



Legislative Fiscal Bureau

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July 12, 2019

TO: Members
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: Estimated Effects of School Finance Provisions for School Districts Under 2019-21
Budget Act

This memorandum provides information on the estimated effects on school districts of the major K-12 school finance provisions of the 2019-21 biennial budget (2019 Act 9).

Per Pupil Revenue Limit Adjustment and Low Revenue Adjustment

Under prior law, there would have been no per pupil adjustment provided under revenue limits in 2019-20 and 2020-21. Under Act 9, the per pupil revenue limit adjustment is set at \$175 in 2019-20 and \$179 in 2020-21, with no per pupil revenue limit adjustment in 2021-22 and each year thereafter.

Under prior law, the low revenue adjustment under revenue limits was set at \$9,500 per pupil in 2019-20, \$9,600 per pupil in 2020-21, \$9,700 per pupil in 2021-22 and \$9,800 per pupil in 2022-23 and each year thereafter, with otherwise-eligible districts restricted from any low revenue adjustment increases for three years after a failed operating referendum. Under Act 9, the low revenue adjustment is set at \$9,700 per pupil in 2019-20 and \$10,000 per pupil in 2020-21 and each year thereafter, and the restrictions on otherwise-eligible districts for three years after a failed referendum are maintained.

It is not possible to project with certainty which districts would be eligible for the low revenue adjustment amounts in the 2019-21 biennium, because that depends in part on future enrollment changes in individual districts and the levy decisions of local school boards. Data on revenue per pupil and enrollment for 2018-19, however, can be used to provide some indication of which districts might be eligible for the low revenue adjustment amounts.

The first set of two columns of numbers in the attachment shows the maximum estimated amounts that each district could receive under the combination of the per pupil adjustment and low revenue adjustment amounts in the biennium under Act 9 as a change to prior law.

For declining enrollment districts, there would be an interaction between the base revenue hold harmless adjustment and the per pupil and low revenue adjustments. If there is no per pupil adjustment (as under prior law), a district with declining enrollment would receive some additional revenue limit authority from the base revenue hold harmless adjustment (potentially offset if the district is eligible for the low revenue adjustment). Under this adjustment, if a district's initial revenue limit in the current year, after consideration of the per pupil adjustment and low revenue adjustment, but prior to any other adjustments, is less than the district's base revenue from the prior year, the district's initial revenue limit is set equal to its prior year base. The initial revenue limit for a declining enrollment district would be lower than its base revenue as a result of the loss of pupils. Increasing the per pupil and low revenue adjustments would increase the initial revenue limit for eligible districts, which would result in a partially or fully offsetting reduction in the district's base revenue hold harmless adjustment. The per pupil and low revenue adjustments, however, are recurring adjustments which add to an eligible district's base revenue, while the base revenue hold harmless adjustment is nonrecurring.

The magnitude of any such offset would depend on enrollment changes in the next biennium. Because the attachments use district data from 2018-19, these offsets are not reflected. The figures shown in the attachment thus overstate the total estimated statewide effect of the adjustments. Districts that were eligible for the declining enrollment adjustment under revenue limits in 2018-19 are marked in the attachment with an asterisk to give some indication of the districts that could potentially be affected by the interaction.

Per Pupil Aid

In 2018-19, each school district received a \$654 per pupil categorical aid payment, which is outside of revenue limits. Under Act 9, the per pupil payment amount is equal to \$742 in 2019-20 and each year thereafter.

The second set of two columns in the attachment shows the estimated change to the amount of per pupil aid each district could receive in 2019-20 and 2020-21 under Act 9 compared to the 2018-19 base year. The estimates shown are based on 2018-19 enrollments. The actual effect for a district, and thus the statewide total of additional aid paid, could differ from the amounts shown in the attachment based on actual enrollments in the next two school years. The attachment does not include any funding for supplemental per pupil aid, which would be relatively minor.

Special Education Aid

Base level funding of \$368,939,100 GPR is appropriated for special education aid. Under Act 9, additional special education aid would be provided that would allow for reimbursement of an estimated 26% of special education costs in 2019-20 and 30% of costs in 2020-21. Under Act 9, the appropriation for special education totals \$384,472,300 GPR in 2019-20 (an increase of \$15,533,200 above base level funding), and \$450,276,200 GPR in 2020-21 (an increase of \$81,337,100 compared to the base).

The third set of two columns in the attachment shows the estimated change to the amount of special education aid each district could receive in 2019-20 and 2020-21 under Act 9 compared to the base, based on data from the 2017-18 distribution of aid. The attachment does not include aid to other educational agencies, such as independent charter schools, cooperative educational service agencies, and county children with disabilities education boards, and therefore does not reflect the total funding provided under Act 9.

Prepared by: Christa Pugh and Russ Kava
Attachment

ATTACHMENT

Estimated Effects of School Finance Provisions of Act 9 as Change to Prior Law

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments</u>		<u>Per Pupil Aid</u>		<u>Special Education</u>		<u>Total Without Offsets</u>	
	<u>(Based on 2018-19 Data)</u>		<u>(Based on 2018-19 Data)</u>		<u>(Based on 2017-18 Data)</u>			
	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>
Abbotsford	\$129,500	\$261,960	\$65,120	\$65,120	\$361	\$1,891	\$194,981	\$328,971
Adams-Friendship Area *	322,200	644,400	141,768	141,768	32,416	169,743	496,384	955,911
Albany	74,025	149,742	37,224	37,224	6,521	34,148	117,770	221,114
Algoma *	145,600	291,200	64,064	64,064	10,459	54,765	220,123	410,029
Alma *	37,450	75,756	18,832	18,832	2,461	12,884	58,743	107,472
Alma Center *	97,650	197,532	49,104	49,104	9,335	48,884	156,089	295,520
Almond-Bancroft *	79,100	160,008	39,776	39,776	5,288	27,692	124,164	227,476
Altoona *	257,250	520,380	129,360	129,360	27,553	144,277	414,163	794,017
Amery	275,100	556,488	138,336	138,336	20,452	107,095	433,888	801,919
Antigo *	469,800	939,600	206,712	206,712	40,275	210,894	716,787	1,357,206
Appleton Area	2,638,825	5,337,966	1,326,952	1,326,952	298,360	1,562,317	4,264,137	8,227,235
Arcadia	221,025	447,102	111,144	111,144	15,200	79,593	347,369	637,839
Argyle *	52,500	114,849	26,400	26,400	2,903	15,200	81,803	156,449
Arrowhead UHS *	363,475	735,258	182,776	182,776	20,136	105,438	566,387	1,023,472
Ashland	370,125	846,000	186,120	186,120	29,748	155,772	585,993	1,187,892
Ashwaubenon *	392,350	793,668	197,296	197,296	38,416	201,157	628,062	1,192,121
Athens	74,900	151,512	37,664	37,664	18	97	112,582	189,273
Auburndale *	136,150	275,412	68,464	68,464	8,687	45,490	213,301	389,366
Augusta *	103,425	209,214	52,008	52,008	7,640	40,004	163,073	301,226
Baldwin-Woodville Area	329,400	658,800	144,936	144,936	23,204	121,506	497,540	925,242
Bangor	118,800	237,600	52,272	52,272	7,888	41,304	178,960	331,176
Baraboo *	591,800	1,183,600	260,392	260,392	51,964	272,099	904,156	1,716,091
Barneveld *	74,375	150,450	37,400	37,400	4,484	23,477	116,259	211,327
Barron Area *	249,200	504,096	125,312	125,312	25,307	132,518	399,819	761,926
Bayfield	72,975	147,618	36,696	36,696	15,495	81,139	125,166	265,453

