



## Legislative Fiscal Bureau

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May 18, 2017

Joint Committee on Finance

Paper #570

### **School Levy Tax Credit Funding Level (Shared Revenue and Tax Relief -- Property Tax Credits)**

[LFB 2017-19 Budget Summary: Page 412, #1]

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#### **CURRENT LAW**

The school levy tax credit is distributed based on each municipality's share of statewide levies for school purposes during the three preceding years. These amounts are apportioned within municipalities based on each property's assessed value as a percent of the corresponding municipality's total assessed value. Total funding for the school levy tax credit is \$853,000,000 GPR. School levy tax credits used to reduce tax bills in December of one year are paid on the fourth Monday of July of the following year, which is in the next state fiscal year. The credit is provided to all taxable property in the state.

#### **GOVERNOR**

Increase the distribution amount for the school levy tax credit by \$87,000,000, from \$853,000,000 to \$940,000,000 beginning with property taxes levied in December 2017, and payable in 2018. The increased credit would be paid on the fourth Monday of July, 2018 (2018-19), consistent with the payment of the existing credit under current law.

#### **DISCUSSION POINTS**

1. 2015 Act 55 increased the funding for the school levy tax credit by \$105.6 million to \$853 million beginning with tax year 2015(16). This increase in funding resulted in an increase in the amount of property taxes for the homeowner of a median-valued home offset by the credit from \$235 in 2014(15) to \$266 in 2015(16). Subsequently, the amount of property taxes offset by the \$853 million credit for a typical homeowner decreased from \$266 in 2015(16)

to \$263 in 2016(17). The decrease is due to new or improved property being created through construction, thereby receiving the credit in one year when no credit was received in the prior year, and due to residential property appreciating or depreciating in value at rates different from other types of property. The biennial budget bill proposes to increase tax credit funding by \$87 million to \$940 million annually, and the typical homeowner's tax credit would increase to an estimated \$286 in 2017(18).

2. The estimated homeowner impacts are produced by dividing the total school levy tax credit distribution by the statewide equalized value and multiplying the result by an estimated home value. The estimated tax bills are calculated by multiplying the home values by statewide average tax rates and extending state property tax credits using the same procedures employed by local governments when they issue tax bills. This methodology allows the impact of property tax changes to be tracked for a representative home through time.

3. Over the last five years, estimates prepared using the preceding methodology show tax bill reductions from 2011(12) through 2014(15). The estimated tax bill increased by \$18 in 2015(16) and is projected to increase by \$3 in 2016(17). Despite greater surplus lottery funds in fiscal year 2016-17 leading to an increase in the typical homeowner's lottery and gaming credit by an estimated \$18 in 2016(17), the estimated tax bill increased in 2016(17) due primarily to an \$18 increase in overall gross levies.

4. Table 1 reports tax bill estimates for 2012(13) through 2018(19). The estimates are for the state as a whole. The tax impacts in individual municipalities would vary considerably from these figures. The tax bill estimates for 2012(13) through 2016(17) are based on actual property tax levies, as compiled by DOR from reports filed by local governments. The tax bill estimates for 2017(18) and 2018(19) are based on estimated tax levies by type of taxing jurisdiction and reflect the policies proposed in the Governor's biennial budget bill. Tax bill decreases of \$20 in 2017(18) and \$1 in 2018(19) are estimated.

**TABLE 1**

**Estimated Property Tax Bills for a Median-Valued Home  
Tax Years 2012(13) - 2018(19)**

	<u>2012(13)</u>	<u>2013(14)</u>	<u>2014(15)</u>	<u>2015(16)</u>	<u>2016(17)</u>	<u>2017(18)*</u>	<u>2018(19)*</u>
Home Value**	\$151,148	\$147,989	\$150,505	\$152,719	\$155,657	\$159,393	\$162,581
Type of Tax							
School	\$1,541	\$1,533	\$1,543	\$1,563	\$1,550	\$1,548	\$1,524
Municipal	827	833	847	859	877	887	898
County	657	657	664	672	680	685	690
Tech. College	260	260	132	134	138	142	146
Other	<u>59</u>	<u>59</u>	<u>60</u>	<u>61</u>	<u>62</u>	<u>36</u>	<u>37</u>
Gross Tax	\$3,344	\$3,342	\$3,246	\$3,289	\$3,307	\$3,298	\$3,295
Tax Credits							
School Levy	-240	-237	-235	-266	-263	-286	-283
Lottery	-94	-113	-113	-107	-125	-113	-114
First Dollar	<u>-67</u>	<u>-66</u>	<u>-67</u>	<u>-67</u>	<u>-67</u>	<u>-67</u>	<u>-67</u>
Net Tax Bill	\$2,943	\$2,926	\$2,831	\$2,849	\$2,852	\$2,832	\$2,831
Change from Prior Year							
Gross Tax							
-Amount		-\$2	-\$96	\$43	\$18	-\$9	-\$3
-Percent		-0.1%	-2.9%	1.3%	0.5%	-0.3%	-0.1%
Net Tax							
-Amount		-\$17	-\$95	\$18	\$3	-\$20	-\$1
-Percent		-0.6%	-3.2%	0.6%	0.1%	-0.7%	<0.1%

\*Based on estimated tax levies reflecting the provisions proposed in AB64/SB30.

