



Legislative Fiscal Bureau

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December 13, 2018

TO: Members
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: 2018-19 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 2018-19.

General School Aids

The general school aids appropriation funds equalization, integration (Chapter 220), and special adjustment aids. In 2018-19, \$4,656.8 million from the general fund is provided in the general school aids appropriation. Of the total amount of funding provided, 401 of the state's 422 school districts are eligible for \$4,594.6 million in equalization aid, 25 districts are eligible for \$50.4 million in integration aid, and 62 districts are eligible for \$11.8 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 \$9,729 per member in 2018-19. 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 2018-19, the secondary guaranteed valuation is \$1,241,233.

Tertiary Tier. The third tier is for shared costs that exceed the secondary cost ceiling of \$9,729 per member in 2018-19. 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 \$594,939 in aid year 2018-19. 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 2018-19, however, 21 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 2016-17 school year, and the consolidated district has its equalization aid calculated under these provisions. The Friess Lake and Richfield J1 School Districts consolidated to form the Holy Hill Area School District beginning in the 2018-19 school year. Because general aids are calculated using prior year data, aid entitlements were calculated separately for the two districts using the higher cost ceilings and guaranteed valuations.

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 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 2018-19 aid year, a district's integration aid entitlement cannot be less than 50% of its 2014-15 entitlement. In 2018-19, 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 2018-19, 336 districts will receive positive prior year aid adjustments totaling over \$1.3 million, 22 districts will receive negative prior year aid adjustments totaling nearly \$1.4 million, and 64 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, incoming pupils in the Racine and statewide private school choice programs, the special needs scholarship program, and the independent charter school program as it relates to entities that were allowed to authorize schools under 2015 Act 55 or after. 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, post-Act 55 independent charters) or receive a nonrecurring revenue limit adjustment for those pupils (special needs scholarship and Racine and statewide 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 charter 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 choice program) or for all districts statewide (pre-Act 55 independent charters) 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 were able to contract to operate charter schools prior to 2015 Act 55. DPI pays the operators of these charter schools a statutorily-determined per pupil amount each year (\$8,619 in 2018-19). 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, 2018, general school aids estimate, in 2018-19, general aid statewide will be reduced by a total of \$71.5 million for these independent charter schools. Each district's general aid will be reduced proportionately by 1.5% to generate the total statewide amount of \$71.5 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 2018-19 is \$7,754 for a pupil in grades K-8 and \$8,400 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 2018-19 by a net amount of 19.2% 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 after 2024-25.) The October 15, 2018, general aid calculation uses an estimate of \$221.8 million for the total cost of the Milwaukee program in 2018-19. Thus, MPS's general aid will be reduced by a total of \$42.6 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 2018-19, 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 \$36.3 million, which is 16.4% of the estimated cost of the program in 2018-19.

After the aid reductions for the independent charter and Milwaukee choice programs, the net amount of general aid funding paid to school districts is \$4,542.7 million, which provides \$4,484.7 million for equalization aid, \$46.4 million for integration aid and \$11.6 million for special adjustment aid.

Description of Attachment 1. Attachment 1 provides general school aids information for each school district for 2018-19, based on the October 15, 2018, 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 2018-19 is calculated using 2017-18 pupil memberships, equalized values, and shared costs. Specifically, the attachment provides the following information:

Column 1: School district name, listed alphabetically;

Column 2: 2017-18 pupil membership;

Column 3: 2017-18 equalized value per member, adjusted for union high school and K-8 districts;

- Column 4: 2017-18 shared cost per member;
- Column 5: 2018-19 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 2017-18 but not in 2018-19);
- Column 6: 2018-19 integration aid eligibility, including prior year adjustments;
- Column 7: 2018-19 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 2017-18 but not in 2018-19);
- Column 8: Total net MPS general school aids reduction for the Milwaukee private school choice program in 2018-19;
- Column 9: Total general school aids reduction for pre-Act 55 independent charter schools in 2018-19; and
- Column 10: Total net 2018-19 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 2018-19, over \$16.8 million from the general fund is appropriated for high poverty aid.

In 2018-19, 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 2018-19. Attachment 2 shows the amount of high poverty aid received in 2018-19 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

2018-19 General School Aids by School District

School District	2017-18 Reported Data			2018-19 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	771	\$278,051	\$10,194	\$6,073,805	\$0	\$0	\$0	-\$93,249	\$5,980,556
Adams-Friendship Area	1,663	800,828	10,810	5,503,473	0	0	0	-84,465	5,419,008
Albany	417	559,003	11,884	2,351,552	0	0	0	-36,099	2,315,453
Algoma	733	493,649	9,722	4,396,877	0	0	0	-67,495	4,329,382
Alma	219	839,403	12,648	480,266	0	0	0	-7,369	472,897
Alma Center	554	402,345	11,136	3,959,474	0	0	0	-60,786	3,898,688
Almond-Bancroft	454	403,757	10,744	3,181,221	0	0	0	-48,839	3,132,382
Altoona	1,513	390,741	10,925	10,878,154	0	0	0	-167,004	10,711,150
Amery	1,642	535,514	11,501	9,627,545	0	0	0	-147,796	9,479,749
Antigo	2,400	453,639	9,637	14,991,207	0	0	0	-230,142	14,761,065
Appleton Area	15,434	500,141	9,652	91,184,402	0	0	0	-1,399,728	89,784,674
Arcadia	1,325	314,718	10,665	10,326,980	0	0	0	-158,545	10,168,435
Argyle	303	475,858	11,659	1,988,278	0	0	0	-30,342	1,957,936
Arrowhead UHS	2,126	916,620	10,805	4,735,312	0	0	0	-72,657	4,662,655
Ashland	2,162	330,756	10,311	16,194,884	0	0	0	-248,632	15,946,252
Ashwaubenon	2,285	866,256	10,719	6,256,590	0	0	0	-96,013	6,160,577
Athens	445	468,178	11,446	2,919,393	0	0	0	-44,818	2,874,575
Auburndale	808	367,052	10,286	5,794,423	0	0	0	-88,958	5,705,465
Augusta	587	527,566	12,396	3,550,420	0	0	0	-54,504	3,495,916
Baldwin-Woodville Area	1,681	394,016	10,562	11,827,396	0	0	0	-181,577	11,645,819
Bangor	616	454,812	11,004	4,063,015	0	0	0	-62,375	4,000,640
Baraboo	2,984	547,594	10,363	16,846,600	0	0	0	-258,616	16,587,984
Barneveld	437	481,851	10,230	2,703,552	0	0	0	-41,504	2,662,048
Barron Area	1,457	313,492	11,114	11,681,511	0	0	0	-179,342	11,502,169
Bayfield	416	1,385,623	14,901	117,336	0	11,907	0	-1,985	127,258
Beaver Dam	3,470	458,616	10,725	22,538,630	0	0	0	-345,993	22,192,637
Beecher-Dunbar-Pembine	256	1,000,402	12,263	123,710	0	108,824	0	-3,564	228,970
Belleville	953	555,323	12,066	5,424,876	0	0	0	-83,279	5,341,597
Belmont Community	361	469,639	10,669	2,303,793	0	0	0	-35,367	2,268,426
Beloit	7,394	188,337	10,354	64,583,682	0	0	0	-991,555	63,592,127

