



## Legislative Fiscal Bureau

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June 7, 2019

TO: Members  
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: Estimated Change to Base and Bill of Proposed School Finance Modifications for School Districts Under Joint Finance Motion

This memorandum provides information on the effects of the major K-12 school finance provisions of Motion #94, the Department of Public Instruction omnibus motion approved by the Joint Committee on Finance.

### **Per Pupil Adjustment and Low Revenue Adjustment**

Under current law, there would be no per pupil adjustment provided under revenue limits in 2019-20 and 2020-21. Under the Governor's bill, the per pupil adjustment would be set at \$200 in 2019-20 and \$204 in 2020-21, with the prior law inflationary adjustment being restored beginning in 2021-22. Under the Joint Finance motion, the per pupil adjustment would be set at \$175 in 2019-20 and \$179 in 2020-21, with no per pupil adjustment in 2021-22 and each year thereafter.

Under current law, the low revenue adjustment under revenue limits is 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 the Governor's bill, the low revenue adjustment would be set at \$9,700 per pupil in 2019-20 and \$10,000 per pupil in 2020-21 and each year thereafter, and the statutory provisions restricting otherwise-eligible districts from adjustment increases for three years after a failed referendum would be deleted. Under the Joint Finance motion, the low revenue adjustment would be set at the same amounts as under the Governor's bill, but the current law restrictions after a failed referendum would be maintained.

It is not possible to project with certainty which districts would be eligible for the proposed low revenue adjustment amounts in the 2019-21 biennium, because that would depend 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 proposed low revenue adjustment amounts.

The first set of two columns of numbers in Attachments 1 and 2 show 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 the Joint Finance motion. Attachment 1 shows the amounts under the Joint Finance motion as a change to current law, while Attachment 2 shows the change under the Joint Finance motion compared to the Governor's bill.

For declining enrollment districts, there would be an interaction between the base revenue hold harmless adjustment and the proposed per pupil and low revenue adjustments. If there is no per pupil adjustment (as under current 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 attachments 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 attachments 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 receives a \$654 per pupil categorical aid payment, which is outside of revenue limits. Under current law, the per pupil payment amount would be equal to \$630 in 2019-20 and each year thereafter. Under the Governor's bill, the payment amount would be maintained at \$654 per pupil beginning in 2019-20. Under the Joint Finance motion, the payment amount would increase to \$679 per pupil in 2019-20 and \$704 per pupil in 2020-21 and each year thereafter.

The second set of two columns in Attachment 1 shows the estimated change to the amount of per pupil aid each district could receive in 2019-20 and 2020-21 under the Joint Finance motion compared to the base. The second set of two columns in Attachment 2 shows the estimated change to the amount of per pupil aid each district could receive under the Joint Finance motion compared to the Governor's bill. 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 attachments based on actual enrollments in the next two school years.

## **Special Education Aid**

Base level funding of \$368,939,100 GPR is appropriated for special education aid. Under the Governor's bill, additional special education aid would be provided that would allow for reimbursement of an estimated 30% of special education costs in 2019-20 and 60% of costs in 2020-21. Under the Governor's bill, the appropriation for special education would total \$444,000,000 GPR in 2019-20 (an increase of \$75,060,900 above base level funding), and would total \$900,000,000 GPR in 2020-21 (an increase of \$531,060,900 compared to the base).

Under the Joint Finance motion, 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 Joint Finance, the appropriation for special education would total \$384,472,300 GPR in 2019-20 (an increase of \$15,533,200 above base level funding), and would total \$450,276,200 GPR in 2020-21 (an increase of \$81,337,100 compared to the base).

The third set of two columns in Attachment 1 shows the estimated change to the amount of special education aid each district could receive in 2019-20 and 2020-21 under the Joint Finance motion compared to the base, based on data from the 2017-18 distribution of aid. The third set of two columns in Attachment 2 shows the estimated change to the amount of special education aid each district could receive under the Joint Finance motion compared to the Governor's bill. The attachments do 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 do not reflect the total funding provided under the bill and under the Joint Finance motion.

Prepared by: Christa Pugh and Russ Kava  
Attachments

## ATTACHMENT 1

### Estimated Effects of School Finance Provisions of Joint Finance Motion as Change to Current Law

<u>School District</u>	Per Pupil and Low Revenue Adjustments Without Offsets		Per Pupil Aid		Special Education		Total Without Offsets	
	<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	\$18,500	\$37,000	\$361	\$1,891	\$148,361	\$300,851
Adams-Friendship Area *	322,200	644,400	40,275	80,550	32,416	169,743	394,891	894,693
Albany	74,025	149,742	10,575	21,150	6,521	34,148	91,121	205,040
Algoma *	145,600	291,200	18,200	36,400	10,459	54,765	174,259	382,365
Alma *	37,450	75,756	5,350	10,700	2,461	12,884	45,261	99,340
Alma Center *	97,650	197,532	13,950	27,900	9,335	48,884	120,935	274,316
Almond-Bancroft *	79,100	160,008	11,300	22,600	5,288	27,692	95,688	210,300
Altoona *	257,250	520,380	36,750	73,500	27,553	144,277	321,553	738,157
Amery	275,100	556,488	39,300	78,600	20,452	107,095	334,852	742,183
Antigo *	469,800	939,600	58,725	117,450	40,275	210,894	568,800	1,267,944
Appleton Area	2,638,825	5,337,966	376,975	753,950	298,360	1,562,317	3,314,160	7,654,233
Arcadia	221,025	447,102	31,575	63,150	15,200	79,593	267,800	589,845
Argyle *	52,500	114,849	7,500	15,000	2,903	15,200	62,903	145,049
Arrowhead UHS *	363,475	735,258	51,925	103,850	20,136	105,438	435,536	944,546
Ashland	370,125	846,000	52,875	105,750	29,748	155,772	452,748	1,107,522
Ashwaubenon *	392,350	793,668	56,050	112,100	38,416	201,157	486,816	1,106,925
Athens	74,900	151,512	10,700	21,400	18	97	85,618	173,009
Auburndale *	136,150	275,412	19,450	38,900	8,687	45,490	164,287	359,802
Augusta *	103,425	209,214	14,775	29,550	7,640	40,004	125,840	278,768
Baldwin-Woodville Area	329,400	658,800	41,175	82,350	23,204	121,506	393,779	862,656
Bangor	118,800	237,600	14,850	29,700	7,888	41,304	141,538	308,604
Baraboo *	591,800	1,183,600	73,975	147,950	51,964	272,099	717,739	1,603,649
Barneveld *	74,375	150,450	10,625	21,250	4,484	23,477	89,484	195,177
Barron Area *	249,200	504,096	35,600	71,200	25,307	132,518	310,107	707,814
Bayfield	72,975	147,618	10,425	20,850	15,495	81,139	98,895	249,607

School District	Per Pupil and Low Revenue Adjustments Without Offsets (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
	Beaver Dam *	\$604,275	\$1,381,200	\$86,325	\$172,650	\$67,034	\$351,014	\$757,634
Beecher-Dunbar-Pembine *	44,100	89,208	6,300	12,600	5,471	28,646	55,871	130,454
Belleville *	164,500	332,760	23,500	47,000	11,481	60,118	199,481	439,878
Belmont Community	72,000	144,000	9,000	18,000	2,860	14,974	83,860	176,974
Beloit *	1,249,675	2,527,914	178,525	357,050	117,864	617,173	1,546,064	3,502,137
Beloit Turner *	207,200	419,136	29,600	59,200	24,449	128,025	261,249	606,361
Benton *	40,775	82,482	5,825	11,650	1,388	7,269	47,988	101,401
Berlin Area	325,000	650,000	40,625	81,250	22,693	118,828	388,318	850,078
Big Foot UHS *	86,100	174,168	12,300	24,600	8,781	45,978	107,181	244,746
Birchwood *	38,150	77,172	5,450	10,900	4,831	25,295	48,431	113,367
Black Hawk *	68,600	138,768	9,800	19,600	6,853	35,882	85,253	194,250
Black River Falls *	349,800	699,600	43,725	87,450	31,220	163,477	424,745	950,527
Blair-Taylor	124,000	248,000	15,500	31,000	10,818	56,649	150,318	335,649
Bloomer	218,050	441,084	31,150	62,300	1,150	6,022	250,350	509,406
Bonduel *	162,400	324,800	20,300	40,600	12,444	65,161	195,144	430,561
Boscobel Area	145,250	293,820	20,750	41,500	18,065	94,597	184,065	429,917
Bowler *	70,700	143,016	10,100	20,200	8,602	45,042	89,402	208,258
Boyceville Community *	146,200	292,400	18,275	36,550	13,292	69,603	177,767	398,553
Brighton #1	17,850	36,108	2,550	5,100	1,930	10,107	22,330	51,315
Brillion *	175,800	351,600	21,975	43,950	10,144	53,120	207,919	448,670
Bristol #1	122,150	247,092	17,450	34,900	8,717	45,646	148,317	327,638
Brodhead	205,000	410,000	25,625	51,250	17,275	90,456	247,900	551,706
Brown Deer	290,850	588,348	41,550	83,100	28,397	148,698	360,797	820,146
Bruce *	97,600	195,200	12,200	24,400	4,135	21,654	113,935	241,254
Burlington Area	569,450	1,151,916	81,350	162,700	64,222	336,289	715,022	1,650,905
Butternut *	32,550	65,844	4,650	9,300	3,271	17,126	40,471	92,270
Cadott Community	147,700	298,776	21,100	42,200	289	1,512	169,089	342,488
Cambria-Friesland *	67,725	138,329	9,675	19,350	3,858	20,199	81,258	177,878
Cambridge	150,150	303,732	21,450	42,900	19,368	101,415	190,968	448,047
Cameron	158,025	361,200	22,575	45,150	13,946	73,028	194,546	479,378

School District	Per Pupil and Low Revenue Adjustments Without Offsets		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	\$33,875	\$67,750	\$24,794	\$129,832	\$295,794	\$677,252
Cashton *	113,000	226,000	14,125	28,250	7,110	37,231	134,235	291,481
Cassville	39,375	79,650	5,625	11,250	1,917	10,041	46,917	100,941
Cedar Grove-Belgium Area *	181,650	415,200	25,950	51,900	10,025	52,494	217,625	519,594
Cedarburg	509,250	1,030,140	72,750	145,500	43,118	225,778	625,118	1,401,418
Central/Westosha UHS *	197,750	400,020	28,250	56,500	18,419	96,447	244,419	552,967
Chequamegon	131,075	265,146	18,725	37,450	11,589	60,685	161,389	363,281
Chetek-Weyerhaeuser	184,625	373,470	26,375	52,750	14,086	73,761	225,086	499,981
Chilton *	217,000	434,000	27,125	54,250	10,090	52,835	254,215	541,085
Chippewa Falls Area *	902,650	1,825,932	128,950	257,900	71,514	374,472	1,103,114	2,458,304
Clayton *	58,775	126,800	7,925	15,850	3,223	16,878	69,923	159,528
Clear Lake	126,200	252,400	15,775	31,550	7,614	39,867	149,589	323,817
Clinton Community *	177,450	358,956	25,350	50,700	16,627	87,067	219,427	496,723
Clintonville *	234,564	528,000	33,000	66,000	26,752	140,081	294,316	734,081
Cochrane-Fountain City *	126,200	252,400	15,775	31,550	6,447	33,761	148,422	317,711
Colby	190,800	381,600	23,850	47,700	15,425	80,770	230,075	510,070
Coleman	137,000	274,000	17,125	34,250	6,430	33,671	160,555	341,921
Colfax *	164,000	328,000	20,500	41,000	9,251	48,443	193,751	417,443
Columbus	218,750	442,500	31,250	62,500	21,159	110,796	271,159	615,796
Cornell	85,200	170,400	10,650	21,300	7,565	39,611	103,415	231,311
Crandon *	158,200	320,016	22,600	45,200	18,465	96,690	199,265	461,906
Crivitz	151,200	302,400	18,900	37,800	4,813	25,203	174,913	365,403
Cuba City *	114,625	231,870	16,375	32,750	16,477	86,279	147,477	350,899
Cudahy *	423,850	857,388	60,550	121,100	47,367	248,031	531,767	1,226,519
Cumberland *	160,825	325,326	22,975	45,950	16,037	83,975	199,837	455,251
D C Everest Area	1,021,475	2,066,298	145,925	291,850	82,959	434,402	1,250,359	2,792,550
Darlington Community	162,000	324,000	20,250	40,500	8,800	46,080	191,050	410,580
Deerfield Community *	135,800	274,704	19,400	38,800	16,641	87,137	171,841	400,641
DeForest Area	636,300	1,287,144	90,900	181,800	58,817	307,984	786,017	1,776,928
Delavan-Darien *	516,600	1,033,200	64,575	129,150	34,645	181,411	615,820	1,343,761

