 12,085 |
| Menasha | 3,682 | 9,752 | 992 | 10,744 |
| Menominee Indian | 903 | 11,106 | 1,231 | 12,337 |
| Menomonee Falls | 3,715 | 11,068 | 118 | 11,186 |
| Menomonie Area | 3,338 | 9,708 | 23 | 9,731 |
| Mequon-Thiensville | 3,520 | 10,687 | 82 | 10,769 |
| Mercer | 143 | 14,562 | 84 | 14,646 |
| Merrill Area | 2,666 | 9,209 | 712 | 9,921 |
| Merton Community | 807 | 9,288 | 460 | 9,748 |

| <u>School District</u> | <u>Three-Year Avg. Enrollment</u> | <u>Revenue Limit per Pupil</u> | | |
|------------------------|---------------------------------------|--------------------------------|--------------------|--------------|
| | | <u>Base Revenue</u> | <u>Adjustments</u> | <u>Total</u> |
| Middleton-Cross Plains | 6,958 | \$10,648 | \$37 | \$10,685 |
| Milton | 3,497 | 9,309 | 724 | 10,033 |
| Milwaukee | 77,801 | 10,122 | 414 | 10,536 |
| Mineral Point | 679 | 11,324 | 909 | 12,233 |
| Minocqua J1 | 556 | 11,449 | 82 | 11,531 |
| Mishicot | 801 | 9,200 | 164 | 9,364 |
| Mondovi | 909 | 9,209 | 351 | 9,560 |
| Monona Grove | 3,096 | 10,638 | 921 | 11,559 |
| Monroe | 2,432 | 9,964 | 1,041 | 11,005 |
| Montello | 721 | 9,200 | 1,806 | 11,006 |
| Monticello | 367 | 9,877 | 2,602 | 12,479 |
| Mosinee | 2,009 | 9,875 | 379 | 10,254 |
| Mount Horeb Area | 2,401 | 9,341 | 172 | 9,513 |
| Mukwonago | 4,611 | 9,200 | 84 | 9,284 |
| Muskego-Norway | 4,821 | 10,086 | 27 | 10,113 |
| Necedah Area | 697 | 9,590 | 935 | 10,525 |
| Neenah | 6,704 | 9,594 | 88 | 9,682 |
| Neillsville | 936 | 9,221 | 251 | 9,472 |
| Nekoosa | 1,163 | 9,329 | 1,176 | 10,505 |
| New Auburn | 290 | 10,447 | 650 | 11,097 |
| New Berlin | 4,459 | 11,269 | 530 | 11,799 |
| New Glarus | 890 | 10,348 | 0 | 10,348 |
| New Holstein | 1,159 | 9,172 | 304 | 9,476 |
| New Lisbon | 601 | 9,566 | 21 | 9,587 |
| New London | 2,379 | 9,265 | 604 | 9,869 |
| New Richmond | 3,330 | 9,314 | 142 | 9,456 |
| Niagara | 356 | 9,812 | 842 | 10,654 |
| Nicolet UHS | 1,079 | 15,344 | 3,179 | 18,523 |
| North Cape | 186 | 10,783 | 232 | 11,015 |
| North Crawford | 462 | 10,265 | 192 | 10,457 |
| North Fond du Lac | 1,299 | 9,443 | 98 | 9,541 |
| North Lake | 292 | 9,717 | 707 | 10,424 |
| North Lakeland | 140 | 18,990 | 2,576 | 21,566 |
| Northern Ozaukee | 809 | 9,916 | 187 | 10,103 |
| Northland Pines | 1,280 | 10,167 | 3,174 | 13,341 |
| Northwood | 351 | 10,494 | 658 | 11,152 |
| Norwalk-Ontario-Wilton | 687 | 9,867 | 526 | 10,393 |
| Norway J7 | 90 | 11,610 | 448 | 12,058 |
| Oak Creek-Franklin | 6,299 | 9,474 | 29 | 9,503 |
| Oakfield | 486 | 9,442 | 2,524 | 11,966 |
| Oconomowoc Area | 5,521 | 10,068 | 102 | 10,170 |
| Oconto | 1,106 | 9,215 | 228 | 9,443 |
| Oconto Falls | 1,765 | 9,458 | 812 | 10,270 |
| Omro | 1,275 | 9,227 | 81 | 9,308 |
| Onalaska | 2,888 | 9,432 | 995 | 10,427 |

| <u>School District</u> | <u>Three-Year Avg. Enrollment</u> | <u>Revenue Limit per Pupil</u> | | |
|---------------------------|---------------------------------------|--------------------------------|--------------------|--------------|
| | | <u>Base Revenue</u> | <u>Adjustments</u> | <u>Total</u> |
| Oostburg | 969 | \$9,200 | \$300 | \$9,500 |
| Oregon | 3,730 | 10,873 | 121 | 10,994 |
| Osceola | 1,617 | 9,373 | 809 | 10,182 |
| Oshkosh Area | 9,749 | 9,256 | 1,248 | 10,504 |
| Osseo-Fairchild | 903 | 9,423 | 775 | 10,198 |
| Owen-Withee | 487 | 9,218 | 1,378 | 10,596 |
| Palmyra-Eagle Area | 1,100 | 9,672 | 843 | 10,515 |
| Pardeeville Area | 862 | 9,203 | 1,162 | 10,365 |
| Paris J1 | 158 | 10,592 | 268 | 10,860 |
| Parkview | 834 | 9,876 | 1,055 | 10,931 |
| Pecatonica Area | 461 | 11,560 | 730 | 12,290 |
| Pepin Area | 244 | 14,176 | 31 | 14,207 |
| Peshigo | 1,075 | 9,268 | 478 | 9,746 |
| Pewaukee | 2,748 | 10,408 | 37 | 10,445 |
| Phelps | 152 | 11,187 | 7,776 | 18,963 |
| Phillips | 784 | 9,235 | 317 | 9,552 |
| Pittsville | 583 | 9,985 | 424 | 10,409 |
| Platteville | 1,486 | 10,255 | 10 | 10,265 |
| Plum City | 277 | 10,271 | 1,306 | 11,577 |
| Plymouth | 2,243 | 9,181 | 173 | 9,354 |
| Port Edwards | 388 | 10,804 | 1,350 | 12,154 |
| Port Washington-Saukville | 2,584 | 10,111 | 149 | 10,260 |
| Portage Community | 2,357 | 9,346 | 1,514 | 10,860 |
| Potosi | 318 | 11,670 | 0 | 11,670 |
| Poynette | 1,086 | 9,274 | 384 | 9,658 |
| Prairie du Chien Area | 1,101 | 10,032 | 82 | 10,114 |
| Prairie Farm | 314 | 9,592 | 2,063 | 11,655 |
| Prentice | 419 | 10,079 | 241 | 10,320 |
| Prescott | 1,377 | 10,368 | 338 | 10,706 |
| Princeton | 392 | 9,242 | 1,340 | 10,582 |
| Pulaski Community | 3,764 | 9,532 | 109 | 9,641 |
| Racine | 20,009 | 9,989 | 1,699 | 11,688 |
| Randall J1 | 552 | 9,342 | 2,217 | 11,559 |
| Randolph | 519 | 10,186 | 187 | 10,373 |
| Random Lake | 888 | 9,200 | 579 | 9,779 |
| Raymond #14 | 322 | 10,713 | 475 | 11,188 |
| Reedsburg | 2,695 | 9,571 | 80 | 9,651 |
| Reedsville | 625 | 10,628 | 323 | 10,951 |
| Rhineland | 2,448 | 9,608 | 2,187 | 11,795 |
| Rib Lake | 483 | 9,200 | 0 | 9,200 |
| Rice Lake Area | 2,244 | 11,267 | 170 | 11,437 |
| Richfield J1 | 412 | 9,869 | 1,637 | 11,506 |
| Richland | 1,430 | 9,646 | 471 | 10,117 |
| Richmond | 422 | 10,655 | 999 | 11,654 |
| Rio Community | 436 | 9,507 | 3,063 | 12,570 |

| <u>School District</u> | <u>Three-Year Avg. Enrollment</u> | <u>Revenue Limit per Pupil</u> | | |
|------------------------|---------------------------------------|--------------------------------|--------------------|--------------|
| | | <u>Base Revenue</u> | <u>Adjustments</u> | <u>Total</u> |
| Ripon Area | 1,607 | \$9,647 | \$504 | \$10,151 |
| River Falls | 3,185 | 9,400 | 10 | 9,410 |
| River Ridge | 532 | 11,137 | 578 | 11,715 |
| River Valley | 1,284 | 10,075 | 856 | 10,931 |
| Riverdale | 694 | 9,200 | 1,805 | 11,005 |
| Rosendale-Brandon | 933 | 9,443 | 1,059 | 10,502 |
| Rosholt | 551 | 9,625 | 1,401 | 11,026 |
| Royall | 593 | 10,095 | 612 | 10,707 |
| Saint Croix Central | 1,554 | 9,512 | 736 | 10,248 |
| Saint Croix Falls | 1,107 | 9,962 | 343 | 10,305 |
| Saint Francis | 821 | 10,042 | 1,222 | 11,264 |
| Salem J2 | 1,076 | 9,566 | 1,339 | 10,905 |
| Sauk Prairie | 2,672 | 9,868 | 28 | 9,896 |
| Seneca | 294 | 11,222 | 750 | 11,972 |
| Sevastopol | 570 | 10,663 | 2,850 | 13,513 |
| Seymour Community | 2,317 | 9,423 | 818 | 10,241 |
| Sharon J11 | 262 | 11,149 | 973 | 12,122 |
| Shawano | 2,439 | 9,616 | 184 | 9,800 |
| Sheboygan Area | 10,241 | 10,437 | 132 | 10,569 |
| Sheboygan Falls | 1,667 | 9,246 | 242 | 9,488 |
| Shell Lake | 615 | 10,254 | 68 | 10,322 |
| Shiocton | 714 | 9,295 | 2,086 | 11,381 |
| Shorewood | 1,866 | 11,623 | 34 | 11,657 |
| Shullsburg | 377 | 9,200 | 488 | 9,688 |
| Silver Lake J1 | 453 | 9,390 | 1,940 | 11,330 |
| Siren | 474 | 10,306 | 74 | 10,380 |
| Slinger | 2,718 | 9,231 | 42 | 9,273 |
| Solon Springs | 294 | 11,890 | 69 | 11,959 |
| Somerset | 1,528 | 9,975 | 136 | 10,111 |
| South Milwaukee | 3,053 | 9,831 | 166 | 9,997 |
| South Shore | 190 | 17,928 | 93 | 18,021 |
| Southern Door | 1,087 | 9,195 | 558 | 9,753 |
| Southwestern Wisconsin | 532 | 9,460 | 1,819 | 11,279 |
| Sparta Area | 2,973 | 9,272 | 263 | 9,535 |
| Spencer | 782 | 9,729 | 1,777 | 11,506 |
| Spooner Area | 1,296 | 9,200 | 684 | 9,884 |
| Spring Valley | 774 | 9,703 | 1,047 | 10,750 |
| Stanley-Boyd Area | 1,080 | 9,594 | 61 | 9,655 |
| Stevens Point Area | 7,308 | 9,322 | 373 | 9,695 |
| Stockbridge | 237 | 9,709 | 1,925 | 11,634 |
| Stone Bank | 278 | 10,835 | 0 | 10,835 |
| Stoughton Area | 3,177 | 10,944 | 713 | 11,657 |
| Stratford | 931 | 9,422 | 21 | 9,443 |
| Sturgeon Bay | 1,116 | 9,484 | 2,031 | 11,515 |
| Sun Prairie Area | 8,093 | 10,696 | 33 | 10,729 |

