



Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873
Email: fiscal.bureau@legis.wisconsin.gov • Website: <http://legis.wisconsin.gov/lfb>

November 14, 2017

TO: Members
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: 2017-18 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 2017-18.

General School Aids

The general school aids appropriation funds equalization, integration (Chapter 220), and special adjustment aids. In 2017-18, \$4,584.1 million from the general fund is appropriated for general school aids. Of the total amount of funding provided, 401 of the state's 422 school districts are eligible for \$4,515.2 million in equalization aid, 25 districts are eligible for \$54.0 million in integration aid, and 65 districts are eligible for \$14.9 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 \$9,619 per member in 2017-18. 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 2017-18, the secondary guaranteed valuation is \$1,172,875.

Tertiary Tier. The third tier is for shared costs that exceed the secondary cost ceiling of \$9,619 per member in 2017-18. 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 \$573,439 in aid year 2017-18. 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 2017-18, however, 20 districts had a per pupil equalized value above the primary guaranteed valuation and are not eligible to receive equalization aid.

For school district consolidations that take effect before July 1, 2019, the cost ceilings and guaranteed valuations in the equalization formula are increased by 15% in each of the first five years after the consolidation for the districts involved. This provision is intended to provide additional aid to consolidated districts. The Herman, Neosho, and Rubicon School Districts consolidated beginning in the 2017-18 school year, and the consolidated district has its equalization aid calculated under these 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

(**inter**district). 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 started to be phased out beginning in the 2016-17 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 2017-18 aid year, a district's integration aid entitlement cannot be less than 62.5% of its 2014-15 entitlement. In 2017-18, all four of the districts receiving intradistrict aid were subject to a hold harmless provision, while 12 of the 22 districts receiving interdistrict aid received additional aid under the hold harmless provision.

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 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 2017-18, 38 districts will receive positive prior year aid adjustments totaling \$174,000, 318 districts will receive negative prior year aid adjustments totaling \$189,000, and 66 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 (the open enrollment program) or receive a nonrecurring revenue limit adjustment for those pupils (pupils in the special needs scholarship program and incoming pupils in 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, so these aid reductions are not shown in DPI's October 15 aid calculation. 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 for prior law authorizers) 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, and these aid reductions are shown in DPI's October 15 aid calculation. 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. Consistent with DPI's October 15 aid calculation, the aid reductions made under the first method described above are not shown in Attachment 1, while the aid reductions made under the second method are shown in Attachment 1 and are further described below.

Under the independent charter school program, the City of Milwaukee, UW-Milwaukee, and UW-Parkside contract to operate charter schools, and DPI pays the operators of these charter schools a statutorily-determined per pupil amount each year (\$8,395 in 2017-18). 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, 2017, general school aids estimate, in 2017-18, general aid statewide will be reduced by a total of \$65.9 million for the charter program. Each district's general aid will be reduced proportionately by 1.4% to generate the total statewide amount of \$65.9 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 2017-18 is \$7,530 for a pupil in grades K-8 and \$8,176 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 2017-18 by a net amount of 22.4% 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, 2017, general aid calculation uses an estimate of \$213.3 million for the total cost of the Milwaukee program in 2017-18. Thus, MPS's general aid will be reduced by a total of \$47.8 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 2017-18, MPS will receive \$6.3 million in high poverty aid. After consideration of high poverty aid, the effective aid reduction for MPS related to the choice program is \$41.5 million, which is 19.4% of the estimated cost of the program in 2017-18.

After the aid reductions for the independent charter and Milwaukee choice programs, the net amount of general aid funding paid to school districts is \$4,470.4 million, which provides \$4,406.0 million for equalization aid, \$49.8 million for integration aid and \$14.6 million for special adjustment aid.

Description of Attachment 1. Attachment 1 provides general school aids information for each school district for 2017-18, based on the October 15, 2017, 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 2017-18 is calculated using 2016-17 pupil memberships, values, and shared costs. Specifically, the attachment provides the following information:

Column 1: School district name, listed alphabetically;

Column 2: 2016-17 pupil membership;

Column 3: 2016-17 equalized value per member, adjusted for union high school and K-8 districts;

- Column 4: 2016-17 shared cost per member;
- Column 5: 2017-18 equalization aid eligibility, including prior year adjustments (a negative number represents a prior year aid adjustment for a district that was eligible for equalization aid in 2016-17 but not in 2017-18);
- Column 6: 2017-18 integration aid eligibility, including prior year adjustments;
- Column 7: 2017-18 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 2016-17 but not in 2017-18);
- Column 8: Total net MPS general school aids reduction for the Milwaukee parental choice program in 2017-18;
- Column 9: Total general school aids reduction for the independent charter school program in 2017-18; and
- Column 10: Total net 2017-18 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 2017-18, over \$16.8 million from the general fund is appropriated for high poverty aid.

In 2017-18, 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 68 districts are eligible for aid in 2017-18. Attachment 2 shows the amount of high poverty aid received in 2017-18 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.

