



Legislative Fiscal Bureau

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July 13, 2023

TO: Members
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: Estimated Effects of K-12 Funding for School Districts Under Acts 11 and 19

This memorandum provides information about the estimated effects on school districts of the major K-12 funding provisions of 2023 Act 11 (the low revenue adjustment and choice and charter payments act) and 2023 Act 19 (the 2023-25 biennial budget act).

Per Pupil and Low Revenue Adjustments

Under prior law, there was no per pupil adjustment under revenue limits in 2022-23 and each year thereafter. Act 19 set the per pupil adjustment under revenue limits at \$325 in 2023-24 and an additional \$325 in 2024-25. Under Act 11, the low revenue adjustment amount under revenue limits was increased from \$10,000 per pupil in 2022-23 to \$11,000 per pupil in 2023-24 and each year thereafter.

It is not possible to project with certainty which districts would be eligible for the low revenue adjustment amount in the 2023-25 biennium under these provisions because that depends, in part, on future enrollment changes in individual districts, levy decisions of local school boards, and other factors in the revenue limit calculation. Data on revenue per pupil and the three-year enrollment average for 2022-23, however, can be used to provide some indication of which districts might be eligible for the low revenue adjustment amount.

The first set of two columns of numbers in Attachment 1 show the maximum estimated amount that each district could receive under the combination of the per pupil revenue adjustment and low revenue adjustment amounts in the biennium under these provisions compared to base.

For declining enrollment districts, there would be an interaction between the current law base revenue hold harmless adjustment and the per pupil and low revenue adjustments. If no per pupil adjustment or increase in the low revenue adjustment is provided in a given year, a district with declining enrollment would receive some additional revenue limit authority from the base revenue hold harmless adjustment. Under this adjustment, if a district's initial revenue limit in the current year, after consideration of the per pupil adjustment and low revenue adjustment, but prior to any other adjustments, is less than the district's base revenue from the prior year, the district's initial

revenue limit is set equal to its prior year base. The initial revenue limit for a declining enrollment district would be lower than its base revenue as a result of the loss of pupils. Increasing the per pupil and low revenue adjustments, as under these provisions, would increase the initial revenue limit for eligible districts, which would result in a partially or fully offsetting reduction in the district's base revenue hold harmless adjustment. The per pupil and low revenue adjustments, however, are recurring adjustments which add to an eligible district's base revenue, while the base revenue hold harmless adjustment is nonrecurring.

The magnitude of any such offset would depend on enrollment changes in the 2023-25 biennium. The 314 districts that were eligible for the declining enrollment adjustment under revenue limits in 2022-23 are marked in Attachment 1 with an asterisk to give some indication of the districts that could potentially be affected by the interaction. It should be noted that 2022-23 was the final year that pre-pandemic enrollments will be included in the three-year enrollment averages for calculating revenue limits and that the number of districts eligible for the declining enrollment adjustment could be lower beginning in 2023-24.

Districts with a failed operating referendum would not be eligible for the low revenue adjustment amounts shown in Attachment 1 due to the current law three-year lockout provision. There are 28 districts in which the voters rejected an operating referendum during the time period that could affect their eligibility for the low revenue adjustment in the 2023-25 biennium. With the \$325 revenue limit per pupil adjustment under Act 19 and the \$11,000 low revenue adjustment amount under Act 11, though, only districts with base revenue per pupil of less than \$10,675 to start the 2023-24 revenue limit calculation would be impacted. The 19 districts in that category are marked in Attachment 1 with a double asterisk. Attachment 2 shows the estimated amount of revenue limit authority that would be generated under the low revenue adjustment for those 19 districts in the biennium.

Special Education Aid

Base level funding of \$517,890,000 GPR is provided for special education aid under current law. Costs are reimbursed on a prior year basis, and reimbursement amounts are prorated based on the amount of funding appropriated. Under Act 19, special education funding was increased to provide an estimated reimbursement rate of 33.3% of eligible costs. Act 19 provides an additional \$40,146,700 GPR in 2023-24 and \$56,887,700 GPR in 2024-25, which would fund an estimated 33.3% of costs.

The second set of two columns in Attachment 1 shows the estimated change to the amount of special education aid each district could receive in 2023-24 and 2024-25 under Act 19 compared to 2022-23, based on estimated data from the 2022-23 distribution of aid. Attachment 1 only includes school districts; independent charter schools, cooperative educational service agencies, and other entities that receive special education aid are not shown. The actual amounts each district would receive will vary based on the actual aidable costs incurred by each district.

School-Based Mental Health Services Grants

Base level funding of \$10,000,000 GPR is provided for grants to school districts and independent charter schools for collaboration with community partners to provide mental health

services to pupils. Act 19 provides a one-time increase of \$15 million GPR in each year of the biennium for school-based mental health services grants, and modifies the program to require DPI to distribute the funding on a per pupil basis to all eligible entities. It is estimated that this amount of funding would provide payments of approximately \$31 per pupil in 2023-24 and 2024-25, and \$12 per pupil in future years. Previously, grants were awarded on a competitive basis, and the maximum award amount was \$75,000.

The third set of two columns in Attachment 1 shows the estimated amount of school-based mental health services aid each district could receive in 2023-24 and 2024-25 under Act 19, based on 2022-23 enrollment. Attachment 1 only includes school districts; independent charter schools, which are also eligible to receive mental health aid, are not shown. The actual amounts each district would receive will vary based on the actual enrollment in future years.

Prepared by: Russ Kava and Maria Toniolo
Attachments

ATTACHMENT 1

Estimated Effects of School Finance Provisions of Acts 11 and 19 as Change to Base Based on 2022-23 Enrollment and Data

