

2009 DRAFTING REQUEST

Bill

Received: **02/01/2010**

Received By: **pgrant**

Wanted: **As time permits**

Companion to LRB:

For: **Dan Meyer (608) 266-7141**

By/Representing: **Jenny Western**

May Contact:

Drafter: **pgrant**

Subject: **Education - school finance**

Addl. Drafters:

Extra Copies: **TKK**

Submit via email: **YES**

Requester's email: **Rep.Meyer@legis.wisconsin.gov**

Carbon copy (CC:) to:

Pre Topic:

No specific pre topic given

Topic:

Use income factor in distributing 50 percent of general aid

Instructions:

See attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/?	pgrant 02/10/2010	csicilia 02/18/2010		_____			S&L
/P1	pgrant 03/01/2010	csicilia 03/03/2010	jfrantze 02/18/2010	_____			S&L
/1			jfrantze 03/03/2010	_____	sbasford 03/03/2010	lparisi 03/23/2010	

FE Sent For:

at
intro

<END>

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1?	pgrant	1 p1 gjs 2/17 10 2/17	Jb	DMW			

FE Sent For:

1 gjs 3/3
10 3/3

END

3/3

Jenny / Rep.
Myers etc.

add income factor to general sch. aid

see LRB memo

rel taxable income by sch. dist.

for 08-09, use 2007 income data

- suspend spec. adj. aid for one year

- change : doesn't matter (only MPS)
change : shd. apply to total of aid

Integration : keep

Russ Kava ~~But~~ 2/8/10

> for 220

for both inter & intra :

req 1/2 of elig states get voted

three int. side + 1/2 thru prop side

> choice & change reductions

dpi still fig out est cost of leg

for change 1/2 of reduction cost side
~~same choice~~

1/2 choice 1/2 & 1/2

121.07(7)(b) ?

> 121.09 : OK as is (to come off ~~leg~~ prop. side completely)

Grant, Peter

From: Western, Jennifer
Sent: Monday, February 01, 2010 9:43 AM
To: Grant, Peter
Cc: Kava, Russ
Subject: Changes to School Aid Distribution
Attachments: 2010-01-26 Proposal to Distribute General School Aid Funding Using EQ Aid Formula.pdf

Hi Peter,

Attached is the LFB memo we discussed. Rep. Meyer would like to request a draft that reflects the changes outlined in the memo. Please let me know if there are any questions. As I mentioned, Russ Kava also may be of assistance with technical questions.

Thanks,

Jennifer, 266-7141
Office of Dan Meyer
State Representative
34th Assembly District



Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873

January 26, 2010

TO: Representative Dan Meyer
Room 308 North, State Capitol

FROM: Russ Kava, Fiscal Analyst

SUBJECT: Proposal to Distribute General School Aid Funding Using Income Equalization Formula

At your request, I am providing information on an option for using an income equalization formula for the distribution of general school aid.

Background

The general school aids appropriation funds equalization, integration (Chapter 220), and special adjustment aids. In 2008-09, \$4,799.5 million from the general fund was appropriated for general school aids. Integration aid and special adjustment aid are fully funded as first draws from the general school aids appropriation, with the remainder of the funding (an estimated 98% of the amount appropriated in 2008-09) distributed through the equalization aid formula.

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 a statutorily guaranteed valuation of \$1,930,000 per member, and is based on a comparison of the school district's equalized valuation per member to the \$1,930,000. State 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 was equal to \$8,871 in 2008-09. 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. The secondary guarantee is not set statutorily, but is placed at a level that generates equalization aid entitlements that are equal to the total amount of funding available for distribution. In 2008-09, the secondary guaranteed valuation was \$1,375,392.

Tertiary Tier. The third tier is for shared costs that exceed the secondary cost ceiling of \$8,871 per member in 2008-09. State aid on tertiary shared costs is calculated using the statewide average equalized valuation per member, which was \$563,395 in aid year 2008-09. 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.

The income of the residents of a school district does not factor into the calculation of equalization aid. A separate, smaller general aid program was, however, created in the 2007-09 biennial budget act to provide additional unrestricted aid to school districts with high poverty. A district is eligible for high poverty aid if at least 50% of the district's enrollment is eligible for a free or reduced-price lunch, meaning the pupil's family income is at or below 185% of the federal poverty level. In 2009-10, \$18.7 million from the general fund is appropriated for high poverty aid.

Proposal

You asked for information on an option to distribute half of the funding appropriated for general school aid using income as a formula factor. Data on net taxable income by school district reported by the Department of Revenue (DOR) from information on individual income tax forms could be used for this purpose. This data would represent the dollar total of all Wisconsin taxable income reported by individual income taxpayers in a district after subtracting the standard deduction and personal exemption. For the 2008-09 school year, DOR income data from 2007 is

the most recent data that can be used for aid distribution purposes. Once income data from tax year 2008 is readily available, data from the 2009-10 aid run could be used to update this exercise, if needed.

Under the proposal, half of the funding appropriated for general school aids would be distributed using the current law property tax base equalization formula, while the other half would be distributed using an income equalization formula that would be based on the structure of the current law formula. The primary aid hold harmless, the setting of the cost ceilings and secondary guarantee, and negative tertiary aid would all be maintained under the income equalization formula.

* The guaranteed valuations, however, would be based on the net taxable income reported by taxpayers in the school district, rather than its equalized property valuation. This would attempt to minimize districtwide differences among taxpayers' abilities to pay the property taxes levied by school districts.

Under the proposal, the primary guaranteed net taxable income would be set at \$300,000 per member. The tertiary guarantee would equal the statewide average net taxable income per member, which was \$131,055 for aid year 2008-09. To distribute the full amount of funding available for income aid, the secondary guarantee would be set at \$162,439 per member.

The attachment shows the 2008-09 net general school aid payments made to each school district under current law and under the proposal. With respect to the proposal, the payment that would be received by each district from the funding distributed through the current law formula (labeled as "property aid" in the attachment) and from the proposed income equalization formula (labeled as "income aid" in the attachment) are both shown. Also shown is the change in total aid for each district under the proposal compared to current law, both in dollar and percentage terms.

In total, 280 districts would receive more aid under the proposal compared to current law, while 142 districts would receive less aid under the proposal. Aid to four districts would remain unchanged. A total of \$742 million would be redistributed among districts under the proposal, which represents nearly 16% of total net general aid payments.

Several factors should be noted with regard to the income data used for this calculation. First, the data does not include the income of individuals who do not file tax returns because their income falls below the minimum filing requirements or because they do not have tax refunds. Second, this data excludes sources of income that are either fully or partially exempt from the income tax. Third, this data does not include the income of nonresident property owners in the district. Fourth, taxpayers in a union high school (UHS) district are asked to report the school code for the K-8 district of residence on their return, but not the overlying UHS district.

To be able to distribute the amount of funding ^{121.105} remaining in the property tax base equalization formula under the proposal, special adjustment aid is suspended. Also, ^{for one year} integration aid and aid reductions made for the Milwaukee parental choice program (which applies only to the Milwaukee Public Schools) and the Milwaukee and Racine charter school program are modified so

as to apply equally between the two formulas rather than only to the half of funding distributed through the current law formula. Finally, while taxpayers in a UHS district do not report the school code for the UHS district, for the purposes of this calculation, the sum of the net taxable incomes of the underlying K-8 districts is used for the UHS district, and then apportioned between the districts as under the current law formula. K-8 districts in more than one UHS district were assigned to the UHS district in which the majority of its property is located.

It should be noted that the proposal presented in this memorandum is one possible approach to using income as a factor in the distribution of general aid. The structure and the factors used in the income equalization formula described above could be modified, which could significantly affect the distribution of aid shown in the attachment. In addition, the current law equalization aid formula could also be restructured as a result of the reduction in funding distributed through the property tax base equalization formula under the proposal.

I hope this information is helpful. Please contact me if you have additional questions.