\*\*Based on the 2000 U.S. Census, adjusted for the annual change in residential property values due to economic factors.

5. A major component of the Governor's tax relief efforts is to limit growth in property taxes, to be achieved in 2017-19 by: (a) providing \$87 million over the biennium for increased funding to the school levy tax credit [Alternative 1]; (b) eliminating the state portion of the property tax beginning in 2017(18); (c) requiring county and municipal governments to reduce property tax levies by the amount by which pre-July 2005 debt service decreases from the previous year; (d) not increasing the per pupil revenue limit for school districts; and (e) increasing general school aids by \$72.8 million in 2018-19.

6. Without the additional tax credit funding, the estimated tax bill would increase from \$2,852 in 2016(17) to \$2,858 2017(18), or by \$6. Compared to the estimates in Table 1, tax bills would be higher by \$26 in 2017(18) and 2018(19). If a tax bill decrease relative to current law is a priority for the Legislature, the proposed increase in school levy tax credit funding is one

mechanism to achieve that objective. However, increases in other property tax relief programs can achieve the same objective. While other property tax relief programs could be used to distribute the proposed funding increase, those programs utilize different distribution formulas and would affect properties differently, depending on where the property is located.

### **Aid for Technical College Districts**

7. In the 2013-15 biennium, Act 145 created the property tax relief aid program, which provided an additional \$406 million in aid for technical college districts in 2014-15. The Act also replaced the levy limit on technical college districts with a revenue limit. Under the limit, a district cannot increase revenue, defined as the sum of its tax levy and property tax relief aid, in any year by a percentage greater than its valuation factor, defined as its increase in tax base due to new construction. The mechanics of the revenue limit ensure that an increase in property tax relief funding would reduce technical college district tax levies on a dollar-for-dollar basis.

8. Property tax relief aid is distributed in proportion to each technical college district's share of the state's equalized value and reduces the mill rate for each district by an identical amount. In 2016(17), the \$406 million distribution equaled an estimated \$0.83 per \$1,000 of taxable value, so a property valued at \$100,000 received an \$83 tax bill reduction. Properties with higher values received larger reductions, and properties with lower values received smaller reductions. The bill would maintain the \$406 million funding level for property tax relief aid in 2017-18 and 2018-19, so an additional \$87 million would increase the funding level by 21.4%. Statewide technical college district tax levies are estimated at \$449.9 million in 2017(18) and \$466.8 million in 2018(19). An additional \$87 million in property tax relief aid would reduce property tax levies for technical college districts by an estimated 19.3% in 2017(18) and 18.6% in 2018(19) [Alternative 2].

### **School District Equalization Aid**

9. The state's most recent Annual Fiscal Report lists school aids as the state's largest program in 2015-16, comprising 34.1% of all GPR expenditures. Under school district revenue limits, the amount of revenue that a district can raise from general school aids, computer aid, and property taxes is restricted. Each district's revenue limit is calculated on a per pupil basis using a three-year rolling average of the school district's enrollment. Consequently, increases and decreases in enrollment result in increases or decreases in the amount of revenue the district may raise. State law sets the per pupil adjustment that is allowed each year. The adjustment was set at \$75 per pupil for 2013-14 and 2014-15 and at \$0 for 2015-16 and 2016-17. AB 64/SB 30 would maintain current law under which no per pupil adjustment would be provided in 2017-18 and 2018-19. Like the limit for technical college districts, revenue limits ensure that an increase in state aid for school districts would reduce school district tax levies on a dollar-for-dollar basis.

10. State funding in the general equalization school aids appropriation is set at \$4,584.1 million in 2016-17. Although no change in funding is proposed for 2017-18, AB 64/SB 30 would provide an additional \$72.75 million in funding in 2018-19. Providing an additional \$87 million annually would increase base year funding by 1.9% in 2017-18 and 3.5% in 2018-19, when combined with the funding increase already proposed. Distributing the additional funding as

equalization aid would enhance the state policy of equalizing the fiscal capacities of school districts [Alternative 3]. Under that policy, a district's property tax rate depends on the district's level of per pupil expenditures, instead of the amount of tax base in the district. The rate at which school costs are aided is determined by comparing a district's per pupil tax base to the state's guaranteed tax base. Equalization aid is provided to make up the difference between the district's actual tax base and the state's guaranteed tax base. Thus, there is an inverse relationship between equalization aid and property valuations. Those districts with low per pupil property valuations receive a larger share of their costs through equalization aid than districts with high per pupil property valuations.

