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# school district revenue limits and referenda

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# School District Revenue Limits and Referenda

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# School District Revenue Limits and Referenda

This paper describes revenue limits on school districts, including the components of the revenue limit calculation, the revenues and levies that are subject to the limit and outside of the limit, and school district referenda.

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## School District Revenue Limits

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The 1993-95 budget (1993 Act 16) imposed revenue limits on school districts for the five-year period 1993-94 through 1997-98. The revenue limits were modified and made permanent in the 1995-97 budget (1995 Act 27).

### Revenues Subject to the Limit

Under revenue limits, the amount of revenue a district can raise from general school aids, property taxes, computer aid, and exempt personal property aid is restricted. Actual revenues received by a district from these four sources in the prior school year are used to establish its base year amount in order to compute the district's allowable revenue for the current school year.

Revenues that districts receive from state categorical aids (such as special education, transportation, and per pupil aid) and from federal aid are not subject to revenue limits. Also, any revenue that districts receive from other local non-property tax sources (such as student fees, ticket sales, or interest income) is outside of revenue limits.

Equalization aid is by far the largest general school aid program. This aid is distributed through a formula that is based on the relative fiscal capacity of each school district as measured by the district's per pupil value of taxable property.

Integration (Chapter 220) aid, special adjustment aid, and high poverty aid provide additional general aid to eligible districts. [Information on the funding and distribution formulas for these general aid programs can be found in the Legislative Fiscal Bureau's informational paper entitled, "State Aid to School Districts."]

Computer aid and exempt personal property aid are defined as state aid for revenue limit purposes. Under these two aid programs, the state makes annual payments to local units of government, including school districts, to hold local governments and property taxpayers harmless from the impacts of exempting specified equipment from the property tax. [For further information about these exempt property aid programs, see the Legislative Fiscal Bureau's informational paper entitled, "Targeted Municipal Aid Programs."]

On October 15 of each year, the Department of Public Instruction (DPI) provides school districts with a certification of their general school aid payment for the current school year. The difference between a district's revenue limit and the October 15th general school aid amount, less the district's computer aid, exempt personal property aid, and high poverty aid eligibility, determines the maximum amount of revenue that the district is allowed to raise through the property tax levy.

Special provisions apply to the treatment of property tax levies for debt service and for community service activities. In addition, school districts may be eligible for various adjustments to the revenue limit. These provisions are described in subsequent sections of this paper.

Separate statutory provisions govern the calculation of revenue limits for school districts that consolidate or that are created from the

territory of existing districts. [Information on these provisions can be found in the Legislative Fiscal Bureau's informational paper entitled, "School District Reorganization."]

A sample calculation of the revenue limit and levy for a hypothetical school district for 2020-21 is shown in Appendix I.

### **Relationship Between Revenue Limit, General Aid, and Levy**

Because of the way school district revenue limits are structured, revenue limits, state general aid, and the local property tax levy are closely interrelated, both on a statewide level and for individual districts.

If the state provides additional revenue limit authority to school districts, such as by providing a per pupil adjustment or by creating a new adjustment, it could be funded from either general aid or the local levy. If an amount of general aid funding equal to the additional revenue limit authority is provided, there would be no statewide levy impact. If no additional general aid funding is provided, school boards would have the authority to increase their levy by an amount equal to the additional revenue limit authority.

If the state reduces revenue limit authority, it would result in a reduction either in general aid or the local levy. If state aid were reduced by an amount equal to the reduced revenue limit authority, the statewide levy would remain unchanged. If general aid funding were maintained, the statewide levy would be reduced by an amount equal to the reduced revenue limit authority.

The same dynamic with respect to the revenue limit, general aid, and levy also exists for an individual district. For example, if a district's revenue limit in a given year increases, but its general aid remains unchanged, the school board would have the authority to increase the district's levy by the amount of the revenue limit increase. Similarly, if

a district's revenue limit remains unchanged, but its general aid increases, the allowable levy for the district would decrease by the amount of the aid increase.

It is important to note that revenue limits on school districts do not operate in the same way as levy limits on other local units of government. The levy limits on counties, municipalities, and the revenue limits for technical college districts are tied to the increase in the equalized property value in the local unit's boundaries due to net new construction. School district revenue limits are not tied to changes in property value in a district's boundaries.

### **Definition of Pupil Enrollment**

A three-year rolling average of a school district's pupil enrollment is used to calculate the district's revenue limit. Specifically, the number of pupils is based on the average of a district's enrollment count taken on the third Friday in September for the current and two preceding school years. For example, for the 2020-21 revenue limit, the average of the 2017, 2018, and 2019 September enrollments is used to calculate the 2019-20 base year revenue per pupil. Then, the average of the 2018, 2019, and 2020 September enrollments is used to determine the 2020-21 current year revenue per pupil.

Districts can include in their enrollment counts 40% of the full-time equivalent (FTE) summer enrollment in academic summer classes or laboratory periods that are for necessary academic purposes, as defined in administrative rule by DPI. By law, the definition of summer enrollment includes interim session classes for districts providing year-round school, as well as online classes offered in the summer or interim sessions for pupils in grades 7-12 who complete or receive credit for a class that fulfills a high school graduation requirement. Under DPI emergency rule, the definition of summer enrollment was expanded for the summer of 2020. Under the rule, districts were

able to include pupils enrolled in online classes (including academic non-credit classes) offered by the district for all grade levels, provided they were taught by a teacher licensed by DPI or by the state from which the online course is offered, or by a faculty member of an institution of higher education who was authorized by law to teach in a high school.

Only those pupils who are residents of the district are counted for enrollment purposes. Pupils who transfer between districts under the open enrollment program are counted by the resident district, rather than the district of attendance. A specified amount of state aid is then transferred from the resident district to the nonresident district. The statutes specify that any net transfer of equalization aid between districts under the open enrollment program does not affect the definition of state aid for purposes of revenue limits. As a result, a district with a net gain in pupils receives a net positive aid transfer that does not count against its revenue limit. A district with a net loss of pupils experiences a net negative aid transfer and cannot increase its property tax levy to offset the aid loss.

Pupils who transfer between school districts under the integration (Chapter 220) program are counted in the membership of the sending district and not the receiving district. By law, however, only 75% of pupils who transfer between school districts are counted in the membership of the sending district.

Statutes specify whether pupils attending schools in other K-12 programs are included in the enrollment count of their district of residence for revenue limit purposes. The following pupils are included in the revenue limit enrollment for their district of residence:

- Pupils attending the Challenge Academy program operated by the Department of Military Affairs.
- Pupils attending an independent charter

school authorized by any of the entities that were allowed to authorize schools under the 2015-17 or 2017-19 budget acts. Of those eligible entities, the Office of Educational Opportunity in the UW System and the Lac Courte Oreilles Ojibwa Community College are currently contracting to operate charter schools.

By law, the general aid for the district of residence of pupils in the above programs is reduced by an amount equal to the payments made for those pupils to the schools of attendance. Districts may not increase their levies to offset these general aid reductions.

The following pupils are not included in the revenue limit enrollment for their district of residence:

- Pupils attending an independent charter school authorized by an entity that had that ability prior to the 2015-17 budget. Of those eligible entities, the City of Milwaukee, UW-Milwaukee, and UW-Parkside are currently contracting to operate charter schools.
- Pupils attending a private school under a private school choice program.
- Pupils attending a private school under the special needs scholarship program.

Districts do, however, receive a revenue limit adjustment related to certain pupils in the Racine and statewide choice programs and pupils in the special needs scholarship program. These adjustments are described in the "Nonrecurring Adjustments" section of this paper.

There are reductions made to the general aid to the Milwaukee Public Schools related to the Milwaukee private school choice program and to general aid statewide for pupils attending independent charter schools authorized by entities that had that ability prior to the 2015-17 budget. Statutes do not specify any unique treatment of these aid reductions for revenue limit purposes. As a result,

**Table 1: Per Pupil Adjustment**

2001-02	\$226.68
2002-03	230.08
2003-04	236.98
2004-05	241.01
2005-06	248.48
2006-07	256.93
2007-08	264.12
2008-09	274.68
2009-10	200.00
2010-11	200.00
2011-12	-5.5%
2012-13	\$50.00
2013-14	75.00
2014-15	75.00
2015-16	0.00
2016-17	0.00
2017-18	0.00
2018-19	0.00
2019-20	175.00
2020-21	179.00

districts are able to levy to offset these aid reductions under revenue limits.

