

Legislative Fiscal Bureau

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November 9, 2023

TO: Members

Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: 2023-24 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 2023-24.

General School Aids

The general school aids appropriation funds equalization, integration (Chapter 220), and special adjustment aids. In 2023-24, \$5,356.3 million from the general fund is provided in the general school aids appropriation. Of the total amount of funding provided, 389 of the state's 421 school districts are eligible for \$5,285.6 million in equalization aid, 16 districts are eligible for \$36.5 million in integration aid, and 52 districts are eligible for \$34.2 million in special adjustment aid.

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

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

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

Secondary Tier. The second tier is for shared costs that exceed \$1,000 per member but are less than the secondary cost ceiling, which is equal to \$11,194 per member in 2023-24. 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 2023-24, the secondary guaranteed valuation is \$1,984,342.

Tertiary Tier. The third tier is for shared costs that exceed the secondary cost ceiling of \$11,194 per member in 2023-24. 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 \$861,627 in aid year 2022-23. 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 2023-24, however, 32 districts had a per pupil equalized value above the primary guaranteed valuation and are not eligible to receive equalization aid.

Integration Aid. Integration aid is fully funded as a first draw from the general school aids appropriation. 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. The program is being phased out under the provisions of 2015 Act 55, with participation limited to pupils who were in the program in the 2015-16 school year.

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 calculated through two different formulas depending upon whether a pupil is transferred within a school district (**intra**district) 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.

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. No district received aid under this provision in 2023-24.

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 2023-24, seven districts will receive positive prior year aid adjustments totaling \$37.2 million, 361 districts will receive negative prior year aid adjustments totaling \$37.3 million, and 53 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 and 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. In 2022-23, aid transfers between school districts under the public school open enrollment program totaled \$586.1 million. The 2023-24 aid reductions associated with the other programs are: (a) \$230.3 million for the Racine and statewide private school choice programs; (b) \$38.7 million for the special needs scholarship program; and (c) \$28.1 million for the post-Act 55 independent charter school program.

The second method is used to fund the Milwaukee private school choice program. Under this method, MPS is not able to count pupils participating in the program for revenue limit and general aid purposes. The general aid payment for MPS is reduced by a specified amount related to the cost of payments under the program. Statutes do not specify any unique treatment of this aid reduction for other purposes, and this aid reduction is shown in DPI's October 15 aid calculation. As a result, MPS is able to levy to backfill this aid reduction 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 the attachment, while the aid reduction made under the second method is shown in the attachment and is further described below.

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 2023-24 is \$9,893 for a pupil in grades K-8 and \$12,387 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 2023-24 by a net amount of 3.2% 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 has been reduced by 3.2 percentage points each year, with no aid reduction being made beginning in 2024-25.) The October 15, 2023, general aid calculation uses an estimate of \$294.8 million for the total cost of the Milwaukee program in 2023-24. Thus, MPS's general aid will be reduced by a total of \$9.4 million.

Description of Attachment. The attachment provides general school aids information for each school district for 2023-24, based on the October 15, 2023, 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 2023-24 is calculated using 2022-23 pupil memberships, equalized values, and shared costs. Specifically, the attachment provides the following information:

Column 1: School district name, listed alphabetically;

Column 2: 2022-23 pupil membership;

Column 3: 2022-23 equalized value per member, adjusted for union high school and K-8 districts;

Column 4: 2022-23 shared cost per member;

Column 5: 2023-24 equalization aid eligibility, including prior year adjustments;

Column 6: 2023-24 integration aid eligibility, including prior year adjustments;

Column 7: 2023-24 special adjustment aid eligibility, including prior year adjustments (a negative number in column 5, 6, or 7 means the district has a negative prior year aid adjustment that exceeded its aid eligibility, if any);

Column 8: Total net MPS general school aids reduction for the Milwaukee private school choice program in 2023-24;

Column 9: Total net 2023-24 general school aids payment, including equalization, integration, and special adjustment aids, prior year adjustments, and MPS choice reduction.

Prepared by: Russ Kava

Attachment

ATTACHMENT
2023-24 General School Aids by School District

	2022-	23 Reported Da	ata		2023	-24 General Scho	ol Aids	
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School
School District	Membership	<u>Member</u>	<u>Member</u>	Eligibility	Eligibility	Aid Eligibility	Reduction	Aids Payment
Abbotsford	826	\$308,910	\$11,472	\$7,938,059	\$0	\$0	\$0	\$7,938,059
Adams-Friendship Area	1,433	1,276,842	11,337	5,373,921	0	0	0	5,373,921
Albany	397	829,911	14,796	2,617,263	0	0	0	2,617,263
Algoma	743	663,118	11,803	5,581,013	0	0	0	5,581,013
Alma	233	913,873	10,845	1,349,356	0	0	0	1,349,356
Alma Center	511	498,314	12,769	4,605,567	0	0	0	4,605,567
Almond-Bancroft	450	553,942	10,895	3,500,044	0	0	0	3,500,044
Altoona	1,713	536,807	11,574	14,121,663	0	0	0	14,121,663
Amery	1,467	950,539	13,260	8,158,772	0	0	0	8,158,772
Antigo	2,224	603,015	9,961	15,237,083	0	0	0	15,237,083
Appleton Area	14,841	711,642	11,138	104,558,048	0	0	0	104,558,048
Arcadia	1,344	391,890	13,889	14,014,533	0	0	0	14,014,533
Argyle	277	685,835	13,994	2,175,535	0	0	0	2,175,535
Arrowhead UHS	1,975	1,389,166	11,407	6,205,103	0	0	0	6,205,103
Ashland	1,997	456,008	12,761	18,635,759	0	0	0	18,635,759
Ashwaubenon	2,191	1,060,874	10,766	10,819,158	0	0	0	10,819,158
Athens	463	723,208	13,256	3,426,327	0	0	0	3,426,327
Auburndale	803	494,525	10,211	6,103,409	0	0	0	6,103,409
Augusta	604	647,934	13,035	4,807,760	0	0	0	4,807,760
Baldwin-Woodville Area	1,644	621,509	11,798	12,852,634	0	0	0	12,852,634
Bangor	629	632,817	14,101	5,256,213	0	0	0	5,256,213
Baraboo	2,882	792,620	13,121	19,679,300	0	0	0	19,679,300
Barneveld	418	754,403	13,651	3,008,373	0	0	0	3,008,373
Barron Area	1,327	477,895	12,794	12,182,984	0	0	0	12,182,984
Bayfield	452	1,500,383	18,477	100,614	0	0	0	100,614