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments</u> <u>(Based on 2018-19 Data)</u>		<u>Per Pupil Aid</u> <u>(Based on 2018-19 Data)</u>		<u>Special Education</u> <u>(Based on 2017-18 Data)</u>		<u>Total Without Offsets</u>	
	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>
	Beaver Dam *	\$604,275	\$1,381,200	\$303,864	\$303,864	\$67,034	\$351,014	\$975,173
Beecher-Dunbar-Pembine *	44,100	89,208	22,176	22,176	5,471	28,646	71,747	140,030
Belleville *	164,500	332,760	82,720	82,720	11,481	60,118	258,701	475,598
Belmont Community	72,000	144,000	31,680	31,680	2,860	14,974	106,540	190,654
Beloit *	1,249,675	2,527,914	628,408	628,408	117,864	617,173	1,995,947	3,773,495
Beloit Turner *	207,200	419,136	104,192	104,192	24,449	128,025	335,841	651,353
Benton *	40,775	82,482	20,504	20,504	1,388	7,269	62,667	110,255
Berlin Area	325,000	650,000	143,000	143,000	22,693	118,828	490,693	911,828
Big Foot UHS *	86,100	174,168	43,296	43,296	8,781	45,978	138,177	263,442
Birchwood *	38,150	77,172	19,184	19,184	4,831	25,295	62,165	121,651
Black Hawk *	68,600	138,768	34,496	34,496	6,853	35,882	109,949	209,146
Black River Falls *	349,800	699,600	153,912	153,912	31,220	163,477	534,932	1,016,989
Blair-Taylor	124,000	248,000	54,560	54,560	10,818	56,649	189,378	359,209
Bloomer	218,050	441,084	109,648	109,648	1,150	6,022	328,848	556,754
Bonduel *	162,400	324,800	71,456	71,456	12,444	65,161	246,300	461,417
Boscobel Area	145,250	293,820	73,040	73,040	18,065	94,597	236,355	461,457
Bowler *	70,700	143,016	35,552	35,552	8,602	45,042	114,854	223,610
Boyceville Community *	146,200	292,400	64,328	64,328	13,292	69,603	223,820	426,331
Brighton #1	17,850	36,108	8,976	8,976	1,930	10,107	28,756	55,191
Brillion *	175,800	351,600	77,352	77,352	10,144	53,120	263,296	482,072
Bristol #1	122,150	247,092	61,424	61,424	8,717	45,646	192,291	354,162
Brodhead	205,000	410,000	90,200	90,200	17,275	90,456	312,475	590,656
Brown Deer	290,850	588,348	146,256	146,256	28,397	148,698	465,503	883,302
Bruce *	97,600	195,200	42,944	42,944	4,135	21,654	144,679	259,798
Burlington Area	569,450	1,151,916	286,352	286,352	64,222	336,289	920,024	1,774,557
Butternut *	32,550	65,844	16,368	16,368	3,271	17,126	52,189	99,338
Cadott Community	147,700	298,776	74,272	74,272	289	1,512	222,261	374,560
Cambria-Friesland *	67,725	138,329	34,056	34,056	3,858	20,199	105,639	192,584
Cambridge	150,150	303,732	75,504	75,504	19,368	101,415	245,022	480,651
Cameron	158,025	361,200	79,464	79,464	13,946	73,028	251,435	513,692

School District	Per Pupil and Low Revenue Adjustments		Per Pupil Aid		Special Education		Total Without Offsets	
	(Based on 2018-19 Data)		(Based on 2018-19 Data)		(Based on 2017-18 Data)			
	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21
Campbellsport *	\$237,125	\$479,670	\$119,240	\$119,240	\$24,794	\$129,832	\$381,159	\$728,742
Cashton *	113,000	226,000	49,720	49,720	7,110	37,231	169,830	312,951
Cassville	39,375	79,650	19,800	19,800	1,917	10,041	61,092	109,491
Cedar Grove-Belgium Area *	181,650	415,200	91,344	91,344	10,025	52,494	283,019	559,038
Cedarburg	509,250	1,030,140	256,080	256,080	43,118	225,778	808,448	1,511,998
Central/Westosha UHS *	197,750	400,020	99,440	99,440	18,419	96,447	315,609	595,907
Chequamegon	131,075	265,146	65,912	65,912	11,589	60,685	208,576	391,743
Chetek-Weyerhaeuser	184,625	373,470	92,840	92,840	14,086	73,761	291,551	540,071
Chilton *	217,000	434,000	95,480	95,480	10,090	52,835	322,570	582,315
Chippewa Falls Area *	902,650	1,825,932	453,904	453,904	71,514	374,472	1,428,068	2,654,308
Clayton *	58,775	126,800	27,896	27,896	3,223	16,878	89,894	171,574
Clear Lake	126,200	252,400	55,528	55,528	7,614	39,867	189,342	347,795
Clinton Community *	177,450	358,956	89,232	89,232	16,627	87,067	283,309	535,255
Clintonville *	234,564	528,000	116,160	116,160	26,752	140,081	377,476	784,241
Cochrane-Fountain City *	126,200	252,400	55,528	55,528	6,447	33,761	188,175	341,689
Colby	190,800	381,600	83,952	83,952	15,425	80,770	290,177	546,322
Coleman	137,000	274,000	60,280	60,280	6,430	33,671	203,710	367,951
Colfax *	164,000	328,000	72,160	72,160	9,251	48,443	245,411	448,603
Columbus	218,750	442,500	110,000	110,000	21,159	110,796	349,909	663,296
Cornell	85,200	170,400	37,488	37,488	7,565	39,611	130,253	247,499
Crandon *	158,200	320,016	79,552	79,552	18,465	96,690	256,217	496,258
Crivitz	151,200	302,400	66,528	66,528	4,813	25,203	222,541	394,131
Cuba City *	114,625	231,870	57,640	57,640	16,477	86,279	188,742	375,789
Cudahy *	423,850	857,388	213,136	213,136	47,367	248,031	684,353	1,318,555
Cumberland *	160,825	325,326	80,872	80,872	16,037	83,975	257,734	490,173
D C Everest Area	1,021,475	2,066,298	513,656	513,656	82,959	434,402	1,618,090	3,014,356
Darlington Community	162,000	324,000	71,280	71,280	8,800	46,080	242,080	441,360
Deerfield Community *	135,800	274,704	68,288	68,288	16,641	87,137	220,729	430,129
DeForest Area	636,300	1,287,144	319,968	319,968	58,817	307,984	1,015,085	1,915,096
Delavan-Darien *	516,600	1,033,200	227,304	227,304	34,645	181,411	778,549	1,441,915