### **Per Pupil Adjustment and Per Pupil Aid**

A district's base revenue per pupil under revenue limits can be changed by a per pupil adjustment amount to determine its current year revenue per pupil. Table 1 summarizes the per pupil adjustments allowed under the limit since 2001-02.

When revenue limits were first imposed, school districts had the option of increasing their per pupil revenues by either an adjustment amount set in statute or the rate of inflation, whichever resulted in the higher revenue amount for the district. The inflation option was eliminated after two years and all districts were then eligible for the same statutory per pupil amount.

Beginning in 1998-99, the per pupil adjustment was indexed for inflation each year. The inflation increase was the percentage change, if not negative, in the consumer price index for all urban

consumers between the preceding March and second-preceding March. Under the 2009-11 budget act, the inflation adjustment was deleted and the per pupil adjustment was set at \$200 in 2009-10 and 2010-11.

Under the 2011-13 budget act, the per pupil adjustment in 2011-12 was set at a 5.5% reduction, rather than a flat dollar amount. While the per pupil reduction amount varied among districts, the statewide average reduction was \$554 per pupil. In 2012-13, the per pupil adjustment was set at \$50.

Under the 2013-15 budget act, the per pupil adjustment was set at \$75 in 2013-14 and 2014-15, with no per pupil adjustment allowed in 2015-16 and in each year thereafter. The 2015-17 and 2017-19 budget acts maintained the provision providing for no per pupil adjustment.

Under the 2019-21 budget act, the per pupil adjustment was set at \$175 in 2019-20 and \$179 in 2020-21, with no ongoing per pupil adjustment in subsequent years.

A one-time categorical per pupil adjustment aid appropriation was established in the 2011-13 budget. A district was eligible for a \$50 per pupil matching aid payment from this appropriation in 2012-13 if it utilized the revenue limit authority generated by the \$50 per pupil adjustment under revenue limits in that year.

An ongoing per pupil aid appropriation was established in the 2013-15 budget under which each district receives a statutorily-specified per pupil aid payment outside of revenue limits. While additional financial resources had traditionally been provided to districts through the per pupil adjustment under revenue limits prior to this time, per pupil aid represented a different approach to providing unrestricted state support to districts. Rather than being funded through a combination of state general aid and the local levy, per pupil aid provides each district an equal, fully state-

supported payment per pupil, based on its current three-year average enrollment under revenue limits. Table 2 shows the per pupil payments for each year as well as the change to the prior year's payment.

**Table 2: Per Pupil Aid**

	Payment	Change to Prior Year
2012-13	\$50	
2013-14	75	\$25
2014-15	150	75
2015-16	150	0
2016-17	250	100
2017-18	450	200
2018-19	654	204
2019-20	742	88
2020-21	742	0

Table 3 shows the combined resource change from the per pupil adjustment shown in Table 1 and the change in the per pupil aid payment to the prior year from Table 2 for each year since 2012-13.

**Table 3: Combined Resource Change**

	Per Pupil Adjustment	Change to Prior Year Per Pupil Aid Payment	Total Change
2012-13	\$50	\$50	\$100
2013-14	75	25	100
2014-15	75	75	150
2015-16	0	0	0
2016-17	0	100	100
2017-18	0	200	200
2018-19	0	204	204
2019-20	175	88	263
2020-21	179	0	179

### Adjustments to the Revenue Limit

Statutes specify a number of adjustments that can be made to a district's revenue limit. These adjustments are either recurring (permanent) or non-recurring (one-time). If an adjustment is recurring, the amount of the adjustment is added to the district's revenue limit in the current year and remains in the district's base revenue in subsequent school

years. If an adjustment is nonrecurring, the amount of the adjustment is added to the district's revenue limit in the current year, but is then removed from the district's base revenue for the revenue limit calculation in the following school year.

Data on the usage of the adjustments described below for the last five years is shown in Appendix II.

### Recurring Adjustments

*Transfer of Service and Boundary Changes.* Adjustments involving increases and decreases to the limit are allowed for transfers of service responsibilities between a school district and another governmental unit, including another school district, or for changes in a school district's boundaries. The approval and determination of these adjustments based on the increase or decrease in costs is made by DPI.

If a district assumes responsibility for a special education pupil or a limited-English proficient pupil, its revenue limit is increased by the estimated cost of providing service less the estimated amount of categorical aid that the district will receive for the pupil in the following school year, as determined by the State Superintendent.

*Carryover of Unused Revenue Authority.* A school district is not required to levy the maximum property tax amount allowed under its revenue limit. If a district does not levy the maximum amount allowed in a given school year, the district's revenue limit in the following year is increased by an amount equal to the underlevy in the prior year. This adjustment is reduced by the amount of any nonrecurring revenue limit authority from the prior year.

*Low Revenue Adjustment.* Any school district with base revenue per pupil that is less than a statutorily-specified low revenue ceiling amount in a given year is allowed to increase its per pupil revenues up to that amount. For the purpose of this

adjustment, base revenue per pupil would include the per pupil adjustment, if one is provided. If a district has resident pupils who were solely enrolled in a county children with disabilities education board program, costs and pupils related to that program are factored into the district's base revenue calculation.

Under 2017 Act 141, the low revenue adjustment was set at \$9,100 per pupil in 2017-18 and \$9,400 per pupil in 2018-19. Under the 2019-21 budget act, the low revenue adjustment increased to \$9,700 per pupil in 2019-20 and \$10,000 per pupil in 2020-21 and each year thereafter. However, under Act 141, if the voters in a district that would otherwise be eligible for the increased low revenue adjustment amounts rejected an operating referendum, that district would generally not be eligible for the increased amounts for a three-year period.

Specifically, if a failed operating referendum was held during the 2015-16, 2016-17, or 2017-18 school years, the low revenue adjustment amount for the district would remain at \$9,100 per pupil in the three school years following the school year during which the referendum was held. (By law, this provision does not apply if the failed operating referendum was held during the 2017-18 or 2018-19 school years and a referendum to issue bonds for the construction of a new school building was also rejected at the same election.) If a failed referendum is held during the 2018-19 school year or any school year thereafter, the low revenue adjustment amount for the district would remain at the amount for the school year during which the referendum is held for the three following school years.

However, if the voters in such a district subsequently approve an operating referendum during the three-year period, the district's low revenue adjustment will be set at the increased amount that applies beginning in the school year after the referendum was held. Also, a school board in such a district can adopt a resolution to have the

increased low revenue adjustment amount in the 2018-19, 2019-20, or 2020-21 school years apply to the district, and schedule a referendum to submit that question to the voters of the district for approval or rejection. The timeline and date restrictions applicable to other referenda would also apply to these referenda.

*Federal Impact Aid.* If a school district receives less federal impact aid than it received in the previous school year, the revenue limit for the district in the subsequent school year is increased by an amount equal to the reduction in such aid. Federal impact aid provides assistance to districts that lose property tax revenues due to the presence of tax-exempt federal property within their boundaries and that have costs associated with federally-connected children enrolled in the district.

### **Nonrecurring Adjustments**

*Declining Enrollment.* If a school district's current year three-year average pupil enrollment is less than the prior year three-year average, the district receives a nonrecurring adjustment to its revenue limit in a dollar amount equal to 100% of what the decline in the enrollments would have generated in revenue limit authority.

*Prior Year Base Revenue Hold Harmless.* The 2007-09 budget act created a nonrecurring adjustment for districts with severe declining enrollment. Under this adjustment, a school district's initial revenue limit for the current year is, in certain cases, set equal to its prior year's base revenue. This hold harmless applies 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. For some districts with relatively large declines in enrollment, the initial revenue limit for the current year can still be less than the district's prior year base revenue, even with a positive per pupil adjustment and a meaningful low revenue adjustment.