School District	2017-18 Reported Data			2018-19 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	1,205	\$391,293	\$10,347	\$8,418,722	\$0	\$0	\$0	-\$129,246	\$8,289,476
Benton	229	380,378	13,046	1,844,273	0	0	0	-28,314	1,815,959
Berlin Area	1,643	416,660	9,986	10,943,354	0	0	0	-168,003	10,775,351
Big Foot UHS	488	1,662,821	14,534	67,555	0	21,445	0	-1,366	87,634
Birchwood	236	2,364,963	13,902	-11,097	0	20,324	0	-312	8,915
Black Hawk	399	453,063	9,887	2,532,251	0	0	0	-38,875	2,493,376
Black River Falls	1,760	513,260	10,364	10,457,083	0	0	0	-160,531	10,296,552
Blair-Taylor	628	646,754	10,972	2,975,678	0	-660	0	-45,677	2,929,341
Bloomer	1,290	432,681	10,549	8,625,222	0	0	0	-132,414	8,492,808
Bonduel	835	571,829	10,285	4,537,229	0	0	0	-69,651	4,467,578
Boscobel Area	842	342,505	10,870	6,422,264	0	0	0	-98,597	6,323,667
Bowler	420	371,674	10,446	3,020,697	0	0	0	-46,375	2,974,322
Boyceville Community	740	395,667	11,009	5,306,293	0	0	0	-81,463	5,224,830
Brighton #1	97	1,220,175	12,806	35,675	0	147,418	0	-2,811	180,282
Brillion	923	407,362	10,707	6,426,100	0	0	0	-98,654	6,327,446
Bristol #1	720	619,305	10,370	3,619,824	0	0	0	-55,567	3,564,257
Brodhead	1,044	416,702	10,139	7,001,257	0	0	0	-107,484	6,893,773
Brown Deer	1,703	557,654	12,909	9,738,670	0	0	0	-149,500	9,589,170
Bruce	495	660,909	10,406	2,309,057	0	0	0	-35,444	2,273,613
Burlington Area	3,318	613,119	10,976	16,797,049	0	0	0	-257,845	16,539,204
Butternut	191	539,768	11,107	1,104,374	0	0	0	-16,953	1,087,421
Cadott Community	874	412,195	11,021	6,130,434	0	0	0	-94,115	6,036,319
Cambria-Friesland	391	542,545	11,671	2,269,497	0	0	0	-34,840	2,234,657
Cambridge	885	703,004	11,128	3,688,532	0	0	0	-56,617	3,631,915
Cameron	942	369,032	11,163	7,053,496	0	0	0	-108,288	6,945,208
Campbellsport	1,372	654,207	10,531	6,462,734	0	0	0	-99,204	6,363,530
Cashton	579	380,312	10,776	4,189,530	0	0	0	-64,319	4,125,211
Cassville	237	575,799	12,548	1,297,085	0	0	0	-19,912	1,277,173
Cedar Grove-Belgium Area	1,051	543,842	11,153	6,038,827	0	0	0	-92,704	5,946,123
Cedarburg	2,929	813,319	11,136	9,000,165	0	0	0	-138,128	8,862,037
Central/Westosha UHS	1,134	655,749	11,595	5,202,641	0	0	0	-79,862	5,122,779
Chequamegon	772	971,543	10,196	1,619,543	0	0	0	-24,866	1,594,677
Chetek-Weyerhaeuser	1,054	918,563	11,922	1,688,160	0	484,953	0	-33,365	2,139,748
Chilton	1,127	467,941	10,963	7,280,345	0	0	0	-111,767	7,168,578
Chippewa Falls Area	5,230	534,844	9,893	29,852,523	0	0	0	-458,276	29,394,247