| <u>School District</u> | <u>Three-Year Avg. Enrollment</u> | <u>Revenue Limit per Pupil</u> | | |
|------------------------|---------------------------------------|--------------------------------|--------------------|--------------|
| | | <u>Base Revenue</u> | <u>Adjustments</u> | <u>Total</u> |
| Superior | 4,711 | \$9,355 | \$165 | \$9,520 |
| Suring | 401 | 9,586 | 2,080 | 11,666 |
| Swallow | 480 | 10,269 | 881 | 11,150 |
| Thorp | 579 | 9,338 | 67 | 9,405 |
| Three Lakes | 485 | 9,898 | 6,312 | 16,210 |
| Tigerton | 242 | 9,897 | 2,464 | 12,361 |
| Tomah Area | 3,068 | 9,259 | 823 | 10,082 |
| Tomahawk | 1,228 | 9,262 | 2,629 | 11,891 |
| Tomorrow River | 973 | 9,238 | 412 | 9,650 |
| Trevor-Wilmot | 452 | 10,751 | 1,142 | 11,893 |
| Tri-County Area | 642 | 9,411 | 211 | 9,622 |
| Turtle Lake | 468 | 9,635 | 1,509 | 11,144 |
| Twin Lakes #4 | 470 | 10,425 | 779 | 11,204 |
| Two Rivers | 1,734 | 9,200 | 145 | 9,345 |
| Union Grove J1 | 652 | 10,466 | 281 | 10,747 |
| Union Grove UHS | 755 | 11,215 | 14 | 11,229 |
| Unity | 1,047 | 10,128 | 273 | 10,401 |
| Valders Area | 966 | 9,850 | 36 | 9,886 |
| Verona Area | 5,287 | 10,781 | 61 | 10,842 |
| Viroqua Area | 1,152 | 9,319 | 304 | 9,623 |
| Wabeno Area | 408 | 9,830 | 4,817 | 14,647 |
| Walworth J1 | 511 | 9,339 | 1,181 | 10,520 |
| Washburn | 507 | 11,112 | 512 | 11,624 |
| Washington | 74 | 10,461 | 8,108 | 18,569 |
| Washington-Caldwell | 160 | 11,356 | 1,334 | 12,690 |
| Waterford J1 | 1,406 | 10,354 | 248 | 10,602 |
| Waterford UHS | 1,108 | 11,685 | 180 | 11,865 |
| Waterloo | 850 | 9,878 | 712 | 10,590 |
| Watertown | 3,847 | 9,326 | 488 | 9,814 |
| Waukesha | 12,661 | 9,826 | 427 | 10,253 |
| Waunakee Community | 4,024 | 10,386 | 146 | 10,532 |
| Waupaca | 2,109 | 9,995 | 597 | 10,592 |
| Waupun | 2,030 | 9,293 | 146 | 9,439 |
| Wausau | 8,376 | 10,238 | 417 | 10,655 |
| Wausaukee | 469 | 9,577 | 2,106 | 11,683 |
| Wautoma Area | 1,395 | 9,348 | 413 | 9,761 |
| Wauwatosa | 5,970 | 10,298 | 84 | 10,382 |
| Wauzeka-Steuben | 293 | 11,487 | 421 | 11,908 |
| Webster | 662 | 9,748 | 0 | 9,748 |
| West Allis | 8,466 | 9,979 | 659 | 10,638 |
| West Bend | 6,854 | 9,221 | 277 | 9,498 |
| West DePere | 3,567 | 10,019 | 33 | 10,052 |
| West Salem | 1,704 | 9,331 | 30 | 9,361 |
| Westby Area | 1,182 | 9,280 | 103 | 9,383 |
| Westfield | 1,178 | 9,244 | 26 | 9,270 |

| <u>School District</u> | <u>Three-Year Avg. Enrollment</u> | <u>Revenue Limit per Pupil</u> | | |
|------------------------|---------------------------------------|--------------------------------|--------------------|--------------|
| | | <u>Base Revenue</u> | <u>Adjustments</u> | <u>Total</u> |
| Weston | 299 | \$9,608 | \$2,985 | \$12,593 |
| Weyauwega-Fremont | 828 | 9,205 | 324 | 9,529 |
| Wheatland J1 | 432 | 10,223 | 2,768 | 12,991 |
| White Lake | 165 | 10,183 | 2,476 | 12,659 |
| Whitefish Bay | 2,791 | 11,236 | 54 | 11,290 |
| Whitehall | 762 | 9,566 | 11 | 9,577 |
| Whitewater | 1,962 | 9,696 | 879 | 10,575 |
| Whitnall | 2,105 | 10,620 | 287 | 10,907 |
| Wild Rose | 565 | 9,349 | 1,027 | 10,376 |
| Williams Bay | 554 | 12,274 | 695 | 12,969 |
| Wilmot UHS | 1,078 | 11,462 | 443 | 11,905 |
| Winneconne Community | 1,501 | 9,231 | 191 | 9,422 |
| Winter | 295 | 10,669 | 1,960 | 12,629 |
| Wisconsin Dells | 1,739 | 9,795 | 246 | 10,041 |
| Wisconsin Heights | 781 | 9,651 | 2,516 | 12,167 |
| Wisconsin Rapids | 5,001 | 10,240 | 485 | 10,725 |
| Wittenberg-Birnamwood | 1,151 | 9,230 | 221 | 9,451 |
| Wonewoc-Union Center | 365 | 11,110 | 62 | 11,172 |
| Woodruff J1 | 441 | 11,916 | 2 | 11,918 |
| Wrightstown Community | 1,282 | 9,315 | 31 | 9,346 |
| Yorkville J2 | <u>334</u> | 10,681 | 0 | 10,681 |
| STATEWIDE | 839,905 | \$10,010 | \$544 | \$10,554 |

ATTACHMENT 4

2017-18 Revenue Limits per Pupil (Rank Order by Base Revenue per Pupil)

| <u>School District</u> | <u>Three-Year Avg. Enrollment</u> | <u>Revenue Limit per Pupil</u> | | |
|------------------------|---------------------------------------|--------------------------------|--------------------|--------------|
| | | <u>Base Revenue</u> | <u>Adjustments</u> | <u>Total</u> |
| Chilton | 1,106 | \$9,172 | \$251 | \$9,423 |
| New Holstein | 1,159 | 9,172 | 304 | 9,476 |
| Denmark | 1,411 | 9,175 | 696 | 9,871 |
| Plymouth | 2,243 | 9,181 | 173 | 9,354 |
| Southern Door | 1,087 | 9,195 | 558 | 9,753 |
| Bonduel | 830 | 9,197 | 637 | 9,834 |
| Manitowoc | 5,101 | 9,198 | 623 | 9,821 |
| Marinette | 2,169 | 9,199 | 334 | 9,533 |
| Bangor | 594 | 9,200 | 1,413 | 10,613 |
| Belmont Community | 356 | 9,200 | 0 | 9,200 |
| Berlin Area | 1,613 | 9,200 | 132 | 9,332 |
| Blair-Taylor | 616 | 9,200 | 127 | 9,327 |
| Brillion | 882 | 9,200 | 198 | 9,398 |
| Brodhead | 1,024 | 9,200 | 1,038 | 10,238 |
| Kewaunee | 981 | 9,200 | 117 | 9,317 |
| Manawa | 743 | 9,200 | 1,418 | 10,618 |
| Marion | 494 | 9,200 | 81 | 9,281 |
| Markesan | 821 | 9,200 | 1,036 | 10,236 |
| Mishicot | 801 | 9,200 | 164 | 9,364 |
| Montello | 721 | 9,200 | 1,806 | 11,006 |
| Mukwonago | 4,611 | 9,200 | 84 | 9,284 |
| Oostburg | 969 | 9,200 | 300 | 9,500 |
| Random Lake | 888 | 9,200 | 579 | 9,779 |
| Rib Lake | 483 | 9,200 | 0 | 9,200 |
| Riverdale | 694 | 9,200 | 1,805 | 11,005 |
| Shullsburg | 377 | 9,200 | 488 | 9,688 |
| Spooner Area | 1,296 | 9,200 | 684 | 9,884 |
| Two Rivers | 1,734 | 9,200 | 145 | 9,345 |
| Auburndale | 788 | 9,201 | 1,273 | 10,474 |
| Grantsburg | 850 | 9,203 | 0 | 9,203 |
| Pardeeville Area | 862 | 9,203 | 1,162 | 10,365 |
| Medford Area | 2,113 | 9,204 | 56 | 9,260 |
| Weyauwega-Fremont | 828 | 9,205 | 324 | 9,529 |
| Freedom Area | 1,653 | 9,206 | 188 | 9,394 |
| Merrill Area | 2,666 | 9,209 | 712 | 9,921 |
| Mondovi | 909 | 9,209 | 351 | 9,560 |
| Oconto | 1,106 | 9,215 | 228 | 9,443 |
| Almond-Bancroft | 454 | 9,218 | 599 | 9,817 |
| Owen-Withee | 487 | 9,218 | 1,378 | 10,596 |
| Colby | 948 | 9,219 | 139 | 9,358 |