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments</u> <u>(Based on 2018-19 Data)</u>		<u>Per Pupil Aid</u> <u>(Based on 2018-19 Data)</u>		<u>Special Education</u> <u>(Based on 2017-18 Data)</u>		<u>Total Without Offsets</u>	
	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>
	Denmark	\$283,000	\$566,000	\$124,520	\$124,520	\$21,059	\$110,274	\$428,579
DePere	690,375	1,396,530	347,160	347,160	36,301	190,082	1,073,836	1,933,772
DeSoto Area *	93,800	189,744	47,168	47,168	6,233	32,636	147,201	269,548
Dodgeland *	134,575	272,226	67,672	67,672	11,576	60,615	213,823	400,513
Dodgeville	226,450	458,076	113,872	113,872	24,224	126,844	364,546	698,792
Dover #1 *	17,675	35,754	8,888	8,888	780	4,086	27,343	48,728
Drummond *	70,350	142,308	35,376	35,376	7,150	37,442	112,876	215,126
Durand-Arkansaw	168,000	339,840	84,480	84,480	16,945	88,727	269,425	513,047
East Troy Community *	304,500	615,960	153,120	153,120	20,874	109,301	478,494	878,381
Eau Claire Area	1,974,000	3,993,120	992,640	992,640	211,438	1,107,163	3,178,078	6,092,923
Edgar *	100,975	204,258	50,776	50,776	566	2,965	152,317	257,999
Edgerton	332,850	673,308	167,376	167,376	39,570	207,204	539,796	1,047,888
Elcho *	56,175	113,634	28,248	28,248	5,560	29,112	89,983	170,994
Eleva-Strum	108,325	247,049	54,472	54,472	6,924	36,257	169,721	337,778
Elk Mound Area	219,600	439,200	96,624	96,624	13,243	69,343	329,467	605,167
Elkhart Lake-Glenbeulah *	79,275	160,362	39,864	39,864	5,921	31,002	125,060	231,228
Elkhorn Area *	531,650	1,075,452	267,344	267,344	35,649	186,671	834,643	1,529,467
Ellsworth Community *	335,200	670,400	147,488	147,488	26,480	138,660	509,168	956,548
Elmbrook	1,222,025	2,471,982	614,504	614,504	141,491	740,895	1,978,020	3,827,381
Elmwood *	56,175	113,634	28,248	28,248	2,855	14,952	87,278	156,834
Erin *	39,375	79,650	19,800	19,800	2,972	15,560	62,147	115,010
Evansville Community *	319,725	646,758	160,776	160,776	31,710	166,046	512,211	973,580
Fall Creek *	136,325	275,766	68,552	68,552	6,718	35,176	211,595	379,494
Fall River *	90,300	182,664	45,408	45,408	5,386	28,205	141,094	256,277
Fennimore Community *	131,425	265,854	66,088	66,088	17,012	89,080	214,525	421,022
Flambeau	107,975	218,418	54,296	54,296	451	2,360	162,722	275,074
Florence	79,975	182,800	40,216	40,216	8,310	43,515	128,501	266,531
Fond du Lac *	1,468,200	2,936,400	646,008	646,008	133,582	699,483	2,247,790	4,281,891
Fontana J8 *	30,100	60,888	15,136	15,136	1,761	9,221	46,997	85,245
Fort Atkinson *	484,575	980,226	243,672	243,672	60,459	316,583	788,706	1,540,481

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments</u> <u>(Based on 2018-19 Data)</u>		<u>Per Pupil Aid</u> <u>(Based on 2018-19 Data)</u>		<u>Special Education</u> <u>(Based on 2017-18 Data)</u>		<u>Total Without Offsets</u>	
	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>
	Fox Point J2 *	\$117,425	\$237,534	\$59,048	\$59,048	\$16,541	\$86,616	\$193,014
Franklin Public	736,575	1,489,986	370,392	370,392	73,230	383,456	1,180,197	2,243,834
Frederic	102,000	204,000	44,880	44,880	5,892	30,850	152,772	279,730
Freedom Area *	327,000	654,000	143,880	143,880	24,166	126,542	495,046	924,422
Gale-Ettrick-Trempealeau	248,150	501,972	124,784	124,784	19,824	103,807	392,758	730,563
Geneva J4	21,525	43,542	10,824	10,824	981	5,139	33,330	59,505
Genoa City J2	113,750	230,100	57,200	57,200	3,565	18,669	174,515	305,969
Germantown	680,925	1,377,414	342,408	342,408	73,562	385,194	1,096,895	2,105,016
Gibraltar Area *	93,100	188,328	46,816	46,816	10,677	55,908	150,593	291,052
Gillett	118,200	236,400	52,008	52,008	10,812	56,614	181,020	345,022
Gilman *	68,075	137,706	34,232	34,232	4,096	21,450	106,403	193,388
Gilmanton	29,050	58,764	14,608	14,608	969	5,072	44,627	78,444
Glendale-River Hills	165,375	334,530	83,160	83,160	26,343	137,943	274,878	555,633
Glenwood City *	131,304	287,600	63,272	63,272	11,141	58,340	205,717	409,212
Goodman-Armstrong	19,250	38,940	9,680	9,680	955	5,001	29,885	53,621
Grafton *	350,350	708,708	176,176	176,176	44,388	232,429	570,914	1,117,313
Granton Area *	42,175	85,314	21,208	21,208	0	0	63,383	106,522
Grantsburg	170,200	340,400	74,888	74,888	13,083	68,509	258,171	483,797
Green Bay Area *	3,826,550	8,746,400	1,924,208	1,924,208	414,889	2,172,498	6,165,647	12,843,106
Green Lake	44,275	89,562	22,264	22,264	3,411	17,861	69,950	129,687
Greendale	416,500	842,520	209,440	209,440	41,627	217,975	667,567	1,269,935
Greenfield	589,050	1,191,564	296,208	296,208	57,167	299,344	942,425	1,787,116
Greenwood *	73,281	166,000	36,520	36,520	901	4,718	110,702	207,238
Gresham *	47,950	96,996	24,112	24,112	5,030	26,336	77,092	147,444
Hamilton	823,900	1,666,632	414,304	414,304	64,042	335,343	1,302,246	2,416,279
Hartford J1 *	351,925	711,894	176,968	176,968	30,997	162,310	559,890	1,051,172
Hartford UHS *	262,850	531,708	132,176	132,176	17,516	91,718	412,542	755,602
Hartland-Lakeside J3	207,550	419,844	104,368	104,368	22,966	120,257	334,884	644,469
Hayward Community	315,175	637,554	158,488	158,488	28,417	148,802	502,080	944,844
Herman-Neosho-Rubicon *	60,200	121,776	30,272	30,272	4,008	20,986	94,480	173,034