RK/sas
Attachment

ATTACHMENT

2008-09 Net General School Aid Payments Under Current Law and Proposal to Distribute Half of Funding Through an Income Equalization Formula

<u>School District</u>	<u>Total Net General School Aids Payment</u>				<u>Proposal Change to Current Law</u>	
	<u>Current Law</u>	<u>Property Aid</u>	<u>Income Aid</u>	<u>Total</u>	<u>Amount</u>	<u>Percent</u>
Abbotsford	\$4,569,562	\$3,541,607	\$2,255,602	\$5,797,209	\$1,227,647	26.9%
Adams-Friendship Area	7,319,975	1,129,436	10,527,615	11,657,051	4,337,076	59.2
Albany	2,855,165	1,452,449	1,558,885	3,011,334	156,169	5.5
Algoma	3,485,568	1,352,868	1,165,958	2,518,826	-966,742	-27.7
Alma	1,640,109	703,838	814,750	1,518,588	-121,521	-7.4
Alma Center	4,714,250	3,780,956	3,748,355	7,529,311	2,815,061	59.7
Almond-Bancroft	3,384,005	2,305,339	1,884,844	4,190,183	806,178	23.8
Altoona	10,515,547	7,246,966	6,655,128	13,902,094	3,386,547	32.2
Amery	9,669,588	3,437,401	8,152,969	11,590,370	1,920,782	19.9
Antigo	17,773,787	11,074,366	11,059,634	22,134,000	4,360,213	24.5
Appleton Area	87,351,523	44,137,419	12,788,504	56,925,923	-30,425,600	-34.8
Arcadia	7,493,402	5,395,300	5,205,575	10,600,875	3,107,473	41.5
Argyle	2,532,643	1,788,986	1,895,789	3,684,775	1,152,132	45.5
Arrowhead UHS	6,709,054	1,281,512	903,396	2,184,908	-4,524,146	-67.4
Ashland	16,089,812	11,884,442	10,959,678	22,844,120	6,754,308	42.0
Ashwaubenon	12,571,430	1,780,745	9,593,871	11,374,616	-1,196,814	-9.5
Athens	3,855,824	2,591,143	2,312,136	4,903,279	1,047,455	27.2
Auburndale	6,011,250	4,407,068	3,784,364	8,191,432	2,180,182	36.3
Augusta	4,689,847	3,142,783	3,993,659	7,136,442	2,446,595	52.2
Baldwin-Woodville Area	9,935,064	5,728,769	5,079,332	10,808,101	873,037	8.8
Bangor	4,704,759	3,327,499	3,031,573	6,359,072	1,654,313	35.2
Baraboo	16,141,728	5,747,470	8,849,717	14,597,187	-1,544,541	-9.6
Barneveld	2,718,800	1,506,090	1,318,509	2,824,599	105,799	3.9
Barron Area	10,767,075	7,965,411	7,163,021	15,128,432	4,361,357	40.5
Bayfield	614,379	90,686	1,644,935	1,735,621	1,121,242	182.5
Beaver Dam	20,345,339	10,304,628	9,301,033	19,605,661	-739,678	-3.6
Beecher-Dunbar-Pembine	334,801	117,681	1,333,143	1,450,824	1,116,023	333.3
Belleville	6,087,413	3,228,595	2,015,652	5,244,247	-843,166	-13.9
Belmont Community	2,254,502	1,458,860	1,577,550	3,036,410	781,908	34.7
Beloit	57,703,235	48,107,562	42,189,796	90,297,358	32,594,123	56.5
Beloit Turner	8,464,863	5,436,381	5,500,120	10,936,501	2,471,638	29.2
Benton	2,188,300	1,786,820	1,594,762	3,381,582	1,193,282	54.5
Berlin Area	11,492,059	7,663,698	6,809,220	14,472,918	2,980,859	25.9
Big Foot UHS	167,691	127,999	1,476,200	1,604,199	1,436,508	856.6
Birchwood	134,103	0	771,469	771,469	637,366	475.3

<u>School District</u>	<u>Total Net General School Aids Payment</u>				<u>Proposal Change to Current Law</u>	
	<u>Current Law</u>	<u>Property Aid</u>	<u>Proposal</u>		<u>Amount</u>	<u>Percent</u>
			<u>Income Aid</u>	<u>Total</u>		
Black Hawk	\$3,698,608	\$2,735,532	\$2,826,986	\$5,562,518	\$1,863,910	50.4%
Black River Falls	11,005,536	5,974,347	6,531,696	12,506,043	1,500,507	13.6
Blair-Taylor	5,102,848	3,689,121	4,163,848	7,852,969	2,750,121	53.9
Bloomer	7,706,807	4,813,169	3,848,754	8,661,923	955,116	12.4
Bonduel	5,717,661	2,963,754	3,520,542	6,484,296	766,635	13.4
Boscobel Area	6,202,518	4,650,943	4,599,254	9,250,197	3,047,679	49.1
Bowler	3,439,359	2,558,905	3,593,964	6,152,869	2,713,510	78.9
Boyceville Community	5,804,926	4,031,187	4,429,974	8,461,161	2,656,235	45.8
Brighton #1	666,368	103,093	689,254	792,347	125,979	18.9
Brillion	6,334,934	4,294,635	2,850,880	7,145,515	810,581	12.8
Bristol #1	1,951,674	315,568	1,799,106	2,114,674	163,000	8.4
Brodhead	8,137,415	5,613,873	4,897,876	10,511,749	2,374,334	29.2
Brown Deer	6,151,305	1,195,103	1,821,444	3,016,547	-3,134,758	-51.0
Bruce	3,153,780	1,086,426	3,283,413	4,369,839	1,216,059	38.6
Burlington Area	19,206,786	6,016,856	5,967,097	11,983,953	-7,222,833	-37.6
Butternut	839,588	119,852	889,936	1,009,788	170,200	20.3
Cadott Community	5,692,525	4,009,416	4,214,611	8,224,027	2,531,502	44.5
Cambria-Friesland	2,749,092	1,546,662	838,802	2,385,464	-363,628	-13.2
Cambridge	4,369,369	627,563	1,095,605	1,723,168	-2,646,201	-60.6
Cameron	5,664,066	3,601,949	4,386,074	7,988,023	2,323,957	41.0
Campbellsport	7,695,325	2,148,133	2,206,977	4,355,110	-3,340,215	-43.4
Cashton	4,038,762	3,008,772	3,053,699	6,062,471	2,023,709	50.1
Cassville	1,872,970	1,117,428	909,057	2,026,485	153,515	8.2
Cedar Grove-Belgium Area	5,469,132	1,773,136	2,874,841	4,647,977	-821,155	-15.0
Cedarburg	10,567,110	1,829,003	776,925	2,605,928	-7,961,182	-75.3
Central/Westosha UHS	6,457,037	1,661,394	5,222,300	6,883,694	426,657	6.6
Chetek	4,170,527	626,171	4,442,263	5,068,434	897,907	21.5
Chilton	7,943,039	4,987,165	4,593,574	9,580,739	1,637,700	20.6
Chippewa Falls Area	30,046,583	15,390,136	13,651,973	29,042,109	-1,004,474	-3.3
Clayton	2,854,616	2,057,556	1,650,159	3,707,715	853,099	29.9
Clear Lake	4,709,080	3,259,265	3,620,603	6,879,868	2,170,788	46.1
Clinton Community	8,675,405	6,125,575	5,194,560	11,320,135	2,644,730	30.5
Clintonville	11,380,491	7,912,566	7,404,462	15,317,028	3,936,537	34.6
Cochrane-Fountain City	3,948,406	1,849,274	2,150,921	4,000,195	51,789	1.3
Colby	7,338,743	5,493,925	4,505,894	9,999,819	2,661,076	36.3
Coleman	3,765,321	915,965	3,051,847	3,967,812	202,491	5.4
Colfax	5,628,815	3,671,054	3,792,665	7,463,719	1,834,904	32.6
Columbus	6,298,527	2,329,252	1,536,439	3,865,691	-2,432,836	-38.6
Cornell	3,769,756	2,818,228	3,047,392	5,865,620	2,095,864	55.6
Crandon	3,341,548	580,854	6,253,790	6,834,644	3,493,096	104.5
Crivitz	1,135,912	314,677	2,940,206	3,254,883	2,118,971	186.5
Cuba City	4,230,833	2,565,007	975,348	3,540,355	-690,478	-16.3
Cudahy	17,321,025	10,365,944	7,542,445	17,908,389	587,364	3.4
Cumberland	5,340,767	942,645	5,388,296	6,330,941	990,174	18.5
D C Everest Area	40,218,793	26,740,030	22,168,328	48,908,358	8,689,565	21.6

