

Proposal to Loosen Revenue Limits⁺

Impacts by Size of School District

Simulation of \$100 per Student Increase in Property Tax Levies in 2006-07

Change in Revenue per Student from a \$100/student Increase in Levy

District Size	Current Law		Proposal (No referenda)	Proposal (With referenda)
	Average	Range		
Less than 500	\$113	\$43 - \$199	\$100	\$118
500-999	114	24 - 177	100	119
1,000-1,499	105	10 - 144	100	115
1,500-2,499	97	20 - 147	100	110
2,500-4,999	90	2 - 164	100	107
5,000-9,999	89	5 - 155	100	108
10,000-30,000	95	19 - 126	100	109
Milwaukee	140	-	100	140
Total/Average	100	2 - 199	100	113
Required Increase in State Aid*			\$0	\$11.3 million (\$13/student)

⁺Under the simulated proposal districts would be allowed to increase their property tax levy by \$100 per student above their revenue limit without holding a referendum. The extra revenue raised would not be counted as part of shared costs for purposes of calculating state equalization aid. If the extra levy were approved via a referendum, the revenue would count in the calculation of additional aid, but would in no circumstances lead to a reduction in aid.

*Revenue estimate includes additional aid to K-8 and Union High School districts.

Source: Calculation by Prof. Andrew Reschovsky, Robert M. La Follette School of Public Affairs, UW-Madison, using data from the Wisconsin Department of Public Instruction.