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments</u> <u>(Based on 2018-19 Data)</u>		<u>Per Pupil Aid</u> <u>(Based on 2018-19 Data)</u>		<u>Special Education</u> <u>(Based on 2017-18 Data)</u>		<u>Total Without Offsets</u>	
	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>
	Highland	\$52,675	\$106,554	\$26,488	\$26,488	\$4,728	\$24,756	\$83,891
Hilbert	88,000	176,000	38,720	38,720	3,038	15,906	129,758	230,626
Hillsboro	105,000	210,000	46,200	46,200	7,782	40,748	158,982	296,948
Holmen	713,475	1,443,258	358,776	358,776	86,085	450,768	1,158,336	2,252,802
Holy Hill Area *	91,875	185,850	46,200	46,200	6,048	31,671	144,123	263,721
Horicon *	161,600	323,200	71,104	71,104	10,716	56,111	243,420	450,415
Hortonville	664,125	1,518,000	333,960	333,960	43,455	227,545	1,041,540	2,079,505
Howards Grove *	145,600	294,528	73,216	73,216	11,462	60,021	230,278	427,765
Howard-Suamico	1,105,200	2,210,400	486,288	486,288	66,403	347,709	1,657,891	3,044,397
Hudson	977,375	1,977,090	491,480	491,480	97,593	511,029	1,566,448	2,979,599
Hurley *	97,650	197,532	49,104	49,104	4,495	23,535	151,249	270,171
Hustisford *	75,075	151,866	37,752	37,752	5,754	30,131	118,581	219,749
Independence	70,350	142,308	35,376	35,376	4,605	24,115	110,331	201,799
Iola-Scandinavia *	136,200	272,400	59,928	59,928	4,708	24,651	200,836	356,979
Iowa-Grant *	128,275	259,482	64,504	64,504	14,995	78,520	207,774	402,506
Ithaca *	55,125	111,510	27,720	27,720	4,788	25,070	87,633	164,300
Janesville *	1,948,200	3,896,400	857,208	857,208	177,454	929,210	2,982,862	5,682,818
Jefferson *	336,000	679,680	168,960	168,960	30,406	159,216	535,366	1,007,856
Johnson Creek	127,750	258,420	64,240	64,240	10,051	52,633	202,041	375,293
Juda	42,700	86,376	21,472	21,472	3,859	20,205	68,031	128,053
Kaukauna Area	899,537	1,830,000	402,600	402,600	66,883	350,220	1,369,020	2,582,820
Kenosha *	3,744,825	7,575,246	1,883,112	1,883,112	440,946	2,308,942	6,068,883	11,767,300
Kettle Moraine *	625,800	1,265,904	314,688	314,688	63,656	333,322	1,004,144	1,913,914
Kewaskum *	369,200	738,400	162,448	162,448	23,857	124,923	555,505	1,025,771
Kewaunee *	196,000	392,000	86,240	86,240	13,832	72,430	296,072	550,670
Kickapoo Area *	80,325	162,486	40,392	40,392	6,969	36,494	127,686	239,372
Kiel Area *	255,000	510,000	112,200	112,200	15,038	78,744	382,238	700,944
Kimberly Area	948,200	1,896,400	417,208	417,208	64,704	338,813	1,430,112	2,652,421
Kohler *	89,425	180,894	44,968	44,968	6,384	33,431	140,777	259,293
Lac du Flambeau #1	95,375	192,930	47,960	47,960	23,039	120,641	166,374	361,531

