



Legislative Fiscal Bureau

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January 9, 2015

TO: Members
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: 2014-15 General School Aids Amounts for All School Districts

This memorandum provides information on the calculation of general school aids and the aid payments to be received by each school district in 2014-15.

General School Aids

The general school aids appropriation funds equalization, integration (Chapter 220), and special adjustment aids. In 2014-15, \$4,476.0 million from the general fund is appropriated for general school aids. Of the total amount of funding provided, 405 school districts are eligible for \$4,396.5 million in equalization aid, 25 districts are eligible for \$65.3 million in integration aid, and 76 districts are eligible for \$14.2 million in special adjustment aid.

Equalization Aid. A major objective of the equalization aid formula is tax base equalization. The formula operates under the principle of equal tax rate for equal per pupil expenditures. In pure form, this means that a school district's property tax rate does not depend on the property tax base of the district, but rather on the level of expenditures. The provision of state aid through the formula allows a district to support a given level of per pupil expenditures with a similar local property tax rate as other districts with the same level of per pupil expenditures, regardless of property tax wealth. There is an inverse relationship between equalization aid and property valuations. Districts with low per pupil property valuations receive a larger share of their costs through the formula than districts with high per pupil property valuations.

The equalization aid formula is calculated using school district data (pupil membership, shared costs, and equalized valuations) from the prior school year. There are three guaranteed valuations used in the equalization formula that are applied to three different expenditure levels. The rate at which shared costs are aided through the formula is determined by comparing a district's per pupil property value to the three guaranteed valuations. Equalization aid is provided

to make up the difference between the district's actual tax base and the state's guaranteed tax base.

Primary Tier. The first tier is for shared costs up to the primary cost ceiling of \$1,000 per member. State aid on these primary shared costs is calculated using the primary guaranteed valuation of \$1,930,000 per member. Both the primary cost ceiling and the primary guarantee are set in statute. Primary aid is based on a comparison of the school district's equalized valuation per member to the \$1,930,000. Primary aid equals the amount of costs that would be funded by the missing portion of the guaranteed tax base. Every district whose equalized valuation per member is below \$1,930,000 receives at least the primary aid amount. Primary aid cannot be reduced by negative aid generated at the secondary or tertiary aid levels. This feature of the formula is referred to as the primary aid hold harmless.

Secondary Tier. The second tier is for shared costs that exceed \$1,000 per member but are less than the secondary cost ceiling, which is equal to \$9,225 per member in 2014-15. By law, the secondary cost ceiling is set equal to 90% of the prior year statewide shared cost per member. The state's sharing of secondary costs is calculated using the secondary guaranteed valuation. By law, the secondary guarantee is set at the amount that generates equalization aid entitlements that are equal to the total amount of funding available for distribution. In 2014-15, the secondary guaranteed valuation is \$1,096,593.

Tertiary Tier. The third tier is for shared costs that exceed the secondary cost ceiling of \$9,225 per member in 2014-15. State aid on tertiary shared costs is calculated using the tertiary guarantee, which, by law is set at the statewide average equalized valuation per member. The tertiary guarantee is \$531,883 in aid year 2014-15. If a school district's tertiary aid is a negative number, this amount is deducted from its secondary aid. As noted above, if the sum of a district's secondary and tertiary aid is a negative number, this amount is not deducted from its primary aid amount.

For most school districts, equalization aid is the only type of general school aid received. In 2014-15, however, 19 districts had a per pupil equalized value above the primary guaranteed valuation and are not eligible to receive equalization aid.

For a consolidated district, the cost ceilings and guaranteed valuations in the equalization formula are increased by 15% in each of the first five years after the consolidation. Under 2013 Act 20 (the 2013-15 biennial budget act), in the sixth and seventh years after consolidation, the formula factors are increased by 10% and 5%, respectively. This provision is intended to provide additional aid to consolidated districts.

Integration Aid. Under the integration aid program (commonly called Chapter 220 after the 1975 session law), the state provides funds as an incentive for districts to voluntarily improve racial balance within and between school districts. To be eligible, a school district must transfer pupils between attendance areas or districts with certain concentrations of minority or nonminority pupil populations. Integration aid is fully funded as a first draw from the general school aids appropriation.

Integration aid is calculated through two different formulas depending upon whether a pupil is transferred within a school district (**intradistrict**) or from one school district to another (**interdistrict**). Under both formulas, school districts receive state aid based on the number of pupils transferred in the prior school year.

Intradistrict Transfer Aid. State aid is based on the school district's equalization aid per pupil multiplied by 25% of the number of eligible transfer pupils. As part of the neighborhood schools initiative in 1999 Act 9, a hold harmless was established on the intradistrict aid entitlement for Milwaukee Public Schools (MPS), which is generally equal to the greater of: (a) the 1998-99 aid amount (\$32.9 million); or (b) the actual aid entitlement generated under the formula.

Interdistrict Transfer Aid. The state provides financial support to both the district which accepts the transfers (the receiving district) and the district from which the transfers came (the sending district).

The receiving district is paid an amount equal to its average net cost per pupil for each transfer accepted. Net cost per pupil is calculated by dividing the sum of the district's shared costs and interdistrict aid received in the prior year by the sum of the district's aid membership and the number of transfer pupils in the prior year.

The sending district can count each pupil transferred to another district as 0.75 member for general school aid purposes, which is commonly referred to as "sender aid." However, a separate integration aid payment is not calculated for sending districts. Instead, the district receives these funds as part of its equalization aid payment.

Special Adjustment Aid. Special adjustment aid is also fully funded as a first draw from the general school aids appropriation. Under the main type of special adjustment aid, the state provides additional general aid to districts as a hold harmless to limit any year-to-year decline in a district's general aid payment. An eligible district receives a payment equal to the amount needed to make the district's total general aid eligibility equal to 85% of its prior year's general aid payment.

Consolidated districts are eligible for a second type of special adjustment aid. In each of the first five years after consolidation, the new district is guaranteed to receive at least as much general aid as the separate districts received in the year prior to consolidation. Under 2013 Act 20, in the sixth and seventh years after consolidation, consolidated districts are guaranteed 66% and 33% of the fifth-year amount, respectively. If the consolidated district's general aid eligibility in any of those years is less than its guaranteed amount, special adjustment aid will be paid in the amount needed to make up the difference.

Prior Year Adjustments. In calculating general school aids each year in October, the Department of Public Instruction (DPI) makes adjustments that are necessary based on the prior year's final general aid eligibility, which is calculated annually in June. The June eligibility amount may differ from the prior October's eligibility amount because of modifications in school

district aid factors due to further data collection or auditing. In 2014-15, 327 districts will receive positive prior year aid adjustments totaling \$1.2 million, 29 districts will receive negative prior year aid adjustments totaling \$1.2 million, and 68 districts will receive no prior year aid adjustment.

Charter and Choice Programs. The independent "2r" charter school program and the Milwaukee parental choice program are funded from separate sum sufficient appropriations from the general fund established for each of the programs.

Under the independent "2r" charter school program, the City of Milwaukee, UW-Milwaukee, and UW-Parkside operate or contract to operate charter schools, and DPI pays the operators of these charter schools a statutorily-determined per pupil amount each year (\$8,075 in 2014-15). By law, DPI is required to proportionally reduce the general aid for which each school district is eligible by an amount totaling the estimated payments under the program. Based on the October 15, 2014, general school aids estimate, in 2014-15, general aid statewide will be reduced by a total of \$68.6 million for the charter program. Each district's general aid will be reduced proportionately by 1.5% to generate the total statewide amount of \$68.6 million. The Department calculates this reduction individually for each type of general school aid. Under revenue limits, school districts may levy property taxes to make up for the amount of revenue lost due to these aid reductions.

