



Legislative Fiscal Bureau

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November 20, 2015

TO: Members
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: 2015-16 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 2015-16.

General School Aids

The general school aids appropriation funds equalization, integration (Chapter 220), and special adjustment aids. In 2015-16, \$4,476.0 million from the general fund is appropriated for general school aids. Of the total amount of funding provided, 405 of the state's 424 school districts are eligible for \$4,396.2 million in equalization aid, 25 districts are eligible for \$62.5 million in integration aid, and 68 districts are eligible for \$17.3 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 \$9,400 per member in 2015-16. 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 2015-16, the secondary guaranteed valuation is \$1,101,448.

Tertiary Tier. The third tier is for shared costs that exceed the secondary cost ceiling of \$9,400 per member in 2015-16. 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 \$546,173 in aid year 2015-16. 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 2015-16, 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. This provision is intended to provide additional aid to consolidated districts. Prior to 2015 Act 55 (the 2015-17 biennial budget act), in the sixth and seventh years after consolidation, the formula factors were increased by 10% and 5%, respectively. Act 55 deleted the sixth and seventh year provisions.

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.

Under 2015 Act 55, the Chapter 220 program will start to be phased out beginning in the 2015-16 school year. Under Act 55, pupils may not attend a school under the program unless they were participating in the program in the 2015-16 school year, and a district can only receive integration aid for pupils who attended a school in the district under the program in the 2015-16 school year.

Act 55 also created a seven-year hold harmless provision under which a district's integration aid entitlement in a given year during that period cannot be less than an amount equal to its 2014-15 aid entitlement multiplied by a specified percentage. Under this provision, in the 2015-16 aid year, a district's integration aid entitlement cannot be less than 87.5% of its 2014-15 entitlement.

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. If the consolidated district's general aid eligibility in any of those years is less than that amount, special adjustment aid will be paid in the amount needed to make up the difference. Prior to 2015 Act 55, in the sixth and seventh years after consolidation, consolidated districts were guaranteed 66% and 33% of the fifth-year amount, respectively. Act 55 deleted the sixth and seventh year provisions.

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 2015-16, 358 districts will receive positive prior year aid adjustments totaling \$1.1 million, 10 districts will receive negative prior year aid adjustments totaling \$1.1 million, and 56 districts will receive no prior year aid adjustment.

Other K-12 Education Programs. General aid payments to school districts are also affected by the statutory funding provisions for other K-12 programs, such as the open enrollment program, private school choice programs, and the independent charter school program. While the specific details of the funding for these programs differ to some degree, there are two general methods by which they are funded.

The first method is used to fund the open enrollment program and the Racine and statewide private school choice programs for incoming pupils. Under this method, the district of residence for pupils participating in the program is able to count those pupils for revenue limit purposes (open enrollment) or receive a nonrecurring revenue limit adjustment for those pupils (incoming pupils under the Racine and statewide school choice programs). The district of residence counts all of these pupils for general aid purposes. The general aid payment for the district is reduced by a specified amount related to the payments to the district or school of attendance for those pupils. Statutes specify that these aid reductions do not affect the amount determined to be received by the district as general aid for any other purpose. As a result, the district is not able to levy property taxes to make up for, or backfill, that aid reduction under revenue limits.

The second method is used to fund the Milwaukee private school choice program and the independent charter school program as it relates to entities that were allowed to authorize schools prior to 2015 Act 55. Under this method, the district of residence is not able to count pupils participating in the program for revenue limit and general aid purposes. The general aid payment for either the district of residence (Milwaukee private school choice program) or for all districts statewide (independent charter school program) is reduced by a specified amount related to the

cost of payments under the program. Statutes do not specify any unique treatment of these aid reductions for other purposes. As a result, districts are able to levy to backfill these aid reductions under revenue limits.

For the purposes of this memorandum, the key difference between the two methods is the statutory treatment of the aid reduction and whether a district is able to levy to backfill the reduction. The aid reductions made under the first method described above are not shown in Attachment 1. The aid reductions made under the second method are further described below and are shown in Attachment 1.

Under the independent 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 (\$8,079 in 2015-16). 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, 2015, general school aids estimate, in 2015-16, general aid statewide will be reduced by a total of \$71.9 million for the charter program. Each district's general aid will be reduced proportionately by 1.6% to generate the total statewide amount of \$71.9 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 private school choice program, the state pays a statutorily-determined per pupil amount for children from eligible families to attend participating private schools. The payment for 2015-16 is \$7,214 for a pupil in grades K-8 and \$7,860 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 2015-16 by a net amount of 28.8% 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, 2015, general aid calculation uses an estimate of \$196.4 million for the total cost of the Milwaukee program in 2015-16. Thus, MPS's general aid will be reduced by a total of \$56.5 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 2015-16, MPS will receive \$5.3 million in high poverty aid. After consideration of high poverty aid, the effective aid reduction for MPS related to the choice program is \$51.2 million, which is 26.1% of the estimated cost of the program in 2015-16.

After the aid reductions for the independent charter and Milwaukee choice programs, the net amount of general aid funding paid to school districts is \$4,347.5 million, which provides \$4,273.2 million for equalization aid, \$57.3 million for integration aid and \$17.0 million for special adjustment aid.

Description of Attachment 1. Attachment 1 provides general school aids information for each school district for 2015-16, based on the October 15, 2015, 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 2015-16 is calculated using 2014-15 pupil memberships, values, and shared costs. Specifically, the attachment provides the following information:

Column 1: School district name, listed alphabetically;

Column 2: 2014-15 pupil membership;

Column 3: 2014-15 equalized value per member, adjusted for union high school and K-8 districts;

Column 4: 2014-15 shared cost per member;

Column 5: 2015-16 equalization aid eligibility, including prior year adjustments;

Column 6: 2015-16 integration aid eligibility, including prior year adjustments;

Column 7: 2015-16 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 2014-15 but not in 2015-16);

Column 8: Total net MPS general school aids reduction for the Milwaukee parental choice program in 2015-16;

Column 9: Total general school aids reduction for the independent charter school program in 2015-16; and

Column 10: Total net 2015-16 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 2015-16, over \$16.8 million from the general fund is appropriated for high poverty aid.

In 2015-16, a school district is eligible for aid if at least 50% of the district's enrollment on the third Friday of September in the immediately preceding even-numbered year, rounded to the nearest whole percentage point, satisfied the income eligibility criteria for a free or reduced-price lunch in the national school lunch program. 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 103 districts are eligible for aid in 2015-16. Attachment 2 shows the amount of high poverty aid received in 2015-16 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 private school 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.