*Adjustment for Energy Efficiency Measures.* The 2009-11 budget act created a nonrecurring adjustment for energy efficiency measures. Under the adjustment, a school board could adopt a resolution to increase the district's revenue limit by the amount spent to implement energy efficiency measures, including the payment of debt service to finance a project. Under the 2017-19 budget act, as a result of a gubernatorial veto, school districts were prohibited from adopting a resolution to use this adjustment after December 31, 2017, and the adjustment is suspended until after December of 3018. Thus, while districts are prohibited from funding new projects under the adjustment, it can still be used for the payment of debt service for previously-approved projects.

Under the adjustment, a school district's revenue limit is increased by the amount spent by the district in that year on a previously-approved project to implement energy efficiency measures or to purchase energy efficient products. The project must result in the avoidance of, or reduction in, energy costs or operational costs, and be governed by a performance contract entered into under statutory municipal law provisions.

The adjustment can be used for the payment of debt service on bonds and notes issued or state trust fund loans obtained to finance a project. Such bonds or notes could not be issued or loans could not be obtained for a period exceeding 20 years. The resolution adopted by a school board is valid for each year in which the board pays debt service on the bond, note, or state trust fund loan.

If a school district issued a bond or note or obtained a state trust fund loan to finance the project, the amount of debt service included under the adjustment is the amount paid in the calendar year that begins on January 1 of the school year in which the district's revenue limit is increased. If a district issued a bond or note or obtained a state trust fund loan to finance a project and the district's utility costs are measurably reduced as a result of the project, the savings must be used to

retire the bond, note, or state trust fund loan.

Under DPI rule, the school board resolution must state the amount to be levied and expended, the specific new expenditures, the performance indicators that will measure the cost savings of the expenditures in an amount equal to or in excess of the expenditures, and a timeline for cost recovery for the expenditures. An evaluation of the performance indicators must also be included in the district's budget summary document in the following year, and in the district's newsletter or in the published minutes of a school board meeting. The board is also required to reduce the district's revenue limit in the following year by the amount levied, if any, for which there is not a documented energy expenditure.

*Adjustment for Certain Open Enrollment Pupils.* Districts receive a nonrecurring adjustment equal to the amount of any open enrollment aid transfers in the previous year for any pupils in the program who were not included in the district's revenue limit enrollment count on the third Friday of September in the previous school year. This can occur if a pupil applied under the alternative application procedure that allows certain pupils to apply to open enroll throughout the year, rather than only during the regular application period, or if a pupil's resident district was incorrectly reported as of the September count date. [For further information about this program, see the Legislative Fiscal Bureau's informational paper entitled, "Open Enrollment Program."]

*Adjustment for Refunded or Rescinded Property Taxes.* Districts receive a nonrecurring adjustment equal to the amount of any refunded or rescinded property taxes paid by the school board in the year of the levy. This adjustment is applicable if a property taxpayer contests an assessment and the value of the property is then reduced by the action of a court or a reviewing authority. In such a case, the taxpayer can request a refund from the Department of Revenue (DOR) of taxes previously paid on the higher value. Because the school

district is legally entitled to receive the full amount of the original levy, the district can recover the refunded amount through this adjustment. The amount of this adjustment is determined by DOR.

Districts are also able to recover property taxes that are deemed uncollectible by an underlying municipality. This occurs when a municipality is unable to collect the full amount from a property taxpayer, even though the full levied amount has been sent to the district under the settlement process. The municipality can request that the school district return the uncollectible amount. In these cases, the district can recover the amount returned to the municipality through a "chargeback levy" that is outside of its revenue limit, rather than through an adjustment.

*Private School Choice and Special Needs Scholarship Programs.* Districts in which incoming choice pupils participating in the Racine and statewide private school choice programs reside receive a revenue limit adjustment related to those pupils. "Incoming choice pupils" are defined by law as pupils who began participating in the programs in the 2015-16 school year or later. The general school aid payment of those pupils' district of residence is reduced by an amount equal to the full cost of payments for resident pupils. The revenue limit adjustment is equal to the amount of the general aid reduction.

Similarly, districts in which pupils participating in the special needs scholarship program reside receive a revenue limit adjustment related to those pupils. The general school aid payment of those pupils' district of residence is reduced by an amount equal to the full cost of payments for resident pupils. The revenue limit adjustment is equal to the amount of the general aid reduction.

[For further information about these programs, see the Legislative Fiscal Bureau's informational paper entitled, "Private School Choice and Special Needs Scholarship Programs."]

## Referendum

A school district can exceed its revenue limit by receiving voter approval at a referendum. The school board must approve a resolution supporting inclusion in the school district budget of an amount which exceeds the revenue limit. The resolution must specify whether the proposed amount will be recurring (permanent) or nonrecurring (temporary). The vote may not be held sooner than 70 days after the filing of the board's resolution.

If the resolution is approved by a majority of those voting on the question, the school board can exceed the limit by the amount approved. An amount approved under a recurring referendum is included in a district's base for determining the revenue limit for the next school year. An amount approved under a nonrecurring referendum is added to the district's revenue limit in the applicable year, but is removed from a district's base revenue for the next year.

The 2017-19 budget act restricted the ability of school boards to schedule referenda. Under that act, school district referenda to exceed revenue limits or issue bonds may only be held on regularly-scheduled election days, meaning the spring primary or election or partisan primary or general election. A school board may proceed under the statutes governing referenda for debt issuance and for revenue limits no more than two times in any calendar year. The board of a district that has experienced a natural disaster, including a fire, that causes the district's costs to increase may call a special referendum to be held within the six-month period immediately following the natural disaster, provided the special referendum would be held not sooner than 70 days after the filing of the board's resolution. A referendum held after a natural disaster is not subject to the two question limit and does not have to be held on a regularly-scheduled election day.

Data on the revenue limit authority added as a result of operating referenda for each of the last

five years is included in Appendix II. Historical information on the number and proposed total amounts of operating referenda that passed and failed over the last 15 years is included in Appendix III.

### **Treatment of Debt Service Levies**

Revenues needed for the payment of any general obligation debt service, including refinanced debt, approved by the voters of the district at referendum are not subject to a district's revenue limit. The levy to support borrowing authorized by school board resolution only, without a referendum, is subject to the revenue limit. (When revenue limits were first put in place, board-authorized borrowing that was approved before revenue limits went into effect was excluded from the limit.) The revenue limit is structured in such a way that if a school district's excluded debt service is declining, the district is not able to transfer the debt levy reductions to its restricted operating levy.

Under the 2015-17 budget, a school district may issue to up \$2,000,000 in debt for the costs associated with an environmental remediation project on district-owned property under a remediation plan approved by the Department of Natural Resources and the Environmental Protection Agency. This debt issuance is not subject to referendum requirements, and the associated debt service costs are not subject to the district's revenue limit.

Limitations imposed in the 2017-19 budget act on the ability of school boards to schedule referenda, for both bonding and operational purposes, are described in the "Referendum" section of this paper.

Data on referenda-approved debt levies for the last five years is included in Appendix II. Historical information on the number and proposed total amounts of debt referenda that passed and failed over the last 15 years is included in Appendix III.

### **Treatment of Community Service Levies**

School districts can establish a separate fund for community service activities. The fund, sometimes referred to as "Fund 80" because of its designation in the DPI accounting system, is used to account for activities that are not K-12 educational programs but have the primary function of serving the community, such as adult education, community recreation programs (such as evening swimming pool operation and softball leagues), elderly food service programs, non-special education preschool or day care services. School districts are allowed to adopt a separate tax levy for this fund, which, by law, is outside of revenue limits.

School districts are required by law to include information about expenditures for community service activities in their annual audit. Districts are prohibited from expending money on ineligible community service costs, as defined by DPI in administrative rule. By rule, ineligible costs are defined as: (a) costs for any program or service that is limited to only school district pupils; (b) costs for any program or service whose schedule presents a significant barrier for age-appropriate school district residents to participate in the program or service; (c) costs that are not the actual, additional cost to operate the program or service; and (d) costs that would be incurred by the school district if the program or service were not provided by the district. A district's revenue limit is reduced, on a nonrecurring basis, by the amount of any ineligible expenditures for community services activities in the previous school year.

Data on community service levies for the last five years is included in Appendix II.