Prepared by: Russ Kava
Attachments

ATTACHMENT 1

2017-18 General School Aids by School District

<u>School District</u>	<u>2016-17 Reported Data</u>			<u>2017-18 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>
Abbotsford	741	\$285,868	\$10,477	\$5,779,923	\$0	\$0	\$0	-\$83,092	\$5,696,831
Adams-Friendship Area	1,689	769,122	10,251	5,662,425	0	0	0	-81,407	5,581,018
Albany	424	537,424	11,626	2,339,274	0	0	0	-33,630	2,305,644
Algoma	749	466,661	9,100	4,220,939	0	0	0	-60,677	4,160,262
Alma	220	798,207	11,998	529,543	0	41	0	-7,613	521,971
Alma Center	569	389,757	11,689	4,105,810	0	0	0	-59,025	4,046,785
Almond-Bancroft	462	385,352	10,945	3,244,400	0	0	0	-46,642	3,197,758
Altoona	1,490	373,037	11,029	10,693,828	0	0	0	-153,735	10,540,093
Amery	1,601	530,349	11,423	8,937,340	0	0	0	-128,485	8,808,855
Antigo	2,427	440,661	9,681	14,967,370	0	0	0	-215,159	14,752,211
Appleton Area	15,497	472,494	9,449	89,891,109	0	0	0	-1,292,196	88,598,913
Arcadia	1,249	333,594	10,707	9,304,628	0	0	0	-133,764	9,170,864
Argyle	311	459,051	11,713	1,998,303	0	0	0	-28,728	1,969,575
Arrowhead UHS	2,156	869,926	10,668	4,814,550	0	0	0	-69,219	4,745,331
Ashland	2,123	327,464	10,560	15,809,122	0	0	0	-227,273	15,581,849
Ashwaubenon	2,316	819,369	10,071	6,900,039	0	0	0	-99,201	6,800,838
Athens	440	462,992	11,123	2,757,184	0	0	0	-39,638	2,717,546
Auburndale	822	346,727	10,573	5,974,529	0	0	0	-85,890	5,888,639
Augusta	618	484,601	11,891	3,806,005	0	0	0	-54,716	3,751,289
Baldwin-Woodville Area	1,663	370,557	11,062	11,997,658	0	0	0	-172,479	11,825,179
Bangor	608	437,327	11,071	3,966,137	0	0	0	-57,018	3,909,119
Baraboo	2,997	525,280	9,785	16,485,280	0	0	0	-236,996	16,248,284
Barneveld	442	465,778	10,602	2,713,526	0	0	0	-39,010	2,674,516
Barron Area	1,437	312,333	11,370	11,437,272	0	0	0	-164,423	11,272,849
Bayfield	403	1,428,808	15,192	104,652	0	47,399	0	-2,185	149,866
Beaver Dam	3,535	434,633	9,059	20,671,805	0	0	0	-297,161	20,374,644
Beecher-Dunbar-Pembine	265	936,057	11,488	284,503	0	0	0	-4,090	280,413
Belleville	987	502,152	11,531	5,829,483	0	0	0	-83,806	5,745,677
Belmont Community	365	452,568	9,917	2,234,300	0	0	0	-32,121	2,202,179
Beloit	7,428	183,385	9,856	61,929,043	0	0	0	-890,291	61,038,752

School District	2016-17 Reported Data			2017-18 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	1,225	\$371,685	\$12,137	\$9,285,477	\$0	\$0	\$0	-\$133,503	\$9,151,974
Benton	241	346,911	12,583	1,942,621	0	0	0	-27,927	1,914,694
Berlin Area	1,625	405,879	10,446	10,834,916	0	0	0	-155,764	10,679,152
Big Foot UHS	495	1,607,476	14,771	82,719	0	21,987	0	-1,505	103,201
Birchwood	227	2,405,736	15,064	0	0	23,910	0	-344	23,566
Black Hawk	390	452,208	9,780	2,377,230	0	0	0	-34,175	2,343,055
Black River Falls	1,762	505,130	10,628	10,158,603	0	0	0	-146,042	10,012,561
Blair-Taylor	618	645,326	10,895	2,708,281	0	137,918	0	-40,918	2,805,281
Bloomer	1,268	426,996	10,767	8,309,105	0	0	0	-119,453	8,189,652
Bonduel	845	541,224	10,592	4,576,414	0	0	0	-65,792	4,510,622
Boscobel Area	842	340,270	9,941	5,955,359	0	0	0	-85,615	5,869,744
Bowler	418	361,322	10,927	3,034,747	0	0	0	-43,628	2,991,119
Boyceville Community	742	383,335	11,049	5,251,419	0	0	0	-75,495	5,175,924
Brighton #1	96	1,153,536	13,859	38,622	0	176,782	0	-3,096	212,308
Brillion	908	398,134	10,579	6,156,532	0	0	0	-88,507	6,068,025
Bristol #1	661	629,238	10,388	3,036,625	0	0	0	-43,656	2,992,969
Brodhead	1,056	405,208	9,914	6,882,683	0	0	0	-98,946	6,783,737
Brown Deer	1,686	555,950	12,901	9,012,396	0	0	0	-129,564	8,882,832
Bruce	500	655,745	10,828	2,143,383	0	0	0	-30,814	2,112,569
Burlington Area	3,280	604,202	11,061	15,706,002	0	0	0	-225,794	15,480,208
Butternut	196	548,653	10,608	1,047,721	0	0	0	-15,062	1,032,659
Cadott Community	851	407,061	10,827	5,757,535	0	0	0	-82,791	5,674,744
Cambria-Friesland	386	552,397	11,046	2,055,708	0	0	0	-29,553	2,026,155
Cambridge	864	697,990	11,764	3,163,959	0	139	0	-45,487	3,118,611
Cameron	909	373,492	11,166	6,563,037	0	0	0	-94,351	6,468,686
Campbellsport	1,352	640,084	11,330	5,928,057	0	0	0	-85,224	5,842,833
Cashton	602	348,254	10,286	4,299,069	0	0	0	-61,804	4,237,265
Cassville	213	618,667	13,607	945,171	0	0	0	-13,588	931,583
Cedar Grove-Belgium Area	1,091	506,824	10,158	6,212,649	0	0	0	-89,314	6,123,335
Cedarburg	2,945	772,914	10,270	9,753,720	0	0	0	-140,226	9,613,494
Central/Westosha UHS	1,183	582,404	11,895	5,916,968	0	0	0	-85,064	5,831,904
Chequamegon	702	1,075,100	11,293	310,950	0	1,572,663	0	-27,078	1,856,535
Chetek-Weyerhaeuser	1,068	907,791	12,815	655,738	0	1,900,865	0	-36,754	2,519,849
Chilton	1,129	448,296	10,678	7,136,613	0	0	0	-102,631	7,033,982
Chippewa Falls Area	5,274	508,729	9,773	29,715,005	0	0	0	-427,188	29,287,817