| <u>School District</u> | <u>Three-Year Avg. Enrollment</u> | <u>Revenue Limit per Pupil</u> | | |
|------------------------|---------------------------------------|--------------------------------|--------------------|--------------|
| | | <u>Base Revenue</u> | <u>Adjustments</u> | <u>Total</u> |
| Neillsville | 936 | \$9,221 | \$251 | \$9,472 |
| West Bend | 6,854 | 9,221 | 277 | 9,498 |
| Baldwin-Woodville Area | 1,633 | 9,222 | 168 | 9,390 |
| Omro | 1,275 | 9,227 | 81 | 9,308 |
| Ellsworth Community | 1,680 | 9,228 | 957 | 10,185 |
| Luxemburg-Casco | 1,889 | 9,228 | 525 | 9,753 |
| Wittenberg-Birnamwood | 1,151 | 9,230 | 221 | 9,451 |
| Slinger | 2,718 | 9,231 | 42 | 9,273 |
| Winneconne Community | 1,501 | 9,231 | 191 | 9,422 |
| Phillips | 784 | 9,235 | 317 | 9,552 |
| Elk Mound Area | 1,097 | 9,238 | 7 | 9,245 |
| Tomorrow River | 973 | 9,238 | 412 | 9,650 |
| Adams-Friendship Area | 1,617 | 9,240 | 208 | 9,448 |
| Marshfield | 3,862 | 9,240 | 1,050 | 10,290 |
| Hillsboro | 519 | 9,241 | 1,022 | 10,263 |
| Princeton | 392 | 9,242 | 1,340 | 10,582 |
| Westfield | 1,178 | 9,244 | 26 | 9,270 |
| Sheboygan Falls | 1,667 | 9,246 | 242 | 9,488 |
| Darlington Community | 797 | 9,249 | 2,142 | 11,391 |
| Little Chute Area | 1,294 | 9,254 | 725 | 9,979 |
| Fond du Lac | 7,365 | 9,256 | 177 | 9,433 |
| Oshkosh Area | 9,749 | 9,256 | 1,248 | 10,504 |
| Tomah Area | 3,068 | 9,259 | 823 | 10,082 |
| Iola-Scandinavia | 685 | 9,260 | 1,008 | 10,268 |
| Tomahawk | 1,228 | 9,262 | 2,629 | 11,891 |
| New London | 2,379 | 9,265 | 604 | 9,869 |
| Cochrane-Fountain City | 648 | 9,268 | 252 | 9,520 |
| Peshtigo | 1,075 | 9,268 | 478 | 9,746 |
| Howard-Suamico | 5,507 | 9,269 | 20 | 9,289 |
| Cornell | 422 | 9,270 | 339 | 9,609 |
| Kiel Area | 1,281 | 9,270 | 395 | 9,665 |
| Sparta Area | 2,973 | 9,272 | 263 | 9,535 |
| Antigo | 2,388 | 9,274 | 445 | 9,719 |
| Poynette | 1,086 | 9,274 | 384 | 9,658 |
| Algoma | 731 | 9,276 | 22 | 9,298 |
| Baraboo | 2,980 | 9,277 | 197 | 9,474 |
| Westby Area | 1,182 | 9,280 | 103 | 9,383 |
| Merton Community | 807 | 9,288 | 460 | 9,748 |
| Waupun | 2,030 | 9,293 | 146 | 9,439 |
| Shiocton | 714 | 9,295 | 2,086 | 11,381 |
| Black River Falls | 1,764 | 9,296 | 197 | 9,493 |
| Colfax | 827 | 9,299 | 206 | 9,505 |
| Crivitz | 742 | 9,305 | 24 | 9,329 |
| Cashton | 570 | 9,306 | 45 | 9,351 |
| Milton | 3,497 | 9,309 | 724 | 10,033 |

| <u>School District</u> | <u>Three-Year Avg. Enrollment</u> | <u>Revenue Limit per Pupil</u> | | |
|------------------------|---------------------------------------|--------------------------------|--------------------|--------------|
| | | <u>Base Revenue</u> | <u>Adjustments</u> | <u>Total</u> |
| Gillett | 588 | \$9,310 | \$538 | \$9,848 |
| New Richmond | 3,330 | 9,314 | 142 | 9,456 |
| Wrightstown Community | 1,282 | 9,315 | 31 | 9,346 |
| Viroqua Area | 1,152 | 9,319 | 304 | 9,623 |
| Stevens Point Area | 7,308 | 9,322 | 373 | 9,695 |
| Watertown | 3,847 | 9,326 | 488 | 9,814 |
| Nekoosa | 1,163 | 9,329 | 1,176 | 10,505 |
| West Salem | 1,704 | 9,331 | 30 | 9,361 |
| Cameron | 894 | 9,338 | 450 | 9,788 |
| Thorp | 579 | 9,338 | 67 | 9,405 |
| Walworth J1 | 511 | 9,339 | 1,181 | 10,520 |
| Mount Horeb Area | 2,401 | 9,341 | 172 | 9,513 |
| Randall J1 | 552 | 9,342 | 2,217 | 11,559 |
| Luck | 497 | 9,344 | 1,175 | 10,519 |
| Portage Community | 2,357 | 9,346 | 1,514 | 10,860 |
| Wautoma Area | 1,395 | 9,348 | 413 | 9,761 |
| Wild Rose | 565 | 9,349 | 1,027 | 10,376 |
| Superior | 4,711 | 9,355 | 165 | 9,520 |
| Benton | 239 | 9,372 | 1,742 | 11,114 |
| Osceola | 1,617 | 9,373 | 809 | 10,182 |
| Coleman | 683 | 9,378 | 726 | 10,104 |
| Silver Lake J1 | 453 | 9,390 | 1,940 | 11,330 |
| Clear Lake | 624 | 9,391 | 843 | 10,234 |
| Boyceville Community | 739 | 9,398 | 407 | 9,805 |
| River Falls | 3,185 | 9,400 | 10 | 9,410 |
| Lena | 417 | 9,402 | 1,457 | 10,859 |
| Hilbert | 433 | 9,408 | 1,048 | 10,456 |
| Loyal | 530 | 9,411 | 1,178 | 10,589 |
| Tri-County Area | 642 | 9,411 | 211 | 9,622 |
| Frederic | 506 | 9,413 | 711 | 10,124 |
| Horicon | 823 | 9,415 | 179 | 9,594 |
| Stratford | 931 | 9,422 | 21 | 9,443 |
| Osseo-Fairchild | 903 | 9,423 | 775 | 10,198 |
| Seymour Community | 2,317 | 9,423 | 818 | 10,241 |
| Bruce | 497 | 9,428 | 1,468 | 10,896 |
| Kimberly Area | 4,706 | 9,431 | 159 | 9,590 |
| Onalaska | 2,888 | 9,432 | 995 | 10,427 |
| Kewaskum | 1,865 | 9,438 | 214 | 9,652 |
| Delavan-Darien | 2,648 | 9,441 | 816 | 10,257 |
| Oakfield | 486 | 9,442 | 2,524 | 11,966 |
| North Fond du Lac | 1,299 | 9,443 | 98 | 9,541 |
| Rosendale-Brandon | 933 | 9,443 | 1,059 | 10,502 |
| Florence | 457 | 9,456 | 2,136 | 11,592 |
| Oconto Falls | 1,765 | 9,458 | 812 | 10,270 |
| Southwestern Wisconsin | 532 | 9,460 | 1,819 | 11,279 |

| <u>School District</u> | <u>Three-Year Avg. Enrollment</u> | <u>Revenue Limit per Pupil</u> | | |
|--------------------------|---------------------------------------|--------------------------------|--------------------|--------------|
| | | <u>Base Revenue</u> | <u>Adjustments</u> | <u>Total</u> |
| Oak Creek-Franklin | 6,299 | \$9,474 | \$29 | \$9,503 |
| Janesville | 9,873 | 9,481 | 397 | 9,878 |
| Maple | 1,262 | 9,484 | 845 | 10,329 |
| Sturgeon Bay | 1,116 | 9,484 | 2,031 | 11,515 |
| Cambridge | 839 | 9,487 | 2,007 | 11,494 |
| Kaukauna Area | 4,520 | 9,503 | 991 | 10,494 |
| Rio Community | 436 | 9,507 | 3,063 | 12,570 |
| Hayward Community | 1,786 | 9,508 | 221 | 9,729 |
| Saint Croix Central | 1,554 | 9,512 | 736 | 10,248 |
| Clayton | 331 | 9,515 | 2,369 | 11,884 |
| Glenwood City | 731 | 9,517 | 391 | 9,908 |
| Clintonville | 1,377 | 9,522 | 447 | 9,969 |
| Greenwood | 427 | 9,523 | 1,943 | 11,466 |
| Genoa City J2 | 645 | 9,526 | 772 | 10,298 |
| Marshall | 1,069 | 9,526 | 1,400 | 10,926 |
| Hortonville | 3,688 | 9,528 | 50 | 9,578 |
| Green Bay Area | 21,971 | 9,531 | 1,199 | 10,730 |
| Pulaski Community | 3,764 | 9,532 | 109 | 9,641 |
| Erin | 228 | 9,539 | 376 | 9,915 |
| Cedar Grove-Belgium Area | 1,054 | 9,544 | 502 | 10,046 |
| Lomira | 1,038 | 9,544 | 353 | 9,897 |
| Beaver Dam | 3,467 | 9,554 | 242 | 9,796 |
| DePere | 3,906 | 9,554 | 103 | 9,657 |
| Lodi | 1,523 | 9,557 | 1,399 | 10,956 |
| Argyle | 312 | 9,561 | 867 | 10,428 |
| Ashland | 2,115 | 9,563 | 310 | 9,873 |
| New Lisbon | 601 | 9,566 | 21 | 9,587 |
| Salem J2 | 1,076 | 9,566 | 1,339 | 10,905 |
| Whitehall | 762 | 9,566 | 11 | 9,577 |
| Edgerton | 1,878 | 9,571 | 863 | 10,434 |
| Reedsburg | 2,695 | 9,571 | 80 | 9,651 |
| Cambria-Friesland | 390 | 9,577 | 1,972 | 11,549 |
| Wausaukee | 469 | 9,577 | 2,106 | 11,683 |
| Suring | 401 | 9,586 | 2,080 | 11,666 |
| Necedah Area | 697 | 9,590 | 935 | 10,525 |
| Gilman | 395 | 9,591 | 2,504 | 12,095 |
| Prairie Farm | 314 | 9,592 | 2,063 | 11,655 |
| Neenah | 6,704 | 9,594 | 88 | 9,682 |
| Stanley-Boyd Area | 1,080 | 9,594 | 61 | 9,655 |
| Eleva-Strum | 617 | 9,601 | 1,348 | 10,949 |
| Amery | 1,562 | 9,606 | 1,516 | 11,122 |
| Rhineland | 2,448 | 9,608 | 2,187 | 11,795 |
| Weston | 299 | 9,608 | 2,985 | 12,593 |
| Shawano | 2,439 | 9,616 | 184 | 9,800 |
| Alma Center | 559 | 9,625 | 551 | 10,176 |