### **Penalties for Exceeding the Limit**

If a school district exceeds its maximum allowable revenue without referendum approval, DPI must reduce the district's state equalization aid payment by the excess revenue amount. The penalty is imposed in the same school year in which

the district raised the excess revenue. The withheld aid amount lapses to the state's general fund. In cases where a school district's equalization aid is less than the penalty amount, DPI must reduce the district's other state aid payments until the remaining excess revenue is covered. If the aid reduction is still insufficient to cover the excess revenues, the school board would be ordered by the State Superintendent to reduce the property tax levy by an amount equal to the remainder of the excess amount or refund the amount with interest, if taxes have already been collected. This provision does not apply to property taxes levied for the purpose of paying the principal or interest on a valid bond or note issued or state trust fund loan obtained by a school board. If the board violates the order, any resident of the district could seek injunctive relief. The excess revenue is not included in determining the district's limit for subsequent years.

### 2020-21 Allowable Revenue Per Pupil

Table 4 shows the distribution of school districts by allowable revenue per pupil under revenue limits, including all adjustments, in 2020-21. As shown in Table 4, allowable revenue per pupil ranges from \$10,007 (Hilbert) to \$24,116 (Phelps), with a statewide average of \$11,450. The median allowable revenue per pupil (\$11,288) is lower than the statewide average. Eighty percent of all districts have allowable revenue per pupil of between \$10,259 and \$13,492.

**Table 4: Distribution of School Districts by Allowable Revenue per Pupil in 2020-21 School Year**

Allowable Revenue Per Pupil	Number of School Districts	Percent of Total	Cumulative Percent of Total
\$10,250 and Under	40	9.5%	9.5%
\$10,251 to \$10,500	46	11.0	20.5
\$10,501 to \$10,750	30	7.1	27.6
\$10,751 to \$11,000	44	10.5	38.1
\$11,001 to \$11,250	43	10.2	48.3
\$11,251 to \$11,500	37	8.8	57.1
\$11,501 to \$12,000	57	13.6	70.7
\$12,001 to \$12,500	38	9.0	79.8
\$12,501 to \$13,000	28	6.7	86.4
\$13,001 to \$14,000	20	4.8	91.2
Over \$14,000	<u>37</u>	<u>8.8</u>	100.0
	420	100.0%	
Median	\$11,288	10 <sup>th</sup> Percentile	\$10,259
Average	\$11,450	90 <sup>th</sup> Percentile	\$13,492
Lowest	\$10,007	Highest	\$24,116

\*Except for the average, the Norris School District has been excluded.

Appendices IV and V provide additional information on allowable revenue per pupil for school districts. Appendix IV shows the 2020-21 allowable revenue per pupil for each district, with the districts in alphabetical order, while Appendix V presents the districts in rank order from lowest to highest. (Because of its unique characteristics, the Norris School District has been excluded from these appendices.)

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## APPENDICES

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This section of the paper includes the following five appendices:

- Appendix I shows a sample calculation of the revenue limit and levy for a hypothetical district.
- Appendix II provides information on the usage of revenue limit adjustments and the levies excluded from revenue limits.
- Appendix III provides historical information on the number and proposed total amounts of operating and bonding referenda that passed and failed.
- Appendix IV shows 2020-21 allowable revenue per pupil by school district, in alphabetical order.
- Appendix V shows 2020-21 allowable revenue per pupil by school district, in rank order from lowest to highest.

## APPENDIX I

### Sample Calculation of Revenue Limit and Levy

This appendix shows a sample calculation of the revenue limit and levy for a hypothetical district for 2020-21. The top portion of the next page shows the enrollment and base revenue data for the district as well as information on the district's aid, adjustments, and other levies for the year.

The first step of the revenue limit calculation is to determine the base revenue per pupil for the district. With total base revenue of \$21,000,000 and a prior-year three-year average of 2,040 pupils, the district's base revenue per pupil equals \$10,294. The second step of the calculation is to add the per pupil adjustment allowed under statute to base revenue per pupil to determine current revenue per pupil. With a per pupil adjustment of \$179 in 2020-21, the district's current year revenue per pupil equals \$10,473. The third step is to calculate the current revenue for the district. With the current revenue per pupil of \$10,473 and a current-year three-year enrollment average of 2,050 pupils, the district's current revenue equals \$21,469,650.

The fourth step is to add any adjustments for which the district is eligible to the district's current revenue. In this example, the district is eligible for a \$50,000 transfer of service adjustment and for an

additional \$300,000 in revenue limit authority from a nonrecurring referendum approved by the voters. With these adjustments, the district's total revenue limit for 2020-21 equals \$21,819,650. Because the transfer of service adjustment is recurring, it would be included in the district's base revenue for the starting point of the 2021-22 revenue limit calculation. Because the revenue limit authority from the referenda is nonrecurring, that amount would not be part of the district's 2021-22 base revenues.

The final two steps involve the determination of the district's levy once its revenue limit has been calculated. In this example, the district is eligible for \$13,000,000 in general school aid and \$150,000 in exempt property aids. The amounts are subtracted from the district's revenue limit of \$21,819,650 to determine its maximum allowable levy under the revenue limit, which would be \$8,669,650. Finally, the amounts levied outside of the district's limited levy are added to determine the district's total levy. In this example, with \$700,000 of debt service on bonding approved by referendum and \$75,000 levied by the school board related to community service activities, the district's total levy, assuming the school board levied the maximum amount allowed, would be \$9,444,650.

## 2020-21 Sample Calculation of Revenue Limit and Levy

	2017	2018	2019	2020
September Enrollment	2,000	2,007	2,025	2,022
40% Summer Enrollment	22	30	36	30
Total Enrollment	2,022	2,037	2,061	2,052

2017 thru 2019 Average Enrollment = 2,040

2018 thru 2020 Average Enrollment = 2,050

2019-20 Base Revenue = \$21,000,000

2020-21 General School Aids = \$13,000,000

2020-21 Exempt Property Aids = 150,000

Transfer of Service Adjustment = \$50,000

Nonrecurring Referendum = 300,000

Referendum-Approved Debt Levy = \$700,000

Community Service Levy = 75,000

**Step 1:** 2019-20 Base Revenue ÷ 2017 thru 2019 Average Enrollment = Base Revenue Per Pupil  
 $\$21,000,000 \div 2,040 = \$10,294$

**Step 2:** Base Revenue Per Pupil + Allowable Increase = Current Revenue Per Pupil  
 $\$10,294 + \$179 = \$10,473$

**Step 3:** Current Revenue Per Pupil X 2018 thru 2020 Average Enrollment = 2020-21 Current Revenue  
 $\$10,473 \times 2,050 = \$21,469,650$

**Step 4:** 2020-21 Current Revenue + All Adjustments = 2020-21 Total Revenue Limit  
 $\$21,469,650 + \$350,000 = \$21,819,650$

**Step 5:** 2020-21 Total Revenue Limit - General School Aids - Exempt Property Aids = Maximum Property Tax Levy under Revenue Limit  
 $\$21,819,650 - \$13,000,000 - \$150,000 = \$8,669,650$

**Step 6:** Maximum Property Tax Levy under Revenue Limit + Levies Outside Revenue Limits = Total School District Levy  
 $\$8,669,650 + \$775,000 = \$9,444,650$

## APPENDIX II

### Revenue Limit Adjustments and Excluded Levies

Table 5 lists the recurring and nonrecurring revenue limit adjustments and types of levy that are excluded from revenue limits. Also shown is the statewide total of the adjustments or exclusions and the number of districts that were eligible for the adjustment or that levied for the exclusion for each of the last five years. Adjustments in the statutes that generated little or no revenue limit authority in any of the five years are not listed in the table. Statewide base revenues for each year, to which the adjustments or exclusions shown in the attachment would be

added, are also shown.

The figures shown in Table 5 for nonrecurring referenda are the amounts of additional one-time revenue limit authority approved by voters for the indicated year only, and does not include any revenue limit authority for other years that may have been approved in the same referendum question. The figure shown for recurring referenda is the amount of ongoing revenue limit authority that first started in the indicated year, and does not include recurring amounts approved in prior years.