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Clayton	341	\$326,745	\$11,734	\$2,710,565	\$0	\$0	\$0	-\$39,014	\$2,671,551
Clear Lake	650	315,371	10,285	4,834,647	0	0	0	-69,503	4,765,144
Clinton Community	1,058	405,142	12,608	7,733,051	0	0	0	-111,171	7,621,880
Clintonville	1,399	405,353	10,681	9,431,248	0	0	0	-135,585	9,295,663
Cochrane-Fountain City	664	583,131	10,015	3,336,485	0	0	0	-47,966	3,288,519
Colby	960	349,426	10,272	6,840,192	0	0	0	-98,335	6,741,857
Coleman	693	679,862	9,945	2,917,530	0	0	0	-41,944	2,875,586
Colfax	828	391,530	9,731	5,443,771	0	0	0	-78,256	5,365,515
Columbus	1,282	538,015	10,191	6,950,701	0	0	0	-99,925	6,850,776
Cornell	434	393,489	9,593	2,823,536	0	0	0	-40,591	2,782,945
Crandon	918	772,807	10,568	2,946,093	0	0	0	-42,355	2,903,738
Crivitz	738	1,169,608	9,059	307,322	0	0	0	-4,418	302,904
Cuba City	657	480,302	11,341	4,020,896	0	0	0	-57,805	3,963,091
Cudahy	2,517	360,787	11,281	18,618,738	77,845	0	0	-268,783	18,427,800
Cumberland	955	673,035	9,999	4,066,620	0	0	0	-58,463	4,008,157
D C Everest Area	5,876	399,985	10,914	40,322,381	0	0	0	-579,826	39,742,555
Darlington Community	813	378,239	11,244	5,850,827	0	0	0	-84,112	5,766,715
Deerfield Community	798	485,301	11,602	4,872,514	0	0	0	-70,048	4,802,466
DeForest Area	3,565	663,475	11,951	14,379,138	0	0	0	-206,714	14,172,424
Delavan-Darien	2,664	628,480	11,231	12,041,296	0	0	0	-173,110	11,868,186
Denmark	1,456	490,647	10,275	8,523,181	0	0	0	-122,531	8,400,650
DePere	3,994	501,104	10,992	23,364,800	0	0	0	-335,897	23,028,903
DeSoto Area	560	632,594	11,460	2,493,397	0	0	0	-35,846	2,457,551
Dodge land	806	400,298	12,460	5,906,057	0	0	0	-84,906	5,821,151
Dodgeville	1,302	537,066	10,854	7,124,836	0	0	0	-102,428	7,022,408
Dover #1	110	525,255	10,420	610,957	0	0	0	-8,783	602,174
Drummond	417	3,002,632	11,838	0	0	21,017	0	-302	20,715
Durand	965	540,635	10,849	5,245,953	0	0	0	-75,417	5,170,536
East Troy Community	1,776	848,098	10,456	4,522,375	0	0	0	-65,018	4,457,357
Eau Claire Area	11,386	562,041	10,520	59,381,898	0	0	0	-853,688	58,528,210
Edgar	621	343,359	11,527	4,771,400	0	0	0	-68,594	4,702,806
Edgerton	1,910	513,111	10,278	10,794,663	0	0	0	-155,186	10,639,477
Elcho	343	2,183,952	13,155	0	0	19,360	0	-278	19,082
Eleva-Strum	638	384,259	10,519	4,397,739	0	0	0	-63,222	4,334,517
Elk Mound Area	1,109	289,391	9,828	8,257,586	0	0	0	-118,711	8,138,875

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Elkhart Lake-Glenbeulah	467	\$1,401,009	\$11,926	\$127,998	\$0	\$171,830	\$0	-\$4,310	\$295,518
Elkhorn Area	3,081	585,921	10,841	15,352,331	0	0	0	-220,712	15,131,619
Ellsworth Community	1,714	507,024	11,218	9,967,609	0	0	0	-143,296	9,824,313
Elmbrook	6,820	1,173,059	11,596	2,674,763	1,303,942	0	0	-57,198	3,921,507
Elmwood	332	412,418	13,602	2,487,687	0	0	0	-35,763	2,451,924
Erin	221	1,200,426	9,446	83,541	0	159,856	0	-3,499	239,898
Evansville Community	1,874	374,422	11,509	13,735,018	0	0	0	-197,456	13,537,562
Fall Creek	791	384,011	10,507	5,450,040	0	0	0	-78,364	5,371,676
Fall River	526	475,649	10,877	3,204,209	0	0	0	-46,064	3,158,145
Fennimore Community	777	311,172	10,550	5,902,764	0	0	0	-84,858	5,817,906
Flambeau	619	473,657	11,349	3,833,980	0	0	0	-55,118	3,778,862
Florence	447	1,387,957	13,530	125,539	0	275,717	0	-5,769	395,487
Fond du Lac	7,552	471,368	9,740	44,800,352	0	0	0	-644,057	44,156,295
Fontana J8	189	4,216,853	16,048	0	0	5,728	0	-82	5,646
Fort Atkinson	2,865	497,084	11,162	16,943,289	0	0	0	-243,580	16,699,709
Fox Point J2	679	1,200,151	14,802	256,769	1,278,417	0	0	-22,069	1,513,117
Franklin Public	4,198	667,416	11,113	17,310,948	539,059	0	0	-256,618	17,593,389
Frederic	548	539,681	9,873	2,952,804	0	0	0	-42,450	2,910,354
Freedom Area	1,677	482,809	9,919	9,840,964	0	0	0	-141,475	9,699,489
Friess Lake	133	1,616,965	13,209	21,572	0	118,885	0	-2,019	138,438
Galesville-Ettrick	1,422	472,174	10,699	8,667,345	0	0	0	-124,603	8,542,742
Geneva J4	121	2,737,218	14,343	0	0	0	0	0	0
Genoa City J2	670	366,748	10,981	4,840,560	0	0	0	-69,588	4,770,972
Germantown	3,939	824,005	9,094	11,739,821	296,454	0	0	-173,043	11,863,232
Gibraltar Area	549	6,226,212	18,357	0	0	3,579	0	-51	3,528
Gillett	591	480,161	10,642	3,550,696	0	0	0	-51,045	3,499,651
Gilman	405	581,241	12,404	2,028,440	0	0	0	-29,161	1,999,279
Gilmanton	164	588,361	14,192	798,905	0	5,792	0	-11,568	793,129
Glendale-River Hills	936	1,268,253	13,404	320,927	0	0	0	-4,614	316,313
Glenwood City	743	320,458	10,558	5,581,701	0	0	0	-80,243	5,501,458
Goodman-Armstrong	109	1,050,550	15,193	49,668	0	91,436	0	-2,028	139,076
Grafton	2,062	779,223	11,336	5,923,653	0	0	0	-85,163	5,838,490
Granton Area	245	423,427	13,042	1,759,916	0	0	0	-25,301	1,734,615
Grantsburg	878	435,473	8,628	4,890,748	0	0	0	-70,310	4,820,438
Green Bay Area	22,573	369,548	10,436	158,062,160	0	0	0	-2,272,314	155,789,846