School District	Total Net General School Aids Payment				Proposal Change to Current Law	
	Current Law	Proposal			Amount	Percent
		Property Aid	Income Aid	Total		
Darlington Community	\$5,878,418	\$4,229,813	\$3,693,444	\$7,923,257	\$2,044,839	34.8%
Deerfield Community	4,557,501	2,195,290	1,631,445	3,826,735	-730,766	-16.0
DeForest Area	17,802,545	6,449,202	7,134,223	13,583,425	-4,219,120	-23.7
Delavan-Darien	10,490,110	1,569,180	7,662,109	9,231,289	-1,258,821	-12.0
Denmark	10,349,848	6,716,814	5,360,295	12,077,109	1,727,261	16.7
DePere	23,312,397	12,339,172	1,063,724	13,402,896	-9,909,501	-42.5
DeSoto Area	3,038,240	941,948	1,663,421	2,605,369	-432,871	-14.2
Dodgeland	6,059,345	3,958,126	3,055,787	7,013,913	954,568	15.8
Dodgeville	8,035,862	3,635,256	4,348,782	7,984,038	-51,824	-0.6
Dover #1	685,387	297,055	296,599	593,654	-91,733	-13.4
Drummond	96,370	0	436,762	436,762	340,392	353.2
Durand	7,075,305	4,139,545	4,188,669	8,328,214	1,252,909	17.7
East Troy Community	4,785,305	944,161	1,629,424	2,573,585	-2,211,720	-46.2
Eau Claire Area	60,847,404	26,010,831	3,274,771	29,285,602	-31,561,802	-51.9
Edgar	4,987,271	3,721,548	3,116,771	6,838,319	1,851,048	37.1
Edgerton	10,985,033	4,887,352	6,005,830	10,893,182	-91,851	-0.8
Elcho	78,712	0	1,357,680	1,357,680	1,278,968	1624.9
Eleva-Strum	4,663,382	3,262,006	2,558,174	5,820,180	1,156,798	24.8
Elk Mound Area	7,405,882	5,560,815	4,585,069	10,145,884	2,740,002	37.0
Elkhart Lake-Glenbeulah	1,211,488	242,330	181,511	423,841	-787,647	-65.0
Elkhorn Area	14,560,529	2,226,113	10,013,925	12,240,038	-2,320,491	-15.9
Ellsworth Community	9,379,148	3,666,516	3,980,510	7,647,026	-1,732,122	-18.5
Elmbrook	6,107,736	4,465,982	2,029,262	6,495,244	387,508	6.3
Elmwood	2,524,810	1,608,507	1,392,713	3,001,220	476,410	18.9
Erin	844,323	159,611	134,248	293,859	-550,464	-65.2
Evansville Community	12,409,004	8,127,710	6,990,525	15,118,235	2,709,231	21.8
Fall Creek	6,425,000	4,802,072	3,945,355	8,747,427	2,322,427	36.1
Fall River	3,209,407	1,884,619	1,716,797	3,601,416	392,009	12.2
Fennimore Community	5,269,132	3,834,917	3,306,475	7,141,392	1,872,260	35.5
Flambeau	4,799,897	3,328,511	4,794,212	8,122,723	3,322,826	69.2
Florence	1,621,322	289,422	2,121,125	2,410,547	789,225	48.7
Fond du Lac	44,718,442	23,547,186	9,358,723	32,905,909	-11,812,533	-26.4
Fontana J8	23,145	0	347,642	347,642	324,497	1402.0
Fort Atkinson	14,956,020	5,655,656	6,561,448	12,217,104	-2,738,916	-18.3
Fox Point J2	1,341,486	824,512	516,974	1,341,486	0	0.0
Franklin Public	17,821,509	3,457,486	1,851,652	5,309,138	-12,512,371	-70.2
Frederic	3,129,941	1,092,896	3,113,734	4,206,630	1,076,689	34.4
Freedom Area	10,112,549	5,925,281	5,049,825	10,975,106	862,557	8.5
Friess Lake	567,716	144,146	816,779	960,925	393,209	69.3
Galesville-Ettrick	9,213,982	5,709,150	5,129,557	10,838,707	1,624,725	17.6
Geneva J4	9,289	0	39,961	39,961	30,672	330.2
Genoa City J2	4,544,428	3,083,656	3,253,412	6,337,068	1,792,640	39.4
Germantown	13,753,250	2,435,258	1,671,804	4,107,062	-9,646,188	-70.1
Gibraltar Area	27,455	0	159,316	159,316	131,861	480.3
Gillett	4,978,920	3,209,470	3,979,193	7,188,663	2,209,743	44.4

School District	Total Net General School Aids Payment				Proposal Change to Current Law	
	Current Law	Property Aid	Proposal		Amount	Percent
			Income Aid	Total		
Gilman	\$3,080,207	\$1,748,419	\$1,855,751	\$3,604,170	\$523,963	17.0%
Gilmanton	1,597,293	1,121,337	1,414,941	2,536,278	938,985	58.8
Glendale-River Hills	565,670	370,175	118,058	488,233	-77,437	-13.7
Glenwood City	5,392,893	3,706,897	3,554,193	7,261,090	1,868,197	34.6
Glidden	757,477	126,410	1,420,112	1,546,522	789,045	104.2
Goodman-Armstrong	604,186	107,707	1,273,653	1,381,360	777,174	128.6
Grafton	8,271,692	1,301,582	673,768	1,975,350	-6,296,342	-76.1
Granton Area	2,271,305	1,700,868	1,417,697	3,118,565	847,260	37.3
Grantsburg	6,060,810	3,227,605	5,577,513	8,805,118	2,744,308	45.3
Green Bay Area	124,766,029	70,103,027	33,724,344	103,827,371	-20,938,658	-16.8
Green Lake	46,245	0	66,251	66,251	20,006	43.3
Greendale	10,254,169	1,706,485	1,091,915	2,798,400	-7,455,769	-72.7
Greenfield	11,927,226	2,183,133	1,367,977	3,551,110	-8,376,116	-70.2
Greenwood	3,014,405	1,822,503	805,408	2,627,911	-386,494	-12.8
Gresham	1,974,134	1,296,638	2,282,194	3,578,832	1,604,698	81.3
Hamilton	19,474,519	3,354,046	11,554,480	14,908,526	-4,565,993	-23.4
Hartford J1	9,335,230	3,120,436	731,932	3,852,368	-5,482,862	-58.7
Hartford UHS	7,803,219	1,115,902	759,732	1,875,634	-5,927,585	-76.0
Hartland-Lakeside J3	6,129,102	931,952	121,370	1,053,322	-5,075,780	-82.8
Hayward Community	1,189,032	224,437	7,773,923	7,998,360	6,809,328	572.7
Herman #22	407,082	59,125	317,441	376,566	-30,516	-7.5
Highland	2,150,936	1,538,025	973,737	2,511,762	360,826	16.8
Hilbert	3,249,374	2,013,268	1,174,942	3,188,210	-61,164	-1.9
Hillsboro	3,999,382	2,737,926	2,823,944	5,561,870	1,562,488	39.1
Holmen	26,325,303	18,762,364	18,538,688	37,301,052	10,975,749	41.7
Horicon	6,118,236	3,455,537	2,218,418	5,673,955	-444,281	-7.3
Hortonville	19,730,573	9,633,906	6,332,272	15,966,178	-3,764,395	-19.1
Howards Grove	6,290,015	3,582,267	3,013,594	6,595,861	305,846	4.9
Howard-Suamico	33,146,327	19,133,091	17,214,880	36,347,971	3,201,644	9.7
Hudson	25,730,233	3,579,450	3,220,926	6,800,376	-18,929,857	-73.6
Hurley	3,570,916	1,123,666	3,398,053	4,521,719	950,803	26.6
Hustisford	1,817,182	269,345	536,884	806,229	-1,010,953	-55.6
Independence	2,708,948	1,896,207	1,872,853	3,769,060	1,060,112	39.1
Iola-Scandinavia	4,689,029	2,125,256	3,288,193	5,413,449	724,420	15.4
Iowa-Grant	6,335,447	4,932,775	4,222,921	9,155,696	2,820,249	44.5
Ithaca	2,600,095	1,893,175	2,232,340	4,125,515	1,525,420	58.7
Janesville	67,520,077	41,957,952	22,967,743	64,925,695	-2,594,382	-3.8
Jefferson	10,797,338	4,607,035	2,405,651	7,012,686	-3,784,652	-35.1
Johnson Creek	3,163,274	782,282	1,408,633	2,190,915	-972,359	-30.7
Juda	2,264,008	1,643,388	1,973,712	3,617,100	1,353,092	59.8
Kaukauna Area	26,993,409	16,351,109	8,678,583	25,029,692	-1,963,717	-7.3
Kenosha	142,301,163	81,387,741	83,550,685	164,938,426	22,637,263	15.9
Kettle Moraine	14,252,791	2,517,396	1,800,748	4,318,144	-9,934,647	-69.7
Kewaskum	9,880,856	1,923,469	4,742,011	6,665,480	-3,215,376	-32.5
Kewaunee	6,771,141	3,940,626	3,295,674	7,236,300	465,159	6.9