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments Without Offsets</u>		<u>Special Education</u>		<u>Mental Health</u>		<u>Total Without Offsets</u>	
	<u>2023-24</u>	<u>2024-25</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2023-24</u>	<u>2024-25</u>
	Abbotsford	\$311,122	\$566,572	\$859	\$1,223	\$24,550	\$24,550	\$336,531
Adams-Friendship Area *	1,429,000	1,893,425	75,908	108,043	44,633	44,633	1,549,541	2,046,101
Albany *	131,625	263,250	15,137	21,545	12,650	12,650	159,412	297,445
Algoma *	699,000	926,175	25,627	36,477	21,832	21,832	746,459	984,484
Alma	73,775	147,550	7,208	10,260	7,090	7,090	88,073	164,900
Alma Center *	515,971	685,946	21,533	30,650	16,335	16,335	553,839	732,931
Almond-Bancroft	143,975	287,950	14,756	21,004	13,805	13,805	172,536	322,759
Altoona	524,225	1,048,450	81,888	116,556	50,380	50,380	656,493	1,215,386
Amery *	469,950	939,900	56,959	81,072	45,164	45,164	572,073	1,066,136
Antigo *	2,101,000	2,783,825	90,812	129,257	65,622	65,622	2,257,434	2,978,704
Appleton Area *	10,284,097	14,868,222	739,425	1,052,462	440,553	440,553	11,464,075	16,361,237
Arcadia * **	427,250	834,800	48,891	69,590	39,167	39,167	515,308	943,557
Argyle *	274,000	363,050	9,164	13,043	8,558	8,558	291,722	384,651
Arrowhead UHS *	782,534	1,413,359	55,598	79,136	60,531	60,531	898,663	1,553,026
Ashland *	1,672,107	2,300,007	59,070	84,078	60,344	60,344	1,791,521	2,444,429
Ashwaubenon *	1,571,587	2,266,762	107,368	152,822	66,809	66,809	1,745,764	2,486,393
Athens	134,225	268,450	33	47	12,900	12,900	147,158	281,397
Auburndale **	425,445	672,770	16,175	23,023	23,769	23,769	465,389	719,562
Augusta *	188,175	376,350	18,316	26,070	18,084	18,084	224,575	420,504
Baldwin-Woodville Area *	1,621,000	2,147,825	71,744	102,116	50,630	50,630	1,743,374	2,300,571
Bangor	614,000	813,550	23,066	32,832	19,178	19,178	656,244	865,560
Baraboo *	2,730,309	3,645,509	128,523	182,934	87,954	87,954	2,946,786	3,916,397
Barneveld	135,525	271,050	12,866	18,313	12,993	12,993	161,384	302,356
Barron Area *	429,000	858,000	56,653	80,637	41,229	41,229	526,882	979,866
Bayfield	141,375	282,750	57,270	81,516	13,587	13,587	212,232	377,853

School District	Per Pupil and Low Revenue		Special Education		Mental Health		Total Without Offsets	
	Adjustments Without Offsets		2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
	2023-24	2024-25						
Beaver Dam *	\$3,184,202	\$4,246,627	\$126,748	\$180,407	\$102,103	\$102,103	\$3,413,053	\$4,529,137
Beecher-Dunbar-Pembine	79,625	159,250	12,417	17,674	7,652	7,652	99,694	184,576
Belleville *	297,700	595,400	24,901	35,443	28,579	28,579	351,180	659,422
Belmont Community *	237,332	352,057	11,661	16,597	11,026	11,026	260,019	379,680
Beloit * **	6,080,323	8,138,873	337,951	481,023	189,308	189,308	6,607,582	8,809,204
Beloit Turner	1,056,477	1,442,577	53,207	75,733	36,793	36,793	1,146,477	1,555,103
Benton	78,000	156,000	6,812	9,696	7,496	7,496	92,308	173,192
Berlin Area * **	1,466,000	1,942,450	49,917	71,050	45,789	45,789	1,561,706	2,059,289
Big Foot UHS *	160,875	321,750	11,051	15,729	15,461	15,461	187,387	352,940
Birchwood *	65,000	130,000	12,250	17,436	6,247	6,247	83,497	153,683
Black Hawk *	236,269	359,769	15,912	22,648	11,869	11,869	264,050	394,286
Black River Falls *	1,458,182	2,005,807	93,679	133,339	52,629	52,629	1,604,490	2,191,775
Blair-Taylor	634,000	840,050	24,077	34,269	19,802	19,802	677,879	894,121
Bloomer *	887,962	1,279,262	47,099	67,038	37,605	37,605	972,666	1,383,905
Bonduel *	715,000	947,375	22,340	31,797	22,332	22,332	759,672	1,001,504
Boscobel Area *	246,350	492,700	46,540	66,243	23,675	23,675	316,565	582,618
Bowler *	125,125	250,250	16,782	23,887	12,025	12,025	153,932	286,162
Boyceville Community *	716,000	948,700	34,474	49,069	22,363	22,363	772,837	1,020,132
Brighton #1	134,259	178,459	2,166	3,083	4,248	4,248	140,673	185,790
Brillion	907,134	1,188,259	28,144	40,059	27,017	27,017	962,295	1,255,335
Bristol #1 * **	676,311	917,461	35,607	50,682	23,175	23,175	735,093	991,318
Brodhead	1,004,000	1,330,300	45,448	64,688	31,359	31,359	1,080,807	1,426,347
Brown Deer	551,200	1,102,400	74,007	105,338	52,973	52,973	678,180	1,260,711
Bruce *	439,329	597,279	15,129	21,535	15,148	15,148	469,606	633,962
Burlington Area *	1,038,375	2,076,750	153,677	218,736	99,761	99,761	1,291,813	2,395,247
Butternut *	44,200	88,400	7,724	10,994	4,248	4,248	56,172	103,642
Cadott Community *	266,175	532,350	41,570	59,168	25,580	25,580	333,325	617,098
Cambria-Friesland *	300,259	412,709	13,932	19,831	10,807	10,807	324,998	443,347
Cambridge	281,125	562,250	49,148	69,955	27,017	27,017	357,290	659,222
Cameron *	871,000	1,154,075	42,844	60,983	27,205	27,205	941,049	1,242,263

School District	Per Pupil and Low Revenue		Special Education		Mental Health		Total Without Offsets	
	Adjustments Without Offsets		2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
Campbellsport	\$430,950	\$861,900	\$51,679	\$73,558	\$41,416	\$41,416	\$524,045	\$976,874
Cashton *	552,000	731,400	18,816	26,781	17,241	17,241	588,057	775,422
Cassville *	74,425	148,850	4,225	6,014	7,153	7,153	85,803	162,017
Cedar Grove-Belgium Area *	948,000	1,256,100	25,252	35,942	29,610	29,610	1,002,862	1,321,652
Cedarburg *	2,472,282	3,439,482	112,729	160,453	92,952	92,952	2,677,963	3,692,887
Central/Westosha UHS	360,750	721,500	35,467	50,482	34,670	34,670	430,887	806,652
Chequamegon *	239,200	478,400	30,219	43,012	22,988	22,988	292,407	544,400
Chetek-Weyerhaeuser *	338,325	676,650	37,288	53,074	32,514	32,514	408,127	762,238
Chilton	1,112,154	1,455,679	27,130	38,616	33,014	33,014	1,172,298	1,527,309
Chippewa Falls Area *	3,145,599	4,737,774	204,482	291,050	153,014	153,014	3,503,095	5,181,838
Clayton *	93,275	186,550	7,288	10,373	8,964	8,964	109,527	205,887
Clear Lake *	192,075	384,150	18,561	26,419	18,459	18,459	229,095	429,028
Clinton Community *	307,450	614,900	46,219	65,786	29,516	29,516	383,185	710,202
Clintonville *	1,099,840	1,490,165	73,569	104,714	37,512	37,512	1,210,921	1,632,391
Cochrane-Fountain City *	551,000	730,075	13,697	19,496	17,210	17,210	581,907	766,781
Colby *	953,462	1,271,312	36,776	52,345	30,547	30,547	1,020,785	1,354,204
Coleman	666,940	890,215	19,239	27,384	21,458	21,458	707,637	939,057
Colfax *	753,000	997,725	22,749	32,380	23,519	23,519	799,268	1,053,624
Columbus *	388,375	776,750	61,942	88,165	37,293	37,293	487,610	902,208
Cornell *	417,000	552,525	21,487	30,583	13,024	13,024	451,511	596,132
Crandon *	286,650	573,300	44,652	63,555	27,548	27,548	358,850	664,403
Crivitz	781,000	1,034,825	22,223	31,631	24,394	24,394	827,617	1,090,850
Cuba City *	201,175	402,350	38,337	54,567	19,334	19,334	258,846	476,251
Cudahy *	721,825	1,443,650	122,778	174,756	69,370	69,370	913,973	1,687,776
Cumberland *	294,125	588,250	46,095	65,610	28,267	28,267	368,487	682,127
D C Everest Area *	1,884,025	3,768,050	239,720	341,206	181,062	181,062	2,304,807	4,290,318
Darlington Community	885,000	1,172,625	27,588	39,267	27,642	27,642	940,230	1,239,534
Deerfield Community *	274,088	514,913	39,191	55,782	23,113	23,113	336,392	593,808
DeForest Area	1,271,075	2,542,150	198,090	281,952	121,843	121,843	1,591,008	2,945,945
Delavan-Darien *	2,286,338	3,076,088	74,534	106,088	75,867	75,867	2,436,739	3,258,043

