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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.

School District Revenue Limits

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 aid, transportation aid, 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 2022-23 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 and 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

For revenue limit purposes, a district's enrollment is the sum of its pupil count taken on the third Friday in September plus 40% of its 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. A three-year rolling average of these enrollments is used to calculate the limit. For example, for the 2022-23 revenue limit, the average of the 2019, 2020, and 2021 enrollments is used to calculate the 2021-22 base year revenue per pupil. Then, the average of the 2020, 2021, and 2022 enrollments is used to calculate the 2022-23 current year revenue per pupil.

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 rule, the definition of summer and interim enrollment includes pupils in grades 9-12 enrolled in online academic non-credit classes, provided they are 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 is 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 of pupils receives a net positive aid transfer that is outside of 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 Ojibwe 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 is a reduction made to the general aid to the Milwaukee Public Schools (MPS) related to the Milwaukee private school choice program. Statutes do not specify any unique treatment of this aid reduction for revenue limit purposes. As a result, MPS is able to levy to offset this aid reduction 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

Table 1: Per Pupil Adjustment

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
2021-22	0.00
2022-23	0.00

adjustments allowed under the limit since 2003-04.

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. The 2021-23 budget act maintained the provision providing for no per pupil adjustment.

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-funded payment per pupil, based on its current three-year average enrollment under revenue limits. Table 2 shows the per pupil aid 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
2021-22	742	0
2022-23	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. [Federal coronavirus aid received by districts in the 2021-23 biennium is outside of revenue limits. For information about this aid, see the Legislative Fiscal Bureau's Informational Paper entitled, "Federal Coronavirus Aid for K-12 Schools."]

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
2021-22	0	0	0
2022-23	0	0	0

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

nonrecurring (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 have been eligible for the increased low revenue adjustment amounts rejected an operating referendum, the low revenue adjustment amount for the district remained at the amount for the school year during which the referendum was held for the three following school years. If the voters in such a district subsequently approved an operating referendum during the three-year period, however, the district's low revenue adjustment was set at the increased amount that applied beginning in the school year after the referendum was held.

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 2018. 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 needed to 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.

2022-23 Allowable Revenue Per Pupil

Table 4 shows the distribution of school districts by allowable revenue per pupil under revenue limits, including all adjustments, in 2022-23. As shown in Table 4, allowable revenue per pupil ranges from \$10,006 (Blair-Taylor) to \$26,356 (Washington Island), with a statewide average of \$11,888. The median allowable revenue per pupil (\$11,647) is lower than the statewide average. Eighty percent of all districts have allowable revenue per pupil of between \$10,433 and \$14,386.

Appendices IV and V provide additional information on allowable revenue per pupil for school districts. Appendix IV shows the 2022-23 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.)

Table 4: Distribution of School Districts by Allowable Revenue per Pupil in 2022-23 School Year

Allowable Revenue Per Pupil	Number of School Districts	Percent of Total	Cumulative Percent of Total
\$10,250 and Under	20	4.8%	4.8%
\$10,251 to \$10,500	34	8.1	12.9
\$10,501 to \$10,750	43	10.2	23.1
\$10,751 to \$11,000	27	6.4	29.5
\$11,001 to \$11,250	37	8.8	38.3
\$11,251 to \$11,500	29	6.9	45.2
\$11,501 to \$12,000	67	16.0	61.2
\$12,001 to \$12,500	41	9.8	71.0
\$12,501 to \$13,000	32	7.6	78.6
\$13,001 to \$14,000	38	9.0	87.6
Over \$14,000	<u>52</u>	<u>12.4</u>	100.0
	420	100.0%	
Median	\$11,647	10 th Percentile	\$10,433
Average	\$11,888	90 th Percentile	\$14,386
Lowest	\$10,006	Highest	\$26,356

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

APPENDICES

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 2022-23 allowable revenue per pupil by school district, in alphabetical order.
- Appendix V shows 2022-23 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 2022-23. 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 2,037 pupils, the district's base revenue per pupil equals \$10,309. The second step of the calculation would be to add the per pupil adjustment allowed under statute to base revenue per pupil to determine current revenue per pupil. With no per pupil adjustment provided in 2022-23, the district's current year revenue per pupil remains at \$10,309. The third step is to calculate the current revenue for the district. With the current revenue per pupil of \$10,309 and a current-year three-year enrollment average of 2,045 pupils, the district's current revenue equals \$21,081,905.