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Green Lake	253	\$3,402,623	\$15,220	\$0	\$0	\$11,445	\$0	-\$165	\$11,280
Greendale	2,373	536,286	11,093	13,040,943	495,444	0	0	-194,601	13,341,786
Greenfield	3,352	599,493	11,425	16,159,112	416,046	0	0	-238,289	16,336,869
Greenwood	443	477,341	10,691	2,679,926	0	0	0	-38,488	2,641,438
Gresham	312	422,282	9,211	1,883,211	0	0	0	-27,073	1,856,138
Hamilton	4,692	692,791	9,654	19,526,449	752,682	0	0	-291,540	19,987,591
Hartford J1	2,057	505,061	9,741	11,643,066	0	0	0	-167,383	11,475,683
Hartford UHS	1,529	717,914	10,698	5,656,131	0	0	0	-81,315	5,574,816
Hartland-Lakeside J3	1,232	827,743	10,608	3,287,860	0	0	0	-47,269	3,240,591
Hayward Community	1,772	1,581,028	10,245	320,401	0	0	0	-4,606	315,795
Herman-Neosho-Rubicon	355	744,595	12,002	1,804,423	0	0	0	-25,938	1,778,485
Highland	300	333,613	12,408	2,447,457	0	0	0	-35,197	2,412,260
Hilbert	441	496,234	11,315	2,621,095	0	0	0	-37,681	2,583,414
Hillsboro	535	391,661	10,220	3,599,722	0	0	0	-51,750	3,547,972
Holmen	4,061	379,524	11,343	29,304,813	0	0	0	-421,288	28,883,525
Horicon	830	489,152	10,897	4,945,688	0	0	0	-71,100	4,874,588
Hortonville	3,786	523,602	9,765	20,870,463	0	0	0	-300,038	20,570,425
Howards Grove	862	524,706	10,421	4,792,158	0	0	0	-68,893	4,723,265
Howard-Suamico	5,651	449,110	9,704	34,495,459	0	0	0	-495,911	33,999,548
Hudson	5,618	685,782	10,684	22,558,098	0	0	0	-324,305	22,233,793
Hurley	570	640,367	10,046	2,583,761	0	0	0	-37,133	2,546,628
Hustisford	444	689,069	10,559	1,779,822	0	0	0	-25,588	1,754,234
Independence	401	462,709	11,204	2,520,283	0	0	0	-36,232	2,484,051
Iola-Scandinavia	702	560,501	10,700	3,674,221	0	0	0	-52,822	3,621,399
Iowa-Grant	743	324,051	11,908	5,992,526	0	0	0	-86,149	5,906,377
Ithaca	323	364,818	11,763	2,431,815	0	0	0	-34,960	2,396,855
Janesville	9,995	386,731	10,615	68,973,797	0	0	0	-991,573	67,982,224
Jefferson	2,035	458,304	11,153	12,864,226	0	0	0	-184,938	12,679,288
Johnson Creek	747	494,541	12,505	4,546,892	0	0	0	-65,783	4,481,109
Juda	250	439,215	12,073	1,684,553	0	0	0	-24,217	1,660,336
Kaukauna Area	4,580	446,767	9,888	28,230,312	0	0	0	-405,843	27,824,469
Kenosha	22,117	389,580	10,729	152,830,635	0	0	0	-2,197,106	150,633,529
Kettle Moraine	3,781	914,472	11,224	5,559,096	0	340,012	0	-84,805	5,814,303
Kewaskum	1,899	646,336	10,309	8,443,988	0	0	0	-121,394	8,322,594
Kewaunee	989	528,427	9,409	5,287,439	0	218	0	-76,015	5,211,642

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Kickapoo Area	467	\$412,157	\$10,841	\$3,138,399	\$0	\$0	\$0	-\$45,118	\$3,093,281
Kiel Area	1,294	542,585	11,038	7,022,339	0	0	0	-100,955	6,921,384
Kimberly Area	4,856	362,872	10,130	33,760,146	0	0	0	-485,316	33,274,830
Kohler	535	1,119,859	11,233	224,571	0	0	0	-3,228	221,343
Lac du Flambeau #1	539	1,094,165	9,619	545,601	0	-415	0	-7,838	537,348
LaCrosse	6,727	611,220	11,973	31,317,205	0	0	0	-450,226	30,866,979
Ladysmith	784	345,697	13,173	6,515,840	0	0	0	-93,672	6,422,168
LaFarge	246	421,774	11,296	1,659,118	0	0	0	-23,852	1,635,266
Lake Country	364	1,807,796	12,134	23,048	0	29,427	0	-754	51,721
Lake Geneva J1	1,924	800,510	11,507	4,951,656	0	95,744	0	-72,565	4,974,835
Lake Geneva-Genoa UHS	1,435	839,696	12,556	2,366,911	0	0	0	-34,030	2,332,881
Lake Holcombe	310	1,292,117	13,109	102,457	0	140,517	0	-3,493	239,481
Lake Mills Area	1,582	569,200	11,409	8,154,236	0	0	0	-117,227	8,037,009
Lakeland UHS	695	2,755,731	14,827	0	0	35,703	0	-513	35,190
Lancaster Community	970	398,697	10,510	6,551,299	0	0	0	-94,182	6,457,117
Laona	221	607,780	12,641	1,029,111	0	0	0	-14,795	1,014,316
Lena	420	426,193	10,820	2,761,301	0	0	0	-39,697	2,721,604
Linn J4	107	2,736,661	17,474	0	0	4,793	0	-69	4,724
Linn J6	84	5,681,587	18,974	0	0	1,116	0	-16	1,100
Little Chute Area	1,310	361,533	10,355	9,231,187	0	0	0	-132,708	9,098,479
Lodi	1,557	715,731	12,038	5,275,468	0	0	0	-75,843	5,199,625
Lomira	1,068	478,347	11,359	6,562,133	0	0	0	-94,338	6,467,795
Loyal	527	346,749	10,850	3,888,260	0	0	0	-55,895	3,832,365
Luck	514	582,165	10,205	2,585,791	0	0	0	-37,170	2,548,621
Luxemburg-Casco	1,915	487,176	9,700	11,104,912	0	0	0	-159,635	10,945,277
Madison Metropolitan	27,755	872,728	11,543	48,584,031	320,017	0	0	-702,550	48,201,498
Manawa	775	464,611	9,552	4,590,835	0	0	0	-65,994	4,524,841
Manitowoc	5,239	450,870	9,664	31,864,202	0	0	0	-458,054	31,406,148
Maple	1,278	637,391	12,372	5,492,094	0	0	0	-78,961	5,413,133
Maple Dale-Indian Hill	437	1,504,276	15,016	96,394	238,269	0	0	-4,811	329,852
Marathon City	664	569,034	10,536	3,419,244	0	0	0	-49,156	3,370,088
Marinette	2,188	441,722	10,334	13,802,257	0	0	0	-198,423	13,603,834
Marion	507	494,496	9,965	2,928,848	0	0	0	-42,102	2,886,746
Markesan	834	751,288	10,756	2,832,789	0	0	0	-40,238	2,792,551
Marshall	1,111	348,431	10,611	8,073,609	0	0	0	-116,067	7,957,542