	2022-	23 Reported D	ata		2023	-24 General Scho	ol Aids	
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School
School District	Membership	<u>Member</u>	<u>Member</u>	Eligibility	Eligibility	Aid Eligibility	Reduction	Aids Payment
Beaver Dam	3,285	\$699,363	\$12,673	\$24,552,037	\$0	\$0	\$0	\$24,552,037
Beecher-Dunbar-Pembine	259	1,356,961	14,915	341,207	0	0	0	341,207
Belleville	945	858,865	14,128	5,959,089	0	0	0	5,959,089
Belmont Community	363	608,254	12,412	2,934,109	0	0	0	2,934,109
Beloit	6,486	365,387	11,712	61,031,204	0	0	0	61,031,204
Beloit Turner	1,265	585,214	12,636	10,468,858	0	0	0	10,468,858
Benton	257	460,044	12,123	2,313,502	0	0	0	2,313,502
Berlin Area	1,475	635,175	13,593	12,093,962	0	0	0	12,093,962
Big Foot UHS	477	2,598,757	19,591	0	0	39,490	0	39,490
Birchwood	203	3,756,614	13,929	0	0	4,094	0	4,094
Black Hawk	371	642,795	11,887	2,857,905	0	0	0	2,857,905
Black River Falls	1,703	662,281	11,717	12,835,670	0	0	0	12,835,670
Blair-Taylor	662	733,122	13,517	4,865,493	0	0	0	4,865,493
Bloomer	1,244	636,548	11,624	9,561,091	0	0	0	9,561,091
Bonduel	772	842,167	10,691	4,710,401	0	0	0	4,710,401
Boscobel Area	757	545,343	11,632	6,240,574	0	0	0	6,240,574
Bowler	390	500,752	12,400	3,432,644	0	0	0	3,432,644
Boyceville Community	732	568,594	12,352	6,108,157	0	0	0	6,108,157
Brighton #1	144	1,222,787	9,549	505,780	0	0	0	505,780
Brillion	926	580,543	12,261	7,585,945	0	0	0	7,585,945
Bristol #1	743	1,182,045	13,956	2,499,593	0	894,312	0	3,393,905
Brodhead	1,059	624,177	10,858	7,793,930	0	0	0	7,793,930
Brown Deer	1,851	696,335	13,614	14,234,700	0	0	0	14,234,700
Bruce	477	883,149	12,414	2,893,295	0	0	0	2,893,295
Burlington Area	3,315	928,307	12,824	19,138,418	0	0	0	19,138,418
Butternut	135	944,336	11,754	777,024	0	0	0	777,024
Cadott Community	849	613,926	13,661	7,127,127	Ö	Ö	0	7,127,127
Cambria-Friesland	338	779,848	16,030	2,435,040	$\overset{\circ}{0}$	Ö	Ö	2,435,040
Cambridge	911	1,027,609	13,221	4,505,388	Ö	Ö	Ö	4,505,388
Cameron	910	575,491	11,836	7,395,232	0	0	0	7,395,232

	2022-	23 Reported D	ata		2023	3-24 General Scho	ol Aids	
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School
School District	Membership	<u>Member</u>	<u>Member</u>	Eligibility	Eligibility	Aid Eligibility	Reduction	Aids Payment
Campbellsport	1,403	\$914,331	\$11,724	\$8,342,726	\$0	\$0	\$0	\$8,342,726
Cashton	577	490,497	11,660	4,959,719	0	0	0	4,959,719
Cassville	229	782,152	14,931	1,620,441	0	0	0	1,620,441
Cedar Grove-Belgium Area	986	762,690	11,315	6,750,976	0	0	0	6,750,976
Cedarburg	3,046	1,115,440	11,427	14,511,324	0	0	0	14,511,324
Central/Westosha UHS	1,143	1,136,742	14,014	4,361,602	0	0	0	4,361,602
Chequamegon	736	1,303,253	11,944	2,487,271	0	0	0	2,487,271
Chetek-Weyerhaeuser	1,035	1,314,363	14,627	1,962,920	0	684,942	0	2,647,862
Chilton	1,114	676,544	11,953	8,354,284	0	0	0	8,354,284
Chippewa Falls Area	5,039	858,033	11,544	31,758,183	0	0	0	31,758,183
Clayton	290	587,943	14,350	2,569,195	0	0	0	2,569,195
Clear Lake	600	538,728	13,019	5,286,249	0	0	0	5,286,249
Clinton Community	956	933,599	20,313	4,801,562	0	1,789,419	0	6,590,981
Clintonville	1,300	604,007	11,557	10,213,277	0	0	0	10,213,277
Cochrane-Fountain City	554	928,676	12,821	3,196,752	0	0	0	3,196,752
Colby	1,019	463,871	11,068	8,577,164	0	0	0	8,577,164
Coleman	772	870,774	12,971	4,669,334	0	0	0	4,669,334
Colfax	747	630,206	11,289	5,696,022	0	0	0	5,696,022
Columbus	1,217	824,390	13,720	8,034,243	0	0	0	8,034,243
Cornell	421	593,344	8,976	2,645,535	0	0	0	2,645,535
Crandon	874	1,124,184	11,194	4,181,928	0	0	0	4,181,928
Crivitz	776	1,590,760	10,662	1,498,142	0	0	0	1,498,142
Cuba City	631	692,260	14,539	4,986,985	0	0	0	4,986,985
Cudahy	2,347	647,337	11,719	17,913,958	0	0	0	17,913,958
Cumberland	924	1,059,066	12,409	4,507,346	0	0	0	4,507,346
D C Everest Area	6,019	541,916	12,547	51,609,007	0	0	0	51,609,007
Darlington Community	923	456,102	11,987	8,274,826	Ö	0	ő	8,274,826
Deerfield Community	778	761,738	12,388	5,436,629	Ö	0	Ö	5,436,629
DeForest Area	4,071	936,713	13,685	22,939,499	Ö	Ö	ő	22,939,499
Delavan-Darien	2,491	995,805	12,150	13,246,899	0	0	0	13,246,899

