



Legislative Fiscal Bureau

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January 15, 2020

TO: Representative SONDY POPE
Room 118 North, State Capitol

FROM: Russ Kava, Fiscal Analyst

SUBJECT: General School Aid Eligibility and Choice and Charter Reductions

At your request, I am providing information on general school aid eligibility for school districts and the reductions made to aid eligibility related to choice and charter programs.

Background

The general school aids appropriation funds equalization, integration, and special adjustment aid. (High poverty aid, which is also a form of general aid, is funded from a separate appropriation.) Almost all of the funding in the appropriation is distributed through the equalization aid formula. Payments to school districts from the general aid appropriation are also affected by the statutory funding provisions for other K-12 programs, such as the private school choice programs, the independent charter school program, and the special needs scholarship 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.

One method is used to fund the Milwaukee private school choice program and the independent charter school program as it relates to entities that were allowed to authorize schools prior to 2015 Act 55. Under this method, the district of residence does not count pupils participating in the program for revenue limit and general aid purposes. The general aid payment for either the district of residence (Milwaukee private school choice program) or for all districts statewide (independent charter school program for pre-2015 authorizers) is reduced by a specified amount related to the cost of payments under the program. Statutes do not specify any unique treatment of these aid reductions for other purposes. As a result, districts are able to levy to make up for, or backfill, these aid reductions under revenue limits.

The other method is used to fund the Racine and statewide private school choice programs for incoming pupils, 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 2017 Act 59. Under this method, the district of residence for pupils participating in the program is able to

count those pupils for revenue limit purposes (independent charter school program for post-2015 authorizers) or receive a nonrecurring revenue limit adjustment for those pupils (incoming pupils under the Racine and statewide school choice programs and all pupils in the special needs scholarship program). The district of residence counts these pupils for general aid purposes. The general aid payment for the district of residence is reduced by a specified amount related to the cost of payments under the program. Statutes specify that these aid reductions do not affect the amount determined to be received by the district as general aid for any other purpose. As a result, the district is not able to levy property taxes to backfill these aid reductions under revenue limits.

2019-20 Aid Reductions

Independent Charter School Program. DPI pays the operators of independent charter schools a statutorily-determined per pupil amount each year (\$8,911 in 2019-20). By law, the cost of payments for pupils attending schools chartered by pre-2015 authorizers (the City of Milwaukee, UW-Milwaukee, and UW-Parkside) is offset by a proportional reduction in the general aid for which each district is eligible by an amount totaling the estimated payments for these pupils. Based on the October 15, 2019, general school aids estimate, in 2019-20, general aid statewide was reduced by a total of \$75.4 million for these charters. Each district's general aid was reduced proportionately by 1.6% to generate the total statewide amount of \$75.4 million. Under revenue limits, school districts may levy property taxes to make up for the amount of revenue lost due to these aid reductions.

A pupil attending a school chartered by a post-2015 authorizer (the Office of Educational Opportunity in the UW System) is counted by their district of residence for revenue limit and general aid purposes. DPI is required to reduce a district's general aid payment in an amount equal to the total of the payments made for pupils attending these schools and residing in the district. A district may not levy to backfill that aid reduction. In 2019-20, the aid reductions for these charters totaled an estimated \$2.7 million.

Private School Choice Programs. Under the private school choice programs, the state pays a statutorily-determined per pupil amount for children from eligible families to attend participating private schools. The payment for 2019-20 is \$8,046 for a pupil in grades K-8 and \$8,692 for a pupil in grades 9-12.

For the Milwaukee program, DPI was required by law to reduce the general aid for which MPS was eligible in 2019-20 by a net amount of 16.0% of the estimated total cost of the Milwaukee program, after consideration of aid that is paid to the City of Milwaukee to reduce the levy it raises on behalf of MPS. (Under the provisions of 2013 Act 20, this percentage will be reduced by 3.2 percentage points each year, until no aid reduction is made beginning in 2024-25.) The October 15, 2019, general aid calculation used an estimate of \$230.1 million for the total cost of the Milwaukee program in 2019-20. Thus, MPS's general aid was reduced by a total of \$36.8 million. Under revenue limits, MPS can levy to make up for the aid reduction, less any high poverty aid received by MPS.

For the Racine and statewide private school choice programs, payments for pupils who first participated in the programs in the 2014-15 school year or earlier (defined in statute as continuing pupils) are fully funded from the state general fund. The cost of payments for pupils who first participated in the 2015-16 school year or later (defined in statute as incoming pupils) is offset by a

reduction in the state aid that would otherwise be paid to the school district of residence of participating pupils. School districts count incoming choice pupils for general aids on a prior year basis, and receive a revenue limit adjustment for each pupil in the current year. The revenue limit adjustment is equal to the amount of the aid reduction. Other than the revenue limit adjustment, districts cannot levy to make up for these aid reductions. In 2019-20, the state aid reduction for incoming pupils totaled approximately \$95.5 million (\$22.3 million for the Racine program and \$73.2 million for the statewide program).

Special Needs Scholarship Program. Under the special needs scholarship program, a statutorily-determined per pupil amount (\$12,723 in 2019-20) is paid to private schools on behalf of most participating special needs pupils. The cost of payments under the program is offset by a reduction in the state aid that would otherwise be paid to the school district of residence of participating pupils. Districts count pupils in the program for general aids on a prior year basis, and receive a revenue limit adjustment for each pupil in the current year equal to the aid reduction. Other than the revenue limit adjustment, districts cannot levy to make up for these aid reductions. In 2019-20, aid reductions for the special needs scholarship program totaled an estimated \$13.0 million.

Attachment

The attachment provides information on the general aid and choice and charter reductions for each district for 2019-20. The first column of numbers in attachment shows the general school aid eligibility for each district under the applicable statutory formulas, prior to any aid reductions. The next two columns show the reductions for the independent charter program for pre-2015 authorizers and the Milwaukee choice program, both of which districts can levy to replace. The fourth column shows the general school aid certification based on the October 15 distribution prepared by DPI, which is the figure that districts use to set their levies under revenue limits. The fifth, sixth, and seventh columns show the reductions for the independent charter program for post-2015 authorizers, the Racine and statewide choice programs, and the special needs scholarship program, which districts cannot replace through the levy. The final column of figures shows each district's general aid net of all of the reductions shown in the attachment. A district with a negative number shown in that column would have its categorical aid, if any, reduced by that amount.