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 2022-23 equals \$21,431,905. Because the transfer of service adjustment is recurring, it would be included in the district's base revenue for the starting point of the 2023-24 revenue limit calculation. Because the revenue limit authority from the referenda is nonrecurring, that amount would not be part of the district's 2023-24 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 \$21,431,905 to determine its maximum allowable levy under the revenue limit, which would be \$8,281,905. 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 \$9,056,905.

2022-23 Sample Calculation of Revenue Limit and Levy

	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
September Enrollment	2,007	2,000	2,022	2,025
40% Summer Enrollment	<u>30</u>	<u>22</u>	<u>30</u>	<u>36</u>
Total Enrollment	2,037	2,022	2,052	2,061

2019 thru 2021 Average Enrollment = 2,037

2020 thru 2022 Average Enrollment = 2,045

2021-22 Base Revenue = \$21,000,000

2022-23 General School Aids = \$13,000,000

2022-23 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: 2021-22 Base Revenue ÷ 2019 thru 2021 Average Enrollment = Base Revenue Per Pupil
 $\$21,000,000 \div 2,037 = \$10,309$

Step 2: Base Revenue Per Pupil + Allowable Increase = Current Revenue Per Pupil
 $\$10,309 + \$0 = \$10,309$

Step 3: Current Revenue Per Pupil X 2020 thru 2022 Average Enrollment = 2022-23 Current Revenue
 $\$10,309 \times 2,045 = \$21,081,905$

Step 4: 2022-23 Current Revenue + All Adjustments = 2022-23 Total Revenue Limit
 $\$21,081,905 + \$350,000 = \$21,431,905$

Step 5: 2022-23 Total Revenue Limit - General School Aids - Exempt Property Aids = Maximum Property Tax Levy under Revenue Limit
 $\$21,431,905 - \$13,000,000 - \$150,000 = \$8,281,905$

Step 6: Maximum Property Tax Levy under Revenue Limit + Levies Outside Revenue Limits = Total School District Levy
 $\$8,281,905 + \$775,000 = \$9,056,905$

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

	2018-19		2019-20		2020-21		2021-22		2022-23	
	Total	Number of Districts	Total	Number of Districts	Total	Number of Districts	Total	Number of Districts	Total	Number of Districts
Base Revenues	\$8,440,576,700		\$8,482,003,700		\$8,661,744,800		\$8,813,364,800		\$8,764,832,700	
Recurring adjustments										
Transfer of service	\$11,796,200	153	\$14,492,400	168	\$9,265,700	113	\$9,817,300	121	\$13,416,800	133
Carryover of unused revenue authority	17,741,200	16	12,837,000	14	10,650,800	15	10,001,900	9	6,045,900	8
Low revenue adjustment	22,924,600	101	22,473,000	124	27,396,700	153	306,800	4	52,100	3
Federal impact aid	2,656,000	10	124,400	5	3,063,400	12	81,400	4	1,626,700	17
Recurring referenda	<u>21,174,000</u>	22	<u>28,335,000</u>	19	<u>79,813,200</u>	20	<u>47,765,000</u>	19	<u>61,535,000</u>	20
Total	\$76,292,000		\$78,261,800		\$130,189,800		\$67,972,400		\$82,676,500	
Nonrecurring adjustments										
Declining enrollment	\$55,759,200	245	\$69,032,600	249	\$130,006,700	335	\$125,707,300	310	\$130,519,000	315
Prior year base revenue hold harmless	48,830,100	203	6,468,800	77	24,006,900	132	125,639,800	310	130,466,600	316
Energy efficiency measures	89,808,300	139	82,500,300	130	79,969,200	125	76,864,200	114	80,941,000	105
Uncounted open enrollment pupils	5,030,700	201	7,002,700	205	8,728,200	222	15,926,200	303	15,077,600	296
Refunded or rescinded property taxes	4,057,700	130	2,091,600	123	3,004,200	132	2,648,500	144	3,001,200	138
Incoming private school choice pupils	68,268,200	257	95,565,500	276	121,426,400	298	144,067,200	310	168,436,100	339
Special needs scholarship program	8,351,600	84	13,029,300	113	18,038,100	139	22,157,700	160	27,739,400	175
Nonrecurring referenda	<u>168,373,800</u>	118	<u>179,377,700</u>	123	<u>216,202,500</u>	129	<u>224,548,400</u>	124	<u>243,610,200</u>	131
Total	\$448,479,600		\$455,068,500		\$601,382,200		\$737,559,300		\$799,791,100	
Exclusions										
Referenda-approved debt service	\$593,936,200	287	\$687,888,300	285	\$735,710,000	293	\$856,018,100	295	\$1,073,186,600	299
Community service activities	94,767,100	293	112,360,300	303	110,783,200	301	125,662,200	301	147,656,200	309
Chargebacks	<u>1,215,100</u>	69	<u>997,600</u>	72	<u>1,362,600</u>	54	<u>1,310,300</u>	57	<u>1,289,900</u>	49
Total	\$689,918,400		\$801,246,200		\$847,855,800		\$982,990,600		\$1,222,132,700	