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Marshfield	3,974	\$532,758	\$10,001	\$21,676,794	\$0	\$0	\$0	-\$311,644	\$21,365,150
Mauston	1,477	452,062	12,049	9,714,241	0	0	0	-139,653	9,574,588
Mayville	1,117	502,933	10,340	6,423,900	0	0	0	-92,351	6,331,549
McFarland	2,176	573,678	11,405	11,108,803	0	0	0	-159,703	10,949,100
Medford Area	2,140	412,275	8,973	12,748,447	0	0	0	-183,263	12,565,184
Mellen	295	403,853	9,316	1,841,726	0	0	0	-26,477	1,815,249
Melrose-Mindoro	800	413,833	12,129	5,649,598	0	0	0	-81,219	5,568,379
Menasha	3,714	352,892	11,393	27,944,708	0	0	0	-401,792	27,542,916
Menominee Indian	915	324,713	11,581	7,242,594	0	0	0	-104,120	7,138,474
Menomonee Falls	3,823	910,467	11,858	4,378,144	967,986	-17,674	0	-76,602	5,251,854
Menomonie Area	3,388	513,984	10,270	19,118,404	0	0	0	-274,850	18,843,554
Mequon-Thiensville	3,530	1,331,121	11,593	1,095,349	1,135,484	0	0	-32,071	2,198,762
Mercer	147	3,022,695	15,522	0	0	0	0	0	0
Merrill Area	2,707	425,449	10,600	17,663,158	0	0	0	-253,932	17,409,226
Merton Community	821	669,707	9,978	3,522,218	0	0	0	-50,637	3,471,581
Middleton-Cross Plains	6,979	897,554	10,930	12,682,640	0	0	0	-182,343	12,500,297
Milton	3,571	462,660	9,929	21,566,982	0	0	0	-310,029	21,256,953
Milwaukee	78,652	332,613	10,397	576,443,499	34,339,562	0	-47,779,199	-8,780,646	554,223,216
Mineral Point	686	469,728	12,209	4,384,930	0	0	0	-63,038	4,321,892
Minocqua J1	545	2,615,704	13,893	-2,130	0	2,277	0	-33	114
Mishicot	824	519,730	10,144	4,597,503	0	0	0	-66,095	4,531,408
Mondovi	914	427,771	10,293	5,872,491	0	0	0	-84,424	5,788,067
Monona Grove	3,164	645,785	12,672	13,141,476	0	0	0	-188,927	12,952,549
Monroe	2,526	430,084	10,771	16,477,605	0	0	0	-236,899	16,240,706
Montello	722	859,260	10,264	1,832,179	0	0	0	-26,341	1,805,838
Monticello	391	522,151	12,149	2,243,258	0	0	0	-32,251	2,211,007
Mosinee	2,035	505,026	10,141	11,616,332	0	0	0	-166,998	11,449,334
Mount Horeb Area	2,413	543,979	10,671	13,014,701	0	0	0	-187,102	12,827,599
Mukwonago	4,663	682,584	9,367	19,321,674	0	0	0	-277,778	19,043,896
Muskego-Norway	4,904	649,698	10,329	21,643,571	0	0	0	-311,156	21,332,415
Necedah Area	712	665,555	10,435	3,027,397	0	0	0	-43,523	2,983,874
Neenah	6,874	566,641	9,250	34,169,832	0	0	0	-491,186	33,678,646
Neillsville	945	515,057	9,698	5,268,505	0	0	0	-75,741	5,192,764
Nekoosa	1,178	823,661	11,213	2,878,473	0	0	0	-41,384	2,837,089
New Auburn	298	952,454	11,530	257,279	0	1,051	0	-3,714	254,616

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New Berlin	4,483	\$1,024,958	\$12,425	\$2,102,210	\$78,057	\$242,692	\$0	-\$34,832	\$2,388,127
New Glarus	894	489,601	11,679	5,440,243	0	0	0	-77,993	5,362,250
New Holstein	1,169	585,982	10,104	5,843,232	0	0	0	-84,004	5,759,228
New Lisbon	595	594,027	11,325	2,906,317	0	0	0	-41,782	2,864,535
New London	2,423	435,374	10,642	15,604,468	0	0	0	-224,332	15,380,136
New Richmond	3,361	401,915	11,373	23,465,969	0	0	0	-337,349	23,128,620
Niagara	368	397,049	10,325	2,470,256	0	0	0	-35,513	2,434,743
Nicolet UHS	1,068	1,245,017	17,269	379,050	552,439	10,340	0	-13,547	928,282
Norris	22	3,701	0	0	0	0	0	0	0
North Cape	184	737,207	11,891	583,357	0	32	0	-8,387	575,002
North Crawford	466	416,578	9,963	2,999,172	0	0	0	-43,116	2,956,056
North Fond du Lac	1,321	375,407	10,058	9,005,502	0	0	0	-129,464	8,876,038
North Lake	293	997,757	11,265	161,728	0	429,986	0	-8,507	583,207
North Lakeland	148	8,316,209	19,879	0	0	0	0	0	0
Northern Ozaukee	823	716,053	10,916	3,015,425	0	0	0	-43,344	2,972,081
Northland Pines	1,316	2,443,040	14,316	0	0	53,266	0	-766	52,500
Northwood	368	2,053,841	10,796	0	0	16,459	0	-237	16,222
Norwalk-Ontario-Wilton	680	289,576	11,171	5,512,994	0	0	0	-79,275	5,433,719
Norway J7	94	787,827	10,930	275,532	0	0	0	-3,961	271,571
Oak Creek-Franklin	6,425	571,933	9,979	32,899,627	728,217	0	0	-483,443	33,144,401
Oakfield	506	450,347	10,889	3,212,425	0	0	0	-46,182	3,166,243
Oconomowoc Area	5,688	904,649	10,179	12,391,794	0	0	0	-178,159	12,213,635
Oconto	1,121	384,869	11,267	7,996,262	0	0	0	-114,955	7,881,307
Oconto Falls	1,817	468,868	10,605	11,102,210	0	0	0	-159,607	10,942,603
Omro	1,309	440,860	10,274	8,249,664	0	0	0	-118,598	8,131,066
Onalaska	2,959	618,819	10,781	13,785,462	0	0	0	-198,184	13,587,278
Oostburg	978	535,068	10,798	5,367,776	0	0	0	-77,168	5,290,608
Oregon	3,803	561,499	11,627	19,941,080	0	0	0	-286,678	19,654,402
Osceola	1,684	475,478	10,786	10,234,991	0	0	0	-147,140	10,087,851
Oshkosh Area	9,886	495,827	10,169	57,248,093	0	0	0	-823,290	56,424,803
Osseo-Fairchild	945	419,123	11,286	6,398,065	0	0	0	-91,979	6,306,086
Owen-Withee	495	440,326	10,663	3,166,706	0	0	0	-45,525	3,121,181
Palmyra-Eagle Area	1,106	681,698	12,108	4,195,421	0	92,090	0	-61,525	4,225,986
Pardeeville Area	861	594,984	10,841	4,212,321	0	0	0	-60,558	4,151,763
Paris J1	154	1,139,136	10,624	99,152	0	55,552	0	-2,059	152,645