Caution should be exercised in the use of the aid reduction information on the attachment. On one hand, some would suggest that the statewide property tax in 2019-20 was higher by the indicated amounts because of each of the programs. If all districts would have levied up to the maximum amount, the aid reductions on the attachment and the amount of the levy to replace the aid reduction for each program would be the same. The counter to this is that, without each of the programs, some unknown number of these pupils would have enrolled in traditional public schools and the effect on the statewide property tax levy could have been higher than the amounts shown on the attachment. In addition, for those programs for which districts cannot levy to backfill the aid reduction, school districts include those pupils in their aid membership and the aid reduction enters into their shared costs. These factors also affect their net aid and property tax levy.

I hope this information is helpful. Please contact me if you have further questions.

Attachment

ATTACHMENT

2019-20 General School Aid Eligibility and Choice and Charter Reductions

<u>School District</u>	<u>General Aid Eligibility</u>	<u>Charter Reduction for Pre-2015 Authorizers</u>	<u>Milwaukee Choice Reduction</u>	<u>General Aid Certification</u>	<u>Charter Reduction for Post-2015 Authorizers</u>	<u>Racine/Statewide Choice Reduction</u>	<u>Special Needs Scholarship Reduction</u>	<u>General Aid Net of Reductions</u>
Abbotsford	\$6,410,805	-\$101,975	\$0	\$6,308,830	\$0	-\$32,184	\$0	\$6,276,646
Adams-Friendship Area	5,723,940	-91,044	0	5,632,896	0	-8,046	0	5,624,850
Albany	2,749,338	-43,733	0	2,705,605	0	0	0	2,705,605
Algoma	4,678,258	-74,415	0	4,603,843	0	-37,499	0	4,566,344
Alma	747,011	-11,882	0	735,129	0	0	0	735,129
Alma Center	4,267,409	-67,880	0	4,199,529	0	0	0	4,199,529
Almond-Bancroft	3,144,533	-50,019	0	3,094,514	0	-24,138	0	3,070,376
Altoona	11,094,624	-176,478	0	10,918,146	0	-137,428	0	10,780,718
Amery	9,827,894	-156,327	0	9,671,567	0	0	0	9,671,567
Antigo	15,421,661	-245,306	0	15,176,355	0	-704,025	0	14,472,330
Appleton Area	95,194,707	-1,514,219	0	93,680,488	0	-3,004,767	-101,784	90,573,937
Arcadia	10,889,408	-173,215	0	10,716,193	0	0	0	10,716,193
Argyle	2,030,751	-32,150	0	1,998,601	0	0	0	1,998,601
Arrowhead UHS	4,854,452	-77,210	0	4,777,242	0	-69,536	-101,784	4,605,922
Ashland	17,124,266	-272,404	0	16,851,862	0	-325,863	-159,038	16,366,961
Ashwaubenon	6,933,617	-110,283	0	6,823,334	0	-171,550	-12,723	6,639,061
Athens	2,823,731	-44,916	0	2,778,815	0	-152,874	0	2,625,941
Auburndale	5,685,468	-90,273	0	5,595,195	0	-41,522	0	5,553,673
Augusta	4,012,918	-63,832	0	3,949,086	0	-16,738	0	3,932,348
Baldwin-Woodville Area	12,226,170	-194,478	0	12,031,692	0	0	0	12,031,692
Bangor	4,041,453	-64,286	0	3,977,167	0	-16,738	-12,723	3,947,706
Baraboo	17,577,748	-279,600	0	17,298,148	0	-405,060	0	16,893,088
Barneveld	2,519,086	-40,004	0	2,479,082	-5,347	0	0	2,473,735
Barron Area	11,479,151	-182,596	0	11,296,555	0	0	0	11,296,555
Bayfield	144,151	-2,293	0	141,858	0	0	0	141,858
Beaver Dam	22,995,493	-365,780	0	22,629,713	0	-357,119	-38,169	22,234,425
Beecher-Dunbar-Pembine	197,320	-3,138	0	194,182	0	-12,069	0	182,113
Belleville	5,415,035	-86,134	0	5,328,901	-8,911	-8,046	0	5,311,944
Belmont Community	2,433,243	-38,705	0	2,394,538	0	0	0	2,394,538
Beloit	68,702,004	-1,092,830	0	67,609,174	0	-1,270,057	0	66,339,117

<u>School District</u>	<u>General Aid Eligibility</u>	<u>Charter Reduction for Pre-2015 Authorizers</u>	<u>Milwaukee Choice Reduction</u>	<u>General Aid Certification</u>	<u>Charter Reduction for Post-2015 Authorizers</u>	<u>Racine/Statewide Choice Reduction</u>	<u>Special Needs Scholarship Reduction</u>	<u>General Aid Net of Reductions</u>
Beloit Turner	\$9,017,365	-\$143,436	\$0	\$8,873,929	\$0	-\$83,303	\$0	\$8,790,626
Benton	1,964,527	-31,249	0	1,933,278	0	0	0	1,933,278
Berlin Area	11,283,627	-179,484	0	11,104,143	0	-235,272	0	10,868,871
Big Foot UHS	75,651	-1,203	0	74,448	0	0	0	74,448
Birchwood	7,843	-125	0	7,718	0	0	0	7,718
Black Hawk	2,777,631	-44,183	0	2,733,448	0	0	0	2,733,448
Black River Falls	10,958,123	-174,308	0	10,783,815	0	-8,692	0	10,775,123
Blair-Taylor	3,129,160	-49,774	0	3,079,386	0	0	0	3,079,386
Bloomer	8,849,416	-140,764	0	8,708,652	0	-41,522	0	8,667,130
Bonduel	4,839,272	-76,976	0	4,762,296	0	-197,127	-63,615	4,501,554
Boscobel Area	6,438,530	-102,376	0	6,336,154	0	0	0	6,336,154
Bowler	2,946,680	-46,909	0	2,899,771	0	-16,092	0	2,883,679
Boycerville Community	5,079,537	-80,798	0	4,998,739	0	0	0	4,998,739
Brighton #1	155,629	-2,476	0	153,153	0	0	0	153,153
Brillion	6,292,210	-100,088	0	6,192,122	0	-207,111	0	5,985,011
Bristol #1	3,559,144	-56,613	0	3,502,531	0	0	0	3,502,531
Brodhead	7,116,133	-113,194	0	7,002,939	0	0	0	7,002,939
Brown Deer	9,557,725	-152,029	0	9,405,696	0	-361,330	-25,446	9,018,920
Bruce	2,387,274	-37,973	0	2,349,301	0	-24,138	0	2,325,163
Burlington Area	16,157,389	-257,005	0	15,900,384	0	-845,681	0	15,054,703
Butternut	929,564	-14,786	0	914,778	0	0	0	914,778
Cadott Community	6,563,014	-104,396	0	6,458,618	0	-112,644	-25,446	6,320,528
Cambria-Friesland	2,532,644	-40,286	0	2,492,358	0	-28,966	-20,769	2,442,623
Cambridge	3,822,250	-60,822	0	3,761,428	0	0	-6,362	3,755,066
Cameron	7,240,757	-115,176	0	7,125,581	0	0	0	7,125,581
Campbellsport	6,474,382	-102,983	0	6,371,399	0	-98,343	-12,723	6,260,333
Cashton	4,385,863	-69,765	0	4,316,098	0	-73,060	-12,723	4,230,315
Cassville	1,427,673	-22,709	0	1,404,964	0	0	0	1,404,964
Cedar Grove-Belgium Area	6,011,937	-95,629	0	5,916,308	0	-182,973	0	5,733,335
Cedarburg	10,868,880	-172,879	0	10,696,001	0	-186,996	-25,446	10,483,559
Central/Westosha UHS	5,435,942	-86,465	0	5,349,477	0	-26,076	-12,723	5,310,678
Chequamegon	1,969,031	-31,594	0	1,937,437	0	0	0	1,937,437
Chetek-Weyerhaeuser	1,847,146	-29,382	0	1,817,764	0	0	0	1,817,764
Chilton	6,625,241	-105,371	0	6,519,870	0	-172,196	-12,723	6,334,951
Chippewa Falls Area	31,072,263	-494,251	0	30,578,012	0	-730,824	-178,122	29,669,066