APPENDIX III

School District Referenda

Table 6 shows the number and proposed total amounts of nonrecurring referenda that passed and failed in school years 2008-09 to 2022-23, through December, 2022. 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

	<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>
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	35	12	74.5	347.6	60.0	85.3
2021-22	36	3	92.3	192.0	15.6	92.5
2022-23*	<u>23</u>	<u>7</u>	76.7	<u>249.7</u>	<u>54.7</u>	82.0
Total	423	141	75.0%	\$3,547.3	\$630.4	84.9%

* Through December, 2022.

Table 7 shows the number and proposed total amounts of recurring referenda that passed and failed in school years 2008-09 to 2022-23, through December, 2022. 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>
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	14	4	77.8	51.4	13.5	79.2
2021-22	5	3	62.5	9.9	3.6	73.3
2022-23*	<u>12</u>	<u>3</u>	80.0	<u>54.5</u>	<u>5.6</u>	90.7
Total	124	64	66.0%	\$349.4	\$93.6	78.9%

* Through December, 2022.

Table 8 shows the number and proposed total amounts of debt referenda that passed and failed in school years 2008-09 to 2022-23, through December, 2022. 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

	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>
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	37	20	64.9	1,082.1	636.8	63.0
2021-22	25	10	71.4	676.1	376.4	64.2
2022-23*	<u>32</u>	<u>7</u>	82.1	<u>1,399.5</u>	<u>304.1</u>	82.1
Total	472	222	68.0%	\$10,011.9	\$4,647.4	68.3%

* Through December, 2022.

APPENDIX IV

2022-23 Allowable Revenue Per Pupil for School Districts (Alphabetical Order)

<u>School District</u>	Allowable Revenue <u>per Pupil</u>	<u>School District</u>	Allowable Revenue <u>per Pupil</u>
Abbotsford	\$10,643	Boscobel Area	\$12,598
Adams-Friendship Area	11,154	Bowler	12,412
Albany	13,806	Boyceville Community	10,155
Algoma	10,796	Brighton #1	10,013
Alma	13,092	Brillion	10,442
Alma Center	10,634	Bristol #1	10,318
Almond-Bancroft	11,225	Brodhead	11,765
Altoona	10,970	Brown Deer	12,847
Amery	11,909	Bruce	11,459
Antigo	10,798	Burlington Area	11,552
Appleton Area	11,080	Butternut	11,653
Arcadia	10,738	Cadott Community	13,127
Argyle	12,080	Cambria-Friesland	15,858
Arrowhead UHS	12,015	Cambridge	11,812
Ashland	11,346	Cameron	10,231
Ashwaubenon	11,238	Campbellsport	11,164
Athens	12,273	Cashton	10,361
Auburndale	10,468	Cassville	14,970
Augusta	12,851	Cedar Grove-Belgium Area	10,689
Baldwin-Woodville Area	10,378	Cedarburg	10,687
Bangor	11,630	Central/Westosha UHS	11,970
Baraboo	10,724	Chequamegon	11,867
Barneveld	10,704	Chetek-Weyerhaeuser	12,375
Barron Area	11,837	Chilton	12,712
Bayfield	16,143	Chippewa Falls Area	11,068
Beaver Dam	10,821	Clayton	16,010
Beecher-Dunbar-Pembin	15,123	Clear Lake	12,554
Belleville	12,033	Clinton Community	13,814
Belmont Community	10,499	Clintonville	10,692
Beloit	10,875	Cochrane-Fountain City	10,501
Beloit Turner	10,286	Colby	10,416
Benton	13,038	Coleman	10,704
Berlin Area	11,061	Colfax	10,699
Big Foot UHS	14,115	Columbus	12,081
Birchwood	19,571	Cornell	10,121
Black Hawk	10,944	Crandon	12,276
Black River Falls	10,419	Crivitz	10,012
Blair-Taylor	10,006	Cuba City	11,337
Bloomer	10,719	Cudahy	12,798
Bonduel	11,562	Cumberland	12,324