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments Without Offsets (Based on 2018-19 Data)</u>		<u>Per Pupil Aid (Based on 2018-19 Data)</u>		<u>Special Education (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	\$35,375	\$70,750	\$21,059	\$110,274	\$339,434
DePere	690,375	1,396,530	98,625	197,250	36,301	190,082	825,301	1,783,862
DeSoto Area *	93,800	189,744	13,400	26,800	6,233	32,636	113,433	249,180
Dodgeland *	134,575	272,226	19,225	38,450	11,576	60,615	165,376	371,291
Dodgeville	226,450	458,076	32,350	64,700	24,224	126,844	283,024	649,620
Dover #1 *	17,675	35,754	2,525	5,050	780	4,086	20,980	44,890
Drummond *	70,350	142,308	10,050	20,100	7,150	37,442	87,550	199,850
Durand-Arkansaw	168,000	339,840	24,000	48,000	16,945	88,727	208,945	476,567
East Troy Community *	304,500	615,960	43,500	87,000	20,874	109,301	368,874	812,261
Eau Claire Area	1,974,000	3,993,120	282,000	564,000	211,438	1,107,163	2,467,438	5,664,283
Edgar *	100,975	204,258	14,425	28,850	566	2,965	115,966	236,073
Edgerton	332,850	673,308	47,550	95,100	39,570	207,204	419,970	975,612
Elcho *	56,175	113,634	8,025	16,050	5,560	29,112	69,760	158,796
Eleva-Strum	108,325	247,049	15,475	30,950	6,924	36,257	130,724	314,256
Elk Mound Area	219,600	439,200	27,450	54,900	13,243	69,343	260,293	563,443
Elkhart Lake-Glenbeulah *	79,275	160,362	11,325	22,650	5,921	31,002	96,521	214,014
Elkhorn Area *	531,650	1,075,452	75,950	151,900	35,649	186,671	643,249	1,414,023
Ellsworth Community *	335,200	670,400	41,900	83,800	26,480	138,660	403,580	892,860
Elmbrook	1,222,025	2,471,982	174,575	349,150	141,491	740,895	1,538,091	3,562,027
Elmwood *	56,175	113,634	8,025	16,050	2,855	14,952	67,055	144,636
Erin *	39,375	79,650	5,625	11,250	2,972	15,560	47,972	106,460
Evansville Community *	319,725	646,758	45,675	91,350	31,710	166,046	397,110	904,154
Fall Creek *	136,325	275,766	19,475	38,950	6,718	35,176	162,518	349,892
Fall River *	90,300	182,664	12,900	25,800	5,386	28,205	108,586	236,669
Fennimore Community *	131,425	265,854	18,775	37,550	17,012	89,080	167,212	392,484
Flambeau	107,975	218,418	15,425	30,850	451	2,360	123,851	251,628
Florence	79,975	182,800	11,425	22,850	8,310	43,515	99,710	249,165
Fond du Lac *	1,468,200	2,936,400	183,525	367,050	133,582	699,483	1,785,307	4,002,933
Fontana J8 *	30,100	60,888	4,300	8,600	1,761	9,221	36,161	78,709
Fort Atkinson *	484,575	980,226	69,225	138,450	60,459	316,583	614,259	1,435,259

School District	Per Pupil and Low Revenue Adjustments Without Offsets		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
Fox Point J2 *	\$117,425	\$237,534	\$16,775	\$33,550	\$16,541	\$86,616	\$150,741	\$357,700
Franklin Public	736,575	1,489,986	105,225	210,450	73,230	383,456	915,030	2,083,892
Frederic	102,000	204,000	12,750	25,500	5,892	30,850	120,642	260,350
Freedom Area *	327,000	654,000	40,875	81,750	24,166	126,542	392,041	862,292
Gale-Ettrick-Trempealeau	248,150	501,972	35,450	70,900	19,824	103,807	303,424	676,679
Geneva J4	21,525	43,542	3,075	6,150	981	5,139	25,581	54,831
Genoa City J2	113,750	230,100	16,250	32,500	3,565	18,669	133,565	281,269
Germantown	680,925	1,377,414	97,275	194,550	73,562	385,194	851,762	1,957,158
Gibraltar Area *	93,100	188,328	13,300	26,600	10,677	55,908	117,077	270,836
Gillett	118,200	236,400	14,775	29,550	10,812	56,614	143,787	322,564
Gilman *	68,075	137,706	9,725	19,450	4,096	21,450	81,896	178,606
Gilmanton	29,050	58,764	4,150	8,300	969	5,072	34,169	72,136
Glendale-River Hills	165,375	334,530	23,625	47,250	26,343	137,943	215,343	519,723
Glenwood City *	131,304	287,600	17,975	35,950	11,141	58,340	160,420	381,890
Goodman-Armstrong	19,250	38,940	2,750	5,500	955	5,001	22,955	49,441
Grafton *	350,350	708,708	50,050	100,100	44,388	232,429	444,788	1,041,237
Granton Area *	42,175	85,314	6,025	12,050	0	0	48,200	97,364
Grantsburg	170,200	340,400	21,275	42,550	13,083	68,509	204,558	451,459
Green Bay Area *	3,826,550	8,746,400	546,650	1,093,300	414,889	2,172,498	4,788,089	12,012,198
Green Lake	44,275	89,562	6,325	12,650	3,411	17,861	54,011	120,073
Greendale	416,500	842,520	59,500	119,000	41,627	217,975	517,627	1,179,495
Greenfield	589,050	1,191,564	84,150	168,300	57,167	299,344	730,367	1,659,208
Greenwood *	73,281	166,000	10,375	20,750	901	4,718	84,557	191,468
Gresham *	47,950	96,996	6,850	13,700	5,030	26,336	59,830	137,032
Hamilton	823,900	1,666,632	117,700	235,400	64,042	335,343	1,005,642	2,237,375
Hartford J1 *	351,925	711,894	50,275	100,550	30,997	162,310	433,197	974,754
Hartford UHS *	262,850	531,708	37,550	75,100	17,516	91,718	317,916	698,526
Hartland-Lakeside J3	207,550	419,844	29,650	59,300	22,966	120,257	260,166	599,401
Hayward Community	315,175	637,554	45,025	90,050	28,417	148,802	388,617	876,406
Herman-Neosho-Rubicon *	60,200	121,776	8,600	17,200	4,008	20,986	72,808	159,962



School District	Per Pupil and Low Revenue Adjustments Without Offsets (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
	Highland	\$52,675	\$106,554	\$7,525	\$15,050	\$4,728	\$24,756	\$64,928
Hilbert	88,000	176,000	11,000	22,000	3,038	15,906	102,038	213,906
Hillsboro	105,000	210,000	13,125	26,250	7,782	40,748	125,907	276,998
Holmen	713,475	1,443,258	101,925	203,850	86,085	450,768	901,485	2,097,876
Holy Hill Area *	91,875	185,850	13,125	26,250	6,048	31,671	111,048	243,771
Horicon *	161,600	323,200	20,200	40,400	10,716	56,111	192,516	419,711
Hortonville	664,125	1,518,000	94,875	189,750	43,455	227,545	802,455	1,935,295
Howards Grove *	145,600	294,528	20,800	41,600	11,462	60,021	177,862	396,149
Howard-Suamico	1,105,200	2,210,400	138,150	276,300	66,403	347,709	1,309,753	2,834,409
Hudson	977,375	1,977,090	139,625	279,250	97,593	511,029	1,214,593	2,767,369
Hurley *	97,650	197,532	13,950	27,900	4,495	23,535	116,095	248,967
Hustisford *	75,075	151,866	10,725	21,450	5,754	30,131	91,554	203,447
Independence	70,350	142,308	10,050	20,100	4,605	24,115	85,005	186,523
Iola-Scandinavia *	136,200	272,400	17,025	34,050	4,708	24,651	157,933	331,101
Iowa-Grant *	128,275	259,482	18,325	36,650	14,995	78,520	161,595	374,652
Ithaca *	55,125	111,510	7,875	15,750	4,788	25,070	67,788	152,330
Janesville *	1,948,200	3,896,400	243,525	487,050	177,454	929,210	2,369,179	5,312,660
Jefferson *	336,000	679,680	48,000	96,000	30,406	159,216	414,406	934,896
Johnson Creek	127,750	258,420	18,250	36,500	10,051	52,633	156,051	347,553
Juda	42,700	86,376	6,100	12,200	3,859	20,205	52,659	118,781
Kaukauna Area	899,537	1,830,000	114,375	228,750	66,883	350,220	1,080,795	2,408,970
Kenosha *	3,744,825	7,575,246	534,975	1,069,950	440,946	2,308,942	4,720,746	10,954,138
Kettle Moraine *	625,800	1,265,904	89,400	178,800	63,656	333,322	778,856	1,778,026
Kewaskum *	369,200	738,400	46,150	92,300	23,857	124,923	439,207	955,623
Kewaunee *	196,000	392,000	24,500	49,000	13,832	72,430	234,332	513,430
Kickapoo Area *	80,325	162,486	11,475	22,950	6,969	36,494	98,769	221,930
Kiel Area *	255,000	510,000	31,875	63,750	15,038	78,744	301,913	652,494
Kimberly Area	948,200	1,896,400	118,525	237,050	64,704	338,813	1,131,429	2,472,263
Kohler *	89,425	180,894	12,775	25,550	6,384	33,431	108,584	239,875
Lac du Flambeau #1	95,375	192,930	13,625	27,250	23,039	120,641	132,039	340,821

School District	Per Pupil and Low Revenue Adjustments Without Offsets (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	\$162,875	\$325,750	\$151,019	\$790,787	\$1,454,019
Ladysmith *	130,200	263,376	18,600	37,200	16,000	83,780	164,800	384,356
LaFarge	42,525	86,022	6,075	12,150	3,101	16,235	51,701	114,407
Lake Country *	61,775	124,962	8,825	17,650	5,324	27,879	75,924	170,491
Lake Geneva J1 *	329,000	665,520	47,000	94,000	27,962	146,421	403,962	905,941
Lake Geneva-Genoa UHS *	239,750	484,980	34,250	68,500	10,668	55,862	284,668	609,342
Lake Holcombe *	53,550	108,324	7,650	15,300	0	0	61,200	123,624
Lake Mills Area	268,275	542,682	38,325	76,650	24,373	127,624	330,973	746,956
Lakeland UHS	123,025	248,862	17,575	35,150	15,860	83,048	156,460	367,060
Lancaster Community	166,425	336,654	23,775	47,550	18,505	96,900	208,705	481,104
Laona	38,500	77,880	5,500	11,000	3,312	17,345	47,312	106,225
Lena *	81,800	163,600	10,225	20,450	6,034	31,596	98,059	215,646
Linn J4	18,900	38,232	2,700	5,400	769	4,026	22,369	47,658
Linn J6 *	14,700	29,736	2,100	4,200	1,179	6,172	17,979	40,108
Little Chute Area *	253,000	506,000	31,625	63,250	24,920	130,490	309,545	699,740
Lodi *	261,800	578,698	37,400	74,800	32,189	168,551	331,389	822,049
Lomira	182,000	416,000	26,000	52,000	14,361	75,197	222,361	543,197
Loyal *	105,600	211,200	13,200	26,400	456	2,390	119,256	239,990
Luck *	98,200	196,400	12,275	24,550	5,405	28,303	115,880	249,253
Luxemburg-Casco *	372,400	744,800	46,550	93,100	25,920	135,723	444,870	973,623
Madison Metropolitan *	4,796,750	9,703,140	685,250	1,370,500	743,170	3,891,491	6,225,170	14,965,131
Manawa *	146,600	293,200	18,325	36,650	7,287	38,155	172,212	368,005
Manitowoc *	1,019,400	2,038,800	127,425	254,850	99,695	522,037	1,246,520	2,815,687
Maple *	219,450	443,916	31,350	62,700	18,366	96,168	269,166	602,784
Maple Dale-Indian Hill *	73,325	148,326	10,475	20,950	11,998	62,824	95,798	232,100
Marathon City	114,275	231,162	16,325	32,650	695	3,642	131,295	267,454
Marinette *	435,200	870,400	54,400	108,800	37,855	198,224	527,455	1,177,424
Marion *	98,200	196,400	12,275	24,550	6,285	32,910	116,760	253,860
Markesan *	163,400	326,800	20,425	40,850	6,907	36,166	190,732	403,816
Marshall *	184,975	407,135	26,425	52,850	15,048	78,799	226,448	538,784

