



Legislative Fiscal Bureau

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Joint Committee on Finance

Paper #615

Categorical Aid Reductions (DPI -- Categorical Aids)

[LFB 2003-05 Budget Summary: Page 351, #4]

CURRENT LAW

The state provides aid to school districts through general school aids (\$4,200.9 million in 2002-03), and through 25 separate categorical aid appropriations (\$574.2 million in 2002-03). The largest categorical aids are: (a) special education -- \$315.7 million; (b) student achievement guarantee in education (SAGE)--\$95.0 million; and (c) TEACH block grants--\$35.0 million. This paper addresses three smaller current law categorical aids.

Alcohol and Other Drug Abuse Grants. The alcohol and other drug abuse (AODA) program provides grants administered by DPI to address the problem of alcohol and other drug abuse among school-age children. In 2002-03, a total of \$4,520,000 GPR and \$1,498,600 PR is provided for this purpose. In addition, \$781,600 PR is provided for DPI administrative costs and fellowship grants associated with the program.

Driver Education Grants. The driver education program pays school districts \$100 for each high school pupil who successfully completes the classroom and behind-the-wheel phases of a driver education course. In 2002-03, a total of \$4,304,700 GPR is provided for this purpose.

Alternative Education Grants. The alternative education program awards grants to fund alternative or adaptive school structures and teaching techniques designed for pupils having difficulty succeeding in the regular school setting. In 2002-03, a total of \$5,000,000 GPR is provided for this purpose.

Categorical aids are outside of school district revenue limits. Under current law, the aids are counted toward the state's commitment to fund two-thirds of partial school revenues.

GOVERNOR

Maintain base level funding for most categorical aids, except: (a) eliminate TEACH block grants, TEACH training and technical assistance grants, and aid to Milwaukee Public Schools; (b) adjust PR funding for head start, AODA and alternative schools for American Indian language and culture.

DISCUSSION POINTS

AODA Grants

1. Under 1999 Act 9 (the 1999-01 state budget), several individual substance abuse programs were consolidated into a single GPR appropriation under DPI. School districts apply to DPI for a single grant to fund a comprehensive substance abuse program. Emphasis is placed on both AODA prevention and intervention including after-school and summer school programs, K-12 curriculum development, family involvement, drug abuse resistance education, and pupil designed AODA prevention or intervention projects. In addition, DPI receives an allocation from the monies collected by the state through the 24% penalty assessment surcharge imposed by the court on certain fines and forfeitures. DPI's share of this revenue is used to provide grants to schools to enable them to develop comprehensive AODA programs.

2. The following table lists the budgeted amounts under the AODA grant programs for fiscal years 1997-98 through 2002-03.

	Budgeted Amounts						
	<u>1997-98</u>	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	
AODA Administration and Fellowship Grants	\$723,500	\$759,600	\$868,400	\$911,900	\$781,600	\$781,600	PR
Youth AODA	1,800,000	1,800,000	0	0	0	0	GPR
Early AODA	2,720,000	2,720,000	0	0	0	0	GPR
AODA	0	0	4,520,000	4,520,000	4,520,000	4,520,000	GPR
AODA	1,900,300	1,248,500	1,427,100	1,498,600	1,498,600	1,498,600	PR

3. DPI is not restricted in grant amounts or the number of grants awarded. A local match of at least 20% of total project cost is required for all grants. In 2002-03, DPI awarded a total of 246 pupil designed mini-grants, 166 grants to school districts and 12 grants to CESA consortia. Under SB 44, the AODA grant program is provided base level funding of \$4,520,000 GPR annually. The program revenue AODA appropriation for grants is reestimated under the bill at \$1,573,500 PR annually.

4. In addition, the Department is required under current law to provide consultation and technical assistance, and to develop and conduct training programs for the professional staff of

public and private schools in AODA prevention, intervention and instruction programs. DPI is also required to provide fellowship grants to support advanced training or education in comprehensive school health and AODA education, as well as to provide access to informational resources on AODA. Under the bill, revenues for this administrative and fellowship grant appropriation are reestimated at \$800,000 PR annually.

5. It could be argued that due to fiscal constraints, the state should reduce funding for school districts for purposes for which other funding may be available. For example, school districts received \$5,368,000 FED in 2002-03 under the Safe and Drug Free Schools and Communities program, under Title IV of the reauthorized Elementary and Secondary Education Act (ESEA). The Committee could consider reducing state funding for the program, since school districts would continue to receive federal funding for the purpose of providing substance abuse education.

6. On the other hand, one could argue that a program aimed at preventing and ameliorating alcohol and other drug abuse among minors is a worthwhile policy goal. Because a local match of 20% is required for all grants, it could be argued that there is local support for these programs, and that the state should continue to contribute to a portion of the costs.

Driver Education

7. The driver education state grant was established to promote a uniformly effective program for high school, county children with disabilities education board (CCDEB), and technical college pupils. School boards, CCDEBs, and the Technical College System Board are permitted to establish and collect reasonable fees for any driver education program that is neither required for nor credited toward graduation. The following table lists the budgeted appropriations and actual expenditures under the driver education grant program for fiscal years 1997-98 through 2002-03.