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Clayton	334	\$351,352	\$12,065	\$2,663,031	\$0	\$0	\$0	-\$41,190	\$2,621,841
Clear Lake	654	321,349	10,356	4,964,833	0	0	0	-76,223	4,888,610
Clinton Community	1,015	433,032	12,737	7,387,844	0	0	0	-113,419	7,274,425
Clintonville	1,356	445,824	10,907	9,029,043	0	0	0	-138,614	8,890,429
Cochrane-Fountain City	647	619,607	10,061	3,259,440	0	0	0	-50,034	3,209,406
Colby	959	358,415	10,054	6,859,123	0	0	0	-105,304	6,753,819
Coleman	690	708,885	10,360	2,937,190	0	0	0	-45,085	2,892,105
Colfax	841	393,316	9,687	5,660,888	0	0	0	-86,907	5,573,981
Columbus	1,288	568,039	9,664	6,962,323	0	0	0	-106,879	6,855,444
Cornell	438	402,068	9,245	2,788,577	0	0	0	-42,808	2,745,769
Crandon	902	804,603	11,135	2,849,842	0	0	0	-43,737	2,806,105
Crivitz	784	1,164,366	8,296	667,264	0	0	0	-10,214	657,050
Cuba City	679	483,867	11,165	4,307,781	0	0	0	-66,132	4,241,649
Cudahy	2,437	388,862	12,224	18,662,062	62,276	0	0	-287,462	18,436,876
Cumberland	928	721,409	11,097	3,704,858	0	0	0	-56,867	3,647,991
D C Everest Area	5,958	407,524	10,885	41,805,950	0	0	0	-641,811	41,164,139
Darlington Community	816	391,934	11,228	5,941,953	0	0	0	-91,222	5,850,731
Deerfield Community	790	519,441	12,218	4,837,554	0	0	0	-74,264	4,763,290
DeForest Area	3,679	692,399	10,777	15,931,206	0	0	0	-244,541	15,686,665
Delavan-Darien	2,608	667,775	11,378	11,651,743	0	0	0	-179,589	11,472,154
Denmark	1,457	522,481	10,082	8,490,896	0	0	0	-130,348	8,360,548
DePere	4,004	528,534	10,574	23,356,577	0	0	0	-358,556	22,998,021
DeSoto Area	552	665,352	11,322	2,493,740	0	0	0	-38,279	2,455,461
Dodge land	801	410,007	12,468	5,995,559	0	0	0	-92,045	5,903,514
Dodgeville	1,316	566,954	11,633	7,288,731	0	0	0	-111,890	7,176,841
Dover #1	104	584,757	10,905	554,811	0	0	0	-8,517	546,294
Drummond	404	3,080,277	11,411	0	0	17,864	0	-274	17,590
Durand	969	555,339	10,722	5,429,098	0	0	0	-83,343	5,345,755
East Troy Community	1,758	873,678	10,619	4,775,979	0	0	0	-73,291	4,702,688
Eau Claire Area	11,548	582,968	10,624	61,736,755	0	0	0	-947,719	60,789,036
Edgar	602	368,894	12,054	4,712,123	0	0	0	-72,342	4,639,781
Edgerton	1,945	523,923	10,560	11,423,148	0	0	0	-175,361	11,247,787
Elcho	313	2,326,134	15,929	0	0	16,456	0	-253	16,203
Eleva-Strum	634	408,934	11,334	4,529,032	0	0	0	-69,531	4,459,501
Elk Mound Area	1,134	298,407	9,704	8,456,829	0	0	0	-129,834	8,326,995

School District	2017-18 Reported Data			2018-19 General School Aids					
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Elkhart Lake-Glenbeulah	463	\$1,449,091	\$11,796	\$115,367	\$0	\$139,486	\$0	-\$3,913	\$250,940
Elkhorn Area	3,125	627,068	11,008	15,394,026	0	0	0	-236,308	15,157,718
Ellsworth Community	1,699	533,399	11,118	9,932,367	0	0	0	-152,475	9,779,892
Elmbrook	7,158	1,128,555	10,823	2,972,377	1,043,178	0	0	-61,653	3,953,902
Elmwood	317	453,892	14,236	2,336,648	0	0	0	-35,872	2,300,776
Erin	227	1,231,335	9,574	97,694	0	109,194	0	-3,177	203,711
Evansville Community	1,845	396,722	11,770	13,679,107	0	0	0	-210,005	13,469,102
Fall Creek	798	404,433	10,177	5,441,576	0	0	0	-83,543	5,358,033
Fall River	531	485,160	10,799	3,326,187	0	0	0	-51,063	3,275,124
Fennimore Community	762	328,275	10,651	5,840,182	0	0	0	-89,662	5,750,520
Flambeau	617	468,984	11,391	4,035,526	0	0	0	-61,952	3,973,574
Florence	471	1,325,373	12,892	147,553	0	193,515	0	-5,236	335,832
Fond du Lac	7,537	486,119	9,793	45,756,054	0	0	0	-702,429	45,053,625
Fontana J8	164	4,778,269	17,974	0	0	4,869	0	-75	4,794
Fort Atkinson	2,858	515,103	10,959	17,163,887	0	0	0	-263,491	16,900,396
Fox Point J2	683	1,214,173	15,257	253,319	1,150,621	0	0	-21,555	1,382,385
Franklin Public	4,280	686,750	11,420	18,334,457	431,247	0	0	-288,050	18,477,654
Frederic	544	550,157	10,769	3,075,848	0	0	0	-47,218	3,028,630
Freedom Area	1,692	510,952	9,381	9,588,342	0	0	0	-147,195	9,441,147
Friess Lake	129	1,775,014	13,235	29,709	0	110,320	0	-2,150	137,879
Galesville-Ettrick	1,470	474,182	11,051	9,433,891	0	0	0	-144,827	9,289,064
Geneva J4	120	2,943,044	18,151	0	0	0	0	0	0
Genoa City J2	644	398,414	11,552	4,716,281	0	0	0	-72,405	4,643,876
Germantown	3,935	857,213	11,461	9,816,530	286,572	142,578	0	-157,190	10,088,490
Gibraltar Area	523	6,514,526	19,563	0	0	3,042	0	-47	2,995
Gillett	623	476,841	9,783	3,825,226	0	0	0	-58,724	3,766,502
Gilman	400	600,094	12,890	2,068,586	0	0	0	-31,754	2,036,832
Gilmanton	167	582,734	13,750	903,874	0	-161	0	-13,875	889,838
Glendale-River Hills	962	1,272,308	14,114	327,821	0	0	0	-5,033	322,788
Glenwood City	726	346,095	10,874	5,494,367	0	0	0	-84,655	5,409,712
Goodman-Armstrong	114	1,016,989	15,448	53,929	0	66,010	0	-1,841	118,098
Grafton	2,044	811,404	11,222	6,255,338	0	0	0	-96,001	6,159,337
Granton Area	245	436,739	11,335	1,680,505	0	0	0	-25,799	1,654,706
Grantsburg	893	444,175	9,170	5,373,240	0	0	0	-82,485	5,290,755
Green Bay Area	22,538	385,020	10,430	159,340,261	0	0	0	-2,446,231	156,894,030