School District	Per Pupil and Low Revenue Adjustments (Based on 2018-19 Data)		Per Pupil Aid (Based on 2018-19 Data)		Special Education (Based on 2017-18 Data)		Total Without Offsets	
	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21
	LaCrosse *	\$1,140,125	\$2,306,310	\$573,320	\$573,320	\$151,019	\$790,787	\$1,864,464
Ladysmith *	130,200	263,376	65,472	65,472	16,000	83,780	211,672	412,628
LaFarge	42,525	86,022	21,384	21,384	3,101	16,235	67,010	123,641
Lake Country *	61,775	124,962	31,064	31,064	5,324	27,879	98,163	183,905
Lake Geneva J1 *	329,000	665,520	165,440	165,440	27,962	146,421	522,402	977,381
Lake Geneva-Genoa UHS *	239,750	484,980	120,560	120,560	10,668	55,862	370,978	661,402
Lake Holcombe *	53,550	108,324	26,928	26,928	0	0	80,478	135,252
Lake Mills Area	268,275	542,682	134,904	134,904	24,373	127,624	427,552	805,210
Lakeland UHS	123,025	248,862	61,864	61,864	15,860	83,048	200,749	393,774
Lancaster Community	166,425	336,654	83,688	83,688	18,505	96,900	268,618	517,242
Laona	38,500	77,880	19,360	19,360	3,312	17,345	61,172	114,585
Lena *	81,800	163,600	35,992	35,992	6,034	31,596	123,826	231,188
Linn J4	18,900	38,232	9,504	9,504	769	4,026	29,173	51,762
Linn J6 *	14,700	29,736	7,392	7,392	1,179	6,172	23,271	43,300
Little Chute Area *	253,000	506,000	111,320	111,320	24,920	130,490	389,240	747,810
Lodi *	261,800	578,698	131,648	131,648	32,189	168,551	425,637	878,897
Lomira	182,000	416,000	91,520	91,520	14,361	75,197	287,881	582,717
Loyal *	105,600	211,200	46,464	46,464	456	2,390	152,520	260,054
Luck *	98,200	196,400	43,208	43,208	5,405	28,303	146,813	267,911
Luxemburg-Casco *	372,400	744,800	163,856	163,856	25,920	135,723	562,176	1,044,379
Madison Metropolitan *	4,796,750	9,703,140	2,412,080	2,412,080	743,170	3,891,491	7,952,000	16,006,711
Manawa *	146,600	293,200	64,504	64,504	7,287	38,155	218,391	395,859
Manitowoc *	1,019,400	2,038,800	448,536	448,536	99,695	522,037	1,567,631	3,009,373
Maple *	219,450	443,916	110,352	110,352	18,366	96,168	348,168	650,436
Maple Dale-Indian Hill *	73,325	148,326	36,872	36,872	11,998	62,824	122,195	248,022
Marathon City	114,275	231,162	57,464	57,464	695	3,642	172,434	292,268
Marinette *	435,200	870,400	191,488	191,488	37,855	198,224	664,543	1,260,112
Marion *	98,200	196,400	43,208	43,208	6,285	32,910	147,693	272,518
Markesan *	163,400	326,800	71,896	71,896	6,907	36,166	242,203	434,862
Marshall *	184,975	407,135	93,016	93,016	15,048	78,799	293,039	578,950

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments</u> <u>(Based on 2018-19 Data)</u>		<u>Per Pupil Aid</u> <u>(Based on 2018-19 Data)</u>		<u>Special Education</u> <u>(Based on 2017-18 Data)</u>		<u>Total Without Offsets</u>	
	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>
	Marshfield *	\$770,000	\$1,540,000	\$338,800	\$338,800	\$59,105	\$309,495	\$1,167,905
Mauston *	250,425	506,574	125,928	125,928	21,917	114,764	398,270	747,266
Mayville *	187,075	378,426	94,072	94,072	13,938	72,984	295,085	545,482
McFarland	380,275	769,242	191,224	191,224	60,302	315,760	631,801	1,276,226
Medford Area	422,800	845,600	186,032	186,032	40,588	212,531	649,420	1,244,163
Mellen	51,625	104,430	25,960	25,960	4,966	26,006	82,551	156,396
Melrose-Mindoro *	135,450	273,996	68,112	68,112	11,142	58,343	214,704	400,451
Menasha *	642,250	1,299,180	322,960	322,960	78,640	411,783	1,043,850	2,033,923
Menominee Indian	162,050	327,804	81,488	81,488	13,658	71,517	257,196	480,809
Menomonee Falls	654,675	1,324,314	329,208	329,208	70,632	369,855	1,054,515	2,023,377
Menomonie Area	594,125	1,201,830	298,760	298,760	50,122	262,453	943,007	1,763,043
Mequon-Thiensville	618,625	1,251,390	311,080	311,080	64,536	337,930	994,241	1,900,400
Mercer	25,550	51,684	12,848	12,848	1,767	9,253	40,165	73,785
Merrill Area *	523,800	1,047,600	230,472	230,472	47,668	249,606	801,940	1,527,678
Merton Community *	157,400	314,800	69,256	69,256	10,689	55,970	237,345	440,026
Middleton-Cross Plains	1,257,375	2,543,490	632,280	632,280	145,260	760,632	2,034,915	3,936,402
Milton	703,400	1,406,800	309,496	309,496	47,723	249,893	1,060,619	1,966,189
Milwaukee *	13,449,625	27,206,670	6,763,240	6,763,240	1,940,186	10,159,470	22,153,051	44,129,380
Mineral Point	119,350	241,428	60,016	60,016	14,801	77,501	194,167	378,945
Minocqua J1	99,750	201,780	50,160	50,160	10,623	55,626	160,533	307,566
Mishicot	147,520	320,800	70,576	70,576	11,506	60,248	229,602	451,624
Mondovi	185,800	371,600	81,752	81,752	13,766	72,086	281,318	525,438
Monona Grove	549,675	1,111,914	276,408	276,408	60,803	318,384	886,886	1,706,706
Monroe *	422,625	854,910	212,520	212,520	59,559	311,871	694,704	1,379,301
Montello	145,000	290,000	63,800	63,800	11,515	60,295	220,315	414,095
Monticello *	63,175	127,794	31,768	31,768	6,364	33,325	101,307	192,887
Mosinee *	347,375	702,690	174,680	174,680	37,360	195,629	559,415	1,072,999
Mount Horeb Area *	480,600	961,200	211,464	211,464	33,601	175,946	725,665	1,348,610
Mukwonago	932,000	1,864,000	410,080	410,080	68,347	357,888	1,410,427	2,631,968
Muskego-Norway *	842,275	1,703,802	423,544	423,544	61,869	323,967	1,327,688	2,451,313