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Attachments

ATTACHMENT 1

2015-16 General School Aids by School District

School District	2014-15 Reported Data			2015-16 General School Aids					
	Pupil Membership	Adjusted Value Per Member	Shared Cost Per Member	Equalization Aid Eligibility	Integration Aid Eligibility	Special Adjustment Aid Eligibility	Total Net MPS Choice Reduction	Total Charter Reduction	Total Net General School Aids Payment
Abbotsford	705	\$254,054	\$10,077	\$5,424,143	\$0	\$0	\$0	-\$87,128	\$5,337,015
Adams-Friendship Area	1,663	763,598	10,516	4,551,949	0	0	0	-73,111	4,478,838
Albany	426	507,689	12,152	2,326,165	0	0	0	-37,358	2,288,807
Algoma	723	465,102	10,074	4,129,998	0	0	0	-66,343	4,063,655
Alma	220	763,754	12,088	464,428	0	159,691	0	-10,026	614,093
Alma Center	613	301,578	10,316	4,508,398	0	0	0	-72,416	4,435,982
Almond-Bancroft	465	356,521	10,769	3,242,290	0	0	0	-52,078	3,190,212
Altoona	1,473	368,149	9,511	9,483,703	0	0	0	-152,339	9,331,364
Amery	1,597	497,618	11,295	8,810,758	0	0	0	-141,502	8,669,256
Antigo	2,464	426,846	9,798	14,812,697	0	0	0	-237,915	14,574,782
Appleton Area	15,099	462,045	9,557	85,492,451	0	0	0	-1,373,116	84,119,335
Arcadia	1,190	319,867	10,398	8,579,145	0	0	0	-137,802	8,441,343
Argyle	347	397,629	10,649	2,256,316	0	0	0	-36,240	2,220,076
Arrowhead UHS	2,222	796,474	10,505	5,352,471	0	0	0	-85,911	5,266,560
Ashland	2,184	293,793	9,560	15,465,730	0	0	0	-248,442	15,217,288
Ashwaubenon	2,361	827,830	9,742	5,864,287	0	-5,272	0	-94,121	5,764,894
Athens	430	447,516	11,554	2,642,593	0	0	0	-42,442	2,600,151
Auburndale	815	326,544	10,127	5,732,443	0	0	0	-92,077	5,640,366
Augusta	628	468,561	11,636	3,707,011	0	0	0	-59,538	3,647,473
Baldwin-Woodville Area	1,643	330,673	9,848	11,310,998	0	0	0	-181,683	11,129,315
Bangor	593	422,598	11,563	3,824,172	0	0	0	-61,421	3,762,751
Baraboo	3,038	498,872	9,505	16,245,088	0	0	0	-260,908	15,984,180
Barneveld	446	446,104	10,752	2,682,905	0	0	0	-43,091	2,639,814
Barron Area	1,440	291,779	11,492	11,454,145	0	0	0	-185,015	11,269,130
Bayfield	416	1,437,441	14,542	106,167	0	104,284	0	-3,381	207,070
Beaver Dam	3,556	417,667	9,549	21,458,756	0	0	0	-344,661	21,114,095
Beecher-Dunbar-Pembine	263	954,288	13,348	132,958	0	0	0	-2,136	130,822
Belleville	1,033	452,141	10,028	6,019,172	0	0	0	-96,674	5,922,498
Belmont Community	358	429,240	10,484	2,197,140	0	0	0	-35,290	2,161,850
Beloit	7,452	172,070	10,556	65,511,400	0	0	0	-1,052,346	64,459,054

School District	2014-15 Reported Data			2015-16 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 MPS Choice Reduction</u>	<u>Total Charter Reduction</u>	<u>Total Net General School Aids Payment</u>
Beloit Turner	1,271	\$322,028	\$11,283	\$9,597,216	\$0	\$0	\$0	-\$154,155	\$9,443,061
Benton	245	289,298	12,081	2,034,836	0	0	0	-32,685	2,002,151
Berlin Area	1,610	394,419	10,090	10,272,425	0	0	0	-164,995	10,107,430
Big Foot UHS	542	1,444,224	14,224	136,419	0	0	0	-2,191	134,228
Birchwood	245	2,219,379	14,907	0	0	45,936	0	-738	45,198
Black Hawk	389	430,597	10,137	2,353,455	0	0	0	-37,800	2,315,655
Black River Falls	1,824	448,754	9,708	10,581,177	0	0	0	-169,948	10,411,229
Blair-Taylor	648	518,315	10,649	3,397,937	0	0	0	-54,571	3,343,366
Bloomer	1,235	412,119	10,347	7,752,025	0	0	0	-124,510	7,627,515
Bonduel	880	506,666	10,527	4,713,601	0	0	0	-75,702	4,637,899
Boscobel Area	813	333,271	10,466	5,774,061	0	0	0	-92,746	5,681,315
Bowler	445	336,911	10,273	3,111,144	0	0	0	-49,972	3,061,172
Boyceville Community	775	330,371	10,879	5,653,407	0	0	0	-90,807	5,562,600
Brighton #1	125	780,742	10,930	297,998	0	0	0	-4,787	293,211
Brillion	909	384,184	10,335	5,953,288	0	0	0	-95,622	5,857,666
Bristol #1	646	585,098	9,551	2,987,985	0	0	0	-47,985	2,940,000
Brodhead	1,064	380,935	9,894	6,860,670	0	0	0	-110,196	6,750,474
Brown Deer	1,561	614,697	12,472	6,259,940	0	0	0	-100,512	6,159,428
Bruce	545	584,746	10,400	2,489,708	0	0	0	-39,984	2,449,724
Burlington Area	3,336	557,440	10,787	16,122,356	0	0	0	-258,915	15,863,441
Butternut	202	538,553	9,929	1,014,566	0	0	0	-16,294	998,272
Cadott Community	859	368,178	10,066	5,686,078	0	0	0	-91,331	5,594,747
Cambria-Friesland	408	492,303	10,333	2,237,410	0	0	0	-35,934	2,201,476
Cambridge	887	634,416	11,337	3,478,627	0	0	0	-55,857	3,422,770
Cameron	908	340,227	10,431	6,372,902	0	0	0	-102,364	6,270,538
Campbellsport	1,421	589,934	10,302	6,429,540	0	0	0	-103,250	6,326,290
Cashton	584	315,205	10,433	4,245,870	0	0	0	-68,199	4,177,671
Cassville	217	585,399	12,863	951,675	0	-445	0	-15,281	935,949
Cedar Grove-Belgium Area	1,099	494,667	9,906	5,956,868	0	0	0	-95,670	5,861,198
Cedarburg	2,891	749,176	9,978	8,919,802	0	0	0	-143,201	8,776,601
Central/Westosha UHS	1,186	531,441	12,038	6,101,183	0	0	0	-97,983	6,003,200
Chequamegon	756	1,038,294	10,341	351,002	0	2,268,995	0	-42,088	2,577,909
Chetek-Weyerhaeuser	1,017	857,531	11,551	1,212,559	0	2,339,544	0	-57,062	3,495,041
Chilton	1,141	425,555	10,583	7,070,051	0	0	0	-113,555	6,956,496
Chippewa Falls Area	5,117	481,771	10,273	28,554,568	0	0	0	-458,615	28,095,953