School District	2016-17 Reported Data			2017-18 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>
Parkview	849	\$468,092	\$12,312	\$5,460,066	\$0	\$0	\$0	-\$78,495	\$5,381,571
Pecatonica Area	468	489,018	11,235	2,812,579	0	0	0	-40,434	2,772,145
Pepin Area	251	887,715	13,010	194,997	0	51,424	0	-3,542	242,879
Peshtigo	1,095	323,765	10,219	8,029,959	0	0	0	-115,439	7,914,520
Pewaukee	2,828	915,700	10,656	5,079,045	0	0	0	-73,024	5,006,021
Phelps	153	2,432,774	17,387	0	0	5,120	0	-74	5,046
Phillips	794	748,502	9,615	2,960,899	0	0	0	-42,568	2,918,331
Pittsville	586	544,921	10,717	3,156,532	0	0	0	-45,380	3,111,152
Platteville	1,505	570,085	11,413	7,742,691	0	0	0	-111,311	7,631,380
Plum City	279	484,041	11,565	1,705,940	0	0	0	-24,525	1,681,415
Plymouth	2,329	585,441	9,180	11,164,689	0	0	0	-160,489	11,004,200
Port Edwards	401	439,699	12,025	2,695,134	0	0	0	-38,746	2,656,388
Port Washington-Saukville	2,634	595,918	10,910	12,858,060	0	0	0	-184,804	12,673,256
Portage Community	2,427	499,573	9,644	13,814,740	0	0	0	-198,603	13,616,137
Potosi	330	441,873	12,018	2,208,728	0	0	0	-31,753	2,176,975
Poynette	1,103	598,422	10,288	5,384,942	0	0	0	-77,415	5,307,527
Prairie du Chien Area	1,088	474,473	11,602	6,783,351	0	0	0	-97,422	6,685,929
Prairie Farm	332	380,206	10,600	2,310,270	0	0	0	-33,213	2,277,057
Prentice	423	692,268	11,332	1,614,990	0	0	0	-23,218	1,591,772
Prescott	1,384	524,535	11,514	7,825,268	0	0	0	-112,498	7,712,770
Princeton	399	958,410	9,966	749,111	0	0	0	-10,590	738,521
Pulaski Community	3,864	428,163	9,422	23,668,120	0	0	0	-340,256	23,327,864
Racine	21,247	401,472	10,562	143,275,328	5,595,132	0	0	-2,140,174	146,730,286
Randall J1	563	810,343	9,977	1,743,249	0	0	0	-25,062	1,718,187
Randolph	512	415,157	12,680	3,685,333	0	0	0	-52,981	3,632,352
Random Lake	929	594,090	9,956	4,582,906	0	0	0	-65,885	4,517,021
Raymond #14	324	840,521	13,138	443,212	0	80,704	0	-7,532	516,384
Reedsburg	2,720	500,677	9,933	15,558,386	0	0	0	-223,670	15,334,716
Reedsville	628	521,123	12,949	3,656,691	0	0	0	-52,573	3,604,118
Rhineland	2,464	932,676	10,416	4,392,388	0	531	0	-63,152	4,329,767
Rib Lake	492	526,455	10,503	2,730,507	0	0	0	-39,254	2,691,253
Rice Lake Area	2,281	638,976	11,243	10,051,410	0	0	0	-144,503	9,906,907
Richfield J1	407	1,011,764	11,432	190,050	0	743,598	0	-13,478	920,170
Richland	1,459	434,348	9,887	9,144,151	0	0	0	-131,450	9,012,701
Richmond	432	598,215	12,470	2,069,134	0	35,430	0	-30,255	2,074,309