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments</u> <u>(Based on 2018-19 Data)</u>		<u>Per Pupil Aid</u> <u>(Based on 2018-19 Data)</u>		<u>Special Education</u> <u>(Based on 2017-18 Data)</u>		<u>Total Without Offsets</u>	
	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>
	Necedah Area	\$124,600	\$259,310	\$62,656	\$62,656	\$7,151	\$37,446	\$194,407
Neenah	1,184,225	2,664,506	595,496	595,496	100,264	525,014	1,879,985	3,785,016
Neillsville *	186,000	372,000	81,840	81,840	164	860	268,004	454,700
Nekoosa *	227,800	455,600	100,232	100,232	17,489	91,576	345,521	647,408
New Auburn	51,450	104,076	25,872	25,872	4,264	22,328	81,586	152,276
New Berlin *	774,550	1,566,804	389,488	389,488	69,762	365,299	1,233,800	2,321,591
New Glarus	156,450	316,476	78,672	78,672	14,103	73,846	249,225	468,994
New Holstein *	231,200	462,400	101,728	101,728	6,671	34,930	339,599	599,058
New Lisbon	105,350	214,715	52,976	52,976	7,872	41,219	166,198	308,910
New London *	470,400	940,800	206,976	206,976	34,992	183,228	712,368	1,331,004
New Richmond	665,975	1,348,400	296,648	296,648	45,312	237,270	1,007,935	1,882,318
Niagara *	60,200	121,776	30,272	30,272	5,966	31,238	96,438	183,286
Nicolet UHS *	186,900	378,072	93,984	93,984	20,673	108,251	301,557	580,307
Norris *	4,025	8,142	2,024	2,024	2,096	10,973	8,145	21,139
North Cape	33,950	68,676	17,072	17,072	2,565	13,431	53,587	99,179
North Crawford	82,250	166,380	41,360	41,360	8,597	45,018	132,207	252,758
North Fond du Lac	227,850	520,800	114,576	114,576	30,939	162,009	373,365	797,385
North Lake *	49,350	99,828	24,816	24,816	4,441	23,254	78,607	147,898
North Lakeland *	23,975	48,498	12,056	12,056	5,358	28,055	41,389	88,609
Northern Ozaukee *	140,000	283,200	70,400	70,400	14,622	76,563	225,022	430,163
Northland Pines	224,875	454,890	113,080	113,080	30,182	158,042	368,137	726,012
Northwood *	59,850	121,068	30,096	30,096	6,149	32,196	96,095	183,360
Norwalk-Ontario-Wilton *	116,900	236,472	58,784	58,784	10,782	56,459	186,466	351,715
Norway J7	15,925	32,214	8,008	8,008	760	3,980	24,693	44,202
Oak Creek-Franklin *	1,258,200	2,516,400	553,608	553,608	72,576	380,030	1,884,384	3,450,038
Oakfield	98,000	196,000	43,120	43,120	3,485	18,251	144,605	257,371
Oconomowoc Area	968,800	1,959,744	487,168	487,168	75,849	397,168	1,531,817	2,844,080
Oconto *	217,400	434,800	95,656	95,656	21,561	112,903	334,617	643,359
Oconto Falls *	308,525	705,200	155,144	155,144	27,271	142,800	490,940	1,003,144
Omro *	252,200	504,400	110,968	110,968	16,704	87,466	379,872	702,834

School District	Per Pupil and Low Revenue Adjustments		Per Pupil Aid		Special Education		Total Without Offsets	
	(Based on 2018-19 Data)		(Based on 2018-19 Data)		(Based on 2017-18 Data)			
	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21
Onalaska *	\$573,200	\$1,146,400	\$252,208	\$252,208	\$47,998	\$251,336	\$873,406	\$1,649,944
Oostburg *	191,400	382,800	84,216	84,216	10,657	55,802	286,273	522,818
Oregon	662,025	1,339,182	332,904	332,904	69,321	362,990	1,064,250	2,035,076
Osceola *	280,525	641,200	141,064	141,064	22,582	118,249	444,171	900,513
Oshkosh Area	1,957,200	3,914,400	861,168	861,168	254,456	1,332,420	3,072,824	6,107,988
Osseo-Fairchild *	178,600	357,200	78,584	78,584	10,723	56,148	267,907	491,932
Owen-Withee *	95,400	190,800	41,976	41,976	4,761	24,928	142,137	257,704
Palmyra-Eagle Area *	186,725	377,718	93,896	93,896	16,144	84,538	296,765	556,152
Pardeeville Area *	148,400	339,200	74,624	74,624	4,854	25,418	227,878	439,242
Paris J1 *	27,300	55,224	13,728	13,728	1,800	9,427	42,828	78,379
Parkview *	145,075	293,466	72,952	72,952	13,493	70,652	231,520	437,070
Pecatonica Area *	78,400	158,592	39,424	39,424	7,840	41,051	125,664	239,067
Pepin Area *	42,350	85,668	21,296	21,296	3,641	19,068	67,287	126,032
Peshtigo *	209,800	419,600	92,312	92,312	14,363	75,210	316,475	587,122
Pewaukee	485,450	981,996	244,112	244,112	34,133	178,733	763,695	1,404,841
Phelps *	25,550	51,684	12,848	12,848	1,927	10,091	40,325	74,623
Phillips *	156,200	312,400	68,728	68,728	12,170	63,726	237,098	444,854
Pittsville *	101,150	204,612	50,864	50,864	5,572	29,175	157,586	284,651
Platteville	260,400	526,752	130,944	130,944	23,462	122,856	414,806	780,552
Plum City *	46,900	94,872	23,584	23,584	2,822	14,776	73,306	133,232
Plymouth *	446,600	893,200	196,504	196,504	39,598	207,349	682,702	1,297,053
Port Edwards	71,575	144,786	35,992	35,992	3,542	18,547	111,109	199,325
Port Washington-Saukville *	449,225	908,718	225,896	225,896	47,868	250,654	722,989	1,385,268
Portage Community *	458,800	917,600	201,872	201,872	30,238	158,338	690,910	1,277,810
Potosi *	54,950	111,156	27,632	27,632	6,347	33,238	88,929	172,026
Poynette *	214,800	429,600	94,512	94,512	13,188	69,055	322,500	593,167
Prairie du Chien Area *	188,125	380,550	94,600	94,600	26,553	139,043	309,278	614,193
Prairie Farm	54,950	125,600	27,632	27,632	4,895	25,633	87,477	178,865
Prentice *	71,400	144,432	35,904	35,904	5,033	26,353	112,337	206,689
Prescott	241,150	487,812	121,264	121,264	21,946	114,918	384,360	723,994