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments Without Offsets</u>		<u>Special Education</u>		<u>Mental Health</u>		<u>Total Without Offsets</u>	
	<u>2023-24</u>	<u>2024-25</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2023-24</u>	<u>2024-25</u>
	Denmark	\$1,389,917	\$1,859,542	\$55,312	\$78,728	\$45,133	\$45,133	\$1,490,362
DePere	2,923,234	4,256,059	114,966	163,637	128,059	128,059	3,166,259	4,547,755
DeSoto Area *	165,100	330,200	14,835	21,115	15,867	15,867	195,802	367,182
Dodgeland *	264,458	484,158	37,376	53,198	21,114	21,114	322,948	558,470
Dodgeville *	382,850	765,700	41,217	58,666	36,762	36,762	460,829	861,128
Dover #1 *	27,300	54,600	3,616	5,147	2,624	2,624	33,540	62,371
Drummond *	363,630	484,530	13,308	18,942	11,619	11,619	388,557	515,091
Durand-Arkansaw	572,863	898,513	40,302	57,364	31,296	31,296	644,461	987,173
East Troy Community *	520,975	1,041,950	63,993	91,084	50,068	50,068	635,036	1,183,102
Eau Claire Area *	8,648,359	12,260,084	575,365	818,946	347,101	347,101	9,570,825	13,426,131
Edgar	186,550	373,100	1,131	1,610	17,928	17,928	205,609	392,638
Edgerton	625,950	1,251,900	115,011	163,701	60,125	60,125	801,086	1,475,726
Elcho *	114,606	203,981	6,497	9,247	8,589	8,589	129,692	221,817
Eleva-Strum	542,749	748,149	21,998	31,310	19,740	19,740	584,487	799,199
Elk Mound Area *	1,032,737	1,370,087	33,591	47,811	32,421	32,421	1,098,749	1,450,319
Elkhart Lake-Glenbeulah *	357,237	491,462	13,483	19,191	12,900	12,900	383,620	523,553
Elkhorn Area *	963,625	1,927,250	127,363	181,282	92,546	92,546	1,183,534	2,201,078
Ellsworth Community *	1,629,392	2,165,642	70,280	100,033	51,536	51,536	1,751,208	2,317,211
Elmbrook	2,449,850	4,899,700	357,513	508,866	234,660	234,660	3,042,023	5,643,226
Elmwood *	98,150	196,300	7,940	11,302	9,433	9,433	115,523	217,035
Erin	189,400	267,075	11,455	16,305	7,465	7,465	208,320	290,845
Evansville Community *	1,589,761	2,138,036	86,449	123,047	52,598	52,598	1,728,808	2,313,681
Fall Creek *	567,320	805,545	17,257	24,562	22,894	22,894	607,471	853,001
Fall River *	418,821	581,646	15,275	21,742	15,648	15,648	449,744	619,036
Fennimore Community *	234,000	468,000	40,487	57,627	22,488	22,488	296,975	548,115
Flambeau *	191,951	366,476	18,944	26,964	16,679	16,679	227,574	410,119
Florence *	388,432	536,957	19,290	27,456	14,274	14,274	421,996	578,687
Fond du Lac *	6,843,894	9,089,969	331,131	471,316	215,826	215,826	7,390,851	9,777,111
Fontana J8	48,750	97,500	9,277	13,204	4,685	4,685	62,712	115,389
Fort Atkinson *	819,325	1,638,650	166,361	236,790	78,678	78,678	1,064,364	1,954,118

School District	Per Pupil and Low Revenue		Special Education		Mental Health		Total Without Offsets	
	Adjustments Without Offsets		2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
	2023-24	2024-25						
Fox Point J2	\$241,475	\$482,950	\$42,886	\$61,042	\$23,207	\$23,207	\$307,568	\$567,199
Franklin Public	1,415,700	2,831,400	184,174	262,144	136,023	136,023	1,735,897	3,229,567
Frederic *	492,000	651,900	15,160	21,579	15,367	15,367	522,527	688,846
Freedom Area *	1,346,189	1,850,589	67,509	96,088	48,475	48,475	1,462,173	1,995,152
Gale-Ettrick-Trempealeau *	448,500	897,000	49,833	70,929	43,103	43,103	541,436	1,011,032
Geneva J4 *	32,825	65,650	897	1,276	3,155	3,155	36,877	70,081
Genoa City J2 *	395,954	582,179	18,813	26,778	17,897	17,897	432,664	626,854
Germantown	1,934,633	3,188,158	168,216	239,430	120,344	120,344	2,223,193	3,547,932
Gibraltar Area *	168,350	336,700	32,954	46,905	16,179	16,179	217,483	399,784
Gillett *	527,444	708,144	29,364	41,796	17,366	17,366	574,174	767,306
Gilman *	302,477	411,027	7,903	11,249	10,432	10,432	320,812	432,708
Gilmanton *	51,025	102,050	2,519	3,586	4,904	4,904	58,448	110,540
Glendale-River Hills *	297,050	594,100	63,547	90,450	28,548	28,548	389,145	713,098
Glenwood City *	682,000	903,650	24,067	34,256	21,301	21,301	727,368	959,207
Goodman-Armstrong *	31,200	62,400	5,881	8,371	2,998	2,998	40,079	73,769
Grafton	635,700	1,271,400	99,089	141,038	61,093	61,093	795,882	1,473,531
Granton Area	81,250	162,500	2,604	3,707	7,808	7,808	91,662	174,015
Grantsburg	829,000	1,098,425	42,356	60,287	25,893	25,893	897,249	1,184,605
Green Bay Area *	19,896,450	26,504,675	1,110,122	1,580,094	634,109	634,109	21,640,681	28,718,878
Green Lake *	86,450	172,900	8,776	12,492	8,308	8,308	103,534	193,700
Greendale *	804,050	1,608,100	116,767	166,200	77,272	77,272	998,089	1,851,572
Greenfield *	1,528,802	2,621,452	149,415	212,670	105,008	105,008	1,783,225	2,939,130
Greenwood	385,827	512,577	14,401	20,498	12,181	12,181	412,409	545,256
Gresham	83,200	166,400	12,967	18,457	7,996	7,996	104,163	192,853
Hamilton	1,610,375	3,220,750	178,953	254,713	154,576	154,576	1,943,904	3,630,039
Hartford J1 *	1,286,990	1,880,115	73,675	104,865	57,002	57,002	1,417,667	2,041,982
Hartford UHS *	477,100	954,200	46,816	66,635	45,851	45,851	569,767	1,066,686
Hartland-Lakeside J3 *	1,074,844	1,451,194	48,167	68,558	35,950	35,950	1,158,961	1,555,702
Hayward Community *	910,005	1,465,105	85,289	121,397	53,035	53,035	1,048,329	1,639,537
Herman-Neosho-Rubicon	105,950	211,900	8,323	11,846	10,151	10,151	124,424	233,897