<u>School District</u>	<u>General Aid Eligibility</u>	<u>Charter Reduction for Pre-2015 Authorizers</u>	<u>Milwaukee Choice Reduction</u>	<u>General Aid Certification</u>	<u>Charter Reduction for Post-2015 Authorizers</u>	<u>Racine/Statewide Choice Reduction</u>	<u>Special Needs Scholarship Reduction</u>	<u>General Aid Net of Reductions</u>
Clayton	\$2,512,098	-\$39,959	\$0	\$2,472,139	\$0	\$0	\$0	\$2,472,139
Clear Lake	4,814,839	-76,588	0	4,738,251	0	0	0	4,738,251
Clinton Community	7,361,108	-117,090	0	7,244,018	0	-8,046	0	7,235,972
Clintonville	8,718,048	-138,674	0	8,579,374	0	-326,509	-19,085	8,233,780
Cochrane-Fountain City	2,789,308	-44,367	0	2,744,941	0	-26,076	0	2,718,865
Colby	7,450,301	-118,510	0	7,331,791	0	-209,196	0	7,122,595
Coleman	3,430,727	-54,570	0	3,376,157	0	-155,458	0	3,220,699
Colfax	5,638,502	-89,712	0	5,548,790	0	0	0	5,548,790
Columbus	7,129,671	-113,408	0	7,016,263	0	-59,552	0	6,956,711
Cornell	2,985,388	-47,488	0	2,937,900	0	0	0	2,937,900
Crandon	2,920,654	-46,455	0	2,874,199	0	0	0	2,874,199
Crivitz	880,634	-14,005	0	866,629	0	-50,214	0	816,415
Cuba City	4,155,659	-66,102	0	4,089,557	0	0	0	4,089,557
Cudahy	19,457,059	-309,574	0	19,147,485	0	-656,913	0	18,490,572
Cumberland	4,002,784	-63,557	0	3,939,227	0	0	0	3,939,227
D C Everest Area	42,180,614	-670,952	0	41,509,662	0	-568,887	-25,446	40,915,329
Darlington Community	6,499,838	-103,391	0	6,396,447	0	0	0	6,396,447
Deerfield Community	4,967,852	-79,021	0	4,888,831	0	0	0	4,888,831
DeForest Area	16,328,048	-259,717	0	16,068,331	-67,724	-67,598	0	15,933,009
Delavan-Darien	11,616,309	-184,771	0	11,431,538	0	-337,932	0	11,093,606
Denmark	8,700,513	-138,395	0	8,562,118	0	-204,380	0	8,357,738
DePere	24,223,050	-385,304	0	23,837,746	0	-233,187	0	23,604,559
DeSoto Area	2,577,956	-41,006	0	2,536,950	0	-33,476	0	2,503,474
Dodgeand	6,080,676	-96,724	0	5,983,952	0	-103,658	0	5,880,294
Dodgeville	7,620,715	-121,219	0	7,499,496	-17,822	-40,230	-12,723	7,428,721
Dover #1	482,457	-7,674	0	474,783	0	0	0	474,783
Drummond	15,185	-242	0	14,943	0	-4,023	0	10,920
Durand-Arkansaw	5,808,593	-92,394	0	5,716,199	0	-8,046	0	5,708,153
East Troy Community	4,939,565	-78,566	0	4,860,999	0	-187,801	0	4,673,198
Eau Claire Area	64,142,251	-1,020,274	0	63,121,977	0	-992,271	0	62,129,706
Edgar	4,599,545	-73,164	0	4,526,381	0	-134,210	0	4,392,171
Edgerton	11,551,031	-183,737	0	11,367,294	0	-36,207	0	11,331,087
Elcho	13,988	-223	0	13,765	0	0	0	13,765
Eleva-Strum	4,529,683	-72,052	0	4,457,631	0	0	0	4,457,631
Elk Mound Area	8,465,921	-134,665	0	8,331,256	0	0	0	8,331,256