Under the Milwaukee parental choice program, the state pays a statutorily-determined maximum per pupil amount for children from eligible families to attend participating private schools. The maximum per pupil payment for 2014-15 is \$7,210 for a pupil in grades K-8 and \$7,856 for a pupil in grades 9-12. For the Milwaukee program, DPI is required by law to reduce the general aid for which MPS is eligible in 2014-15 by a net amount of 32.0% of the estimated total cost of the Milwaukee program, after consideration of aid that is paid to the City of Milwaukee to reduce the levy it raises on behalf of MPS. (Under the provisions of 2013 Act 20, this percentage will be reduced by 3.2 percentage points each year, until no aid reduction is made beginning in 2024-25.) The October 15, 2014, general aid calculation uses an estimate of \$191.0 million for the total cost of the Milwaukee program in 2014-15. Thus, MPS's general aid will be reduced by a total of \$61.1 million.

Under revenue limits, MPS can levy to make up for the aid reduction. Under 2007 Act 20, a separate aid program was created to provide aid to districts with high poverty. By law, any high poverty aid MPS receives must be used to offset the choice levy attributable to the general aid reduction. In 2014-15, MPS will receive \$4.8 million in high poverty aid. After consideration of high poverty aid, the effective aid reduction for MPS related to the choice program is \$56.3 million, which is 29.5% of the estimated cost of the program in 2014-15.

Under 2013 Act 20, there is no longer an aid reduction made to the general aid for which the Racine Unified School District is eligible related to the Racine parental choice program. Also under that act, there is no aid reduction for any district related to the statewide parental choice program created under that act. Thus, other than MPS, no other districts' aid payments or property tax levies are directly affected by the choice programs.

After the aid reductions for the charter and choice programs, the net amount of general aid funding paid to school districts is \$4,346.2 million, which provides \$4,272.5 million for equalization aid, \$59.8 million for integration aid and \$13.9 million for special adjustment aid.

Description of Attachment 1. Attachment 1 provides general school aids information for each school district for 2014-15, based on the October 15, 2014, aid calculation completed by DPI. (The amounts shown in the attachment may differ slightly from the official aid calculation prepared by DPI due to different rounding conventions.) Aid for 2014-15 is calculated using 2013-14 pupil memberships, values, and shared costs. Specifically, the attachment provides the following information:

Column 1: School district name, listed alphabetically;

Column 2: 2013-14 pupil membership;

Column 3: 2013-14 equalized value per member, adjusted for union high school and K-8 districts;

Column 4: 2013-14 shared cost per member;

Column 5: 2014-15 equalization aid eligibility, including prior year adjustments;

Column 6: 2014-15 integration aid eligibility, including prior year adjustments;

Column 7: 2014-15 special adjustment aid eligibility, including prior year adjustments (a negative number represents a prior year aid adjustment for a district that was eligible for special adjustment aid in 2013-14 but not in 2014-15);

Column 8: Total net general school aids reduction for the Milwaukee parental choice program in 2014-15;

Column 9: Total general school aids reduction for the independent "2r" charter school program in 2014-15; and

Column 10: Total net 2014-15 general school aids payment, including equalization, integration, and special adjustment aids, prior year adjustments, and choice and charter reductions.

High Poverty Aid

Under the 2007-09 biennial budget act, an appropriation was created to provide additional unrestricted aid to school districts with high poverty. In 2014-15, over \$16.8 million from the general fund is appropriated for high poverty aid.

In 2014-15, a school district is eligible for aid if, in the October, 2012, pupil counts reported for the national school lunch program, at least 50% of the district's enrollment, rounded to the nearest whole percentage point, was eligible for free or reduced-price lunch. Aid per pupil is calculated by dividing the appropriated amount by the total pupil membership of all eligible

districts. A district's total payment is determined by multiplying that amount by each district's number of pupils enrolled. A total of 110 districts are eligible for aid in 2014-15. Attachment 2 shows the amount of high poverty aid received in 2014-15 by each of the eligible districts.

For all school districts except MPS, this aid is subject to revenue limits. For MPS, the property tax levied to offset the aid reduction attributable to the Milwaukee parental choice program is, by law, reduced by the amount of high poverty aid received by MPS. In either case, the effect of this aid reduces the property tax levy of the eligible school district. Because high poverty aid has the effect of reducing the amount of property taxes levied by the school districts that receive this aid, it is considered a form of general school aids.

Prepared by: Russ Kava
Attachments

ATTACHMENT 1

2014-15 General School Aids by School District

<u>School District</u>	<u>2013-14 Reported Data</u>			<u>2014-15 General School Aids</u>					
	<u>Pupil Membership</u>	<u>Adjusted Value Per Member</u>	<u>Shared Cost Per Member</u>	<u>Equalization Aid Eligibility</u>	<u>Integration Aid Eligibility</u>	<u>Special Adjustment Aid Eligibility</u>	<u>Total Net Choice Reduction</u>	<u>Total Charter Reduction</u>	<u>Total Net General School Aids Payment</u>
Abbotsford	685	\$258,402	\$10,249	\$5,187,660	\$0	\$0	\$0	-\$80,667	\$5,106,993
Adams-Friendship Area	1,698	738,484	10,211	4,960,326	0	0	0	-76,044	4,884,282
Albany	439	478,352	11,528	2,467,877	0	0	0	-37,841	2,430,036
Algoma	692	487,950	9,159	3,651,053	0	0	0	-55,983	3,595,070
Alma	221	734,078	10,761	608,490	0	132,668	0	-11,366	729,792
Alma Center	580	312,955	10,849	4,282,832	0	0	0	-65,673	4,217,159
Almond-Bancroft	464	349,081	10,444	3,176,086	0	0	0	-48,702	3,127,384
Altoona	1,498	344,936	10,080	10,126,642	0	0	0	-155,281	9,971,361
Amery	1,635	491,947	11,166	8,872,341	0	0	0	-136,042	8,736,299
Antigo	2,534	419,485	9,328	14,913,694	0	0	0	-228,606	14,685,088
Appleton Area	15,007	457,892	9,268	83,434,508	0	0	0	-1,279,338	82,155,170
Arcadia	1,177	311,441	10,601	8,590,248	0	0	0	-131,723	8,458,525
Argyle	337	394,643	10,959	2,193,328	0	0	0	-33,632	2,159,696
Arrowhead UHS	2,218	771,408	10,466	5,503,274	0	0	0	-84,364	5,418,910
Ashland	2,229	295,916	8,995	14,802,931	0	0	0	-228,474	14,574,457
Ashwaubenon	2,463	792,066	10,388	5,678,947	0	39,555	0	-87,691	5,630,811
Athens	452	425,906	11,650	2,844,581	0	0	0	-43,618	2,800,963
Auburndale	851	306,815	9,984	6,030,453	0	0	0	-92,471	5,937,982
Augusta	655	436,441	11,093	3,969,862	0	0	0	-60,873	3,908,989
Baldwin-Woodville Area	1,645	315,847	9,906	11,464,371	0	0	0	-175,795	11,288,576
Bangor	575	408,704	12,270	3,825,674	0	0	0	-58,662	3,767,012
Baraboo	3,051	496,816	9,431	16,033,830	0	0	0	-245,850	15,787,980
Barneveld	440	437,884	9,969	2,575,739	0	0	0	-39,440	2,536,299
Barron Area	1,449	284,360	11,470	11,577,144	0	0	0	-177,526	11,399,618
Bayfield	437	1,363,841	15,024	128,191	0	119,398	0	-3,797	243,792
Beaver Dam	3,568	416,262	9,715	21,387,186	0	0	0	-327,943	21,059,243
Beecher-Dunbar-Pembine	262	971,324	12,376	130,140	0	4,781	0	-2,069	132,852
Belleville	1,024	460,863	10,335	5,814,417	0	0	0	-89,155	5,725,262
Belmont Community	364	401,941	9,952	2,249,511	0	0	0	-34,493	2,215,018
Beloit	7,413	163,238	10,379	64,610,899	0	0	0	-990,769	63,620,130