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	<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	254	\$3,433,961	\$14,886	\$0	\$0	\$0	\$0	\$0	\$0
Greendale	2,426	539,489	11,027	14,015,860	463,682	0	0	-222,280	14,257,262
Greenfield	3,432	581,967	11,271	18,427,578	332,837	0	0	-287,988	18,472,427
Greenwood	427	502,349	11,272	2,637,539	0	0	0	-40,490	2,597,049
Gresham	270	488,333	11,837	1,733,568	0	0	0	-26,612	1,706,956
Hamilton	4,853	698,494	9,488	21,112,640	583,753	0	0	-333,036	21,363,357
Hartford J1	2,050	533,306	10,429	11,839,855	0	0	0	-181,758	11,658,097
Hartford UHS	1,514	764,112	11,031	5,435,693	0	0	0	-83,430	5,352,263
Hartland-Lakeside J3	1,235	854,135	9,991	3,911,002	0	0	0	-60,022	3,850,980
Hayward Community	1,812	1,580,352	9,694	328,268	0	0	0	-5,040	323,228
Herman-Neosho-Rubicon	346	803,611	13,468	1,634,272	0	0	0	-25,087	1,609,185
Highland	311	339,353	12,301	2,572,665	0	0	0	-39,497	2,533,168
Hilbert	457	486,523	11,481	2,913,570	0	0	0	-44,728	2,868,842
Hillsboro	541	396,205	10,820	3,842,464	0	0	0	-58,990	3,783,474
Holmen	4,160	393,179	10,990	29,873,384	0	0	0	-459,095	29,414,289
Horicon	828	528,902	10,399	4,811,205	0	0	0	-73,859	4,737,346
Hortonville	3,859	550,662	9,886	21,547,206	0	0	0	-330,777	21,216,429
Howards Grove	849	558,213	10,680	4,732,051	0	0	0	-72,642	4,659,409
Howard-Suamico	5,666	484,116	9,388	33,236,993	0	0	0	-510,243	32,726,750
Hudson	5,668	720,646	11,232	22,508,726	0	0	0	-345,492	22,163,234
Hurley	555	662,169	10,624	2,569,163	0	0	0	-39,437	2,529,726
Hustisford	441	720,862	10,218	1,844,986	0	0	0	-28,319	1,816,667
Independence	405	454,472	11,656	2,735,050	0	0	0	-41,988	2,693,062
Iola-Scandinavia	696	574,504	11,083	3,785,005	0	0	0	-58,107	3,726,898
Iowa-Grant	741	340,376	11,988	6,021,365	0	0	0	-92,443	5,928,922
Ithaca	322	374,397	11,691	2,456,844	0	0	0	-37,718	2,419,126
Janesville	9,890	424,132	10,513	66,780,814	0	0	0	-1,025,226	65,755,588
Jefferson	1,988	497,081	11,636	12,504,786	0	0	0	-191,970	12,312,816
Johnson Creek	745	523,703	11,707	4,479,150	0	0	0	-68,762	4,410,388
Juda	247	450,918	12,252	1,713,123	0	0	0	-26,300	1,686,823
Kaukauna Area	4,678	457,033	9,937	29,598,071	0	0	0	-454,385	29,143,686
Kenosha	21,837	408,514	10,780	152,302,115	0	0	0	-2,338,164	149,963,951
Kettle Moraine	3,709	968,504	11,894	3,983,277	0	1,014,186	0	-76,729	4,920,734
Kewaskum	1,884	684,591	10,582	8,350,776	0	0	0	-128,183	8,222,593
Kewaunee	1,011	543,935	10,199	5,725,811	0	0	0	-87,892	5,637,919

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Kickapoo Area	480	\$405,643	\$10,275	\$3,283,428	\$0	\$0	\$0	-\$50,407	\$3,233,021
Kiel Area	1,322	537,040	10,782	7,637,568	0	0	0	-117,246	7,520,322
Kimberly Area	4,873	382,770	10,046	33,880,152	0	0	0	-520,137	33,360,015
Kohler	508	1,415,512	11,743	135,418	0	55,467	0	-2,931	187,954
Lac du Flambeau #1	557	1,043,719	12,768	257,222	0	187,566	0	-6,807	437,981
LaCrosse	6,659	655,066	11,941	30,366,931	0	0	0	-466,137	29,900,794
Ladysmith	759	353,589	12,935	6,344,844	0	0	0	-97,421	6,247,423
LaFarge	242	432,064	11,365	1,673,506	0	0	0	-25,692	1,647,814
Lake Country	368	1,870,911	11,084	11,267	0	33,337	0	-685	43,919
Lake Geneva J1	1,901	841,652	12,247	4,431,690	0	-2,568	0	-68,003	4,361,119
Lake Geneva-Genoa UHS	1,371	922,587	14,217	717,599	0	1,288,262	0	-30,766	1,975,095
Lake Holcombe	308	1,284,507	12,630	103,010	0	103,517	0	-3,171	203,356
Lake Mills Area	1,582	608,445	10,788	8,086,745	0	0	0	-124,138	7,962,607
Lakeland UHS	708	2,752,693	16,580	0	0	30,348	0	-466	29,882
Lancaster Community	965	425,045	10,623	6,538,352	0	0	0	-100,377	6,437,975
Laona	222	640,041	12,995	1,032,221	0	0	0	-15,845	1,016,376
Lena	417	444,069	10,964	2,789,646	0	0	0	-42,827	2,746,819
Linn J4	103	3,106,904	19,503	0	0	4,074	0	-63	4,011
Linn J6	88	5,824,362	17,956	0	0	949	0	-15	934
Little Chute Area	1,295	387,878	10,643	9,219,228	0	0	0	-141,536	9,077,692
Lodi	1,538	769,388	11,797	5,097,785	0	0	0	-78,241	5,019,544
Lomira	1,092	491,354	10,859	6,788,455	0	0	0	-104,214	6,684,241
Loyal	556	348,607	9,324	3,812,128	0	0	0	-58,099	3,754,029
Luck	505	610,060	10,708	2,574,853	0	0	0	-39,526	2,535,327
Luxemburg-Casco	1,882	521,396	9,619	10,782,677	0	0	0	-165,529	10,617,148
Madison Metropolitan	27,778	925,710	11,825	43,764,631	256,014	0	0	-675,264	43,345,381
Manawa	741	489,319	11,126	4,656,082	0	0	0	-71,474	4,584,608
Manitowoc	5,295	439,012	9,660	33,703,995	0	0	0	-517,841	33,186,154
Maple	1,249	671,224	12,607	5,356,330	0	0	0	-82,301	5,274,029
Maple Dale-Indian Hill	428	1,549,727	14,856	84,329	179,815	20,319	0	-4,368	280,095
Marathon City	691	573,359	11,063	3,765,286	0	0	0	-57,801	3,707,485
Marinette	2,188	460,863	10,011	13,813,673	0	0	0	-212,064	13,601,609
Marion	504	539,824	9,265	2,717,305	0	0	0	-41,714	2,675,591
Markesan	806	771,901	10,951	2,852,044	0	0	0	-43,773	2,808,271
Marshall	1,106	362,411	11,217	8,377,674	0	0	0	-128,617	8,249,057