	2022-	23 Reported D	ata		2023	-24 General Scho	ol Aids	
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School
School District	Membership	<u>Member</u>	<u>Member</u>	Eligibility	Eligibility	Aid Eligibility	Reduction	Aids Payment
Denmark	1,542	\$689,638	\$11,147	\$11,148,428	\$0	\$0	\$0	\$11,148,428
DePere	4,258	726,647	10,293	27,365,090	0	0	0	27,365,090
DeSoto Area	534	947,945	12,070	3,043,395	0	0	0	3,043,395
Dodgeland	712	673,576	12,554	5,436,330	0	0	0	5,436,330
Dodgeville	1,172	890,951	14,227	7,043,762	0	0	0	7,043,762
Dover #1	87	944,168	11,433	503,347	0	0	0	503,347
Drummond	375	4,324,044	12,609	0	0	7,927	0	7,927
Durand-Arkansaw	998	720,203	11,606	7,118,556	0	0	0	7,118,556
East Troy Community	1,629	1,322,861	11,401	5,765,433	0	0	0	5,765,433
Eau Claire Area	11,394	847,851	11,698	72,277,234	0	0	0	72,277,234
Edgar	632	437,782	13,101	6,088,996	0	0	0	6,088,996
Edgerton	1,986	821,605	13,237	13,115,209	0	0	0	13,115,209
Elcho	257	3,637,394	19,159	0	0	7,302	0	7,302
Eleva-Strum	668	548,325	13,241	5,885,737	0	0	0	5,885,737
Elk Mound Area	1,056	463,204	11,229	9,048,212	0	0	0	9,048,212
Elkhart Lake-Glenbeulah	424	2,112,502	12,900	0	0	113,080	0	113,080
Elkhorn Area	3,004	941,415	11,995	17,273,061	0	0	0	17,273,061
Ellsworth Community	1,709	760,645	12,112	11,899,905	0	0	0	11,899,905
Elmbrook	7,967	1,321,929	11,755	26,718,049	72,374	0	0	26,790,423
Elmwood	301	654,602	14,993	2,520,366	0	0	0	2,520,366
Erin	262	1,390,887	9,366	684,922	0	0	0	684,922
Evansville Community	1,660	696,381	13,565	12,745,923	0	0	0	12,745,923
Fall Creek	753	597,327	13,279	6,344,569	0	0	0	6,344,569
Fall River	521	699,058	11,390	3,746,017	0	0	0	3,746,017
Fennimore Community	737	468,324	12,396	6,685,569	0	0	0	6,685,569
Flambeau	532	660,091	11,759	4,022,785	0	0	0	4,022,785
Florence	456	1,808,725	14,495	28,653	$\overset{\circ}{0}$	117,603	Ö	146,256
Fond du Lac	7,351	669,303	10,988	52,851,674	Ö	0	Ö	52,851,674
Fontana J8	155	8,087,129	22,254	0	ő	Ö	Ö	0
Fort Atkinson	2,656	770,902	15,627	19,294,169	0	0	0	19,294,169

	2022	-23 Reported D	ata		202	23-24 General Scho	ool Aids	
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School
School District	Membership	<u>Member</u>	<u>Member</u>	Eligibility	Eligibility	Aid Eligibility	Reduction	Aids Payment
Fox Point J2	783	\$1,314,498	\$21,612	\$120,922	\$514,500	\$1,567,790	\$0	\$2,203,212
Franklin Public	4,516	904,197	13,218	26,794,181	109	0	0	26,794,290
Frederic	510	866,309	13,524	3,183,462	0	0	0	3,183,462
Freedom Area	1,644	768,158	10,309	10,221,710	0	0	0	10,221,710
Gale-Ettrick-Trempealeau	1,439	707,376	13,810	10,976,282	0	0	0	10,976,282
Geneva J4	93	5,839,539	21,471	0	0	0	0	0
Genoa City J2	564	669,229	13,345	4,432,290	0	0	0	4,432,290
Germantown	4,041	1,144,780	10,183	17,121,265	69,618	0	0	17,190,883
Gibraltar Area	520	9,258,478	24,714	0	0	1,350	0	1,350
Gillett	576	678,283	11,154	4,204,843	0	0	0	4,204,843
Gilman	345	836,303	12,593	2,230,216	0	0	0	2,230,216
Gilmanton	148	806,857	15,664	1,017,624	0	0	0	1,017,624
Glendale-River Hills	970	1,530,484	17,621	200,791	0	0	0	200,791
Glenwood City	718	522,197	10,445	5,475,104	0	0	0	5,475,104
Goodman-Armstrong Creek	88	1,659,378	20,995	12,339	0	40,878	0	53,217
Grafton	2,096	1,085,846	11,088	10,380,406	0	0	0	10,380,406
Granton Area	256	545,501	13,078	2,253,064	0	0	0	2,253,064
Grantsburg	884	651,528	11,054	6,492,205	0	0	0	6,492,205
Green Bay Area	21,295	574,373	13,068	181,916,216	0	0	0	181,916,216
Green Lake	255	4,273,102	17,286	0	0	0	0	0
Greendale	2,541	670,704	12,651	19,543,518	148,986	0	0	19,692,504
Greenfield	3,641	731,199	11,959	25,992,281	11,966	0	0	26,004,247
Greenwood	404	726,272	12,944	2,970,922	0	0	0	2,970,922
Gresham	285	595,711	14,026	2,471,262	0	0	0	2,471,262
Hamilton	5,247	931,320	12,660	30,243,037	145,745	0	0	30,388,782
Hartford J1	1,854	841,132	11,611	11,878,051	0	0	0	11,878,051
Hartford UHS	1,465	1,094,167	12,469	6,718,391	0	0	0	6,718,391
Hartland-Lakeside J3	1,223	1,184,216	9,619	4,567,953	0	0	0	4,567,953
Hayward Community	1,705	2,181,904	12,137	0	0	152,451	0	152,451
Herman-Neosho-Rubicon	349	1,098,002	11,215	1,739,993	0	0	0	1,739,993