School District	2013-14 Reported Data			2014-15 General School Aids					
	<u>Pupil Membership</u>	<u>Adjusted Value Per Member</u>	<u>Shared Cost Per Member</u>	<u>Equalization Aid Eligibility</u>	<u>Integration Aid Eligibility</u>	<u>Special Adjustment Aid Eligibility</u>	<u>Total Net Choice Reduction</u>	<u>Total Charter Reduction</u>	<u>Total Net General School Aids Payment</u>
Beloit Turner	1,300	\$312,226	\$10,934	\$9,558,649	\$0	\$0	\$0	-\$148,060	\$9,410,589
Benton	242	286,638	12,569	2,049,432	0	0	0	-31,426	2,018,006
Berlin Area	1,626	382,364	9,861	10,305,692	0	0	0	-158,025	10,147,667
Big Foot UHS	530	1,469,042	14,839	126,583	0	0	0	-1,941	124,642
Birchwood	253	2,076,159	12,213	0	0	54,042	0	-829	53,213
Black Hawk	393	415,470	10,047	2,387,045	0	0	0	-36,602	2,350,443
Black River Falls	1,830	445,856	9,344	10,375,251	0	0	0	-159,089	10,216,162
Blair-Taylor	627	526,317	10,807	3,148,593	0	0	0	-48,278	3,100,315
Bloomer	1,223	408,101	10,315	7,590,858	0	0	0	-116,396	7,474,462
Bonduel	880	504,883	10,415	4,608,921	0	0	0	-70,670	4,538,251
Boscobel Area	836	319,478	9,579	5,688,883	0	0	0	-87,233	5,601,650
Bowler	436	350,642	10,491	2,984,409	0	0	0	-45,763	2,938,646
Boyceville Community	755	338,452	11,085	5,426,752	0	0	0	-83,214	5,343,538
Brighton #1	121	824,971	14,747	69,278	0	199,414	0	-4,120	264,572
Brillion	912	376,546	9,880	5,808,818	0	0	0	-89,464	5,719,354
Bristol #1	624	585,233	9,780	2,793,746	0	0	0	-42,836	2,750,910
Brodhead	1,065	370,883	9,757	6,829,274	0	0	0	-104,719	6,724,555
Brown Deer	1,513	630,943	12,871	5,276,224	0	0	0	-80,894	5,195,330
Bruce	559	559,314	9,251	2,649,270	0	0	0	-40,621	2,608,649
Burlington Area	3,289	553,726	10,775	15,529,916	0	0	0	-238,117	15,291,799
Butternut	192	575,367	10,369	867,540	0	0	0	-13,302	854,238
Cadott Community	876	350,892	9,531	5,660,819	0	0	0	-87,525	5,573,294
Cambria-Friesland	394	499,286	10,753	2,094,338	0	0	0	-32,113	2,062,225
Cambridge	917	599,639	11,083	3,833,703	0	0	0	-58,780	3,774,923
Cameron	880	342,194	9,685	5,847,979	0	0	0	-89,672	5,758,307
Campbellsport	1,404	591,567	10,663	6,066,239	0	0	0	-93,011	5,973,228
Cashton	568	318,909	10,961	4,182,229	0	0	0	-64,131	4,118,098
Cassville	215	599,441	13,498	833,389	0	47,422	0	-13,507	867,304
Cedar Grove-Belgium Area	1,108	499,901	10,288	5,851,226	0	0	0	-89,718	5,761,508
Cedarburg	2,893	725,859	10,360	8,653,997	0	0	0	-132,674	8,521,323
Central/Westosha UHS	1,217	512,961	11,174	6,307,042	0	0	0	-96,691	6,210,351
Chequamegon	761	989,319	10,285	1,613,854	0	1,468,492	0	-47,267	3,035,079
Chetek-Weyerhaeuser	1,018	836,663	11,983	3,456,074	0	724,162	0	-64,083	4,116,153
Chilton	1,123	419,950	10,793	6,949,026	0	0	0	-106,554	6,842,472
Chippewa Falls Area	5,131	463,131	9,757	28,633,981	0	0	0	-439,058	28,194,923

<u>School District</u>	<u>2013-14 Reported Data</u>			<u>2014-15 General School Aids</u>					
	<u>Pupil Membership</u>	<u>Adjusted Value Per Member</u>	<u>Shared Cost Per Member</u>	<u>Equalization Aid Eligibility</u>	<u>Integration Aid Eligibility</u>	<u>Special Adjustment Aid Eligibility</u>	<u>Total Net Choice Reduction</u>	<u>Total Charter Reduction</u>	<u>Total Net General School Aids Payment</u>
Clayton	377	\$288,115	\$10,403	\$2,810,532	\$0	\$0	\$0	-\$43,097	\$2,767,435
Clear Lake	626	305,241	9,959	4,438,645	0	0	0	-68,062	4,370,583
Clinton Community	1,092	363,206	11,005	7,510,202	0	0	0	-115,160	7,395,042
Clintonville	1,392	395,519	10,853	9,007,827	0	0	0	-138,124	8,869,703
Cochrane-Fountain City	686	502,894	9,807	3,584,122	0	0	0	-54,956	3,529,166
Colby	983	313,910	9,474	6,694,561	0	0	0	-102,655	6,591,906
Coleman	717	636,273	9,691	2,891,044	0	0	0	-44,326	2,846,718
Colfax	844	362,994	9,254	5,338,614	0	0	0	-81,842	5,256,772
Columbus	1,229	506,627	10,234	6,404,270	0	0	0	-98,198	6,306,072
Cornell	432	371,866	10,585	2,873,917	0	0	0	-44,068	2,829,849
Crandon	924	803,597	9,366	2,503,928	0	0	0	-38,385	2,465,543
Crivitz	722	1,164,573	9,649	286,338	0	171,424	0	-7,020	450,742
Cuba City	632	440,885	11,203	3,810,012	0	0	0	-58,421	3,751,591
Cudahy	2,594	375,458	10,373	16,959,163	123,831	0	0	-262,530	16,820,464
Cumberland	936	654,110	11,982	3,132,779	0	22,076	0	-48,370	3,106,485
D C Everest Area	5,983	362,720	10,212	39,670,929	0	0	0	-608,308	39,062,621
Darlington Community	791	349,313	10,331	5,382,043	0	0	0	-82,528	5,299,515
Deerfield Community	808	453,126	11,662	4,809,888	0	0	0	-73,752	4,736,136
DeForest Area	3,414	552,199	10,519	16,210,490	0	0	0	-248,554	15,961,936
Delavan-Darien	2,769	592,794	9,916	12,164,422	0	0	0	-186,511	11,977,911
Denmark	1,438	439,289	9,477	8,263,797	0	0	0	-126,714	8,137,083
DePere	3,887	465,313	10,486	21,969,786	0	0	0	-336,873	21,632,913
DeSoto Area	599	546,993	10,871	2,870,796	0	0	0	-44,018	2,826,778
Dodge land	841	370,575	12,404	6,070,435	0	0	0	-93,083	5,977,352
Dodgeville	1,292	523,430	11,255	6,538,302	0	0	0	-100,252	6,438,050
Dover #1	126	427,286	11,037	775,585	0	0	0	-11,893	763,692
Drummond	409	3,041,657	11,367	0	0	34,223	0	-525	33,698
Durand	978	484,039	10,051	5,299,273	0	0	0	-81,255	5,218,018
East Troy Community	1,731	812,437	10,622	3,417,854	0	0	0	-52,390	3,365,464
Eau Claire Area	11,206	512,422	9,669	57,518,311	0	0	0	-881,939	56,636,372
Edgar	663	298,271	10,440	4,884,341	0	0	0	-74,897	4,809,444
Edgerton	1,862	492,495	10,323	9,975,912	0	0	0	-152,963	9,822,949
Elcho	375	1,976,223	11,540	0	0	31,530	0	-484	31,046
Eleva-Strum	616	368,214	11,415	4,279,117	0	0	0	-65,615	4,213,502
Elk Mound Area	1,102	257,337	9,740	8,185,220	0	0	0	-125,514	8,059,706