| <u>School District</u> | <u>Three-Year Avg. Enrollment</u> | <u>Revenue Limit per Pupil</u> | | |
|-------------------------|---------------------------------------|--------------------------------|--------------------|--------------|
| | | <u>Base Revenue</u> | <u>Adjustments</u> | <u>Total</u> |
| Ashwaubenon | 2,257 | \$9,625 | \$437 | \$10,062 |
| Rosholt | 551 | 9,625 | 1,401 | 11,026 |
| Beloit | 7,247 | 9,626 | 663 | 10,289 |
| Turtle Lake | 468 | 9,635 | 1,509 | 11,144 |
| Richland | 1,430 | 9,646 | 471 | 10,117 |
| Ripon Area | 1,607 | 9,647 | 504 | 10,151 |
| Wisconsin Heights | 781 | 9,651 | 2,516 | 12,167 |
| Howards Grove | 839 | 9,653 | 305 | 9,958 |
| Drummond | 408 | 9,669 | 237 | 9,906 |
| Palmyra-Eagle Area | 1,100 | 9,672 | 843 | 10,515 |
| Mayville | 1,084 | 9,684 | 626 | 10,310 |
| Kickapoo Area | 464 | 9,689 | 936 | 10,625 |
| Whitewater | 1,962 | 9,696 | 879 | 10,575 |
| Bristol #1 | 676 | 9,701 | 2 | 9,703 |
| Hartford J1 | 2,012 | 9,701 | 726 | 10,427 |
| Spring Valley | 774 | 9,703 | 1,047 | 10,750 |
| Evansville Community | 1,842 | 9,704 | 537 | 10,241 |
| Hartland-Lakeside J3 | 1,179 | 9,705 | 1,068 | 10,773 |
| Elkhorn Area | 3,042 | 9,707 | 85 | 9,792 |
| Fort Atkinson | 2,781 | 9,707 | 1,488 | 11,195 |
| Menomonie Area | 3,338 | 9,708 | 23 | 9,731 |
| Stockbridge | 237 | 9,709 | 1,925 | 11,634 |
| North Lake | 292 | 9,717 | 707 | 10,424 |
| Spencer | 782 | 9,729 | 1,777 | 11,506 |
| Lake Mills Area | 1,524 | 9,731 | 63 | 9,794 |
| Jefferson | 1,975 | 9,740 | 729 | 10,469 |
| Webster | 662 | 9,748 | 0 | 9,748 |
| Menasha | 3,682 | 9,752 | 992 | 10,744 |
| Beloit Turner | 1,206 | 9,757 | 426 | 10,183 |
| East Troy Community | 1,743 | 9,760 | 115 | 9,875 |
| Hurley | 571 | 9,760 | 697 | 10,457 |
| Elkhart Lake-Glenbeulah | 462 | 9,781 | 2,341 | 12,122 |
| Wisconsin Dells | 1,739 | 9,795 | 246 | 10,041 |
| Fall River | 525 | 9,807 | 352 | 10,159 |
| Niagara | 356 | 9,812 | 842 | 10,654 |
| Cedarburg | 2,875 | 9,815 | 33 | 9,848 |
| Waukesha | 12,661 | 9,826 | 427 | 10,253 |
| Eau Claire Area | 11,181 | 9,829 | 594 | 10,423 |
| Abbotsford | 721 | 9,830 | 133 | 9,963 |
| Wabeno Area | 408 | 9,830 | 4,817 | 14,647 |
| South Milwaukee | 3,053 | 9,831 | 166 | 9,997 |
| Brighton #1 | 99 | 9,850 | 2,189 | 12,039 |
| Fall Creek | 782 | 9,850 | 107 | 9,957 |
| Valders Area | 966 | 9,850 | 36 | 9,886 |
| Clinton Community | 1,037 | 9,853 | 1,629 | 11,482 |

| <u>School District</u> | <u>Three-Year Avg. Enrollment</u> | <u>Revenue Limit per Pupil</u> | | |
|---------------------------|---------------------------------------|--------------------------------|--------------------|--------------|
| | | <u>Base Revenue</u> | <u>Adjustments</u> | <u>Total</u> |
| Bloomer | 1,241 | \$9,857 | \$49 | \$9,906 |
| Cassville | 219 | 9,859 | 5,936 | 15,795 |
| Norwalk-Ontario-Wilton | 687 | 9,867 | 526 | 10,393 |
| Sauk Prairie | 2,672 | 9,868 | 28 | 9,896 |
| Richfield J1 | 412 | 9,869 | 1,637 | 11,506 |
| Kettle Moraine | 3,627 | 9,870 | 487 | 10,357 |
| Appleton Area | 15,091 | 9,874 | 90 | 9,964 |
| Mosinee | 2,009 | 9,875 | 379 | 10,254 |
| Parkview | 834 | 9,876 | 1,055 | 10,931 |
| Monticello | 367 | 9,877 | 2,602 | 12,479 |
| Waterloo | 850 | 9,878 | 712 | 10,590 |
| Tigerton | 242 | 9,897 | 2,464 | 12,361 |
| Three Lakes | 485 | 9,898 | 6,312 | 16,210 |
| Herman-Neosho-Rubicon | 354 | 9,915 | 560 | 10,475 |
| Northern Ozaukee | 809 | 9,916 | 187 | 10,103 |
| Lake Geneva J1 | 1,921 | 9,934 | 689 | 10,623 |
| Hudson | 5,584 | 9,944 | 1,717 | 11,661 |
| Mauston | 1,449 | 9,952 | 145 | 10,097 |
| Independence | 400 | 9,956 | 1,750 | 11,706 |
| Saint Croix Falls | 1,107 | 9,962 | 343 | 10,305 |
| Monroe | 2,432 | 9,964 | 1,041 | 11,005 |
| Somerset | 1,528 | 9,975 | 136 | 10,111 |
| West Allis | 8,466 | 9,979 | 659 | 10,638 |
| Lake Holcombe | 310 | 9,980 | 2,572 | 12,552 |
| Pittsville | 583 | 9,985 | 424 | 10,409 |
| Racine | 20,009 | 9,989 | 1,699 | 11,688 |
| Chippewa Falls Area | 5,168 | 9,994 | 61 | 10,055 |
| Waupaca | 2,109 | 9,995 | 597 | 10,592 |
| Durand | 959 | 9,998 | 14 | 10,012 |
| West DePere | 3,567 | 10,019 | 33 | 10,052 |
| Black Hawk | 393 | 10,024 | 8 | 10,032 |
| Fennimore Community | 762 | 10,027 | 458 | 10,485 |
| Prairie du Chien Area | 1,101 | 10,032 | 82 | 10,114 |
| Edgar | 593 | 10,034 | 948 | 10,982 |
| Saint Francis | 821 | 10,042 | 1,222 | 11,264 |
| Marathon City | 644 | 10,058 | 96 | 10,154 |
| Friess Lake | 133 | 10,059 | 1,832 | 11,891 |
| Arrowhead UHS | 2,103 | 10,065 | 419 | 10,484 |
| Oconomowoc Area | 5,521 | 10,068 | 102 | 10,170 |
| River Valley | 1,284 | 10,075 | 856 | 10,931 |
| Prentice | 419 | 10,079 | 241 | 10,320 |
| Muskego-Norway | 4,821 | 10,086 | 27 | 10,113 |
| Royall | 593 | 10,095 | 612 | 10,707 |
| Port Washington-Saukville | 2,584 | 10,111 | 149 | 10,260 |
| Milwaukee | 77,801 | 10,122 | 414 | 10,536 |

| <u>School District</u> | <u>Three-Year Avg. Enrollment</u> | <u>Revenue Limit per Pupil</u> | | |
|------------------------|---------------------------------------|--------------------------------|--------------------|--------------|
| | | <u>Base Revenue</u> | <u>Adjustments</u> | <u>Total</u> |
| Unity | 1,047 | \$10,128 | \$273 | \$10,401 |
| Germantown | 3,890 | 10,139 | 223 | 10,362 |
| Belleville | 972 | 10,148 | 818 | 10,966 |
| DeForest Area | 3,563 | 10,152 | 12 | 10,164 |
| Northland Pines | 1,280 | 10,167 | 3,174 | 13,341 |
| Columbus | 1,241 | 10,172 | 828 | 11,000 |
| Crandon | 908 | 10,172 | 318 | 10,490 |
| Kohler | 521 | 10,180 | 2,417 | 12,597 |
| White Lake | 165 | 10,183 | 2,476 | 12,659 |
| Randolph | 519 | 10,186 | 187 | 10,373 |
| Greenfield | 3,317 | 10,188 | 190 | 10,378 |
| Kenosha | 21,743 | 10,188 | 704 | 10,892 |
| Cumberland | 921 | 10,211 | 929 | 11,140 |
| Wheatland J1 | 432 | 10,223 | 2,768 | 12,991 |
| Elcho | 333 | 10,229 | 1,809 | 12,038 |
| Arcadia | 1,236 | 10,236 | 18 | 10,254 |
| Wausau | 8,376 | 10,238 | 417 | 10,655 |
| Cuba City | 670 | 10,240 | 299 | 10,539 |
| Wisconsin Rapids | 5,001 | 10,240 | 485 | 10,725 |
| Shell Lake | 615 | 10,254 | 68 | 10,322 |
| Dodgeland | 783 | 10,255 | 591 | 10,846 |
| Platteville | 1,486 | 10,255 | 10 | 10,265 |
| Holmen | 4,063 | 10,265 | 718 | 10,983 |
| North Crawford | 462 | 10,265 | 192 | 10,457 |
| Swallow | 480 | 10,269 | 881 | 11,150 |
| Cadott Community | 841 | 10,270 | 2,126 | 12,396 |
| Plum City | 277 | 10,271 | 1,306 | 11,577 |
| Deerfield Community | 778 | 10,276 | 515 | 10,791 |
| Flambeau | 606 | 10,283 | 1,033 | 11,316 |
| Juda | 243 | 10,288 | 254 | 10,542 |
| Wauwatosa | 5,970 | 10,298 | 84 | 10,382 |
| Mellen | 295 | 10,305 | 210 | 10,515 |
| Siren | 474 | 10,306 | 74 | 10,380 |
| Galesville-Ettrick | 1,406 | 10,322 | 1,785 | 12,107 |
| Barneveld | 437 | 10,330 | 108 | 10,438 |
| Burlington Area | 3,239 | 10,333 | 284 | 10,617 |
| D C Everest Area | 5,807 | 10,338 | 247 | 10,585 |
| New Glarus | 890 | 10,348 | 0 | 10,348 |
| Waterford J1 | 1,406 | 10,354 | 248 | 10,602 |
| Hamilton | 4,636 | 10,365 | 50 | 10,415 |
| Prescott | 1,377 | 10,368 | 338 | 10,706 |
| Ladysmith | 756 | 10,376 | 707 | 11,083 |
| Boscobel Area | 826 | 10,378 | 787 | 11,165 |
| Campbellsport | 1,364 | 10,383 | 389 | 10,772 |
| Cudahy | 2,461 | 10,385 | 481 | 10,866 |