	<u>Budgeted</u>	<u>Expended</u>	<u>Lapsed</u>
1997-98	\$4,498,400	\$4,051,300	\$447,100
1998-99	4,493,700	4,124,900	368,800
1999-00	4,493,700	4,101,100	392,600
2000-01	4,493,700	4,058,600	435,100
2001-02	4,345,600	3,677,900	667,700
2002-03	4,304,700	---	---

8. As shown in the table, although the appropriation has been reduced in recent years, total claims for driver education grants have decreased while lapse amounts have increased. Some have noted that private companies are available to offer driver education, and in 2002-03, 98 districts chose not to offer the program. Also, because the state grant of \$100 per pupil is generally not enough to cover costs, school districts must subsidize their programs with fees for students or from other state aid or property tax revenue. Some have argued that because private options are available, and driver education is not central to the curriculum, it might be desirable to eliminate driver education aid. School districts that wish to continue to offer driver education could

implement higher student fees or use other funding to cover the costs of the programs.

9. On the other hand, some have argued that eliminating state aid for the program could make it more difficult for some pupils to afford driver education. Based on press accounts, private companies frequently charge higher fees than school districts for driver education courses. Some have also noted that private companies might not offer comparable courses, since high school driver education courses are usually longer in duration and educational requirements for state-certified teachers are more extensive than for private teachers. It is also possible that private providers would not be available statewide.

Alternative Education

10. Alternative education grants fund alternative or adaptive school structures and teaching techniques designed for pupils having difficulty succeeding in the regular school setting as evidenced by academic failure, truancy, expulsion or suspension, disruptive behavior, criminal involvement, violent behavior, or alcohol and other drug abuse involvement. The State Superintendent determines which applicants receive grants and in what amount. Grants are awarded in five-year cycles, with awards totaling 100% of program costs for the first three years, 60% in the fourth year, and 40% in the fifth year. In 2002-03, grants totaling \$5.0 million GPR were awarded to 42 individual districts and 18 consortia of districts and CESAs.

11. Eligible applicants for alternative education grants submit an application to the Department that includes all of the following: (a) the need for the program; (b) the type of pupils to be served; (c) evidence of partnerships that will help facilitate the program; (d) an outline of measurable program goals and activities; (e) a schedule for implementation of the program; (f) an explanation of how the program will continue after the five-year grant period; and (g) a description of how the program will be evaluated.

12. The alternative education grant program was created under 1999 Act 9 (the 1999-01 state budget). Due to fiscal constraints for the coming 2003-05 biennium, it might be desirable for the state to eliminate this recently created categorical aid program. Current grantees began the program with the understanding that, at the end of the five-year grant period, local resources would have to be secured in order to continue the program. Current grantees will be in the fourth year of the program in 2003-04, and are scheduled to receive 60% of program costs. A total of \$2 million is expected to be awarded to first-time grantees.

General Discussion of These Categorical Aids

13. Because all of these programs, AODA, driver education and alternative education, are categorical aids that are outside revenue limits, some argue that these grants provide significant resources to school districts. One could argue that it would be difficult for districts to otherwise fund these programs, assuming general school aids and property tax revenue are already earmarked for more basic operational and capital costs.

14. Additionally, under the bill, educational technology block grants and training and

training and technical assistance grants to school districts, previously administered by the Technology for Educational Achievement in Wisconsin (TEACH) Board, would be eliminated. This provision represents a \$39 million annual reduction in categorical aids for districts. These grants are also outside revenue limits, representing a reduction in overall resources for schools statewide.

15. Under SB 44, the state would discontinue its commitment to fund two-thirds of partial school revenues, and instead fund general school aids from a sum certain appropriation, providing a \$40 million increase in 2003-04 and \$60 million increase in 2004-05 above the base level. This provision would represent a significant decline in state funding of general school aids as compared to current law. Under revenue limits, school districts would be allowed to backfill this loss of aid with property tax revenue. However, given the added reliance on the property tax under the bill, it could be difficult for school districts to make up for the loss of any other state categorical aids.

16. The most recent decision by the State Supreme Court on the constitutionality of the school aid formula was issued in July, 2000, in the case of *Vincent v. Voight*. In that decision, the Court held that Wisconsin students have the right to an equal opportunity for a sound basic education that "will equip them for their roles as citizens and enable them to succeed economically and personally." The decision also noted that this standard must take into account districts with disproportionate numbers of disabled students, economically disadvantaged students, and students with limited-English proficiency.

17. Funding for the student achievement guarantee in education (SAGE) program, a class size reduction program funded at \$2,000 per low-income pupil, has increased from \$17.8 million GPR in 1999-00 to \$95.0 million GPR in 2002-03. It could be argued that this program would address the Court's stated goal of providing additional funding for economically disadvantaged students.