11. The focus of this analysis is the incremental effect of redirecting the \$87 million, as opposed to the overall effects of the state's tax base equalization policy. Increasing equalization aid funding would have disproportional effects on school districts and taxpayers because some districts would receive large aid increases, some districts would receive small aid increases, and aid for some districts would be unchanged. This occurs because aid amounts diminish as districts' per pupil property valuations approach the state guaranteed tax base level. A higher funding level would produce a higher guaranteed tax base and benefit districts with higher per pupil property valuations.

### **School Levy Tax Credit**

12. Generally, school levy tax credits provide a proportional reduction in the amount of school taxes imposed on each property, although this proportionality is somewhat distorted by the use of three prior years' data to compute the credit. Since school tax levies are estimated to total \$4,858.1 million in 2016(17), the \$853 million in tax credit funding reduced school tax bills by an average of 17.6% ( $\$853 / \$4,858.1$ ). Relative to the option presented above, this alternative could be viewed as favoring taxpayers in school districts with relatively higher spending levels and higher per pupil property values. Because these districts receive relatively less equalization aid, most of the cost of operating these districts is funded from property tax levies. Because tax credits are currently allocated based on each district's school levy in proportion to statewide levies, these districts receive relatively more funding than districts that have more of their costs supported from general aid.

13. The attachment to this paper displays the estimated tax bill reduction on a \$100,000 property under the three alternatives presented above. The estimates are arranged by school district, with the K-12 districts presented first and the UHS/K-8 combinations included on the final two pages. The estimates were calculated using 2016(17) property tax year data.

### **Payment Timing**

14. Current law establishes the fourth Monday in July as the payment date for the school levy tax credit. For example, tax bills issued in December, 2016, reflect school levy tax credits that the state will pay on behalf of property owners in July, 2017. Under AB 64/SB 30, the proposed increase in the credit for tax year 2017(18) would be paid in fiscal year 2018-19, under the current payment schedule.

15. If the additional tax credit funding was used instead to increase aid to school districts or technical college districts, \$87 million annually would need to be paid in fiscal year 2017-18 and 2018-19 in order to achieve the tax bill targets under the Governor's proposal. Relative to the bill, this funding shift would maintain the state's general fund positive balance in 2017-18, because the condition statement for the state's general fund reflects a 2017-18 gross balance estimated at \$297.7 million and a net balance estimated at \$227.7 million. However, there would not be sufficient funds in the general fund under the bill to make the 2018-19 payment to schools or technical colleges and maintain a positive general fund ending balance for the biennium.

16. Property tax relief aid is distributed to technical college districts as a single payment in February of each year. Equalization aid is distributed to school districts according to the following statutory payment schedule: 15% on the third Monday in September; 25% on the first Monday in December; 25% on the fourth Monday in March; and 35% on the third Monday in June. However, the state pays \$75 million of equalization aid on a delayed basis, with districts receiving these monies on the fourth Monday in July of the following school year. If there is a desire to pay the additional funding as state aid for technical college districts or for school districts, a July payment date could be used in 2018 and annually thereafter. Technical college districts or school districts would be instructed to treat the payments as if they had been received in the previous fiscal year [Alternatives 2 or 3]. This would eliminate the impact on the general fund as discussed in point 15.

17. Counties and municipalities receive the school levy tax credit payment on the fourth Monday in July from a general fund appropriation that funds both the school levy and first dollar credits. Although calculated using the property tax levy for school purposes, the payment is treated the same as other tax collections and shared with all levying units through the property tax settlement process.

18. While state expenditures are recognized when they are paid for budgetary purposes, they are recognized when they are incurred under generally accepted accounting principles (GAAP). For the fiscal year ended June 30, 2016, the Comprehensive Annual Financial Report (CAFR) indicates that the school levy tax credit program created a \$638.1 million liability to the state's general fund under GAAP. This treatment reflects that almost 50% of the credit payments are eventually received by school and technical college districts, and they have fiscal years that end before the payment is made. Therefore, the credits due to these districts are reflected as a liability ( $\$853 \text{ million} \times 49.6\% = \$423.2 \text{ million}$ ). The remaining \$429.8 million in credits are due to jurisdictions that operate on a calendar year basis. Under GAAP, half of the payments that they eventually receive is due in the January to June period, and half is due in the July to December period. Therefore, half of the credit payments due to these districts is reflected as a GAAP liability ( $\$429.8 \text{ million} \times 50\% = \$214.9 \text{ million}$ ).

19. Under AB 64/SB 30, the additional \$87 million in school levy tax credits would be paid in July, 2018, relative to the 2017(18) tax year. By adding \$87 million GPR to the July school levy tax credit expenditures, the Governor's proposal would increase the GAAP deficit in 2017-18 by an estimated \$65.1 million. However, if the Committee instead decides to increase technical

college property tax relief aid or general school aids by \$87 million GPR in 2018-19, the GAAP deficit would increase by \$87 million in 2017-18.