School District	Per Pupil and Low Revenue Adjustments Without Offsets (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
	Marshfield *	\$770,000	\$1,540,000	\$96,250	\$192,500	\$59,105	\$309,495	\$925,355
Mauston *	250,425	506,574	35,775	71,550	21,917	114,764	308,117	692,888
Mayville *	187,075	378,426	26,725	53,450	13,938	72,984	227,738	504,860
McFarland	380,275	769,242	54,325	108,650	60,302	315,760	494,902	1,193,652
Medford Area	422,800	845,600	52,850	105,700	40,588	212,531	516,238	1,163,831
Mellen	51,625	104,430	7,375	14,750	4,966	26,006	63,966	145,186
Melrose-Mindoro *	135,450	273,996	19,350	38,700	11,142	58,343	165,942	371,039
Menasha *	642,250	1,299,180	91,750	183,500	78,640	411,783	812,640	1,894,463
Menominee Indian	162,050	327,804	23,150	46,300	13,658	71,517	198,858	445,621
Menomonee Falls	654,675	1,324,314	93,525	187,050	70,632	369,855	818,832	1,881,219
Menomonie Area	594,125	1,201,830	84,875	169,750	50,122	262,453	729,122	1,634,033
Mequon-Thiensville	618,625	1,251,390	88,375	176,750	64,536	337,930	771,536	1,766,070
Mercer	25,550	51,684	3,650	7,300	1,767	9,253	30,967	68,237
Merrill Area *	523,800	1,047,600	65,475	130,950	47,668	249,606	636,943	1,428,156
Merton Community *	157,400	314,800	19,675	39,350	10,689	55,970	187,764	410,120
Middleton-Cross Plains	1,257,375	2,543,490	179,625	359,250	145,260	760,632	1,582,260	3,663,372
Milton	703,400	1,406,800	87,925	175,850	47,723	249,893	839,048	1,832,543
Milwaukee *	13,449,625	27,206,670	1,921,375	3,842,750	1,940,186	10,159,470	17,311,186	41,208,890
Mineral Point	119,350	241,428	17,050	34,100	14,801	77,501	151,201	353,029
Minocqua J1	99,750	201,780	14,250	28,500	10,623	55,626	124,623	285,906
Mishicot	147,520	320,800	20,050	40,100	11,506	60,248	179,076	421,148
Mondovi	185,800	371,600	23,225	46,450	13,766	72,086	222,791	490,136
Monona Grove	549,675	1,111,914	78,525	157,050	60,803	318,384	689,003	1,587,348
Monroe *	422,625	854,910	60,375	120,750	59,559	311,871	542,559	1,287,531
Montello	145,000	290,000	18,125	36,250	11,515	60,295	174,640	386,545
Monticello *	63,175	127,794	9,025	18,050	6,364	33,325	78,564	179,169
Mosinee *	347,375	702,690	49,625	99,250	37,360	195,629	434,360	997,569
Mount Horeb Area *	480,600	961,200	60,075	120,150	33,601	175,946	574,276	1,257,296
Mukwonago	932,000	1,864,000	116,500	233,000	68,347	357,888	1,116,847	2,454,888
Muskego-Norway *	842,275	1,703,802	120,325	240,650	61,869	323,967	1,024,469	2,268,419

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments Without Offsets (Based on 2018-19 Data)</u>		<u>Per Pupil Aid (Based on 2018-19 Data)</u>		<u>Special Education (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	\$17,800	\$35,600	\$7,151	\$37,446	\$149,551
Neenah	1,184,225	2,664,506	169,175	338,350	100,264	525,014	1,453,664	3,527,870
Neillsville *	186,000	372,000	23,250	46,500	164	860	209,414	419,360
Nekoosa *	227,800	455,600	28,475	56,950	17,489	91,576	273,764	604,126
New Auburn	51,450	104,076	7,350	14,700	4,264	22,328	63,064	141,104
New Berlin *	774,550	1,566,804	110,650	221,300	69,762	365,299	954,962	2,153,403
New Glarus	156,450	316,476	22,350	44,700	14,103	73,846	192,903	435,022
New Holstein *	231,200	462,400	28,900	57,800	6,671	34,930	266,771	555,130
New Lisbon	105,350	214,715	15,050	30,100	7,872	41,219	128,272	286,034
New London *	470,400	940,800	58,800	117,600	34,992	183,228	564,192	1,241,628
New Richmond	665,975	1,348,400	84,275	168,550	45,312	237,270	795,562	1,754,220
Niagara *	60,200	121,776	8,600	17,200	5,966	31,238	74,766	170,214
Nicolet UHS *	186,900	378,072	26,700	53,400	20,673	108,251	234,273	539,723
Norris *	4,025	8,142	575	1,150	2,096	10,973	6,696	20,265
North Cape	33,950	68,676	4,850	9,700	2,565	13,431	41,365	91,807
North Crawford	82,250	166,380	11,750	23,500	8,597	45,018	102,597	234,898
North Fond du Lac	227,850	520,800	32,550	65,100	30,939	162,009	291,339	747,909
North Lake *	49,350	99,828	7,050	14,100	4,441	23,254	60,841	137,182
North Lakeland *	23,975	48,498	3,425	6,850	5,358	28,055	32,758	83,403
Northern Ozaukee *	140,000	283,200	20,000	40,000	14,622	76,563	174,622	399,763
Northland Pines	224,875	454,890	32,125	64,250	30,182	158,042	287,182	677,182
Northwood *	59,850	121,068	8,550	17,100	6,149	32,196	74,549	170,364
Norwalk-Ontario-Wilton *	116,900	236,472	16,700	33,400	10,782	56,459	144,382	326,331
Norway J7	15,925	32,214	2,275	4,550	760	3,980	18,960	40,744
Oak Creek-Franklin *	1,258,200	2,516,400	157,275	314,550	72,576	380,030	1,488,051	3,210,980
Oakfield	98,000	196,000	12,250	24,500	3,485	18,251	113,735	238,751
Oconomowoc Area	968,800	1,959,744	138,400	276,800	75,849	397,168	1,183,049	2,633,712
Oconto *	217,400	434,800	27,175	54,350	21,561	112,903	266,136	602,053
Oconto Falls *	308,525	705,200	44,075	88,150	27,271	142,800	379,871	936,150
Omro *	252,200	504,400	31,525	63,050	16,704	87,466	300,429	654,916

School District	Per Pupil and Low Revenue Adjustments Without Offsets (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
	Onalaska *	\$573,200	\$1,146,400	\$71,650	\$143,300	\$47,998	\$251,336	\$692,848
Oostburg *	191,400	382,800	23,925	47,850	10,657	55,802	225,982	486,452
Oregon	662,025	1,339,182	94,575	189,150	69,321	362,990	825,921	1,891,322
Osceola *	280,525	641,200	40,075	80,150	22,582	118,249	343,182	839,599
Oshkosh Area	1,957,200	3,914,400	244,650	489,300	254,456	1,332,420	2,456,306	5,736,120
Osseo-Fairchild *	178,600	357,200	22,325	44,650	10,723	56,148	211,648	457,998
Owen-Withee *	95,400	190,800	11,925	23,850	4,761	24,928	112,086	239,578
Palmyra-Eagle Area *	186,725	377,718	26,675	53,350	16,144	84,538	229,544	515,606
Pardeeville Area *	148,400	339,200	21,200	42,400	4,854	25,418	174,454	407,018
Paris J1 *	27,300	55,224	3,900	7,800	1,800	9,427	33,000	72,451
Parkview *	145,075	293,466	20,725	41,450	13,493	70,652	179,293	405,568
Pecatonica Area *	78,400	158,592	11,200	22,400	7,840	41,051	97,440	222,043
Pepin Area *	42,350	85,668	6,050	12,100	3,641	19,068	52,041	116,836
Peshtigo *	209,800	419,600	26,225	52,450	14,363	75,210	250,388	547,260
Pewaukee	485,450	981,996	69,350	138,700	34,133	178,733	588,933	1,299,429
Phelps *	25,550	51,684	3,650	7,300	1,927	10,091	31,127	69,075
Phillips *	156,200	312,400	19,525	39,050	12,170	63,726	187,895	415,176
Pittsville *	101,150	204,612	14,450	28,900	5,572	29,175	121,172	262,687
Platteville	260,400	526,752	37,200	74,400	23,462	122,856	321,062	724,008
Plum City *	46,900	94,872	6,700	13,400	2,822	14,776	56,422	123,048
Plymouth *	446,600	893,200	55,825	111,650	39,598	207,349	542,023	1,212,199
Port Edwards	71,575	144,786	10,225	20,450	3,542	18,547	85,342	183,783
Port Washington-Saukville *	449,225	908,718	64,175	128,350	47,868	250,654	561,268	1,287,722
Portage Community *	458,800	917,600	57,350	114,700	30,238	158,338	546,388	1,190,638
Potosi *	54,950	111,156	7,850	15,700	6,347	33,238	69,147	160,094
Poynette *	214,800	429,600	26,850	53,700	13,188	69,055	254,838	552,355
Prairie du Chien Area *	188,125	380,550	26,875	53,750	26,553	139,043	241,553	573,343
Prairie Farm	54,950	125,600	7,850	15,700	4,895	25,633	67,695	166,933
Prentice *	71,400	144,432	10,200	20,400	5,033	26,353	86,633	191,185
Prescott	241,150	487,812	34,450	68,900	21,946	114,918	297,546	671,630