<u>School District</u>	<u>2013-14 Reported Data</u>			<u>2014-15 General School Aids</u>					
	<u>Pupil Membership</u>	<u>Adjusted Value Per Member</u>	<u>Shared Cost Per Member</u>	<u>Equalization Aid Eligibility</u>	<u>Integration Aid Eligibility</u>	<u>Special Adjustment Aid Eligibility</u>	<u>Total Net Choice Reduction</u>	<u>Total Charter Reduction</u>	<u>Total Net General School Aids Payment</u>
Elkhart Lake-Glenbeulah	520	\$1,216,407	\$10,733	\$192,262	\$0	\$295,958	\$0	-\$7,486	\$480,734
Elkhorn Area	3,078	575,342	10,458	13,886,128	0	0	0	-212,912	13,673,216
Ellsworth Community	1,747	448,041	9,934	10,035,804	0	0	0	-153,884	9,881,920
Elmbrook	6,488	1,095,597	11,387	2,804,953	2,086,354	0	0	-75,007	4,816,300
Elmwood	330	380,646	14,129	2,497,314	0	0	0	-38,294	2,459,020
Erin	237	1,027,296	10,622	110,849	0	285,483	0	-6,078	390,254
Evansville Community	1,756	377,114	11,455	12,028,935	0	0	0	-184,450	11,844,485
Fall Creek	812	325,849	10,168	5,666,049	0	0	0	-86,883	5,579,166
Fall River	545	406,186	10,087	3,363,752	0	0	0	-51,579	3,312,173
Fennimore Community	758	296,478	9,864	5,406,138	0	0	0	-82,883	5,323,255
Flambeau	623	436,893	10,644	3,722,743	0	0	0	-57,083	3,665,660
Florence	482	1,228,072	12,670	175,298	0	478,081	0	-10,019	643,360
Fond du Lac	7,612	444,569	9,571	43,520,419	0	0	0	-667,320	42,853,099
Fontana J8	236	3,332,639	12,622	0	0	9,327	0	-143	9,184
Fort Atkinson	2,906	462,414	10,885	16,663,888	0	0	0	-255,514	16,408,374
Fox Point J2	737	983,337	12,897	361,494	1,192,771	0	0	-23,834	1,530,431
Franklin Public	4,049	622,239	11,969	15,264,660	862,492	0	0	-247,264	15,879,888
Frederic	513	565,111	10,405	2,370,289	0	0	0	-36,343	2,333,946
Freedom Area	1,647	444,934	9,708	9,448,259	0	0	0	-144,875	9,303,384
Friess Lake	171	1,148,565	13,022	69,235	0	159,475	0	-3,508	225,202
Galesville-Ettrick	1,428	404,487	10,245	8,891,038	0	0	0	-136,332	8,754,706
Geneva J4	122	2,680,415	14,124	0	0	0	0	0	0
Genoa City J2	619	346,357	12,649	4,730,526	0	0	0	-72,538	4,657,988
Germantown	3,897	739,324	10,037	11,615,736	260,527	0	0	-182,074	11,694,189
Gibraltar Area	575	5,929,855	15,247	0	0	5,827	0	-89	5,738
Gillett	604	445,806	11,305	3,616,318	0	0	0	-55,451	3,560,867
Gilman	410	538,826	11,338	1,999,701	0	-227	0	-30,661	1,968,813
Gilmanton	180	468,033	12,341	1,052,374	0	0	0	-16,136	1,036,238
Glendale-River Hills	940	1,220,263	12,672	345,672	0	0	0	-5,301	340,371
Glenwood City	760	287,441	9,199	5,245,176	0	0	0	-80,430	5,164,746
Goodman-Armstrong	116	998,041	14,401	56,014	0	187,468	0	-3,734	239,748
Grafton	1,994	722,791	11,360	5,311,078	0	0	0	-81,421	5,229,657
Granton Area	245	392,722	11,085	1,607,916	0	0	0	-24,655	1,583,261
Grantsburg	858	441,109	9,142	4,837,805	0	0	0	-74,180	4,763,625
Green Bay Area	21,870	364,000	9,520	139,960,006	0	0	0	-2,146,124	137,813,882

School District	2013-14 Reported Data			2014-15 General School Aids					
	<u>Pupil Membership</u>	<u>Adjusted Value Per Member</u>	<u>Shared Cost Per Member</u>	<u>Equalization Aid Eligibility</u>	<u>Integration Aid Eligibility</u>	<u>Special Adjustment Aid Eligibility</u>	<u>Total Net Choice Reduction</u>	<u>Total Charter Reduction</u>	<u>Total Net General School Aids Payment</u>
Green Lake	275	\$3,152,492	\$16,437	\$0	\$0	\$18,636	\$0	-\$286	\$18,350
Greendale	2,313	510,841	10,810	12,009,037	782,930	0	0	-196,142	12,595,825
Greenfield	3,213	617,709	10,583	13,023,485	665,671	0	0	-209,888	13,479,268
Greenwood	415	488,582	11,151	2,267,770	0	0	0	-34,772	2,232,998
Gresham	297	406,242	10,074	1,832,008	0	0	0	-28,091	1,803,917
Hamilton	4,545	634,031	10,467	17,739,569	1,167,504	0	0	-289,889	18,617,184
Hartford J1	1,970	476,467	10,132	10,741,055	0	0	0	-166,117	10,574,938
Hartford UHS	1,555	642,030	10,496	5,931,034	0	0	0	-90,935	5,840,099
Hartland-Lakeside J3	1,287	734,421	11,066	3,392,324	0	41,671	0	-52,644	3,381,351
Hayward Community	1,816	1,520,957	9,490	384,879	0	89,902	0	-7,281	467,500
Herman #22	68	880,497	13,644	37,040	0	152,779	0	-2,911	186,908
Highland	301	317,829	12,027	2,349,164	0	0	0	-36,022	2,313,142
Hilbert	460	436,044	10,532	2,743,692	0	0	0	-42,071	2,701,621
Hillsboro	501	400,762	10,703	3,194,496	0	0	0	-48,984	3,145,512
Holmen	3,985	336,191	10,527	27,929,552	0	0	0	-428,271	27,501,281
Horicon	846	455,686	10,658	4,887,107	0	0	0	-74,936	4,812,171
Hortonville	3,560	497,891	9,644	18,724,955	0	0	0	-287,115	18,437,840
Howards Grove	876	477,999	10,393	4,827,602	0	0	0	-74,023	4,753,579
Howard-Suamico	5,637	400,768	9,693	34,539,206	0	0	0	-529,615	34,009,591
Hudson	5,693	562,893	9,463	26,745,756	0	0	0	-410,091	26,335,665
Hurley	636	553,283	9,586	3,038,678	0	0	0	-46,559	2,992,119
Hustisford	450	659,979	9,432	1,747,710	0	0	0	-26,796	1,720,914
Independence	365	390,879	12,364	2,529,222	0	0	0	-38,749	2,490,473
Iola-Scandinavia	713	558,529	10,398	3,342,656	0	0	0	-51,253	3,291,403
Iowa-Grant	746	306,682	11,163	5,646,219	0	0	0	-86,787	5,559,432
Ithaca	337	325,148	12,329	2,636,925	0	0	0	-40,435	2,596,490
Janesville	10,193	350,815	10,243	68,936,757	0	0	0	-1,056,417	67,880,340
Jefferson	2,039	431,026	10,325	12,188,882	0	0	0	-186,899	12,001,983
Johnson Creek	723	476,402	10,185	3,980,515	0	0	0	-61,035	3,919,480
Juda	261	384,120	12,038	1,807,897	0	0	0	-27,722	1,780,175
Kaukauna Area	4,429	415,427	9,636	26,567,371	0	0	0	-406,405	26,160,966
Kenosha	22,509	343,121	10,137	153,011,860	0	0	0	-2,346,267	150,665,593
Kettle Moraine	4,007	803,199	9,970	10,194,667	0	0	0	-147,728	10,046,939
Kewaskum	1,909	604,733	9,967	8,149,209	0	0	0	-125,125	8,024,084
Kewaunee	967	488,369	10,347	5,223,003	0	0	0	-80,086	5,142,917