18. However, funding for the state special education categorical aid increased from \$288.0 million GPR in 1999-00 to \$315.7 million GPR in 2000-01, and has remained level-funded since that year. Under the bill, the program would again be funded at the base level of \$315.7 million GPR in each year of the coming biennium. During this time period, the prorate for special education payments to school districts has decreased from 34.3% in 1999-00 to an estimated 31.6% in 2002-03. One could argue that the state would be vulnerable to legal challenge relating to its level of funding for special education for disabled students.

19. On the other hand, school district entitlements under the federal Individuals with Disabilities Education Act (IDEA) have increased in recent years. In 2001-02, school districts statewide received \$98.1 million in IDEA basic entitlement funds. In 2002-03, districts received \$121.5 million, and for 2003-04, districts are expected to receive \$144.8 million under IDEA. Given that federal funding for special education has increased, the Committee could address the Court's remaining funding concern for limited-English proficient students.

20. Funding for bilingual-bicultural education might also be vulnerable to court challenge, given the language included in *Vincent* decision. Funding for the state bilingual-bicultural categorical aid program has been \$8.29 million GPR annually since 1991-92. Under the bill, bilingual-bicultural aid would again be funded at the base level for the 2003-05 biennium. The prorate for bilingual education grants is estimated to be 16.0% in 2002-03.

21. Unlike federal funding for special education, relatively modest federal funding for bilingual education is provided. Wisconsin received approximately \$2.9 million in 2002-03 under Title III of the reauthorized ESEA for English language acquisition programs. An additional \$0.6 million was received under Title I for migrant education. Similar amounts were received in 2001-02 under these programs. In 2000-01, \$0.5 million in federal funding was provided to Wisconsin for immigrant education, along with \$0.6 million for migrant education.

22. The Committee could address the significant prorates for the state special education or bilingual education programs highlighted by the State Supreme Court. The Committee could reduce or eliminate funding for one or all of the smaller categorical aid programs, AODA, driver education, and alternative education, highlighted in this paper. The Committee could then reallocate some or all of these funds to special education or bilingual education.

23. The attachment lists estimates of categorical aid payments by school district for 2002-03. Included in the attachment are state aid payments made to each district for special education, bilingual-bicultural education, AODA, driver education, and alternative education.

ALTERNATIVES

A. AODA Grants

1. Reduce the current law GPR-funded portion of the AODA grants categorical aid by \$1,130,000, from \$4,520,000 to \$3,390,000 annually (*25% reduction*).

<u>Alternative A1</u>	<u>GPR</u>
2003-05 FUNDING (Change to Bill)	- \$2,260,000

2. Reduce the current law GPR-funded portion of the AODA grants categorical aid to \$2,260,000 from \$4,520,000 annually (*50% reduction*).

<u>Alternative A2</u>	<u>GPR</u>
2003-05 FUNDING (Change to Bill)	- \$4,520,000

3. Delete the current law GPR-funded portion of the AODA grants categorical aid with \$4,520,000 annually.

<u>Alternative A3</u>	<u>GPR</u>
2003-05 FUNDING (Change to Bill)	- \$9,040,000

4. Maintain current law.

B. Driver Education

1. Reduce the current law per pupil payment amount under the driver education categorical aid program from \$100 to \$75. Reduce funding for the program by \$1,076,200, from \$4,304,700 to \$3,228,500 annually (25% reduction).

<u>Alternative B1</u>	<u>GPR</u>
2003-05 FUNDING (Change to Bill)	- \$2,152,400

2. Reduce the current law per pupil payment amount under the driver education categorical aid program from \$100 to \$50. Reduce funding for the program to \$2,152,300 from \$4,304,700 annually (50% reduction).

<u>Alternative B2</u>	<u>GPR</u>
2003-05 FUNDING (Change to Bill)	- \$4,304,600

3. Delete the current law driver education categorical aid program with \$4,304,700 annually.

<u>Alternative B3</u>	<u>GPR</u>
2003-05 FUNDING (Change to Bill)	- \$8,609,400

4. Maintain current law.

C. Alternative Education

1. Reduce funding for the current law alternative education program by \$2,000,000 in 2003-04 and \$3,000,000 in 2004-05, from current base level funding of \$5,000,000 annually. Require that DPI award no new grants to school districts in this biennium. (This alternative would retain funding for current grantees, scheduled to receive 60% of program costs in 2003-04 and 40% in 2004-05.)

<u>Alternative C1</u>	<u>GPR</u>
2003-05 FUNDING (Change to Bill)	- \$5,000,000

2. Delete the current law alternative education categorical aid program with \$5,000,000 annually.

<u>Alternative C2</u>	<u>GPR</u>
2003-05 FUNDING (Change to Bill)	- \$10,000,000

3. Maintain current law.

D. Reallocate Funding

1. Reallocate the funding amounts deleted under the above alternatives to the special education categorical aid program.
2. Reallocate the funding amounts deleted under the above alternatives to the bilingual-bicultural categorical aid appropriation.