<u>School District</u>	<u>2016-17 Reported Data</u>			<u>2017-18 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>
Rio Community	455	\$515,426	\$12,047	\$2,643,455	\$0	\$0	\$0	-\$38,003	\$2,605,452
Ripon Area	1,660	401,343	11,566	11,696,087	0	0	0	-168,144	11,527,943
River Falls	3,211	582,625	10,457	16,125,928	0	0	0	-231,831	15,894,097
River Ridge	525	415,925	11,203	3,560,555	0	0	0	-51,187	3,509,368
River Valley	1,293	685,896	11,389	5,011,515	0	0	0	-72,048	4,939,467
Riverdale	699	419,232	11,171	4,709,956	0	0	0	-67,711	4,642,245
Rosendale-Brandon	975	385,111	9,675	6,442,585	0	0	0	-92,617	6,349,968
Rosholt	568	596,644	11,106	2,763,337	0	0	0	-39,727	2,723,610
Royall	610	339,277	11,889	4,803,844	0	0	0	-69,074	4,734,770
Saint Croix Central	1,591	367,067	11,347	11,698,971	0	0	0	-168,185	11,530,786
Saint Croix Falls	1,150	565,908	10,730	5,958,847	0	0	0	-85,666	5,873,181
Saint Francis	829	657,497	11,997	3,397,190	341,404	0	0	-53,748	3,684,846
Salem J2	1,092	480,672	11,700	6,742,237	0	0	0	-96,927	6,645,310
Sauk Prairie	2,734	669,450	10,646	11,429,329	0	0	0	-164,313	11,265,016
Seneca	298	526,785	11,231	1,670,574	0	0	0	-24,017	1,646,557
Sevastopol	566	2,469,445	12,809	0	0	23,248	0	-334	22,914
Seymour Community	2,363	308,116	10,364	17,816,019	0	0	0	-256,124	17,559,895
Sharon J11	267	270,595	13,321	2,521,919	0	0	0	-36,255	2,485,664
Shawano	2,554	499,563	10,555	14,837,567	0	0	0	-213,308	14,624,259
Sheboygan Area	10,373	319,844	10,653	78,420,334	0	0	0	-1,127,374	77,292,960
Sheboygan Falls	1,672	529,410	11,022	9,299,416	0	0	0	-133,690	9,165,726
Shell Lake	610	595,400	10,653	2,986,188	0	0	0	-42,930	2,943,258
Shiocton	730	423,770	10,769	4,807,239	0	0	0	-69,109	4,738,130
Shorewood	1,902	761,589	12,342	5,200,268	1,020,543	0	0	-89,434	6,131,377
Shullsburg	385	361,284	10,474	2,730,840	0	0	0	-39,259	2,691,581
Silver Lake J1	457	517,767	11,138	2,601,812	0	0	0	-37,404	2,564,408
Siren	482	857,545	11,209	1,004,980	0	0	0	-14,449	990,531
Slinger	2,782	669,922	10,343	11,760,958	0	0	0	-169,059	11,591,899
Solon Springs	294	760,603	11,452	892,891	0	0	0	-12,837	880,054
Somerset	1,590	458,219	10,839	9,952,347	0	0	0	-143,076	9,809,271
South Milwaukee	3,116	363,661	10,994	22,625,371	187,854	0	0	-327,965	22,485,260
South Shore	193	1,590,270	14,460	33,973	0	29,434	0	-911	62,496
Southern Door	1,089	994,762	10,370	1,377,141	0	249	0	-19,442	1,357,948
Southwestern Wisconsin	550	478,554	10,672	3,315,647	0	0	0	-47,666	3,267,981
Sparta Area	3,011	358,736	9,573	20,369,155	0	0	0	-292,828	20,076,327

School District	2016-17 Reported Data			2017-18 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>
Spencer	788	\$345,789	\$10,758	\$5,792,627	\$0	\$0	\$0	-\$83,275	\$5,709,352
Spooner Area	1,286	1,205,234	12,482	482,923	0	0	0	-6,942	475,981
Spring Valley	778	361,894	9,903	5,349,997	0	0	0	-76,912	5,273,085
Stanley-Boyd Area	1,129	307,817	9,017	7,625,018	0	0	0	-109,613	7,515,405
Stevens Point Area	7,454	564,943	9,579	38,417,022	0	0	0	-552,293	37,864,729
Stockbridge	239	845,472	11,960	443,844	0	0	0	-6,381	437,463
Stone Bank	287	1,538,526	11,615	58,213	0	0	0	-837	57,376
Stoughton Area	3,205	629,979	11,474	14,358,694	0	0	0	-206,426	14,152,268
Stratford	954	380,272	10,017	6,450,536	0	0	0	-92,733	6,357,803
Sturgeon Bay	1,130	697,357	11,245	4,273,219	0	0	0	-61,434	4,211,785
Sun Prairie Area	8,272	512,901	11,593	47,915,258	0	0	0	-688,838	47,226,420
Superior	4,809	440,904	10,192	30,214,293	0	0	0	-434,365	29,779,928
Suring	409	1,493,460	10,713	92,510	0	49,787	0	-2,046	140,251
Swallow	496	1,070,855	11,921	220,794	0	206,743	0	-6,146	421,391
Thorp	587	404,759	9,578	3,747,826	0	0	0	-54,076	3,693,750
Three Lakes	490	2,810,893	15,707	0	0	32,433	0	-466	31,967
Tigerton	237	591,487	12,537	1,155,123	0	16,569	0	-16,844	1,154,848
Tomah Area	3,169	501,112	9,653	18,003,113	0	0	0	-258,816	17,744,297
Tomahawk	1,239	1,134,192	10,555	510,879	0	535,502	0	-15,042	1,031,339
Tomorrow River	985	420,647	9,704	6,237,549	0	0	0	-89,672	6,147,877
Trevor-Wilmot	452	463,187	14,958	3,164,750	0	0	0	-45,497	3,119,253
Tri-County Area	637	562,146	9,983	3,314,808	0	0	0	-47,654	3,267,154
Turtle Lake	480	951,654	10,993	588,417	0	0	0	-8,460	579,957
Twin Lakes #4	477	683,569	11,141	1,883,679	0	75	0	-27,081	1,856,673
Two Rivers	1,812	310,550	9,933	13,263,236	0	0	0	-190,674	13,072,562
Union Grove J1	669	359,526	11,808	5,089,216	0	0	0	-73,163	5,016,053
Union Grove UHS	766	574,849	12,374	3,898,864	0	0	0	-56,051	3,842,813
Unity	1,083	936,284	11,765	969,563	0	367,781	0	-19,226	1,318,118
Valders Area	998	566,196	10,328	5,163,356	0	0	0	-74,230	5,089,126
Verona Area	5,314	729,029	13,544	14,979,167	0	5,599,038	0	-295,840	20,282,365
Viroqua Area	1,162	482,509	9,815	6,802,483	0	0	0	-97,794	6,704,689
Wabeno Area	403	2,014,523	11,734	0	0	114,038	0	-1,639	112,399
Walworth J1	501	488,851	11,113	3,002,765	0	0	0	-43,168	2,959,597
Washburn	524	593,447	11,046	2,567,896	0	0	0	-36,917	2,530,979
Washington	77	3,688,491	15,883	0	0	0	0	0	0