School District	Total Net General School Aids Payment				Proposal Change to Current Law	
	Current Law	Property Aid	Income Aid	Total	Amount	Percent
Kickapoo Area	\$2,816,350	\$1,677,203	\$2,590,849	\$4,268,052	\$1,451,702	51.5%
Kiel Area	9,621,401	5,702,067	5,531,481	11,233,548	1,612,147	16.8
Kimberly Area	26,837,852	16,599,999	14,351,888	30,951,887	4,114,035	15.3
Kohler	820,235	258,466	135,547	394,013	-426,222	-52.0
Lac du Flambeau #1	291,766	66,846	4,056,617	4,123,463	3,831,697	1313.3
LaCrosse	38,338,768	13,800,662	5,949,413	19,750,075	-18,588,693	-48.5
Ladysmith-Hawkins	7,390,539	5,291,489	5,584,408	10,875,897	3,485,358	47.2
LaFarge	1,795,304	1,200,356	1,545,025	2,745,381	950,077	52.9
Lake Country	155,551	121,015	190,561	311,576	156,025	100.3
Lake Geneva J1	7,604,216	1,169,901	7,818,356	8,988,257	1,384,041	18.2
Lake Geneva-Genoa UHS	2,793,122	699,271	5,771,029	6,470,300	3,677,178	131.7
Lake Holcombe	993,764	222,752	2,083,807	2,306,559	1,312,795	132.1
Lake Mills Area	6,506,609	901,616	2,256,444	3,158,060	-3,348,549	-51.5
Lakeland UHS	144,282	0	2,548,311	2,548,311	2,404,029	1666.2
Lancaster Community	6,613,007	4,396,141	3,927,994	8,324,135	1,711,128	25.9
Laona	1,301,103	379,480	1,484,478	1,863,958	562,855	43.3
Lena	3,080,816	2,004,155	2,204,858	4,209,013	1,128,197	36.6
Linn J4	19,366	0	375,425	375,425	356,059	1838.6
Linn J6	4,510	0	692,235	692,235	687,725	15248.9
Little Chute Area	11,135,039	8,300,087	4,363,770	12,663,857	1,528,818	13.7
Lodi	7,700,534	1,104,866	3,067,449	4,172,315	-3,528,219	-45.8
Lomira	7,537,691	4,619,433	3,619,161	8,238,594	700,903	9.3
Loyal	4,432,794	3,382,079	3,024,637	6,406,716	1,973,922	44.5
Luck	2,510,524	358,436	2,427,775	2,786,211	275,687	11.0
Luxemburg-Casco	12,581,301	7,332,443	6,937,403	14,269,846	1,688,545	13.4
Madison Metropolitan	60,743,744	13,402,136	5,611,620	19,013,756	-41,729,988	-68.7
Manawa	5,972,832	4,024,452	4,083,512	8,107,964	2,135,132	35.7
Manitowoc	34,690,228	19,861,055	9,101,639	28,962,694	-5,727,534	-16.5
Maple	7,295,278	1,862,255	6,077,930	7,940,185	644,907	8.8
Maple Dale-Indian Hill	602,095	262,148	254,290	516,438	-85,657	-14.2
Marathon City	4,048,740	1,781,116	1,116,436	2,897,552	-1,151,188	-28.4
Marinette	14,454,106	8,322,705	7,346,137	15,668,842	1,214,736	8.4
Marion	3,686,460	2,153,706	2,594,934	4,748,640	1,062,180	28.8
Markesan	2,551,109	462,060	1,867,483	2,329,543	-221,566	-8.7
Marshall	9,507,635	7,139,301	5,566,547	12,705,848	3,198,213	33.6
Marshfield	23,809,242	11,552,063	4,317,117	15,869,180	-7,940,062	-33.3
Mauston	8,914,606	4,168,673	7,310,122	11,478,795	2,564,189	28.8
Mayville	7,025,283	3,362,984	2,543,514	5,906,498	-1,118,785	-15.9
McFarland	11,390,479	4,323,545	2,958,382	7,281,927	-4,108,552	-36.1
Medford Area	13,806,989	8,697,411	8,259,817	16,957,228	3,150,239	22.8
Mellen	2,142,965	1,370,636	1,971,481	3,342,117	1,199,152	56.0
Melrose-Mindoro	4,867,937	3,050,350	4,066,709	7,117,059	2,249,122	46.2
Menasha	25,221,692	16,915,153	9,395,381	26,310,534	1,088,842	4.3
Menominee Indian	6,986,070	5,159,060	8,679,988	13,839,048	6,852,978	98.1
Menomonee Falls	14,970,989	3,792,431	2,507,889	6,300,320	-8,670,669	-57.9

School District	Total Net General School Aids Payment				Proposal Change to Current Law	
	Current Law	Proposal			Amount	Percent
		Property Aid	Income Aid	Total		
Menomonie Area	\$17,455,908	\$6,517,840	\$9,733,038	\$16,250,878	-\$1,205,030	-6.9%
Mequon-Thiensville	2,324,280	1,744,468	579,812	2,324,280	0	0.0
Mercer	57,425	0	370,388	370,388	312,963	545.0
Merrill Area	20,821,071	13,352,805	8,406,210	21,759,015	937,944	4.5
Merton Community	5,129,432	1,809,192	2,123,291	3,932,483	-1,196,949	-23.3
Middleton-Cross Plains	12,287,477	2,976,846	1,506,089	4,482,935	-7,804,542	-63.5
Milton	20,426,975	10,947,174	12,002,769	22,949,943	2,522,968	12.4
Milwaukee	587,025,180	381,265,813	412,597,152	793,862,965	206,837,785	35.2
Mineral Point	5,372,770	3,465,918	3,022,598	6,488,516	1,115,746	20.8
Minocqua J1	87,350	0	217,912	217,912	130,562	149.5
Mishicot	6,369,444	3,797,927	2,746,149	6,544,076	174,632	2.7
Mondovi	7,706,180	5,571,165	5,500,667	11,071,832	3,365,652	43.7
Monona Grove	11,345,167	1,804,581	2,283,881	4,088,462	-7,256,705	-64.0
Monroe	18,358,018	12,112,685	7,701,060	19,813,745	1,455,727	7.9
Montello	2,917,929	465,816	2,798,397	3,264,213	346,284	11.9
Monticello	2,624,645	1,488,774	1,431,068	2,919,842	295,197	11.2
Mosinee	12,390,238	6,092,992	3,410,752	9,503,744	-2,886,494	-23.3
Mount Horeb Area	12,737,647	5,246,605	5,805,097	11,051,702	-1,685,945	-13.2
Mukwonago	24,546,415	3,573,500	7,195,156	10,768,656	-13,777,759	-56.1
Muskego-Norway	21,262,880	3,128,574	2,113,122	5,241,696	-16,021,184	-75.3
Necedah Area	4,720,745	1,831,880	5,375,240	7,207,120	2,486,375	52.7
Neenah	34,161,729	10,980,166	2,822,043	13,802,209	-20,359,520	-59.6
Neillsville	6,904,633	4,226,628	5,014,229	9,240,857	2,336,224	33.8
Nekoosa	5,059,117	866,713	6,011,054	6,877,767	1,818,650	35.9
Neosho J3	1,030,229	242,788	540,794	783,582	-246,647	-23.9
New Auburn	1,044,003	187,730	1,280,609	1,468,339	424,336	40.6
New Berlin	8,789,939	2,497,727	1,033,244	3,530,971	-5,258,968	-59.8
New Glarus	5,028,715	2,487,257	2,221,440	4,708,697	-320,018	-6.4
New Holstein	6,597,424	2,304,371	2,488,594	4,792,965	-1,804,459	-27.4
New Lisbon	3,369,422	1,006,429	3,153,070	4,159,499	790,077	23.4
New London	16,518,502	10,296,967	8,184,394	18,481,361	1,962,859	11.9
New Richmond	16,827,064	7,880,113	8,018,761	15,898,874	-928,190	-5.5
Niagara	3,384,733	2,464,138	2,159,218	4,623,356	1,238,623	36.6
Nicolet UHS	2,040,975	1,221,179	819,796	2,040,975	0	0.0
Norris	395,065	394,718	344,785	739,503	344,438	87.2
North Cape	1,199,298	292,722	1,487,032	1,779,754	580,456	48.4
North Crawford	3,131,165	1,925,518	2,574,341	4,499,859	1,368,694	43.7
North Fond du Lac	8,615,588	5,534,814	5,934,507	11,469,321	2,853,733	33.1
North Lake	813,271	178,211	827,220	1,005,431	192,160	23.6
North Lakeland	8,610	0	71,977	71,977	63,367	736.0
Northern Ozaukee	3,000,563	502,133	1,097,425	1,599,558	-1,401,005	-46.7
Northland Pines	233,344	0	2,381,597	2,381,597	2,148,253	920.6
Northwood	81,369	0	2,454,559	2,454,559	2,373,190	2916.6
Norwalk-Ontario	5,314,958	4,322,350	4,312,495	8,634,845	3,319,887	62.5
Norway J7	455,608	65,110	30,639	95,749	-359,859	-79.0