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Marshfield	3,974	\$539,148	\$10,245	\$22,681,043	\$0	\$0	\$0	-\$348,182	\$22,332,861
Mauston	1,448	485,280	11,781	9,330,461	0	0	0	-143,239	9,187,222
Mayville	1,089	528,089	11,356	6,452,558	0	0	0	-99,056	6,353,502
McFarland	2,213	603,721	11,096	11,399,712	0	0	0	-174,995	11,224,717
Medford Area	2,134	415,573	9,308	13,469,973	0	0	0	-206,780	13,263,193
Mellen	308	378,537	9,442	2,055,138	0	0	0	-31,549	2,023,589
Melrose-Mindoro	771	443,230	12,499	5,465,847	0	0	0	-83,912	5,381,935
Menasha	3,731	363,457	11,371	28,445,488	0	0	0	-436,707	28,008,781
Menominee Indian	938	325,328	11,478	7,565,744	0	0	0	-116,154	7,449,590
Menomonee Falls	3,820	942,698	11,009	7,121,457	774,389	0	0	-121,142	7,774,704
Menomonie Area	3,488	513,752	10,382	20,717,649	0	0	0	-318,046	20,399,603
Mequon-Thiensville	3,530	1,368,126	11,487	1,027,667	940,353	0	0	-30,216	1,937,804
Mercer	147	2,979,937	14,954	0	0	0	0	0	0
Merrill Area	2,637	451,054	10,719	17,307,666	0	0	0	-265,705	17,041,961
Merton Community	818	711,353	9,960	3,528,633	0	0	0	-54,163	3,474,470
Middleton-Cross Plains	7,216	915,011	10,908	15,781,211	0	0	0	-242,141	15,539,070
Milton	3,557	494,473	9,959	21,466,169	0	0	0	-329,541	21,136,628
Milwaukee	77,164	337,081	10,515	579,473,037	34,061,291	0	-42,585,600	-9,437,549	561,511,179
Mineral Point	690	488,347	11,887	4,436,086	0	0	0	-68,102	4,367,984
Minocqua J1	590	2,473,907	11,301	0	0	1,935	0	-30	1,905
Mishicot	830	534,272	9,708	4,717,397	0	0	0	-72,418	4,644,979
Mondovi	981	405,356	9,703	6,524,912	0	0	0	-100,171	6,424,741
Monona Grove	3,207	675,105	12,772	13,541,816	0	0	0	-207,863	13,333,953
Monroe	2,490	448,611	11,086	16,623,670	0	0	0	-255,205	16,368,465
Montello	741	866,547	9,579	2,328,322	0	0	0	-35,732	2,292,590
Monticello	366	568,266	12,822	2,040,791	0	0	0	-31,339	2,009,452
Mosinee	2,017	524,229	10,885	11,917,738	0	0	0	-182,963	11,734,775
Mount Horeb Area	2,417	557,611	11,143	13,555,146	0	0	0	-208,087	13,347,059
Mukwonago	4,678	721,363	9,944	19,826,153	0	0	0	-304,283	19,521,870
Muskego-Norway	4,915	692,361	11,227	20,922,831	0	0	0	-321,160	20,601,671
Necedah Area	727	702,954	10,090	3,165,511	0	0	0	-48,619	3,116,892
Neenah	6,994	581,373	9,323	35,841,307	0	0	0	-550,148	35,291,159
Neillsville	954	522,905	9,269	5,261,899	0	0	0	-80,777	5,181,122
Nekoosa	1,142	859,692	11,685	2,705,249	0	0	0	-41,511	2,663,738
New Auburn	305	919,779	11,783	507,475	0	-471	0	-7,784	499,220