School District	Per Pupil and Low Revenue		Special Education		Mental Health		Total Without Offsets	
	Adjustments Without Offsets		2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
Highland *	\$97,825	\$195,650	\$13,300	\$18,931	\$9,401	\$9,401	\$120,526	\$223,982
Hilbert *	251,999	398,899	5,658	8,053	14,118	14,118	271,775	421,070
Hillsboro *	487,000	645,275	21,494	30,593	15,211	15,211	523,705	691,079
Holmen *	1,320,150	2,640,300	202,733	288,561	126,872	126,872	1,649,755	3,055,733
Holy Hill Area *	365,566	524,166	16,530	23,527	15,211	15,211	397,307	562,904
Horicon **	824,482	1,093,907	25,892	36,853	25,893	25,893	876,267	1,156,653
Hortonville	4,005,000	5,306,625	128,063	182,279	125,060	125,060	4,258,123	5,613,964
Howards Grove *	775,408	1,029,233	29,546	42,054	24,394	24,394	829,348	1,095,681
Howard-Suamico *	5,751,111	7,525,286	180,328	256,671	169,693	169,693	6,101,132	7,951,650
Hudson *	1,719,575	3,439,150	268,544	382,232	165,258	165,258	2,153,377	3,986,640
Hurley *	458,289	626,314	11,578	16,480	16,148	16,148	486,015	658,942
Hustisford *	118,300	236,600	13,830	19,684	11,338	11,338	143,468	267,622
Independence	274,944	433,544	12,596	17,928	15,242	15,242	302,782	466,714
Iola-Scandinavia *	587,218	789,368	11,393	16,217	19,427	19,427	618,038	825,012
Iowa-Grant	227,500	455,000	33,847	48,177	21,864	21,864	283,211	525,041
Ithaca *	90,675	181,350	12,454	17,727	8,714	8,714	111,843	207,791
Janesville *	9,129,038	12,103,113	412,939	587,757	285,571	285,571	9,827,548	12,976,441
Jefferson *	548,925	1,097,850	81,140	115,491	52,629	52,629	682,694	1,265,970
Johnson Creek *	220,350	440,700	28,038	39,907	21,177	21,177	269,565	501,784
Juda *	73,450	146,900	12,281	17,480	7,059	7,059	92,790	171,439
Kaukauna Area	4,699,000	6,226,175	169,439	241,171	146,768	146,768	5,015,207	6,614,114
Kenosha *	7,269,896	13,543,371	935,356	1,331,341	602,531	602,531	8,807,783	15,477,243
Kettle Moraine *	1,086,800	2,173,600	153,880	219,026	101,853	101,853	1,342,533	2,494,479
Kewaskum *	1,784,554	2,369,229	54,864	78,090	56,190	56,190	1,895,608	2,503,509
Kewaunee *	938,000	1,242,850	34,952	49,749	29,297	29,297	1,002,249	1,321,896
Kickapoo Area *	400,317	539,417	18,476	26,297	13,368	13,368	432,161	579,082
Kiel Area *	1,112,240	1,501,915	30,424	43,304	37,449	37,449	1,180,113	1,582,668
Kimberly Area *	4,527,183	6,039,408	178,314	253,803	145,331	145,331	4,850,828	6,438,542
Kohler *	214,466	363,966	13,605	19,364	14,368	14,368	242,439	397,698
Lac du Flambeau #1 *	181,025	362,050	69,332	98,684	17,335	17,335	267,692	478,069

School District	Per Pupil and Low Revenue		Special Education		Mental Health		Total Without Offsets	
	Adjustments Without Offsets		2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
	2023-24	2024-25						
LaCrosse *	\$1,952,275	\$3,904,550	\$347,731	\$494,943	\$187,621	\$187,621	\$2,487,627	\$4,587,114
Ladysmith *	234,975	469,950	33,916	48,274	22,582	22,582	291,473	540,806
LaFarge *	79,625	159,250	8,212	11,689	7,652	7,652	95,489	178,591
Lake Country *	114,725	229,450	10,253	14,593	10,994	10,994	135,972	255,037
Lake Geneva J1 *	575,900	1,151,800	89,540	127,447	55,346	55,346	720,786	1,334,593
Lake Geneva-Genoa UHS	416,000	832,000	27,683	39,403	39,979	39,979	483,662	911,382
Lake Holcombe *	156,410	247,735	15,268	21,732	8,777	8,777	180,455	278,244
Lake Mills Area * **	1,345,029	1,842,604	66,257	94,307	47,819	47,819	1,459,105	1,984,730
Lakeland UHS *	239,200	478,400	71,799	102,195	22,988	22,988	333,987	603,583
Lancaster Community *	316,550	633,100	46,868	66,709	30,422	30,422	393,840	730,231
Laona	79,300	158,600	7,709	10,973	7,621	7,621	94,630	177,194
Lena *	401,000	531,325	17,238	24,536	12,525	12,525	430,763	568,386
Linn J4	32,825	65,650	3,888	5,534	3,155	3,155	39,868	74,339
Linn J6	29,575	59,150	2,909	4,141	2,842	2,842	35,326	66,133
Little Chute Area *	1,120,930	1,516,455	64,660	92,034	38,012	38,012	1,223,602	1,646,501
Lodi *	1,450,000	1,921,250	76,946	109,522	45,289	45,289	1,572,235	2,076,061
Lomira *	1,009,000	1,336,925	35,598	50,669	31,515	31,515	1,076,113	1,419,109
Loyal *	507,000	671,775	7,972	11,348	15,836	15,836	530,808	698,959
Luck *	405,802	557,252	12,166	17,317	14,555	14,555	432,523	589,124
Luxemburg-Casco *	1,750,000	2,318,750	72,958	103,845	54,722	54,722	1,877,680	2,477,317
Madison Metropolitan *	8,561,475	17,122,950	1,780,408	2,534,146	809,955	809,955	11,151,838	20,467,051
Manawa *	645,000	854,625	15,954	22,708	20,146	20,146	681,100	897,479
Manitowoc *	4,588,006	6,179,856	250,249	356,193	152,983	152,983	4,991,238	6,689,032
Maple *	1,233,000	1,633,725	60,503	86,116	38,511	38,511	1,332,014	1,758,352
Maple Dale-Indian Hill *	129,350	258,700	27,282	38,831	12,431	12,431	169,063	309,962
Marathon City	220,025	440,050	1,892	2,693	21,145	21,145	243,062	463,888
Marinette *	2,068,000	2,740,100	87,288	124,242	64,591	64,591	2,219,879	2,928,933
Marion	456,159	608,909	13,379	19,043	14,680	14,680	484,218	642,632
Markesan *	803,000	1,063,975	20,360	28,979	25,081	25,081	848,441	1,118,035
Marshall *	307,125	614,250	44,931	63,953	29,453	29,453	381,509	707,656