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	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>
	Princeton	\$79,200	\$158,400	\$34,848	\$34,848	\$1,906	\$9,982	\$115,954
Pulaski Community	668,325	1,527,600	336,072	336,072	62,620	327,899	1,067,017	2,191,571
Racine *	3,428,250	6,934,860	1,723,920	1,723,920	498,249	2,608,998	5,650,419	11,267,778
Randall J1	111,600	223,200	49,104	49,104	8,679	45,445	169,383	317,749
Randolph *	89,950	181,956	45,232	45,232	5,434	28,454	140,616	255,642
Random Lake *	170,400	340,800	74,976	74,976	12,543	65,681	257,919	481,457
Raymond #14	56,350	113,988	28,336	28,336	3,749	19,632	88,435	161,956
Reedsburg	477,575	1,030,334	240,152	240,152	48,599	254,479	766,326	1,524,965
Reedsville *	108,850	220,188	54,736	54,736	6,651	34,826	170,237	309,750
Rhineland * *	427,700	873,363	215,072	215,072	46,469	243,330	689,241	1,331,765
Rib Lake *	96,000	192,000	42,240	42,240	6,632	34,730	144,872	268,970
Rice Lake Area	392,525	794,022	197,384	197,384	40,225	210,633	630,134	1,202,039
Richland *	249,900	505,512	125,664	125,664	23,353	122,287	398,917	753,463
Richmond *	70,700	143,016	35,552	35,552	5,433	28,450	111,685	207,018
Rio Community *	75,425	163,366	37,928	37,928	5,984	31,335	119,337	232,629
Ripon Area *	277,550	561,444	139,568	139,568	19,250	100,799	436,368	801,811
River Falls	648,800	1,297,600	285,472	285,472	40,502	212,083	974,774	1,795,155
River Ridge	94,675	191,514	47,608	47,608	9,984	52,281	152,267	291,403
River Valley *	221,725	448,518	111,496	111,496	28,170	147,507	361,391	707,521
Riverdale	140,600	281,200	61,864	61,864	11,885	62,233	214,349	405,297
Rosendale-Brandon *	183,400	366,800	80,696	80,696	11,016	57,682	275,112	505,178
Rosholt	96,775	195,762	48,664	48,664	286	1,495	145,725	245,921
Royall *	102,550	207,444	51,568	51,568	6,566	34,380	160,684	293,392
Saint Croix Central	296,931	631,600	138,952	138,952	23,702	124,113	459,585	894,665
Saint Croix Falls *	193,375	391,170	97,240	97,240	15,123	79,187	305,738	567,597
Saint Francis	144,550	292,404	72,688	72,688	17,048	89,268	234,286	454,360
Salem J2	190,225	424,147	95,656	95,656	15,293	80,081	301,174	599,884
Sauk Prairie	467,950	946,596	235,312	235,312	43,627	228,444	746,889	1,410,352
Seneca *	50,750	102,660	25,520	25,520	6,094	31,910	82,364	160,090
Sevastopol *	98,700	199,656	49,632	49,632	12,652	66,251	160,984	315,539

School District	Per Pupil and Low Revenue Adjustments (Based on 2018-19 Data)		Per Pupil Aid (Based on 2018-19 Data)		Special Education (Based on 2017-18 Data)		Total Without Offsets	
	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21	2019-20	2020-21
	Seymour Community *	\$396,550	\$802,164	\$199,408	\$199,408	\$23,878	\$125,034	\$619,836
Sharon J11 *	43,750	88,500	22,000	22,000	3,239	16,958	68,989	127,458
Shawano *	424,025	927,016	213,224	213,224	40,283	210,934	677,532	1,351,174
Sheboygan Area *	1,784,300	3,609,384	897,248	897,248	186,805	978,173	2,868,353	5,484,805
Sheboygan Falls *	329,800	659,600	145,112	145,112	29,893	156,529	504,805	961,241
Shell Lake	107,625	217,710	54,120	54,120	8,408	44,027	170,153	315,857
Shiocton *	141,600	283,200	62,304	62,304	9,004	47,148	212,908	392,652
Shorewood	328,125	663,750	165,000	165,000	37,981	198,883	531,106	1,027,633
Shullsburg *	65,100	131,688	32,736	32,736	5,019	26,279	102,855	190,703
Silver Lake J1 *	89,000	178,000	39,160	39,160	5,744	30,077	133,904	247,237
Siren	83,650	169,212	42,064	42,064	9,575	50,139	135,289	261,415
Slinger	555,000	1,110,000	244,200	244,200	36,912	193,286	836,112	1,547,486
Solon Springs	52,850	106,908	26,576	26,576	4,496	23,541	83,922	157,025
Somerset *	264,425	534,894	132,968	132,968	26,809	140,382	424,202	808,244
South Milwaukee *	526,575	1,065,186	264,792	264,792	50,677	265,361	842,044	1,595,339
South Shore	34,300	69,384	17,248	17,248	4,239	22,197	55,787	108,829
Southern Door *	213,000	426,000	93,720	93,720	19,683	103,065	326,403	622,785
Southwestern Wisconsin	106,800	213,600	46,992	46,992	7,430	38,906	161,222	299,498
Sparta Area	606,000	1,212,000	266,640	266,640	47,944	251,051	920,584	1,729,691
Spencer *	132,475	267,978	66,616	66,616	291	1,525	199,382	336,119
Spooner Area *	255,800	511,600	112,552	112,552	18,870	98,810	387,222	722,962
Spring Valley *	135,100	273,288	67,936	67,936	6,175	32,332	209,211	373,556
Stanley-Boyd Area	190,575	435,600	95,832	95,832	0	0	286,407	531,432
Stevens Point Area	1,282,750	2,594,820	645,040	645,040	130,705	684,418	2,058,495	3,924,278
Stockbridge	41,650	84,252	20,944	20,944	1,234	6,459	63,828	111,655
Stone Bank	49,700	100,536	24,992	24,992	4,158	21,773	78,850	147,301
Stoughton Area *	545,125	1,102,710	274,120	274,120	54,056	283,056	873,301	1,659,886
Stratford *	182,800	365,600	80,432	80,432	7,954	41,649	271,186	487,681
Sturgeon Bay *	222,600	445,200	97,944	97,944	23,252	121,756	343,796	664,900
Sun Prairie Area	1,435,350	2,903,508	721,776	721,776	169,367	886,865	2,326,493	4,512,149