School District	Total Net General School Aids Payment				Proposal Change to Current Law	
	Current Law	Property Aid	Proposal		Amount	Percent
			Income Aid	Total		
Oak Creek-Franklin	\$27,979,090	\$4,287,125	\$11,247,604	\$15,534,729	-\$12,444,361	-44.5%
Oakfield	3,903,396	2,608,884	2,086,835	4,695,719	792,323	20.3
Oconomowoc Area	6,760,289	2,022,615	951,042	2,973,657	-3,786,632	-56.0
Oconto	8,620,590	5,806,915	4,379,976	10,186,891	1,566,301	18.2
Oconto Falls	12,486,908	7,291,103	8,779,045	16,070,148	3,583,240	28.7
Omro	8,758,366	5,599,721	4,889,518	10,489,239	1,730,873	19.8
Onalaska	16,361,892	6,361,479	3,338,297	9,699,776	-6,662,116	-40.7
Oostburg	5,352,096	1,911,247	2,694,194	4,605,441	-746,655	-14.0
Oregon	21,263,368	9,358,768	5,270,330	14,629,098	-6,634,270	-31.2
Osceola	10,905,640	5,059,503	7,138,802	12,198,305	1,292,665	11.9
Oshkosh Area	61,580,203	31,312,469	19,782,804	51,095,273	-10,484,930	-17.0
Osseo-Fairchild	7,763,955	5,687,203	5,982,058	11,669,261	3,905,306	50.3
Owen-Withee	4,360,360	3,188,010	3,050,798	6,238,808	1,878,448	43.1
Palmyra-Eagle Area	6,241,065	1,117,214	2,760,555	3,877,769	-2,363,296	-37.9
Pardeeville Area	5,533,441	2,173,536	2,867,613	5,041,149	-492,292	-8.9
Paris J1	515,794	96,850	1,128,242	1,225,092	709,298	137.5
Park Falls	2,462,066	403,749	2,110,914	2,514,663	52,597	2.1
Parkview	7,656,220	5,071,459	5,869,581	10,941,040	3,284,820	42.9
Pecatonica Area	2,845,230	1,503,684	1,808,437	3,312,121	466,891	16.4
Pepin Area	994,877	166,858	977,736	1,144,594	149,717	15.0
Peshtigo	8,097,425	5,905,299	4,734,149	10,639,448	2,542,023	31.4
Pewaukee	897,612	897,612	0	897,612	0	0.0
Phelps	21,195	0	661,717	661,717	640,522	3022.0
Phillips	4,240,437	593,329	3,216,998	3,810,327	-430,110	-10.1
Pittsville	4,377,786	2,433,323	3,269,993	5,703,316	1,325,530	30.3
Platteville	8,311,415	3,989,744	3,807,934	7,797,678	-513,737	-6.2
Plum City	2,149,935	1,319,465	1,481,859	2,801,324	651,389	30.3
Plymouth	13,635,749	5,253,894	4,414,002	9,667,896	-3,967,853	-29.1
Port Edwards	3,321,100	2,167,076	1,955,606	4,122,682	801,582	24.1
Port Washington-Saukville	14,108,628	4,408,843	2,956,787	7,365,630	-6,742,998	-47.8
Portage Community	14,408,308	6,241,589	6,749,811	12,991,400	-1,416,908	-9.8
Potosi	3,100,064	2,289,770	1,791,399	4,081,169	981,105	31.6
Poynette	5,710,747	1,573,225	2,205,321	3,778,546	-1,932,201	-33.8
Prairie du Chien Area	8,398,075	5,410,876	5,042,251	10,453,127	2,055,052	24.5
Prairie Farm	2,642,681	1,994,423	2,086,768	4,081,191	1,438,510	54.4
Prentice	2,373,750	428,609	2,739,300	3,167,909	794,159	33.5
Prescott	5,575,227	798,828	2,258,191	3,057,019	-2,518,208	-45.2
Princeton	822,844	192,627	1,217,657	1,410,284	587,440	71.4
Pulaski Community	24,309,116	14,839,521	9,643,536	24,483,057	173,941	0.7
Racine	136,373,932	71,861,518	49,014,520	120,876,038	-15,497,894	-11.4
Randall J1	2,775,483	408,454	3,345,796	3,754,250	978,767	35.3
Randolph	3,183,290	1,839,519	1,497,477	3,336,996	153,706	4.8
Random Lake	5,376,594	1,661,184	2,420,672	4,081,856	-1,294,738	-24.1
Raymond #14	1,428,393	225,723	1,618,920	1,844,643	416,250	29.1
Reedsburg	14,217,767	5,555,474	8,968,931	14,524,405	306,638	2.2

School District	Total Net General School Aids Payment				Proposal Change to Current Law	
	Current Law	Proposal			Amount	Percent
		Property Aid	Income Aid	Total		
Reedsville	\$4,475,986	\$2,605,334	\$1,964,657	\$4,569,991	\$94,005	2.1%
Rhineland	7,721,620	1,377,597	6,986,345	8,363,942	642,322	8.3
Rib Lake	2,766,715	1,206,110	2,643,506	3,849,616	1,082,901	39.1
Rice Lake Area	12,681,182	3,142,638	8,375,984	11,518,622	-1,162,560	-9.2
Richfield J1	1,035,827	211,314	51,994	263,308	-772,519	-74.6
Richland	9,875,801	6,098,899	5,181,509	11,280,408	1,404,607	14.2
Richmond	2,733,515	1,239,088	1,820,290	3,059,378	325,863	11.9
Rio Community	3,141,921	1,637,258	1,822,618	3,459,876	317,955	10.1
Ripon	12,772,608	8,822,206	7,870,796	16,693,002	3,920,394	30.7
River Falls	15,344,279	3,547,178	4,438,318	7,985,496	-7,358,783	-48.0
River Ridge	3,998,798	2,762,731	3,348,760	6,111,491	2,112,693	52.8
River Valley	7,311,176	1,774,059	3,703,145	5,477,204	-1,833,972	-25.1
Riverdale	5,178,072	3,349,468	3,923,686	7,273,154	2,095,082	40.5
Rosendale-Brandon	7,751,503	5,538,371	5,041,605	10,579,976	2,828,473	36.5
Rosholt	3,847,169	1,879,778	2,948,392	4,828,170	981,001	25.5
Royall	4,447,556	3,152,618	2,148,748	5,301,366	853,810	19.2
Rubicon J6	673,683	266,710	67,051	333,761	-339,922	-50.5
Saint Croix Central	8,305,304	4,399,850	4,201,522	8,601,372	296,068	3.6
Saint Croix Falls	4,656,422	707,124	3,851,720	4,558,844	-97,578	-2.1
Saint Francis	4,961,237	1,087,708	1,396,813	2,484,521	-2,476,716	-49.9
Salem J2	6,550,628	2,683,958	4,566,544	7,250,502	699,874	10.7
Sauk Prairie	13,224,269	2,238,044	6,370,379	8,608,423	-4,615,846	-34.9
Seneca	1,829,590	982,155	1,581,153	2,563,308	733,718	40.1
Sevastopol	93,937	0	1,192,137	1,192,137	1,098,200	1169.1
Seymour Community	18,118,287	13,654,900	11,548,377	25,203,277	7,084,990	39.1
Sharon J11	2,454,797	1,948,775	1,968,633	3,917,408	1,462,611	59.6
Shawano	15,977,929	7,674,275	10,123,109	17,797,384	1,819,455	11.4
Sheboygan Area	74,631,304	51,491,290	35,512,035	87,003,325	12,372,021	16.6
Sheboygan Falls	10,277,148	4,794,448	3,493,172	8,287,620	-1,989,528	-19.4
Shell Lake	2,502,872	376,140	3,683,749	4,059,889	1,557,017	62.2
Shiocton	5,799,547	3,995,850	3,710,687	7,706,537	1,906,990	32.9
Shorewood	4,716,771	1,676,270	864,040	2,540,310	-2,176,461	-46.1
Shullsburg	2,849,827	2,185,451	2,204,784	4,390,235	1,540,408	54.1
Silver Lake J1	3,527,430	1,731,217	3,731,656	5,462,873	1,935,443	54.9
Siren	1,505,574	296,551	3,395,901	3,692,452	2,186,878	145.3
Slinger	13,835,194	3,034,768	5,473,456	8,508,224	-5,326,970	-38.5
Solon Springs	1,493,166	221,969	1,427,902	1,649,871	156,705	10.5
Somerset	9,133,807	4,080,938	6,055,858	10,136,796	1,002,989	11.0
South Milwaukee	21,675,608	12,679,113	10,682,052	23,361,165	1,685,557	7.8
South Shore	291,202	46,688	973,456	1,020,144	728,942	250.3
Southern Door	3,787,050	675,637	4,201,565	4,877,202	1,090,152	28.8
Southwestern Wisconsin	3,588,151	2,315,580	1,892,735	4,208,315	620,164	17.3
Sparta Area	19,952,054	14,509,220	13,195,341	27,704,561	7,752,507	38.9
Spencer	5,903,492	4,404,525	3,765,376	8,169,901	2,266,409	38.4
Spooner	2,066,861	461,559	5,314,963	5,776,522	3,709,661	179.5