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New Berlin	4,478	\$1,073,692	\$11,851	\$1,986,794	\$62,440	\$10,281	\$0	-\$31,621	\$2,027,894
New Glarus	922	494,765	11,301	5,770,404	0	0	0	-88,585	5,681,819
New Holstein	1,185	594,940	10,406	6,206,722	0	0	0	-95,278	6,111,444
New Lisbon	633	591,218	10,666	3,336,972	0	0	0	-51,226	3,285,746
New London	2,442	457,034	10,419	15,723,263	0	0	0	-241,382	15,481,881
New Richmond	3,461	424,162	11,185	24,035,929	0	0	0	-369,003	23,666,926
Niagara	336	423,422	11,916	2,406,763	0	0	0	-36,949	2,369,814
Nicolet UHS	1,088	1,248,402	18,081	384,234	672,903	0	0	-16,230	1,040,907
Norris	34	2,588	36,396	1,232,869	0	0	0	-18,929	1,213,940
North Cape	198	716,793	10,285	832,385	0	0	0	-12,777	819,608
North Crawford	478	419,835	10,067	3,183,016	0	0	0	-48,866	3,134,150
North Fond du Lac	1,355	375,043	10,835	9,900,440	0	0	0	-151,995	9,748,445
North Lake	294	1,019,381	11,568	212,136	0	290,821	0	-7,723	495,234
North Lakeland	134	9,373,202	26,122	0	0	0	0	0	0
Northern Ozaukee	840	719,369	10,889	3,406,807	0	0	0	-52,292	3,354,515
Northland Pines	1,278	2,536,242	14,746	0	0	45,276	0	-695	44,581
Northwood	341	2,281,011	11,426	0	0	13,990	0	-215	13,775
Norwalk-Ontario-Wilton	669	300,003	10,903	5,382,939	0	0	0	-82,642	5,300,297
Norway J7	91	850,107	10,430	273,998	0	0	0	-4,205	269,793
Oak Creek-Franklin	6,406	599,787	10,284	33,289,508	582,573	0	0	-519,966	33,352,115
Oakfield	517	448,392	11,427	3,496,068	0	0	0	-53,671	3,442,397
Oconomowoc Area	5,737	937,052	10,489	12,723,995	0	0	0	-195,230	12,528,765
Oconto	1,107	397,977	10,817	7,842,912	0	0	0	-120,406	7,722,506
Oconto Falls	1,795	490,812	11,055	11,229,309	0	0	0	-172,389	11,056,920
Omro	1,293	477,205	10,086	8,012,958	0	0	0	-123,013	7,889,945
Onalaska	2,963	639,941	11,180	14,187,687	0	0	0	-217,786	13,969,901
Oostburg	989	548,748	10,193	5,560,633	0	0	0	-85,362	5,475,271
Oregon	3,879	584,080	11,502	20,760,663	0	0	0	-318,696	20,441,967
Osceola	1,680	495,714	10,665	10,320,084	0	0	0	-158,430	10,161,654
Oshkosh Area	9,970	511,623	10,368	59,382,775	0	0	0	-911,614	58,471,161
Osseo-Fairchild	927	457,838	12,263	6,356,118	0	0	0	-97,579	6,258,539
Owen-Withee	490	465,133	10,543	3,133,641	0	0	0	-48,107	3,085,534
Palmyra-Eagle Area	1,093	723,394	11,803	4,172,094	0	2,090	0	-64,089	4,110,095
Pardeeville Area	866	604,492	11,348	4,450,934	0	0	0	-68,325	4,382,609
Paris J1	162	1,313,482	9,468	51,749	0	69,988	0	-1,870	119,867

School District	2017-18 Reported Data			2018-19 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	827	\$491,553	\$12,402	\$5,361,180	\$0	\$0	\$0	-\$82,303	\$5,278,877
Pecatonica Area	474	501,698	12,051	2,988,815	0	0	0	-45,883	2,942,932
Pepin Area	250	917,900	14,029	131,471	0	77,984	0	-3,216	206,239
Peshtigo	1,078	338,066	10,096	7,907,572	0	0	0	-121,401	7,786,171
Pewaukee	2,822	930,665	10,831	5,874,251	0	0	0	-90,126	5,784,125
Phelps	149	2,609,415	17,127	0	0	4,352	0	-67	4,285
Phillips	800	736,310	9,586	3,290,367	0	0	0	-50,496	3,239,871
Pittsville	588	549,960	10,250	3,302,629	0	0	0	-50,699	3,251,930
Platteville	1,508	582,708	10,645	8,066,194	0	0	0	-123,823	7,942,371
Plum City	277	498,132	11,150	1,717,322	0	0	0	-26,364	1,690,958
Plymouth	2,299	611,712	9,634	11,640,913	0	0	0	-178,680	11,462,233
Port Edwards	407	437,330	11,839	2,843,492	0	0	0	-43,653	2,799,839
Port Washington-Saukville	2,673	599,618	10,904	13,881,415	0	0	0	-213,090	13,668,325
Portage Community	2,322	549,419	10,230	13,048,973	0	0	0	-200,318	12,848,655
Potosi	326	465,566	11,882	2,178,528	0	0	0	-33,444	2,145,084
Poynette	1,076	632,009	10,388	5,290,529	0	0	0	-81,212	5,209,317
Prairie du Chien Area	1,102	476,590	11,128	7,063,320	0	0	0	-108,434	6,954,886
Prairie Farm	316	402,394	11,134	2,258,183	0	0	0	-34,668	2,223,515
Prentice	422	685,715	10,484	1,872,549	0	0	0	-28,743	1,843,806
Prescott	1,454	530,621	11,257	8,561,751	0	0	0	-131,435	8,430,316
Princeton	409	932,240	9,723	1,100,215	0	0	0	-16,883	1,083,332
Pulaski Community	3,897	444,230	9,220	23,573,399	0	0	0	-361,873	23,211,526
Racine	21,647	407,688	10,535	149,475,561	4,476,105	0	0	-2,363,492	151,588,174
Randall J1	556	876,980	11,646	1,216,517	0	254,392	0	-22,674	1,448,235
Randolph	542	386,404	11,692	4,064,954	0	0	0	-62,406	4,002,548
Random Lake	863	661,867	10,705	3,989,399	0	0	0	-61,238	3,928,161
Raymond #14	328	864,965	12,491	638,212	0	-457	0	-9,792	627,963
Reedsburg	2,761	501,616	10,002	16,524,605	0	0	0	-253,678	16,270,927
Reedsville	647	520,921	11,174	3,866,663	0	0	0	-59,359	3,807,304
Rhineland	2,479	942,472	11,071	4,537,206	0	0	0	-69,605	4,467,601
Rib Lake	486	527,765	10,784	2,849,884	0	0	0	-43,749	2,806,135
Rice Lake Area	2,279	668,405	9,720	10,663,416	0	0	0	-163,685	10,499,731
Richfield J1	389	1,115,462	11,835	917,293	0	20,640	0	-14,401	923,532
Richland	1,415	454,724	10,231	9,076,620	0	0	0	-139,343	8,937,277
Richmond	420	629,091	11,427	2,050,451	0	-433	0	-31,478	2,018,540