School District	2013-14 Reported Data			2014-15 General School Aids					
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Kickapoo Area	470	\$402,984	\$10,376	\$2,948,263	\$0	\$0	\$0	-\$45,208	\$2,903,055
Kiel Area	1,404	485,142	9,644	7,542,485	0	0	0	-115,651	7,426,834
Kimberly Area	4,493	366,404	9,922	29,223,120	0	0	0	-448,103	28,775,017
Kohler	521	1,064,098	11,101	233,747	0	97,475	0	-5,079	326,143
Lac du Flambeau #1	534	1,090,256	12,723	232,342	0	0	0	-3,563	228,779
LaCrosse	6,745	561,791	11,054	31,148,110	0	0	0	-477,587	30,670,523
Ladysmith	873	289,678	11,651	6,990,185	0	0	0	-107,188	6,882,997
LaFarge	261	386,024	11,267	1,746,097	0	0	0	-26,774	1,719,323
Lake Country	418	1,476,243	11,357	98,275	0	0	0	-1,507	96,768
Lake Geneva J1	2,055	679,821	10,151	7,227,311	0	0	0	-110,806	7,116,505
Lake Geneva-Genoa UHS	1,418	786,329	13,852	1,001,297	0	124,307	0	-17,261	1,108,343
Lake Holcombe	338	1,132,438	10,866	139,675	0	255,967	0	-6,067	389,575
Lake Mills Area	1,512	559,342	10,215	7,090,194	0	0	0	-108,713	6,981,481
Lakeland UHS	702	2,660,010	16,380	0	0	58,137	0	-892	57,245
Lancaster Community	922	391,455	10,494	5,920,584	0	0	0	-90,785	5,829,799
Laona	212	600,153	14,031	804,851	0	-154	0	-12,340	792,357
Lena	419	397,554	10,217	2,634,718	0	0	0	-40,400	2,594,318
Linn J4	121	2,409,849	16,256	0	0	7,804	0	-120	7,684
Linn J6	100	4,646,159	14,814	0	0	1,817	0	-28	1,789
Little Chute Area	1,417	318,719	9,991	9,886,037	0	0	0	-151,593	9,734,444
Lodi	1,609	643,311	10,702	6,046,146	0	0	0	-92,699	5,953,447
Lomira	1,151	411,832	9,796	6,965,723	0	0	0	-106,810	6,858,913
Loyal	562	312,781	9,409	3,817,710	0	0	0	-58,541	3,759,169
Luck	484	643,542	10,375	1,850,733	0	0	0	-28,376	1,822,357
Luxemburg-Casco	1,884	457,151	9,200	10,446,851	0	0	0	-160,186	10,286,665
Madison Metropolitan	27,678	791,434	11,078	54,677,366	511,635	0	0	-845,963	54,343,038
Manawa	755	448,450	10,656	4,419,752	0	0	0	-67,770	4,351,982
Manitowoc	5,348	431,720	8,863	29,650,567	0	0	0	-454,647	29,195,920
Maple	1,328	592,014	11,755	5,567,652	0	0	0	-85,365	5,482,287
Maple Dale-Indian Hill	422	1,429,310	15,225	109,476	316,877	0	0	-6,538	419,815
Marathon City	649	543,658	10,771	3,135,902	0	0	0	-48,083	3,087,819
Marinette	2,216	419,030	10,222	13,466,259	0	0	0	-206,486	13,259,773
Marion	507	483,467	9,339	2,718,139	0	0	0	-41,662	2,676,477
Markesan	848	688,516	10,548	2,811,305	0	0	0	-43,101	2,768,204
Marshall	1,212	294,484	10,942	9,248,118	0	0	0	-141,811	9,106,307

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Marshfield	3,962	\$507,280	\$10,067	\$20,589,443	\$0	\$0	\$0	-\$315,702	\$20,273,741
Mauston	1,452	429,592	11,210	8,947,764	0	0	0	-137,201	8,810,563
Mayville	1,224	448,827	9,584	6,955,469	0	0	0	-106,652	6,848,817
McFarland	2,088	523,274	11,289	10,571,520	0	0	0	-162,094	10,409,426
Medford Area	2,095	392,273	9,084	12,550,128	0	0	0	-192,393	12,357,735
Mellen	286	406,310	10,019	1,760,307	0	0	0	-26,992	1,733,315
Melrose-Mindoro	813	374,410	10,089	5,267,472	0	0	0	-80,770	5,186,702
Menasha	3,733	337,107	9,921	25,299,175	0	0	0	-387,936	24,911,239
Menominee Indian	916	316,235	11,156	6,856,010	0	0	0	-104,958	6,751,052
Menomonee Falls	3,919	814,457	11,034	6,794,621	1,548,776	0	0	-127,892	8,215,505
Menomonie Area	3,408	459,277	9,616	19,071,156	0	0	0	-292,427	18,778,729
Mequon-Thiensville	3,491	1,202,967	11,163	1,315,052	947,007	0	0	-34,689	2,227,370
Mercer	138	3,055,678	14,888	0	0	8,879	0	-136	8,743
Merrill Area	2,866	400,553	9,346	17,320,477	0	0	0	-265,586	17,054,891
Merton Community	895	534,161	9,316	4,425,221	0	0	0	-67,818	4,357,403
Middleton-Cross Plains	6,379	875,620	11,001	6,741,017	0	1,680,490	0	-129,056	8,292,451
Milton	3,506	430,354	9,089	19,959,451	0	0	0	-305,997	19,653,454
Milwaukee	81,744	311,276	9,847	570,713,749	37,349,440	0	-61,120,001	-9,331,353	537,611,835
Mineral Point	753	403,772	11,509	4,923,030	0	0	0	-75,488	4,847,542
Minocqua J1	592	2,303,948	9,914	0	0	35,201	0	-540	34,661
Mishicot	833	501,022	11,013	4,424,664	0	0	0	-67,844	4,356,820
Mondovi	965	365,442	10,284	6,394,575	0	0	0	-98,054	6,296,521
Monona Grove	2,953	619,473	12,311	11,074,313	0	0	0	-169,792	10,904,521
Monroe	2,614	385,042	10,620	17,051,209	0	0	0	-261,460	16,789,749
Montello	731	845,330	10,047	1,434,845	0	-640	0	-21,993	1,412,212
Monticello	385	463,957	11,508	2,231,719	0	0	0	-34,220	2,197,499
Mosinee	2,094	448,351	10,139	12,090,263	0	0	0	-185,386	11,904,877
Mount Horeb Area	2,365	510,473	10,002	12,211,672	0	0	0	-187,244	12,024,428
Mukwonago	4,623	638,850	9,509	18,704,060	0	0	0	-286,775	18,417,285
Muskego-Norway	4,807	609,230	10,685	19,843,867	0	0	0	-304,253	19,539,614
Necedah Area	705	654,970	11,423	2,450,765	0	64,788	0	-38,447	2,477,106
Neenah	6,451	565,637	9,137	29,979,487	0	0	0	-459,671	29,519,816
Neillsville	1,021	437,493	9,158	5,796,406	0	0	0	-88,879	5,707,527
Nekoosa	1,274	730,770	10,183	3,831,757	0	0	0	-58,744	3,773,013
Neosho J3	207	543,357	9,520	1,006,475	0	0	0	-15,432	991,043