School District	Total Net General School Aids Payment				Proposal Change to Current Law	
	Current Law	Proposal			Amount	Percent
		Property Aid	Income Aid	Total		
Spring Valley	\$4,515,509	\$2,574,376	\$2,493,585	\$5,067,961	\$552,452	12.2%
Stanley-Boyd Area	7,038,526	5,189,595	5,516,751	10,706,346	3,667,820	52.1
Stevens Point Area	44,134,350	20,122,317	16,902,247	37,024,564	-7,109,786	-16.1
Stockbridge	904,545	155,511	343,374	498,885	-405,660	-44.8
Stone Bank	75,990	50,363	131,807	182,170	106,180	139.7
Stoughton Area	17,537,389	4,706,192	5,117,990	9,824,182	-7,713,207	-44.0
Stratford	5,290,427	3,366,637	2,611,800	5,978,437	688,010	13.0
Sturgeon Bay	5,187,595	762,815	548,120	1,310,935	-3,876,660	-74.7
Sun Prairie Area	29,798,102	5,563,687	10,392,130	15,955,817	-13,842,285	-46.5
Superior	32,358,247	19,574,291	18,861,012	38,435,303	6,077,056	18.8
Suring	574,967	200,129	2,281,231	2,481,360	1,906,393	331.6
Swallow	1,133,920	233,226	1,045,967	1,279,193	145,273	12.8
Thorp	4,255,200	3,023,775	2,874,298	5,898,073	1,642,873	38.6
Three Lakes	131,049	0	1,623,515	1,623,515	1,492,466	1138.9
Tigerton	2,424,581	1,529,042	2,247,205	3,776,247	1,351,666	55.7
Tomah Area	20,332,035	12,850,717	12,401,704	25,252,421	4,920,386	24.2
Tomahawk	4,236,419	758,769	3,904,723	4,663,492	427,073	10.1
Tomorrow River	5,996,480	3,692,907	3,676,151	7,369,058	1,372,578	22.9
Trevor-Wilmot	4,405,218	2,829,891	3,379,304	6,209,195	1,803,977	41.0
Tri-County Area	4,194,626	1,943,948	3,659,254	5,603,202	1,408,576	33.6
Turtle Lake	906,830	232,935	2,461,032	2,693,967	1,787,137	197.1
Twin Lakes #4	1,213,320	230,462	1,272,808	1,503,270	289,950	23.9
Two Rivers	14,578,600	10,746,684	6,360,829	17,107,513	2,528,913	17.3
Union Grove J1	4,799,474	3,133,686	2,451,053	5,584,739	785,265	16.4
Union Grove UHS	3,080,842	459,992	2,247,640	2,707,632	-373,210	-12.1
Unity	2,671,385	574,924	5,531,570	6,106,494	3,435,109	128.6
Valders Area	7,462,608	4,240,726	3,978,707	8,219,433	756,825	10.1
Verona Area	22,234,563	4,956,948	2,117,911	7,074,859	-15,159,704	-68.2
Viroqua Area	7,201,709	4,005,954	4,823,867	8,829,821	1,628,112	22.6
Wabeno Area	492,124	143,687	2,913,756	3,057,443	2,565,319	521.3
Walworth J1	3,167,979	1,520,950	783,612	2,304,562	-863,417	-27.3
Washburn	3,239,442	1,273,719	1,085,961	2,359,680	-879,762	-27.2
Washington	8,575	0	0	0	-8,575	-100.0
Washington-Caldwell	1,302,039	459,606	908,436	1,368,042	66,003	5.1
Waterford J1	8,157,563	2,215,061	2,454,361	4,669,422	-3,488,141	-42.8
Waterford UHS	5,826,656	1,738,524	2,679,223	4,417,747	-1,408,909	-24.2
Waterloo	6,089,475	3,657,888	3,379,398	7,037,286	947,811	15.6
Watertown	22,467,798	9,738,370	9,115,553	18,853,923	-3,613,875	-16.1
Waukesha	50,817,980	7,783,696	3,752,336	11,536,032	-39,281,948	-77.3
Waukegan Community	18,006,306	4,977,636	2,916,157	7,893,793	-10,112,513	-56.2
Waupaca	12,344,296	3,241,266	5,944,023	9,185,289	-3,159,007	-25.6
Waupun	14,329,900	8,337,827	6,778,938	15,116,765	786,865	5.5
Wausau	56,541,868	32,537,601	18,865,281	51,402,882	-5,138,986	-9.1
Wausaukee	727,096	270,750	2,633,082	2,903,832	2,176,736	299.4
Wautoma Area	6,840,925	959,365	6,238,626	7,197,991	357,066	5.2

School District	Total Net General School Aids Payment				Proposal Change to Current Law	
	Current Law	Proposal			Amount	Percent
		Property Aid	Income Aid	Total		
Wauwatosa	\$20,701,799	\$4,545,438	\$3,211,718	\$7,757,156	-\$12,944,643	-62.5%
Wauzeka-Steuben	2,629,127	2,137,777	2,198,410	4,336,187	1,707,060	64.9
Webster	248,728	0	3,187,200	3,187,200	2,938,472	1181.4
West Allis	39,744,847	7,218,256	21,853,091	29,071,347	-10,673,500	-26.9
West Bend	32,293,023	4,546,647	3,321,381	7,868,028	-24,424,995	-75.6
West DePere	13,830,708	4,261,664	13,610,396	17,872,060	4,041,352	29.2
West Salem	11,779,862	7,653,843	6,988,433	14,642,276	2,862,414	24.3
Westby Area	8,646,841	6,028,020	5,585,387	11,613,407	2,966,566	34.3
Westfield	5,076,609	788,663	5,724,616	6,513,279	1,436,670	28.3
Weston	2,246,955	1,382,438	84,746	1,467,184	-779,771	-34.7
Weyauwega-Fremont	5,251,770	1,507,338	2,589,561	4,096,899	-1,154,871	-22.0
Weyerhaeuser Area	391,540	86,904	1,109,672	1,196,576	805,036	205.6
Wheatland J1	2,415,982	535,571	2,447,790	2,983,361	567,379	23.5
White Lake	993,348	149,639	1,291,563	1,441,202	447,854	45.1
Whitefish Bay	11,027,946	2,669,341	1,188,474	3,857,815	-7,170,131	-65.0
Whitehall	5,737,208	4,210,487	3,820,629	8,031,116	2,293,908	40.0
Whitewater	9,259,171	1,331,980	7,041,711	8,373,691	-885,480	-9.6
Whitnall	9,357,783	1,589,566	5,981,165	7,570,731	-1,787,052	-19.1
Wild Rose	1,441,155	350,419	3,067,611	3,418,030	1,976,875	137.2
Williams Bay	78,716	0	496,625	496,625	417,909	530.9
Wilmot UHS	5,302,780	803,897	7,506,918	8,310,815	3,008,035	56.7
Winneconne Community	7,983,321	2,173,161	951,412	3,124,573	-4,858,748	-60.9
Winter	387,313	158,784	2,522,240	2,681,024	2,293,711	592.2
Wisconsin Dells	936,900	501,316	4,960,607	5,461,923	4,525,023	483.0
Wisconsin Heights	3,631,668	577,889	1,076,721	1,654,610	-1,977,058	-54.4
Wisconsin Rapids	38,967,672	25,320,296	16,867,101	42,187,397	3,219,725	8.3
Wittenberg-Biramwood	8,544,192	5,489,698	5,787,273	11,276,971	2,732,779	32.0
Wonewoc-Union Center	2,112,552	606,662	2,109,906	2,716,568	604,016	28.6
Woodruff J1	396,867	198,252	1,693,456	1,891,708	1,494,841	376.7
Wrightstown Community	8,021,684	4,763,935	3,633,649	8,397,584	375,900	4.7
Yorkville J2	1,028,326	202,418	1,513,329	1,715,747	687,421	66.8
TOTAL	\$4,697,979,975	\$2,350,123,704	\$2,347,842,353	\$4,697,966,057	-\$13,918	0.0%

BILL

Date (time) needed

5:00pm

LRB - 4244, P1

PLS : gs : _____

Use the appropriate components and routines developed for bills.