**Table 5: Revenue Limit Adjustments and Exclusions**

	2016-17		2017-18		2018-19		2019-20		2020-21	
	Total	Number of Districts								
Base Revenues	\$8,396,756,600		\$8,427,971,100		\$8,440,576,700		\$8,482,003,700		\$8,661,744,800	
<b>Recurring adjustments</b>										
Transfer of service	\$13,673,000	167	\$11,628,000	145	\$11,796,200	153	\$14,492,400	168	\$9,265,700	113
Carryover of unused revenue authority	35,478,400	45	19,710,000	22	17,741,200	16	12,837,000	14	10,650,800	15
Low revenue adjustment	3,075,800	2	0	0	22,924,600	101	22,473,000	124	27,397,100	153
Federal impact aid	422,600	14	885,600	17	2,656,000	10	124,400	5	3,063,400	12
Recurring referenda	<u>17,928,500</u>	17	<u>17,872,000</u>	20	<u>21,174,000</u>	22	<u>28,335,000</u>	19	<u>79,813,200</u>	20
Total	\$70,578,300		\$50,095,600		\$76,292,000		\$78,261,800		\$130,190,200	
<b>Nonrecurring adjustments</b>										
Declining enrollment	\$53,315,100	260	\$55,432,300	240	\$55,759,200	245	\$69,032,600	249	\$128,522,000	329
Prior year base revenue hold harmless	53,069,600	260	55,431,700	241	48,830,100	203	6,468,800	77	22,761,500	129
Energy efficiency measures	78,924,600	120	92,313,700	147	89,808,300	139	82,500,300	130	79,999,000	125
Uncounted open enrollment pupils	3,374,600	200	5,795,800	226	5,030,700	201	7,002,700	205	8,728,200	222
Refunded or rescinded property taxes	5,233,800	150	5,123,300	128	4,057,700	130	2,091,600	123	3,004,200	132
Incoming private school choice pupils	25,478,900	183	42,801,900	226	68,268,200	257	95,565,500	276	121,426,400	298
Special needs scholarship program	N.A.	N.A.	2,962,200	25	8,351,600	84	13,029,300	113	18,038,100	139
Nonrecurring referenda	<u>120,789,300</u>	106	<u>146,726,300</u>	107	<u>168,373,800</u>	118	<u>179,377,700</u>	123	<u>216,202,500</u>	129
Total	\$340,185,900		\$406,587,200		\$448,479,600		\$455,068,500		\$598,681,900	
<b>Exclusions</b>										
Referenda-approved debt service	\$528,645,600	310	\$539,843,400	297	\$593,936,200	287	\$687,888,300	285	\$735,710,000	293
Community service activities	83,158,400	284	85,388,300	284	94,767,100	293	112,360,300	303	110,783,200	301
Chargebacks	<u>388,400</u>	97	<u>1,222,800</u>	79	<u>1,215,100</u>	69	<u>997,600</u>	72	<u>1,362,600</u>	54
Total	\$612,192,400		\$626,454,500		\$689,918,400		\$801,246,200		\$847,855,800	

## APPENDIX III

### School District Referenda

Table 6 shows the number and proposed total amounts of nonrecurring referenda that passed and failed in school years 2006-07 to 2020-21, through December, 2020. The referenda amounts shown for each year in Table 6 are the total amounts proposed over all of the years that were specified in the resolutions considered by voters during that school year, not for each school year for which the amounts were proposed.

**Table 6: Nonrecurring Referenda**

	Number of Referenda			Referenda Amounts (\$ in Millions)		
	<u>Passed</u>	<u>Failed</u>	<u>Percent Passed</u>	<u>Passed</u>	<u>Failed</u>	<u>Percent Passed</u>
2006-07	26	21	55.3%	\$101.6	\$96.2	51.4%
2007-08	21	16	56.8	79.6	46.6	63.1
2008-09	26	24	52.0	70.1	62.9	52.7
2009-10	19	13	59.4	59.1	63.4	48.2
2010-11	21	15	58.3	53.1	83.0	39.0
2011-12	16	6	72.7	25.4	23.9	51.5
2012-13	28	12	70.0	95.5	33.6	74.0
2013-14	20	8	71.4	102.5	15.0	87.2
2014-15	47	14	77.0	240.8	32.4	88.1
2015-16	29	5	85.3	171.3	26.4	86.6
2016-17	30	10	75.0	379.1	50.9	88.2
2017-18	27	4	87.1	148.1	9.6	93.9
2018-19	45	7	86.5	255.1	91.0	73.7
2019-20	21	1	95.5	1,157.9	8.0	99.3
2020-21*	<u>16</u>	<u>4</u>	80.0	<u>199.6</u>	<u>26.0</u>	88.5
Total	392	160	71.0%	\$3,138.8	\$668.9	82.4%

\* Through December, 2020.

Table 7 shows the number and proposed total amounts of recurring referenda that passed and failed in school years 2006-07 to 2020-21, through December, 2020. The referenda amounts shown in Table 7 are totals proposed for the school years in which the referenda were voted on and are not cumulative.

**Table 7: Recurring Referenda**

	<u>Number of Referenda</u>			<u>Referenda Amounts (\$ in Millions)</u>		
	<u>Passed</u>	<u>Failed</u>	<u>Percent Passed</u>	<u>Passed</u>	<u>Failed</u>	<u>Percent Passed</u>
2006-07	10	16	38.5%	\$10.3	\$13.1	44.0%
2007-08	4	16	20.0	3.8	11.8	24.4
2008-09	11	14	44.0	19.1	21.5	47.0
2009-10	0	8	0.0	0.0	11.9	0.0
2010-11	5	2	71.4	7.1	0.8	89.9
2011-12	2	2	50.0	1.4	1.1	56.0
2012-13	4	4	50.0	4.7	2.6	64.4
2013-14	4	2	66.7	3.3	2.5	56.9
2014-15	8	5	61.5	5.4	2.8	65.9
2015-16	10	3	76.9	11.3	8.9	55.9
2016-17	18	7	72.0	45.1	10.4	81.3
2017-18	5	2	71.4	2.8	3.5	44.4
2018-19	20	1	95.2	36.2	0.6	98.4
2019-20	6	4	60.0	97.2	4.3	95.8
2020-21*	<u>9</u>	<u>1</u>	90.0	<u>41.3</u>	<u>3.0</u>	93.2
Total	116	87	57.1%	\$289.0	\$98.8	74.5%

\* Through December, 2020.

Table 8 shows the number and proposed total amounts of debt referenda that passed and failed in school years 2006-07 to 2020-21, through December, 2020. The referenda amounts shown in Table 8 are bonding totals proposed for the school years in which the referenda were voted on, not for the annual debt service payments on the bonds.

**Table 8: Debt Referenda**

	<u>Number of Referenda</u>			<u>Referenda Amounts (\$ in Millions)</u>		
	<u>Passed</u>	<u>Failed</u>	<u>Percent Passed</u>	<u>Passed</u>	<u>Failed</u>	<u>Percent Passed</u>
2006-07	49	27	64.5%	\$601.1	\$504.6	54.4%
2007-08	25	23	52.1	320.4	467.8	40.6
2008-09	20	20	50.0	178.3	372.0	32.4
2009-10	22	13	62.9	164.7	152.5	51.9
2010-11	15	20	42.9	122.4	303.8	28.7
2011-12	20	13	60.6	184.6	151.6	54.9
2012-13	32	22	59.3	377.6	327.5	53.6
2013-14	21	9	70.0	352.6	138.1	71.9
2014-15	41	28	59.4	685.1	421.6	61.9
2015-16	33	13	71.7	579.2	244.0	70.4
2016-17	51	23	68.9	1,274.6	573.0	69.0
2017-18	37	9	80.4	564.8	233.7	70.7
2018-19	61	12	83.6	1,885.6	390.2	82.9
2019-20	25	3	89.3	484.7	22.1	95.6
2020-21*	<u>18</u>	<u>3</u>	85.7	<u>705.1</u>	<u>221.9</u>	76.1
Total	470	238	66.4%	\$8,480.8	\$4,524.4	65.2%

\* Through December, 2020.