| <u>School District</u> | <u>Three-Year Avg. Enrollment</u> | <u>Revenue Limit per Pupil</u> | | |
|------------------------|---------------------------------------|--------------------------------|--------------------|--------------|
| | | <u>Base Revenue</u> | <u>Adjustments</u> | <u>Total</u> |
| Waunakee Community | 4,024 | \$10,386 | \$146 | \$10,532 |
| Altoona | 1,475 | 10,396 | 65 | 10,461 |
| Hustisford | 430 | 10,406 | 624 | 11,030 |
| Pewaukee | 2,748 | 10,408 | 37 | 10,445 |
| Twin Lakes #4 | 470 | 10,425 | 779 | 11,204 |
| Sheboygan Area | 10,241 | 10,437 | 132 | 10,569 |
| Johnson Creek | 722 | 10,444 | 22 | 10,466 |
| New Auburn | 290 | 10,447 | 650 | 11,097 |
| Washington | 74 | 10,461 | 8,108 | 18,569 |
| Union Grove J1 | 652 | 10,466 | 281 | 10,747 |
| Grafton | 2,030 | 10,493 | 162 | 10,655 |
| Northwood | 351 | 10,494 | 658 | 11,152 |
| Butternut | 194 | 10,501 | 433 | 10,934 |
| DeSoto Area | 544 | 10,528 | 615 | 11,143 |
| Granton Area | 246 | 10,557 | 119 | 10,676 |
| Paris J1 | 158 | 10,592 | 268 | 10,860 |
| Dodgeville | 1,291 | 10,595 | 250 | 10,845 |
| McFarland | 2,119 | 10,596 | 270 | 10,866 |
| Whitnall | 2,105 | 10,620 | 287 | 10,907 |
| Reedsville | 625 | 10,628 | 323 | 10,951 |
| Monona Grove | 3,096 | 10,638 | 921 | 11,559 |
| Middleton-Cross Plains | 6,958 | 10,648 | 37 | 10,685 |
| Richmond | 422 | 10,655 | 999 | 11,654 |
| Sevastopol | 570 | 10,663 | 2,850 | 13,513 |
| Barron Area | 1,427 | 10,666 | 815 | 11,481 |
| Winter | 295 | 10,669 | 1,960 | 12,629 |
| Dover #1 | 108 | 10,674 | 593 | 11,267 |
| Yorkville J2 | 334 | 10,681 | 0 | 10,681 |
| Mequon-Thiensville | 3,520 | 10,687 | 82 | 10,769 |
| Sun Prairie Area | 8,093 | 10,696 | 33 | 10,729 |
| Raymond #14 | 322 | 10,713 | 475 | 11,188 |
| Trevor-Wilmot | 452 | 10,751 | 1,142 | 11,893 |
| Central/Westosha UHS | 1,143 | 10,758 | 797 | 11,555 |
| Verona Area | 5,287 | 10,781 | 61 | 10,842 |
| North Cape | 186 | 10,783 | 232 | 11,015 |
| Port Edwards | 388 | 10,804 | 1,350 | 12,154 |
| Stone Bank | 278 | 10,835 | 0 | 10,835 |
| Ithaca | 324 | 10,840 | 0 | 10,840 |
| Lancaster Community | 951 | 10,847 | 37 | 10,884 |
| Oregon | 3,730 | 10,873 | 121 | 10,994 |
| Laona | 220 | 10,886 | 2,580 | 13,466 |
| Lake Country | 361 | 10,904 | 178 | 11,082 |
| LaCrosse | 6,558 | 10,911 | 908 | 11,819 |
| Bowler | 418 | 10,933 | 657 | 11,590 |
| Alma | 215 | 10,942 | 2,608 | 13,550 |

| <u>School District</u> | <u>Three-Year Avg. Enrollment</u> | <u>Revenue Limit per Pupil</u> | | |
|------------------------|---------------------------------------|--------------------------------|--------------------|--------------|
| | | <u>Base Revenue</u> | <u>Adjustments</u> | <u>Total</u> |
| Stoughton Area | 3,177 | \$10,944 | \$713 | \$11,657 |
| Chequamegon | 728 | 10,980 | 29 | 11,009 |
| Greendale | 2,327 | 10,999 | 300 | 11,299 |
| Athens | 428 | 11,060 | 83 | 11,143 |
| Menomonee Falls | 3,715 | 11,068 | 118 | 11,186 |
| Birchwood | 226 | 11,097 | 3,720 | 14,817 |
| Menominee Indian | 903 | 11,106 | 1,231 | 12,337 |
| Wonewoc-Union Center | 365 | 11,110 | 62 | 11,172 |
| Washburn | 507 | 11,112 | 512 | 11,624 |
| Franklin Public | 4,140 | 11,134 | 32 | 11,166 |
| River Ridge | 532 | 11,137 | 578 | 11,715 |
| Sharon J11 | 262 | 11,149 | 973 | 12,122 |
| Hartford UHS | 1,503 | 11,174 | 190 | 11,364 |
| Phelps | 152 | 11,187 | 7,776 | 18,963 |
| Union Grove UHS | 755 | 11,215 | 14 | 11,229 |
| Seneca | 294 | 11,222 | 750 | 11,972 |
| Gresham | 285 | 11,227 | 3,574 | 14,801 |
| Whitefish Bay | 2,791 | 11,236 | 54 | 11,290 |
| Melrose-Mindoro | 776 | 11,248 | 837 | 12,085 |
| Rice Lake Area | 2,244 | 11,267 | 170 | 11,437 |
| New Berlin | 4,459 | 11,269 | 530 | 11,799 |
| Albany | 414 | 11,287 | 756 | 12,043 |
| Mineral Point | 679 | 11,324 | 909 | 12,233 |
| Washington-Caldwell | 160 | 11,356 | 1,334 | 12,690 |
| Augusta | 595 | 11,396 | 1,052 | 12,448 |
| LaFarge | 238 | 11,431 | 0 | 11,431 |
| Minocqua J1 | 556 | 11,449 | 82 | 11,531 |
| Wilmot UHS | 1,078 | 11,462 | 443 | 11,905 |
| Wauzeka-Steuben | 293 | 11,487 | 421 | 11,908 |
| Chetek-Weyerhaeuser | 1,045 | 11,517 | 17 | 11,534 |
| Pecatonica Area | 461 | 11,560 | 730 | 12,290 |
| Norway J7 | 90 | 11,610 | 448 | 12,058 |
| Shorewood | 1,866 | 11,623 | 34 | 11,657 |
| Fontana J8 | 184 | 11,628 | 4,252 | 15,880 |
| Elmbrook | 6,803 | 11,631 | 48 | 11,679 |
| Goodman-Armstrong | 108 | 11,660 | 5,132 | 16,792 |
| Potosi | 318 | 11,670 | 0 | 11,670 |
| Lake Geneva-Genoa UHS | 1,395 | 11,674 | 300 | 11,974 |
| Madison Metropolitan | 27,459 | 11,683 | 324 | 12,007 |
| Waterford UHS | 1,108 | 11,685 | 180 | 11,865 |
| Iowa-Grant | 743 | 11,712 | 402 | 12,114 |
| Beecher-Dunbar-Pembine | 254 | 11,825 | 2,345 | 14,170 |
| Highland | 297 | 11,859 | 70 | 11,929 |
| Brown Deer | 1,639 | 11,890 | 96 | 11,986 |
| Solon Springs | 294 | 11,890 | 69 | 11,959 |

| <u>School District</u> | <u>Three-Year Avg. Enrollment</u> | <u>Revenue Limit per Pupil</u> | | |
|------------------------|---------------------------------------|--------------------------------|--------------------|--------------|
| | | <u>Base Revenue</u> | <u>Adjustments</u> | <u>Total</u> |
| Woodruff J1 | 441 | \$11,916 | \$2 | \$11,918 |
| Glendale-River Hills | 936 | 12,103 | 1,709 | 13,812 |
| Gilmanton | 166 | 12,268 | 296 | 12,564 |
| Williams Bay | 554 | 12,274 | 695 | 12,969 |
| Green Lake | 252 | 12,425 | 3,818 | 16,243 |
| Big Foot UHS | 500 | 12,448 | 3,282 | 15,730 |
| Lac du Flambeau #1 | 530 | 12,532 | 299 | 12,831 |
| Fox Point J2 | 687 | 13,023 | 2,159 | 15,182 |
| Linn J6 | 87 | 13,470 | 1,358 | 14,828 |
| Lakeland UHS | 700 | 13,524 | 1,885 | 15,409 |
| Elmwood | 327 | 13,635 | 334 | 13,969 |
| Bayfield | 409 | 14,061 | 190 | 14,251 |
| Pepin Area | 244 | 14,176 | 31 | 14,207 |
| Geneva J4 | 119 | 14,323 | 840 | 15,163 |
| Maple Dale-Indian Hill | 419 | 14,468 | 1,909 | 16,377 |
| Mercer | 143 | 14,562 | 84 | 14,646 |
| Linn J4 | 104 | 15,088 | 3,157 | 18,245 |
| Nicolet UHS | 1,079 | 15,344 | 3,179 | 18,523 |
| Gibraltar Area | 549 | 15,955 | 2,223 | 18,178 |
| South Shore | 190 | 17,928 | 93 | 18,021 |
| North Lakeland | <u>140</u> | 18,990 | 2,576 | 21,566 |
| STATEWIDE | 839,905 | \$10,010 | \$544 | \$10,554 |



Legislative Fiscal Bureau

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January 22, 2018

TO: Members
Blue Ribbon Commission on School Funding

FROM: Russ Kava, Fiscal Analyst

SUBJECT: School District Equalization Aid Categories

At the request of the Commission, this memorandum provides information on the aid categories of school districts under the equalization aid formula.

Background

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 \$9,619 per member in 2017-18. 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 2017-18, the secondary guaranteed valuation is \$1,172,875.