<u>School District</u>	<u>General Aid Eligibility</u>	<u>Charter Reduction for Pre-2015 Authorizers</u>	<u>Milwaukee Choice Reduction</u>	<u>General Aid Certification</u>	<u>Charter Reduction for Post-2015 Authorizers</u>	<u>Racine/Statewide Choice Reduction</u>	<u>Special Needs Scholarship Reduction</u>	<u>General Aid Net of Reductions</u>
Elkhart Lake-Glenbeulah	\$216,626	-\$3,446	\$0	\$213,180	\$0	-\$17,384	\$0	\$195,796
Elkhorn Area	15,203,362	-241,830	0	14,961,532	0	-74,352	0	14,887,180
Ellsworth Community	10,358,188	-164,763	0	10,193,425	0	0	0	10,193,425
Elmbrook	3,701,966	-58,887	0	3,643,079	0	-334,907	-31,808	3,276,364
Elmwood	2,519,667	-40,079	0	2,479,588	0	-8,046	0	2,471,542
Erin	175,857	-2,798	0	173,059	0	0	0	173,059
Evansville Community	13,384,935	-212,910	0	13,172,025	0	0	0	13,172,025
Fall Creek	5,827,233	-92,692	0	5,734,541	0	-42,168	0	5,692,373
Fall River	3,351,058	-53,304	0	3,297,754	0	0	0	3,297,754
Fennimore Community	6,035,473	-96,005	0	5,939,468	0	0	0	5,939,468
Flambeau	4,350,840	-69,207	0	4,281,633	0	-32,184	0	4,249,449
Florence	289,907	-4,612	0	285,295	0	0	0	285,295
Fond du Lac	46,910,107	-746,178	0	46,163,929	0	-1,603,707	-490,212	44,070,010
Fontana J8	4,139	-66	0	4,073	0	-8,046	0	-3,973
Fort Atkinson	17,388,563	-276,591	0	17,111,972	0	-337,151	-143,976	16,630,845
Fox Point J2	1,193,349	-18,982	0	1,174,367	0	-64,368	-12,723	1,097,276
Franklin Public	19,516,216	-310,429	0	19,205,787	0	-310,746	-46,215	18,848,826
Frederic	2,888,100	-45,939	0	2,842,161	0	0	0	2,842,161
Freedom Area	9,370,386	-149,050	0	9,221,336	0	-365,799	0	8,855,537
Gale-Ettrick-Trempealeau	9,526,370	-151,532	0	9,374,838	0	0	0	9,374,838
Geneva J4	0	0	0	0	0	0	0	0
Genoa City J2	4,794,558	-76,265	0	4,718,293	0	-24,138	0	4,694,155
Germanatown	9,659,445	-153,649	0	9,505,796	0	-304,544	-194,605	9,006,647
Gibraltar Area	2,586	-41	0	2,545	0	0	0	2,545
Gillett	3,861,747	-61,427	0	3,800,320	0	-53,591	0	3,746,729
Gilman	2,059,380	-32,757	0	2,026,623	0	0	0	2,026,623
Gilmanton	1,044,522	-16,615	0	1,027,907	0	0	0	1,027,907
Glendale-River Hills	325,489	-5,178	0	320,311	0	-98,161	-76,338	145,812
Glenwood City	5,482,123	-87,202	0	5,394,921	0	0	0	5,394,921
Goodman-Armstrong	101,947	-1,622	0	100,325	0	0	0	100,325
Grafton	5,315,639	-84,547	0	5,231,092	0	-235,272	-38,169	4,957,651
Granton Area	1,666,587	-26,510	0	1,640,077	0	0	0	1,640,077
Grantsburg	4,874,466	-77,536	0	4,796,930	0	0	0	4,796,930
Green Bay Area	161,719,927	-2,572,576	0	159,147,351	0	-6,255,684	-203,568	152,688,099
Green Lake	0	0	0	0	0	0	0	0

<u>School District</u>	<u>General Aid Eligibility</u>	<u>Charter Reduction for Pre-2015 Authorizers</u>	<u>Milwaukee Choice Reduction</u>	<u>General Aid Certification</u>	<u>Charter Reduction for Post-2015 Authorizers</u>	<u>Racine/Statewide Choice Reduction</u>	<u>Special Needs Scholarship Reduction</u>	<u>General Aid Net of Reductions</u>
Greendale	\$15,495,645	-\$246,482	\$0	\$15,249,163	\$0	-\$258,966	-\$12,723	\$14,977,474
Greenfield	20,279,042	-322,568	0	19,956,474	0	-707,901	-38,169	19,210,404
Greenwood	2,361,411	-37,562	0	2,323,849	0	0	0	2,323,849
Gresham	1,655,823	-26,286	0	1,629,537	0	0	0	1,629,537
Hamilton	22,292,746	-354,593	0	21,938,153	0	-336,863	-96,624	21,504,666
Hartford JI	11,680,362	-185,793	0	11,494,569	0	-116,667	-50,892	11,327,010
Hartford UHS	5,936,276	-94,422	0	5,841,854	0	-130,380	0	5,711,474
Hartland-Lakeside J3	4,799,314	-76,337	0	4,722,977	0	-112,644	-66,984	4,543,349
Hayward Community	292,048	-4,646	0	287,402	0	0	0	287,402
Herman-Neosho-Rubicon	1,615,166	-25,691	0	1,589,475	0	-28,161	0	1,561,314
Highland	2,726,158	-43,364	0	2,682,794	0	0	0	2,682,794
Hilbert	3,152,946	-50,153	0	3,102,793	0	-108,621	0	2,994,172
Hillsboro	3,900,573	-62,045	0	3,838,528	0	0	0	3,838,528
Holmen	29,729,104	-472,891	0	29,256,213	0	-410,052	-63,615	28,782,546
Holy Hill Area	1,077,964	-17,147	0	1,060,817	0	-49,081	-25,446	986,290
Horicon	5,220,175	-83,035	0	5,137,140	0	-73,706	-25,446	5,037,988
Hortonville	23,073,310	-367,015	0	22,706,295	0	-444,673	0	22,261,622
Howards Grove	4,993,890	-79,435	0	4,914,455	0	-91,090	0	4,823,365
Howard-Suamico	35,537,027	-565,440	0	34,971,587	0	-365,799	-50,892	34,554,896
Hudson	22,189,114	-353,876	0	21,835,238	0	0	0	21,835,238
Hurley	2,682,446	-42,668	0	2,639,778	0	-12,069	0	2,627,709
Hustisford	1,812,108	-28,824	0	1,783,284	0	-20,115	0	1,763,169
Independence	2,756,283	-43,843	0	2,712,440	0	0	0	2,712,440
Iola-Scandinavia	3,619,656	-57,576	0	3,562,080	0	-32,830	-25,446	3,503,804
Iowa-Grant	5,910,256	-94,013	0	5,816,243	0	0	0	5,816,243
Ithaca	2,297,065	-36,539	0	2,260,526	0	-8,046	0	2,252,480
Janesville	65,624,399	-1,043,880	0	64,580,519	-8,911	-346,330	0	64,225,278
Jefferson	12,418,620	-197,537	0	12,221,083	0	-365,153	0	11,855,930
Johnson Creek	4,735,884	-75,331	0	4,660,553	0	-84,483	0	4,576,070
Juda	1,725,156	-27,441	0	1,697,715	0	0	0	1,697,715
Kaukauna Area	30,379,215	-483,230	0	29,895,985	0	-657,728	0	29,238,257
Kenosha	152,051,326	-2,418,626	0	149,632,700	0	-2,284,957	-400,775	146,946,968
Kettle Moraine	6,961,511	-110,736	0	6,850,775	0	-285,486	-39,371	6,525,918
Kewaskum	8,154,552	-129,708	0	8,024,844	0	-181,387	-50,892	7,792,565
Kewaunee	5,972,460	-95,001	0	5,877,459	0	-206,318	-12,723	5,658,418