School District	2014-15 Reported Data			2015-16 General School Aids					
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Clayton	372	\$287,566	\$10,453	\$2,811,242	\$0	\$0	\$0	-\$45,156	\$2,766,086
Clear Lake	617	312,221	10,882	4,622,975	0	0	0	-74,257	4,548,718
Clinton Community	1,099	376,694	11,631	7,720,960	0	0	0	-124,014	7,596,946
Clintonville	1,411	391,769	10,811	9,325,635	0	0	0	-149,786	9,175,849
Cochrane-Fountain City	672	525,308	9,952	3,456,782	0	0	0	-55,517	3,401,265
Colby	977	322,674	9,702	6,737,884	0	0	0	-108,228	6,629,656
Coleman	698	646,554	10,141	2,791,664	0	0	0	-44,828	2,746,836
Colfax	818	378,659	9,505	5,193,481	0	0	0	-83,418	5,110,063
Columbus	1,227	519,295	10,800	6,430,523	0	0	0	-103,276	6,327,247
Cornell	430	378,035	10,488	2,862,547	0	0	0	-45,978	2,816,569
Crandon	917	831,781	10,149	2,050,295	0	80,752	0	-34,205	2,096,842
Crivitz	729	1,121,357	9,857	305,438	0	83,660	0	-6,251	382,847
Cuba City	664	427,156	10,669	4,115,950	0	0	0	-66,107	4,049,843
Cudahy	2,566	400,671	11,279	17,034,264	112,830	0	0	-275,416	16,871,678
Cumberland	949	664,192	9,937	3,678,684	0	-1,888	0	-59,065	3,617,731
D C Everest Area	5,915	367,105	10,604	40,256,648	0	0	0	-646,605	39,610,043
Darlington Community	782	365,892	11,070	5,452,141	0	0	0	-87,573	5,364,568
Deerfield Community	795	465,261	12,048	4,773,498	0	0	0	-76,666	4,696,832
DeForest Area	3,499	571,447	9,860	16,536,447	0	0	0	-265,566	16,270,881
Delavan-Darien	2,739	584,580	9,981	12,598,185	0	0	0	-202,314	12,395,871
Denmark	1,437	445,768	10,091	8,474,687	0	0	0	-136,115	8,338,572
DePere	3,863	488,525	10,576	21,426,691	0	0	0	-344,128	21,082,563
DeSoto Area	580	577,455	11,265	2,663,182	0	0	0	-42,768	2,620,414
Dodge land	845	378,570	12,031	6,020,738	0	0	0	-96,704	5,924,034
Dodgeville	1,290	506,650	10,423	6,900,388	0	0	0	-110,819	6,789,569
Dover #1	116	470,089	10,253	660,209	0	0	0	-10,603	649,606
Drummond	417	2,899,289	11,507	0	0	29,089	0	-467	28,622
Durand	956	498,475	10,117	5,166,270	0	0	0	-82,973	5,083,297
East Troy Community	1,758	813,863	10,237	4,154,954	0	0	0	-66,685	4,088,269
Eau Claire Area	11,213	529,214	10,149	57,347,522	0	0	0	-921,021	56,426,501
Edgar	671	297,472	10,264	4,946,380	0	0	0	-79,452	4,866,928
Edgerton	1,894	501,841	9,983	10,154,454	0	0	0	-163,086	9,991,368
Elcho	331	2,211,566	13,422	0	0	26,797	0	-430	26,367
Eleva-Strum	617	377,963	11,482	4,296,729	0	0	0	-69,014	4,227,715
Elk Mound Area	1,092	273,923	10,025	8,169,655	0	0	0	-131,229	8,038,426

<u>School District</u>	<u>2014-15 Reported Data</u>			<u>2015-16 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 MPS Choice Reduction</u>	<u>Total Charter Reduction</u>	<u>Total Net General School Aids Payment</u>
Elkhart Lake-Glenbeulah	516	\$1,245,070	\$10,898	\$183,120	\$0	\$231,867	\$0	-\$6,667	\$408,320
Elkhorn Area	3,120	562,036	10,435	14,957,241	0	0	0	-240,202	14,717,039
Ellsworth Community	1,714	454,351	9,460	9,788,426	0	0	0	-157,213	9,631,213
Elmbrook	6,631	1,130,456	12,174	2,747,011	1,881,082	0	0	-74,347	4,553,746
Elmwood	331	381,354	13,129	2,456,287	0	0	0	-39,451	2,416,836
Erin	235	1,079,537	10,202	103,553	0	233,329	0	-5,412	331,470
Evansville Community	1,777	374,898	11,794	12,613,706	0	0	0	-202,600	12,411,106
Fall Creek	799	349,256	10,437	5,537,205	0	0	0	-88,941	5,448,264
Fall River	555	425,818	9,435	3,305,601	0	0	0	-52,957	3,252,644
Fennimore Community	776	291,803	9,816	5,601,003	0	0	0	-89,967	5,511,036
Flambeau	594	488,920	11,813	3,369,286	0	0	0	-54,113	3,315,173
Florence	476	1,244,229	12,618	169,132	0	386,241	0	-8,922	546,451
Fond du Lac	7,486	457,979	9,729	41,886,511	0	0	0	-688,246	41,198,265
Fontana J8	212	3,735,724	14,688	0	0	7,928	0	-127	7,801
Fort Atkinson	2,870	480,696	10,294	16,053,186	0	0	0	-257,824	15,795,362
Fox Point J2	731	1,052,687	13,454	332,286	1,260,934	0	0	-25,594	1,567,626
Franklin Public	4,057	653,750	11,702	14,702,824	754,681	0	0	-248,191	15,209,314
Frederic	514	559,405	10,373	2,478,443	0	0	0	-39,802	2,438,641
Freedom Area	1,703	442,201	9,620	9,950,190	0	0	0	-159,780	9,790,410
Friess Lake	163	1,253,737	11,792	57,115	0	137,290	0	-3,122	191,283
Galesville-Ettrick	1,440	415,602	10,887	9,175,188	0	0	0	-147,369	9,027,819
Geneva J4	116	2,840,432	14,417	0	0	0	0	0	0
Genoa City J2	647	348,182	11,634	4,771,619	0	0	0	-76,642	4,694,977
Germantown	3,895	769,144	10,039	11,204,951	405,037	0	0	-186,388	11,423,600
Gibraltar Area	583	5,818,388	16,297	0	0	4,953	0	-80	4,873
Gillett	596	466,183	10,912	3,472,252	0	0	0	-55,767	3,416,485
Gilman	422	526,821	11,174	2,183,295	0	0	0	-35,063	2,148,232
Gilmanton	171	509,187	12,094	929,709	0	0	0	-14,931	914,778
Glendale-River Hills	956	1,190,421	12,592	366,337	0	0	0	-5,885	360,452
Glenwood City	776	280,342	9,610	5,606,660	0	0	0	-89,990	5,516,670
Goodman-Armstrong	110	1,054,548	14,879	49,896	0	157,064	0	-3,325	203,635
Grafton	2,067	720,789	10,613	6,498,416	0	0	0	-104,326	6,394,090
Granton Area	255	385,403	10,429	1,674,062	0	0	0	-26,888	1,647,174
Grantsburg	860	437,357	10,165	5,151,853	0	0	0	-82,758	5,069,095
Green Bay Area	21,980	367,462	9,691	142,945,579	0	0	0	-2,296,014	140,649,565