	2022-	23 Reported D	ata	2023-24 General School Aids				
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School
School District	Membership	<u>Member</u>	Member	Eligibility	Eligibility	Aid Eligibility	Reduction	Aids Payment
Highland	297	\$484,737	\$14,018	\$2,870,506	\$0	\$0	\$0	\$2,870,506
Hilbert	477	673,877	13,017	3,695,946	0	0	0	3,695,946
Hillsboro	474	679,112	13,351	3,688,310	0	0	0	3,688,310
Holmen	4,205	597,713	12,289	34,145,250	0	0	0	34,145,250
Holy Hill Area	512	1,755,536	13,116	-65,669	0	1,034,180	0	968,511
Horicon	888	617,763	12,883	7,235,678	0	0	0	7,235,678
Hortonville	4,238	723,817	11,669	30,266,987	0	0	0	30,266,987
Howards Grove	822	766,671	13,929	5,854,065	0	0	0	5,854,065
Howard-Suamico	5,681	704,572	13,268	42,912,148	0	0	0	42,912,148
Hudson	5,260	1,175,012	12,119	21,868,524	0	0	0	21,868,524
Hurley	540	850,666	11,701	3,428,966	0	0	0	3,428,966
Hustisford	380	1,165,157	13,243	1,455,017	0	0	0	1,455,017
Independence	528	412,718	10,977	4,560,429	0	0	0	4,560,429
Iola-Scandinavia	638	780,901	13,471	4,434,878	0	0	0	4,434,878
Iowa-Grant	712	517,716	12,625	6,274,280	0	0	0	6,274,280
Ithaca	263	628,134	14,998	2,273,338	0	0	0	2,273,338
Janesville	9,425	674,898	12,431	71,764,054	0	0	0	71,764,054
Jefferson	1,768	791,916	14,205	12,237,787	0	0	0	12,237,787
Johnson Creek	723	1,058,024	20,717	2,172,060	0	2,002,430	0	4,174,490
Juda	239	668,153	13,326	1,878,831	0	0	0	1,878,831
Kaukauna Area	5,018	621,285	11,586	38,939,893	0	0	0	38,939,893
Kenosha	19,974	672,667	11,464	148,157,254	0	0	0	148,157,254
Kettle Moraine	3,493	1,432,729	15,416	433,176	0	7,112,820	0	7,545,996
Kewaskum	1,851	985,435	10,658	9,816,947	0	0	0	9,816,947
Kewaunee	966	756,975	12,485	6,796,133	0	0	0	6,796,133
Kickapoo Area	438	644,146	12,180	3,403,698	0	0	0	3,403,698
Kiel Area	1,199	846,276	11,631	7,642,026	0	0	0	7,642,026
Kimberly Area	4,803	553,870	10,615	36,392,814	0	0	0	36,392,814
Kohler	463	1,889,309	13,049	9,762	0	74,935	Ö	84,697
Lac du Flambeau #1	545	1,461,697	12,947	852,422	0	592,515	0	1,444,937

	2022-	23 Reported Da	ata		2023	3-24 General Scho	ol Aids	
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School
School District	<u>Membership</u>	Member	<u>Member</u>	Eligibility	Eligibility	Aid Eligibility	Reduction	Aids Payment
LaCrosse	6,173	\$976,002	\$12,298	\$33,836,438	\$0	\$0	\$0	\$33,836,438
Ladysmith	731	457,457	14,414	7,379,888	0	0	0	7,379,888
LaFarge	249	589,932	14,116	2,179,256	Ö	ő	Ö	2,179,256
Lake Country	366	2,522,328	11,659	0	0	19,791	0	19,791
Lake Geneva J1	1,764	1,392,904	12,802	3,987,542	0	1,019,318	0	5,006,860
Lake Geneva-Genoa UHS	1,295	1,492,846	13,294	1,478,021	0	0	0	1,478,021
Lake Holcombe	276	2,115,295	14,464	0	0	91,637	0	91,637
Lake Mills Area	1,574	955,821	13,384	8,663,012	0	0	0	8,663,012
Lakeland UHS	722	3,602,764	15,553	0	0	13,465	0	13,465
Lancaster Community	1,021	520,729	11,031	8,231,474	Ō	0	0	8,231,474
Laona	250	768,301	13,768	1,773,099	0	0	0	1,773,099
Lena	418	565,919	11,813	3,418,658	ő	$\overset{\circ}{0}$	Ö	3,418,658
Linn J4	100	4,888,649	20,820	0	ő	1,808	Ö	1,808
Linn J6	89	8,729,422	17,110	ő	ő	0	Ö	0
Little Chute Area	1,296	537,670	11,349	10,607,662	0	ő	0	10,607,662
Lodi	1,494	1,125,265	12,699	6,449,676	0	0	0	6,449,676
Lomira	1,074	647,236	14,113	8,846,116	0	0	0	8,846,116
Loyal	516	513,227	10,909	4,092,992	0	0	0	4,092,992
Luck	477	949,098	12,277	2,705,929	0	0	ő	2,705,929
Luxemburg-Casco	1,831	732,603	12,481	13,198,783	0	0	0	13,198,783
Madison Metropolitan	26,904	1,356,184	14,770	37,895,205	-253	0	0	37,894,952
Manawa	661	673,490	11,699	4,931,777	0	0	0	4,931,777
Manitowoc	5,233	638,924	10,944	38,627,888	0	0	0	38,627,888
Maple	1,254	902,779	13,435	7,448,884	0	0	0	7,448,884
Maple Dale-Indian Hill	414	1,798,427	20,007	28,223	0	91,575	0	119,798
_	706	729 402	12.540	5 142 700	0		0	5 142 790
Marathon City		738,402	13,540	5,143,780	$0 \\ 0$	0	0	5,143,780
Marinette	2,138	606,685	12,545	17,388,663		0	0	17,388,663
Marion	508 802	684,794	10,305	3,386,425	$0 \\ 0$	0	0	3,386,425
Markesan Marshall		1,020,808	11,072	4,202,160		0	0	4,202,160
Marshall	983	620,083	13,107	8,061,343	0	0	0	8,061,343