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Attachment

ATTACHMENT

Selected 2002-03 Categorical Aid Payments

<u>School District</u>	<u>Special Education</u>	<u>Bilingual/Bicultural</u>	<u>Driver Education</u>	<u>Alternative Education</u>	<u>AODA Programs</u>
Abbotsford	\$11,224	\$0	\$7,000	\$80,000	\$0
Adams-Friendship Area	703,800	0	16,100	95,000	0
Albany	178,557	0	3,900	0	0
Algoma	221,303	0	6,600	0	0
Alma	96,187	0	3,100	0	18,000
Alma Center	165,426	0	4,400	0	0
Almond-Bancroft	146,030	0	0	0	0
Altoona	305,800	0	9,500	0	0
Amery	593,744	0	9,300	85,000	0
Antigo	1,200,382	0	30,000	90,000	0
Appleton Area	4,875,132	317,858	0	90,000	20,000
Arcadia	246,380	0	6,300	0	0
Argyle	126,924	0	1,400	0	0
Arrowhead UHS	443,643	0	34,300	0	0
Ashland	673,748	0	23,800	0	0
Ashwaubenon	1,015,454	0	21,000	0	0
Athens	4,090	0	6,500	0	0
Auburndale	250,806	0	7,800	0	0
Augusta	185,707	0	6,200	0	0
Baldwin-Woodville Area	454,069	0	11,500	0	0
Bangor	210,364	0	2,800	0	0
Baraboo	997,476	0	21,200	0	79,415
Barneveld	174,418	0	3,400	0	15,000
Barron Area	457,510	0	9,600	0	49,300
Bayfield	188,392	0	4,000	90,000	0
Beaver Dam	1,299,022	13,768	0	0	0
Beecher-Dunbar-Pembine	93,957	0	4,700	0	0
Belleville	365,510	0	7,100	0	0
Belmont Community	145,598	0	3,100	0	0
Beloit	3,272,180	25,205	13,900	0	106,053
Beloit Turner	421,933	0	4,200	0	0
Benton	87,722	0	2,000	0	0
Berlin Area	544,168	0	6,900	0	0
Big Foot UHS	37,298	0	6,500	0	0
Birchwood	111,795	0	3,400	0	0

<u>School District</u>	<u>Special Education</u>	<u>Bilingual/Bicultural</u>	<u>Driver Education</u>	<u>Alternative Education</u>	<u>AODA Programs</u>
Black Hawk	\$243,947	\$0	\$6,100	\$0	\$0
Black River Falls	574,764	0	11,400	80,000	53,160
Blair-Taylor	253,591	0	3,700	0	0
Bloomer	240,264	0	7,600	0	0
Bonduel	240,296	0	8,800	0	0
Boscobel Area	324,577	0	8,000	0	0
Boulder Junction J1	102,639	0	0	0	0
Bowler	261,915	0	3,300	0	0
Boyceville Community	258,361	0	7,400	0	24,975
Brighton #1	90,271	0	0	0	0
Brillion	207,100	0	9,600	0	0
Bristol #1	180,093	0	0	0	0
Brodhead	407,335	0	4,500	0	0
Brown Deer	593,957	0	0	0	0
Bruce	177,392	0	5,000	0	0
Burlington Area	13,015	10,187	30,100	0	0
Butternut	78,004	0	2,600	0	0
Cadott Community	206,623	0	6,500	0	0
Cambria-Friesland	141,260	0	3,500	0	0
Cambridge	447,345	0	7,000	0	0
Cameron	282,584	0	6,300	0	0
Campbellsport	414,024	0	6,000	0	0
Cashton	154,521	0	4,400	0	0
Cassville	103,091	0	4,500	0	0
Cedar Grove-Belgium Area	320,762	0	0	0	0
Cedarburg	893,645	0	11,200	0	0
Central/Westosha UHS	205,205	0	15,700	0	0
Chetek	259,765	0	0	0	0
Chilton	193,765	0	0	0	0
Chippewa Falls Area	1,241,502	0	29,600	0	0
Clayton	98,675	0	1,500	0	0
Clear Lake	181,357	0	5,400	0	0
Clinton Community	602,941	0	0	0	12,413
Clintonville	549,420	0	0	0	25,000
Cochrane-Fountain City	182,373	0	7,400	0	0
Colby	320,850	0	10,200	0	0
Coleman	209,786	0	0	0	0
Colfax	238,560	0	6,700	0	0
Columbus	433,601	0	0	60,000	48,980
Cornell	196,228	0	2,800	0	0
Crandon	289,762	0	7,300	0	0
Crivitz	224,595	0	0	0	0
Cuba City	354,218	0	5,900	0	0
Cudahy	1,078,065	0	0	0	10,000
Cumberland	420,558	0	8,500	0	39,942