20. As noted above, the school levy tax credit provisions in AB 64/SB 30 would increase the GAAP deficit by an estimated \$65.1 million. The two most recent CAFRs indicate that the general fund GAAP deficit decreased from \$1,779.4 million for 2014-15 to \$1,722.6 million for 2015-16. A significant factor contributing to the decrease was the increase in the general fund balance, which changed from \$135.6 million at the end of 2014-15 to \$331.0 million at the end of 2015-16.

21. If the Committee deletes the Governor's proposal to increase funding for the school levy credit, \$87 million GPR would be available in 2018-19 for other program purposes or to increase the ending balance in 2018-19 [Alternative 4].

## ALTERNATIVES

1. Approve the Governor's proposal to increase the school levy tax credit appropriation by \$87,000,000 GPR in 2018-19.

ALT 1	Change to	
	Base	Bill
GPR	\$87,000,000	\$0

2. Delete the Governor's proposal and, instead, increase the property tax relief aid appropriation for technical college districts by \$87,000,000 GPR in 2018-19. In addition, increase the distribution for property tax relief aid from \$406,000,000 annually to \$493,000,000 annually beginning in the 2017-18 technical college year. Beginning in the 2017-18 technical college year, specify that \$406,000,000 be distributed on the third Friday in February, and the remaining \$87,000,000 be distributed on the fourth Monday in July. Require technical college districts to treat the July payment as if it had been received in the previous fiscal year. Specify that any aid in excess of the operating levy be used to reduce the district's debt levy.

ALT 2	Change to	
	Base	Bill
GPR	\$87,000,000	\$0

3. Delete the Governor's proposal and, instead, increase the general school aids appropriation for school districts by \$87,000,000 GPR in 2018-19. In addition, increase the distribution for general school aid from \$4,584,098,000 to \$4,671,098,000 in the 2017-18 school year and \$4,656,848,000 to \$4,743,848,000 in the 2018-19 school year. Beginning in the 2017-18 school year distribution, specify that the \$87,000,000 be distributed on the fourth Monday in July, 2018, (state fiscal year 2018-19) in addition to the \$75,000,000 scheduled for distribution on that

day under current law provisions. Require school districts to treat the July payment as if it had been received in the previous fiscal year.

<b>ALT 3</b>	<b>Change to</b>	
	<b>Base</b>	<b>Bill</b>
GPR	\$87,000,000	\$0

4. Delete provision.

<b>ALT 4</b>	<b>Change to</b>	
	<b>Base</b>	<b>Bill</b>
GPR	\$0	- \$87,000,000

Prepared by: Emma Schumann  
Attachment

## ATTACHMENT

### Estimated Tax Bill Reduction on a \$100,000 Property by Distributing \$87 Million Under Three Alternatives, Based on 2016(17) Tax Year Data and Displayed by School District

	<u>School Levy Tax Credit</u>	<u>General School Aid</u>	<u>Technical College Aid</u>
<b>K-12 School Districts</b>			
Abbotsford	\$15.19	\$17.79	\$17.83
Adams-Friendship Area	17.65	20.88	17.83
Albany	20.45	20.39	17.83
Algoma	15.62	19.85	17.83
Alma	18.69	4.31	17.83
Alma Center	17.16	20.33	17.83
Almond-Bancroft	16.66	21.61	17.83
Altoona	13.85	15.94	17.83
Amery	19.49	20.80	17.83
Antigo	15.62	21.62	17.83
Appleton Area	16.34	20.74	17.83
Arcadia	16.87	19.94	17.83
Argyle	18.90	21.57	17.83
Ashland	15.32	20.81	17.83
Ashwaubenon	17.81	21.64	17.83
Athens	19.14	20.45	17.83
Auburndale	18.70	21.83	17.83
Augusta	20.07	20.73	17.83
Baldwin-Woodville Area	16.93	20.04	17.83
Bangor	18.90	20.43	17.83
Baraboo	15.12	20.97	17.83
Barneveld	17.45	20.54	17.83
Barron Area	19.50	20.91	17.83
Bayfield	18.47	0.01	17.83
Beaver Dam	14.70	20.02	17.83
Beecher-Dunbar-Pembine	23.32	0.01	17.83
Belleville	19.25	21.04	17.83
Belmont Community	15.77	20.30	17.83
Beloit	16.53	19.91	17.83
Beloit Turner	19.06	20.80	17.83
Benton	20.24	20.67	17.83
Berlin Area	16.86	20.74	17.83
Birchwood	12.36	0.00	17.83
Black Hawk	17.18	21.15	17.83
Black River Falls	15.72	20.45	17.83