	2022-	23 Reported D	ata	2023-24 General School Aids				
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School
School District	<u>Membership</u>	<u>Member</u>	<u>Member</u>	Eligibility	Eligibility	Aid Eligibility	Reduction	Aids Payment
Marshfield	3,922	\$749,388	\$12,503	\$27,809,220	\$0	\$0	\$0	\$27,809,220
Mauston	1,410	712,012	13,112	10,689,933	0	0	0	10,689,933
Mayville	1,057	784,331	14,115	7,381,092	0	0	0	7,381,092
McFarland	2,367	869,514	12,702	14,728,929	0	0	0	14,728,929
Medford Area	2,239	491,668	9,335	15,585,524	0	0	0	15,585,524
Mellen	277	549,773	10,483	2,089,722	0	0	0	2,089,722
Melrose-Mindoro	749	597,394	14,272	6,538,609	0	0	0	6,538,609
Menasha	3,542	508,025	13,782	33,148,138	0	0	0	33,148,138
Menominee Indian	1,043	496,158	8,548	6,657,320	0	441,275	0	7,098,595
Menomonee Falls	4,007	1,250,764	11,474	15,766,392	22,958	0	0	15,789,350
Menomonie Area	3,521	726,837	11,069	24,542,033	0	0	0	24,542,033
Mequon-Thiensville	3,557	1,747,990	12,359	391,107	365,681	142,560	0	899,348
Mercer	138	4,215,949	15,477	0	0	0	0	0
Merrill Area	2,395	628,126	10,780	17,550,860	0	0	0	17,550,860
Merton Community	877	1,020,922	9,447	3,914,442	0	0	0	3,914,442
Middleton-Cross Plains	7,407	1,247,662	12,910	24,515,483	0	0	0	24,515,483
Milton	3,458	779,777	12,840	23,875,136	0	0	0	23,875,136
Milwaukee	68,714	546,489	11,960	612,780,601	33,097,386	0	-9,434,000	636,443,987
Mineral Point	737	667,018	12,680	5,694,176	0	0	0	5,694,176
Minocqua J1	558	3,583,885	12,323	0	0	859	0	859
Mishicot	849	718,630	12,512	6,210,003	0	0	0	6,210,003
Mondovi	965	540,919	10,969	7,666,918	0	0	0	7,666,918
Monona Grove	3,207	889,128	15,411	19,283,164	0	0	0	19,283,164
Monroe	2,317	694,722	13,146	17,634,889	0	0	0	17,634,889
Montello	704	1,232,550	10,961	2,808,282	0	0	0	2,808,282
Monticello	337	883,084	13,835	2,053,672	0	0	0	2,053,672
Mosinee	2,018	703,379	11,533	14,582,864	Ö	0	0	14,582,864
Mount Horeb Area	2,335	838,250	12,957	15,087,208	Ö	0	0	15,087,208
Mukwonago	4,831	984,582	11,101	26,726,261	Ö	0	0	26,726,261
Muskego-Norway	4,933	978,950	12,267	26,825,586	0	0	0	26,825,586

	2022	-23 Reported D	ata	2023-24 General School Aids				
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School
School District	Membership	<u>Member</u>	<u>Member</u>	Eligibility	Eligibility	Aid Eligibility	Reduction	Aids Payment
Necedah Area	725	\$1,137,409	\$11,917	\$3,248,614	\$0	\$0	\$0	\$3,248,614
Neenah	7,113	757,260	11,899	48,828,848	0	0	0	48,828,848
Neillsville	897	716,317	10,325	5,830,186	0	0	0	5,830,186
Nekoosa	1,072	1,343,290	13,218	2,577,473	0	18,597	0	2,596,070
New Auburn	303	1,338,891	17,072	69,495	0	467,109	0	536,604
New Berlin	4,495	1,467,691	10,492	11,871,916	0	313,138	0	12,185,054
New Glarus	889	768,122	15,427	6,466,176	0	0	0	6,466,176
New Holstein	1,183	859,656	10,826	7,197,220	0	0	0	7,197,220
New Lisbon	597	933,262	11,925	3,469,737	0	0	0	3,469,737
New London	2,316	617,650	10,820	17,054,741	0	0	0	17,054,741
New Richmond	3,688	676,250	11,806	27,550,728	0	0	0	27,550,728
Niagara	353	521,225	11,966	3,009,909	0	0	0	3,009,909
Nicolet UHS	1,098	1,483,775	22,995	253,860	833,549	0	0	1,087,409
Norris	21	5,458	5,114	107,100	0	303	0	107,403
North Cape	202	1,109,292	11,218	976,008	0	0	0	976,008
North Crawford	450	600,956	12,972	3,737,137	0	0	0	3,737,137
North Fond du Lac	1,412	513,218	13,562	13,026,299	0	0	0	13,026,299
North Lake	264	1,617,276	11,695	424,549	0	0	0	424,549
North Lakeland	139	11,671,083	21,301	0	0	0	0	0
Northern Ozaukee	767	1,055,500	18,451	2,653,802	0	494,953	0	3,148,755
Northland Pines	1,318	3,422,267	15,044	0	0	15,578	0	15,578
Northwood	317	3,577,929	11,249	0	0	0	0	0
Norwalk-Ontario-Wilton	591	454,261	11,342	5,126,131	0	0	0	5,126,131
Norway J7	72	1,488,769	14,052	44,701	0	135,067	0	179,768
Oak Creek-Franklin	6,345	843,062	13,875	40,884,599	13,901	0	0	40,898,500
Oakfield	490	639,703	11,501	3,736,558	0	0	0	3,736,558
Oconomowoc Area	5,489	1,436,208	11,422	15,652,455	Ö	Ö	0	15,652,455
Oconto	1,037	621,155	12,467	8,303,808	Ö	Ö	ő	8,303,808
Oconto Falls	1,790	718,374	13,680	13,443,204	ő	Ö	ő	13,443,204
Omro	1,292	670,573	10,823	9,199,107	0	0	0	9,199,107