<u>School District</u>	<u>Special Education</u>	<u>Bilingual/Bicultural</u>	<u>Driver Education</u>	<u>Alternative Education</u>	<u>AODA Programs</u>
D C Everest Area	\$1,311,698	\$40,056	\$24,200	\$90,000	\$25,988
Darlington Community	261,714	0	8,800	0	0
Deerfield Community	324,896	0	1,900	0	0
DeForest Area	1,086,248	0	7,800	90,000	0
Delavan-Darien	184,384	103,040	10,800	0	48,660
Denmark	397,379	0	13,400	0	0
DePere	511,677	0	13,200	0	13,968
DeSoto Area	201,825	0	5,200	0	0
Dodgeland	403,405	0	0	0	0
Dodgeville	481,274	0	13,600	0	36,593
Dover #1	0	0	0	0	0
Drummond	151,047	0	3,200	40,000	0
Durand	433,704	0	14,400	0	46,889
East Troy Community	109,269	0	13,300	70,000	0
Eau Claire Area	3,811,513	198,522	32,400	0	196,856
Edgar	11,466	0	6,100	0	0
Edgerton	1,024,484	0	12,000	0	0
Elcho	179,656	0	3,200	0	21,112
Eleva-Strum	250,388	0	3,900	0	0
Elk Mound Area	315,004	0	6,400	0	0
Elkhart Lake-Glenbeulah	275,337	0	2,500	0	0
Elkhorn Area	142,676	20,934	16,200	0	0
Ellsworth Community	610,945	0	1,900	0	57,495
Elmbrook	2,788,040	0	29,400	70,000	0
Elmwood	70,905	0	2,800	0	0
Erin	87,246	0	0	0	0
Evansville Community	536,127	0	8,600	0	0
Fall Creek	223,333	0	6,100	70,000	42,249
Fall River	134,392	0	2,100	0	24,058
Fennimore Community	233,999	0	4,800	0	0
Flambeau	277,757	0	5,200	45,000	0
Florence	258,677	0	0	0	0
Fond du Lac	2,675,389	29,077	31,700	0	65,660
Fontana J8	23,280	0	0	0	0
Fort Atkinson	834,169	808	15,200	80,000	0
Fox Point J2	364,205	0	0	0	0
Franklin Public	1,525,739	23,375	0	0	33,190
Frederic	152,201	0	3,600	0	6,210
Freedom Area	493,868	0	5,400	0	0
Friess Lake	62,403	0	0	0	0
Galesville-Ettrick	328,134	0	11,500	0	48,252
Geneva J4	433	0	0	0	0
Genoa City J2	20,499	0	0	0	0
Germantown	1,312,457	0	25,700	0	45,013
Gibraltar Area	305,356	0	4,800	0	0

<u>School District</u>	<u>Special Education</u>	<u>Bilingual/Bicultural</u>	<u>Driver Education</u>	<u>Alternative Education</u>	<u>AODA Programs</u>
Gillett	\$275,733	\$0	\$6,400	\$0	\$23,000
Gilman	131,097	0	4,500	0	0
Gilmanton	58,156	0	1,700	0	0
Glendale-River Hills	556,139	0	0	85,000	0
Glenwood City	295,593	0	7,400	0	28,373
Glidden	85,678	0	2,500	0	0
Goodman-Armstrong	60,599	0	0	0	0
Grafton	800,491	0	7,900	0	14,919
Granton Area	91,387	0	3,000	0	0
Grantsburg	296,131	0	7,700	0	23,600
Green Bay Area	9,473,462	825,045	0	90,000	174,995
Green Lake	225,940	0	1,400	0	25,168
Greendale	628,970	0	0	0	0
Greenfield	1,222,047	0	18,000	85,000	0
Greenwood	159,857	0	2,900	0	0
Hamilton	982,566	0	11,900	0	0
Hartford J1	730,019	0	0	0	0
Hartford UHS	353,960	0	24,800	0	0
Hartland-Lakeside J3	570,545	0	0	0	0
Hayward Community	662,358	0	12,100	0	35,456
Herman #22	30,524	0	0	0	19,668
Highland	109,089	0	2,500	0	0
Hilbert	87,660	0	6,300	0	0
Hillsboro	236,963	0	5,300	0	0
Holmen	1,096,327	22,581	20,000	70,000	0
Horicon	724,895	0	6,200	0	0
Hortonville	721,882	0	14,000	0	0
Howards Grove	338,691	0	3,800	0	0
Howard-Suamico	1,102,320	15,764	15,300	0	0
Hudson	1,517,743	0	34,600	0	9,680
Hurley	281,781	0	6,300	0	0
Hustisford	269,929	0	0	0	0
Independence	77,631	0	0	0	23,000
Iola-Scandinavia	178,170	0	6,200	0	0
Iowa-Grant	265,094	0	6,500	0	0
Ithaca	109,726	0	3,100	0	25,000
Janesville	4,177,927	58,274	14,600	85,000	158,122
Jefferson	719,699	0	9,200	0	3,658
Johnson Creek	233,924	0	5,300	0	0
Juda	69,044	0	2,500	0	0
Kaukauna Area	1,358,572	52,421	50,300	85,000	56,790
Kenosha	7,490,724	292,842	30,400	70,000	212,066
Kettle Moraine	1,304,874	0	32,500	0	0
Kewaskum	632,265	0	0	0	0
Kewaunee	406,084	0	6,000	0	0