School District	2014-15 Reported Data			2015-16 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 MPS Choice Reduction</u>	<u>Total Charter Reduction</u>	<u>Total Net General School Aids Payment</u>
Green Lake	261	\$3,285,759	\$17,078	\$0	\$0	\$15,841	\$0	-\$254	\$15,587
Greendale	2,329	528,696	10,965	11,983,956	692,814	0	0	-203,592	12,473,178
Greenfield	3,249	615,278	10,989	13,611,794	582,463	0	0	-227,935	13,966,322
Greenwood	411	493,073	11,538	2,298,908	0	0	0	-36,921	2,261,987
Gresham	273	444,798	10,999	1,617,591	0	0	0	-26,638	1,590,953
Hamilton	4,618	658,425	10,494	17,614,437	1,134,651	0	0	-301,067	18,448,021
Hartford J1	2,004	486,546	10,106	11,053,274	0	0	0	-177,524	10,875,750
Hartford UHS	1,526	677,730	10,637	5,469,382	0	0	0	-87,819	5,381,563
Hartland-Lakeside J3	1,237	777,086	11,345	2,784,632	0	133,435	0	-46,877	2,871,190
Hayward Community	1,822	1,526,193	10,000	381,208	0	22,356	0	-6,483	397,081
Herman #22	68	884,817	12,398	36,825	0	115,393	0	-2,446	149,772
Highland	284	340,274	13,337	2,304,355	0	0	0	-37,013	2,267,342
Hilbert	452	463,299	10,429	2,614,396	0	0	0	-41,990	2,572,406
Hillsboro	503	395,677	10,839	3,307,271	0	0	0	-53,120	3,254,151
Holmen	4,049	351,892	10,823	28,509,033	0	0	0	-457,921	28,051,112
Horicon	857	462,942	10,417	4,958,467	0	0	0	-79,638	4,878,829
Hortonville	3,601	507,183	9,953	19,121,110	0	0	0	-307,097	18,814,013
Howards Grove	867	483,040	10,499	4,850,177	0	0	0	-77,897	4,772,280
Howard-Suamico	5,599	417,690	9,882	34,224,501	0	0	0	-549,704	33,674,797
Hudson	5,597	613,435	10,038	24,197,061	0	0	0	-388,901	23,808,160
Hurley	611	581,373	9,730	2,838,190	0	0	0	-45,580	2,792,610
Hustisford	450	665,358	10,327	1,701,172	0	0	0	-27,317	1,673,855
Independence	378	394,670	12,378	2,650,880	0	0	0	-42,577	2,608,303
Iola-Scandinavia	697	574,709	10,614	3,246,184	0	0	0	-52,131	3,194,053
Iowa-Grant	754	305,460	11,423	5,884,866	0	0	0	-94,526	5,790,340
Ithaca	318	349,995	13,087	2,504,247	0	0	0	-40,224	2,464,023
Janesville	10,194	368,542	10,186	67,841,421	0	0	0	-1,089,678	66,751,743
Jefferson	2,029	434,823	10,598	12,384,856	0	0	0	-198,917	12,185,939
Johnson Creek	725	485,390	10,498	4,038,396	0	0	0	-64,860	3,973,536
Juda	254	399,937	12,448	1,767,871	0	0	0	-28,395	1,739,476
Kaukauna Area	4,476	421,854	9,720	27,043,922	0	0	0	-434,090	26,609,832
Kenosha	22,501	354,910	10,486	155,045,386	0	0	0	-2,490,381	152,555,005
Kettle Moraine	3,888	855,384	10,979	5,993,173	0	2,209,531	0	-131,639	8,071,065
Kewaskum	1,918	612,212	9,694	8,400,473	0	0	0	-134,901	8,265,572
Kewaunee	971	505,017	9,814	5,165,114	0	0	0	-82,954	5,082,160

School District	2014-15 Reported Data			2015-16 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 MPS Choice Reduction</u>	<u>Total Charter Reduction</u>	<u>Total Net General School Aids Payment</u>
Kickapoo Area	484	\$391,740	\$9,901	\$3,074,524	\$0	\$0	\$0	-\$49,382	\$3,025,142
Kiel Area	1,360	500,466	10,419	7,358,287	0	0	0	-118,179	7,240,108
Kimberly Area	4,552	366,131	9,946	30,038,286	0	0	0	-482,478	29,555,808
Kohler	532	1,056,590	11,075	240,751	0	40,787	0	-4,523	277,015
Lac du Flambeau #1	550	1,052,929	9,400	453,451	0	0	0	-7,284	446,167
LaCrosse	6,728	576,655	11,114	31,011,849	0	0	0	-498,013	30,513,836
Ladysmith	820	338,035	12,614	6,455,401	0	0	0	-103,690	6,351,711
LaFarge	233	429,180	13,025	1,556,993	0	0	0	-25,007	1,531,986
Lake Country	375	1,722,745	12,461	40,269	0	43,264	0	-1,342	82,191
Lake Geneva J1	1,997	726,503	10,558	6,195,970	0	0	0	-99,476	6,096,494
Lake Geneva-Genoa UHS	1,401	820,351	13,430	978,813	0	-3,927	0	-15,661	959,225
Lake Holcombe	330	1,190,662	12,784	126,414	0	209,882	0	-5,403	330,893
Lake Mills Area	1,518	580,210	9,609	7,078,017	0	0	0	-113,673	6,964,344
Lakeland UHS	696	2,748,771	17,174	0	0	49,417	0	-794	48,623
Lancaster Community	938	401,652	10,554	6,036,223	0	0	0	-96,952	5,939,271
Laona	211	640,106	13,921	719,780	0	0	0	-11,556	708,224
Lena	405	423,291	10,552	2,516,215	0	0	0	-40,414	2,475,801
Linn J4	116	2,526,146	17,058	0	0	6,634	0	-107	6,527
Linn J6	93	5,070,752	15,429	0	0	1,545	0	-25	1,520
Little Chute Area	1,357	328,751	10,106	9,505,030	0	0	0	-152,674	9,352,356
Lodi	1,589	663,633	11,129	5,760,092	0	0	0	-92,487	5,667,605
Lomira	1,113	447,997	9,745	6,471,448	0	0	0	-103,940	6,367,508
Loyal	579	309,558	9,063	3,843,031	0	0	0	-61,729	3,781,302
Luck	495	601,165	10,162	2,192,249	0	0	0	-35,204	2,157,045
Luxemburg-Casco	1,871	463,516	9,188	10,294,802	0	0	0	-165,373	10,129,429
Madison Metropolitan	27,884	812,430	11,227	52,833,669	498,325	0	0	-855,742	52,476,252
Manawa	764	450,809	10,794	4,563,311	0	0	0	-73,292	4,490,019
Manitowoc	5,286	438,876	9,207	30,180,790	0	0	0	-484,818	29,695,972
Maple	1,306	615,740	12,149	5,271,982	0	0	0	-84,653	5,187,329
Maple Dale-Indian Hill	402	1,544,011	16,449	80,397	315,648	0	0	-6,363	389,682
Marathon City	658	549,245	10,428	3,238,929	0	0	0	-52,016	3,186,913
Marinette	2,192	414,108	10,323	13,703,639	0	0	0	-220,101	13,483,538
Marion	493	509,326	9,754	2,601,519	0	0	0	-41,782	2,559,737
Markesan	835	708,988	10,610	2,727,792	0	0	0	-43,795	2,683,997
Marshall	1,130	318,422	11,833	8,835,885	0	0	0	-141,974	8,693,911