<u>School District</u>	<u>Allowable Revenue per Pupil</u>	<u>School District</u>	<u>Allowable Revenue per Pupil</u>
D C Everest Area	\$11,316	Gilman	\$13,288
Darlington Community	12,728	Gilmanton	15,864
Deerfield Community	11,592	Glendale-River Hills	15,062
DeForest Area	11,610	Glenwood City	10,047
Delavan-Darien	12,220	Goodman-Armstrong	21,623
Denmark	10,848	Grafton	11,185
DePere	10,455	Granton Area	10,911
DeSoto Area	11,892	Grantsburg	10,024
Dodgeland	11,294	Green Bay Area	11,680
Dodgeville	11,935	Green Lake	17,889
Dover #1	12,005	Greendale	12,072
Drummond	10,261	Greenfield	11,150
Durand-Arkansaw	10,461	Greenwood	12,874
East Troy Community	11,621	Gresham	15,982
Eau Claire Area	11,181	Hamilton	11,322
Edgar	12,800	Hartford J1	11,504
Edgerton	10,781	Hartford UHS	11,985
Elcho	15,182	Hartland-Lakeside J3	10,607
Eleva-Strum	11,320	Hayward Community	11,725
Elk Mound Area	10,344	Herman-Neosho-Rubicon	12,560
Elkhart Lake-Glenbeulah	15,189	Highland	13,142
Elkhorn Area	11,117	Hilbert	10,944
Ellsworth Community	10,995	Hillsboro	12,748
Elmbrook	12,165	Holmen	11,163
Elmwood	14,944	Holy Hill Area	11,274
Erin	10,541	Horicon	10,367
Evansville Community	11,395	Hortonville	10,329
Fall Creek	10,504	Howards Grove	10,612
Fall River	10,407	Howard-Suamico	11,299
Fennimore Community	11,559	Hudson	12,550
Flambeau	11,719	Hurley	10,303
Florence	13,172	Hustisford	12,444
Fond du Lac	10,867	Independence	12,311
Fontana J8	23,038	Iola-Scandinavia	13,011
Fort Atkinson	14,118	Iowa-Grant	12,296
Fox Point J2	17,702	Ithaca	12,742
Franklin Public	11,667	Janesville	11,261
Frederic	11,110	Jefferson	13,210
Freedom Area	10,794	Johnson Creek	11,927
Gale-Ettrick-Trempealeau	12,812	Juda	12,398
Geneva J4	18,459	Kaukauna Area	11,644
Genoa City J2	12,936	Kenosha	11,690
Germantown	11,073	Kettle Moraine	12,724
Gibraltar Area	24,880	Kewaskum	10,342
Gillett	11,507	Kewaunee	11,408

<u>School District</u>	<u>Allowable Revenue per Pupil</u>	<u>School District</u>	<u>Allowable Revenue per Pupil</u>
Kickapoo Area	\$11,605	Menomonie Area	\$10,528
Kiel Area	11,230	Mequon-Thiensville	11,738
Kimberly Area	10,453	Mercer	16,223
Kohler	11,277	Merrill Area	10,981
Lac du Flambeau #1	20,492	Merton Community	10,235
LaCrosse	12,882	Middleton-Cross Plains	12,022
Ladysmith	13,037	Milton	11,120
LaFarge	12,557	Milwaukee	12,669
Lake Country	11,885	Mineral Point	12,809
Lake Geneva J1	13,316	Minocqua J1	12,599
Lake Geneva-Genoa UHS	13,524	Mishicot	10,172
Lake Holcombe	14,386	Mondovi	10,109
Lake Mills Area	10,511	Monona Grove	13,043
Lakeland UHS	16,531	Monroe	11,529
Lancaster Community	11,584	Montello	10,539
Laona	13,544	Monticello	14,141
Lena	12,310	Mosinee	11,145
Linn J4	20,176	Mount Horeb Area	10,532
Linn J6	17,150	Mukwonago	10,366
Little Chute Area	11,090	Muskego-Norway	10,720
Lodi	14,338	Necedah Area	12,377
Lomira	10,865	Neenah	10,437
Loyal	11,951	Neillsville	10,644
Luck	11,514	Nekoosa	13,652
Luxemburg-Casco	10,555	New Auburn	13,241
Madison Metropolitan	14,254	New Berlin	12,635
Manawa	10,615	New Glarus	11,770
Manitowoc	11,791	New Holstein	10,578
Maple	10,376	New Lisbon	12,022
Maple Dale-Indian Hill	17,507	New London	11,334
Marathon City	11,990	New Richmond	10,066
Marinette	11,755	Niagara	13,014
Marion	10,412	Nicolet UHS	20,047
Markesan	11,649	North Cape	11,757
Marshall	14,987	North Crawford	11,882
Marshfield	11,651	North Fond du Lac	11,249
Mauston	10,708	North Lake	10,738
Mayville	11,419	North Lakeland	21,652
McFarland	11,793	Northern Ozaukee	10,889
Medford Area	10,241	Northland Pines	14,073
Mellen	11,290	Northwood	11,052
Melrose-Mindoro	12,537	Norwalk-Ontario-Wilton	10,928
Menasha	12,131	Norway J7	14,682
Menominee Indian	13,266	Oak Creek-Franklin	10,543
Menomonee Falls	11,740	Oakfield	13,198