<u>School District</u>	<u>Special Education</u>	<u>Bilingual/Bicultural</u>	<u>Driver Education</u>	<u>Alternative Education</u>	<u>AODA Programs</u>
Kickapoo Area	\$187,757	\$0	\$3,700	\$0	\$0
Kiel Area	312,114	0	13,700	0	0
Kimberly Area	923,529	0	3,300	0	0
Kohler	170,199	0	0	0	0
Lac du Flambeau #1	290,242	0	0	0	25,000
LaCrosse	3,274,547	199,316	0	80,000	0
Ladysmith-Hawkins	806,189	0	9,600	90,000	0
LaFarge	117,206	0	2,700	0	0
Lake Country	153,202	0	0	0	0
Lake Geneva J1	137,427	0	0	0	0
Lake Geneva-Genoa UHS	51,396	81,463	24,100	0	0
Lake Holcombe	154,176	0	3,700	0	5,475
Lake Mills Area	504,307	0	2,500	0	0
Lakeland UHS	385,486	0	18,100	70,000	0
Lancaster Community	447,950	0	10,400	0	0
Laona	85,590	0	2,400	0	22,951
Lena	209,312	0	0	0	0
Linn J4	1,911	0	0	0	0
Linn J6	15,773	0	0	0	0
Little Chute Area	437,687	0	3,400	0	40,675
Lodi	404,935	0	0	0	0
Lomira	491,196	0	6,900	0	21,055
Loyal	142,043	0	5,000	0	0
Luck	212,025	0	6,200	0	0
Luxemburg-Casco	488,343	0	10,300	0	0
Madison Metropolitan	17,589,554	1,040,674	125,000	0	175,000
Manawa	250,815	0	6,800	0	0
Manitowoc	1,536,402	93,075	0	0	37,500
Maple	320,145	0	9,000	95,000	0
Maple Dale-Indian Hill	280,712	0	0	0	0
Marathon City	19,047	0	8,200	0	0
Marinette	803,265	0	0	0	0
Marion	109,751	0	3,000	0	0
Markesan	300,368	0	0	0	0
Marshall	469,399	14,961	8,800	0	36,500
Marshfield	1,414,349	0	24,500	95,000	0
Mauston	514,302	0	9,400	90,000	0
Mayville	554,193	0	8,500	0	0
McFarland	612,771	0	16,400	0	0
Medford Area	684,064	0	17,800	85,000	9,125
Mellen	161,339	0	2,100	0	0
Melrose-Mindoro	211,662	0	6,200	0	21,603
Menasha	1,295,434	71,035	14,900	0	15,000
Menominee Indian	584,075	0	0	0	4,566
Menomonee Falls	1,607,672	0	28,800	0	79,008

<u>School District</u>	<u>Special Education</u>	<u>Bilingual/Bicultural</u>	<u>Driver Education</u>	<u>Alternative Education</u>	<u>AODA Programs</u>
Menomonie Area	\$1,124,292	\$40,246	\$25,400	\$0	\$19,166
Mequon-Thiensville	1,488,778	0	5,300	0	0
Mercer	67,187	0	2,000	0	0
Merrill Area	884,477	0	17,600	95,000	0
Merton Community	146,268	0	0	0	0
Middleton-Cross Plains	2,057,587	0	37,500	0	80,000
Milton	883,200	0	14,700	80,000	0
Milwaukee	39,930,589	1,888,103	93,000	250,000	592,260
Mineral Point	256,660	0	6,700	0	0
Minocqua J1	204,359	0	0	0	0
Mishicot	334,854	0	7,800	0	0
Mondovi	193,976	0	3,000	0	0
Monona Grove	947,012	0	11,500	80,000	44,544
Monroe	1,246,499	0	15,400	0	0
Montello	281,522	0	4,300	0	0
Monticello	130,155	0	2,800	0	25,000
Mosinee	672,197	0	9,900	0	0
Mount Horeb Area	504,764	0	13,000	0	25,000
Mukwonago	1,797,626	0	38,000	0	77,753
Muskego-Norway	1,635,112	0	0	0	0
Necedah Area	225,924	0	6,500	0	23,750
Neenah	2,347,898	24,635	11,400	0	0
Neillsville	294,982	0	11,000	0	0
Nekoosa	377,425	0	13,400	0	50,000
Neosho J3	133,696	0	0	0	0
New Auburn	106,537	0	1,900	0	23,796
New Berlin	2,068,714	20,061	30,600	0	0
New Glarus	316,319	0	5,500	0	0
New Holstein	253,094	0	0	0	0
New Lisbon	192,091	0	5,900	0	0
New London	681,763	12,059	0	0	0
New Richmond	743,531	0	17,700	0	50,000
Niagara	218,195	0	4,700	0	0
Nicolet UHS	490,818	0	13,500	0	0
Norris	-73,620	0	0	0	0
North Cape	0	0	0	0	17,500
North Crawford	201,585	0	6,100	0	0
North Fond du Lac	652,039	0	0	0	0
North Lake	72,954	0	0	0	0
Northern Ozaukee	320,706	0	0	0	0
Northland Pines	614,660	0	13,500	0	14,379
Northwood	174,428	0	3,400	0	5,534
Norwalk-Ontario-Wilton	123,926	0	5,100	0	0
Norway J7	0	0	0	0	0
Oak Creek-Franklin	1,509,280	0	11,700	0	0