	2022-	23 Reported D	ata		2023	-24 General Scho	ol Aids	
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School
School District	Membership	<u>Member</u>	<u>Member</u>	Eligibility	Eligibility	Aid Eligibility	Reduction	Aids Payment
Onalaska	2,818	\$926,210	\$13,297	\$16,209,614	\$0	\$0	\$0	\$16,209,614
Oostburg	989	753,697	11,302	6,831,779	0	0	0	6,831,779
Oregon	3,893	930,517	14,023	22,043,626	0	0	0	22,043,626
Osceola	1,546	868,074	12,128	9,525,905	0	0	0	9,525,905
Oshkosh Area	9,822	713,617	13,960	74,631,565	0	0	0	74,631,565
Osseo-Fairchild	889	623,610	12,505	7,111,277	0	0	0	7,111,277
Owen-Withee	442	703,476	12,873	3,310,984	0	0	0	3,310,984
Palmyra-Eagle Area	958	1,219,777	11,400	3,978,681	0	0	0	3,978,681
Pardeeville Area	868	873,555	11,814	5,384,397	0	0	0	5,384,397
Paris J1	157	3,137,840	12,057	0	0	54,015	0	54,015
Parkview	910	692,213	13,933	7,085,158	0	0	0	7,085,158
Pecatonica Area	437	793,290	12,907	2,974,484	0	0	0	2,974,484
Pepin Area	245	1,282,202	14,055	608,669	0	0	0	608,669
Peshtigo	990	538,117	12,862	8,665,042	0	0	0	8,665,042
Pewaukee	2,803	1,237,478	11,281	11,481,897	0	172,453	0	11,654,350
Phelps	106	4,895,034	22,714	0	0	1,931	0	1,931
Phillips	728	1,091,437	12,671	3,332,924	0	0	0	3,332,924
Pittsville	560	749,863	12,123	3,940,851	0	0	0	3,940,851
Platteville	1,609	705,511	11,611	11,674,918	0	0	0	11,674,918
Plum City	270	679,331	15,609	2,227,852	0	0	0	2,227,852
Plymouth	2,199	851,234	11,391	13,942,893	0	0	0	13,942,893
Port Edwards	433	561,347	12,570	3,668,321	0	0	0	3,668,321
Port Washington-Saukville	2,666	847,660	11,879	16,980,438	0	0	0	16,980,438
Portage Community	2,126	828,505	11,996	13,817,972	0	0	0	13,817,972
Potosi	304	675,126	14,691	2,462,200	0	0	0	2,462,200
Poynette	1,020	936,763	13,844	5,733,902	0	0	0	5,733,902
Prairie du Chien Area	986	753,152	18,219	7,673,159	Ö	Ö	Ö	7,673,159
Prairie Farm	297	557,127	13,012	2,571,718	0	Ő	Ö	2,571,718
Prentice	410	873,380	12,813	2,538,635	ő	Ö	Ö	2,538,635
Prescott	1,359	839,582	14,635	8,827,729	0	0	0	8,827,729

	2022	2-23 Reported D	ata		2023-24 General School Aids				
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net	
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School	
School District	Membership	<u>Member</u>	<u>Member</u>	Eligibility	Eligibility	Aid Eligibility	Reduction	Aids Payment	
Princeton	373	\$1,395,643	\$11,113	\$1,198,755	\$0	\$0	\$0	\$1,198,755	
Pulaski Community	4,118	596,207	10,523	30,001,671	0	0	0	30,001,671	
Racine	21,190	594,451	10,965	161,947,099	0	0	0	161,947,099	
Randall J1	588	1,293,799	12,105	1,984,794	0	0	0	1,984,794	
Randolph	514	620,144	16,766	4,739,411	0	0	0	4,739,411	
Random Lake	766	998,670	13,476	3,932,586	0	0	0	3,932,586	
Raymond #14	329	1,256,541	11,490	1,280,327	0	19,945	0	1,300,272	
Reedsburg	2,690	711,310	12,637	19,876,451	0	0	0	19,876,451	
Reedsville	683	692,678	10,911	4,822,411	0	0	0	4,822,411	
Rhinelander	2,375	1,214,035	13,724	7,716,147	0	0	0	7,716,147	
Rib Lake	499	625,983	11,488	3,821,471	0	0	0	3,821,471	
Rice Lake Area	2,234	896,978	12,276	13,501,502	0	0	0	13,501,502	
Richland	1,344	683,158	11,939	10,015,689	0	0	0	10,015,689	
Richmond	392	963,957	10,618	2,090,507	0	0	0	2,090,507	
Rio Community	393	821,751	14,134	2,611,004	0	0	0	2,611,004	
Ripon Area	1,532	517,970	12,552	13,451,848	0	0	0	13,451,848	
River Falls	3,444	862,691	11,549	21,606,334	0	0	0	21,606,334	
River Ridge	554	554,406	12,154	4,637,691	0	0	0	4,637,691	
River Valley	1,175	1,067,101	12,532	5,627,133	0	0	0	5,627,133	
Riverdale	694	628,761	12,179	5,464,353	0	0	0	5,464,353	
Rosendale-Brandon	885	592,511	11,212	6,920,628	0	0	0	6,920,628	
Rosholt	548	868,920	12,613	3,412,029	0	0	0	3,412,029	
Royall	517	584,641	12,663	4,252,963	0	0	0	4,252,963	
Saint Croix Central	1,670	632,251	11,827	12,955,063	0	0	0	12,955,063	
Saint Croix Falls	1,164	968,718	11,860	6,503,921	0	0	0	6,503,921	
Saint Francis	791	892,545	16,215	4,684,954	0	0	0	4,684,954	
Salem J2	1,082	750,115	12,959	7,719,767	Ö	0	0	7,719,767	
Sauk Prairie	2,661	1,052,240	13,702	12,344,777	Ö	0	0	12,344,777	
Seneca	248	812,977	11,664	1,632,091	Ö	Ö	0	1,632,091	
Sevastopol	535	3,701,187	19,161	0	0	4,037	0	4,037	