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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	\$9,900	\$19,800	\$1,906	\$9,982	\$91,006
Pulaski Community	668,325	1,527,600	95,475	190,950	62,620	327,899	826,420	2,046,449
Racine *	3,428,250	6,934,860	489,750	979,500	498,249	2,608,998	4,416,249	10,523,358
Randall J1	111,600	223,200	13,950	27,900	8,679	45,445	134,229	296,545
Randolph *	89,950	181,956	12,850	25,700	5,434	28,454	108,234	236,110
Random Lake *	170,400	340,800	21,300	42,600	12,543	65,681	204,243	449,081
Raymond #14	56,350	113,988	8,050	16,100	3,749	19,632	68,149	149,720
Reedsburg	477,575	1,030,334	68,225	136,450	48,599	254,479	594,399	1,421,263
Reedsville *	108,850	220,188	15,550	31,100	6,651	34,826	131,051	286,114
Rhineland * *	427,700	873,363	61,100	122,200	46,469	243,330	535,269	1,238,893
Rib Lake *	96,000	192,000	12,000	24,000	6,632	34,730	114,632	250,730
Rice Lake Area	392,525	794,022	56,075	112,150	40,225	210,633	488,825	1,116,805
Richland *	249,900	505,512	35,700	71,400	23,353	122,287	308,953	699,199
Richmond *	70,700	143,016	10,100	20,200	5,433	28,450	86,233	191,666
Rio Community *	75,425	163,366	10,775	21,550	5,984	31,335	92,184	216,251
Ripon Area *	277,550	561,444	39,650	79,300	19,250	100,799	336,450	741,543
River Falls	648,800	1,297,600	81,100	162,200	40,502	212,083	770,402	1,671,883
River Ridge	94,675	191,514	13,525	27,050	9,984	52,281	118,184	270,845
River Valley *	221,725	448,518	31,675	63,350	28,170	147,507	281,570	659,375
Riverdale	140,600	281,200	17,575	35,150	11,885	62,233	170,060	378,583
Rosendale-Brandon *	183,400	366,800	22,925	45,850	11,016	57,682	217,341	470,332
Rosholt	96,775	195,762	13,825	27,650	286	1,495	110,886	224,907
Royall *	102,550	207,444	14,650	29,300	6,566	34,380	123,766	271,124
Saint Croix Central	296,931	631,600	39,475	78,950	23,702	124,113	360,108	834,663
Saint Croix Falls *	193,375	391,170	27,625	55,250	15,123	79,187	236,123	525,607
Saint Francis	144,550	292,404	20,650	41,300	17,048	89,268	182,248	422,972
Salem J2	190,225	424,147	27,175	54,350	15,293	80,081	232,693	558,578
Sauk Prairie	467,950	946,596	66,850	133,700	43,627	228,444	578,427	1,308,740
Seneca *	50,750	102,660	7,250	14,500	6,094	31,910	64,094	149,070
Sevastopol *	98,700	199,656	14,100	28,200	12,652	66,251	125,452	294,107

School District	Per Pupil and Low Revenue Adjustments Without Offsets		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
Seymour Community *	\$396,550	\$802,164	\$56,650	\$113,300	\$23,878	\$125,034	\$477,078	\$1,040,498
Sharon J11 *	43,750	88,500	6,250	12,500	3,239	16,958	53,239	117,958
Shawano *	424,025	927,016	60,575	121,150	40,283	210,934	524,883	1,259,100
Sheboygan Area *	1,784,300	3,609,384	254,900	509,800	186,805	978,173	2,226,005	5,097,357
Sheboygan Falls *	329,800	659,600	41,225	82,450	29,893	156,529	400,918	898,579
Shell Lake	107,625	217,710	15,375	30,750	8,408	44,027	131,408	292,487
Shiocton *	141,600	283,200	17,700	35,400	9,004	47,148	168,304	365,748
Shorewood	328,125	663,750	46,875	93,750	37,981	198,883	412,981	956,383
Shullsburg *	65,100	131,688	9,300	18,600	5,019	26,279	79,419	176,567
Silver Lake J1 *	89,000	178,000	11,125	22,250	5,744	30,077	105,869	230,327
Siren	83,650	169,212	11,950	23,900	9,575	50,139	105,175	243,251
Slinger	555,000	1,110,000	69,375	138,750	36,912	193,286	661,287	1,442,036
Solon Springs	52,850	106,908	7,550	15,100	4,496	23,541	64,896	145,549
Somerset *	264,425	534,894	37,775	75,550	26,809	140,382	329,009	750,826
South Milwaukee *	526,575	1,065,186	75,225	150,450	50,677	265,361	652,477	1,480,997
South Shore	34,300	69,384	4,900	9,800	4,239	22,197	43,439	101,381
Southern Door *	213,000	426,000	26,625	53,250	19,683	103,065	259,308	582,315
Southwestern Wisconsin	106,800	213,600	13,350	26,700	7,430	38,906	127,580	279,206
Sparta Area	606,000	1,212,000	75,750	151,500	47,944	251,051	729,694	1,614,551
Spencer *	132,475	267,978	18,925	37,850	291	1,525	151,691	307,353
Spooner Area *	255,800	511,600	31,975	63,950	18,870	98,810	306,645	674,360
Spring Valley *	135,100	273,288	19,300	38,600	6,175	32,332	160,575	344,220
Stanley-Boyd Area	190,575	435,600	27,225	54,450	0	0	217,800	490,050
Stevens Point Area	1,282,750	2,594,820	183,250	366,500	130,705	684,418	1,596,705	3,645,738
Stockbridge	41,650	84,252	5,950	11,900	1,234	6,459	48,834	102,611
Stone Bank	49,700	100,536	7,100	14,200	4,158	21,773	60,958	136,509
Stoughton Area *	545,125	1,102,710	77,875	155,750	54,056	283,056	677,056	1,541,516
Stratford *	182,800	365,600	22,850	45,700	7,954	41,649	213,604	452,949
Sturgeon Bay *	222,600	445,200	27,825	55,650	23,252	121,756	273,677	622,606
Sun Prairie Area	1,435,350	2,903,508	205,050	410,100	169,367	886,865	1,809,767	4,200,473

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments Without Offsets (Based on 2018-19 Data)</u>		<u>Per Pupil Aid (Based on 2018-19 Data)</u>		<u>Special Education (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	\$117,175	\$234,350	\$86,448	\$452,670	\$1,141,023
Suring *	69,125	158,000	9,875	19,750	5,727	29,990	84,727	207,740
Swallow *	80,500	162,840	11,500	23,000	4,613	24,155	96,613	209,995
Thorp *	115,200	230,400	14,400	28,800	7,534	39,453	137,134	298,653
Three Lakes	86,625	175,230	12,375	24,750	14,300	74,882	113,300	274,862
Tigerton *	41,650	84,252	5,950	11,900	2,315	12,122	49,915	108,274
Tomah Area	623,400	1,246,800	77,925	155,850	46,466	243,314	747,791	1,645,964
Tomahawk *	239,800	479,600	29,975	59,950	17,462	91,438	287,237	630,988
Tomorrow River *	192,000	384,000	24,000	48,000	10,330	54,091	226,330	486,091
Trevor-Wilmot	79,975	161,778	11,425	22,850	7,969	41,731	99,369	226,359
Tri-County Area *	127,000	254,000	15,875	31,750	6,454	33,796	149,329	319,546
Turtle Lake	82,600	172,176	11,800	23,600	5,592	29,283	99,992	225,059
Twin Lakes #4 *	81,725	165,318	11,675	23,350	5,535	28,981	98,935	217,649
Two Rivers	347,800	695,600	43,475	86,950	33,257	174,143	424,532	956,693
Union Grove J1 *	110,950	224,436	15,850	31,700	14,279	74,768	141,079	330,904
Union Grove UHS *	128,975	260,898	18,425	36,850	7,788	40,780	155,188	338,528
Unity *	181,650	367,452	25,950	51,900	14,686	76,901	222,286	496,253
Valders Area *	167,475	338,778	23,925	47,850	16,981	88,919	208,381	475,547
Verona Area	944,475	1,910,538	134,925	269,850	96,552	505,578	1,175,952	2,685,966
Viroqua Area *	227,400	454,800	28,425	56,850	20,773	108,774	276,598	620,424
Wabeno Area *	70,175	141,954	10,025	20,050	7,957	41,665	88,157	203,669
Walworth J1 *	98,600	197,200	12,325	24,650	3,496	18,307	114,421	240,157
Washburn *	85,750	173,460	12,250	24,500	13,175	68,991	111,175	266,951
Washington	13,125	26,550	1,875	3,750	1,295	6,783	16,295	37,083
Washington-Caldwell *	27,650	55,932	3,950	7,900	1,851	9,693	33,451	73,525
Waterford J1 *	243,075	491,706	34,725	69,450	21,621	113,215	299,421	674,371
Waterford UHS *	191,625	387,630	27,375	54,750	39,202	205,273	258,202	647,653
Waterloo *	148,225	299,838	21,175	42,350	12,036	63,026	181,436	405,214
Watertown *	762,000	1,524,000	95,250	190,500	65,508	343,025	922,758	2,057,525
Waukesha *	2,192,925	4,435,974	313,275	626,550	255,867	1,339,807	2,762,067	6,402,331



<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments Without Offsets (Based on 2018-19 Data)</u>		<u>Per Pupil Aid (Based on 2018-19 Data)</u>		<u>Special Education (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	\$102,200	\$204,400	\$65,594	\$343,470	\$883,194
Waupaca *	368,550	745,524	52,650	105,300	31,488	164,880	452,688	1,015,704
Waupun	409,600	819,200	51,200	102,400	25,788	135,037	486,588	1,056,637
Wausau	1,466,325	2,966,166	209,475	418,950	138,507	725,268	1,814,307	4,110,384
Wausaukee *	79,975	182,800	11,425	22,850	8,127	42,554	99,527	248,204
Wautoma Area *	276,400	552,800	34,550	69,100	15,526	81,297	326,476	703,197
Wauwatosa	1,050,525	2,125,062	150,075	300,150	105,640	553,168	1,306,240	2,978,380
Wauzeka-Steuben *	50,050	101,244	7,150	14,300	4,985	26,102	62,185	141,646
Webster *	115,325	233,286	16,475	32,950	10,395	54,429	142,195	320,665
West Allis *	1,457,050	2,947,404	208,150	416,300	126,412	661,935	1,791,612	4,025,639
West Bend *	1,355,000	2,710,000	169,375	338,750	97,421	510,128	1,621,796	3,558,878
West DePere	637,875	1,290,330	91,125	182,250	33,284	174,285	762,284	1,646,865
West Salem	343,200	686,400	42,900	85,800	25,682	134,478	411,782	906,678
Westby Area	237,000	474,000	29,625	59,250	14,200	74,355	280,825	607,605
Westfield *	233,000	466,000	29,125	58,250	8,561	44,826	270,686	569,076
Weston *	51,100	114,321	7,300	14,600	4,995	26,154	63,395	155,075
Weyauwega-Fremont *	165,000	330,000	20,625	41,250	14,793	77,460	200,418	448,710
Wheatland J1	76,125	153,990	10,875	21,750	10,413	54,524	97,413	230,264
White Lake *	26,775	54,162	3,825	7,650	2,794	14,631	33,394	76,443
Whitefish Bay	490,175	991,554	70,025	140,050	36,061	188,826	596,261	1,320,430
Whitehall	133,350	304,800	19,050	38,100	7,229	37,856	159,629	380,756
Whitewater	344,400	696,672	49,200	98,400	28,301	148,194	421,901	943,266
Whitnall	372,750	754,020	53,250	106,500	50,749	265,740	476,749	1,126,260
Wild Rose	113,200	226,400	14,150	28,300	2,480	12,986	129,830	267,686
Williams Bay	100,625	203,550	14,375	28,750	4,665	24,428	119,665	256,728
Wilmot UHS *	184,450	373,116	26,350	52,700	22,538	118,017	233,338	543,833
Winneconne Community	301,800	603,600	37,725	75,450	19,987	104,659	359,512	783,709
Winter *	49,875	100,890	7,125	14,250	3,813	19,964	60,813	135,104
Wisconsin Dells	308,875	624,810	44,125	88,250	21,803	114,170	374,803	827,230
Wisconsin Heights *	136,150	275,412	19,450	38,900	11,997	62,819	167,597	377,131

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments Without Offsets (Based on 2018-19 Data)</u>		<u>Per Pupil Aid (Based on 2018-19 Data)</u>		<u>Special Education (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	\$124,250	\$248,500	\$98,776	\$517,226	\$1,092,776
Wittenberg-Birnamwood *	230,000	460,000	28,750	57,500	17,608	92,203	276,358	609,703
Wonewoc-Union Center	64,925	131,334	9,275	18,550	5,864	30,705	80,064	180,589
Woodruff J1	77,875	157,530	11,125	22,250	12,838	67,226	101,838	247,006
Wrightstown Community	260,400	520,800	32,550	65,100	11,750	61,529	304,700	647,429
Yorkville J2	58,975	119,298	8,425	16,850	2,097	10,983	69,497	147,131