Tertiary Tier. The third tier is for shared costs that exceed the secondary cost ceiling of \$9,619 per member in 2017-18. 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 \$573,439 in aid year 2017-18. 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.

Special Adjustment Aid. Special adjustment aid is fully funded as a first draw from the general school aids appropriation. Under 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.

Aid Categories of Districts

The main factor that determines a district's position in the equalization aid formula is its property value per pupil. There are exceptions based on cost, however.

- "Positive aid districts" have an equalized value per member that is below the tertiary guarantee. Districts in this category will receive positive aid at the primary, secondary, and tertiary (if applicable) levels.
- "Negative tertiary aid districts" have primary, secondary, and tertiary costs and an equalized value per member that is between the secondary and tertiary guarantees. These districts receive positive aid at the primary and secondary levels, but the positive secondary aid is partially offset by negative aid generated at the tertiary level.
- "Primary aid hold harmless districts" generally have an equalized value per member that is between the primary and secondary guarantees. These districts receive positive aid at the

primary level but generate negative aid overall at the secondary and/or tertiary levels. Under the primary aid hold harmless, these districts receive their primary aid amount.

- "No equalization aid districts" have an equalized value per member that exceeds the primary guarantee, and generate negative aid at all levels of the formula. As a result, they do not receive equalization aid.

The attachment shows the school districts in each aid category in the 2017-18 aid year. The districts marked with a single asterisk in the attachment were positive aid districts in the 2017-18 aid year, but would have been negative tertiary aid districts if they had had tertiary costs. The districts marked with a double asterisk received special adjustment aid in addition to the equalization aid entitlement generated under the formula as a result of its aid characteristics. While there is generally some stability as to which districts are in each aid category from year to year, a district can move to a different category based on changes in its equalized value per pupil and shared cost per pupil relative to the statewide average value per pupil and cost per pupil.

RK/bh
Attachment

ATTACHMENT

Equalization Aid Categories for School Districts for 2017-18

Positive Aid (249 Districts)

| | | | |
|--------------------------|----------------------|----------------------|------------------------|
| Abbotsford | Colfax | Howard-Suamico | Mukwonago * |
| Albany | Columbus | Independence | Neenah |
| Algoma | Cornell | Iola-Scandinavia | Neillsville |
| Alma Center | Crivitz * | Iowa-Grant | New Glarus |
| Almond-Bancroft | Cuba City | Ithaca | New London |
| Altoona | Cudahy | Janesville | New Richmond |
| Amery | D C Everest Area | Jefferson | Niagara |
| Antigo | Darlington Community | Johnson Creek | North Crawford |
| Appleton Area | Deerfield Community | Juda | North Fond du Lac |
| Arcadia | Denmark | Kaukauna Area | Norwalk-Ontario-Wilton |
| Argyle | DePere | Kenosha | Oak Creek-Franklin |
| Ashland | Dodgeand | Kewaunee | Oakfield |
| Athens | Dodgeville | Kickapoo Area | Oconto |
| Auburndale | Dover #1 | Kiel Area | Oconto Falls |
| Augusta | Durand | Kimberly Area | Omro |
| Baldwin-Woodville Area | Eau Claire Area | Lac du Flambeau #1 * | Oostburg |
| Bangor | Edgar | Ladysmith | Oregon |
| Baraboo | Edgerton | LaFarge | Osceola |
| Barneveld | Eleva-Strum | Lake Mills Area | Oshkosh Area |
| Barron Area | Elk Mound Area | Lancaster Community | Osseo-Fairchild |
| Beaver Dam | Ellsworth Community | Lena | Owen-Withee |
| Belleville | Elmwood | Little Chute Area | Parkview |
| Belmont Community | Evansville Community | Lomira | Pecatonica Area |
| Beloit | Fall Creek | Loyal | Peshigo |
| Beloit Turner | Fall River | Luxemburg-Casco | Phillips * |
| Benton | Fennimore Community | Manawa | Pittsville |
| Berlin Area | Flambeau | Manitowoc | Platteville |
| Black Hawk | Fond du Lac | Marathon City | Plum City |
| Black River Falls | Fort Atkinson | Marinette | Plymouth * |
| Bloomer | Frederic | Marion | Port Edwards |
| Bonduel | Freedom Area | Marshall | Portage Community |
| Boscobel Area | Galesville-Ettrick | Marshfield | Potosi |
| Bowler | Genoa City J2 | Mauston | Prairie du Chien Area |
| Boyceville Community | Germantown * | Mayville | Prairie Farm |
| Brillion | Gillett | Medford Area | Prescott |
| Brodhead | Glenwood City | Mellen | Pulaski Community |
| Brown Deer | Granton Area | Melrose-Mindoro | Racine |
| Butternut | Grantsburg | Menasha | Randolph |
| Cadott Community | Green Bay Area | Menominee Indian | Reedsburg |
| Cambria-Friesland | Greendale | Menomonie Area | Reedsville |
| Cameron | Greenwood | Merrill Area | Rib Lake |
| Cashton | Gresham | Milton | Richland |
| Cedar Grove-Belgium Area | Hartford J1 | Milwaukee | Rio Community |
| Chilton | Highland | Mineral Point | Ripon Area |
| Chippewa Falls Area | Hilbert | Mishicot | River Ridge |
| Clayton | Hillsboro | Mondovi | Riverdale |
| Clear Lake | Holmen | Monroe | Rosendale-Brandon |
| Clinton Community | Horicon | Monticello | Royall |
| Clintonville | Hortonville | Mosinee | Saint Croix Central |
| Colby | Howards Grove | Mount Horeb Area | Saint Croix Falls |

Salem J2
Seneca
Seymour Community
Sharon J11
Shawano
Sheboygan Area
Sheboygan Falls
Shiocton
Shullsburg
Silver Lake J1
Somerset
South Milwaukee
Southwestern Wisconsin

Sparta Area
Spencer
Spring Valley
Stanley-Boyd Area
Stevens Point Area
Stratford
Sun Prairie Area
Superior
Thorp
Tomah Area
Tomorrow River
Trevor-Wilmot
Tri-County Area

Two Rivers
Union Grove J1
Valders Area
Viroqua Area
Walworth J1
Waterford UHS
Waterloo
Watertown
Waupun
Wausau
Wautoma Area *
Wauwatosa *
Wauzeka-Steuben

West Allis
West DePere
West Salem
Westby Area
Westfield *
Weston
Whitehall
Wisconsin Rapids
Wittenberg-Birnamwood
Wrightstown Community

Negative Tertiary Aid (116 Districts)

Adams-Friendship Area
Alma
Arrowhead UHS
Ashwaubenon
Beecher-Dunbar-Pembine
Blair-Taylor **
Bristol #1
Bruce
Burlington Area
Cambridge
Campbellsport
Cassville
Cedarburg
Central/Westosha UHS
Chetek-Weyerhaeuser **
Cochrane-Fountain City
Coleman
Crandon
Cumberland
DeForest Area
Delavan-Darien
DeSoto Area
East Troy Community
Elkhorn Area
Franklin Public
Gilman
Gilmanton **
Grafton
Greenfield
Hamilton

Hartford UHS
Hartland-Lakeside J3
Herman-Neosho-Rubicon
Hudson
Hurley
Hustisford
Kettle Moraine **
Kewaskum
LaCrosse
Lake Geneva J1 **
Lake Geneva-Genoa UHS
Laona
Lodi
Luck
Madison Metropolitan
Maple
Markesan
McFarland
Menomonee Falls
Merton Community
Middleton-Cross Plains
Monona Grove
Montello
Muskego-Norway
Necedah Area
Nekoosa
New Auburn **
New Holstein
New Lisbon
North Cape

North Lake **
Northern Ozaukee
Norway J7
Oconomowoc Area
Onalaska
Palmyra-Eagle Area **
Pardeeville Area
Pepin Area **
Pewaukee
Port Washington-
Saukville
Poynette
Prentice
Princeton
Randall J1
Random Lake
Raymond #14 **
Rhineland
Rice Lake Area
Richmond **
River Falls
River Valley
Rosholt
Saint Francis
Sauk Prairie
Shell Lake
Shorewood
Siren
Slinger
Solon Springs

Southern Door
Stockbridge
Stoughton Area
Sturgeon Bay
Tigerton **
Turtle Lake
Twin Lakes #4
Union Grove UHS
Unity **
Verona Area **
Washburn
Washington-Caldwell **
Waterford J1
Waukesha
Waunakee Community
Waupaca
West Bend
Weyauwega-Fremont
Wheatland J1
Whitefish Bay
Whitewater
Whitnall
Wilmot UHS
Winneconne Community
Wisconsin Heights
Wonewoc-Union Center
Yorkville J2

Primary Aid Hold Harmless (36 Districts)

| | | | |
|----------------------------|------------------------|-----------------|-----------------|
| Bayfield ** | Friess Lake ** | New Berlin ** | Tomahawk ** |
| Big Foot UHS ** | Glendale-River Hills | Nicolet UHS ** | Wausaukee ** |
| Brighton #1 ** | Goodman-Armstrong ** | Paris J1 ** | Webster ** |
| Chequamegon ** | Hayward Community | Richfield J1 ** | White Lake ** |
| Elkhart Lake-Glenbeulah ** | Kohler | South Shore ** | Wild Rose ** |
| Elmbrook ** | Lake Country ** | Spooner Area | Williams Bay |
| Erin ** | Lake Holcombe ** | Stone Bank | Winter** |
| Florence ** | Maple Dale-Indian Hill | Suring ** | Wisconsin Dells |
| Fox Point J2 | Mequon-Thiensville | Swallow ** | Woodruff J1 |

No Equalization Aid (21 Districts)

| | | | |
|-------------------|-----------------|--------------------|----------------|
| Birchwood ** | Green Lake ** | Norris | Three Lakes ** |
| Drummond ** | Lakeland UHS ** | North Lakeland | Wabeno Area ** |
| Elcho ** | Linn J4 ** | Northland Pines ** | Washington |
| Fontana J8 ** | Linn J6 ** | Northwood ** | |
| Geneva J4 | Mercer | Phelps ** | |
| Gibraltar Area ** | Minocqua J1 ** | Sevastopol ** | |

*District would have received negative tertiary aid if it had tertiary costs, but did not have such costs in aid year 2017-18.

**District received special adjustment aid in aid year 2017-18.



Legislative Fiscal Bureau

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January 22, 2018

TO: Members
Blue Ribbon Commission on School Funding

FROM: Christa Pugh, Fiscal Analyst

SUBJECT: Special Education Aids and Costs

At the request of the Commission, this memorandum provides information about state and federal special education aids and special education costs.