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Kickapoo Area	\$3,278,213	-\$52,145	\$0	\$3,226,068	\$0	\$0	\$0	\$3,226,068
Kiel Area	7,606,947	-121,000	0	7,485,947	0	-77,729	-25,446	7,382,772
Kimberly Area	33,676,727	-535,684	0	33,141,043	0	-264,578	0	32,876,465
Kohler	162,253	-2,581	0	159,672	0	-32,184	0	127,488
Lac du Flambeau #1	651,585	-10,364	0	641,221	0	0	0	641,221
LaCrosse	32,853,928	-522,584	0	32,331,344	0	-922,470	-152,676	31,256,198
Ladysmith	6,729,016	-107,037	0	6,621,979	0	-60,345	0	6,561,634
LaFarge	1,812,435	-28,830	0	1,783,605	0	0	0	1,783,605
Lake Country	37,913	-603	0	37,310	0	-8,046	-20,769	8,495
Lake Geneva J1	4,612,619	-73,366	0	4,539,253	0	-193,104	0	4,346,149
Lake Geneva-Genoa UHS	1,693,402	-26,935	0	1,666,467	0	-60,844	0	1,605,623
Lake Holcombe	175,549	-2,792	0	172,757	0	0	0	172,757
Lake Mills Area	8,474,248	-134,795	0	8,339,453	0	-163,856	0	8,175,597
Lakeland UHS	25,796	-410	0	25,386	0	-17,384	0	8,002
Lancaster Community	6,781,227	-107,866	0	6,673,361	0	0	0	6,673,361
Laona	1,040,815	-16,555	0	1,024,260	0	0	0	1,024,260
Lena	2,776,016	-44,157	0	2,731,859	0	-45,545	0	2,686,314
Linn J4	3,463	-55	0	3,408	0	0	0	3,408
Linn J6	806	-13	0	793	0	-8,046	0	-7,253
Little Chute Area	9,081,869	-144,462	0	8,937,407	0	-353,231	-12,723	8,571,453
Lodi	4,870,274	-77,466	0	4,792,808	0	-8,046	0	4,784,762
Lomira	7,264,131	-115,547	0	7,148,584	0	-85,775	0	7,062,809
Loyal	4,131,313	-65,519	0	4,065,794	0	-73,706	0	3,992,088
Luck	2,565,453	-40,807	0	2,524,646	0	-32,184	0	2,492,462
Luxemburg-Casco	11,165,439	-177,603	0	10,987,836	0	-165,589	-38,169	10,784,078
Madison Metropolitan	37,396,765	-594,748	0	36,802,017	-2,121,709	-1,224,176	-241,792	33,214,340
Manawa	4,393,569	-69,886	0	4,323,683	0	-91,736	0	4,231,947
Manitowoc	34,686,360	-551,742	0	34,134,618	0	-1,509,592	-38,169	32,586,857
Maple	6,163,125	-98,032	0	6,065,093	0	0	0	6,065,093
Maple Dale-Indian Hill	229,494	-3,651	0	225,843	0	-8,046	0	217,797
Marathon City	3,759,354	-59,798	0	3,699,556	0	-40,230	0	3,659,326
Marinette	14,382,004	-228,769	0	14,153,235	0	-450,282	0	13,702,953
Marion	2,798,644	-44,517	0	2,754,127	0	-150,143	0	2,603,984
Markesan	3,572,325	-56,822	0	3,515,503	0	-8,692	-12,723	3,494,088
Marshall	8,099,767	-128,840	0	7,970,927	0	-52,152	0	7,918,775

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Marshfield	\$23,563,401	-\$374,811	\$0	\$23,188,590	\$0	-\$741,876	\$0	\$22,446,714
Mauston	9,690,978	-154,150	0	9,536,828	0	-8,692	0	9,528,136
Mayville	6,883,334	-109,512	0	6,773,822	0	-187,642	0	6,586,180
McFarland	12,574,702	-200,018	0	12,374,684	0	0	0	12,374,684
Medford Area	14,787,623	-235,222	0	14,552,401	0	-133,405	-50,892	14,368,104
Meilen	2,136,351	-33,982	0	2,102,369	0	0	0	2,102,369
Meirose-Mindoro	5,784,508	-92,012	0	5,692,496	0	0	-12,723	5,679,773
Menasha	29,674,980	-472,031	0	29,202,949	0	-600,278	0	28,602,671
Menominee Indian	7,920,124	-126,241	0	7,793,883	0	0	0	7,793,883
Menomonee Falls	9,482,822	-150,826	0	9,331,996	0	-398,090	-127,230	8,806,676
Menomonie Area	22,117,067	-351,806	0	21,765,261	0	-64,368	0	21,700,893
Mecquon-Thiensville	1,704,939	-27,121	0	1,677,818	0	-234,479	-25,446	1,417,893
Mercer	0	0	0	0	0	0	0	0
Merrill Area	17,614,620	-280,189	0	17,334,431	0	-303,663	0	17,030,768
Merton Community	3,230,695	-51,386	0	3,179,309	0	-12,069	0	3,167,240
Middleton-Cross Plains	21,770,037	-346,263	0	21,423,774	-64,159	-344,297	-14,864	21,000,454
Milton	21,743,169	-345,859	0	21,397,310	0	-50,214	0	21,347,096
Milwaukee	596,910,162	-9,494,876	-36,816,000	550,599,286	0	0	-6,109,265	544,490,021
Mineral Point	4,581,830	-72,881	0	4,508,949	0	-16,092	0	4,492,857
Minocqua J1	1,645	-26	0	1,619	0	0	0	1,619
Mishicot	4,904,892	-78,020	0	4,826,872	0	-145,973	0	4,680,899
Mondovi	6,889,070	-109,582	0	6,779,488	0	-16,738	0	6,762,750
Monona Grove	14,129,781	-224,751	0	13,905,030	-106,932	-45,704	0	13,752,394
Monroe	16,823,034	-267,597	0	16,555,437	0	-24,138	0	16,531,299
Montello	2,365,244	-37,621	0	2,327,623	0	-17,384	0	2,310,239
Monticello	2,053,418	-32,663	0	2,020,755	0	-17,384	0	2,003,371
Mosinee	12,175,464	-193,669	0	11,981,795	0	-53,591	-12,723	11,915,481
Mount Horeb Area	13,542,492	-215,413	0	13,327,079	-8,911	-80,460	-25,446	13,212,262
Mukwonago	21,607,647	-343,662	0	21,263,985	0	-224,348	-25,446	21,014,191
Muskego-Norway	22,029,114	-350,399	0	21,678,715	0	-215,803	0	21,462,912
Necedah Area	3,446,066	-54,814	0	3,391,252	0	0	0	3,391,252
Neenah	37,192,761	-591,604	0	36,601,157	0	-1,064,567	0	35,536,590
Neillsville	5,367,117	-85,355	0	5,281,762	0	-16,738	0	5,265,024
Nekoosa	3,236,813	-51,483	0	3,185,330	0	-196,334	-12,723	2,976,273
New Auburn	431,080	-6,856	0	424,224	0	0	0	424,224