School District	2014-15 Reported Data			2015-16 General School Aids					
	Pupil Membership	Adjusted Value Per Member	Shared Cost Per Member	Equalization Aid Eligibility	Integration Aid Eligibility	Special Adjustment Aid Eligibility	Total Net MPS Choice Reduction	Total Charter Reduction	Total Net General School Aids Payment
Marshfield	3,996	\$516,774	\$10,230	\$20,927,588	\$0	\$0	\$0	-\$336,105	\$20,591,483
Mauston	1,477	438,424	11,280	9,159,528	0	0	0	-147,113	9,012,415
Mayville	1,163	488,202	11,774	6,602,290	0	0	0	-106,040	6,496,250
McFarland	2,143	533,387	11,275	10,931,894	0	0	0	-175,563	10,756,331
Medford Area	2,084	406,344	9,223	12,459,884	0	0	0	-200,154	12,259,730
Mellen	288	406,563	10,415	1,828,549	0	0	0	-29,370	1,799,179
Melrose-Mindoro	812	387,146	11,096	5,474,152	0	0	0	-87,926	5,386,226
Menasha	3,753	337,346	10,237	26,170,515	0	0	0	-420,361	25,750,154
Menominee Indian	901	321,811	10,997	6,699,928	0	0	0	-107,617	6,592,311
Menomonee Falls	3,822	884,330	11,705	2,952,725	1,384,752	2,758,888	0	-113,854	6,982,511
Menomonie Area	3,411	468,060	9,721	19,220,731	0	0	0	-308,706	18,912,025
Mequon-Thiensville	3,480	1,258,763	10,242	1,210,304	1,011,701	0	0	-35,695	2,186,310
Mercer	141	3,152,013	15,288	0	0	7,547	0	-121	7,426
Merrill Area	2,792	406,107	10,212	17,594,316	0	0	0	-282,597	17,311,719
Merton Community	875	567,965	10,004	4,157,520	0	0	0	-66,769	4,090,751
Middleton-Cross Plains	6,504	884,215	11,358	6,432,851	0	720,700	0	-114,917	7,038,634
Milton	3,470	448,883	9,416	19,942,549	0	0	0	-320,353	19,622,196
Milwaukee	80,437	317,038	10,059	570,729,658	36,452,324	0	-56,563,200	-9,752,884	540,865,898
Mineral Point	721	429,281	11,278	4,547,330	0	0	0	-73,036	4,474,294
Minocqua J1	548	2,526,094	10,443	0	0	29,921	0	-481	29,440
Mishicot	806	522,227	10,547	4,189,987	0	0	0	-67,291	4,122,696
Mondovi	934	387,143	10,484	6,130,298	0	0	0	-98,464	6,031,834
Monona Grove	3,043	625,524	11,950	11,955,001	0	0	0	-192,354	11,762,647
Monroe	2,573	403,618	10,703	16,605,717	0	0	0	-266,716	16,339,001
Montello	741	844,924	10,259	1,519,650	0	0	0	-24,387	1,495,263
Monticello	393	466,052	12,234	2,366,400	0	0	0	-38,006	2,328,394
Mosinee	2,053	462,633	10,177	11,809,181	0	0	0	-189,668	11,619,513
Mount Horeb Area	2,459	494,660	10,084	13,369,670	0	0	0	-214,725	13,154,945
Mukwonago	4,558	665,037	9,474	18,091,626	0	0	0	-290,514	17,801,112
Muskego-Norway	4,818	633,733	10,487	19,589,927	0	0	0	-314,571	19,275,356
Necedah Area	709	639,793	11,513	2,714,730	0	-1,363	0	-43,588	2,669,779
Neenah	6,432	583,695	9,377	29,815,160	0	0	0	-478,933	29,336,227
Neillsville	990	460,388	9,294	5,533,033	0	0	0	-88,881	5,444,152
Nekoosa	1,249	755,561	10,523	3,519,488	0	0	0	-56,499	3,462,989
Neosho J3	218	532,401	9,116	1,072,260	0	0	0	-17,221	1,055,039

<u>School District</u>	<u>2014-15 Reported Data</u>			<u>2015-16 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 MPS Choice Reduction</u>	<u>Total Charter Reduction</u>	<u>Total Net General School Aids Payment</u>
New Auburn	297	\$914,935	\$11,867	\$156,203	\$0	\$201,346	\$0	-\$5,744	\$351,805
New Berlin	4,601	947,510	11,733	2,318,380	117,467	917,728	0	-53,872	3,299,703
New Glarus	877	442,211	11,025	5,357,504	0	0	0	-86,048	5,271,456
New Holstein	1,158	579,127	9,992	5,383,718	0	0	0	-86,457	5,297,261
New Lisbon	618	542,623	10,615	3,083,791	0	0	0	-49,525	3,034,266
New London	2,468	405,137	10,106	15,508,018	0	0	0	-249,086	15,258,932
New Richmond	3,267	360,894	10,767	22,625,023	0	0	0	-363,406	22,261,617
Niagara	366	387,353	10,394	2,391,933	0	0	0	-38,419	2,353,514
Nicolet UHS	1,096	1,153,398	17,298	441,011	599,951	0	0	-16,723	1,024,239
Norris	60	1,244	6,169	369,747	0	389	0	-5,946	364,190
North Cape	197	661,072	11,450	706,540	0	22,673	0	-11,708	717,505
North Crawford	451	399,853	10,321	2,882,408	0	0	0	-46,297	2,836,111
North Fond du Lac	1,268	379,991	10,415	8,387,949	0	0	0	-134,727	8,253,222
North Lake	322	859,537	11,464	391,954	0	427,739	0	-13,156	806,537
North Lakeland	153	8,358,715	18,407	0	0	0	0	0	0
Northern Ozaukee	841	666,412	10,942	3,052,398	0	0	0	-49,080	3,003,318
Northland Pines	1,302	2,476,331	14,649	0	0	73,724	0	-1,184	72,540
Northwood	373	2,055,178	11,880	0	0	22,781	0	-366	22,415
Norwalk-Ontario	722	236,524	9,899	5,600,799	0	0	0	-89,966	5,510,833
Norway J7	89	793,498	11,845	162,903	0	0	0	-2,617	160,286
Oak Creek-Franklin	6,349	566,216	9,331	30,196,896	1,019,502	0	0	-501,332	30,715,066
Oakfield	503	426,855	10,397	3,089,608	0	0	0	-49,624	3,039,984
Oconomowoc Area	5,497	881,209	10,250	9,365,324	0	0	0	-150,253	9,215,071
Oconto	1,154	350,324	10,030	7,816,629	0	0	0	-125,552	7,691,077
Oconto Falls	1,817	448,769	10,594	10,827,898	0	0	0	-173,909	10,653,989
Omro	1,290	417,465	10,270	8,029,886	0	0	0	-128,585	7,901,301
Onalaska	2,919	592,940	10,583	13,050,760	0	0	0	-209,582	12,841,178
Oostburg	1,000	519,757	10,400	5,216,514	0	0	0	-83,779	5,132,735
Oregon	3,695	522,936	10,002	19,095,793	0	0	0	-306,677	18,789,116
Osceola	1,705	418,963	10,292	10,565,273	0	0	0	-169,696	10,395,577
Oshkosh Area	9,805	486,174	10,256	54,275,876	0	0	0	-871,722	53,404,154
Osseo-Fairchild	938	392,451	11,429	6,355,810	0	0	0	-102,086	6,253,724
Owen-Withee	516	394,839	10,004	3,277,977	0	0	0	-52,650	3,225,327
Palmyra-Eagle Area	1,172	605,806	11,043	5,025,955	0	0	0	-80,707	4,945,248
Pardeeville Area	888	556,927	10,834	4,295,608	0	0	0	-68,985	4,226,623