	2022-	23 Reported D	ata		2023	-24 General Scho	ol Aids	
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School
School District	Membership	<u>Member</u>	<u>Member</u>	Eligibility	Eligibility	Aid Eligibility	Reduction	Aids Payment
Seymour Community	2,083	\$540,113	\$13,288	\$18,948,594	\$0	\$0	\$0	\$18,948,594
Sharon J11	2,083	437,904	13,621	2,185,628	0	0	0	2,185,628
Shawano	2,389	756,837	10,322	15,144,247	0	0	0	15,144,247
Sheboygan Area	10,249	482,611	11,490	87,854,987	0	0	0	87,854,987
Sheboygan Falls	1,703	700,068	12,717	12,746,979	0	0	0	12,746,979
Shebbygan Pans	1,703	700,008	12,/1/	12,740,979	U	U	U	12,740,979
Shell Lake	604	978,227	13,144	3,232,665	0	0	0	3,232,665
Shiocton	732	615,653	12,690	5,937,255	0	0	0	5,937,255
Shorewood	1,711	1,129,330	15,774	5,489,615	182,062	0	0	5,671,677
Shullsburg	334	517,777	11,723	2,822,782	0	0	0	2,822,782
Silver Lake J1	406	872,167	11,922	2,521,439	0	0	0	2,521,439
Siren	438	1,268,126	13,537	1,250,825	0	0	0	1,250,825
Slinger	2,914	979,726	11,644	16,157,560	0	0	0	16,157,560
Solon Springs	334	1,005,334	10,778	1,733,814	0	0	0	1,733,814
Somerset	1,552	863,172	11,833	9,734,113	0	0	0	9,734,113
South Milwaukee	2,868	570,547	13,051	24,567,587	0	0	0	24,567,587
South Milwaukee	2,000	370,347	15,031	24,307,387	U	U	U	24,307,387
South Shore	211	1,904,986	15,869	2,735	0	21,179	0	23,914
Southern Door	1,046	1,480,183	13,989	854,029	0	737,155	0	1,591,184
Southwestern Wisconsin	571	666,442	12,327	4,367,645	0	0	0	4,367,645
Sparta Area	3,219	509,603	11,904	27,612,826	0	0	0	27,612,826
Spencer	695	524,115	13,643	6,369,026	0	0	0	6,369,026
Spooner Area	1,219	1,793,289	13,616	86,347	0	131,175	0	217,522
Spring Valley	756	588,191	13,035	6,368,495	ő	0	Ö	6,368,495
Stanley-Boyd Area	1,123	456,201	9,690	8,316,752	0	0	Ö	8,316,752
Stevens Point Area	7,553	771,909	11,792	51,759,570	ő	0	Ö	51,759,570
Stockbridge	271	1,123,190	11,752	1,288,799	0	0	0	1,288,799
Stockoriage	2/1	1,123,170	11,110	1,200,777	O	O	U	1,200,777
Stone Bank	268	2,391,846	11,822	0	0	27,608	0	27,608
Stoughton Area	2,835	1,092,035	11,780	13,637,115	0	0	0	13,637,115
Stratford	846	569,843	11,363	6,768,877	0	0	0	6,768,877
Sturgeon Bay	1,098	1,060,787	13,664	5,022,785	0	54,332	0	5,077,117
Sun Prairie Área	8,490	820,976	14,377	56,565,123	0	0	0	56,565,123

	2022-23 Reported Data			2023-24 General School Aids					
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net	
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School	
School District	<u>Membership</u>	<u>Member</u>	<u>Member</u>	Eligibility	Eligibility	Aid Eligibility	Reduction	Aids Payment	
Superior	4,462	\$652,840	\$12,846	\$35,130,420	\$0	\$0	\$0	\$35,130,420	
Suring	356	2,227,384	12,800	0	0	53,667	0	53,667	
Swallow	422	1,835,412	11,633	134,110	0	19,460	0	153,570	
Thorp	568	643,268	11,522	4,323,099	0	0	0	4,323,099	
Three Lakes	504	3,641,373	16,779	0	0	6,969	0	6,969	
Tigerton	267	677,150	13,212	2,073,024	0	0	0	2,073,024	
Tomah Area	3,181	652,934	10,381	21,885,997	0	0	0	21,885,997	
Tomahawk	1,174	1,688,616	10,778	1,763,960	0	0	0	1,763,960	
Tomorrow River	906	651,094	12,763	7,080,327	0	0	0	7,080,327	
Trevor-Wilmot	432	748,127	13,240	3,108,803	0	0	0	3,108,803	
Tri-County Area	635	789,905	10,321	3,878,934	0	0	0	3,878,934	
Turtle Lake	458	1,582,493	11,580	846,581	0	33,447	0	880,028	
Twin Lakes #4	367	1,363,339	13,674	724,175	0	32,661	0	756,836	
Two Rivers	1,735	450,941	11,036	14,743,689	0	0	0	14,743,689	
Union Grove J1	620	579,884	13,089	5,273,520	0	0	0	5,273,520	
Union Grove UHS	711	936,864	13,888	3,992,162	0	0	0	3,992,162	
Unity	1,024	1,615,026	12,015	1,302,716	0	72,109	0	1,374,825	
Valders Area	952	842,259	10,341	5,618,126	0	0	0	5,618,126	
Verona Area	5,753	1,046,973	14,925	25,439,301	0	0	0	25,439,301	
Viroqua Area	1,120	692,380	11,959	8,272,826	0	0	0	8,272,826	
Wabeno Area	407	2,592,944	12,557	0	0	43,009	0	43,009	
Walworth J1	410	858,570	11,387	2,582,391	0	0	0	2,582,391	
Washburn	502	800,848	11,729	3,312,715	0	0	0	3,312,715	
Washington Island	62	6,094,140	26,106	0	0	0	0	0	
Washington-Caldwell	179	888,783	12,449	1,088,622	0	0	0	1,088,622	
Waterford J1	1,401	833,343	14,489	9,171,961	0	0	0	9,171,961	
Waterford UHS	978	847,584	16,625	6,304,417	0	0	0	6,304,417	
Waterloo	805	731,865	13,419	5,921,456	0	0	0	5,921,456	
Watertown	3,736	744,185	11,975	26,160,885	0	0	0	26,160,885	
Waukesha	12,077	1,099,885	10,920	57,735,517	0	0	0	57,735,517	