	<u>School Levy Tax Credit</u>	<u>General School Aid</u>	<u>Technical College Aid</u>
Blair-Taylor	15.75	18.20	17.83
Bloomer	19.25	20.82	17.83
Bonduel	17.49	21.04	17.83
Boscobel	13.83	21.75	17.83
Bowler	18.05	21.88	17.83
Boyceville Community	18.40	20.41	17.83
Brillion	18.60	20.41	17.83
Brodhead	16.78	21.19	17.83
Brown Deer	26.75	21.25	17.83
Bruce	16.96	21.67	17.83
Burlington Area	18.08	19.35	17.83
Butternut	19.47	21.76	17.83
Cadott Community	15.77	20.84	17.83
Cambria-Friesland	17.86	20.95	17.83
Cambridge	21.45	0.12	17.83
Cameron	18.54	21.24	17.83
Campbellsport	18.86	21.60	17.83
Cashton	15.42	17.62	17.83
Cassville	27.45	21.64	17.83
Cedar Grove-Belgium Area	17.32	20.11	17.83
Cedarburg	17.18	20.96	17.83
Chequamegon	14.40	0.07	17.83
Chetek-Weyerhaeuser	16.92	0.08	17.83
Chilton	18.84	19.93	17.83
Chippewa Falls Area	14.54	19.58	17.83
Clayton	19.33	21.04	17.83
Clear Lake	18.67	21.12	17.83
Clinton Community	19.53	17.37	17.83
Clintonville	18.61	20.84	17.83
Cochrane-Fountain City	16.55	21.05	17.83
Colby	14.67	19.15	17.83
Coleman	16.35	20.66	17.83
Colfax	15.83	20.56	17.83
Columbus	17.97	20.05	17.83
Cornell	17.58	21.71	17.83
Crandon	18.07	21.98	17.83
Crivitz	14.62	0.01	17.83
Cuba City	17.60	20.10	17.83
Cudahy	19.07	18.52	17.83
Cumberland	18.41	20.74	17.83

	<u>School Levy Tax Credit</u>	<u>General School Aid</u>	<u>Technical College Aid</u>
D C Everest Area	16.58	18.70	17.83
Darlington Community	17.29	19.93	17.83
Deerfield Community	21.18	20.28	17.83
Deforest Area	17.55	19.80	17.83
Delavan-Darien	17.49	20.72	17.83
Denmark	16.28	20.11	17.83
Depere	18.46	21.26	17.83
Desoto Area	19.94	21.10	17.83
Dodgeland	20.75	20.58	17.83
Dodgeville	18.79	20.48	17.83
Drummond	7.49	0.00	17.83
Durand-Arkansaw	17.28	20.59	17.83
East Troy Community	18.39	20.55	17.83
Eau Claire Area	15.96	20.52	17.83
Edgar	17.95	21.08	17.83
Edgerton	16.86	20.38	17.83
Elcho	11.22	0.00	17.83
Eleva-Strum	20.58	21.45	17.83
Elk Mound Area	15.96	21.21	17.83
Elkhart Lake-Glenbeulah	14.63	0.01	17.83
Elkhorn Area	19.49	20.55	17.83
Ellsworth Community	17.78	20.64	17.83
Elmbrook	16.80	0.01	17.83
Elmwood	22.94	20.20	17.83
Evansville Community	21.62	20.88	17.83
Fall Creek	16.80	20.42	17.83
Fall River	16.07	21.23	17.83
Fennimore Community	16.07	21.11	17.83
Flambeau	21.10	21.07	17.83
Florence	15.69	0.02	17.83
Fond Du Lac	16.93	21.14	17.83
Fort Atkinson	19.15	21.35	17.83
Franklin Public	19.92	21.20	17.83
Frederic	18.36	20.98	17.83
Freedom Area	16.20	21.33	17.83
Galesville-Ettrick-Trempealeau	16.75	20.07	17.83
Germantown	15.54	20.35	17.83
Gibraltar Area	5.28	0.00	17.83
Gillett	18.03	21.23	17.83
Gilman	20.90	20.89	17.83

	<u>School Levy Tax Credit</u>	<u>General School Aid</u>	<u>Technical College Aid</u>
Gilmanton	22.39	21.08	17.83
Glenwood City	17.01	21.00	17.83
Goodman-Armstrong	20.35	0.04	17.83
Grafton	18.10	19.28	17.83
Granton Area	18.34	21.26	17.83
Grantsburg	17.47	20.68	17.83
Green Bay Area	17.25	21.09	17.83
Green Lake	11.13	0.00	17.83
Greendale	19.76	20.06	17.83
Greenfield	20.01	21.46	17.83
Greenwood	22.29	21.30	17.83
Gresham	17.73	21.07	17.83
Hamilton	17.19	20.43	17.83
Hayward Community	11.79	0.00	17.83
Highland	24.69	20.91	17.83
Hilbert	17.00	20.16	17.83
Hillsboro	17.29	19.57	17.83
Holmen	18.73	21.03	17.83
Horicon	18.33	21.19	17.83
Hortonville	16.20	20.71	17.83
Howards Grove	17.33	20.84	17.83
Howard-Suamico	15.29	20.40	17.83
Hudson	14.74	20.51	17.83
Hurley	16.14	21.81	17.83
Hustisford	18.19	21.49	17.83
Independence	18.70	20.86	17.83
Iola-Scandinavia	18.77	21.79	17.83
Iowa-Grant	19.52	21.18	17.83
Ithaca	19.55	21.19	17.83
Janesville	15.98	20.51	17.83
Jefferson	18.81	21.06	17.83
Johnson Creek	15.00	16.04	17.83
Juda	19.43	20.75	17.83
Kaukauna Area	15.48	20.42	17.83
Kenosha	16.75	18.72	17.83
Kettle Moraine	17.77	0.05	17.83
Kewaskum	16.66	20.71	17.83
Kewaunee	10.08	0.11	17.83
Kickapoo Area	18.28	20.93	17.83
Kiel Area	16.48	20.30	17.83