School District	2014-15 Reported Data			2015-16 General School Aids					
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Paris J1	170	\$879,195	\$11,295	\$184,317	\$0	\$0	\$0	-\$2,961	\$181,356
Parkview	880	433,715	11,640	5,570,473	0	0	0	-89,469	5,481,004
Pecatonica Area	452	479,933	11,117	2,576,781	0	0	0	-41,384	2,535,397
Pepin Area	249	838,241	13,695	140,853	0	200,214	0	-5,479	335,588
Peshtigo	1,134	298,150	9,838	8,131,459	0	0	0	-130,624	8,000,835
Pewaukee	2,682	891,522	10,593	3,720,822	0	0	0	-59,671	3,661,151
Phelps	143	2,702,324	19,816	0	0	7,086	0	-114	6,972
Phillips	816	759,346	9,130	2,555,830	0	0	0	-41,053	2,514,777
Pittsville	590	509,722	10,611	3,145,162	0	0	0	-50,512	3,094,650
Platteville	1,496	537,609	11,026	7,552,317	0	0	0	-121,290	7,431,027
Plum City	284	453,106	10,721	1,685,798	0	0	0	-27,076	1,658,722
Plymouth	2,312	572,293	9,490	10,949,733	0	0	0	-175,849	10,773,884
Port Edwards	377	406,567	11,680	2,515,701	0	0	0	-40,405	2,475,296
Port Washington-Saukville	2,677	559,402	9,167	12,664,005	0	0	0	-203,381	12,460,624
Portage Community	2,421	479,568	9,271	13,128,527	0	0	0	-210,853	12,917,674
Potosi	338	409,026	11,728	2,249,243	0	0	0	-36,126	2,213,117
Poynette	1,140	552,827	9,951	5,577,060	0	0	0	-89,567	5,487,493
Prairie du Chien Area	1,121	426,555	10,970	7,029,653	0	0	0	-112,907	6,916,746
Prairie Farm	335	311,568	10,941	2,520,987	0	0	0	-40,493	2,480,494
Prentice	435	706,505	10,484	1,448,389	0	0	0	-23,255	1,425,134
Prescott	1,416	477,874	10,613	8,015,787	0	0	0	-128,741	7,887,046
Princeton	392	970,821	10,255	324,683	0	0	0	-5,216	319,467
Pulaski Community	3,805	412,283	9,864	23,426,784	0	0	0	-376,275	23,050,509
Racine	20,812	388,631	10,161	134,344,877	7,834,476	0	0	-2,283,693	139,895,660
Randall J1	569	765,431	10,480	1,555,969	0	0	0	-24,977	1,530,992
Randolph	537	388,310	9,662	3,390,683	0	0	0	-54,461	3,336,222
Random Lake	933	572,390	10,344	4,379,856	0	0	0	-70,337	4,309,519
Raymond #14	330	788,931	11,078	736,264	0	-776	0	-11,815	723,673
Reedsburg	2,670	483,959	10,453	14,906,874	0	0	0	-239,267	14,667,607
Reedsville	651	490,670	11,839	3,680,070	0	0	0	-59,104	3,620,966
Rhineland	2,537	911,421	10,089	3,852,199	0	-6,316	0	-61,782	3,784,101
Rib Lake	485	535,172	10,298	2,454,634	0	0	0	-39,419	2,415,215
Rice Lake Area	2,249	623,647	10,474	9,378,116	0	0	0	-150,599	9,227,517
Richfield J1	475	806,989	9,055	1,299,425	0	0	0	-20,872	1,278,553
Richland	1,423	414,641	9,014	8,228,413	0	0	0	-132,180	8,096,233

<u>School District</u>	<u>2014-15 Reported Data</u>			<u>2015-16 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 MPS Choice Reduction</u>	<u>Total Charter Reduction</u>	<u>Total Net General School Aids Payment</u>
Richmond	478	\$479,473	\$11,470	\$2,748,016	\$0	\$0	\$0	-\$44,136	\$2,703,880
Rio Community	463	477,428	11,297	2,663,043	0	0	0	-42,770	2,620,273
Ripon	1,716	377,681	10,580	11,478,269	0	0	0	-184,364	11,293,905
River Falls	3,108	552,748	10,544	15,184,868	0	0	0	-243,868	14,941,000
River Ridge	530	399,793	11,327	3,530,567	0	0	0	-56,706	3,473,861
River Valley	1,348	615,192	10,975	5,651,058	0	0	0	-90,745	5,560,313
Riverdale	725	387,090	10,462	4,754,399	0	0	0	-76,365	4,678,034
Rosendale-Brandon	984	369,031	10,091	6,513,490	0	0	0	-104,620	6,408,870
Rosholt	563	585,789	10,528	2,560,983	0	0	0	-41,127	2,519,856
Royall	622	308,358	10,543	4,594,725	0	0	0	-73,803	4,520,922
Rubicon J6	93	814,986	10,711	197,130	0	110,119	0	-4,936	302,313
Saint Croix Central	1,544	328,347	10,345	10,967,713	0	0	0	-176,169	10,791,544
Saint Croix Falls	1,153	557,051	10,389	5,586,143	0	0	0	-89,711	5,496,432
Saint Francis	854	670,476	10,898	3,074,529	361,539	0	0	-55,174	3,380,894
Salem J2	1,093	453,157	11,402	6,614,243	0	0	0	-106,233	6,508,010
Sauk Prairie	2,730	612,272	10,214	11,783,673	0	0	0	-189,230	11,594,443
Seneca	291	497,623	11,246	1,604,159	0	0	0	-25,764	1,578,395
Sevastopol	571	2,405,762	12,090	0	0	32,179	0	-517	31,662
Seymour Community	2,478	280,479	9,689	17,983,041	0	0	0	-288,858	17,694,183
Sharon J11	288	252,648	12,178	2,544,769	0	0	0	-40,877	2,503,892
Shawano	2,521	499,260	10,503	13,687,976	0	0	0	-219,847	13,468,129
Sheboygan Area	10,246	325,652	10,354	73,090,277	0	0	0	-1,174,011	71,916,266
Sheboygan Falls	1,723	497,811	10,724	9,423,866	0	0	0	-151,205	9,272,661
Shell Lake	628	548,827	10,881	3,092,454	0	0	0	-49,664	3,042,790
Shiocton	749	389,562	11,161	5,043,292	0	0	0	-81,004	4,962,288
Shorewood	1,799	761,727	11,836	4,024,429	1,428,758	0	0	-87,539	5,365,648
Shullsburg	392	329,271	10,210	2,759,964	0	0	0	-44,332	2,715,632
Silver Lake J1	507	446,382	10,396	3,015,416	0	0	0	-48,431	2,966,985
Siren	474	847,443	11,709	581,669	0	-1,220	0	-9,325	571,124
Slinger	2,717	596,594	9,934	12,208,036	0	0	0	-196,053	12,011,983
Solon Springs	296	776,275	10,234	807,599	0	0	0	-12,964	794,635
Somerset	1,589	382,324	11,005	10,755,497	0	0	0	-172,754	10,582,743
South Milwaukee	3,068	360,051	10,942	21,457,322	271,988	0	0	-349,020	21,380,290
South Shore	200	1,580,976	14,107	36,168	0	63,581	0	-1,602	98,147
Southern Door	1,143	915,321	9,881	1,854,683	0	0	0	-29,753	1,824,930