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New Berlin	\$2,892,047	-\$46,004	\$0	\$2,846,043	\$0	-\$566,218	-\$69,977	\$2,209,848
New Glarus	5,999,670	-95,434	0	5,904,236	0	0	0	5,904,236
New Holstein	6,316,122	-100,467	0	6,215,655	0	-140,012	-39,854	6,035,789
New Lisbon	3,193,906	-50,803	0	3,143,103	0	-8,692	0	3,134,411
New London	15,624,328	-248,530	0	15,375,798	0	-456,889	0	14,918,909
New Richmond	24,172,272	-384,499	0	23,787,773	0	-16,738	0	23,771,035
Niagara	2,526,461	-40,188	0	2,486,273	0	0	0	2,486,273
Nicolet UHS	1,092,317	-17,376	0	1,074,941	0	-112,996	-12,723	949,222
Norris	978,824	-15,570	0	963,254	0	0	0	963,254
North Cape	911,658	-14,501	0	897,157	0	-8,046	0	889,111
North Crawford	3,369,636	-53,600	0	3,316,036	0	0	0	3,316,036
North Fond du Lac	9,892,952	-157,364	0	9,735,588	0	-157,396	-25,446	9,552,746
North Lake	427,515	-6,801	0	420,714	0	0	-12,723	407,991
North Lakeland	0	0	0	0	0	0	0	0
Northern Ozaukee	3,400,146	-54,083	0	3,346,063	0	-52,945	0	3,293,118
Northland Pines	29,842	-475	0	29,367	0	0	0	29,367
Northwood	11,892	-189	0	11,703	0	-16,738	0	-5,035
Norwalk-Ontario-Wilton	5,508,176	-87,617	0	5,420,559	0	0	0	5,420,559
Norway J7	232,835	-3,703	0	229,132	0	-16,092	0	213,040
Oak Creek-Franklin	34,689,193	-551,780	0	34,137,413	0	-280,164	-25,446	33,831,803
Oakfield	3,652,509	-58,099	0	3,594,410	0	-8,692	-25,446	3,560,272
Oconomowoc Area	10,810,980	-171,945	0	10,639,035	0	-676,216	-73,992	9,888,827
Oconto	7,337,429	-116,714	0	7,220,715	0	-32,830	-12,723	7,175,162
Oconto Falls	11,403,437	-181,389	0	11,222,048	0	-134,210	0	11,087,838
Omro	8,528,786	-135,664	0	8,393,122	0	-268,102	0	8,125,020
Onalaska	14,395,196	-228,974	0	14,166,222	0	-505,811	-38,169	13,622,242
Oostburg	5,621,137	-89,412	0	5,531,725	0	-219,826	0	5,311,899
Oregon	20,994,713	-333,951	0	20,660,762	-23,169	-9,286	-8,668	20,619,639
Osceola	10,336,523	-164,568	0	10,171,955	0	-140,658	0	10,031,297
Oshkosh Area	60,589,886	-963,774	0	59,626,112	0	-2,464,482	-25,446	57,136,184
Osseo-Fairchild	6,104,573	-97,103	0	6,007,470	0	-8,046	0	5,999,424
Owen-Withee	3,156,804	-50,214	0	3,106,590	0	0	0	3,106,590
Palmyra-Eagle Area	3,548,418	-56,441	0	3,491,977	0	-89,798	0	3,402,179
Pardeeville Area	4,357,265	-69,308	0	4,287,957	0	-26,076	0	4,261,881
Paris J1	103,476	-1,646	0	101,830	0	-12,069	0	89,761

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Parkview	\$5,507,343	-87,603	\$0	\$5,419,740	\$0	-\$8,046	\$0	\$5,411,694
Pecatonica Area	2,639,445	-41,985	0	2,597,460	0	0	0	2,597,460
Pepin Area	189,042	-3,007	0	186,035	0	0	0	186,035
Peshigo	7,622,550	-121,250	0	7,501,300	0	-209,049	0	7,292,251
Pewaukee	7,900,289	-125,657	0	7,774,632	0	-74,998	-12,930	7,686,704
Phelps	3,699	-59	0	3,640	0	0	0	3,640
Phillips	3,426,898	-54,509	0	3,372,389	0	-8,046	0	3,364,343
Pittsville	3,299,637	-52,486	0	3,247,151	0	-52,945	0	3,194,206
Platteville	8,521,814	-135,535	0	8,386,279	0	0	0	8,386,279
Plum City	1,688,190	-26,853	0	1,661,337	0	0	0	1,661,337
Plymouth	11,922,784	-189,648	0	11,733,136	0	-333,116	-12,723	11,387,297
Port Edwards	3,239,127	-51,524	0	3,187,603	0	-28,161	-12,723	3,146,719
Port Washington-Saukville	13,922,167	-221,451	0	13,700,716	0	-261,994	-198,891	13,239,831
Portage Community	13,068,162	-207,868	0	12,860,294	0	-334,567	-12,723	12,513,004
Potosi	2,261,096	-35,966	0	2,225,130	0	0	0	2,225,130
Poynette	5,320,182	-84,624	0	5,235,558	0	0	0	5,235,558
Prairie du Chien Area	7,447,844	-118,470	0	7,329,374	0	0	0	7,329,374
Prairie Farm	2,323,535	-36,960	0	2,286,575	0	0	0	2,286,575
Prentice	1,650,933	-26,260	0	1,624,673	0	0	0	1,624,673
Prescott	8,544,082	-135,906	0	8,408,176	0	0	0	8,408,176
Princeton	1,016,069	-16,161	0	999,908	0	-25,430	0	974,478
Pulaski Community	25,385,850	-403,803	0	24,982,047	0	-272,125	-25,446	24,684,476
Racine	157,836,304	-2,510,647	0	155,325,657	0	-22,332,810	-463,703	132,529,144
Randall JI	1,582,097	-25,166	0	1,556,931	0	0	0	1,556,931
Randolph	4,099,125	-65,203	0	4,033,922	0	-123,920	-50,892	3,859,110
Random Lake	3,518,351	-55,963	0	3,462,388	0	-8,692	0	3,453,696
Raymond #14	515,369	-8,197	0	507,172	0	-8,466	0	498,706
Reedsburg	17,485,077	-278,127	0	17,206,950	0	-256,679	0	16,950,271
Reedsville	4,377,553	-69,632	0	4,307,921	0	-248,486	0	4,059,435
Rhineland	5,032,949	-80,048	0	4,952,901	0	0	0	4,952,901
Rib Lake	2,871,066	-45,669	0	2,825,397	0	0	0	2,825,397
Rice Lake Area	11,282,360	-179,340	0	11,103,020	0	-92,529	0	11,010,491
Richland	9,238,169	-146,948	0	9,091,221	0	-120,690	0	8,970,531
Richmond	1,825,680	-29,031	0	1,796,649	0	-28,161	-13,345	1,755,143
Rio Community	2,525,012	-40,164	0	2,484,848	0	0	-6,362	2,478,486