<u>School District</u>	<u>Allowable Revenue per Pupil</u>	<u>School District</u>	<u>Allowable Revenue per Pupil</u>
Oconomowoc Area	\$11,312	Rice Lake Area	\$12,260
Oconto	11,002	Richland	12,655
Oconto Falls	12,470	Richmond	11,791
Omro	11,266	Rio Community	14,544
Onalaska	12,059	Ripon Area	11,384
Oostburg	10,706	River Falls	10,054
Oregon	13,397	River Ridge	11,763
Osceola	11,120	River Valley	13,359
Oshkosh Area	12,134	Riverdale	12,354
Osseo-Fairchild	11,489	Rosendale-Brandon	11,349
Owen-Withee	12,482	Rosholt	13,864
Palmyra-Eagle Area	10,899	Royall	11,956
Pardeeville Area	11,766	Saint Croix Central	11,199
Paris J1	11,605	Saint Croix Falls	10,675
Parkview	11,805	Saint Francis	13,226
Pecatonica Area	13,812	Salem J2	11,759
Pepin Area	15,733	Sauk Prairie	10,694
Peshigo	10,709	Seneca	13,162
Pewaukee	11,075	Sevastopol	15,156
Phelps	24,373	Seymour Community	11,412
Phillips	10,695	Sharon J11	12,589
Pittsville	11,091	Shawano	11,113
Platteville	10,825	Sheboygan Area	11,567
Plum City	14,627	Sheboygan Falls	10,278
Plymouth	10,603	Shell Lake	11,433
Port Edwards	13,813	Shiocton	12,578
Port Washington-Saukville	11,194	Shorewood	13,305
Portage Community	12,470	Shullsburg	11,097
Potosi	14,293	Silver Lake J1	11,960
Poynette	10,340	Siren	12,103
Prairie du Chien Area	11,851	Slinger	10,070
Prairie Farm	12,921	Solon Springs	12,450
Prentice	10,710	Somerset	11,132
Prescott	11,339	South Milwaukee	13,454
Princeton	11,609	South Shore	18,343
Pulaski Community	10,467	Southern Door	11,759
Racine	14,862	Southwestern Wisconsin	10,211
Randall J1	11,693	Sparta Area	10,447
Randolph	11,625	Spencer	12,716
Random Lake	10,880	Spooner Area	10,734
Raymond #14	12,135	Spring Valley	10,328
Reedsburg	10,743	Stanley-Boyd Area	10,164
Reedsville	12,157	Stevens Point Area	11,039
Rhineland	12,263	Stockbridge	12,127
Rib Lake	10,029	Stone Bank	12,029