<u>School District</u>	<u>Special Education</u>	<u>Bilingual/Bicultural</u>	<u>Driver Education</u>	<u>Alternative Education</u>	<u>AODA Programs</u>
Oakfield	\$245,116	\$0	\$6,000	\$0	\$0
Oconomowoc Area	1,160,892	0	16,200	0	0
Oconto	348,454	0	9,700	0	0
Oconto Falls	545,316	0	9,800	0	0
Omro	486,818	0	7,600	0	48,885
Onalaska	655,715	11,572	21,000	0	0
Oostburg	223,066	0	0	0	0
Oregon	1,305,728	0	22,500	0	30,279
Osceola	416,958	0	13,200	0	0
Oshkosh Area	3,794,806	190,301	81,900	0	209,414
Osseo-Fairchild	212,042	0	7,300	0	25,000
Owen-Withee	137,710	0	4,600	0	0
Palmyra-Eagle Area	415,781	0	0	0	29,000
Pardeeville Area	251,972	0	7,400	0	0
Paris J1	60,186	0	0	0	0
Park Falls	255,483	0	9,000	0	0
Parkview	387,748	0	5,000	0	0
Pecatonica Area	211,591	0	6,000	0	0
Pepin Area	125,602	0	2,900	0	0
Peshtigo	370,000	0	7,000	0	0
Pewaukee	779,856	0	8,300	0	0
Phelps	61,306	0	1,600	0	0
Phillips	235,653	0	9,100	95,000	0
Pittsville	226,541	0	6,000	0	0
Platteville	571,417	0	10,500	0	50,000
Plum City	131,174	0	3,300	0	0
Plymouth	817,926	0	17,200	0	58,743
Port Edwards	142,390	0	3,400	0	0
Port Washington-Saukville	890,053	0	17,900	0	0
Portage Community	728,546	0	3,400	0	0
Potosi	156,684	0	4,000	0	0
Poynette	294,039	0	3,500	0	14,881
Prairie du Chien Area	365,732	0	14,000	28,000	0
Prairie Farm	95,955	0	3,300	0	0
Prentice	180,217	0	5,800	0	25,000
Prescott	446,466	0	10,200	0	0
Princeton	109,983	0	2,800	0	0
Pulaski Community	1,096,585	0	6,200	0	38,469
Racine	10,971,956	320,816	70,100	0	0
Randall J1	150,839	0	0	0	0
Randolph	197,968	0	4,800	0	15,000
Random Lake	399,727	0	8,000	0	0
Raymond #14	0	0	0	0	0
Reedsburg	722,975	0	16,700	0	0
Reedsville	219,826	0	5,300	0	0

<u>School District</u>	<u>Special Education</u>	<u>Bilingual/Bicultural</u>	<u>Driver Education</u>	<u>Alternative Education</u>	<u>AODA Programs</u>
Rhineland	\$966,164	\$0	\$17,500	\$80,000	\$80,172
Rib Lake	177,580	0	0	0	0
Rice Lake Area	756,524	0	12,400	0	0
Richfield J1	226,466	0	0	0	0
Richland	629,771	0	15,200	0	0
Richmond	51,067	0	0	0	0
Rio Community	218,413	0	3,200	0	0
Ripon	469,190	0	11,800	0	0
River Falls	870,914	0	0	0	50,000
River Ridge	170,975	0	5,700	0	0
River Valley	652,832	0	15,000	90,000	54,358
Riverdale	289,836	0	5,500	0	0
Rosendale-Brandon	239,722	0	7,600	0	0
Rosholt	5,328	0	6,100	0	24,508
Royall	227,479	0	7,000	0	0
Rubicon J6	51,717	0	0	0	0
Saint Croix Central	308,422	0	10,100	0	0
Saint Croix Falls	274,149	0	0	0	0
Saint Francis	517,357	0	10,800	0	0
Salem J2	385,658	0	0	0	0
Sauk Prairie	783,094	19,672	17,600	0	36,632
Seneca	94,318	0	2,400	0	0
Sevastopol	211,163	0	5,500	0	0
Seymour Community	542,578	0	12,300	0	7,348
Sharon J11	26,626	0	0	0	0
Shawano-Gresham	1,099,991	0	21,000	70,000	0
Sheboygan Area	3,904,857	779,217	0	80,000	0
Sheboygan Falls	360,113	0	11,400	0	0
Shell Lake	166,999	0	6,000	0	25,000
Shiocton	230,939	0	6,200	0	4,925
Shorewood	712,775	25,081	8,400	0	0
Shullsburg	180,556	0	2,800	0	0
Silver Lake J1	232,340	0	0	0	0
Siren	215,595	0	2,700	0	7,473
Slinger	671,656	0	14,900	0	0
Solon Springs	209,215	0	2,600	0	0
Somerset	300,992	0	10,100	0	47,968
South Milwaukee	1,157,972	0	11,300	0	38,470
South Shore	140,348	0	1,300	0	0
Southern Door	458,612	0	0	0	0
Southwestern Wisconsin	246,743	0	6,000	0	0
Sparta Area	747,211	0	17,800	0	0
Spencer	7,308	0	7,700	0	0
Spooner	626,142	0	15,100	0	50,000
Spring Valley	234,549	0	7,000	0	25,000