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Ripon Area	\$11,412,370	-\$181,532	\$0	\$11,230,838	\$0	-\$40,876	-\$12,723	\$11,177,239
River Falls	17,832,504	-283,651	0	17,548,853	0	0	0	17,548,853
River Ridge	4,298,222	-69,388	0	4,228,834	0	0	0	4,228,834
River Valley	5,325,498	-84,708	0	5,240,790	0	-32,184	0	5,208,606
Riverdale	5,076,469	-80,750	0	4,995,719	0	0	0	4,995,719
Rosendale-Brandon	6,444,912	-102,517	0	6,342,395	0	-46,996	-38,169	6,257,230
Rosholt	2,780,891	-44,234	0	2,736,657	0	-8,046	0	2,728,611
Royal	4,367,358	-69,470	0	4,297,888	0	-24,138	0	4,273,750
Saint Croix Central	11,971,831	-190,432	0	11,781,399	0	0	0	11,781,399
Saint Croix Falls	5,882,372	-93,567	0	5,788,805	0	-101,720	0	5,687,085
Saint Francis	4,293,743	-68,298	0	4,225,445	0	-217,900	0	4,007,545
Salem J2	7,124,197	-113,321	0	7,010,876	0	-32,184	-12,723	6,965,969
Sauk Prairie	11,978,234	-190,528	0	11,787,706	0	-40,876	0	11,746,830
Seneca	1,609,834	-25,607	0	1,584,227	0	0	0	1,584,227
Sevastopol	7,733	-123	0	7,610	0	0	0	7,610
Seymour Community	17,666,753	-281,274	0	17,385,479	0	-195,688	-12,723	17,177,068
Sharon J11	2,196,527	-34,940	0	2,161,587	0	0	0	2,161,587
Shawano	15,542,899	-247,233	0	15,295,666	0	-775,000	-101,784	14,418,882
Sheboygan Area	78,511,996	-1,248,867	0	77,263,129	0	-2,509,029	-46,215	74,707,885
Sheboygan Falls	9,809,744	-156,038	0	9,653,706	0	-122,628	0	9,531,078
Shell Lake	3,486,497	-55,458	0	3,431,039	0	0	0	3,431,039
Shiocton	4,746,703	-75,504	0	4,671,199	0	-16,092	0	4,655,107
Shorewood	5,474,701	-87,092	0	5,387,609	0	-22,212	-12,723	5,352,674
Shullsburg	2,678,025	-42,598	0	2,635,427	0	0	0	2,635,427
Silver Lake J1	2,693,091	-42,838	0	2,650,253	0	-4,023	0	2,646,230
Siren	710,818	-11,306	0	699,512	0	0	0	699,512
Slinger	13,197,708	-209,926	0	12,987,782	0	-32,830	0	12,954,952
Solon Springs	1,352,438	-21,512	0	1,330,926	0	0	0	1,330,926
Somerset	9,473,933	-150,856	0	9,323,077	0	-32,830	0	9,290,247
South Milwaukee	23,052,226	-366,684	0	22,685,542	0	-440,339	-50,892	22,194,311
South Shore	45,812	-729	0	45,083	0	0	0	45,083
Southern Door	1,355,585	-21,562	0	1,334,023	0	-8,692	0	1,325,331
Southwestern Wisconsin	3,678,135	-58,506	0	3,619,629	0	0	0	3,619,629
Sparta Area	22,353,065	-355,563	0	21,997,502	0	-434,983	-101,784	21,460,735
Spencer	5,777,083	-91,894	0	5,685,189	0	-73,060	0	5,612,129

<u>School District</u>	<u>General Aid Eligibility</u>	<u>Charter Reduction for Pre-2015 Authorizers</u>	<u>Milwaukee Choice Reduction</u>	<u>General Aid Certification</u>	<u>Charter Reduction for Post-2015 Authorizers</u>	<u>Racine/Statewide Choice Reduction</u>	<u>Special Needs Scholarship Reduction</u>	<u>General Aid Net of Reductions</u>
Spooner Area	\$430,543	-\$6,849	\$0	\$423,694	\$0	\$0	\$0	\$423,694
Spring Valley	5,581,303	-88,780	0	5,492,523	0	0	0	5,492,523
Stanley-Boyd Area	7,982,965	-126,983	0	7,855,982	0	-40,230	0	7,815,752
Stevens Point Area	40,200,176	-639,441	0	39,560,735	0	-1,041,046	-38,169	38,481,520
Stockbridge	827,833	-13,167	0	814,666	0	0	0	814,666
Stone Bank	52,888	-841	0	52,047	0	0	0	52,047
Stoughton Area	12,049,124	-191,654	0	11,857,470	0	-8,046	0	11,849,424
Stratford	6,443,406	-102,493	0	6,340,913	0	-28,807	0	6,312,106
Sturgeon Bay	4,395,012	-69,701	0	4,325,311	0	-8,692	0	4,316,619
Sun Prairie Area	48,361,183	-769,256	0	47,591,927	-121,190	-56,515	0	47,414,222
Superior	31,653,590	-503,501	0	31,150,089	0	0	0	31,150,089
Suring	102,810	-1,636	0	101,174	0	0	0	101,174
Swallow	308,895	-4,913	0	303,982	0	-12,069	0	291,913
Thorp	4,001,493	-63,650	0	3,937,843	0	0	0	3,937,843
Three Lakes	23,433	-373	0	23,060	0	0	0	23,060
Tigerton	1,464,354	-23,293	0	1,441,061	0	0	0	1,441,061
Tomah Area	19,250,247	-306,209	0	18,944,038	0	-17,384	0	18,926,654
Tomahawk	748,020	-11,899	0	736,121	0	0	0	736,121
Tomorrow River	6,127,421	-97,466	0	6,029,955	0	-56,322	0	5,973,633
Trevor-Wilnot	3,528,289	-56,123	0	3,472,166	0	0	0	3,472,166
Tri-County Area	3,533,811	-56,210	0	3,477,601	0	-24,138	0	3,453,463
Turtle Lake	638,608	-10,156	0	628,452	0	-16,738	0	611,714
Twin Lakes #4	1,489,289	-23,762	0	1,465,527	0	0	0	1,465,527
Two Rivers	13,908,042	-221,231	0	13,686,811	0	-270,539	-12,723	13,403,549
Union Grove J1	4,946,263	-78,679	0	4,867,584	0	-24,138	0	4,843,446
Union Grove UHS	3,390,159	-53,925	0	3,336,234	0	-17,384	-12,723	3,306,127
Unity	1,887,197	-30,015	0	1,857,182	0	-8,046	0	1,849,136
Valders Area	5,222,701	-83,074	0	5,139,627	0	-150,789	0	4,988,838
Verona Area	18,748,256	-298,227	0	18,450,029	-94,457	-125,116	-46,383	18,184,073
Viroqua Area	6,979,257	-111,016	0	6,868,241	0	0	0	6,868,241
Wabeno Area	82,392	-1,311	0	81,081	0	0	0	81,081
Walworth J1	2,849,154	-45,320	0	2,803,834	0	-8,046	0	2,795,788
Washburn	2,521,801	-40,113	0	2,481,688	0	-48,276	-19,085	2,414,327
Washington	0	0	0	0	0	0	0	0
Washington-Caldwell	366,151	-5,824	0	360,327	0	0	0	360,327