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

## ATTACHMENT 2

### Estimated Effects of School Finance Provisions of Joint Finance Motion as Change to Bill

<u>School District</u>	Per Pupil and Low Revenue Adjustments Without Offsets		Per Pupil Aid		Special Education		Total Without Offsets	
	<u>(Based on 2018-19 Data)</u>		<u>(Based on 2018-19 Data)</u>		<u>(Based on 2017-18 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	-\$18,500	-\$37,000	\$18,500	\$37,000	-\$1,384	-\$10,457	-\$1,384	-\$10,457
Adams-Friendship Area *	0	0	40,275	80,550	-124,229	-938,535	-83,954	-857,985
Albany	-10,575	-21,150	10,575	21,150	-24,992	-188,808	-24,992	-188,808
Algoma *	0	0	18,200	36,400	-40,081	-302,804	-21,881	-266,404
Alma *	-5,350	-10,700	5,350	10,700	-9,430	-71,239	-9,430	-71,239
Alma Center *	-13,950	-27,900	13,950	27,900	-35,776	-270,284	-35,776	-270,284
Almond-Bancroft *	-11,300	-22,600	11,300	22,600	-20,267	-153,113	-20,267	-153,113
Altoona *	-36,750	-73,500	36,750	73,500	-105,591	-797,727	-105,591	-797,727
Amery	-39,300	-78,600	39,300	78,600	-78,379	-592,144	-78,379	-592,144
Antigo *	0	0	58,725	117,450	-154,346	-1,166,063	-95,621	-1,048,613
Appleton Area	-376,975	-753,950	376,975	753,950	-1,143,403	-8,638,259	-1,143,403	-8,638,259
Arcadia	-31,575	-63,150	31,575	63,150	-58,252	-440,083	-58,252	-440,083
Argyle *	-7,500	-6,351	7,500	15,000	-11,125	-84,045	-11,125	-75,396
Arrowhead UHS *	-51,925	-103,850	51,925	103,850	-77,166	-582,982	-77,166	-582,982
Ashland	-52,875	0	52,875	105,750	-114,004	-861,284	-114,004	-755,534
Ashwaubenon *	-56,050	-112,100	56,050	112,100	-147,220	-1,112,225	-147,220	-1,112,225
Athens	-10,700	-21,400	10,700	21,400	-71	-535	-71	-535
Auburndale *	-19,450	-38,900	19,450	38,900	-33,292	-251,520	-33,292	-251,520
Augusta *	-14,775	-29,550	14,775	29,550	-29,277	-221,186	-29,277	-221,186
Baldwin-Woodville Area	0	0	41,175	82,350	-88,926	-671,822	-47,751	-589,472
Bangor	0	0	14,850	29,700	-30,229	-228,376	-15,379	-198,676
Baraboo *	0	0	73,975	147,950	-199,139	-1,504,472	-125,164	-1,356,522
Barneveld *	-10,625	-21,250	10,625	21,250	-17,182	-129,810	-17,182	-129,810
Barron Area *	-35,600	-71,200	35,600	71,200	-96,986	-732,712	-96,986	-732,712
Bayfield	-10,425	-20,850	10,425	20,850	-59,383	-448,628	-59,383	-448,628

School District	Per Pupil and Low Revenue Adjustments Without Offsets (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
	Beaver Dam *	-\$86,325	\$0	\$86,325	\$172,650	-\$256,894	-\$1,940,802	-\$256,894
Beecher-Dunbar-Pembine *	-6,300	-12,600	6,300	12,600	-20,965	-158,385	-20,965	-158,385
Belleville *	-23,500	-47,000	23,500	47,000	-43,998	-332,402	-43,998	-332,402
Belmont Community	0	0	9,000	18,000	-10,959	-82,795	-1,959	-64,795
Beloit *	-178,525	-357,050	178,525	357,050	-451,687	-3,412,435	-451,687	-3,412,435
Beloit Turner *	-29,600	-59,200	29,600	59,200	-93,697	-707,868	-93,697	-707,868
Benton *	-5,825	-11,650	5,825	11,650	-5,320	-40,190	-5,320	-40,190
Berlin Area	0	0	40,625	81,250	-86,966	-657,018	-46,341	-575,768
Big Foot UHS *	-12,300	-24,600	12,300	24,600	-33,650	-254,219	-33,650	-254,219
Birchwood *	-5,450	-10,900	5,450	10,900	-18,512	-139,859	-18,512	-139,859
Black Hawk *	-9,800	-19,600	9,800	19,600	-26,261	-198,398	-26,261	-198,398
Black River Falls *	0	0	43,725	87,450	-119,643	-903,887	-75,918	-816,437
Blair-Taylor	0	0	15,500	31,000	-41,460	-313,222	-25,960	-282,222
Bloomer	-31,150	-62,300	31,150	62,300	-4,407	-33,297	-4,407	-33,297
Bonduel *	0	0	20,300	40,600	-47,689	-360,285	-27,389	-319,685
Boscobel Area	-20,750	-41,500	20,750	41,500	-69,232	-523,038	-69,232	-523,038
Bowler *	-10,100	-20,200	10,100	20,200	-32,965	-249,044	-32,965	-249,044
Boyceville Community *	0	0	18,275	36,550	-50,940	-384,842	-32,665	-348,292
Brighton #1	-2,550	-5,100	2,550	5,100	-7,397	-55,882	-7,397	-55,882
Brillion *	0	0	21,975	43,950	-38,877	-293,707	-16,902	-249,757
Bristol #1	-17,450	-34,900	17,450	34,900	-33,407	-252,382	-33,407	-252,382
Brodhead	0	0	25,625	51,250	-66,202	-500,144	-40,577	-448,894
Brown Deer	-41,550	-83,100	41,550	83,100	-108,827	-822,170	-108,827	-822,170
Bruce *	0	0	12,200	24,400	-15,847	-119,726	-3,647	-95,326
Burlington Area	-81,350	-162,700	81,350	162,700	-246,118	-1,859,386	-246,118	-1,859,386
Butternut *	-4,650	-9,300	4,650	9,300	-12,534	-94,692	-12,534	-94,692
Cadott Community	-21,100	-42,200	21,100	42,200	-1,107	-8,361	-1,107	-8,361
Cambria-Friesland *	-9,675	-18,019	9,675	19,350	-14,783	-111,685	-14,783	-110,354
Cambridge	-21,450	-42,900	21,450	42,900	-74,222	-560,738	-74,222	-560,738
Cameron	-168,933	0	22,575	45,150	-53,446	-403,780	-199,804	-358,630

School District	Per Pupil and Low Revenue Adjustments Without Offsets		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 *	-\$33,875	-\$67,750	\$33,875	\$67,750	-\$95,019	-\$717,857	-\$95,019	-\$717,857
Cashton *	0	0	14,125	28,250	-27,248	-205,854	-13,123	-177,604
Cassville	-5,625	-11,250	5,625	11,250	-7,348	-55,515	-7,348	-55,515
Cedar Grove-Belgium Area *	-25,950	0	25,950	51,900	-38,419	-290,249	-38,419	-238,349
Cedarburg	-72,750	-145,500	72,750	145,500	-165,239	-1,248,357	-165,239	-1,248,357
Central/Westosha UHS *	-28,250	-56,500	28,250	56,500	-70,586	-533,267	-70,586	-533,267
Chequamegon	-18,725	-37,450	18,725	37,450	-44,413	-335,533	-44,413	-335,533
Chetek-Weyerhaeuser	-26,375	-52,750	26,375	52,750	-53,983	-407,833	-53,983	-407,833
Chilton *	0	0	27,125	54,250	-38,668	-292,131	-11,543	-237,881
Chippewa Falls Area *	-128,950	-257,900	128,950	257,900	-274,062	-2,070,504	-274,062	-2,070,504
Clayton *	-4,625	0	7,925	15,850	-12,353	-93,323	-9,053	-77,473
Clear Lake	0	0	15,775	31,550	-29,177	-220,430	-13,402	-188,880
Clinton Community *	-25,350	-50,700	25,350	50,700	-63,721	-481,403	-63,721	-481,403
Clintonville *	-29,436	0	33,000	66,000	-102,520	-774,528	-98,956	-708,528
Cochrane-Fountain City *	0	0	15,775	31,550	-24,708	-186,667	-8,933	-155,117
Colby	0	0	23,850	47,700	-59,113	-446,591	-35,263	-398,891
Coleman	0	0	17,125	34,250	-24,643	-186,171	-7,518	-151,921
Colfax *	0	0	20,500	41,000	-35,454	-267,849	-14,954	-226,849
Columbus	-31,250	-62,500	31,250	62,500	-81,088	-612,607	-81,088	-612,607
Cornell	0	0	10,650	21,300	-28,990	-219,014	-18,340	-197,714
Crandon *	-22,600	-45,200	22,600	45,200	-70,764	-534,611	-70,764	-534,611
Crivitz	0	0	18,900	37,800	-18,445	-139,350	455	-101,550
Cuba City *	-16,375	-32,750	16,375	32,750	-63,144	-477,046	-63,144	-477,046
Cudahy *	-60,550	-121,100	60,550	121,100	-181,525	-1,371,398	-181,525	-1,371,398
Cumberland *	-22,975	-45,950	22,975	45,950	-61,458	-464,310	-61,458	-464,310
D C Everest Area	-145,925	-291,850	145,925	291,850	-317,923	-2,401,869	-317,923	-2,401,869
Darlington Community	0	0	20,250	40,500	-33,724	-254,782	-13,474	-214,282
Deerfield Community *	-19,400	-38,800	19,400	38,800	-63,772	-481,791	-63,772	-481,791
DeForest Area	-90,900	-181,800	90,900	181,800	-225,403	-1,702,888	-225,403	-1,702,888
Delavan-Darien *	0	0	64,575	129,150	-132,768	-1,003,046	-68,193	-873,896

School District	Per Pupil and Low Revenue Adjustments Without Offsets (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
	Denmark	\$0	\$0	\$35,375	\$70,750	-\$80,705	-\$609,718	-\$45,330
DePere	-98,625	-197,250	98,625	197,250	-139,114	-1,050,990	-139,114	-1,050,990
DeSoto Area *	-13,400	-26,800	13,400	26,800	-23,885	-180,451	-23,885	-180,451
Dodgeland *	-19,225	-38,450	19,225	38,450	-44,362	-335,151	-44,362	-335,151
Dodgeville	-32,350	-64,700	32,350	64,700	-92,832	-701,336	-92,832	-701,336
Dover #1 *	-2,525	-5,050	2,525	5,050	-2,991	-22,595	-2,991	-22,595
Drummond *	-10,050	-20,100	10,050	20,100	-27,403	-207,024	-27,403	-207,024
Durand-Arkansaw	-24,000	-48,000	24,000	48,000	-64,936	-490,585	-64,936	-490,585
East Troy Community *	-43,500	-87,000	43,500	87,000	-79,994	-604,341	-79,994	-604,341
Eau Claire Area	-282,000	-564,000	282,000	564,000	-810,292	-6,121,651	-810,292	-6,121,651
Edgar *	-14,425	-28,850	14,425	28,850	-2,170	-16,391	-2,170	-16,391
Edgerton	-47,550	-95,100	47,550	95,100	-151,645	-1,145,656	-151,645	-1,145,656
Elcho *	-8,025	-16,050	8,025	16,050	-21,306	-160,964	-21,306	-160,964
Eleva-Strum	-15,475	-3,027	15,475	30,950	-26,536	-200,472	-26,536	-172,549
Elk Mound Area	0	0	27,450	54,900	-50,750	-383,408	-23,300	-328,508
Elkhart Lake-Glenbeulah *	-11,325	-22,650	11,325	22,650	-22,689	-171,413	-22,689	-171,413
Elkhorn Area *	-75,950	-151,900	75,950	151,900	-136,618	-1,032,132	-136,618	-1,032,132
Ellsworth Community *	0	0	41,900	83,800	-101,480	-766,668	-59,580	-682,868
Elmbrook	-174,575	-349,150	174,575	349,150	-542,234	-4,096,507	-542,234	-4,096,507
Elmwood *	-8,025	-16,050	8,025	16,050	-10,942	-82,669	-10,942	-82,669
Erin *	-5,625	-11,250	5,625	11,250	-11,388	-86,033	-11,388	-86,033
Evansville Community *	-45,675	-91,350	45,675	91,350	-121,523	-918,093	-121,523	-918,093
Fall Creek *	-19,475	-38,950	19,475	38,950	-25,744	-194,491	-25,744	-194,491
Fall River *	-12,900	-25,800	12,900	25,800	-20,642	-155,948	-20,642	-155,948
Fennimore Community *	-18,775	-37,550	18,775	37,550	-65,195	-492,537	-65,195	-492,537
Flambeau	-15,425	-30,850	15,425	30,850	-1,727	-13,050	-1,727	-13,050
Florence	-11,425	0	11,425	22,850	-31,847	-240,602	-31,847	-217,752
Fond du Lac *	0	0	183,525	367,050	-511,926	-3,867,535	-328,401	-3,500,485
Fontana J8 *	-4,300	-8,600	4,300	8,600	-6,748	-50,983	-6,748	-50,983
Fort Atkinson *	-69,225	-138,450	69,225	138,450	-231,696	-1,750,429	-231,696	-1,750,429