School District	2017-18 Reported Data			2018-19 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>
Rio Community	435	\$532,975	\$12,785	\$2,620,367	\$0	\$0	\$0	-\$40,226	\$2,580,141
Ripon Area	1,648	410,084	11,556	11,866,887	0	0	0	-182,182	11,684,705
River Falls	3,299	606,720	10,341	16,945,838	0	0	0	-260,132	16,685,706
River Ridge	556	405,553	11,365	3,996,710	0	0	0	-61,358	3,935,352
River Valley	1,277	715,287	11,103	5,173,409	0	0	0	-79,408	5,094,001
Riverdale	716	424,325	10,409	4,812,141	0	0	0	-73,876	4,738,265
Rosendale-Brandon	945	413,137	10,233	6,391,559	0	0	0	-98,131	6,293,428
Rosholt	556	628,751	10,787	2,736,849	0	0	0	-42,012	2,694,837
Royall	604	349,003	11,598	4,751,759	0	0	0	-72,951	4,678,808
Saint Croix Central	1,618	388,404	11,249	11,851,103	0	0	0	-181,942	11,669,161
Saint Croix Falls	1,144	602,985	10,378	5,912,425	0	0	0	-90,760	5,821,665
Saint Francis	847	685,201	11,263	3,662,114	188,493	0	0	-59,107	3,791,500
Salem J2	1,119	491,803	12,106	7,193,274	0	0	0	-110,429	7,082,845
Sauk Prairie	2,759	685,565	10,699	12,155,780	0	0	0	-186,589	11,969,191
Seneca	295	548,911	10,779	1,671,611	0	0	0	-25,661	1,645,950
Sevastopol	566	2,453,425	12,725	0	0	19,761	0	-303	19,458
Seymour Community	2,279	328,618	10,869	17,677,201	0	0	0	-271,459	17,405,742
Sharon J11	254	290,069	13,371	2,389,013	0	0	0	-36,678	2,352,335
Shawano	2,539	516,678	10,837	15,168,758	0	0	0	-232,862	14,935,896
Sheboygan Area	10,437	332,387	10,314	78,052,185	0	0	0	-1,198,214	76,853,971
Sheboygan Falls	1,695	540,109	10,490	9,698,521	0	0	0	-148,885	9,549,636
Shell Lake	642	580,775	9,757	3,431,713	0	0	0	-52,680	3,379,033
Shiocton	729	432,080	10,591	4,886,519	0	0	0	-75,018	4,811,501
Shorewood	1,899	789,766	13,225	4,979,313	923,749	0	0	-90,597	5,812,465
Shullsburg	367	377,404	11,199	2,722,221	0	0	0	-41,792	2,680,429
Silver Lake J1	445	551,495	11,438	2,532,291	0	0	0	-38,874	2,493,417
Siren	480	893,262	12,696	707,420	0	118,014	0	-12,839	812,595
Slinger	2,828	697,540	9,936	12,520,840	0	0	0	-192,193	12,328,647
Solon Springs	308	723,451	11,057	1,226,092	0	0	0	-18,819	1,207,273
Somerset	1,573	501,643	10,978	9,654,821	0	0	0	-148,218	9,506,603
South Milwaukee	3,075	375,295	11,275	22,959,573	150,283	0	0	-354,790	22,755,066
South Shore	202	1,493,390	14,364	45,697	0	8,199	0	-828	53,068
Southern Door	1,058	1,064,101	10,651	1,024,828	0	128,007	0	-17,673	1,135,162
Southwestern Wisconsin	523	536,893	11,681	3,068,126	0	0	0	-47,100	3,021,026
Sparta Area	3,117	362,850	9,501	21,867,284	0	0	0	-326,753	21,540,531

School District	2017-18 Reported Data			2018-19 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	781	\$351,607	\$10,978	\$5,924,399	\$0	\$0	\$0	-\$90,954	\$5,833,445
Spooner Area	1,284	1,251,904	12,443	451,123	0	0	0	-6,926	444,197
Spring Valley	784	390,371	10,311	5,474,104	0	0	0	-84,040	5,390,064
Stanley-Boyd Area	1,132	314,150	9,148	7,837,809	0	0	0	-120,326	7,717,483
Stevens Point Area	7,564	586,560	9,342	38,555,228	0	0	0	-591,798	37,963,430
Stockbridge	240	857,451	11,590	584,358	0	0	0	-8,967	575,391
Stone Bank	295	1,547,374	10,647	58,484	0	0	0	-898	57,586
Stoughton Area	3,142	675,969	11,917	13,598,853	0	0	0	-208,740	13,390,113
Stratford	928	404,892	10,401	6,391,119	0	0	0	-98,117	6,293,002
Sturgeon Bay	1,122	732,274	11,201	4,332,243	0	0	0	-66,496	4,265,747
Sun Prairie Area	8,394	547,479	12,124	48,576,795	0	0	0	-745,720	47,831,075
Superior	4,824	444,603	11,093	32,404,879	0	0	0	-497,477	31,907,402
Suring	391	1,611,301	11,021	64,565	0	56,387	0	-1,857	119,095
Swallow	471	1,171,631	11,468	185,072	0	178,334	0	-5,580	357,826
Thorp	593	407,372	9,660	3,918,459	0	0	0	-60,153	3,858,306
Three Lakes	486	2,846,328	15,576	0	0	27,568	0	-423	27,145
Tigerton	249	559,923	11,725	1,399,287	0	-234	0	-21,480	1,377,573
Tomah Area	3,164	518,518	9,830	18,438,734	0	0	0	-283,061	18,155,673
Tomahawk	1,225	1,169,603	12,297	482,631	0	406,793	0	-13,656	875,768
Tomorrow River	968	441,396	10,018	6,264,348	0	0	0	-96,170	6,168,178
Trevor-Wilmot	453	504,141	13,789	2,963,853	0	0	0	-45,500	2,918,353
Tri-County Area	638	574,519	9,809	3,441,778	0	0	0	-52,835	3,388,943
Turtle Lake	497	968,589	11,169	751,765	0	0	0	-11,531	740,234
Twin Lakes #4	470	739,031	11,939	1,699,051	0	0	0	-26,076	1,672,975
Two Rivers	1,792	317,142	10,036	13,401,129	0	0	0	-205,741	13,195,388
Union Grove J1	639	389,017	12,137	4,872,882	0	0	0	-74,810	4,798,072
Union Grove UHS	739	613,897	12,247	3,705,632	0	0	0	-56,884	3,648,748
Unity	1,082	978,002	11,236	1,488,637	0	-1,687	0	-22,830	1,464,120
Valders Area	985	575,339	10,489	5,329,598	0	0	0	-81,814	5,247,784
Verona Area	5,457	771,365	15,260	12,363,079	0	5,119,843	0	-268,425	17,214,497
Viroqua Area	1,177	484,664	9,831	7,166,983	0	0	0	-110,025	7,056,958
Wabeno Area	409	1,981,231	13,100	0	0	96,932	0	-1,488	95,444
Walworth J1	531	476,565	10,642	3,352,201	0	0	0	-51,462	3,300,739
Washburn	490	639,416	11,998	2,318,872	0	0	0	-35,595	2,283,277
Washington	72	3,870,390	16,125	0	0	0	0	0	0