	<u>School Levy Tax Credit</u>	<u>General School Aid</u>	<u>Technical College Aid</u>
Kimberly Area	16.13	20.00	17.83
Kohler	19.98	0.01	17.83
Lacrosse	19.79	19.64	17.83
Ladysmith	21.71	21.10	17.83
Lafarge	19.75	18.93	17.83
Lake Holcombe	17.94	0.02	17.83
Lake Mills Area	17.64	20.04	17.83
Lancaster Community	18.77	21.28	17.83
Laona	29.80	22.22	17.83
Lena	18.35	21.40	17.83
Little Chute Area	15.63	21.03	17.83
Lodi	19.88	21.07	17.83
Lomira	16.73	20.87	17.83
Loyal	16.71	20.70	17.83
Luck	19.34	21.03	17.83
Luxemburg-Casco	14.91	18.82	17.83
Madison Metropolitan	19.59	20.12	17.83
Manawa	16.17	18.78	17.83
Manitowoc	14.69	20.27	17.83
Maple	22.84	21.62	17.83
Marathon City	17.77	20.53	17.83
Marinette	16.07	19.98	17.83
Marion	16.54	20.39	17.83
Markesan	17.62	21.38	17.83
Marshall	20.37	19.55	17.83
Marshfield	16.51	21.25	17.83
Mauston	19.99	20.05	17.83
Mayville	17.29	21.04	17.83
McFarland	20.06	20.25	17.83
Medford Area	13.43	18.72	17.83
Mellen	17.62	21.33	17.83
Melrose-Mindoro	18.35	21.02	17.83
Menasha	17.26	20.47	17.83
Menominee Indian	18.76	21.54	17.83
Menomonee Falls	18.36	11.98	17.83
Menomonie Area	17.20	20.49	17.83
Mequon-Thiensville	14.29	0.01	17.83
Mercer	9.95	0.00	17.83
Merrill Area	17.36	21.41	17.83
Middleton-Cross Plains	17.87	19.32	17.83

	<u>School Levy Tax Credit</u>	<u>General School Aid</u>	<u>Technical College Aid</u>
Milton	15.27	20.12	17.83
Milwaukee	20.82	22.00	17.83
Mineral Point	19.93	20.94	17.83
Mishicot	18.04	21.65	17.83
Mondovi	16.12	19.89	17.83
Monona Grove	20.44	19.50	17.83
Monroe	18.22	20.73	17.83
Montello	16.35	21.26	17.83
Monticello	20.91	20.19	17.83
Mosinee	16.91	20.29	17.83
Mount Horeb Area	17.09	19.79	17.83
Mukwonago	15.85	20.30	17.83
Muskego-Norway	18.28	20.81	17.83
Necedah Area	19.78	20.76	17.83
Neenah	14.67	19.82	17.83
Neillsville	14.34	20.37	17.83
Nekoosa	18.95	20.67	17.83
New Auburn	18.93	0.03	17.83
New Berlin	19.29	0.02	17.83
New Glarus	18.51	20.08	17.83
New Holstein	17.82	21.25	17.83
New Lisbon	18.55	20.42	17.83
New London	17.61	20.92	17.83
New Richmond	18.07	19.60	17.83
Niagara	18.14	20.35	17.83
North Crawford	16.67	21.02	17.83
North Fond Du Lac	16.29	20.15	17.83
Northern Ozaukee	19.14	20.89	17.83
Northland Pines	11.16	0.00	17.83
Northwood	10.72	0.00	17.83
Norwalk-Ontario-Wilton	16.47	19.36	17.83
Oak Creek-Franklin	16.66	20.08	17.83
Oakfield	17.21	20.03	17.83
Oconomowoc Area	17.24	20.82	17.83
Oconto	17.54	20.93	17.83
Oconto Falls	17.51	20.72	17.83
Omro	16.22	20.95	17.83
Onalaska	17.72	20.95	17.83
Oostburg	17.66	20.60	17.83
Oregon	19.58	20.15	17.83