## APPENDIX IV

### 2020-21 Allowable Revenue Per Pupil for School Districts (Alphabetical Order)

<u>School District</u>	<u>Allowable Revenue per Pupil</u>	<u>School District</u>	<u>Allowable Revenue per Pupil</u>
Abbotsford	\$10,585	Boscobel Area	\$12,394
Adams-Friendship Area	11,301	Bowler	12,228
Albany	12,679	Boyceville Community	10,178
Algoma	10,567	Brighton #1	10,204
Alma	13,139	Brillion	10,488
Alma Center	10,099	Bristol #1	10,089
Almond-Bancroft	11,372	Brodhead	11,182
Altoona	10,914	Brown Deer	12,818
Amery	11,587	Bruce	10,839
Antigo	10,854	Burlington Area	11,075
Appleton Area	10,728	Butternut	13,208
Arcadia	10,852	Cadott Community	13,159
Argyle	10,238	Cambria-Friesland	13,970
Arrowhead UHS	11,619	Cambridge	11,775
Ashland	10,653	Cameron	10,183
Ashwaubenon	10,634	Campbellsport	11,159
Athens	13,037	Cashton	10,138
Auburndale	10,924	Cassville	14,530
Augusta	12,299	Cedar Grove-Belgium Area	10,525
Baldwin-Woodville Area	10,217	Cedarburg	10,320
Bangor	11,472	Central/Westosha UHS	11,814
Baraboo	10,277	Chequamegon	11,562
Barneveld	10,857	Chetek-Weyerhaeuser	11,885
Barron Area	12,320	Chilton	10,643
Bayfield	15,350	Chippewa Falls Area	10,772
Beaver Dam	10,232	Clayton	12,706
Beecher-Dunbar-Pembine	15,503	Clear Lake	10,944
Belleville	10,953	Clinton Community	12,352
Belmont Community	10,083	Clintonville	10,878
Beloit	10,889	Cochrane-Fountain City	10,556
Beloit Turner	10,367	Colby	10,295
Benton	12,688	Coleman	10,458
Berlin Area	10,562	Colfax	10,627
Big Foot UHS	14,273	Columbus	11,379
Birchwood	19,868	Cornell	10,147
Black Hawk	10,390	Crandon	12,033
Black River Falls	10,189	Crivitz	10,167
Blair-Taylor	10,055	Cuba City	11,827
Bloomer	10,425	Cudahy	12,281
Bonduel	11,072	Cumberland	12,265

<u>School District</u>	<u>Allowable Revenue per Pupil</u>	<u>School District</u>	<u>Allowable Revenue per Pupil</u>
D C Everest Area	\$11,136	Gilman	\$13,178
Darlington Community	12,765	Gilmanton	14,448
Deerfield Community	11,478	Glendale-River Hills	14,990
DeForest Area	11,321	Glenwood City	10,188
Delavan-Darien	11,895	Goodman-Armstrong	18,981
Denmark	10,795	Grafton	11,241
DePere	10,277	Granton Area	11,156
DeSoto Area	11,091	Grantsburg	10,199
Dodgeland	11,548	Green Bay Area	11,403
Dodgeville	11,389	Green Lake	16,754
Dover #1	12,038	Greendale	11,719
Drummond	10,489	Greenfield	10,966
Durand-Arkansaw	10,399	Greenwood	12,776
East Troy Community	11,158	Gresham	16,957
Eau Claire Area	10,885	Hamilton	11,198
Edgar	11,213	Hartford J1	10,863
Edgerton	10,750	Hartford UHS	11,649
Elcho	12,801	Hartland-Lakeside J3	10,325
Eleva-Strum	11,188	Hayward Community	11,170
Elk Mound Area	10,178	Herman-Neosho-Rubicon	11,016
Elkhart Lake-Glenbeulah	14,027	Highland	12,565
Elkhorn Area	10,542	Hilbert	10,007
Ellsworth Community	10,786	Hillsboro	12,034
Elmbrook	12,108	Holmen	11,089
Elmwood	14,059	Holy Hill Area	10,895
Erin	11,096	Horicon	10,300
Evansville Community	11,029	Hortonville	10,239
Fall Creek	10,495	Howards Grove	10,329
Fall River	10,387	Howard-Suamico	11,146
Fennimore Community	11,354	Hudson	12,263
Flambeau	11,339	Hurley	10,606
Florence	12,941	Hustisford	12,075
Fond du Lac	10,587	Independence	11,912
Fontana J8	19,573	Iola-Scandinavia	12,933
Fort Atkinson	13,492	Iowa-Grant	12,636
Fox Point J2	18,044	Ithaca	11,918
Franklin Public	11,621	Janesville	10,459
Frederic	11,522	Jefferson	11,897
Freedom Area	10,653	Johnson Creek	11,365
Gale-Ettrick-Trempealeau	12,579	Juda	12,266
Geneva J4	15,201	Kaukauna Area	11,526
Genoa City J2	10,995	Kenosha	11,572
Germantown	10,878	Kettle Moraine	11,641
Gibraltar Area	21,809	Kewaskum	10,210
Gillett	12,499	Kewaunee	11,012

<u>School District</u>	<u>Allowable Revenue per Pupil</u>	<u>School District</u>	<u>Allowable Revenue per Pupil</u>
Kickapoo Area	\$11,339	Menomonie Area	\$10,329
Kiel Area	10,988	Mequon-Thiensville	11,374
Kimberly Area	10,247	Mercer	14,422
Kohler	11,002	Merrill Area	11,382
Lac du Flambeau #1	19,349	Merton Community	10,178
LaCrosse	12,404	Middleton-Cross Plains	11,781
Ladysmith	10,944	Milton	10,769
LaFarge	12,010	Milwaukee	11,600
Lake Country	11,358	Mineral Point	12,797
Lake Geneva J1	11,380	Minocqua J1	11,887
Lake Geneva-Genoa UHS	14,138	Mishicot	10,228
Lake Holcombe	13,613	Mondovi	10,855
Lake Mills Area	10,263	Monona Grove	12,651
Lakeland UHS	16,169	Monroe	11,325
Lancaster Community	11,373	Montello	10,307
Laona	13,685	Monticello	12,632
Lena	12,065	Mosinee	10,927
Linn J4	17,595	Mount Horeb Area	10,228
Linn J6	17,306	Mukwonago	10,175
Little Chute Area	10,716	Muskego-Norway	10,512
Lodi	11,298	Necedah Area	11,908
Lomira	10,234	Neenah	10,260
Loyal	11,671	Neillsville	10,265
Luck	10,848	Nekoosa	12,917
Luxemburg-Casco	10,529	New Auburn	11,977
Madison Metropolitan	13,322	New Berlin	12,138
Manawa	10,365	New Glarus	11,255
Manitowoc	11,214	New Holstein	10,643
Maple	10,326	New Lisbon	10,990
Maple Dale-Indian Hill	17,641	New London	11,139
Marathon City	11,860	New Richmond	10,014
Marinette	11,554	Niagara	12,154
Marion	10,498	Nicolet UHS	19,683
Markesan	11,353	North Cape	11,873
Marshall	12,131	North Crawford	10,960
Marshfield	11,218	North Fond du Lac	10,446
Mauston	10,534	North Lake	11,441
Mayville	10,646	North Lakeland	21,787
McFarland	11,729	Northern Ozaukee	11,232
Medford Area	10,259	Northland Pines	14,142
Mellen	11,679	Northwood	11,043
Melrose-Mindoro	12,212	Norwalk-Ontario-Wilton	10,975
Menasha	11,521	Norway J7	12,619
Menominee Indian	12,625	Oak Creek-Franklin	10,392
Menomonee Falls	11,698	Oakfield	12,442