<u>School District</u>	<u>Allowable Revenue per Pupil</u>	<u>School District</u>	<u>Allowable Revenue per Pupil</u>
Stoughton Area	\$12,328	Waupaca	\$11,628
Stratford	10,699	Waupun	11,287
Sturgeon Bay	12,800	Wausau	11,867
Sun Prairie Area	13,417	Wausaukee	10,572
Superior	10,439	Wautoma Area	10,474
Suring	13,584	Wauwatosa	11,107
Swallow	11,020	Wauzeka-Steuben	15,797
Thorp	11,199	Webster	10,492
Three Lakes	16,558	West Allis	11,970
Tigerton	12,024	West Bend	11,155
Tomah Area	10,785	West DePere	10,517
Tomahawk	13,026	West Salem	11,807
Tomorrow River	10,778	Westby Area	13,212
Trevor-Wilmot	13,769	Westfield	10,386
Tri-County Area	10,433	Weston	14,127
Turtle Lake	11,590	Weyauwega-Fremont	10,210
Twin Lakes #4	13,210	Wheatland J1	12,005
Two Rivers	10,591	White Lake	14,952
Union Grove J1	10,941	Whitefish Bay	11,999
Union Grove UHS	12,108	Whitehall	10,998
Unity	11,054	Whitewater	13,163
Valders Area	10,933	Whitnall	11,354
Verona Area	15,187	Wild Rose	10,670
Viroqua Area	11,390	Williams Bay	15,891
Wabeno Area	16,866	Wilmot UHS	12,699
Walworth J1	11,486	Winneconne Community	10,340
Washburn	11,917	Winter	11,106
Washington Island	26,356	Wisconsin Dells	10,978
Washington-Caldwell	11,966	Wisconsin Heights	13,093
Waterford J1	11,310	Wisconsin Rapids	12,509
Waterford UHS	14,353	Wittenberg-Birnamwood	10,225
Waterloo	11,099	Wonewoc-Union Center	11,995
Watertown	12,604	Woodruff J1	12,333
Waukesha	10,947	Wrightstown Community	10,553
Waunakee Community	11,836	Yorkville J2	13,145
		STATEWIDE	\$11,888

APPENDIX V

2022-23 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>
Blair-Taylor	\$10,006	Black River Falls	\$10,419
Crivitz	10,012	Tri-County Area	10,433
Brighton #1	10,013	Neenah	10,437
Grantsburg	10,024	Superior	10,439
Rib Lake	10,029	Brillion	10,442
Glenwood City	10,047	Sparta Area	10,447
River Falls	10,054	Kimberly Area	10,453
New Richmond	10,066	DePere	10,455
Slinger	10,070	Durand-Arkansaw	10,461
Mondovi	10,109	Pulaski Community	10,467
Cornell	10,121	Auburndale	10,468
Boyceville Community	10,155	Wautoma Area	10,474
Stanley-Boyd Area	10,164	Webster	10,492
Mishicot	10,172	Belmont Community	10,499
Weyauwega-Fremont	10,210	Cochrane-Fountain City	10,501
Southwestern Wisconsin	10,211	Fall Creek	10,504
Wittenberg-Birnamwood	10,225	Lake Mills Area	10,511
Cameron	10,231	West DePere	10,517
Merton Community	10,235	Menomonie Area	10,528
Medford Area	10,241	Mount Horeb Area	10,532
Drummond	10,261	Montello	10,539
Sheboygan Falls	10,278	Erin	10,541
Beloit Turner	10,286	Oak Creek-Franklin	10,543
Hurley	10,303	Wrightstown Community	10,553
Bristol #1	10,318	Luxemburg-Casco	10,555
Spring Valley	10,328	Wausaukee	10,572
Hortonville	10,329	New Holstein	10,578
Poynette	10,340	Two Rivers	10,591
Winneconne Community	10,340	Plymouth	10,603
Kewaskum	10,342	Hartland-Lakeside J3	10,607
Elk Mound Area	10,344	Howards Grove	10,612
Cashton	10,361	Manawa	10,615
Mukwonago	10,366	Alma Center	10,634
Horicon	10,367	Abbotsford	10,643
Maple	10,376	Neillsville	10,644
Baldwin-Woodville Area	10,378	Wild Rose	10,670
Westfield	10,386	Saint Croix Falls	10,675
Fall River	10,407	Cedarburg	10,687
Marion	10,412	Cedar Grove-Belgium Area	10,689
Colby	10,416	Clintonville	10,692