School District	Per Pupil and Low Revenue		Special Education		Mental Health		Total Without Offsets	
	Adjustments Without Offsets		2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
	2023-24	2024-25						
Marshfield *	\$1,202,175	\$2,404,350	\$146,672	\$208,766	\$115,534	\$115,534	\$1,464,381	\$2,728,650
Mauston *	889,995	1,336,545	54,555	77,651	42,915	42,915	987,465	1,457,111
Mayville *	557,905	886,805	50,970	72,548	31,609	31,609	640,484	990,962
McFarland	745,225	1,490,450	193,910	276,002	71,463	71,463	1,010,598	1,837,915
Medford Area *	1,971,033	2,643,783	149,451	212,721	64,654	64,654	2,185,138	2,921,158
Mellen *	91,079	177,854	7,674	10,923	8,339	8,339	107,092	197,116
Melrose-Mindoro *	238,225	476,450	34,894	49,667	22,894	22,894	296,013	549,011
Menasha *	1,096,875	2,193,750	214,241	304,940	105,414	105,414	1,416,530	2,604,104
Menominee Indian	323,700	647,400	45,310	64,492	31,109	31,109	400,119	743,001
Menomonee Falls	1,228,175	2,456,350	171,784	244,509	117,970	117,970	1,517,929	2,818,829
Menomonie Area *	2,758,881	3,840,156	136,337	194,055	103,915	103,915	2,999,133	4,138,126
Mequon-Thiensville *	1,109,225	2,218,450	162,013	230,602	106,538	106,538	1,377,776	2,555,590
Mercer *	44,850	89,700	4,452	6,337	4,310	4,310	53,612	100,347
Merrill Area * **	2,351,000	3,115,075	127,957	182,128	73,431	73,431	2,552,388	3,370,634
Merton Community	805,000	1,066,625	26,797	38,141	25,050	25,050	856,847	1,129,816
Middleton-Cross Plains *	2,373,800	4,747,600	384,140	546,767	227,694	227,694	2,985,634	5,522,061
Milton * **	3,129,038	4,244,113	137,149	195,211	107,163	107,163	3,373,350	4,546,487
Milwaukee *	22,597,900	45,195,800	4,794,385	6,824,094	2,173,654	2,173,654	29,565,939	54,193,548
Mineral Point	230,750	461,500	39,012	55,528	22,176	22,176	291,938	539,204
Minocqua J1 *	184,275	368,550	29,858	42,498	17,710	17,710	231,843	428,758
Mishicot	793,125	1,058,000	28,173	40,100	25,456	25,456	846,754	1,123,556
Mondovi	904,000	1,197,800	30,736	43,749	28,235	28,235	962,971	1,269,784
Monona Grove *	1,019,850	2,039,700	152,086	216,472	97,512	97,512	1,269,448	2,353,684
Monroe *	1,369,428	2,110,103	137,510	195,725	71,182	71,182	1,578,120	2,377,010
Montello *	689,000	912,925	33,649	47,894	21,489	21,489	744,138	982,308
Monticello *	109,525	219,050	10,581	15,060	10,526	10,526	130,632	244,636
Mosinee *	1,181,922	1,819,897	97,419	138,662	61,312	61,312	1,340,653	2,019,871
Mount Horeb Area *	2,124,011	2,873,136	87,522	124,574	71,900	71,900	2,283,433	3,069,610
Mukwonago *	4,582,825	6,097,000	201,016	286,116	145,268	145,268	4,929,109	6,528,384
Muskego-Norway *	2,684,991	4,242,716	165,732	235,895	149,579	149,579	3,000,302	4,628,190

School District	Per Pupil and Low Revenue		Special Education		Mental Health		Total Without Offsets	
	Adjustments Without Offsets		2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
Necedah Area *	\$700,000	\$927,500	\$21,769	\$30,985	\$21,864	\$21,864	\$743,633	\$980,349
Neenah *	6,736,358	8,937,583	243,195	346,152	211,547	211,547	7,191,100	9,495,282
Neillsville *	860,000	1,139,500	1,294	1,841	26,861	26,861	888,155	1,168,202
Nekoosa *	1,045,000	1,384,625	46,409	66,057	32,608	32,608	1,124,017	1,483,290
New Auburn	92,625	185,250	10,921	15,544	8,902	8,902	112,448	209,696
New Berlin *	1,403,350	2,806,700	171,277	243,787	134,555	134,555	1,709,182	3,185,042
New Glarus *	287,950	575,900	36,772	52,339	27,673	27,673	352,395	655,912
New Holstein *	1,208,100	1,570,150	19,045	27,107	34,794	34,794	1,261,939	1,632,051
New Lisbon *	498,260	692,935	19,617	27,922	18,709	18,709	536,586	739,566
New London *	2,202,000	2,917,650	97,540	138,834	68,777	68,777	2,368,317	3,125,261
New Richmond	3,427,741	4,580,191	143,696	204,530	110,755	110,755	3,682,192	4,895,476
Niagara	107,575	215,150	18,893	26,891	10,338	10,338	136,806	252,379
Nicolet UHS	344,825	689,650	61,247	87,177	33,139	33,139	439,211	809,966
Norris *	4,875	9,750	15,442	21,980	469	469	20,786	32,199
North Cape	63,700	127,400	5,934	8,446	6,122	6,122	75,756	141,968
North Crawford *	142,675	285,350	24,264	34,537	13,712	13,712	180,651	333,599
North Fond du Lac	699,866	1,137,316	97,546	138,842	42,041	42,041	839,453	1,318,199
North Lake * **	160,520	240,795	11,252	16,015	7,590	7,590	179,362	264,400
North Lakeland	42,250	84,500	16,240	23,115	4,060	4,060	62,550	111,675
Northern Ozaukee * **	532,279	769,204	40,431	57,547	22,769	22,769	595,479	849,520
Northland Pines	619,891	1,040,766	70,146	99,843	40,448	40,448	730,485	1,181,057
Northwood *	103,675	207,350	7,526	10,713	9,964	9,964	121,165	228,027
Norwalk-Ontario-Wilton *	395,865	589,890	21,825	31,064	18,647	18,647	436,337	639,601
Norway J7 *	26,000	52,000	3,069	4,368	2,499	2,499	31,568	58,867
Oak Creek-Franklin *	6,001,307	7,996,157	212,816	302,912	191,713	191,713	6,405,836	8,490,782
Oakfield *	464,000	614,800	16,057	22,855	14,492	14,492	494,549	652,147
Oconomowoc Area *	1,698,775	3,397,550	200,958	286,034	160,323	160,323	2,060,056	3,843,907
Oconto *	1,019,000	1,350,175	40,078	57,045	31,796	31,796	1,090,874	1,439,016
Oconto Falls	554,775	1,109,550	73,517	104,641	53,254	53,254	681,546	1,267,445
Omro *	1,211,000	1,604,575	44,607	63,492	37,824	37,824	1,293,431	1,705,891