School District	Per Pupil and Low Revenue Adjustments Without Offsets (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
	Fox Point J2 *	-\$16,775	-\$33,550	\$16,775	\$33,550	-\$63,391	-\$478,913	-\$63,391
Franklin Public	-105,225	-210,450	105,225	210,450	-280,637	-2,120,179	-280,637	-2,120,179
Frederic	0	0	12,750	25,500	-22,578	-170,576	-9,828	-145,076
Freedom Area *	0	0	40,875	81,750	-92,611	-699,665	-51,736	-617,915
Gale-Ettrick-Trempealeau	-35,450	-70,900	35,450	70,900	-75,972	-573,962	-75,972	-573,962
Geneva J4	-3,075	-6,150	3,075	6,150	-3,761	-28,417	-3,761	-28,417
Genoa City J2	-16,250	-32,500	16,250	32,500	-13,663	-103,226	-13,663	-103,226
Germantown	-97,275	-194,550	97,275	194,550	-281,910	-2,129,789	-281,910	-2,129,789
Gibraltar Area *	-13,300	-26,600	13,300	26,600	-40,917	-309,122	-40,917	-309,122
Gillett	0	0	14,775	29,550	-41,433	-313,024	-26,658	-283,474
Gilman *	-9,725	-19,450	9,725	19,450	-15,698	-118,599	-15,698	-118,599
Gilmanton	-4,150	-8,300	4,150	8,300	-3,712	-28,046	-3,712	-28,046
Glendale-River Hills	-23,625	-47,250	23,625	47,250	-100,955	-762,704	-100,955	-762,704
Glenwood City *	-12,496	0	17,975	35,950	-42,697	-322,571	-37,218	-286,621
Goodman-Armstrong	-2,750	-5,500	2,750	5,500	-3,660	-27,650	-3,660	-27,650
Grafton *	-50,050	-100,100	50,050	100,100	-170,106	-1,285,129	-170,106	-1,285,129
Granton Area *	-6,025	-12,050	6,025	12,050	0	0	0	0
Grantsburg	0	0	21,275	42,550	-50,139	-378,797	-28,864	-336,247
Green Bay Area *	-546,650	0	546,650	1,093,300	-1,589,973	-12,012,034	-1,589,973	-10,918,734
Green Lake	-6,325	-12,650	6,325	12,650	-13,072	-98,758	-13,072	-98,758
Greendale	-59,500	-119,000	59,500	119,000	-159,528	-1,205,211	-159,528	-1,205,211
Greenfield	-84,150	-168,300	84,150	168,300	-219,079	-1,655,112	-219,079	-1,655,112
Greenwood *	-9,719	0	10,375	20,750	-3,453	-26,085	-2,797	-5,335
Gresham *	-6,850	-13,700	6,850	13,700	-19,275	-145,616	-19,275	-145,616
Hamilton	-117,700	-235,400	117,700	235,400	-245,426	-1,854,158	-245,426	-1,854,158
Hartford J1 *	-50,275	-100,550	50,275	100,550	-118,789	-897,434	-118,789	-897,434
Hartford UHS *	-37,550	-75,100	37,550	75,100	-67,125	-507,120	-67,125	-507,120
Hartland-Lakeside J3	-29,650	-59,300	29,650	59,300	-88,012	-664,917	-88,012	-664,917
Hayward Community	-45,025	-90,050	45,025	90,050	-108,903	-822,749	-108,903	-822,749
Herman-Neosho-Rubicon *	-8,600	-17,200	8,600	17,200	-15,359	-116,032	-15,359	-116,032

School District	Per Pupil and Low Revenue Adjustments Without Offsets (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
	Highland	-\$7,525	-\$15,050	\$7,525	\$15,050	-\$18,118	-\$136,879	-\$18,118
Hilbert	0	0	11,000	22,000	-11,641	-87,947	-641	-65,947
Hillsboro	0	0	13,125	26,250	-29,822	-225,300	-16,697	-199,050
Holmen	-101,925	-203,850	101,925	203,850	-329,901	-2,492,358	-329,901	-2,492,358
Holy Hill Area *	-13,125	-26,250	13,125	26,250	-23,179	-175,115	-23,179	-175,115
Horicon *	0	0	20,200	40,400	-41,066	-310,247	-20,866	-269,847
Hortonville	-94,875	0	94,875	189,750	-166,532	-1,258,129	-166,532	-1,068,379
Howards Grove *	-20,800	-41,600	20,800	41,600	-43,927	-331,863	-43,927	-331,863
Howard-Suamico	0	0	138,150	276,300	-254,475	-1,922,528	-116,325	-1,646,228
Hudson	-139,625	-279,250	139,625	279,250	-374,004	-2,825,551	-374,004	-2,825,551
Hurley *	-13,950	-27,900	13,950	27,900	-17,225	-130,131	-17,225	-130,131
Hustisford *	-10,725	-21,450	10,725	21,450	-22,052	-166,601	-22,052	-166,601
Independence	-10,050	-20,100	10,050	20,100	-17,649	-133,333	-17,649	-133,333
Iola-Scandinavia *	0	0	17,025	34,050	-18,041	-136,296	-1,016	-102,246
Iowa-Grant *	-18,325	-36,650	18,325	36,650	-57,466	-434,149	-57,466	-434,149
Ithaca *	-7,875	-15,750	7,875	15,750	-18,348	-138,617	-18,348	-138,617
Janesville *	0	0	243,525	487,050	-680,055	-5,137,727	-436,530	-4,650,677
Jefferson *	-48,000	-96,000	48,000	96,000	-116,524	-880,324	-116,524	-880,324
Johnson Creek	-18,250	-36,500	18,250	36,500	-38,520	-291,013	-38,520	-291,013
Juda	-6,100	-12,200	6,100	12,200	-14,788	-111,718	-14,788	-111,718
Kaukauna Area	-15,463	0	114,375	228,750	-256,314	-1,936,415	-157,402	-1,707,665
Kenosha *	-534,975	-1,069,950	534,975	1,069,950	-1,689,832	-12,766,453	-1,689,832	-12,766,453
Kettle Moraine *	-89,400	-178,800	89,400	178,800	-243,946	-1,842,982	-243,946	-1,842,982
Kewaskum *	0	0	46,150	92,300	-91,427	-690,717	-45,277	-598,417
Kewaunee *	0	0	24,500	49,000	-53,009	-400,473	-28,509	-351,473
Kickapoo Area *	-11,475	-22,950	11,475	22,950	-26,709	-201,781	-26,709	-201,781
Kiel Area *	0	0	31,875	63,750	-57,630	-435,385	-25,755	-371,635
Kimberly Area	0	0	118,525	237,050	-247,965	-1,873,344	-129,440	-1,636,294
Kohler *	-12,775	-25,550	12,775	25,550	-24,467	-184,844	-24,467	-184,844
Lac du Flambeau #1	-13,625	-27,250	13,625	27,250	-88,293	-667,038	-88,293	-667,038



School District	Per Pupil and Low Revenue Adjustments Without Offsets (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 *	-\$162,875	-\$325,750	\$162,875	\$325,750	-\$578,749	-\$4,372,368	-\$578,749
Ladysmith *	-18,600	-37,200	18,600	37,200	-61,316	-463,231	-61,316	-463,231
LaFarge	-6,075	-12,150	6,075	12,150	-11,882	-89,768	-11,882	-89,768
Lake Country *	-8,825	-17,650	8,825	17,650	-20,404	-154,148	-20,404	-154,148
Lake Geneva J1 *	-47,000	-94,000	47,000	94,000	-107,160	-809,579	-107,160	-809,579
Lake Geneva-Genoa UHS *	-34,250	-68,500	34,250	68,500	-40,883	-308,867	-40,883	-308,867
Lake Holcombe *	-7,650	-15,300	7,650	15,300	0	0	0	0
Lake Mills Area	-38,325	-76,650	38,325	76,650	-93,404	-705,653	-93,404	-705,653
Lakeland UHS	-17,575	-35,150	17,575	35,150	-60,780	-459,185	-60,780	-459,185
Lancaster Community	-23,775	-47,550	23,775	47,550	-70,918	-535,773	-70,918	-535,773
Laona	-5,500	-11,000	5,500	11,000	-12,694	-95,902	-12,694	-95,902
Lena *	0	0	10,225	20,450	-23,124	-174,700	-12,899	-154,250
Linn J4	-2,700	-5,400	2,700	5,400	-2,946	-22,258	-2,946	-22,258
Linn J6 *	-2,100	-4,200	2,100	4,200	-4,517	-34,127	-4,517	-34,127
Little Chute Area *	0	0	31,625	63,250	-95,501	-721,497	-63,876	-658,247
Lodi *	-37,400	-25,686	37,400	74,800	-123,357	-931,943	-123,357	-882,829
Lomira	-26,000	0	26,000	52,000	-55,034	-415,772	-55,034	-363,772
Loyal *	0	0	13,200	26,400	-1,749	-13,216	11,451	13,184
Luck *	0	0	12,275	24,550	-20,714	-156,491	-8,439	-131,941
Luxemburg-Casco *	0	0	46,550	93,100	-99,331	-750,433	-52,781	-657,333
Madison Metropolitan *	-685,250	-1,370,500	685,250	1,370,500	-2,848,043	-21,516,581	-2,848,043	-21,516,581
Manawa *	0	0	18,325	36,650	-27,924	-210,964	-9,599	-174,314
Manitowoc *	0	0	127,425	254,850	-382,060	-2,886,413	-254,635	-2,631,563
Maple *	-43,614	-195,348	31,350	62,700	-70,382	-531,727	-82,646	-664,375
Maple Dale-Indian Hill *	-10,475	-20,950	10,475	20,950	-45,978	-347,361	-45,978	-347,361
Marathon City	-16,325	-32,650	16,325	32,650	-2,665	-20,135	-2,665	-20,135
Marinette *	0	0	54,400	108,800	-145,073	-1,096,007	-90,673	-987,207
Marion *	0	0	12,275	24,550	-24,086	-181,966	-11,811	-157,416
Markesan *	0	0	20,425	40,850	-26,468	-199,965	-6,043	-159,115
Marshall *	-26,425	-19,893	26,425	52,850	-57,670	-435,690	-57,670	-402,733