School District	2014-15 Reported Data			2015-16 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 MPS Choice Reduction</u>	<u>Total Charter Reduction</u>	<u>Total Net General School Aids Payment</u>
Southwestern Wisconsin	572	\$428,300	\$9,837	\$3,435,579	\$0	\$0	\$0	-\$55,189	\$3,380,390
Sparta Area	2,851	354,616	9,646	18,813,917	0	0	0	-302,195	18,511,722
Spencer	825	313,003	10,627	6,084,728	0	0	0	-97,737	5,986,991
Spooner	1,367	1,103,096	11,529	585,683	0	0	0	-9,409	576,274
Spring Valley	740	343,551	9,942	5,034,971	0	0	0	-80,872	4,954,099
Stanley-Boyd Area	1,057	303,964	9,142	7,122,616	0	0	0	-114,408	7,008,208
Stevens Point Area	7,461	553,011	9,529	36,518,905	0	0	0	-586,624	35,932,281
Stockbridge	245	795,647	11,399	492,257	0	-564	0	-7,899	483,794
Stone Bank	282	1,489,084	12,847	64,423	0	2,462	0	-1,075	65,810
Stoughton Area	3,267	577,094	10,970	15,069,159	0	0	0	-241,994	14,827,165
Stratford	932	367,298	9,703	6,065,439	0	0	0	-97,435	5,968,004
Sturgeon Bay	1,108	699,229	10,564	3,745,967	0	0	0	-60,143	3,685,824
Sun Prairie Area	7,919	477,378	11,615	45,869,569	0	0	0	-736,695	45,132,874
Superior	4,715	442,944	10,953	28,847,106	0	0	0	-460,967	28,386,139
Suring	416	1,473,564	11,165	98,381	0	98,570	0	-3,163	193,788
Swallow	531	959,311	10,714	316,166	0	275,580	0	-9,506	582,240
Thorp	575	379,298	8,839	3,417,341	0	0	0	-54,896	3,362,445
Three Lakes	499	2,777,976	14,893	0	0	44,890	0	-721	44,169
Tigerton	267	520,004	11,562	1,407,163	0	-487	0	-22,597	1,384,079
Tomah Area	3,098	485,816	9,727	16,978,741	0	0	0	-272,695	16,706,046
Tomahawk	1,267	1,080,678	10,015	557,557	0	890,723	0	-23,266	1,425,014
Tomorrow River	976	397,629	10,086	6,196,768	0	0	0	-99,531	6,097,237
Trevor-Wilmot	520	375,961	12,797	3,841,434	0	0	0	-61,789	3,779,645
Tri-County Area	642	543,483	10,014	3,195,895	0	0	0	-51,326	3,144,569
Turtle Lake	485	916,824	10,429	598,803	0	0	0	-9,619	589,184
Twin Lakes #4	493	622,494	10,640	2,050,152	0	0	0	-32,921	2,017,231
Two Rivers	1,798	312,333	9,930	12,737,210	0	0	0	-204,591	12,532,619
Union Grove J1	662	355,106	12,640	5,059,260	0	0	0	-81,262	4,977,998
Union Grove UHS	747	574,451	10,918	3,469,364	0	0	0	-55,714	3,413,650
Unity	1,104	866,210	10,506	1,876,056	0	0	0	-30,095	1,845,961
Valders Area	975	557,678	10,869	4,707,850	0	0	0	-75,605	4,632,245
Verona Area	5,198	593,308	11,627	22,752,343	0	0	0	-365,376	22,386,967
Viroqua Area	1,149	461,313	10,464	6,674,991	0	0	0	-107,207	6,567,784
Wabeno Area	410	1,927,095	12,148	617	0	157,221	0	-2,536	155,302
Walworth J1	522	439,124	9,793	3,080,210	0	0	0	-49,480	3,030,730