<u>School District</u>	<u>Allowable Revenue per Pupil</u>	<u>School District</u>	<u>Allowable Revenue per Pupil</u>
Oconomowoc Area	\$11,124	Rice Lake Area	\$11,987
Oconto	10,318	Richland	10,831
Oconto Falls	12,097	Richmond	11,518
Omro	11,460	Rio Community	13,371
Onalaska	11,526	Ripon Area	10,530
Oostburg	10,427	River Falls	10,021
Oregon	11,872	River Ridge	11,601
Osceola	11,106	River Valley	12,813
Oshkosh Area	11,618	Riverdale	11,718
Osseo-Fairchild	11,084	Rosendale-Brandon	11,259
Owen-Withee	11,278	Rosholt	12,371
Palmyra-Eagle Area	10,960	Royall	11,258
Pardeeville Area	11,031	Saint Croix Central	10,374
Paris J1	10,946	Saint Croix Falls	10,932
Parkview	11,363	Saint Francis	11,671
Pecatonica Area	13,429	Salem J2	13,451
Pepin Area	15,191	Sauk Prairie	10,529
Peshtigo	10,430	Seneca	14,003
Pewaukee	10,958	Sevastopol	15,188
Phelps	24,116	Seymour Community	11,083
Phillips	10,371	Sharon J11	12,693
Pittsville	11,132	Shawano	10,789
Platteville	10,744	Sheboygan Area	11,308
Plum City	12,162	Sheboygan Falls	10,212
Plymouth	10,416	Shell Lake	11,597
Port Edwards	12,661	Shiocton	11,767
Port Washington-Saukville	11,003	Shorewood	12,904
Portage Community	11,593	Shullsburg	11,449
Potosi	13,634	Silver Lake J1	11,276
Poynette	10,182	Siren	13,006
Prairie du Chien Area	11,171	Slinger	10,032
Prairie Farm	12,136	Solon Springs	12,451
Prentice	11,272	Somerset	11,191
Prescott	11,239	South Milwaukee	11,584
Princeton	11,787	South Shore	18,812
Pulaski Community	10,359	Southern Door	11,479
Racine	14,330	Southwestern Wisconsin	10,163
Randall J1	11,229	Sparta Area	10,451
Randolph	11,166	Spencer	12,987
Random Lake	10,316	Spooner Area	10,519
Raymond #14	11,684	Spring Valley	10,479
Reedsburg	10,314	Stanley-Boyd Area	10,132
Reedsville	11,750	Stevens Point Area	10,923
Rhineland	11,906	Stockbridge	12,018
Rib Lake	10,053	Stone Bank	11,503

<u>School District</u>	<u>Allowable Revenue per Pupil</u>	<u>School District</u>	<u>Allowable Revenue per Pupil</u>
Stoughton Area	\$12,407	Waupaca	\$11,191
Stratford	10,359	Waupun	10,562
Sturgeon Bay	13,238	Wausau	11,276
Sun Prairie Area	12,189	Wausaukee	11,016
Superior	10,299	Wautoma Area	10,379
Suring	12,450	Wauwatosa	10,898
Swallow	11,431	Wauzeka-Steuben	14,041
Thorp	10,970	Webster	10,630
Three Lakes	17,154	West Allis	11,678
Tigerton	10,299	West Bend	10,864
Tomah Area	10,530	West DePere	10,448
Tomahawk	12,969	West Salem	11,438
Tomorrow River	10,695	Westby Area	11,244
Trevor-Wilmot	11,469	Westfield	10,206
Tri-County Area	10,149	Weston	10,080
Turtle Lake	12,618	Weyauwega-Fremont	10,217
Twin Lakes #4	13,067	Wheatland J1	12,166
Two Rivers	10,917	White Lake	15,197
Union Grove J1	11,601	Whitefish Bay	11,806
Union Grove UHS	12,037	Whitehall	10,912
Unity	10,913	Whitewater	12,169
Valders Area	10,803	Whitnall	11,238
Verona Area	11,803	Wild Rose	11,072
Viroqua Area	10,843	Williams Bay	13,508
Wabeno Area	14,986	Wilmot UHS	12,886
Walworth J1	12,534	Winneconne Community	10,314
Washburn	11,697	Winter	11,413
Washington	21,663	Wisconsin Dells	10,258
Washington-Caldwell	12,046	Wisconsin Heights	12,931
Waterford J1	11,123	Wisconsin Rapids	11,521
Waterford UHS	13,156	Wittenberg-Birnamwood	10,188
Waterloo	10,668	Wonewoc-Union Center	12,014
Watertown	11,750	Woodruff J1	12,270
Waukesha	10,842	Wrightstown Community	10,085
Waunakee Community	11,525	Yorkville J2	13,052
		STATEWIDE	\$11,450

## APPENDIX V

### 2020-21 Allowable Revenue Per Pupil for School Districts (Rank Order)

<u>School District</u>	<u>Allowable Revenue per Pupil</u>	<u>School District</u>	<u>Allowable Revenue per Pupil</u>
Hilbert	\$10,007	Beaver Dam	\$10,232
New Richmond	10,014	Lomira	10,234
River Falls	10,021	Argyle	10,238
Slinger	10,032	Hortonville	10,239
Rib Lake	10,053	Kimberly Area	10,247
Blair-Taylor	10,055	Wisconsin Dells	10,258
Weston	10,080	Medford Area	10,259
Belmont Community	10,083	Neenah	10,260
Wrightstown Community	10,085	Lake Mills Area	10,263
Bristol #1	10,089	Neillsville	10,265
Alma Center	10,099	Baraboo	10,277
Stanley-Boyd Area	10,132	DePere	10,277
Cashton	10,138	Colby	10,295
Cornell	10,147	Superior	10,299
Tri-County Area	10,149	Tigerton	10,299
Southwestern Wisconsin	10,163	Horicon	10,300
Crivitz	10,167	Montello	10,307
Mukwonago	10,175	Reedsburg	10,314
Boyceville Community	10,178	Winneconne Community	10,314
Elk Mound Area	10,178	Random Lake	10,316
Merton Community	10,178	Oconto	10,318
Poynette	10,182	Cedarburg	10,320
Cameron	10,183	Hartland-Lakeside J3	10,325
Glenwood City	10,188	Maple	10,326
Wittenberg-Birnamwood	10,188	Howards Grove	10,329
Black River Falls	10,189	Menomonie Area	10,329
Grantsburg	10,199	Pulaski Community	10,359
Brighton #1	10,204	Stratford	10,359
Westfield	10,206	Manawa	10,365
Kewaskum	10,210	Beloit Turner	10,367
Sheboygan Falls	10,212	Phillips	10,371
Baldwin-Woodville Area	10,217	Saint Croix Central	10,374
Weyauwega-Fremont	10,217	Wautoma Area	10,379
Mishicot	10,228	Fall River	10,387
Mount Horeb Area	10,228	Black Hawk	10,390

<u>School District</u>	<u>Allowable Revenue per Pupil</u>	<u>School District</u>	<u>Allowable Revenue per Pupil</u>
Oak Creek-Franklin	\$10,392	Edgerton	\$10,750
Durand-Arkansaw	10,399	Milton	10,769
Plymouth	10,416	Chippewa Falls Area	10,772
Bloomer	10,425	Ellsworth Community	10,786
Oostburg	10,427	Shawano	10,789
Peshtigo	10,430	Denmark	10,795
North Fond du Lac	10,446	Valders Area	10,803
West DePere	10,448	Richland	10,831
Sparta Area	10,451	Bruce	10,839
Coleman	10,458	Waukesha	10,842
Janesville	10,459	Viroqua Area	10,843
Spring Valley	10,479	Luck	10,848
Brillion	10,488	Arcadia	10,852
Drummond	10,489	Antigo	10,854
Fall Creek	10,495	Mondovi	10,855
Marion	10,498	Barneveld	10,857
Muskego-Norway	10,512	Hartford J1	10,863
Spooner Area	10,519	West Bend	10,864
Cedar Grove-Belgium Area	10,525	Clintonville	10,878
Luxemburg-Casco	10,529	Germantown	10,878
Sauk Prairie	10,529	Eau Claire Area	10,885
Ripon Area	10,530	Beloit	10,889
Tomah Area	10,530	Holy Hill Area	10,895
Mauston	10,534	Wauwatosa	10,898
Elkhorn Area	10,542	Whitehall	10,912
Cochrane-Fountain City	10,556	Unity	10,913
Berlin Area	10,562	Altoona	10,914
Waupun	10,562	Two Rivers	10,917
Algoma	10,567	Stevens Point Area	10,923
Abbotsford	10,585	Auburndale	10,924
Fond du Lac	10,587	Mosinee	10,927
Hurley	10,606	Saint Croix Falls	10,932
Colfax	10,627	Clear Lake	10,944
Webster	10,630	Ladysmith	10,944
Ashwaubenon	10,634	Paris J1	10,946
Chilton	10,643	Belleville	10,953
New Holstein	10,643	Pewaukee	10,958
Mayville	10,646	North Crawford	10,960
Ashland	10,653	Palmyra-Eagle Area	10,960
Freedom Area	10,653	Greenfield	10,966
Waterloo	10,668	Thorp	10,970
Tomorrow River	10,695	Norwalk-Ontario-Wilton	10,975
Little Chute Area	10,716	Kiel Area	10,988
Appleton Area	10,728	New Lisbon	10,990
Platteville	10,744	Genoa City J2	10,995