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments</u> <u>(Based on 2018-19 Data)</u>		<u>Per Pupil Aid</u> <u>(Based on 2018-19 Data)</u>		<u>Special Education</u> <u>(Based on 2017-18 Data)</u>		<u>Total Without Offsets</u>	
	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>
	Superior *	\$937,400	\$1,874,800	\$412,456	\$412,456	\$86,448	\$452,670	\$1,436,304
Suring *	69,125	158,000	34,760	34,760	5,727	29,990	109,612	222,750
Swallow *	80,500	162,840	40,480	40,480	4,613	24,155	125,593	227,475
Thorp *	115,200	230,400	50,688	50,688	7,534	39,453	173,422	320,541
Three Lakes	86,625	175,230	43,560	43,560	14,300	74,882	144,485	293,672
Tigerton *	41,650	84,252	20,944	20,944	2,315	12,122	64,909	117,318
Tomah Area	623,400	1,246,800	274,296	274,296	46,466	243,314	944,162	1,764,410
Tomahawk *	239,800	479,600	105,512	105,512	17,462	91,438	362,774	676,550
Tomorrow River *	192,000	384,000	84,480	84,480	10,330	54,091	286,810	522,571
Trevor-Wilmot	79,975	161,778	40,216	40,216	7,969	41,731	128,160	243,725
Tri-County Area *	127,000	254,000	55,880	55,880	6,454	33,796	189,334	343,676
Turtle Lake	82,600	172,176	41,536	41,536	5,592	29,283	129,728	242,995
Twin Lakes #4 *	81,725	165,318	41,096	41,096	5,535	28,981	128,356	235,395
Two Rivers	347,800	695,600	153,032	153,032	33,257	174,143	534,089	1,022,775
Union Grove J1 *	110,950	224,436	55,792	55,792	14,279	74,768	181,021	354,996
Union Grove UHS *	128,975	260,898	64,856	64,856	7,788	40,780	201,619	366,534
Unity *	181,650	367,452	91,344	91,344	14,686	76,901	287,680	535,697
Valders Area *	167,475	338,778	84,216	84,216	16,981	88,919	268,672	511,913
Verona Area	944,475	1,910,538	474,936	474,936	96,552	505,578	1,515,963	2,891,052
Viroqua Area *	227,400	454,800	100,056	100,056	20,773	108,774	348,229	663,630
Wabeno Area *	70,175	141,954	35,288	35,288	7,957	41,665	113,420	218,907
Walworth J1 *	98,600	197,200	43,384	43,384	3,496	18,307	145,480	258,891
Washburn *	85,750	173,460	43,120	43,120	13,175	68,991	142,045	285,571
Washington	13,125	26,550	6,600	6,600	1,295	6,783	21,020	39,933
Washington-Caldwell *	27,650	55,932	13,904	13,904	1,851	9,693	43,405	79,529
Waterford J1 *	243,075	491,706	122,232	122,232	21,621	113,215	386,928	727,153
Waterford UHS *	191,625	387,630	96,360	96,360	39,202	205,273	327,187	689,263
Waterloo *	148,225	299,838	74,536	74,536	12,036	63,026	234,797	437,400
Watertown *	762,000	1,524,000	335,280	335,280	65,508	343,025	1,162,788	2,202,305
Waukesha *	2,192,925	4,435,974	1,102,728	1,102,728	255,867	1,339,807	3,551,520	6,878,509

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments</u> <u>(Based on 2018-19 Data)</u>		<u>Per Pupil Aid</u> <u>(Based on 2018-19 Data)</u>		<u>Special Education</u> <u>(Based on 2017-18 Data)</u>		<u>Total Without Offsets</u>	
	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>
	Waunakee Community	\$715,400	\$1,447,152	\$359,744	\$359,744	\$65,594	\$343,470	\$1,140,738
Waupaca *	368,550	745,524	185,328	185,328	31,488	164,880	585,366	1,095,732
Waupun	409,600	819,200	180,224	180,224	25,788	135,037	615,612	1,134,461
Wausau	1,466,325	2,966,166	737,352	737,352	138,507	725,268	2,342,184	4,428,786
Wausaukee *	79,975	182,800	40,216	40,216	8,127	42,554	128,318	265,570
Wautoma Area *	276,400	552,800	121,616	121,616	15,526	81,297	413,542	755,713
Wauwatosa	1,050,525	2,125,062	528,264	528,264	105,640	553,168	1,684,429	3,206,494
Wauzeka-Steuben *	50,050	101,244	25,168	25,168	4,985	26,102	80,203	152,514
Webster *	115,325	233,286	57,992	57,992	10,395	54,429	183,712	345,707
West Allis *	1,457,050	2,947,404	732,688	732,688	126,412	661,935	2,316,150	4,342,027
West Bend *	1,355,000	2,710,000	596,200	596,200	97,421	510,128	2,048,621	3,816,328
West DePere	637,875	1,290,330	320,760	320,760	33,284	174,285	991,919	1,785,375
West Salem	343,200	686,400	151,008	151,008	25,682	134,478	519,890	971,886
Westby Area	237,000	474,000	104,280	104,280	14,200	74,355	355,480	652,635
Westfield *	233,000	466,000	102,520	102,520	8,561	44,826	344,081	613,346
Weston *	51,100	114,321	25,696	25,696	4,995	26,154	81,791	166,171
Weyauwega-Fremont *	165,000	330,000	72,600	72,600	14,793	77,460	252,393	480,060
Wheatland J1	76,125	153,990	38,280	38,280	10,413	54,524	124,818	246,794
White Lake *	26,775	54,162	13,464	13,464	2,794	14,631	43,033	82,257
Whitefish Bay	490,175	991,554	246,488	246,488	36,061	188,826	772,724	1,426,868
Whitehall	133,350	304,800	67,056	67,056	7,229	37,856	207,635	409,712
Whitewater	344,400	696,672	173,184	173,184	28,301	148,194	545,885	1,018,050
Whitnall	372,750	754,020	187,440	187,440	50,749	265,740	610,939	1,207,200
Wild Rose	113,200	226,400	49,808	49,808	2,480	12,986	165,488	289,194
Williams Bay	100,625	203,550	50,600	50,600	4,665	24,428	155,890	278,578
Wilmot UHS *	184,450	373,116	92,752	92,752	22,538	118,017	299,740	583,885
Winneconne Community	301,800	603,600	132,792	132,792	19,987	104,659	454,579	841,051
Winter *	49,875	100,890	25,080	25,080	3,813	19,964	78,768	145,934
Wisconsin Dells	308,875	624,810	155,320	155,320	21,803	114,170	485,998	894,300
Wisconsin Heights *	136,150	275,412	68,464	68,464	11,997	62,819	216,611	406,695

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments</u> <u>(Based on 2018-19 Data)</u>		<u>Per Pupil Aid</u> <u>(Based on 2018-19 Data)</u>		<u>Special Education</u> <u>(Based on 2017-18 Data)</u>		<u>Total Without Offsets</u>	
	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2019-20</u>	<u>2020-21</u>
	Wisconsin Rapids *	\$869,750	\$1,759,380	\$437,360	\$437,360	\$98,776	\$517,226	\$1,405,886
Wittenberg-Birnamwood *	230,000	460,000	101,200	101,200	17,608	92,203	348,808	653,403
Wonewoc-Union Center	64,925	131,334	32,648	32,648	5,864	30,705	103,437	194,687
Woodruff J1	77,875	157,530	39,160	39,160	12,838	67,226	129,873	263,916
Wrightstown Community	260,400	520,800	114,576	114,576	11,750	61,529	386,726	696,905
Yorkville J2	58,975	119,298	29,656	29,656	2,097	10,983	90,728	159,937

*Declining enrollment district in 2018-19; per pupil and low revenue adjustments shown could be offset by reduction in base revenue hold harmless adjustment.