	<u>School Levy Tax Credit</u>	<u>General School Aid</u>	<u>Technical College Aid</u>
Osceola	16.18	19.86	17.83
Oshkosh Area	16.13	20.57	17.83
Osseo-Fairchild	19.22	20.23	17.83
Owen-Withee	14.32	19.75	17.83
Palmyra-Eagle Area	19.04	21.00	17.83
Pardeeville Area	18.46	20.82	17.83
Parkview	20.69	20.61	17.83
Pecatonica Area	20.80	21.54	17.83
Pepin Area	24.27	0.03	17.83
Peshtigo	14.76	19.50	17.83
Pewaukee	17.80	20.71	17.83
Phelps	14.06	0.00	17.83
Phillips	16.49	21.08	17.83
Pittsville	16.20	19.20	17.83
Platteville	16.90	19.17	17.83
Plum City	18.73	20.94	17.83
Plymouth	14.70	19.82	17.83
Port Edwards	21.19	19.71	17.83
Port Washington-Saukville	16.96	20.73	17.83
Portage Community	16.83	21.13	17.83
Potosi	21.35	21.58	17.83
Poynette	16.98	20.36	17.83
Prairie Du Chien Area	15.90	18.56	17.83
Prairie Farm	18.21	22.06	17.83
Prentice	20.22	22.46	17.83
Prescott	18.44	19.81	17.83
Princeton	16.89	20.17	17.83
Pulaski Community	16.06	20.03	17.83
Racine	16.99	20.73	17.83
Randolph	17.27	19.30	17.83
Random Lake	17.63	21.15	17.83
Reedsburg	17.61	21.24	17.83
Reedsville	22.02	21.63	17.83
Rhineland	19.35	0.04	17.83
Rib Lake	18.56	21.13	17.83
Rice Lake Area	17.28	20.61	17.83
Richland	14.75	19.29	17.83
Rio Community	18.18	20.38	17.83
Ripon Area	19.03	20.15	17.83
River Falls	16.53	20.20	17.83

	<u>School Levy Tax Credit</u>	<u>General School Aid</u>	<u>Technical College Aid</u>
River Ridge	22.76	21.93	17.83
River Valley	18.92	20.97	17.83
Riverdale	17.69	20.64	17.83
Rosendale-Brandon	16.67	21.22	17.83
Rosholt	18.03	21.65	17.83
Royall	20.81	20.34	17.83
Saint Croix Central	16.65	19.42	17.83
Saint Croix Falls	17.12	19.47	17.83
Saint Francis	21.77	22.39	17.83
Sauk Prairie	16.92	20.04	17.83
Seneca	18.44	20.90	17.83
Sevastopol	10.30	0.00	17.83
Seymour Community	16.07	20.67	17.83
Shawano	18.17	21.25	17.83
Sheboygan Area	20.61	21.30	17.83
Sheboygan Falls	17.98	21.08	17.83
Shell Lake	16.70	20.19	17.83
Shiocton	18.92	21.02	17.83
Shorewood	22.12	19.54	17.83
Shullsburg	16.69	19.13	17.83
Siren	20.33	20.44	17.83
Slinger	14.70	18.30	17.83
Solon Springs	18.06	22.03	17.83
Somerset	16.08	18.94	17.83
South Milwaukee	21.02	20.38	17.83
South Shore	17.57	0.01	17.83
Southern Door County	16.17	11.13	17.83
Southwestern Wisconsin	14.73	21.11	17.83
Sparta Area	15.63	20.18	17.83
Spencer	17.26	20.75	17.83
Spooner	16.76	0.01	17.83
Spring Valley	18.46	20.43	17.83
Stanley-Boyd Area	14.54	19.02	17.83
Stevens Point Area	14.32	20.94	17.83
Stockbridge	22.46	21.55	17.83
Stoughton Area	19.46	20.61	17.83
Stratford	16.00	21.21	17.83
Sturgeon Bay	16.16	19.56	17.83
Sun Prairie Area	19.86	20.06	17.83
Superior	17.56	21.14	17.83