State and federal special education categorical aid programs reimburse districts for the excess costs of special education instruction and related services. State and federal law define the costs eligible for reimbursement under each program, and aid is paid based on expenses incurred in the prior year.

The majority of state special education aid is provided through a general special education categorical aid, which is equal to \$368.9 million GPR in 2017-18. It is estimated that reimbursements will be prorated at 25.73% in that year. Additional state aid is provided through the high cost special education aid program and the supplemental special education aid program. High cost special education aid, funded with \$9.2 million GPR in 2017-18, reimburses school districts for a portion of non-administrative costs above \$30,000 incurred providing special education and related services to a single child. Supplemental special education aid totals \$1.8 million GPR in 2017-18, and is provided to districts that meet the following criteria in the prior year: (a) per pupil revenue limit authority below the statewide average; (b) special education expenditures as a percentage of total district expenditures above 16%; and (c) membership of less than 2,000 pupils. A district may receive either supplemental special education aid or high cost special education aid in a given year, but not both.

Federal special education aid is provided through the federal Individuals with Disabilities Education Act (IDEA) and Medicaid. IDEA flow-through grants provide funding related to special education services, including staffing, educational materials, equipment, and other costs. Medicaid reimburses school districts for a portion of the costs of certain medically necessary services or equipment that are referred or prescribed by a physician, advanced practice nurse, or psychologist.

The following table shows statewide special education costs in 2015-16, the most recent year for which audited cost data is available, as well as offsets from state and federal special education aids and other offsets, such as transfers between districts. The table includes only state and federal aids paid to public school districts, and excludes aids paid to independent charter schools, cooperative educational service agencies (CESAs), or county children with disabilities education boards (CCDEBs). Additionally, the attachment shows special education costs by district, minus state and federal education aids and other offsets.

Special Education Costs and Funding, 2015-16

| | |
|---|-------------------|
| Total special education (Fund 27) costs | \$1,630,181,500 |
| State special education aids | \$359,354,000 |
| Federal special education aids | 201,949,500 |
| Other offsets | <u>38,812,600</u> |
| Total aids and other offsets | \$600,116,100 |
| Net costs after aids and offsets | \$1,030,065,400 |

CP/lb
Attachment

ATTACHMENT

Special Education Costs Not Funded Through State and Federal Aids or Other Offsets, 2015-16

| | <u>Special Education Costs Not Funded Through Offsets</u> | | <u>Special Education Costs Not Funded Through Offsets</u> |
|------------------------|---|--------------------------|---|
| Abbotsford | \$630,933 | Boscobel | \$1,211,765 |
| Adams-Friendship Area | 2,134,014 | Bowler | 759,893 |
| Albany | 527,821 | Boyceville Community | 922,380 |
| Algoma | 624,063 | Brighton #1 | 105,618 |
| Alma | 222,623 | Brillion | 788,070 |
| Alma Center | 574,996 | Bristol #1 | 664,845 |
| Almond-Bancroft | 454,210 | Brodhead | 1,176,556 |
| Altoona | 1,672,952 | Brown Deer | 2,213,896 |
| Amery | 1,417,908 | Bruce | 353,187 |
| Antigo | 2,753,598 | Burlington Area | 4,804,398 |
| Appleton Area | 19,817,049 | Butternut | 205,362 |
| Arcadia | 1,068,208 | Cadott Community | 893,071 |
| Argyle | 191,972 | Cambria-Friesland | 267,009 |
| Arrowhead UHS | 1,612,610 | Cambridge | 1,230,327 |
| Ashland | 2,222,448 | Cameron | 886,242 |
| Ashwaubenon | 2,739,065 | Campbellsport | 1,648,173 |
| Athens | 538,931 | Cashton | 534,459 |
| Auburndale | 780,966 | Cassville | 166,411 |
| Augusta | 591,829 | Cedar Grove-Belgium Area | 723,270 |
| Baldwin-Woodville Area | 1,474,645 | Cedarburg | 2,905,945 |
| Bangor | 588,945 | Central/Westosha UHS | 1,536,389 |
| Baraboo | 3,507,041 | Chequamegon | 691,697 |
| Barneveld | 310,639 | Chetek-Weyerhaeuser | 1,027,942 |
| Barron Area | 1,345,493 | Chilton | 697,029 |
| Bayfield | 1,116,212 | Chippewa Falls Area | 4,863,215 |
| Beaver Dam | 4,083,595 | Clayton | 243,265 |
| Beecher-Dunbar-Pembin | 431,390 | Clear Lake | 548,181 |
| Belleville | 953,167 | Clinton Community | 1,040,543 |
| Belmont Community | 224,806 | Clintonville | 1,819,876 |
| Beloit | 7,879,757 | Cochrane-Fountain City | 405,449 |
| Beloit Turner | 1,823,637 | Colby | 1,071,837 |
| Benton | 171,444 | Coleman | 609,702 |
| Berlin Area | 1,491,744 | Colfax | 741,705 |
| Big Foot UHS | 360,648 | Columbus | 1,694,701 |
| Birchwood | 313,742 | Cornell | 431,590 |
| Black Hawk | 437,766 | Crandon | 1,235,811 |
| Black River Falls | 2,108,808 | Crivitz | 677,848 |
| Blair-Taylor | 696,892 | Cuba City | 1,017,690 |
| Bloomer | 1,042,548 | Cudahy | 2,953,402 |
| Bonduel | 735,166 | Cumberland | 997,214 |

Special Education Costs
Not Funded Through Offsets

Special Education Costs
Not Funded Through Offsets

| | | | |
|--------------------------|-------------|-----------------------|------------|
| D C Everest Area | \$5,225,247 | Gillett | \$801,946 |
| Darlington Community | 591,566 | Gilman | 307,000 |
| De Soto Area | 476,406 | Gilmanton | 62,405 |
| Deerfield Community | 1,042,918 | Glendale-River Hills | 1,754,429 |
| Deforest Area | 3,466,871 | Glenwood City | 801,608 |
| Delavan-Darien | 1,893,518 | Goodman-Armstrong | 104,105 |
| Denmark | 1,514,757 | Grafton | 3,102,825 |
| Depere | 2,840,164 | Granton Area | 132,066 |
| Dodgeland | 891,071 | Grantsburg | 892,031 |
| Dodgeville | 1,697,283 | Green Bay Area | 28,376,800 |
| Dover #1 | 122,480 | Green Lake | 288,063 |
| Drummond | 479,400 | Greendale | 2,606,125 |
| Durand-Arkansaw | 1,024,789 | Greenfield | 3,916,634 |
| East Troy Community | 1,246,083 | Greenwood | 449,189 |
| Eau Claire Area | 13,537,481 | Gresham | 381,601 |
| Edgar | 665,917 | Hamilton | 4,669,903 |
| Edgerton | 2,675,215 | Hartford J1 | 2,232,132 |
| Elcho | 378,910 | Hartford UHS | 1,092,834 |
| Eleva-Strum | 340,523 | Hartland-Lakeside J3 | 1,668,451 |
| Elk Mound Area | 901,893 | Hayward Community | 1,851,830 |
| Elkhart Lake-Glenbeulah | 348,623 | Herman #22 | 12,963 |
| Elkhorn Area | 2,628,278 | Herman-Neosho-Rubicon | 277,736 |
| Ellsworth Community | 1,640,744 | Highland | 328,991 |
| Elmbrook | 8,513,504 | Hilbert | 323,497 |
| Elmwood | 197,602 | Hillsboro | 442,345 |
| Erin | 246,533 | Holmen | 5,781,470 |
| Evansville Community | 2,177,030 | Horicon | 734,222 |
| Fall Creek | 406,105 | Hortonville | 2,662,377 |
| Fall River | 394,109 | Howards Grove | 722,022 |
| Fennimore Community | 922,857 | Howard-Suamico | 5,120,334 |
| Flambeau | 561,088 | Hudson | 6,013,243 |
| Florence | 497,736 | Hurley | 534,331 |
| Fond Du Lac | 8,510,187 | Hustisford | 370,785 |
| Fontana J8 | 153,118 | Independence | 351,901 |
| Fort Atkinson | 3,969,015 | Iola-Scandinavia | 453,709 |
| Fox Point J2 | 1,141,179 | Iowa-Grant | 1,009,421 |
| Franklin Public | 4,958,540 | Ithaca | 307,603 |
| Frederic | 401,447 | Janesville | 11,059,391 |
| Freedom Area | 1,614,027 | Jefferson | 1,967,382 |
| Friess Lake | 188,156 | Johnson Creek | 725,045 |
| Gale-Ettrick-Trempealeau | 1,447,129 | Juda | 248,012 |
| Geneva J4 | 89,361 | Kaukauna Area | 4,635,397 |
| Genoa City J2 | 186,470 | Kenosha | 31,539,875 |
| Germantown | 5,072,343 | Kettle Moraine | 4,594,248 |
| Gibraltar Area | 833,235 | Kewaskum | 1,584,239 |