<u>School District</u>	<u>Allowable Revenue per Pupil</u>	<u>School District</u>	<u>Allowable Revenue per Pupil</u>
Prairie	\$10,694	Swallow	\$11,020
Phillips	10,695	Stevens Point Area	11,039
Colfax	10,699	Northwood	11,052
Stratford	10,699	Unity	11,054
Barneveld	10,704	Berlin Area	11,061
Coleman	10,704	Chippewa Falls Area	11,068
Oostburg	10,706	Germantown	11,073
Mauston	10,708	Pewaukee	11,075
Peshtigo	10,709	Appleton Area	11,080
Prentice	10,710	Little Chute Area	11,090
Bloomer	10,719	Pittsville	11,091
Muskego-Norway	10,720	Shullsburg	11,097
Baraboo	10,724	Waterloo	11,099
Spooner Area	10,734	Winter	11,106
Arcadia	10,738	Wauwatosa	11,107
North Lake	10,738	Frederic	11,110
Reedsburg	10,743	Shawano	11,113
Tomorrow River	10,778	Elkhorn Area	11,117
Edgerton	10,781	Milton	11,120
Tomah Area	10,785	Osceola	11,120
Freedom Area	10,794	Somerset	11,132
Algoma	10,796	Mosinee	11,145
Antigo	10,798	Greenfield	11,150
Beaver Dam	10,821	Adams-Friendship Area	11,154
Platteville	10,825	West Bend	11,155
Denmark	10,848	Holmen	11,163
Lomira	10,865	Campbellsport	11,164
Fond du Lac	10,867	Eau Claire Area	11,181
Beloit	10,875	Grafton	11,185
Random Lake	10,880	Port Washington-Saukville	11,194
Northern Ozaukee	10,889	Saint Croix Central	11,199
Palmyra-Eagle Area	10,899	Thorp	11,199
Granton Area	10,911	Almond-Bancroft	11,225
Norwalk-Ontario-Wilton	10,928	Kiel Area	11,230
Valders Area	10,933	Ashwaubenon	11,238
Union Grove J1	10,941	North Fond du Lac	11,249
Black Hawk	10,944	Janesville	11,261
Hilbert	10,944	Omro	11,266
Waukesha	10,947	Holy Hill Area	11,274
Altoona	10,970	Kohler	11,277
Wisconsin Dells	10,978	Waupun	11,287
Merrill Area	10,981	Mellen	11,290
Ellsworth Community	10,995	Dodgeland	11,294
Whitehall	10,998	Howard-Suamico	11,299
Oconto	11,002	Waterford J1	11,310

<u>School District</u>	<u>Allowable Revenue per Pupil</u>	<u>School District</u>	<u>Allowable Revenue per Pupil</u>
Oconomowoc Area	\$11,312	Kenosha	\$11,690
D C Everest Area	11,316	Randall J1	11,693
Eleva-Strum	11,320	Flambeau	11,719
Hamilton	11,322	Hayward Community	11,725
New London	11,334	Mequon-Thiensville	11,738
Cuba City	11,337	Menomonee Falls	11,740
Prescott	11,339	Marinette	11,755
Ashland	11,346	North Cape	11,757
Rosendale-Brandon	11,349	Salem J2	11,759
Whitnall	11,354	Southern Door	11,759
Ripon Area	11,384	River Ridge	11,763
Viroqua Area	11,390	Brodhead	11,765
Evansville Community	11,395	Pardeeville Area	11,766
Kewaunee	11,408	New Glarus	11,770
Seymour Community	11,412	Manitowoc	11,791
Mayville	11,419	Richmond	11,791
Shell Lake	11,433	McFarland	11,793
Bruce	11,459	Parkview	11,805
Walworth J1	11,486	West Salem	11,807
Osseo-Fairchild	11,489	Cambridge	11,812
Hartford J1	11,504	Waunakee Community	11,836
Gillett	11,507	Barron Area	11,837
Luck	11,514	Prairie du Chien Area	11,851
Monroe	11,529	Chequamegon	11,867
Burlington Area	11,552	Wausau	11,867
Fennimore Community	11,559	North Crawford	11,882
Bonduel	11,562	Lake Country	11,885
Sheboygan Area	11,567	DeSoto Area	11,892
Lancaster Community	11,584	Amery	11,909
Turtle Lake	11,590	Washburn	11,917
Deerfield Community	11,592	Johnson Creek	11,927
Kickapoo Area	11,605	Dodgeville	11,935
Paris J1	11,605	Loyal	11,951
Princeton	11,609	Royall	11,956
DeForest Area	11,610	Silver Lake J1	11,960
East Troy Community	11,621	Washington-Caldwell	11,966
Randolph	11,625	Central/Westosha UHS	11,970
Waupaca	11,628	West Allis	11,970
Bangor	11,630	Hartford UHS	11,985
Kaukauna Area	11,644	Marathon City	11,990
Markesan	11,649	Wonewoc-Union Center	11,995
Marshfield	11,651	Whitefish Bay	11,999
Butternut	11,653	Dover #1	12,005
Franklin Public	11,667	Wheatland J1	12,005
Green Bay Area	11,680	Arrowhead UHS	12,015