School District	Per Pupil and Low Revenue Adjustments Without Offsets (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
	Marshfield *	\$0	\$0	\$96,250	\$192,500	-\$226,508	-\$1,711,238	-\$130,258
Mauston *	-35,775	-71,550	35,775	71,550	-83,991	-634,543	-83,991	-634,543
Mayville *	-26,725	-53,450	26,725	53,450	-53,415	-403,541	-53,415	-403,541
McFarland	-54,325	-108,650	54,325	108,650	-231,093	-1,745,879	-231,093	-1,745,879
Medford Area	0	0	52,850	105,700	-155,544	-1,175,115	-102,694	-1,069,415
Mellen	-7,375	-14,750	7,375	14,750	-19,033	-143,792	-19,033	-143,792
Melrose-Mindoro *	-19,350	-38,700	19,350	38,700	-42,699	-322,588	-42,699	-322,588
Menasha *	-91,750	-183,500	91,750	183,500	-301,369	-2,276,806	-301,369	-2,276,806
Menominee Indian	-23,150	-46,300	23,150	46,300	-52,341	-395,429	-52,341	-395,429
Menomonee Falls	-93,525	-187,050	93,525	187,050	-270,684	-2,044,978	-270,684	-2,044,978
Menomonie Area	-84,875	-169,750	84,875	169,750	-192,080	-1,451,140	-192,080	-1,451,140
Mequon-Thiensville	-88,375	-176,750	88,375	176,750	-247,319	-1,868,462	-247,319	-1,868,462
Mercer	-3,650	-7,300	3,650	7,300	-6,772	-51,162	-6,772	-51,162
Merrill Area *	0	0	65,475	130,950	-182,678	-1,380,105	-117,203	-1,249,155
Merton Community *	0	0	19,675	39,350	-40,962	-309,466	-21,287	-270,116
Middleton-Cross Plains	-179,625	-359,250	179,625	359,250	-556,679	-4,205,636	-556,679	-4,205,636
Milton	0	0	87,925	175,850	-182,888	-1,381,693	-94,963	-1,205,843
Milwaukee *	-1,921,375	-3,842,750	1,921,375	3,842,750	-7,435,351	-56,173,081	-7,435,351	-56,173,081
Mineral Point	-17,050	-34,100	17,050	34,100	-56,720	-428,514	-56,720	-428,514
Minocqua J1	-14,250	-28,500	14,250	28,500	-40,710	-307,562	-40,710	-307,562
Mishicot	-12,880	0	20,050	40,100	-44,093	-333,120	-36,923	-293,020
Mondovi	0	0	23,225	46,450	-52,757	-398,573	-29,532	-352,123
Monona Grove	-78,525	-157,050	78,525	157,050	-233,014	-1,760,386	-233,014	-1,760,386
Monroe *	-60,375	-120,750	60,375	120,750	-228,247	-1,724,375	-228,247	-1,724,375
Montello	0	0	18,125	36,250	-44,128	-333,378	-26,003	-297,128
Monticello *	-9,025	-18,050	9,025	18,050	-24,389	-184,256	-24,389	-184,256
Mosinee *	-49,625	-99,250	49,625	99,250	-143,174	-1,081,657	-143,174	-1,081,657
Mount Horeb Area *	0	0	60,075	120,150	-128,768	-972,828	-68,693	-852,678
Mukwonago	0	0	116,500	233,000	-261,925	-1,978,811	-145,425	-1,745,811
Muskego-Norway *	-120,325	-240,650	120,325	240,650	-237,100	-1,791,258	-237,100	-1,791,258

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments Without Offsets (Based on 2018-19 Data)</u>		<u>Per Pupil Aid (Based on 2018-19 Data)</u>		<u>Special Education (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	-\$17,800	-\$28,338	\$17,800	\$35,600	-\$27,405	-\$207,042	-\$27,405
Neenah	-169,175	-69,362	169,175	338,350	-384,239	-2,902,872	-384,239	-2,633,884
Neillsville *	0	0	23,250	46,500	-629	-4,754	22,621	41,746
Nekoosa *	0	0	28,475	56,950	-67,021	-506,335	-38,546	-449,385
New Auburn	-7,350	-14,700	7,350	14,700	-16,341	-123,457	-16,341	-123,457
New Berlin *	-110,650	-221,300	110,650	221,300	-267,349	-2,019,787	-267,349	-2,019,787
New Glarus	-22,350	-44,700	22,350	44,700	-54,045	-408,302	-54,045	-408,302
New Holstein *	0	0	28,900	57,800	-25,564	-193,130	3,336	-135,330
New Lisbon	-15,050	-28,493	15,050	30,100	-30,166	-227,904	-30,166	-226,297
New London *	0	0	58,800	117,600	-134,098	-1,013,091	-75,298	-895,491
New Richmond	-8,225	0	84,275	168,550	-173,649	-1,311,898	-97,599	-1,143,348
Niagara *	-8,600	-17,200	8,600	17,200	-22,862	-172,720	-22,862	-172,720
Nicolet UHS *	-26,700	-53,400	26,700	53,400	-79,225	-598,532	-79,225	-598,532
Norris *	-575	-1,150	575	1,150	-8,031	-60,673	-8,031	-60,673
North Cape	-4,850	-9,700	4,850	9,700	-9,830	-74,263	-9,830	-74,263
North Crawford	-11,750	-23,500	11,750	23,500	-32,947	-248,913	-32,947	-248,913
North Fond du Lac	-32,550	-963	32,550	65,100	-118,569	-895,771	-118,569	-831,634
North Lake *	-7,050	-14,100	7,050	14,100	-17,019	-128,574	-17,019	-128,574
North Lakeland *	-3,425	-6,850	3,425	6,850	-20,532	-155,118	-20,532	-155,118
Northern Ozaukee *	-20,000	-40,000	20,000	40,000	-56,034	-423,329	-56,034	-423,329
Northland Pines	-32,125	-64,250	32,125	64,250	-115,666	-873,838	-115,666	-873,838
Northwood *	-8,550	-17,100	8,550	17,100	-23,563	-178,016	-23,563	-178,016
Norwalk-Ontario-Wilton *	-16,700	-33,400	16,700	33,400	-41,320	-312,168	-41,320	-312,168
Norway J7	-2,275	-4,550	2,275	4,550	-2,912	-22,004	-2,912	-22,004
Oak Creek-Franklin *	0	0	157,275	314,550	-278,131	-2,101,239	-120,856	-1,786,689
Oakfield	0	0	12,250	24,500	-13,357	-100,911	-1,107	-76,411
Oconomowoc Area	-138,400	-276,800	138,400	276,800	-290,673	-2,195,998	-290,673	-2,195,998
Oconto *	0	0	27,175	54,350	-82,630	-624,258	-55,455	-569,908
Oconto Falls *	-44,075	0	44,075	88,150	-104,510	-789,561	-104,510	-701,411
Omro *	0	0	31,525	63,050	-64,013	-483,613	-32,488	-420,563

School District	Per Pupil and Low Revenue Adjustments Without Offsets (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
	Onalaska *	\$0	\$0	\$71,650	\$143,300	-\$183,944	-\$1,389,672	-\$112,294
Oostburg *	0	0	23,925	47,850	-40,840	-308,540	-16,915	-260,690
Oregon	-94,575	-189,150	94,575	189,150	-265,660	-2,007,022	-265,660	-2,007,022
Osceola *	-208,310	0	40,075	80,150	-86,542	-653,816	-254,777	-573,666
Oshkosh Area	0	0	244,650	489,300	-975,151	-7,367,132	-730,501	-6,877,832
Osseo-Fairchild *	0	0	22,325	44,650	-41,092	-310,447	-18,767	-265,797
Owen-Withee *	0	0	11,925	23,850	-18,244	-137,832	-6,319	-113,982
Palmyra-Eagle Area *	-26,675	-53,350	26,675	53,350	-61,870	-467,419	-61,870	-467,419
Pardeeville Area *	-21,200	0	21,200	42,400	-18,602	-140,537	-18,602	-98,137
Paris J1 *	-3,900	-7,800	3,900	7,800	-6,900	-52,125	-6,900	-52,125
Parkview *	-20,725	-41,450	20,725	41,450	-51,708	-390,645	-51,708	-390,645
Pecatonica Area *	-11,200	-22,400	11,200	22,400	-30,044	-226,975	-30,044	-226,975
Pepin Area *	-6,050	-12,100	6,050	12,100	-13,955	-105,429	-13,955	-105,429
Peshtigo *	0	0	26,225	52,450	-55,043	-415,845	-28,818	-363,395
Pewaukee	-69,350	-138,700	69,350	138,700	-130,808	-988,239	-130,808	-988,239
Phelps *	-3,650	-7,300	3,650	7,300	-7,385	-55,792	-7,385	-55,792
Phillips *	0	0	19,525	39,050	-46,639	-352,348	-27,114	-313,298
Pittsville *	-14,450	-28,900	14,450	28,900	-21,352	-161,313	-21,352	-161,313
Platteville	-37,200	-74,400	37,200	74,400	-89,914	-679,285	-89,914	-679,285
Plum City *	-6,700	-13,400	6,700	13,400	-10,814	-81,701	-10,814	-81,701
Plymouth *	0	0	55,825	111,650	-151,751	-1,146,460	-95,926	-1,034,810
Port Edwards	-10,225	-20,450	10,225	20,450	-13,574	-102,547	-13,574	-102,547
Port Washington-Saukville *	-64,175	-128,350	64,175	128,350	-183,445	-1,385,901	-183,445	-1,385,901
Portage Community *	0	0	57,350	114,700	-115,882	-875,474	-58,532	-760,774
Potosi *	-7,850	-15,700	7,850	15,700	-24,325	-183,775	-24,325	-183,775
Poynette *	0	0	26,850	53,700	-50,539	-381,815	-23,689	-328,115
Prairie du Chien Area *	-26,875	-53,750	26,875	53,750	-101,761	-768,788	-101,761	-768,788
Prairie Farm	-7,850	-549	7,850	15,700	-18,760	-141,730	-18,760	-126,579
Prentice *	-10,200	-20,400	10,200	20,400	-19,287	-145,708	-19,287	-145,708
Prescott	-34,450	-68,900	34,450	68,900	-84,104	-635,395	-84,104	-635,395

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments Without Offsets (Based on 2018-19 Data)</u>		<u>Per Pupil Aid (Based on 2018-19 Data)</u>		<u>Special Education (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>
	Princeton	\$0	\$0	\$9,900	\$19,800	-\$7,306	-\$55,192	\$2,594
Pulaski Community	-95,475	0	95,475	190,950	-239,977	-1,812,996	-239,977	-1,622,046
Racine *	-489,750	-979,500	489,750	979,500	-1,909,432	-14,425,504	-1,909,432	-14,425,504
Randall J1	0	0	13,950	27,900	-33,260	-251,271	-19,310	-223,371
Randolph *	-12,850	-25,700	12,850	25,700	-20,825	-157,327	-20,825	-157,327
Random Lake *	0	0	21,300	42,600	-48,069	-363,156	-26,769	-320,556
Raymond #14	-8,050	-16,100	8,050	16,100	-14,368	-108,548	-14,368	-108,548
Reedsburg	-68,225	-72,182	68,225	136,450	-186,244	-1,407,050	-186,244	-1,342,782
Reedsville *	-15,550	-31,100	15,550	31,100	-25,488	-192,556	-25,488	-192,556
Rhineland * *	-61,100	-114,013	61,100	122,200	-178,084	-1,345,404	-178,084	-1,337,217
Rib Lake *	0	0	12,000	24,000	-25,417	-192,025	-13,417	-168,025
Rice Lake Area	-56,075	-112,150	56,075	112,150	-154,155	-1,164,619	-154,155	-1,164,619
Richland *	-35,700	-71,400	35,700	71,400	-89,497	-676,140	-89,497	-676,140
Richmond *	-10,100	-20,200	10,100	20,200	-20,821	-157,301	-20,821	-157,301
Rio Community *	-10,775	-10,758	10,775	21,550	-22,933	-173,254	-22,933	-162,462
Ripon Area *	-39,650	-79,300	39,650	79,300	-73,772	-557,334	-73,772	-557,334
River Falls	0	0	81,100	162,200	-155,216	-1,172,633	-74,116	-1,010,433
River Ridge	-13,525	-27,050	13,525	27,050	-38,263	-289,070	-38,263	-289,070
River Valley *	-31,675	-63,350	31,675	63,350	-107,955	-815,586	-107,955	-815,586
Riverdale	0	0	17,575	35,150	-45,546	-344,095	-27,971	-308,945
Rosendale-Brandon *	0	0	22,925	45,850	-42,216	-318,934	-19,291	-273,084
Rosholt	-13,825	-27,650	13,825	27,650	-1,094	-8,268	-1,094	-8,268
Royall *	-14,650	-29,300	14,650	29,300	-25,162	-190,093	-25,162	-190,093
Saint Croix Central	-18,869	0	39,475	78,950	-90,834	-686,238	-70,228	-607,288
Saint Croix Falls *	-27,625	-55,250	27,625	55,250	-57,954	-437,835	-57,954	-437,835
Saint Francis	-20,650	-41,300	20,650	41,300	-65,332	-493,572	-65,332	-493,572
Salem J2	-27,175	-15,001	27,175	54,350	-58,608	-442,778	-58,608	-403,429
Sauk Prairie	-66,850	-133,700	66,850	133,700	-167,190	-1,263,095	-167,190	-1,263,095
Seneca *	-7,250	-14,500	7,250	14,500	-23,354	-176,435	-23,354	-176,435
Sevastopol *	-14,100	-28,200	14,100	28,200	-48,487	-366,310	-48,487	-366,310