School District	Per Pupil and Low Revenue		Special Education		Mental Health		Total Without Offsets	
	Adjustments Without Offsets		2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
Onalaska *	\$2,479,195	\$3,351,820	\$133,421	\$189,905	\$83,894	\$83,894	\$2,696,510	\$3,625,619
Oostburg *	936,000	1,240,200	25,477	36,262	29,235	29,235	990,712	1,305,697
Oregon *	1,245,400	2,490,800	192,601	274,138	119,594	119,594	1,557,595	2,884,532
Osceola *	1,473,000	1,951,725	64,086	91,217	46,007	46,007	1,583,093	2,088,949
Oshkosh Area *	8,792,137	11,800,987	581,927	828,287	289,162	289,162	9,663,226	12,918,436
Osseo-Fairchild *	691,029	964,679	34,620	49,276	26,299	26,299	751,948	1,040,254
Owen-Withee *	453,000	600,225	12,958	18,443	14,149	14,149	480,107	632,817
Palmyra-Eagle Area *	912,624	1,220,399	21,002	29,893	29,516	29,516	963,142	1,279,808
Pardeeville Area	278,200	556,400	9,158	13,034	26,736	26,736	314,094	596,170
Paris J1 *	54,275	108,550	5,701	8,115	5,216	5,216	65,192	121,881
Parkview **	651,394	930,244	32,677	46,510	26,736	26,736	710,807	1,003,490
Pecatonica Area	138,450	276,900	17,370	24,724	13,306	13,306	169,126	314,930
Pepin Area *	78,000	156,000	13,232	18,833	7,496	7,496	98,728	182,329
Peshtigo *	950,000	1,258,750	35,930	51,140	29,672	29,672	1,015,602	1,339,562
Pewaukee *	881,725	1,763,450	89,256	127,043	84,456	84,456	1,055,437	1,974,949
Phelps *	33,800	67,600	2,773	3,946	3,248	3,248	39,821	74,794
Phillips *	729,000	965,925	33,100	47,112	22,769	22,769	784,869	1,035,806
Pittsville *	317,931	492,456	17,133	24,386	16,773	16,773	351,837	533,615
Platteville	501,150	1,002,300	67,787	96,484	48,163	48,163	617,100	1,146,947
Plum City	97,141	181,316	11,079	15,769	8,090	8,090	116,310	205,175
Plymouth *	2,098,000	2,779,850	94,906	135,085	65,529	65,529	2,258,435	2,980,464
Port Edwards *	139,100	278,200	11,128	15,839	13,368	13,368	163,596	307,407
Port Washington-Saukville *	1,115,413	1,934,088	126,468	180,009	78,678	78,678	1,320,559	2,192,775
Portage Community *	2,106,000	2,790,450	65,684	93,492	65,778	65,778	2,237,462	2,949,720
Potosi *	93,925	187,850	12,954	18,439	9,027	9,027	115,906	215,316
Poynette *	1,022,000	1,354,150	31,586	44,957	31,921	31,921	1,085,507	1,431,028
Prairie du Chien Area *	316,225	632,450	54,907	78,152	30,390	30,390	401,522	740,992
Prairie Farm *	301,000	398,825	19,051	27,116	9,401	9,401	329,452	435,342
Prentice *	212,095	333,645	9,066	12,904	11,650	11,650	232,811	358,199
Prescott *	431,275	862,550	54,695	77,850	41,447	41,447	527,417	981,847

School District	Per Pupil and Low Revenue		Special Education		Mental Health		Total Without Offsets	
	Adjustments Without Offsets		2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
Princeton *	\$359,000	\$475,675	\$13,117	\$18,671	\$11,213	\$11,213	\$383,330	\$505,559
Pulaski Community *	3,962,554	5,225,504	159,479	226,995	120,656	120,656	4,242,689	5,573,155
Racine *	5,739,175	11,478,350	1,134,223	1,614,398	551,526	551,526	7,424,924	13,644,274
Randall J1	513,390	703,515	24,092	34,291	18,272	18,272	555,754	756,078
Randolph *	188,737	347,012	17,252	24,555	15,211	15,211	221,200	386,778
Random Lake *	756,000	1,001,700	24,893	35,431	23,613	23,613	804,506	1,060,744
Raymond #14 *	102,700	205,400	16,765	23,863	9,870	9,870	129,335	239,133
Reedsburg *	2,446,656	3,299,131	144,675	205,923	81,926	81,926	2,673,257	3,586,980
Reedsville *	198,900	397,800	16,161	23,003	19,115	19,115	234,176	439,918
Rhineland * *	2,353,000	3,117,725	141,644	201,609	73,618	73,618	2,568,262	3,392,952
Rib Lake	497,000	658,525	18,804	26,765	15,523	15,523	531,327	700,813
Rice Lake Area *	708,175	1,416,350	107,904	153,585	68,058	68,058	884,137	1,637,993
Richland *	427,050	854,100	63,059	89,755	41,041	41,041	531,150	984,896
Richmond *	123,825	247,650	10,119	14,402	11,869	11,869	145,813	273,921
Rio Community *	377,298	504,048	11,648	16,580	12,181	12,181	401,127	532,809
Ripon Area *	1,439,783	1,936,708	50,123	71,343	47,756	47,756	1,537,662	2,055,807
River Falls *	3,265,411	4,363,261	124,880	177,747	105,508	105,508	3,495,799	4,646,516
River Ridge *	177,125	354,250	23,129	32,920	17,022	17,022	217,276	404,192
River Valley *	655,420	1,037,620	54,206	77,154	36,731	36,731	746,357	1,151,505
Riverdale *	668,130	891,080	28,964	41,226	21,426	21,426	718,520	953,732
Rosendale-Brandon *	833,000	1,103,725	22,916	32,618	26,018	26,018	881,934	1,162,361
Rosholt	168,350	336,700	948	1,349	16,179	16,179	185,477	354,228
Royall *	229,694	400,644	18,605	26,481	16,429	16,429	264,728	443,554
Saint Croix Central	533,000	1,066,000	68,453	97,433	51,223	51,223	652,676	1,214,656
Saint Croix Falls	572,840	927,415	38,390	54,642	34,076	34,076	645,306	1,016,133
Saint Francis *	446,871	687,371	56,013	79,726	23,113	23,113	525,997	790,210
Salem J2 *	1,054,000	1,396,550	46,585	66,307	32,920	32,920	1,133,505	1,495,777
Sauk Prairie *	1,802,779	2,642,254	111,257	158,358	80,646	80,646	1,994,682	2,881,258
Seneca *	77,350	154,700	11,380	16,197	7,434	7,434	96,164	178,331
Sevastopol *	174,200	348,400	35,391	50,374	16,741	16,741	226,332	415,515