School District	2014-15 Reported Data			2015-16 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 MPS Choice Reduction</u>	<u>Total Charter Reduction</u>	<u>Total Net General School Aids Payment</u>
Washburn	522	\$587,002	\$11,197	\$2,341,952	\$0	\$0	\$0	-\$37,608	\$2,304,344
Washington	62	4,960,463	19,406	0	0	2,936	0	-47	2,889
Washington-Caldwell	182	696,479	12,658	515,629	0	185,801	0	-11,268	690,162
Waterford J1	1,414	606,994	11,424	5,984,982	0	0	0	-96,107	5,888,875
Waterford UHS	1,113	532,747	11,338	5,687,715	0	0	0	-91,342	5,596,373
Waterloo	871	422,331	10,509	5,411,462	0	0	0	-86,917	5,324,545
Watertown	4,074	436,568	9,818	24,156,418	0	0	0	-387,988	23,768,430
Waukesha	13,099	666,372	9,629	51,382,677	0	0	0	-825,365	50,557,312
Waunakee Community	3,957	550,487	10,316	19,432,000	0	0	0	-312,070	19,119,930
Waupaca	2,175	642,462	11,123	8,407,398	0	0	0	-135,000	8,272,398
Waupun	2,009	478,205	10,842	11,423,051	0	0	0	-183,465	11,239,586
Wausau	8,728	436,713	10,574	53,063,558	267,502	0	0	-856,573	52,474,487
Wausaukee	508	1,202,361	10,419	191,522	0	57,539	0	-4,001	245,060
Wautoma Area	1,422	651,174	10,585	5,503,587	0	0	0	-88,375	5,415,212
Wauwatosa	6,183	830,908	9,338	16,195,166	1,033,881	0	0	-276,591	16,952,456
Wauzeka-Steuben	307	252,001	12,471	2,754,483	0	0	0	-44,395	2,710,088
Webster	675	1,875,757	12,002	18,971	0	66,229	0	-1,369	83,831
West Allis	8,833	484,304	10,671	49,472,137	399,303	0	0	-800,974	49,070,466
West Bend	7,049	604,353	9,952	31,160,023	0	0	0	-500,404	30,659,619
West DePere	3,371	520,704	10,970	17,642,856	0	0	0	-283,348	17,359,508
West Salem	1,712	442,527	10,518	10,287,759	0	0	0	-165,236	10,122,523
Westby Area	1,200	390,026	10,974	8,009,191	0	0	0	-128,644	7,880,547
Westfield	1,164	860,655	9,537	2,693,017	0	0	0	-43,223	2,649,794
Weston	312	459,625	11,550	1,871,590	0	0	0	-30,059	1,841,531
Weyauwega-Fremont	863	692,024	9,095	3,150,650	0	0	0	-50,609	3,100,041
Wheatland J1	446	528,528	11,301	2,300,668	0	0	0	-36,947	2,263,721
White Lake	175	934,019	13,914	90,851	0	249,447	0	-5,467	334,831
Whitefish Bay	2,807	711,917	10,525	9,157,161	2,167,908	0	0	-181,848	11,143,221
Whitehall	763	359,209	10,797	5,305,421	0	0	0	-85,218	5,220,203
Whitewater	1,959	671,972	10,672	7,123,224	0	0	0	-114,370	7,008,854
Whitnall	2,056	764,133	10,558	5,585,387	451,905	0	0	-96,919	5,940,373
Wild Rose	543	1,274,851	11,577	184,324	0	310,096	0	-7,942	486,478
Williams Bay	537	1,838,744	11,352	25,391	0	0	0	-408	24,983
Wilmot UHS	1,125	557,800	14,578	5,341,818	0	0	0	-85,786	5,256,032
Winneconne Community	1,473	654,157	10,155	5,780,863	0	0	0	-92,826	5,688,037

<u>School District</u>	<u>2014-15 Reported Data</u>			<u>2015-16 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 MPS Choice Reduction</u>	<u>Total Charter Reduction</u>	<u>Total Net General School Aids Payment</u>
Winter	320	\$1,370,114	\$11,937	\$92,830	\$0	\$39,841	\$0	-\$2,131	\$130,540
Wisconsin Dells	1,767	1,152,106	9,612	712,190	0	0	0	-11,441	700,749
Wisconsin Heights	798	794,931	11,657	1,516,109	0	-1,782	0	-24,327	1,490,000
Wisconsin Rapids	5,141	415,568	9,891	31,533,828	0	0	0	-506,481	31,027,347
Wittenberg-Birnamwood	1,176	394,827	9,150	7,084,343	0	0	0	-113,802	6,970,541
Wonewoc-Union Center	373	606,191	11,667	1,572,406	0	0	0	-25,249	1,547,157
Woodruff J1	453	1,289,172	10,899	150,412	0	0	0	-2,416	147,996
Wrightstown Community	1,295	453,523	10,100	7,544,806	0	0	0	-121,180	7,423,626
Yorkville J2	<u>326</u>	<u>931,300</u>	<u>11,633</u>	<u>169,582</u>	<u>0</u>	<u>182,662</u>	<u>0</u>	<u>-5,659</u>	<u>346,585</u>
STATEWIDE	854,419	\$546,173	\$10,444	\$4,396,233,373	\$62,441,422	\$17,282,077	-\$56,563,200	-\$71,903,112	\$4,347,490,560

ATTACHMENT 2

2015-16 High Poverty Aid by School District

<u>School District</u>	<u>Amount</u>	<u>School District</u>	<u>Amount</u>
Abbotsford	\$46,648	Janesville	\$674,510
Adams-Friendship Area	110,036	Kenosha	1,488,832
Alma Center	40,561	Kickapoo Area	32,025
Almond-Bancroft	30,768	Lac du Flambeau #1	36,392
Antigo	163,036	Ladysmith	54,257
Arcadia	78,739	LaFarge	15,417
Ashland	144,510	Lake Geneva J1	132,136
Barron Area	95,281	Lake Holcombe	21,835
Bayfield	27,526	Loyal	38,311
Beaver Dam	235,291	Marinette	145,039
Beecher-Dunbar-Pembine	17,402	Mauston	97,729
Beloit	493,079	Mellen	19,056
Birchwood	16,211	Menasha	248,326
Boscobel Area	53,794	Menominee Indian	59,617
Bowler	29,444	Mercer	9,330
Bruce	36,061	Milwaukee	5,322,304
Butternut	13,366	Montello	49,030
Chequamegon	50,023	Necedah Area	46,913
Clayton	24,614	New Auburn	19,652
Clintonville	93,362	New Lisbon	40,891
Colby	64,646	Norris	3,970
Cornell	28,452	North Crawford	29,841
Crivitz	48,236	North Fond du Lac	83,900
Cumberland	62,793	Northwood	24,680
Delavan-Darien	181,232	Norwalk-Ontario	47,773
Drummond	27,592	Oconto	76,357
Elcho	21,901	Owen-Withee	34,142
Flambeau	39,303	Phelps	9,462
Florence	31,496	Prairie du Chien Area	74,174
Frederic	34,010	Racine	1,377,075
Gillett	39,436	Rib Lake	32,091
Gilman	27,923	Richland	94,156
Goodman-Armstrong	7,278	Riverdale	47,971
Granton Area	16,873	Royall	41,156
Green Bay Area	1,454,359	Seneca	19,255
Greenwood	27,195	Sharon J11	19,056
Gresham	18,064	Shawano	166,808
Hayward Community	120,557	Shell Lake	41,553
Hillsboro	33,282	Shullsburg	25,938
Independence	25,011	Siren	31,363

<u>School District</u>	<u>Amount</u>	<u>School District</u>	<u>Amount</u>
South Milwaukee	\$203,001	Webster	\$44,663
Sparta Area	188,643	West Allis	584,456
Spooner	90,451	Westfield	77,019
Stanley-Boyd Area	69,939	Weston	20,644
Suring	27,526	White Lake	11,579
Tigerton	17,667	Winter	21,174
Tri-County Area	42,479	Wisconsin Dells	116,918
Turtle Lake	32,091	Wonewoc-Union Center	<u>24,680</u>
Twin Lakes #4	32,621		
Unity	73,049	TOTAL	\$16,829,998
Wabeno Area	27,129		
Walworth J1	34,539		
Wausaukee	33,613		
Wautoma Area	94,090		
Wauzeka-Steuben	20,313		