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New Auburn	298	\$950,271	\$ 11,810	\$151,570	\$0	\$269,076	\$0	-\$6,451	\$414,195
New Berlin	4,638	904,091	10,943	3,155,085	126,929	663,366	0	-60,501	3,884,879
New Glarus	890	432,519	10,777	5,381,899	0	0	0	-82,524	5,299,375
New Holstein	1,177	559,260	10,537	5,500,696	0	0	0	-84,341	5,416,355
New Lisbon	639	525,971	10,311	3,207,806	0	0	0	-49,185	3,158,621
New London	2,485	397,272	9,827	15,387,410	0	0	0	-235,946	15,151,464
New Richmond	3,202	353,167	10,925	22,300,505	0	0	0	-341,954	21,958,551
Niagara	390	361,061	10,241	2,595,978	0	0	0	-39,806	2,556,172
Nicolet UHS	1,066	1,160,852	16,333	424,821	650,325	0	0	-16,488	1,058,658
Norris	54	1,456	9,329	503,145	0	0	0	-7,716	495,429
North Cape	209	604,459	11,256	857,235	0	0	0	-13,143	844,092
North Crawford	463	388,514	10,037	2,930,260	0	0	0	-44,932	2,885,328
North Fond du Lac	1,250	385,222	9,855	7,887,752	0	0	0	-120,949	7,766,803
North Lake	356	755,802	10,318	963,060	0	0	0	-14,764	948,296
North Lakeland	147	8,264,584	28,778	0	0	0	0	0	0
Northern Ozaukee	830	669,425	11,327	2,750,769	0	0	0	-42,173	2,708,596
Northland Pines	1,317	2,395,060	15,130	0	0	94,035	0	-1,442	92,593
Northwood	394	1,978,358	10,622	0	0	26,801	0	-411	26,390
Norwalk-Ontario	713	241,838	10,306	5,610,566	0	0	0	-86,103	5,524,463
Norway J7	81	847,486	12,477	45,507	0	137,893	0	-2,813	180,587
Oak Creek-Franklin	6,236	563,620	9,605	29,205,683	1,165,145	0	0	-465,674	29,905,154
Oakfield	507	406,683	9,680	3,078,228	0	0	0	-47,200	3,031,028
Oconomowoc Area	5,440	842,959	10,313	9,954,562	0	0	0	-152,579	9,801,983
Oconto	1,130	361,625	10,321	7,544,328	0	0	0	-115,684	7,428,644
Oconto Falls	1,836	437,324	10,464	10,903,797	0	0	0	-167,194	10,736,603
Omro	1,305	398,574	10,230	8,196,930	0	0	0	-125,690	8,071,240
Onalaska	2,935	568,018	10,187	13,517,062	0	0	0	-207,255	13,309,807
Oostburg	1,039	501,665	9,721	5,435,065	0	0	0	-83,337	5,351,728
Oregon	3,692	501,271	11,098	19,618,483	0	0	0	-300,814	19,317,669
Osceola	1,711	397,811	10,169	10,734,059	0	0	0	-164,593	10,569,466
Oshkosh Area	9,863	480,843	9,370	53,121,056	0	0	0	-814,188	52,306,868
Osseo-Fairchild	976	373,233	10,912	6,574,199	0	0	0	-100,808	6,473,391
Owen-Withee	526	387,950	9,897	3,311,865	0	0	0	-50,783	3,261,082
Palmyra-Eagle Area	1,199	589,899	10,826	5,180,577	0	0	0	-79,431	5,101,146
Pardeeville Area	889	550,338	10,708	4,232,671	0	0	0	-64,899	4,167,772

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Paris J1	171	\$915,564	\$11,216	\$68,805	\$0	\$119,257	\$0	-\$3,207	\$184,855
Parkview	899	421,319	10,886	5,566,967	0	0	0	-85,362	5,481,605
Pecatonica Area	433	492,593	11,857	2,368,507	0	0	0	-36,317	2,332,190
Pepin Area	244	870,988	14,468	133,884	0	267,370	0	-6,153	395,101
Peshtigo	1,186	291,645	9,157	8,108,194	0	0	0	-124,331	7,983,863
Pewaukee	2,643	876,267	10,636	3,396,830	0	0	0	-52,089	3,344,741
Phelps	147	2,698,754	19,158	0	0	8,509	0	-130	8,379
Phillips	821	743,558	8,765	2,557,623	0	0	0	-39,211	2,518,412
Pittsville	611	500,539	10,539	3,231,740	0	0	0	-49,553	3,182,187
Platteville	1,479	501,749	10,940	7,837,693	0	0	0	-120,177	7,717,516
Plum City	280	448,541	10,460	1,630,230	0	0	0	-24,997	1,605,233
Plymouth	2,279	564,853	9,539	10,658,384	0	0	0	-163,423	10,494,961
Port Edwards	414	420,546	11,553	2,633,635	0	0	0	-40,251	2,593,384
Port Washington-Saukville	2,735	526,353	9,762	13,703,681	0	0	0	-210,119	13,493,562
Portage Community	2,445	467,112	10,152	13,674,191	0	0	0	-209,672	13,464,519
Potosi	331	407,328	11,616	2,157,794	0	0	0	-33,087	2,124,707
Poynette	1,124	531,445	10,018	5,581,824	0	0	0	-85,564	5,496,260
Prairie du Chien Area	1,159	395,427	10,416	7,371,318	0	0	0	-113,030	7,258,288
Prairie Farm	345	292,070	10,943	2,641,947	0	0	0	-40,512	2,601,435
Prentice	456	654,119	10,427	1,689,138	0	0	0	-25,898	1,663,240
Prescott	1,389	463,862	10,478	7,870,330	0	0	0	-120,679	7,749,651
Princeton	404	974,602	10,357	200,385	0	130,270	0	-5,071	325,584
Pulaski Community	3,786	402,636	9,723	23,161,754	0	0	0	-355,155	22,806,599
Racine	20,991	378,782	9,861	133,578,722	8,939,319	0	0	-2,187,948	140,330,093
Randall J1	572	741,018	10,408	1,612,177	0	-451	0	-24,715	1,587,011
Randolph	521	391,955	9,677	3,230,951	0	0	0	-49,543	3,181,408
Random Lake	934	576,349	10,240	4,220,909	0	0	0	-64,718	4,156,191
Raymond #14	330	764,663	11,935	629,740	0	174,221	0	-12,329	791,632
Reedsburg	2,682	480,718	9,477	14,470,512	0	0	0	-221,866	14,248,646
Reedsville	675	459,963	11,250	3,922,389	0	0	0	-60,144	3,862,245
Rhineland	2,483	931,114	10,512	1,970,685	0	1,161,569	0	-48,032	3,084,222
Rib Lake	486	518,940	10,442	2,475,664	0	0	0	-37,960	2,437,704
Rice Lake Area	2,341	575,313	9,801	10,687,405	0	0	0	-163,867	10,523,538
Richfield J1	478	775,021	8,623	1,356,595	0	0	0	-20,772	1,335,823
Richland	1,396	418,576	9,014	8,011,103	0	0	0	-122,839	7,888,264