<u>School District</u>	<u>Allowable Revenue per Pupil</u>	<u>School District</u>	<u>Allowable Revenue per Pupil</u>
Middleton-Cross Plains	\$12,022	Sharon J11	\$12,589
New Lisbon	12,022	Boscobel Area	12,598
Tigerton	12,024	Minocqua J1	12,599
Stone Bank	12,029	Watertown	12,604
Belleville	12,033	New Berlin	12,635
Onalaska	12,059	Richland	12,655
Greendale	12,072	Milwaukee	12,669
Argyle	12,080	Wilmot UHS	12,699
Columbus	12,081	Chilton	12,712
Siren	12,103	Spencer	12,716
Union Grove UHS	12,108	Kettle Moraine	12,724
Stockbridge	12,127	Darlington Community	12,728
Menasha	12,131	Ithaca	12,742
Oshkosh Area	12,134	Hillsboro	12,748
Raymond #14	12,135	Cudahy	12,798
Reedsville	12,157	Edgar	12,800
Elmbrook	12,165	Sturgeon Bay	12,800
Delavan-Darien	12,220	Mineral Point	12,809
Rice Lake Area	12,260	Gale-Ettrick-Trempealeau	12,812
Rhineland	12,263	Brown Deer	12,847
Athens	12,273	Augusta	12,851
Crandon	12,276	Greenwood	12,874
Iowa-Grant	12,296	LaCrosse	12,882
Lena	12,310	Prairie Farm	12,921
Independence	12,311	Genoa City J2	12,936
Cumberland	12,324	Iola-Scandinavia	13,011
Stoughton Area	12,328	Niagara	13,014
Woodruff J1	12,333	Tomahawk	13,026
Riverdale	12,354	Ladysmith	13,037
Chetek-Weyerhaeuser	12,375	Benton	13,038
Necedah Area	12,377	Monona Grove	13,043
Juda	12,398	Alma	13,092
Bowler	12,412	Wisconsin Heights	13,093
Hustisford	12,444	Cadott Community	13,127
Solon Springs	12,450	Highland	13,142
Oconto Falls	12,470	Yorkville J2	13,145
Portage Community	12,470	Seneca	13,162
Owen-Withee	12,482	Whitewater	13,163
Wisconsin Rapids	12,509	Florence	13,172
Melrose-Mindoro	12,537	Oakfield	13,198
Hudson	12,550	Jefferson	13,210
Clear Lake	12,554	Twin Lakes #4	13,210
LaFarge	12,557	Westby Area	13,212
Herman-Neosho-Rubicon	12,560	Saint Francis	13,226
Shiocton	12,578	New Auburn	13,241

<u>School District</u>	<u>Allowable Revenue per Pupil</u>	<u>School District</u>	<u>Allowable Revenue per Pupil</u>
Menominee Indian	\$13,266	Marshall	\$14,987
Gilman	13,288	Glendale-River Hills	15,062
Shorewood	13,305	Beecher-Dunbar-Pembine	15,123
Lake Geneva J1	13,316	Sevastopol	15,156
River Valley	13,359	Elcho	15,182
Oregon	13,397	Verona Area	15,187
Sun Prairie Area	13,417	Elkhart Lake-Glenbeulah	15,189
South Milwaukee	13,454	Pepin Area	15,733
Lake Geneva-Genoa UHS	13,524	Wauzeka-Steuben	15,797
Laona	13,544	Cambria-Friesland	15,858
Suring	13,584	Gilmanton	15,864
Nekoosa	13,652	Williams Bay	15,891
Trevor-Wilmot	13,769	Gresham	15,982
Albany	13,806	Clayton	16,010
Pecatonica Area	13,812	Bayfield	16,143
Port Edwards	13,813	Mercer	16,223
Clinton Community	13,814	Lakeland UHS	16,531
Rosholt	13,864	Three Lakes	16,558
Northland Pines	14,073	Wabeno Area	16,866
Big Foot UHS	14,115	Linn J6	17,150
Fort Atkinson	14,118	Maple Dale-Indian Hill	17,507
Weston	14,127	Fox Point J2	17,702
Monticello	14,141	Green Lake	17,889
Madison Metropolitan	14,254	South Shore	18,343
Potosi	14,293	Geneva J4	18,459
Lodi	14,338	Birchwood	19,571
Waterford UHS	14,353	Nicolet UHS	20,047
Lake Holcombe	14,386	Linn J4	20,176
Rio Community	14,544	Lac du Flambeau #1	20,492
Plum City	14,627	Goodman-Armstrong	21,623
Norway J7	14,682	North Lakeland	21,652
Racine	14,862	Fontana J8	23,038
Elmwood	14,944	Phelps	24,373
White Lake	14,952	Gibraltar Area	24,880
Cassville	14,970	Washington Island	26,356
		STATEWIDE	\$11,888