School District	Per Pupil and Low Revenue Adjustments Without Offsets		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
Seymour Community *	-\$56,650	-\$113,300	\$56,650	\$113,300	-\$91,508	-\$691,332	-\$91,508	-\$691,332
Sharon J11 *	-6,250	-12,500	6,250	12,500	-12,411	-93,764	-12,411	-93,764
Shawano *	-60,575	-51,876	60,575	121,150	-154,375	-1,166,284	-154,375	-1,097,010
Sheboygan Area *	-254,900	-509,800	254,900	509,800	-715,890	-5,408,451	-715,890	-5,408,451
Sheboygan Falls *	0	0	41,225	82,450	-114,558	-865,470	-73,333	-783,020
Shell Lake	-15,375	-30,750	15,375	30,750	-32,221	-243,429	-32,221	-243,429
Shiocton *	0	0	17,700	35,400	-34,506	-260,687	-16,806	-225,287
Shorewood	-46,875	-93,750	46,875	93,750	-145,556	-1,099,653	-145,556	-1,099,653
Shullsburg *	-9,300	-18,600	9,300	18,600	-19,233	-145,302	-19,233	-145,302
Silver Lake J1 *	0	0	11,125	22,250	-22,012	-166,301	-10,887	-144,051
Siren	-11,950	-23,900	11,950	23,900	-36,695	-277,228	-36,695	-277,228
Slinger	0	0	69,375	138,750	-141,459	-1,068,702	-72,084	-929,952
Solon Springs	-7,550	-15,100	7,550	15,100	-17,229	-130,164	-17,229	-130,164
Somerset *	-37,775	-75,550	37,775	75,550	-102,741	-776,193	-102,741	-776,193
South Milwaukee *	-75,225	-150,450	75,225	150,450	-194,208	-1,467,214	-194,208	-1,467,214
South Shore	-4,900	-9,800	4,900	9,800	-16,245	-122,730	-16,245	-122,730
Southern Door *	0	0	26,625	53,250	-75,430	-569,861	-48,805	-516,611
Southwestern Wisconsin	0	0	13,350	26,700	-28,474	-215,118	-15,124	-188,418
Sparta Area	0	0	75,750	151,500	-183,735	-1,388,096	-107,985	-1,236,596
Spencer *	-18,925	-37,850	18,925	37,850	-1,116	-8,434	-1,116	-8,434
Spooner Area *	0	0	31,975	63,950	-72,315	-546,332	-40,340	-482,382
Spring Valley *	-19,300	-38,600	19,300	38,600	-23,663	-178,769	-23,663	-178,769
Stanley-Boyd Area	-27,225	0	27,225	54,450	0	0	0	54,450
Stevens Point Area	-183,250	-366,500	183,250	366,500	-500,901	-3,784,241	-500,901	-3,784,241
Stockbridge	-5,950	-11,900	5,950	11,900	-4,727	-35,713	-4,727	-35,713
Stone Bank	-7,100	-14,200	7,100	14,200	-15,935	-120,386	-15,935	-120,386
Stoughton Area *	-77,875	-155,750	77,875	155,750	-207,159	-1,565,057	-207,159	-1,565,057
Stratford *	0	0	22,850	45,700	-30,482	-230,284	-7,632	-184,584
Sturgeon Bay *	0	0	27,825	55,650	-89,109	-673,205	-61,284	-617,555
Sun Prairie Area	-205,050	-410,100	205,050	410,100	-649,065	-4,903,598	-649,065	-4,903,598

School District	Per Pupil and Low Revenue Adjustments Without Offsets (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
	Superior *	\$0	\$0	\$117,175	\$234,350	-\$331,293	-\$2,502,875	-\$214,118
Suring *	-9,875	0	9,875	19,750	-21,948	-165,817	-21,948	-146,067
Swallow *	-11,500	-23,000	11,500	23,000	-17,678	-133,556	-17,678	-133,556
Thorp *	0	0	14,400	28,800	-28,874	-218,140	-14,474	-189,340
Three Lakes	-12,375	-24,750	12,375	24,750	-54,804	-414,034	-54,804	-414,034
Tigerton *	-5,950	-11,900	5,950	11,900	-8,872	-67,024	-8,872	-67,024
Tomah Area	0	0	77,925	155,850	-178,073	-1,345,315	-100,148	-1,189,465
Tomahawk *	0	0	29,975	59,950	-66,920	-505,572	-36,945	-445,622
Tomorrow River *	0	0	24,000	48,000	-39,587	-299,075	-15,587	-251,075
Trevor-Wilmot	-11,425	-22,850	11,425	22,850	-30,541	-230,734	-30,541	-230,734
Tri-County Area *	0	0	15,875	31,750	-24,734	-186,864	-8,859	-155,114
Turtle Lake	-11,800	-18,512	11,800	23,600	-21,431	-161,908	-21,431	-156,820
Twin Lakes #4 *	-11,675	-23,350	11,675	23,350	-21,210	-160,241	-21,210	-160,241
Two Rivers	0	0	43,475	86,950	-127,449	-962,863	-83,974	-875,913
Union Grove J1 *	-15,850	-31,700	15,850	31,700	-54,720	-413,405	-54,720	-413,405
Union Grove UHS *	-18,425	-36,850	18,425	36,850	-29,846	-225,479	-29,846	-225,479
Unity *	-25,950	-51,900	25,950	51,900	-56,281	-425,194	-56,281	-425,194
Valders Area *	-23,925	-47,850	23,925	47,850	-65,077	-491,648	-65,077	-491,648
Verona Area	-134,925	-269,850	134,925	269,850	-370,015	-2,795,411	-370,015	-2,795,411
Viroqua Area *	0	0	28,425	56,850	-79,607	-601,424	-51,182	-544,574
Wabeno Area *	-10,025	-20,050	10,025	20,050	-30,493	-230,372	-30,493	-230,372
Walworth J1 *	0	0	12,325	24,650	-13,399	-101,224	-1,074	-76,574
Washburn *	-12,250	-24,500	12,250	24,500	-50,492	-381,460	-50,492	-381,460
Washington	-1,875	-3,750	1,875	3,750	-4,964	-37,501	-4,964	-37,501
Washington-Caldwell *	-3,950	-7,900	3,950	7,900	-7,094	-53,594	-7,094	-53,594
Waterford J1 *	-34,725	-69,450	34,725	69,450	-82,858	-625,979	-82,858	-625,979
Waterford UHS *	-27,375	-54,750	27,375	54,750	-150,232	-1,134,979	-150,232	-1,134,979
Waterloo *	-21,175	-42,350	21,175	42,350	-46,126	-348,479	-46,126	-348,479
Watertown *	0	0	95,250	190,500	-251,047	-1,896,629	-155,797	-1,706,129
Waukesha *	-313,275	-626,550	313,275	626,550	-980,557	-7,407,974	-980,557	-7,407,974

School District	Per Pupil and Low Revenue Adjustments Without Offsets		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
Waunakee Community	-\$102,200	-\$204,400	\$102,200	\$204,400	-\$251,373	-\$1,899,092	-\$251,373	-\$1,899,092
Waupaca *	-52,650	-105,300	52,650	105,300	-120,669	-911,642	-120,669	-911,642
Waupun	0	0	51,200	102,400	-98,829	-746,637	-47,629	-644,237
Wausau	-209,475	-418,950	209,475	418,950	-530,798	-4,010,104	-530,798	-4,010,104
Wausaukee *	-11,425	0	11,425	22,850	-31,144	-235,288	-31,144	-212,438
Wautoma Area *	0	0	34,550	69,100	-59,498	-449,503	-24,948	-380,403
Wauwatosa	-150,075	-300,150	150,075	300,150	-404,844	-3,058,541	-404,844	-3,058,541
Wauzeka-Steuben *	-7,150	-14,300	7,150	14,300	-19,103	-144,323	-19,103	-144,323
Webster *	-16,475	-32,950	16,475	32,950	-39,835	-300,947	-39,835	-300,947
West Allis *	-208,150	-416,300	208,150	416,300	-484,447	-3,659,930	-484,447	-3,659,930
West Bend *	0	0	169,375	338,750	-373,345	-2,820,569	-203,970	-2,481,819
West DePere	-91,125	-182,250	91,125	182,250	-127,553	-963,645	-127,553	-963,645
West Salem	0	0	42,900	85,800	-98,420	-743,549	-55,520	-657,749
Westby Area	0	0	29,625	59,250	-54,418	-411,121	-24,793	-351,871
Westfield *	0	0	29,125	58,250	-32,806	-247,847	-3,681	-189,597
Weston *	-7,300	-3,647	7,300	14,600	-19,141	-144,607	-19,141	-133,654
Weyauwega-Fremont *	0	0	20,625	41,250	-56,690	-428,288	-36,065	-387,038
Wheatland J1	-10,875	-21,750	10,875	21,750	-39,904	-301,468	-39,904	-301,468
White Lake *	-3,825	-7,650	3,825	7,650	-10,708	-80,899	-10,708	-80,899
Whitefish Bay	-70,025	-140,050	70,025	140,050	-138,195	-1,044,043	-138,195	-1,044,043
Whitehall	-19,050	0	19,050	38,100	-27,705	-209,311	-27,705	-171,211
Whitewater	-49,200	-98,400	49,200	98,400	-108,458	-819,387	-108,458	-819,387
Whitnall	-53,250	-106,500	53,250	106,500	-194,486	-1,469,315	-194,486	-1,469,315
Wild Rose	0	0	14,150	28,300	-9,504	-71,799	4,646	-43,499
Williams Bay	-14,375	-28,750	14,375	28,750	-17,878	-135,067	-17,878	-135,067
Wilmot UHS *	-26,350	-52,700	26,350	52,700	-86,372	-652,530	-86,372	-652,530
Winneconne Community	0	0	37,725	75,450	-76,596	-578,672	-38,871	-503,222
Winter *	-7,125	-14,250	7,125	14,250	-14,611	-110,385	-14,611	-110,385
Wisconsin Dells	-44,125	-88,250	44,125	88,250	-83,557	-631,262	-83,557	-631,262
Wisconsin Heights *	-19,450	-38,900	19,450	38,900	-45,975	-347,337	-45,975	-347,337



<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments Without Offsets</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>
Wisconsin Rapids *	-\$124,250	-\$248,500	\$124,250	\$248,500	-\$378,539	-\$2,859,811	-\$378,539	-\$2,859,811
Wittenberg-Birnamwood *	0	0	28,750	57,500	-67,480	-509,800	-38,730	-452,300
Wonewoc-Union Center	-9,275	-18,550	9,275	18,550	-22,472	-169,774	-22,472	-169,774
Woodruff J1	-11,125	-22,250	11,125	22,250	-49,201	-371,704	-49,201	-371,704
Wrightstown Community	0	0	32,550	65,100	-45,031	-340,203	-12,481	-275,103
Yorkville J2	-8,425	-16,850	8,425	16,850	-8,038	-60,724	-8,038	-60,724

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