	2022-23 Reported Data			2023-24 General School Aids					
		Adjusted	Shared	Equalization	Integration	Special	Total Net	Total Net	
	Pupil	Value Per	Cost Per	Aid	Aid	Adjustment	MPS Choice	General School	
School District	<u>Membership</u>	<u>Member</u>	<u>Member</u>	Eligibility	Eligibility	Aid Eligibility	Reduction	Aids Payment	
Waunakee Community	4,300	\$928,241	\$13,267	\$24,685,494	\$0	\$0	\$0	\$24,685,494	
Waupaca	2,137	946,356	10,858	12,012,952	0	$\overset{\varphi \varphi}{0}$	0	12,012,952	
Waupun	2,181	632,226	11,359	16,646,501	ő	$\overset{\circ}{0}$	ő	16,646,501	
Wausau	8,447	615,843	13,034	69,309,221	ő	ő	Ö	69,309,221	
Wausaukee	404	2,158,763	10,650	0	ő	62,776	ő	62,776	
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Wautoma Area	1,372	1,026,996	10,133	6,622,386	0	0	0	6,622,386	
Wauwatosa	6,175	1,399,039	15,297	3,519,986	76,513	11,340,388	0	14,936,887	
Wauzeka-Steuben	246	479,067	15,119	2,510,447	0	0	0	2,510,447	
Webster	624	2,993,867	11,882	0	0	20,591	0	20,591	
West Allis	8,296	730,341	11,543	58,223,747	77,606	0	0	58,301,353	
West Bend	6,432	1,062,252	10,854	32,019,702	0	0	0	32,019,702	
West DePere	3,914	734,493	12,851	28,375,730	ő	$\overset{\circ}{0}$	Ö	28,375,730	
West Salem	1,836	673,003	12,549	14,049,609	0	$\overset{\mathtt{o}}{0}$	0	14,049,609	
Westby Area	1,135	605,650	14,595	9,925,739	0	$\overset{\mathtt{o}}{0}$	0	9,925,739	
Westfield	1,194	1,206,120	9,690	4,356,861	0	$\overset{0}{0}$	0	4,356,861	
Westifeld	1,174	1,200,120	7,070	4,550,001	O	O	Ü	4,550,001	
Weston	270	820,765	13,963	1,794,062	0	0	0	1,794,062	
Weyauwega-Fremont	862	993,908	14,217	4,362,235	0	0	0	4,362,235	
Wheatland J1	478	843,282	12,090	3,060,548	0	0	0	3,060,548	
White Lake	166	1,334,737	14,098	324,262	0	0	0	324,262	
Whitefish Bay	2,786	1,027,685	11,494	14,662,141	683,820	0	0	15,345,961	
Whitehall	778	505,467	11,721	6,635,181	0	0	0	6,635,181	
Whitewater	2,192	884,339	14,929	13,268,591	0	$\overset{\mathtt{o}}{0}$	0	13,268,591	
Whitnall	2,170	975,453	14,619	11,233,539	203,211	0	0	11,436,750	
Wild Rose	553	1,868,745	12,201	-40,542	0	564,318	0	523,776	
Williams Bay	510	3,123,758	17,862	0	0	9,281	0	9,281	
Williams Bay	310	3,123,730	17,002	O	O	<i>)</i> ,201	Ü	7,201	
Wilmot UHS	959	1,091,474	17,774	3,078,231	0	54,006	0	3,132,237	
Winneconne Community	1,548	995,698	10,508	7,901,664	0	0	0	7,901,664	
Winter	274	2,099,727	13,155	0	0	36,151	0	36,151	
Wisconsin Dells	1,844	1,593,462	12,726	1,131,533	0	960,205	0	2,091,738	
Wisconsin Heights	788	1,238,754	14,596	2,080,305	0	6,545	0	2,086,850	

	2022-	-23 Reported D	ata		2023-24 General School Aids					
School District	Pupil Membership	Adjusted Value Per Member	Shared Cost Per Member		Integratior Aid Eligibility	Adjustment	Total Net MPS Choice Reduction	Total Net General School Aids Payment		
<u>Sensor Bistiree</u>	<u>ivionio cramp</u>	1/10/11/001	<u> </u>	<u> Engronny</u>	<u> </u>	riid Engleinty	<u>rteaction</u>	<u>rnas raymene</u>		
Wisconsin Rapids	5,038	\$597,800	\$13,036	\$42,060,325	\$0	\$0	\$0	\$42,060,325		
Wittenberg-Birnamwood	1,113	623,901	12,110	8,773,412	0	0	0	8,773,412		
Wonewoc-Union Center	393	885,506	12,449	2,401,142	0	0	0	2,401,142		
Woodruff J1	445	1,761,076	12,249	-672,806	0	176,608	0	-496,198		
Wrightstown Community	1,349	732,473	13,441	9,919,400	0	0	0	9,919,400		
Yorkville J2	346	1,355,788	13,542	754,184	0	0	0	754,184		
STATEWIDE	831,070	\$861,627	\$12,438	\$5,285,547,609	\$36,519,732	\$34,220,572	\$9,434,000	\$5,346,853,913		