School District	Per Pupil and Low Revenue		Special Education		Mental Health		Total Without Offsets	
	Adjustments Without Offsets		2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
	2023-24	2024-25						
Seymour Community *	\$669,825	\$1,339,650	\$72,522	\$103,224	\$64,342	\$64,342	\$806,689	\$1,507,216
Sharon J11 *	68,575	137,150	10,814	15,393	6,590	6,590	85,979	159,133
Shawano *	2,222,000	2,944,150	95,204	135,508	69,401	69,401	2,386,605	3,149,059
Sheboygan Area *	3,152,825	6,305,650	445,478	634,072	302,999	302,999	3,901,302	7,242,721
Sheboygan Falls	1,616,668	2,148,693	72,033	102,529	51,130	51,130	1,739,831	2,302,352
Shell Lake *	202,392	384,717	19,544	27,818	17,491	17,491	239,427	430,026
Shiocton	709,000	939,425	25,728	36,620	22,145	22,145	756,873	998,190
Shorewood *	559,000	1,118,000	85,113	121,146	53,722	53,722	697,835	1,292,868
Shullsburg *	107,250	214,500	7,206	10,257	10,307	10,307	124,763	235,064
Silver Lake J1 * **	401,113	537,613	17,483	24,885	13,118	13,118	431,714	575,616
Siren *	141,700	283,400	16,996	24,192	13,618	13,618	172,314	321,210
Slinger	2,845,000	3,769,625	80,543	114,642	88,829	88,829	3,014,372	3,973,096
Solon Springs	104,325	208,650	13,167	18,741	10,026	10,026	127,518	237,417
Somerset *	475,150	950,300	65,913	93,818	45,664	45,664	586,727	1,089,782
South Milwaukee *	898,625	1,797,250	134,103	190,875	86,361	86,361	1,119,089	2,074,486
South Shore	63,700	127,400	9,840	14,006	6,122	6,122	79,662	147,528
Southern Door *	1,024,000	1,356,800	47,533	67,656	31,983	31,983	1,103,516	1,456,439
Southwestern Wisconsin **	538,000	712,850	21,470	30,560	16,804	16,804	576,274	760,214
Sparta Area * **	2,993,689	3,988,514	126,992	180,754	95,607	95,607	3,216,288	4,264,875
Spencer *	213,850	427,700	898	1,278	20,552	20,552	235,300	449,530
Spooner Area *	1,184,000	1,568,800	53,937	76,771	36,981	36,981	1,274,918	1,682,552
Spring Valley * **	655,110	893,660	21,561	30,689	22,926	22,926	699,597	947,275
Stanley-Boyd Area	1,046,561	1,396,261	37,422	53,264	33,608	33,608	1,117,591	1,483,133
Stevens Point Area *	5,128,150	7,434,675	322,883	459,576	221,573	221,573	5,672,606	8,115,824
Stockbridge	81,575	163,150	5,524	7,862	7,840	7,840	94,939	178,852
Stone Bank *	86,125	172,250	10,623	15,121	8,214	8,214	104,962	195,585
Stoughton Area *	914,225	1,828,450	137,516	195,733	87,798	87,798	1,139,539	2,111,981
Stratford *	818,072	1,088,472	27,875	39,677	25,987	25,987	871,934	1,154,136
Sturgeon Bay *	1,066,000	1,412,450	58,849	83,763	33,295	33,295	1,158,144	1,529,508
Sun Prairie Area *	2,685,800	5,371,600	453,391	645,334	257,398	257,398	3,396,589	6,274,332

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments Without Offsets</u>		<u>Special Education</u>		<u>Mental Health</u>		<u>Total Without Offsets</u>	
	<u>2023-24</u>	<u>2024-25</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2023-24</u>	<u>2024-25</u>
	Superior *	\$4,300,728	\$5,704,078	\$190,526	\$271,186	\$134,836	\$134,836	\$4,626,090
Suring *	359,000	475,675	14,982	21,325	11,213	11,213	385,195	508,213
Swallow *	132,918	265,518	7,076	10,071	12,556	12,556	152,550	288,145
Thorp *	497,242	671,442	22,434	31,932	16,741	16,741	536,417	720,115
Three Lakes	313,570	476,070	33,713	47,985	15,617	15,617	362,900	539,672
Tigerton	194,194	278,044	4,151	5,909	8,058	8,058	206,403	292,011
Tomah Area *	3,022,764	4,024,414	137,084	195,119	96,263	96,263	3,256,111	4,315,796
Tomahawk *	1,115,636	1,485,161	56,719	80,731	35,513	35,513	1,207,868	1,601,405
Tomorrow River *	893,000	1,183,225	33,041	47,029	27,829	27,829	953,870	1,258,083
Trevor-Wilmot *	140,400	280,800	20,826	29,643	13,493	13,493	174,719	323,936
Tri-County Area *	588,272	784,897	18,215	25,926	18,896	18,896	625,383	829,719
Turtle Lake *	451,212	598,762	13,089	18,630	14,180	14,180	478,481	631,572
Twin Lakes #4 *	122,525	245,050	14,914	21,228	11,775	11,775	149,214	278,053
Two Rivers *	1,441,286	1,972,011	82,477	117,394	51,005	51,005	1,574,768	2,140,410
Union Grove J1	188,825	377,650	41,430	58,970	18,147	18,147	248,402	454,767
Union Grove UHS *	227,825	455,650	22,458	31,965	21,895	21,895	272,178	509,510
Unity *	326,538	647,963	37,984	54,064	30,890	30,890	395,412	732,917
Valders Area * **	682,242	974,417	43,390	61,759	28,079	28,079	753,711	1,064,255
Verona Area	1,824,550	3,649,100	270,800	385,443	175,065	175,065	2,270,415	4,209,608
Viroqua Area *	1,057,000	1,400,525	47,404	67,472	33,014	33,014	1,137,418	1,501,011
Wabeno Area	267,078	392,203	22,483	32,001	12,025	12,025	301,586	436,229
Walworth J1 * **	498,150	630,100	8,177	11,639	12,681	12,681	519,008	654,420
Washburn *	160,550	321,100	28,233	40,185	15,429	15,429	204,212	376,714
Washington Island *	18,850	37,700	564	803	1,812	1,812	21,226	40,315
Washington-Caldwell	53,950	107,900	4,899	6,972	5,185	5,185	64,034	120,057
Waterford J1 *	441,675	883,350	46,269	65,857	42,447	42,447	530,391	991,654
Waterford UHS *	321,750	643,500	106,437	151,498	30,921	30,921	459,108	825,919
Waterloo *	516,742	771,867	25,497	36,291	24,487	24,487	566,726	832,645
Watertown *	3,208,760	4,337,810	165,005	234,860	108,131	108,131	3,481,896	4,680,801
Waukesha *	9,026,243	12,770,568	598,699	852,160	357,846	357,846	9,982,788	13,980,574