<u>School District</u>	<u>General Aid Eligibility</u>	<u>Charter Reduction for Pre-2015 Authorizers</u>	<u>Milwaukee Choice Reduction</u>	<u>General Aid Certification</u>	<u>Charter Reduction for Post-2015 Authorizers</u>	<u>Racine/Statewide Choice Reduction</u>	<u>Special Needs Scholarship Reduction</u>	<u>General Aid Net of Reductions</u>
Waterford J1	\$6,900,582	-\$109,763	\$0	\$6,790,819	\$0	-\$44,253	\$0	\$6,746,566
Waterford UHS	5,763,007	-91,668	0	5,671,339	0	0	-12,723	5,658,616
Waterloo	5,580,076	-88,760	0	5,491,316	0	-26,076	0	5,465,240
Watertown	23,858,063	-379,471	0	23,478,592	0	-1,266,862	0	22,211,730
Waukesha	54,348,034	-864,465	0	53,483,569	0	-2,239,543	-270,411	50,973,615
Waunakee Community	21,043,454	-334,724	0	20,708,730	-17,822	-8,692	-12,723	20,669,493
Waupaca	9,811,205	-156,059	0	9,655,146	0	-298,201	0	9,356,945
Waupun	13,957,439	-222,015	0	13,735,424	0	-521,257	-181,079	13,033,088
Wausau	59,017,863	-938,773	0	58,079,090	0	-1,165,583	-114,507	56,799,000
Wausaukee	130,012	-2,068	0	127,944	0	-37,499	0	90,445
Wautoma Area	6,531,790	-103,896	0	6,427,894	0	-8,046	0	6,419,848
Wauwatosa	18,016,211	-286,555	0	17,729,656	0	-549,629	-85,186	17,094,841
Wauzeka-Steuken	2,431,617	-38,679	0	2,392,938	0	0	0	2,392,938
Webster	39,446	-627	0	38,819	0	0	0	38,819
West Allis	52,235,494	-830,885	0	51,404,609	0	-2,725,305	-101,784	48,577,520
West Bend	32,000,589	-509,009	0	31,491,580	0	-1,633,172	-222,653	29,635,755
West DePere	22,788,664	-362,488	0	22,426,176	0	-249,925	0	22,176,251
West Salem	10,995,777	-174,916	0	10,820,861	0	-216,449	-38,169	10,566,243
Westby Area	8,555,018	-136,082	0	8,418,936	0	-42,168	-12,723	8,364,045
Westfield	3,841,544	-61,102	0	3,780,442	0	-24,138	0	3,756,304
Weston	1,746,181	-27,776	0	1,718,405	0	-8,046	0	1,710,359
Weyauwega-Fremont	3,435,505	-54,645	0	3,380,860	0	-66,952	0	3,313,908
Wheatland J1	2,331,427	-37,085	0	2,294,342	0	0	0	2,294,342
White Lake	177,637	-2,826	0	174,811	0	-8,046	0	166,765
Whitefish Bay	12,023,916	-191,253	0	11,832,663	0	0	-63,615	11,769,048
Whitehall	5,726,635	-91,092	0	5,635,543	0	-8,692	0	5,626,851
Whitewater	9,308,937	-148,070	0	9,160,867	0	-49,568	-12,723	9,098,576
Whitnall	9,851,470	-156,699	0	9,694,771	0	-266,596	-38,169	9,390,006
Wild Rose	258,090	-4,105	0	253,985	0	-8,046	0	245,939
Williams Bay	46,136	-734	0	45,402	0	0	0	45,402
Wilmot UHS	3,877,249	-61,671	0	3,815,578	0	-8,692	0	3,806,886
Winneconne Community	7,125,378	-113,338	0	7,012,040	0	-113,936	0	6,898,104
Winter	69,254	-1,102	0	68,152	0	0	0	68,152
Wisconsin Dells	1,473,199	-23,434	0	1,449,765	0	-32,830	0	1,416,935
Wisconsin Heights	1,788,767	-28,451	0	1,760,316	0	-25,224	0	1,735,092

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Wisconsin Rapids	\$35,077,197	-\$557,960	\$0	\$34,519,237	\$0	-\$1,162,206	-\$89,061	\$33,267,970
Wittenberg-Biramwood	7,102,364	-112,975	0	6,989,389	0	-25,430	-12,723	6,951,236
Woneoc-Union Center	2,042,382	-32,487	0	2,009,895	0	-24,138	0	1,985,757
Woodruff J1	131,049	-2,085	0	128,964	0	0	0	128,964
Wrightstown Community	8,240,021	-131,070	0	8,108,951	0	-184,424	-25,446	7,899,081
Yorkville J2	<u>476,921</u>	<u>-7,585</u>	<u>0</u>	<u>469,336</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>469,336</u>
STATEWIDE	\$4,740,047,628	-\$75,400,004	-\$36,816,000	\$4,627,831,624	-\$2,667,064	-\$95,565,476	-\$13,029,275	\$4,516,569,809