<u>School District</u>	<u>Allowable Revenue per Pupil</u>	<u>School District</u>	<u>Allowable Revenue per Pupil</u>
Kohler	\$11,002	Rosendale-Brandon	\$11,259
Port Washington-Saukville	11,003	Prentice	11,272
Kewaunee	11,012	Silver Lake J1	11,276
Herman-Neosho-Rubicon	11,016	Wausau	11,276
Wausaukee	11,016	Owen-Withee	11,278
Evansville Community	11,029	Lodi	11,298
Pardeeville Area	11,031	Adams-Friendship Area	11,301
Northwood	11,043	Sheboygan Area	11,308
Bonduel	11,072	DeForest Area	11,321
Wild Rose	11,072	Monroe	11,325
Burlington Area	11,075	Flambeau	11,339
Seymour Community	11,083	Kickapoo Area	11,339
Osseo-Fairchild	11,084	Markesan	11,353
Holmen	11,089	Fennimore Community	11,354
DeSoto Area	11,091	Lake Country	11,358
Erin	11,096	Parkview	11,363
Osceola	11,106	Johnson Creek	11,365
Waterford J1	11,123	Almond-Bancroft	11,372
Oconomowoc Area	11,124	Lancaster Community	11,373
Pittsville	11,132	Mequon-Thiensville	11,374
D C Everest Area	11,136	Columbus	11,379
New London	11,139	Lake Geneva J1	11,380
Howard-Suamico	11,146	Merrill Area	11,382
Granton Area	11,156	Dodgeville	11,389
East Troy Community	11,158	Green Bay Area	11,403
Campbellsport	11,159	Winter	11,413
Randolph	11,166	Swallow	11,431
Hayward Community	11,170	West Salem	11,438
Prairie du Chien Area	11,171	North Lake	11,441
Brodhead	11,182	Shullsburg	11,449
Eleva-Strum	11,188	Omro	11,460
Somerset	11,191	Trevor-Wilmot	11,469
Waupaca	11,191	Bangor	11,472
Hamilton	11,198	Deerfield Community	11,478
Edgar	11,213	Southern Door	11,479
Manitowoc	11,214	Stone Bank	11,503
Marshfield	11,218	Richmond	11,518
Randall J1	11,229	Menasha	11,521
Northern Ozaukee	11,232	Wisconsin Rapids	11,521
Whitnall	11,238	Frederic	11,522
Prescott	11,239	Waunakee Community	11,525
Grafton	11,241	Kaukauna Area	11,526
Westby Area	11,244	Onalaska	11,526
New Glarus	11,255	Dodgeland	11,548
Royall	11,258	Marinette	11,554

<u>School District</u>	<u>Allowable Revenue per Pupil</u>	<u>School District</u>	<u>Allowable Revenue per Pupil</u>
Chequamegon	\$11,562	New Auburn	\$11,977
Kenosha	11,572	Rice Lake Area	11,987
South Milwaukee	11,584	LaFarge	12,010
Amery	11,587	Wonewoc-Union Center	12,014
Portage Community	11,593	Stockbridge	12,018
Shell Lake	11,597	Crandon	12,033
Milwaukee	11,600	Hillsboro	12,034
River Ridge	11,601	Union Grove UHS	12,037
Union Grove J1	11,601	Dover #1	12,038
Oshkosh Area	11,618	Washington-Caldwell	12,046
Arrowhead UHS	11,619	Lena	12,065
Franklin Public	11,621	Hustisford	12,075
Kettle Moraine	11,641	Oconto Falls	12,097
Hartford UHS	11,649	Elmbrook	12,108
Loyal	11,671	Marshall	12,131
Saint Francis	11,671	Prairie Farm	12,136
West Allis	11,678	New Berlin	12,138
Mellen	11,679	Niagara	12,154
Raymond #14	11,684	Plum City	12,162
Washburn	11,697	Wheatland J1	12,166
Menomonee Falls	11,698	Whitewater	12,169
Riverdale	11,718	Sun Prairie Area	12,189
Greendale	11,719	Melrose-Mindoro	12,212
McFarland	11,729	Bowler	12,228
Reedsville	11,750	Hudson	12,263
Watertown	11,750	Cumberland	12,265
Shiocton	11,767	Juda	12,266
Cambridge	11,775	Woodruff J1	12,270
Middleton-Cross Plains	11,781	Cudahy	12,281
Princeton	11,787	Augusta	12,299
Verona Area	11,803	Barron Area	12,320
Whitefish Bay	11,806	Clinton Community	12,352
Central/Westosha UHS	11,814	Rosholt	12,371
Cuba City	11,827	Boscobel Area	12,394
Marathon City	11,860	LaCrosse	12,404
Oregon	11,872	Stoughton Area	12,407
North Cape	11,873	Oakfield	12,442
Chetek-Weyerhaeuser	11,885	Suring	12,450
Minocqua J1	11,887	Solon Springs	12,451
Delavan-Darien	11,895	Gillett	12,499
Jefferson	11,897	Walworth J1	12,534
Rhineland	11,906	Highland	12,565
Necedah Area	11,908	Gale-Ettrick-Trempealeau	12,579
Independence	11,912	Turtle Lake	12,618
Ithaca	11,918	Norway J7	12,619

<u>School District</u>	<u>Allowable Revenue per Pupil</u>	<u>School District</u>	<u>Allowable Revenue per Pupil</u>
Menominee Indian	\$12,625	Potosi	\$13,634
Monticello	12,632	Laona	13,685
Iowa-Grant	12,636	Cambria-Friesland	13,970
Monona Grove	12,651	Seneca	14,003
Port Edwards	12,661	Elkhart Lake-Glenbeulah	14,027
Albany	12,679	Wauzeka-Steuben	14,041
Benton	12,688	Elmwood	14,059
Sharon J11	12,693	Lake Geneva-Genoa UHS	14,138
Clayton	12,706	Northland Pines	14,142
Darlington Community	12,765	Big Foot UHS	14,273
Greenwood	12,776	Racine	14,330
Mineral Point	12,797	Mercer	14,422
Elcho	12,801	Gilmanton	14,448
River Valley	12,813	Cassville	14,530
Brown Deer	12,818	Wabeno Area	14,986
Wilmot UHS	12,886	Glendale-River Hills	14,990
Shorewood	12,904	Sevastopol	15,188
Nekoosa	12,917	Pepin Area	15,191
Wisconsin Heights	12,931	White Lake	15,197
Iola-Scandinavia	12,933	Geneva J4	15,201
Florence	12,941	Bayfield	15,350
Tomahawk	12,969	Beecher-Dunbar-Pembine	15,503
Spencer	12,987	Lakeland UHS	16,169
Siren	13,006	Green Lake	16,754
Athens	13,037	Gresham	16,957
Yorkville J2	13,052	Three Lakes	17,154
Twin Lakes #4	13,067	Linn J6	17,306
Alma	13,139	Linn J4	17,595
Waterford UHS	13,156	Maple Dale-Indian Hill	17,641
Cadott Community	13,159	Fox Point J2	18,044
Gilman	13,178	South Shore	18,812
Butternut	13,208	Goodman-Armstrong	18,981
Sturgeon Bay	13,238	Lac du Flambeau #1	19,349
Madison Metropolitan	13,322	Fontana J8	19,573
Rio Community	13,371	Nicolet UHS	19,683
Pecatonica Area	13,429	Birchwood	19,868
Salem J2	13,451	Washington	21,663
Fort Atkinson	13,492	North Lakeland	21,787
Williams Bay	13,508	Gibraltar Area	21,809
Lake Holcombe	13,613	Phelps	24,116
		STATEWIDE	\$11,450