AN ACT . . . [generate catalog] *to repeal . . . ; to renumber . . . ; to consolidate and renumber . . . ; to renumber and amend . . . ; to consolidate, renumber and amend . . . ; to amend . . . ; to repeal and recreate . . . ; and to create . . .* of the statutes; relating to: *distributing one-half of general school aid using an income equalization formula*

[NOTE: See section 4.02 (2) (br), Drafting Manual, for specific order of standard phrases.]

Analysis by the Legislative Reference Bureau

If titles are needed in the analysis, in the component bar:

For the main heading, execute: **create** → **anal:** → **title:** → **head**

For the subheading, execute: **create** → **anal:** → **title:** → **sub**

For the sub-subheading, execute: **create** → **anal:** → **title:** → **sub-sub**

For the analysis text, in the component bar:

For the text paragraph, execute: **create** → **anal:** → **text**

This is a preliminary draft. An analysis will be provided on a later version of the draft. ←
FE-SL ←

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

SECTION #2

⑨ SEC. #. AM. 121.06 (title)

③ PLAIN

BOLD

⑩ 121.06 (title) Determination and

certification
certification of equalized valuation and
net taxable income and
net taxable income ○

BOLD

Section #. 121.06 (1) of the statutes is amended to read:

and the net taxable
~~taxable net taxable~~
income in each
school district

121.06 (1) Annually on or before October 1, the full value of the taxable property in each part of each city, village and town in each school district shall be determined by the department of revenue according to its best judgment from all sources of information available to it and shall be certified by the department of revenue to the state superintendent.

History: 1973 c. 61, 90; 1977 c. 29 ss. 1084, 1647 (13); 1977 c. 300 s. 8; 1981 c. 20; 1983 a. 27; 1985 a. 225; 1987 a. 403 s. 256; 1989 a. 336; 1993 a. 307; 1995 a. 27 ss. 4044, 9145 (1); 1997 a. 27, 113, 237; 2001 a. 16.

in the calendar year
ending in the previous
school year

↓ ✓
Section #. 121.06 (2) of the statutes is amended to read:

121.06 (2) The state superintendent shall certify to each school district clerk the appropriate ~~full~~ ^{amounts} ~~values~~ certified to the state superintendent under sub. (1). ✓

History: 1973 c. 61, 90; 1977 c. 29 ss. 1084, 1647 (13); 1977 c. 300 s. 8; 1981 c. 20; 1983 a. 27; 1985 a. 225; 1987 a. 403 s. 256; 1989 a. 336; 1993 a. 307; 1995 a. 27 ss. 4044, 9145 (1); 1997 a. 27, 113, 237; 2001 a. 16.

⑨

SEC. #. CR. 121.07(1)(d)

⑨

121.07(1)(d) 1. ^②The net taxable income of the school district in the calendar year ending in the previous school year shall be used in computing general aid.

⑨

2. (a school) For a district operating only high school grades, the sum of the net taxable incomes of its underlying elementary school districts shall be used in computing general aid.

Section #. 121.07 (7) (b) of the statutes is amended to read:

121.07 (7) (b) The "secondary guaranteed valuation per member" is an amount, rounded to the next lower dollar, that, after subtraction of ^{the} payments under ~~ss.~~ ^{s.} 121.09 and 121.85 (6) (b) 2. and 3. and (c), fully distributes an amount equal to the amount remaining ~~in the appropriation under s. 20.255 (2) (ac)~~ to be distributed under s. 121.08 (1) ✓

50 percent of the payments under s.

History: 1971 c. 125; 1973 c. 61, 90, 190, 333; 1975 c. 39; 1977 c. 29, 178, 418; 1979 c. 34, 221; 1981 c. 20, 317, 385; 1983 a. 27, 212; 1985 a. 29; 1987 a. 27; 1989 a. 31, 114, 309, 336, 359; 1991 a. 39, 269, 315; 1993 a. 16, 437; 1995 a. 27 ss. 4046m to 4064, 9145 (1); 1997 a. 27, 113, 286; 1999 a. 9, 17; 2001 a. 16, 109; 2003 a. 33; 2005 a. 25; 2009 a. 28.

⑨

SEC. #. CR. 121.07(7m)

⑧

121.07(7m) ^⑧ GUARANTEED NET TAXABLE INCOME ^⑨

PER MEMBER. (a) The ^⑧ primary net taxable income per member ^⑨ is \$300,000.

⑧

(b) The ^⑧ secondary net taxable income per member ^⑨ is ~~\$162,439~~

⑧

(bm) The ^⑧ tertiary net taxable income per member ^⑨ is the amount ^{rounded} rounded to the next lower dollar ^{lower dollar} to the next lower dollar, determined by dividing the net taxable income of the state by the state total membership.

after subtraction of 50 percent of the payments under s. 121.85(6)(b) 2. and 3. and (c);

an amount ^{rounded to the next lower dollar} rounded to the next lower dollar; that fully distributes an amount ^{remaining} the amount ^{remaining} to be distributed under s. 121.08(2g).

Section #. 121.07 (7) (c) of the statutes



9

~~121.07 (7)~~ (c) For districts operating only high school grades, the amounts in pars. (a) to (bm) shall be multiplied by 3 and rounded to the next lower dollar.

History: 1971 c. 125; 1973 c. 61, 90, 190, 333; 1975 c. 39; 1977 c. 29, 178, 418; 1979 c. 34, 221; 1981 c. 20, 317, 385; 1983 a. 27, 212; 1985 a. 29; 1987 a. 27; 1989 a. 31, 114, 309, 336, 359; 1991 a. 39, 269, 315; 1993 a. 16, 437; 1995 a. 27 ss. 4046m to 4064, 9145 (1); 1997 a. 27, 113, 286; 1999 a. 9, 17; 2001 a. 16, 109; 2003 a. 33; 2005 a. 25; 2009 a. 28.



Section # ~~121.07 (7)~~ (d) of the statutes

9

~~121.07 (7)~~ (d) For districts operating only elementary grades, the amounts in pars. (a) to (bm) shall be multiplied by 1.5 and rounded to the next lower dollar.

History: 1971 c. 125; 1973 c. 61, 90, 190, 333; 1975 c. 39; 1977 c. 29, 178, 418; 1979 c. 34, 221; 1981 c. 20, 317, 385; 1983 a. 27, 212; 1985 a. 29; 1987 a. 27; 1989 a. 31, 114, 309, 336, 359; 1991 a. 39, 269, 315; 1993 a. 16, 437; 1995 a. 27 ss. 4046m to 4064, 9145 (1); 1997 a. 27, 113, 286; 1999 a. 9, 17; 2001 a. 16, 109; 2003 a. 33; 2005 a. 25; 2009 a. 28.

~~Section #. 121.07 (7) (e) 1. of the statutes, as affected by 2009 Wisconsin Act 28.~~

④ ~~121.07 (7)~~ (e) 1. For a school district created by a consolidation under s. 117.08 or 117.09, in the school year in which the consolidation takes effect and in each of the subsequent 4 school years, the amounts under pars. (a) to (bm) shall be multiplied by 1.15 and rounded to the next lower dollar.

History: 1971 c. 125; 1973 c. 61, 90, 190, 333; 1975 c. 39; 1977 c. 29, 178, 418; 1979 c. 34, 221; 1981 c. 20, 317, 385; 1983 a. 27, 212; 1985 a. 29; 1987 a. 27; 1989 a. 31, 114, 309, 336, 359; 1991 a. 39, 269, 315; 1993 a. 16, 437; 1995 a. 27 ss. 4046m to 4064, 9145 (1); 1997 a. 27, 113, 286; 1999 a. 9, 17; 2001 a. 16, 109; 2003 a. 33; 2005 a. 25; 2009 a. 28.

~~Section #. 121.07 (7)(c)2 of the statutes~~

9

~~121.07(7)(c)2~~

For a school district from which territory was detached to create a school district under s. 117.105, in each of the 3 school years beginning on the July 1 following the effective date of the reorganization under s. 117.105, the amounts under pars. (a) to (bm) shall be multiplied by 1.05 and rounded to the next lower dollar.