<u>School District</u>	<u>2013-14 Reported Data</u>			<u>2014-15 General School Aids</u>					
	<u>Pupil Membership</u>	<u>Adjusted Value Per Member</u>	<u>Shared Cost Per Member</u>	<u>Equalization Aid Eligibility</u>	<u>Integration Aid Eligibility</u>	<u>Special Adjustment Aid Eligibility</u>	<u>Total Net Choice Reduction</u>	<u>Total Charter Reduction</u>	<u>Total Net General School Aids Payment</u>
Richmond	487	\$443,402	\$10,676	\$2,878,811	\$0	\$0	\$0	-\$44,142	\$2,834,669
Rio Community	494	440,183	10,865	2,953,413	0	0	0	-45,286	2,908,127
Ripon	1,722	366,008	10,174	11,341,576	0	0	0	-173,910	11,167,666
River Falls	3,137	511,852	10,093	16,167,600	0	0	0	-247,900	15,919,700
River Ridge	502	423,869	11,710	3,178,323	0	0	0	-48,735	3,129,588
River Valley	1,371	609,210	10,316	5,733,568	0	0	0	-87,909	5,645,659
Riverdale	717	386,702	10,320	4,605,654	0	0	0	-70,622	4,535,032
Rosendale-Brandon	969	363,096	10,311	6,452,138	0	0	0	-98,936	6,353,202
Rosholt	567	580,014	10,318	2,537,747	0	0	0	-38,911	2,498,836
Royall	662	292,087	10,516	4,942,036	0	0	0	-75,781	4,866,255
Rubicon J6	97	777,230	13,120	116,088	0	245,442	0	-5,543	355,987
Saint Croix Central	1,560	309,150	10,125	11,112,214	0	0	0	-170,396	10,941,818
Saint Croix Falls	1,163	527,826	10,791	5,820,865	0	0	0	-89,251	5,731,614
Saint Francis	884	650,192	10,356	3,324,225	376,985	0	0	-56,747	3,644,463
Salem J2	1,102	437,175	10,516	6,556,601	0	0	0	-100,536	6,456,065
Sauk Prairie	2,754	596,657	9,903	12,003,670	0	0	0	-184,047	11,819,623
Seneca	298	469,767	10,868	1,683,839	0	0	0	-25,819	1,658,020
Sevastopol	554	2,459,646	11,865	0	0	37,856	0	-581	37,275
Seymour Community	2,495	281,917	9,649	17,873,894	0	0	0	-274,080	17,599,814
Sharon J11	292	253,082	11,353	2,426,894	0	0	0	-37,215	2,389,679
Shawano	2,554	492,306	10,204	13,656,859	0	0	0	-209,540	13,447,319
Sheboygan Area	10,202	329,373	9,810	69,444,638	0	0	0	-1,064,860	68,379,778
Sheboygan Falls	1,797	468,239	10,097	10,018,686	0	0	0	-153,620	9,865,066
Shell Lake	635	531,450	10,147	3,152,656	0	0	0	-48,339	3,104,317
Shiocton	757	384,727	11,065	5,016,968	0	0	0	-77,186	4,939,782
Shorewood	1,732	765,380	11,679	3,483,216	1,632,867	0	0	-78,434	5,037,649
Shullsburg	383	338,099	9,988	2,601,451	0	0	0	-39,890	2,561,561
Silver Lake J1	522	433,024	10,001	3,078,490	0	0	0	-47,204	3,031,286
Siren	476	850,638	11,676	445,272	0	162,025	0	-9,313	597,984
Slinger	2,726	565,899	9,575	12,718,054	0	0	0	-195,003	12,523,051
Solon Springs	289	757,822	10,643	735,945	0	-229	0	-11,282	724,434
Somerset	1,589	360,839	11,259	11,100,817	0	0	0	-170,219	10,930,598
South Milwaukee	3,133	348,501	10,360	21,367,348	300,691	0	0	-332,362	21,335,677
South Shore	186	1,688,874	13,384	23,238	0	94,114	0	-1,799	115,553
Southern Door	1,154	901,995	9,603	1,996,372	0	-1,080	0	-30,597	1,964,695

School District	2013-14 Reported Data			2014-15 General School Aids					
	<u>Pupil Membership</u>	<u>Adjusted Value Per Member</u>	<u>Shared Cost Per Member</u>	<u>Equalization Aid Eligibility</u>	<u>Integration Aid Eligibility</u>	<u>Special Adjustment Aid Eligibility</u>	<u>Total Net Choice Reduction</u>	<u>Total Charter Reduction</u>	<u>Total Net General School Aids Payment</u>
Southwestern Wisconsin	587	\$406,706	\$8,981	\$3,410,791	\$0	\$0	\$0	-\$52,300	\$3,358,491
Sparta Area	2,784	351,612	9,416	18,014,611	0	0	0	-276,234	17,738,377
Spencer	829	306,454	10,070	5,898,111	0	0	0	-90,586	5,807,525
Spooner	1,368	1,090,782	11,641	594,839	0	235,031	0	-12,726	817,144
Spring Valley	716	353,904	11,050	5,010,700	0	0	0	-76,834	4,933,866
Stanley-Boyd Area	1,004	313,535	9,241	6,744,506	0	0	0	-103,420	6,641,086
Stevens Point Area	7,476	518,942	8,874	36,493,305	0	0	0	-559,301	35,934,004
Stockbridge	239	800,634	11,429	404,480	0	28,191	0	-6,632	426,039
Stone Bank	288	1,402,674	12,313	78,688	0	0	0	-1,207	77,481
Stoughton Area	3,301	560,214	10,845	15,340,196	0	0	0	-235,208	15,104,988
Stratford	934	350,648	9,141	5,912,066	0	0	0	-91,034	5,821,032
Sturgeon Bay	1,100	719,530	10,252	3,403,153	0	0	0	-52,174	3,350,979
Sun Prairie Area	7,682	478,447	11,279	42,973,170	0	0	0	-659,076	42,314,094
Superior	4,707	427,554	10,550	28,510,019	0	0	0	-437,161	28,072,858
Suring	428	1,413,928	11,233	114,444	0	117,263	0	-3,553	228,154
Swallow	562	876,601	10,817	654,043	0	42,128	0	-10,676	685,495
Thorp	561	379,013	9,094	3,422,534	0	0	0	-52,480	3,370,054
Three Lakes	529	2,600,690	13,449	0	0	52,812	0	-810	52,002
Tigerton	255	549,402	13,620	1,192,212	0	50,106	0	-19,048	1,223,270
Tomah Area	3,126	455,973	9,815	17,672,165	0	0	0	-270,977	17,401,188
Tomahawk	1,276	1,056,034	9,839	577,808	0	1,126,048	0	-26,129	1,677,727
Tomorrow River	962	388,603	10,114	6,107,621	0	0	0	-93,653	6,013,968
Trevor-Wilmot	519	364,616	11,967	3,786,682	0	0	0	-57,013	3,729,669
Tri-County Area	648	538,687	9,963	3,172,979	0	0	0	-48,651	3,124,328
Turtle Lake	476	915,427	11,349	250,224	0	114,862	0	-5,598	359,488
Twin Lakes #4	483	651,180	10,499	1,795,920	0	0	0	-27,535	1,768,385
Two Rivers	1,809	313,659	10,040	12,743,625	0	0	0	-195,411	12,548,214
Union Grove J1	683	332,096	12,187	5,241,944	0	0	0	-80,380	5,161,564
Union Grove UHS	746	553,193	11,496	3,505,276	0	0	0	-53,746	3,451,530
Unity	1,098	871,082	10,992	1,223,359	0	-1,009	0	-18,744	1,203,606
Valders Area	995	533,900	10,722	4,914,018	0	0	0	-75,347	4,838,671
Verona Area	5,194	526,429	11,210	26,097,980	0	0	0	-400,162	25,697,818
Viroqua Area	1,145	458,794	10,169	6,499,313	0	0	0	-99,657	6,399,656
Wabeno Area	416	1,893,416	11,641	7,885	0	177,806	0	-2,848	182,843
Walworth J1	537	432,339	9,048	3,036,027	0	0	0	-46,537	2,989,490