Special Education Costs
Not Funded Through Offsets

Special Education Costs
Not Funded Through Offsets

| | | | |
|------------------------|------------|------------------------|-------------|
| Kewaunee | \$940,895 | Menomonee Falls | \$4,609,778 |
| Kickapoo Area | 469,247 | Menomonie Area | 3,054,111 |
| Kiel Area | 1,014,586 | Mequon-Thiensville | 4,416,701 |
| Kimberly Area | 4,010,797 | Mercer | 161,899 |
| Kohler | 380,971 | Merrill Area | 3,375,032 |
| Lac Du Flambeau #1 | 1,586,658 | Merton Community | 799,500 |
| La Crosse | 9,651,140 | Middleton-Cross Plains | 9,099,663 |
| Ladysmith | 1,171,635 | Milton | 3,135,599 |
| La Farge | 231,004 | Milwaukee | 139,828,254 |
| Lake Country | 451,931 | Mineral Point | 880,194 |
| Lake Geneva J1 | 1,625,777 | Minocqua J1 | 710,960 |
| Lake Geneva-Genoa UHS | 787,516 | Mishicot | 745,934 |
| Lake Holcombe | 282,567 | Mondovi | 858,965 |
| Lake Mills Area | 1,730,005 | Monona Grove | 3,733,713 |
| Lakeland UHS | 968,914 | Monroe | 3,667,069 |
| Lancaster Community | 1,258,990 | Montello | 755,434 |
| Laona | 253,555 | Monticello | 369,902 |
| Lena | 477,024 | Mosinee | 2,513,744 |
| Linn J4 | 55,496 | Mount Horeb Area | 2,170,505 |
| Linn J6 | 85,252 | Mukwonago | 5,783,599 |
| Little Chute Area | 1,500,945 | Muskego-Norway | 4,216,668 |
| Lodi | 2,296,919 | Necedah Area | 1,072,506 |
| Lomira | 990,561 | Neenah | 6,629,846 |
| Loyal | 409,273 | Neillsville | 782,913 |
| Luck | 388,448 | Nekoosa | 1,146,829 |
| Luxemburg-Casco | 1,705,656 | Neosho J3 | 181,482 |
| Madison Metropolitan | 49,371,814 | New Auburn | 261,146 |
| Manawa | 426,531 | New Berlin | 4,589,216 |
| Manitowoc | 6,359,001 | New Glarus | 786,579 |
| Maple | 1,280,109 | New Holstein | 659,498 |
| Maple Dale-Indian Hill | 830,189 | New Lisbon | 784,607 |
| Marathon City | 681,506 | New London | 2,233,841 |
| Marinette | 2,593,785 | New Richmond | 2,905,443 |
| Marion | 464,429 | Niagara | 366,017 |
| Markesan | 441,694 | Nicolet UHS | 1,537,530 |
| Marshall | 906,504 | Norris | 0 |
| Marshfield | 4,306,767 | North Cape | 313,541 |
| Mauston | 1,381,444 | North Crawford | 673,142 |
| Mayville | 1,032,466 | North Fond Du Lac | 2,013,891 |
| McFarland | 3,445,842 | North Lake | 240,393 |
| Medford Area | 2,472,007 | North Lakeland | 426,329 |
| Mellen | 392,055 | Northern Ozaukee | 1,020,231 |
| Melrose-Mindoro | 716,662 | Northland Pines | 1,984,285 |
| Menasha | 4,942,994 | Northwood | 406,573 |
| Menominee Indian | 2,134,752 | Norwalk-Ontario-Wilton | 714,398 |

Special Education Costs
Not Funded Through Offsets

Special Education Costs
Not Funded Through Offsets

| | | | |
|---------------------------|------------|------------------------|------------|
| Norway J7 | \$31,186 | Reedsville | \$559,120 |
| Oak Creek-Franklin | 5,013,028 | Rhineland | 3,126,907 |
| Oakfield | 306,453 | Rib Lake | 456,999 |
| Oconomowoc Area | 4,889,184 | Rice Lake Area | 2,527,625 |
| Oconto | 1,431,804 | Richfield J1 | 316,522 |
| Oconto Falls | 1,956,229 | Richland | 1,525,323 |
| Omro | 1,237,762 | Richmond | 367,475 |
| Onalaska | 3,271,213 | Rio Community | 590,786 |
| Oostburg | 703,135 | Ripon Area | 1,791,631 |
| Oregon | 4,462,373 | River Falls | 2,698,349 |
| Osceola | 1,437,348 | River Ridge | 651,522 |
| Oshkosh Area | 16,423,077 | River Valley | 1,792,459 |
| Osseo-Fairchild | 800,864 | Riverdale | 846,678 |
| Owen-Withee | 356,421 | Rosendale-Brandon | 964,341 |
| Palmyra-Eagle Area | 1,283,328 | Rosholt | 677,035 |
| Pardeeville Area | 781,964 | Royall | 727,686 |
| Paris J1 | 243,566 | Rubicon J6 | 83,291 |
| Parkview | 923,588 | Saint Croix Central | 1,271,601 |
| Pecatonica Area | 550,229 | Saint Croix Falls | 1,063,398 |
| Pepin Area | 344,266 | Saint Francis | 1,233,151 |
| Peshtigo | 967,589 | Salem | 1,492,736 |
| Pewaukee | 2,356,636 | Sauk Prairie | 3,274,578 |
| Phelps | 189,772 | Seneca | 417,186 |
| Phillips | 793,496 | Sevastopol | 782,143 |
| Pittsville | 467,516 | Seymour Community | 1,616,993 |
| Platteville | 1,499,801 | Sharon J11 | 357,976 |
| Plum City | 240,806 | Shawano | 2,766,335 |
| Plymouth | 2,466,755 | Sheboygan Area | 12,369,000 |
| Port Edwards | 319,504 | Sheboygan Falls | 1,819,176 |
| Port Washington-Saukville | 3,432,255 | Shell Lake | 641,988 |
| Portage Community | 2,398,653 | Shiocton | 681,424 |
| Potosi | 410,832 | Shorewood | 2,351,285 |
| Poynette | 959,849 | Shullsburg | 357,376 |
| Prairie Du Chien Area | 1,638,178 | Silver Lake J1 | 482,387 |
| Prairie Farm | 222,134 | Siren | 647,889 |
| Prentice | 480,945 | Slinger | 2,523,535 |
| Prescott | 1,533,697 | Solon Springs | 347,581 |
| Princeton | 275,035 | Somerset | 1,770,203 |
| Pulaski Community | 4,345,718 | South Milwaukee | 3,542,502 |
| Racine | 33,788,869 | South Shore | 334,914 |
| Randall J1 | 669,755 | Southern Door County | 1,155,460 |
| Randolph | 618,659 | Southwestern Wisconsin | 534,536 |
| Random Lake | 806,192 | Sparta Area | 2,923,323 |
| Raymond #14 | 576,939 | Spencer | 662,584 |
| Reedsburg | 3,805,393 | Spooner | 965,574 |

Special Education Costs
Not Funded Through Offsets

Special Education Costs
Not Funded Through Offsets

| | | | |
|----------------------------|------------|-----------------------|-----------------|
| Spring Valley | \$547,111 | Waupaca | \$2,011,656 |
| Stanley-Boyd Area | 645,097 | Waupun | 1,754,567 |
| Stevens Point Area | 8,682,008 | Wausau | 8,634,499 |
| Stockbridge | 163,239 | Wausaukee | 584,173 |
| Stone Bank School District | 223,565 | Wautoma Area | 1,386,400 |
| Stoughton Area | 3,732,566 | Wauwatosa | 6,507,095 |
| Stratford | 536,151 | Wauzeka-Steuben | 345,438 |
| Sturgeon Bay | 1,769,871 | Webster | 740,589 |
| Sun Prairie Area | 12,034,299 | West Allis | 9,396,806 |
| Superior | 5,886,322 | West Bend | 6,657,681 |
| Suring | 494,018 | West Depere | 2,435,381 |
| Swallow | 338,964 | West Salem | 1,760,597 |
| Thorp | 487,377 | Westby Area | 942,059 |
| Three Lakes | 983,894 | Westfield | 876,683 |
| Tigerton | 224,100 | Weston | 382,638 |
| Tomah Area | 2,799,565 | Weyauwega-Fremont | 890,818 |
| Tomahawk | 1,159,683 | Wheatland J1 | 664,086 |
| Tomorrow River | 710,242 | White Lake | 238,092 |
| Trevor-Wilmot Consolidated | 678,945 | Whitefish Bay | 2,770,416 |
| Tri-County Area | 438,973 | Whitehall | 535,944 |
| Turtle Lake | 398,111 | Whitewater | 1,968,756 |
| Twin Lakes #4 | 459,873 | Whitnall | 3,492,204 |
| Two Rivers | 2,180,974 | Wild Rose | 339,066 |
| Union Grove J1 | 1,257,992 | Williams Bay | 392,575 |
| Union Grove UHS | 656,351 | Wilmot UHS | 1,622,194 |
| Unity | 962,863 | Winneconne Community | 1,294,652 |
| Valders Area | 1,139,142 | Winter | 348,986 |
| Verona Area | 6,836,361 | Wisconsin Dells | 1,476,218 |
| Viroqua Area | 1,404,255 | Wisconsin Heights | 691,637 |
| Wabeno Area | 592,568 | Wisconsin Rapids | 6,433,773 |
| Walworth J1 | 312,053 | Wittenberg-Birnamwood | 1,108,986 |
| Washburn | 971,140 | Wonewoc-Union Center | 453,476 |
| Washington | 106,273 | Woodruff J1 | 761,583 |
| Washington-Caldwell | 222,139 | Wrightstown Community | 768,071 |
| Waterford Graded | 2,107,115 | Yorkville J2 | <u>380,301</u> |
| Waterford UHS | 1,275,482 | Total | \$1,030,065,400 |
| Waterloo | 803,738 | | |
| Watertown | 4,492,451 | | |
| Waukesha | 16,739,713 | | |
| Waunakee Community | 4,392,778 | | |



Legislative Fiscal Bureau

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January 22, 2018

TO: Members
Blue Ribbon Commission on School Funding

FROM: Christa Pugh, Fiscal Analyst

SUBJECT: School District Boundary Modifications

At the request of the Commission, this memorandum provides information about the process to modify school district boundaries.

The majority of school district reorganizations involve detachment and attachment of territory from one school district to another. A transfer of a small territory, defined as a territory containing less than 7% of both a school district's equalized value and its enrollment, can be initiated by a school board, the majority of electors in the territory, or the owners of a majority of the territory. The territory's owners or electors may initiate the process by filing a petition with the clerk of the school district in which the territory is located. The school boards of the affected districts must then vote to adopt a resolution ordering or denying the reorganization. If the reorganization is initiated by the school boards of the two school districts, the first step is for each school board to adopt a resolution ordering the detachment and reattachment. In either case, the reorganization can be appealed by a majority of the electors residing in the territory, or the owners of 50% or more of the territory. In the case of an appeal, the School District Boundary Appeals Board may review the decision of the school boards and affirm or deny the decision.

A transfer of a large territory, defined as a territory containing either more than 7% of a school district's equalized value or more than 7% of the district's enrollment, can be initiated by the majority of electors residing in the territory or by the owners of a majority of the territory. The school boards may grant or deny the detachment and attachment of territory by adoption of a resolution. If both school boards agree to the attachment and detachment, then there is no referendum. A binding referendum is held if either of the following happens following the school board decision: (a) either of the affected school boards directs a referendum be held; or (b) a petition requesting a referendum, signed by at least 10% of the electors residing in either affected district, is filed with the clerk of the school district from which the territory would be detached. The transfer of the large territory must be approved by a majority of the votes cast in each affected school district in order to be approved, or the territory is not transferred.

The following table shows the number of detachments and attachments that occurred in each of the last five years, all of which were small territory transfers

Number of School District Detachment/Attachments, 2013 to 2017

| | |
|------|---|
| 2013 | 2 |
| 2014 | 1 |
| 2015 | 7 |
| 2016 | 5 |
| 2017 | 7 |

CP/lb