	<u>School Levy Tax Credit</u>	<u>General School Aid</u>	<u>Technical College Aid</u>
Suring	13.01	0.01	17.83
Thorp	13.49	18.59	17.83
Three Lakes	10.49	0.00	17.83
Tigerton	20.75	21.10	17.83
Tomah Area	14.32	20.60	17.83
Tomahawk	14.42	0.02	17.83
Tomorrow River	17.14	20.97	17.83
Tri-County Area	16.42	21.31	17.83
Turtle Lake	18.08	19.62	17.83
Two Rivers	17.60	20.61	17.83
Unity	19.13	9.70	17.83
Valders Area	18.64	21.36	17.83
Verona Area	15.95	16.75	17.83
Viroqua Area	17.21	20.36	17.83
Wabeno Area	10.94	0.00	17.83
Washburn	19.80	21.43	17.83
Washington	7.78	0.00	17.83
Waterloo	17.71	20.37	17.83
Watertown	15.83	20.19	17.83
Waukesha	15.56	20.40	17.83
Waunakee Community	18.43	19.91	17.83
Waupaca	18.46	19.95	17.83
Waupun	18.84	21.17	17.83
Wausau	18.93	20.65	17.83
Wausaukee	15.15	0.01	17.83
Wautoma Area	14.55	19.41	17.83
Wauwatosa	14.00	17.79	17.83
Wauzeka-Steuben	18.17	21.11	17.83
Webster	11.13	0.00	17.83
West Allis	17.41	21.01	17.83
West Bend	14.62	20.03	17.83
West Depere	18.01	19.36	17.83
West Salem	17.04	20.59	17.83
Westby Area	18.16	20.87	17.83
Westfield	16.37	21.22	17.83
Weston	22.18	20.83	17.83
Weyauwega-Fremont	14.93	20.55	17.83
White Lake	20.93	0.04	17.83
Whitefish Bay	18.13	20.53	17.83
Whitehall	16.64	20.32	17.83

	<u>School Levy Tax Credit</u>	<u>General School Aid</u>	<u>Technical College Aid</u>
Whitewater	20.18	20.51	17.83
Whitnall	19.15	21.02	17.83
Wild Rose	15.93	0.02	17.83
Williams Bay	15.30	0.00	17.83
Winneconne Community	16.31	20.57	17.83
Winter	14.83	0.01	17.83
Wisconsin Dells	11.97	0.01	17.83
Wisconsin Heights	19.39	20.19	17.83
Wisconsin Rapids	18.59	21.73	17.83
Wittenberg-Birnamwood	15.61	20.53	17.83
Wonewoc-Union Center	21.50	21.49	17.83
Wrightstown Community	17.42	21.53	17.83
 <b>UHS/K-8 Combinations</b>			
<b>Arrowhead UHS</b>			
Hartland-Lakeside J3	14.46	16.07	17.83
Richmond	14.60	14.03	17.83
Swallow	13.96	1.01	17.83
North Lake	12.54	0.59	17.83
Merton Community	11.28	14.54	17.83
Stone Bank School District	9.77	0.83	17.83
Lake Country	9.07	1.22	17.83
 <b>Central/Westosha UHS</b>			
Brighton #1	13.95	0.48	17.83
Bristol #1	11.52	13.20	17.83
Paris J1	13.38	4.45	17.83
Salem	17.29	15.73	17.83
Wheatland J1	17.65	14.64	17.83
 <b>Hartford UHS</b>			
Erin	9.97	0.85	17.83
Herman-Neosho-Rubicon	11.78	14.63	17.83
Hartford J1	14.22	16.76	17.83
Richfield J1	12.24	6.28	17.83
Friess Lake	9.20	0.69	17.83
 <b>Lake Geneva-Genoa UHS</b>			
Geneva J4	8.99	0.95	17.83
Genoa City J2	14.63	14.90	17.83
Lake Geneva J1	18.56	18.33	17.83
Linn J4	9.20	0.84	17.83

	<u>School Levy Tax Credit</u>	<u>General School Aid</u>	<u>Technical College Aid</u>
<b>Lakeland UHS</b>			
North Lakeland	\$4.18	\$0.00	\$17.83
Lac Du Flambeau #1	13.87	1.97	17.83
Minocqua J1	7.36	0.00	17.83
Woodruff J1	11.35	0.00	17.83
<b>Nicolet UHS</b>			
Fox Point J2	16.53	0.03	17.83
Maple Dale-Indian Hill	13.81	0.01	17.83
Glendale-River Hills	14.20	0.00	17.83
<b>Union Grove UHS</b>			
Brighton #1	13.50	0.08	17.83
Dover #1	14.46	14.73	17.83
Raymond #14	17.62	2.26	17.83
Union Grove J1	16.58	16.22	17.83
Yorkville J2	17.33	2.50	17.83
<b>Big Foot UHS</b>			
Fontana J8	8.78	0.00	17.83
Linn J6	6.88	0.00	17.83
Sharon J11	20.36	14.61	17.83
Walworth J1	14.96	13.97	17.83
<b>Waterford UHS</b>			
Norway J7	14.67	14.69	17.83
North Cape	15.16	0.82	17.83
Washington-Caldwell	14.25	0.82	17.83
Waterford Graded	19.07	18.84	17.83
<b>Wilmot UHS</b>			
Brighton #1	13.46	0.04	17.83
Randall J1	14.80	16.42	17.83
Salem	15.46	13.99	17.83
Silver Lake J1	13.58	15.08	17.83
Trevor-Wilmot Consolidated	17.95	14.99	17.83
Twin Lakes #4	16.64	14.86	17.83
Wheatland J1	17.06	14.02	17.83

NOTE: Because of its unique characteristics, the Norris School District has been excluded from the attachment.