School District	2013-14 Reported Data			2014-15 General School Aids					
	<u>Pupil Membership</u>	<u>Adjusted Value Per Member</u>	<u>Shared Cost Per Member</u>	<u>Equalization Aid Eligibility</u>	<u>Integration Aid Eligibility</u>	<u>Special Adjustment Aid Eligibility</u>	<u>Total Net Choice Reduction</u>	<u>Total Charter Reduction</u>	<u>Total Net General School Aids Payment</u>
Washburn	535	\$575,464	\$10,735	\$2,400,758	\$0	\$0	\$0	-\$36,810	\$2,363,948
Washington	57	5,582,439	20,307	0	0	3,455	0	-53	3,402
Washington-Caldwell	187	660,968	12,395	590,235	0	234,977	0	-12,654	812,558
Waterford J1	1,450	576,672	11,162	6,435,679	0	0	0	-98,676	6,337,003
Waterford UHS	1,083	533,126	11,812	5,354,970	0	0	0	-82,107	5,272,863
Waterloo	899	404,038	9,826	5,510,872	0	0	0	-84,502	5,426,370
Watertown	4,053	427,422	9,696	23,874,856	0	0	0	-366,086	23,508,770
Waukesha	13,159	649,922	9,193	52,652,148	0	0	0	-807,272	51,844,876
Waunakee Community	3,960	531,568	10,695	19,657,242	0	0	0	-301,405	19,355,837
Waupaca	2,197	627,650	10,541	8,690,721	0	0	0	-133,248	8,557,473
Waupun	2,023	449,947	10,487	11,725,355	0	0	0	-180,284	11,545,071
Wausau	8,735	422,804	10,240	52,787,921	241,733	0	0	-813,136	52,216,518
Wausaukee	520	1,226,815	10,061	189,457	0	103,555	0	-4,493	288,519
Wautoma Area	1,442	647,141	9,511	5,735,618	0	0	0	-87,871	5,647,747
Wauwatosa	6,163	758,340	9,446	18,823,845	1,181,579	0	0	-306,381	19,699,043
Wauzeka-Steuben	295	255,708	11,699	2,495,586	0	0	0	-38,268	2,457,318
Webster	690	1,806,198	10,400	44,261	0	55,974	0	-1,537	98,698
West Allis	8,765	483,755	10,259	47,681,828	301,983	0	0	-735,751	47,248,060
West Bend	7,100	588,272	9,320	31,938,226	0	0	0	-489,697	31,448,529
West DePere	3,176	540,631	10,402	15,494,436	0	0	0	-237,208	15,257,228
West Salem	1,776	405,149	10,296	11,067,812	0	0	0	-169,710	10,898,102
Westby Area	1,205	381,166	9,963	7,685,559	0	0	0	-117,849	7,567,710
Westfield	1,162	860,930	9,379	2,587,962	0	0	0	-39,670	2,548,292
Weston	312	461,482	11,367	1,812,277	0	0	0	-27,788	1,784,489
Weyauwega-Fremont	904	654,942	8,445	3,310,847	0	0	0	-50,722	3,260,125
Wheatland J1	452	532,155	11,897	2,245,092	0	0	0	-34,355	2,210,737
White Lake	199	820,144	12,957	113,603	0	286,817	0	-6,141	394,279
Whitefish Bay	2,779	682,276	10,562	9,383,747	2,173,762	0	0	-177,201	11,380,308
Whitehall	771	340,022	9,710	5,145,387	0	0	0	-78,899	5,066,488
Whitewater	1,937	684,822	11,019	6,234,141	0	0	0	-95,578	6,138,563
Whitnall	2,058	757,518	10,333	5,518,830	414,824	0	0	-90,967	5,842,687
Wild Rose	581	1,190,854	11,599	222,508	0	359,162	0	-8,920	572,750
Williams Bay	536	1,833,266	12,319	26,865	0	0	0	-412	26,453
Wilmot UHS	1,127	551,975	14,610	5,179,799	0	0	0	-79,420	5,100,379
Winneconne Community	1,460	649,310	10,119	5,579,809	0	0	0	-85,550	5,494,259

<u>School District</u>	<u>2013-14 Reported Data</u>			<u>2014-15 General School Aids</u>					
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Winter	321	\$1,377,423	\$11,935	\$91,904	\$0	\$64,179	\$0	-\$2,393	\$153,690
Wisconsin Dells	1,769	1,155,637	9,875	709,759	0	0	0	-10,884	698,875
Wisconsin Heights	787	793,386	11,028	1,556,381	0	204,583	0	-27,004	1,733,960
Wisconsin Rapids	5,180	408,319	10,219	32,023,449	0	0	0	-491,037	31,532,412
Wittenberg-Birnamwood	1,206	404,830	8,880	6,950,643	0	0	0	-106,545	6,844,098
Wonewoc-Union Center	370	611,809	11,909	1,449,095	0	-242	0	-22,218	1,426,635
Woodruff J1	443	1,294,868	10,600	145,783	0	3,059	0	-2,283	146,559
Wrightstown Community	1,328	418,782	9,547	7,882,718	0	0	0	-120,871	7,761,847
Yorkville J2	<u>337</u>	<u>853,216</u>	<u>12,049</u>	<u>228,336</u>	<u>0</u>	<u>186,070</u>	<u>0</u>	<u>-6,354</u>	<u>408,052</u>
STATEWIDE	856,955	\$531,883	\$10,250	\$4,396,493,495	\$65,321,957	\$14,142,509	-\$61,120,001	-\$68,637,507	\$4,346,200,453

ATTACHMENT 2

2014-15 High Poverty Aid by School District

<u>School District</u>	<u>Amount</u>
Abbotsford	\$41,620
Adams-Friendship Area	101,220
Alma Center	35,258
Almond-Bancroft	27,085
Antigo	151,129
Arcadia	68,063
Ashland	126,612
Augusta	37,359
Barron Area	83,824
Bayfield	26,677
Beecher-Dunbar-Pembine	15,177
Beloit	427,527
Birchwood	15,819
Bonduel	52,361
Boscobel Area	48,859
Bowler	25,859
Boyceville Community	45,473
Bruce	32,222
Butternut	10,624
Cambria-Friesland	22,532
Chequamegon	44,714
Clayton	21,540
Clintonville	84,291
Coleman	41,562
Cornell	25,509
Crivitz	43,196
Cudahy	151,829
Cumberland	55,980
Delavan-Darien	158,601
Drummond	25,334
Elcho	22,474
Flambeau	36,133
Frederic	30,296
Gilman	23,583
Goodman-Armstrong	7,180

<u>School District</u>	<u>Amount</u>
Granton Area	\$14,301
Green Bay Area	1,249,717
Greenfield	183,059
Greenwood	23,466
Gresham	16,753
Hayward Community	105,948
Hillsboro	30,529
Independence	21,598
Janesville	591,031
Kenosha	1,317,430
Kickapoo Area	26,677
Lac du Flambeau #1	31,288
Ladysmith	52,127
LaFarge	15,878
Lake Geneva J1	121,709
Lake Geneva-Genoa UHS	82,540
Lake Holcombe	20,898
Laona	12,492
Linn J4	6,129
Madison Metropolitan	1,601,009
Marinette	127,838
Marion	29,887
Mauston	85,284
Mellen	16,812
Melrose-Mindoro	45,590
Menasha	219,134
Menominee Indian	51,252
Mercer	8,172
Milwaukee	4,775,065
Montello	42,671
Necedah Area	43,955
New Auburn	18,680
New Lisbon	36,075
Niagara	24,225
North Crawford	27,027
North Lakeland	9,573
Northwood	22,124
Norwalk-Ontario	40,394
Owen-Withee	31,288
Peshigo	68,005

<u>School District</u>	<u>Amount</u>
Phelps	\$8,231
Prairie du Chien Area	66,896
Racine	1,244,580
Rib Lake	28,953
Richland	81,022
River Ridge	29,595
Riverdale	41,445
Saint Francis	51,369
Seneca	16,987
Sharon J11	16,578
Shawano	148,152
Shell Lake	36,892
Siren	27,377
South Milwaukee	181,308
Sparta Area	158,542
Spooner	78,629
Stanley-Boyd Area	58,140
Suring	25,217
Thorp	31,989
Tigerton	16,111
Tri-County Area	40,044
Unity	65,028
Wabeno Area	25,743
Walworth J1	32,631
Wausaukee	29,479
Wautoma Area	85,867
Wauzeka-Steuben	17,979
Webster	41,387
West Allis	500,319
Weston	18,680
White Lake	11,791
Whitehall	45,006
Wisconsin Dells	104,430
Wonewoc-Union Center	22,299
Woodruff J1	<u>26,151</u>
TOTAL	\$16,829,999