History: 1971 c. 125; 1973 c. 61, 90, 190, 333; 1975 c. 39; 1977 c. 29, 178, 418; 1979 c. 34, 221; 1981 c. 20, 317, 385; 1983 a. 27, 212; 1985 a. 29; 1987 a. 27; 1989 a. 31, 114, 309, 336, 359; 1991 a. 39, 269, 315; 1993 a. 16, 437; 1995 a. 27 ss. 4046m to 4064, 9145 (1); 1997 a. 27, 113, 286; 1999 a. 9, 17; 2001 a. 16, 109; 2003 a. 33; 2005 a. 25; 2009 a. 28.

X
^

↙
⑨

SEC #. CR. 121.07 (8m)

⑨

③
121.07(8m) GUARANTEED NET TAXABLE INCOME. CS

A school district's primary, secondary and tertiary net taxable incomes are determined by multiplying the amounts in sub. (7m) by the district's membership membership.

↘



④ SEC. #. AM. 121.07 (10) (title)

④ 121.07 (10) (title) ^③ REQUIRED LEVY RATE ^{CS} AND

^{CS} INCOME RATES.



④ SEC. #. RP. 121.07 (10) (a)



⑨

SEC #. CR; 121.07(10) (e) to (g)

⑨

121.07 ^(B)(10) (e) The ^{primary} required
 income rate ^{is} is the ^{primary} ^{shared} ^{cost} ^{primary} ^{net} ^{taxable} ^{income}
 divided by the ^{primary} ^{net} ^{taxable} ^{income}.

⑨

(f) The ^{secondary} required
 income rate ^{is} is the ^{secondary} ^{shared} ^{cost}
 divided by the ^{secondary} ^{net} ^{taxable} ^{income}.

⑨

(g) The ^{tertiary} required
 income rate ^{is} is the ^{tertiary} ^{shared} ^{cost}
 divided by the ^{tertiary} ^{net} ^{taxable} ^{income}.

Section #. 121.08 (2) of the statutes is amended to read:

121.08 (2) The aid computed under sub. (1) shall be reduced by the sum of the amount by which the school district equalized valuation exceeds the secondary guaranteed valuation, multiplied by the secondary required levy rate, and the amount by which the school district equalized valuation exceeds the tertiary guaranteed valuation, multiplied by the tertiary required levy rate. In no case may the aid ^{distributed} ~~under this section~~ ^{sub. (1) and} be less than the amount under sub. (1) (a). ^{subsection}

History: 1973 c. 90; 1977 c. 29; 1983 a. 509; 1985 a. 29; 1987 a. 27, 399; 1995 a. 27; 1999 a. 9, 185; 2001 a. 16; 2003 a. 33; 2005 a. 25; 2007 a. 100; 2009 a. 28.

↓ (A) SEC. #. CR.; 121.08(2g) ✓

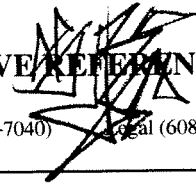
(A) 121.08 (2g) (B) The state shall pay to the school district the sum of the following amounts:

(A) (a) The amount by which the primary net taxable income exceeds the school district net taxable income; multiplied by the primary required income rate.

(A) (b) The amount by which the secondary net taxable income exceeds the school district net taxable income; multiplied by the secondary required income rate.

(A) (c) The amount by which the tertiary net taxable income exceeds the school district net taxable income; multiplied by the tertiary required income rate.

↓



X



Ⓟ

SEC. #. CR. 121.08 (2r)

Ⓟ

121.08(2r) [Ⓟ]

The aid computed under sub. (2g) shall be reduced by the sum of the amount by which the school district net taxable income exceeds the secondary net taxable income \uparrow multiplied by the secondary required income rate \uparrow and the amount by which the school district net taxable income exceeds the tertiary net taxable income \uparrow multiplied by the tertiary required income rate. ^{In no case may the aid} In no case may the aid

distributed

\uparrow under sub. (2g) and this subsection be

less than the amount ~~distributed~~ under

sub. (2g) (a) [Ⓟ]



Section #. 121.08 (3) of the statutes is amended to read:

121.08 (3) The aid computed under sub. (1) ^{and under sub. (2g)} shall be reduced by ^{the aid computed} the amount by which the aid that ^{50 percent of} the school district is receiving under sub. (1) as a result of each the number of pupils reported as enrolled in the school district under s. 121.05 (1) (a) 7. exceeds the amount paid by the school district for tuition for those pupils.

History: 1973 c. 90; 1977 c. 29; 1983 a. 509; 1985 a. 29; 1987 a. 27, 399; 1995 a. 27; 1999 a. 9, 185; 2001 a. 16; 2003 a. 33; 2005 a. 25; 2007 a. 100; 2009 a. 28.

Section #. 121.08 (4) (c) of the statutes is amended to read:

121.08 (4) (c) The amount of state aid that a school district is eligible to be paid from the appropriation under s. 20.255 (2) (ac) shall also be reduced by an amount equal to the amount paid to the Second Chance Partnership under s. 115.28 (54) for pupils enrolled in the school district. The department shall ensure that the amount of the aid reduction ~~lapses to the general fund and that it~~ does not affect the amount determined to be received by a school district as state aid under this section for any other purpose.

History: 1973 c. 90; 1977 c. 29; 1983 a. 509; 1985 a. 29; 1987 a. 27, 399; 1995 a. 27; 1999 a. 9, 185; 2001 a. 16; 2003 a. 33; 2005 a. 25; 2007 a. 100; 2009 a. 28.

Section #. 121.08 (4) (d) of the statutes is amended to read:

121.08 (4) (d) The state superintendent shall ensure that the total amount of aid ^{reductions} ~~reduction~~ ^{reductions} under this subsection [↑] [↑] lapses to the general fund. [↑] [↑]

History: 1973 c. 90; 1977 c. 29; 1983 a. 509; 1985 a. 29; 1987 a. 27, 399; 1995 a. 27; 1999 a. 9, 185; 2001 a. 16; 2003 a. 33; 2005 a. 25; 2007 a. 100; 2009 a. 28.

50 percent of the
and that all aid reductions
made to the computation under sub. (1)
and 50 percent of the aid
reductions made to the computation under
sub. (2g)

9

SEC. #. CR. 121.08 (5)

9

121.08(5) of the amount ~~appropriated~~ distributed

~~20.255(2)(a)~~
~~50.000(2)(a)~~ 50 percent shall be distributed under sub. (1) and 50 percent shall be distributed under sub. (2g).
 distributed under sub. (1) and 50 percent shall be distributed under sub. (2g).
 distributed under sub. (2g).

~~and not distributed under s. 121.09,~~

this section,

2003

Nonstat File Sequence: **AAA**

LRB _____ / _____
_____ : _____ : _____

NONSTAT SESSLAW

1. In the component bar:

For the action phrase, execute: create → action: → *NS: → nonstat

For the budget action phrase, execute: create → action: → *NS: → 91XX

For a subsection, execute: create → text: → *NS: → sub

For a paragraph, execute: create → text: → *NS: → par

For a subdivision, execute: create → text: → *NS: → subd

For a subdivision paragraph, execute: create → text: → *NS: → subpar

2. Nonstatutory subunits are numbered automatically. Fill in the SECTION # or subsection # only if a "frozen" number is needed. Below, for the budget, fill in the 9100 department code.

SECTION # 91 l. Nonstatutory provisions; ...

.....
(#1) () SPECIAL ADJUSTMENT AID. ^(CS)

no # Notwithstanding section 121.105 of the statutes, ^{no} _{no} aid may be distributed under that section in the ²⁰¹⁰⁻¹¹ 2010-11 school year.



INITIAL APPLICABILITY

- In the component bar:
 For the action phrase, execute: create → action: → *NS: → inappl
 For the budget action phrase, execute: create → action: → *NS: → 93XX
 For the text, execute: create → text: → *NS: → inappl
- Nonstatutory subunits are numbered automatically. Fill in the Section # or subsection # only if a "frozen" number is needed. Below, for the budget, fill in the 9300 department code.

SECTION # ____ **[93** ____ **]**. Initial applicability;

(#1) ()

The treatment of sections ..

of the statutes

first applies to

- In the component bar:
 For the action phrase, execute: create → action: → *NS: → inappl
 For the text, execute: create → text: → *NS: → inappl
- Nonstatutory subunits are numbered automatically. Fill in the Section # or subsection # only if a "frozen" number is needed.

SECTION # ____ . Initial applicability;

(#1) () This act first
 applies to school aid distributed in the
 2010-11 school year.

(END)