<u>School District</u>	<u>Special Education</u>	<u>Bilingual/Bicultural</u>	<u>Driver Education</u>	<u>Alternative Education</u>	<u>AODA Programs</u>
Stanley-Boyd Area	\$315,244	\$0	\$8,200	\$0	\$0
Stevens Point Area	2,842,797	163,986	63,000	0	82,212
Stockbridge	84,971	0	0	0	70,000
Stone Bank	105,782	0	0	0	0
Stoughton Area	1,187,345	0	28,400	0	50,522
Stratford	27,662	0	7,500	0	0
Sturgeon Bay	484,778	0	15,300	0	0
Sun Prairie Area	2,018,294	7,559	36,200	85,000	78,306
Superior	1,827,961	10,450	18,900	0	79,722
Suring	222,504	0	4,600	0	0
Swallow	56,003	0	0	0	0
Thorp	150,092	0	7,000	0	0
Three Lakes	295,452	0	6,700	0	0
Tigerton	141,386	0	2,500	0	0
Tomah Area	801,940	0	24,300	0	0
Tomahawk	499,406	0	13,400	0	38,303
Tomorrow River	217,630	0	7,400	90,000	0
Trevor Grade School	138,082	0	0	0	0
Tri-County Area	274,127	0	5,000	0	25,000
Turtle Lake	167,908	0	5,500	0	0
Twin Lakes #4	133,580	0	0	0	0
Two Rivers	664,291	12,848	0	0	30,000
Union Grove J1	0	0	0	0	0
Union Grove UHS	0	0	14,400	0	0
Unity	303,102	0	6,600	0	0
Valders Area	301,743	0	5,000	0	0
Verona Area	1,689,573	0	30,000	0	0
Viroqua Area	440,356	0	9,900	0	43,224
Wabeno Area	182,448	0	0	0	0
Walworth J1	21,289	0	0	0	0
Washburn	302,665	0	4,400	0	0
Washington	32,722	0	900	0	0
Washington-Caldwell	0	0	0	0	0
Waterford J1	18,833	0	0	0	0
Waterford UHS	2,563	0	19,400	0	0
Waterloo	408,163	2,025	5,400	0	0
Watertown	1,519,690	0	0	0	58,355
Waukesha	5,445,436	326,741	66,000	80,000	16,703
Waunakee Community	889,666	0	27,500	0	0
Waupaca	675,708	0	14,500	0	0
Waupun	1,121,220	0	0	90,000	40,120
Wausau	3,279,254	722,911	0	91,000	174,828
Wausaukee	190,074	0	6,000	0	29,464
Wautoma Area	391,075	15,062	9,900	90,000	11,250
Wauwatosa	2,354,348	0	32,000	95,000	0

<u>School District</u>	<u>Special Education</u>	<u>Bilingual/Bicultural</u>	<u>Driver Education</u>	<u>Alternative Education</u>	<u>AODA Programs</u>
Wauzeka-Steuben	\$111,688	\$0	\$2,700	\$0	\$0
Webster	291,015	0	6,400	0	23,688
West Allis	2,992,892	0	0	75,000	85,544
West Bend	2,020,455	0	2,800	0	79,241
West DePere	430,046	0	5,000	0	28,151
West Salem	499,834	0	9,400	0	26,359
Westby Area	305,162	0	0	0	0
Westfield	423,092	0	6,000	0	0
Weston	116,466	0	3,600	0	0
Weyauwega-Fremont	447,532	0	6,500	0	0
Weyerhaeuser Area	63,824	0	1,900	0	0
Wheatland J1	220,406	0	0	0	0
White Lake	88,918	0	1,600	0	0
Whitefish Bay	592,726	0	10,700	0	0
Whitehall	219,495	0	3,800	0	0
Whitewater	102,323	9,541	17,100	0	0
Whitnall	744,381	4,845	15,200	0	0
Wild Rose	177,609	0	5,500	0	0
Williams Bay	19,121	0	3,800	0	0
Wilmot Grade School	45,362	0	0	0	4,500
Wilmot UHS	305,978	0	19,700	0	0
Winneconne Community	461,104	0	8,000	0	0
Winter	208,801	0	4,000	0	0
Wisconsin Dells	559,742	0	11,500	70,000	0
Wisconsin Heights	430,050	0	10,400	0	0
Wisconsin Rapids	1,838,186	133,388	37,600	80,000	80,000
Wittenberg-Birnamwood	457,368	0	12,000	0	0
Wonewoc-Union Center	105,460	0	3,200	0	0
Woodruff J1	313,897	0	0	0	0
Wrightstown Community	231,629	0	8,900	0	0
Yorkville J2	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	\$307,455,914	\$8,291,400	\$3,723,200	\$4,194,000	\$5,742,083