School District	2017-18 Reported Data			2018-19 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
Washington-Caldwell	157	\$878,040	\$13,121	\$233,364	\$0	\$197,401	\$0	-\$6,613	\$424,152
Waterford J1	1,389	669,096	11,983	6,107,385	0	0	0	-93,747	6,013,638
Waterford UHS	1,130	569,253	12,286	6,262,537	0	0	0	-96,137	6,166,400
Waterloo	854	466,555	10,624	5,465,683	0	0	0	-83,908	5,381,775
Watertown	3,948	489,616	9,781	23,854,132	0	0	0	-366,200	23,487,932
Waukesha	12,822	752,002	9,934	51,260,512	0	0	0	-786,801	50,473,711
Waunakee Community	4,195	625,420	11,836	20,554,056	0	0	0	-315,516	20,238,540
Waupaca	2,144	704,292	12,124	8,516,170	0	0	0	-130,717	8,385,453
Waupun	2,098	473,760	9,853	12,961,225	0	0	0	-198,977	12,762,248
Wausau	8,657	464,168	11,421	57,109,857	120,879	0	0	-878,599	56,352,137
Wausaukee	471	1,352,047	10,327	141,043	0	11,911	0	-2,349	150,605
Wautoma Area	1,405	708,114	9,472	6,004,222	0	0	0	-92,149	5,912,073
Wauwatosa	6,253	958,437	9,615	15,478,488	590,790	0	0	-245,843	15,823,435
Wauzeka-Steuben	292	288,991	10,943	2,386,060	0	0	0	-36,632	2,349,428
Webster	660	2,015,287	11,467	0	0	46,407	0	-713	45,694
West Allis	8,537	501,947	10,061	51,152,825	203,885	0	0	-788,363	50,568,347
West Bend	6,923	683,846	9,885	31,453,354	0	0	0	-482,809	30,970,545
West DePere	3,728	540,032	10,345	21,283,406	0	0	0	-326,729	20,956,677
West Salem	1,766	508,036	10,658	10,601,060	0	0	0	-163,462	10,437,598
Westby Area	1,192	422,920	11,046	8,245,097	0	0	0	-126,579	8,118,518
Westfield	1,180	860,539	9,480	3,725,346	0	0	0	-57,160	3,668,186
Weston	284	549,684	12,906	1,653,177	0	12,224	0	-25,566	1,639,835
Weyauwega-Fremont	834	782,515	11,348	2,761,651	0	0	0	-42,386	2,719,265
Wheatland J1	430	627,010	13,206	2,067,528	0	0	0	-31,737	2,035,791
White Lake	162	1,045,777	13,414	74,219	0	134,766	0	-3,209	205,776
Whitefish Bay	2,830	778,226	10,819	9,956,413	1,556,728	0	0	-176,714	11,336,427
Whitehall	783	386,750	10,479	5,537,214	0	0	0	-85,009	5,452,205
Whitewater	1,977	691,064	11,942	8,213,562	0	0	0	-126,074	8,087,488
Whitnall	2,148	762,194	10,324	8,179,201	269,477	0	0	-129,676	8,319,002
Wild Rose	557	1,272,508	10,814	189,750	0	113,884	0	-4,662	298,972
Williams Bay	582	1,750,006	13,975	54,278	0	0	0	-833	53,445
Wilmot UHS	1,072	659,044	16,081	4,362,322	0	0	0	-66,960	4,295,362
Winneconne Community	1,544	684,172	9,748	7,042,654	0	0	0	-108,105	6,934,549
Winter	288	1,589,140	12,364	50,864	0	30,612	0	-1,251	80,225
Wisconsin Dells	1,765	1,279,219	9,631	595,139	0	0	0	-9,137	586,002

<u>School District</u>	<u>2017-18 Reported Data</u>			<u>2018-19 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	799	\$849,505	\$11,946	\$1,891,724	\$0	\$0	\$0	-\$29,028	\$1,862,696
Wisconsin Rapids	5,049	442,345	10,546	33,309,317	0	0	0	-511,520	32,797,797
Wittenberg-Birnamwood	1,151	443,804	9,196	6,948,497	0	0	0	-106,666	6,841,831
Wonewoc-Union Center	385	629,217	11,263	1,882,883	0	0	0	-28,903	1,853,980
Woodruff J1	453	1,326,610	10,090	141,623	0	0	0	-2,174	139,449
Wrightstown Community	1,325	502,552	9,715	7,852,985	0	0	0	-120,555	7,732,430
Yorkville J2	<u>346</u>	<u>892,326</u>	<u>12,470</u>	<u>561,403</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-8,612</u>	<u>552,791</u>
STATEWIDE	855,804	\$594,939	\$10,810	\$4,594,651,028	\$50,364,333	\$11,828,351	-\$42,585,600	-\$71,500,002	\$4,542,758,110

ATTACHMENT 2

2018-19 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