School District	2016-17 Reported Data			2017-18 General School Aids					
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Washington-Caldwell	162	\$838,278	\$12,670	\$261,683	\$0	\$245,101	\$0	-\$7,285	\$499,499
Waterford J1	1,403	646,282	12,327	5,879,512	0	0	0	-84,526	5,794,986
Waterford UHS	1,108	565,089	12,232	5,774,349	0	0	0	-83,013	5,691,336
Waterloo	865	458,589	10,179	5,296,703	0	0	0	-76,146	5,220,557
Watertown	3,923	467,500	10,067	23,632,060	0	0	0	-339,738	23,292,322
Waukesha	12,942	711,677	9,783	51,520,052	0	0	0	-740,676	50,779,376
Waunakee Community	4,133	590,777	11,917	20,259,544	0	0	0	-291,257	19,968,287
Waupaca	2,156	671,752	11,058	8,813,105	0	0	0	-126,701	8,686,404
Waupun	2,084	464,192	10,382	12,738,406	0	0	0	-183,129	12,555,277
Wausau	8,630	444,846	11,123	55,721,323	151,099	0	0	-803,238	55,069,184
Wausaukee	469	1,340,532	11,352	143,243	0	36,704	0	-2,587	177,360
Wautoma Area	1,408	687,770	9,609	5,915,416	0	0	0	-85,098	5,830,318
Wauwatosa	6,189	911,239	9,574	15,107,421	738,488	-3,795	0	-227,744	15,614,370
Wauzeka-Steuben	304	268,465	11,658	2,611,732	0	0	0	-37,546	2,574,186
Webster	680	1,909,730	11,066	7,142	0	47,455	0	-785	53,812
West Allis	8,635	497,119	8,581	44,124,903	188,740	0	0	-637,062	43,676,581
West Bend	6,995	637,910	9,797	32,031,674	0	0	0	-460,631	31,571,043
West DePere	3,633	515,044	10,307	20,480,066	0	0	0	-294,425	20,185,641
West Salem	1,755	474,761	10,515	10,597,190	0	0	0	-152,347	10,444,843
Westby Area	1,207	405,290	10,643	8,126,946	0	0	0	-116,791	8,010,155
Westfield	1,166	846,055	9,367	3,373,058	0	0	0	-48,494	3,324,564
Weston	316	479,498	11,766	1,958,719	0	0	0	-28,159	1,930,560
Weyauwega-Fremont	859	727,781	10,359	3,173,423	0	0	0	-45,623	3,127,800
Wheatland J1	445	574,092	11,896	2,269,517	0	0	0	-32,627	2,236,890
White Lake	171	955,575	14,172	86,334	0	159,531	0	-3,534	242,331
Whitefish Bay	2,785	763,556	10,996	8,788,724	1,902,928	0	0	-153,708	10,537,944
Whitehall	788	364,957	10,561	5,587,203	0	0	0	-80,322	5,506,881
Whitewater	2,001	665,266	10,420	8,518,431	0	0	0	-122,465	8,395,966
Whitnall	2,096	775,199	11,295	6,143,172	361,179	0	0	-93,511	6,410,840
Wild Rose	551	1,255,930	10,581	192,440	0	164,778	0	-5,135	352,083
Williams Bay	557	1,798,272	14,694	38,017	0	0	0	-547	37,470
Wilmot UHS	1,096	605,642	14,541	5,017,526	0	0	0	-72,134	4,945,392
Winneconne Community	1,514	663,021	9,999	6,576,252	0	0	0	-94,543	6,481,709
Winter	298	1,526,192	12,042	62,349	0	33,506	0	-1,378	94,477
Wisconsin Dells	1,720	1,269,833	9,994	588,330	0	0	0	-8,458	579,872

<u>School District</u>	<u>2016-17 Reported Data</u>			<u>2017-18 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>
Wisconsin Heights	779	\$848,404	\$11,148	\$1,722,780	\$0	\$0	\$0	-\$24,769	\$1,698,011
Wisconsin Rapids	5,000	428,987	10,354	32,146,494	0	0	0	-462,142	31,684,352
Wittenberg-Birnamwood	1,178	429,285	9,201	7,040,399	0	0	0	-101,214	6,939,185
Wonewoc-Union Center	361	642,546	12,112	1,539,177	0	0	0	-22,128	1,517,049
Woodruff J1	450	1,298,561	9,919	147,225	0	0	0	-2,116	145,109
Wrightstown Community	1,314	480,735	10,453	7,847,107	0	0	0	-112,811	7,734,296
Yorkville J2	<u>346</u>	<u>881,069</u>	<u>11,581</u>	<u>565,745</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-8,133</u>	<u>557,612</u>
STATEWIDE	855,332	\$573,439	\$10,688	\$4,515,215,903	\$54,007,287	\$14,874,519	-\$47,779,199	-\$65,900,750	\$4,470,417,760

ATTACHMENT 2

2017-18 High Poverty Aid by School District

<u>School District</u>	<u>Amount</u>	<u>School District</u>	<u>Amount</u>
Abbotsford	\$59,366	Marion	\$40,619
Adams-Friendship Area	135,316	Mauston	118,331
Alma Center	45,586	Mellen	23,634
Antigo	194,441	Menasha	297,310
Arcadia	100,065	Menominee Indian	73,306
Ashland	170,086	Mercer	11,777
Barron Area	115,126	Milwaukee	6,301,586
Bayfield	32,287	Necedah Area	57,042
Beecher-Dunbar-Pembine	21,231	Norris	1,763
Beloit	595,100	North Crawford	37,334
Birchwood	18,186	North Fond du Lac	105,833
Boscobel Area	67,457	Norwalk-Ontario-Wilton	54,479
Bruce	40,058	Owen-Withee	39,657
Butternut	15,703	Phelps	12,258
Cassville	17,065	Prairie du Chien Area	87,166
Chequamegon	56,241	Racine	1,702,380
Clayton	27,079	Richland	116,889
Clintonville	112,082	Seneca	23,874
Colby	76,911	Sharon J11	21,391
Cornell	34,610	Siren	38,616
Cudahy	201,651	Tigerton	18,987
Delavan-Darien	213,428	Tri-County Area	51,034
Drummond	33,408	Unity	86,765
Flambeau	49,592	Wabeno Area	32,287
Frederic	43,903	Walworth J1	40,138
Gillett	47,348	Wausaukee	37,574
Gilman	32,447	Wautoma Area	112,803
Granton Area	19,548	Webster	54,479
Green Bay Area	1,808,533	West Allis	691,639
Gresham	24,996	Weston	25,317
Independence	32,126	White Lake	13,459
Kenosha	1,771,760	Winter	23,874
Lac du Flambeau #1	43,182	Wisconsin Dells	<u>137,959</u>
Ladysmith	62,811		
LaFarge	19,708	TOTAL	\$16,829,997