<u>School District</u>	<u>Per Pupil and Low Revenue</u>		<u>Special Education</u>		<u>Mental Health</u>		<u>Total Without Offsets</u>	
	<u>Adjustments Without Offsets</u>		<u>2023-24</u>	<u>2024-25</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2023-24</u>	<u>2024-25</u>
	<u>2023-24</u>	<u>2024-25</u>						
Waunakee Community	\$1,345,175	\$2,690,350	\$202,875	\$288,762	\$129,183	\$129,183	\$1,677,233	\$3,108,295
Waupaca *	649,350	1,298,700	78,445	111,655	62,374	62,374	790,169	1,472,729
Waupun *	1,981,352	2,640,127	76,530	108,929	63,311	63,311	2,121,193	2,812,367
Wausau *	2,601,625	5,203,250	355,475	505,966	250,027	250,027	3,207,127	5,959,243
Wausaukee *	393,000	520,725	18,490	26,318	12,275	12,275	423,765	559,318
Wautoma Area *	1,309,730	1,747,830	36,793	52,369	42,103	42,103	1,388,626	1,842,302
Wauwatosa *	1,909,700	3,819,400	258,356	367,731	183,436	183,436	2,351,492	4,370,567
Wauzeka-Steuben *	77,025	154,050	9,813	13,968	7,402	7,402	94,240	175,420
Webster *	524,857	724,082	24,332	34,634	19,146	19,146	568,335	777,862
West Allis *	3,338,509	5,841,659	310,939	442,576	240,563	240,563	3,890,011	6,524,798
West Bend *	5,926,392	7,894,267	275,842	392,620	189,089	189,089	6,391,323	8,475,976
West DePere	2,302,502	3,530,352	93,706	133,376	117,876	117,876	2,514,084	3,781,604
West Salem	1,719,000	2,277,675	69,779	99,319	53,691	53,691	1,842,470	2,430,685
Westby Area * **	1,094,000	1,449,550	39,915	56,813	34,170	34,170	1,168,085	1,540,533
Westfield	1,059,736	1,434,136	23,054	32,813	35,981	35,981	1,118,771	1,502,930
Weston *	286,000	378,950	8,018	11,413	8,933	8,933	302,951	399,296
Weyauwega-Fremont *	813,000	1,077,225	23,483	33,424	25,393	25,393	861,876	1,136,042
Wheatland J1	145,600	291,200	32,697	46,539	13,993	13,993	192,290	351,732
White Lake	75,019	127,669	6,775	9,643	5,060	5,060	86,854	142,372
Whitefish Bay *	889,525	1,779,050	97,451	138,707	85,456	85,456	1,072,432	2,003,213
Whitehall *	705,248	941,523	21,824	31,063	22,707	22,707	749,779	995,293
Whitewater	674,700	1,349,400	86,486	123,099	64,810	64,810	825,996	1,537,309
Whitnall *	688,675	1,377,350	117,575	167,350	66,153	66,153	872,403	1,610,853
Wild Rose *	558,000	739,350	8,189	11,655	17,428	17,428	583,617	768,433
Williams Bay *	176,800	353,600	15,382	21,895	16,991	16,991	209,173	392,486
Wilmot UHS *	303,550	607,100	46,708	66,482	29,172	29,172	379,430	702,754
Winneconne Community *	1,508,000	1,998,100	60,778	86,508	47,101	47,101	1,615,879	2,131,709
Winter	87,425	174,850	6,317	8,991	8,402	8,402	102,144	192,243
Wisconsin Dells	1,442,877	2,021,702	58,968	83,932	55,627	55,627	1,557,472	2,161,261
Wisconsin Heights *	760,823	1,009,448	40,543	57,706	23,894	23,894	825,260	1,091,048

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments Without Offsets</u>		<u>Special Education</u>		<u>Mental Health</u>		<u>Total Without Offsets</u>	
	<u>2023-24</u>	<u>2024-25</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2023-24</u>	<u>2024-25</u>
Wisconsin Rapids *	\$1,851,622	\$3,408,372	\$273,356	\$389,082	\$149,579	\$149,579	\$2,274,557	\$3,947,033
Wittenberg-Birnamwood *	1,088,000	1,441,600	44,970	64,008	33,982	33,982	1,166,952	1,539,590
Wonewoc-Union Center	121,875	243,750	11,716	16,676	11,713	11,713	145,304	272,139
Woodruff J1	147,550	295,100	34,341	48,879	14,180	14,180	196,071	358,159
Wrightstown Community *	1,373,062	1,795,887	26,359	37,519	40,635	40,635	1,440,056	1,874,041
Yorkville J2	108,225	216,450	12,828	18,259	10,401	10,401	131,454	245,110

* Declining enrollment district in 2022-23; per pupil/low revenue increase shown could be offset by reduction in base revenue hold harmless adjustment.

** District with failed operating referendum; may not be eligible for low revenue portion of increase shown in Attachment 2.

ATTACHMENT 2

Estimated Low Revenue Adjustment Authority for Districts with Failed Operating Referendum

<u>School District</u>	<u>2023-24</u>	<u>2024-25</u>
Arcadia	\$19,700	\$19,700
Auburndale	178,120	178,120
Beloit	4,021,773	4,021,773
Berlin Area	989,550	989,550
Bristol #1	435,161	435,161
Horicon	555,057	555,057
Lake Mills Area	847,454	847,454
Merrill Area	1,586,925	1,586,925
Milton	2,013,963	2,013,963
North Lake	80,245	80,245
Northern Ozaukee	295,354	295,354
Parkview	372,544	372,544
Silver Lake J1	264,613	264,613
Southwestern Wisconsin	363,150	363,150
Sparta Area	1,998,864	1,998,864
Spring Valley	416,560	416,560
Valders Area	390,067	390,067
Walworth J1	366,200	366,200
Westby Area	738,450	738,450