



## Legislative Fiscal Bureau

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April 15, 2013

TO: Members  
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: Potential Effect of Expanded Choice Program on Public School Districts

In response to numerous legislative inquiries, this memorandum discusses the potential effect of an expanded parental choice program on public school districts in the state.

### **Budget Bill Provisions**

Under 2013 Assembly Bill 40 (the 2013-15 biennial budget bill as proposed by the Governor), the current law statutory language for the parental choice program for eligible school districts (under which the Racine parental choice program currently operates) would be modified to create a two-step process under which choice programs substantially similar to the Racine program could be created in additional school districts. The first step would involve a district being identified as an eligible school district, which would happen if it satisfies both of the following criteria: (a) the number of pupils enrolled in the district is at least 4,000; and (b) two or more public schools in the district in the same school year were placed in a performance category of either "fails to meet expectations" or "meets few expectations" on an accountability report issued by the Department of Public Instruction (DPI).

Based on membership data used in calculating general school aids in 2012-13 and DPI accountability data for 2011-12, nine districts would meet these criteria (Beloit, Fond du Lac, Green Bay, Kenosha, Madison, Sheboygan, Superior, Waukesha, and West Allis). If more recent membership or accountability data would become available later this year, the list of identified eligible school districts could differ.

The second step would involve a district qualifying as an eligible school district. A district would qualify as an eligible school district if at least 20 pupils who reside in the district apply to attend a choice school under the program and notify DPI that they have applied to attend a choice school. A district that qualifies as an eligible school district would remain qualified in subsequent school years.

Under the bill, no more than a total of 500 pupils in 2013-14 and 1,000 pupils in 2014-15 residing in school districts that qualify as eligible school districts could attend choice schools under

the program. There would be no limit on pupil participation in the expanded program beginning in 2015-16.

The maximum payment for parental choice programs under the bill would be \$6,442 per pupil (regardless of the pupil's grade) in 2013-14 and \$7,050 for a pupil in grades K-8 and \$7,856 for a pupil in grades 9-12 in 2014-15 and each year thereafter. These payments would be funded from the sum sufficient appropriation from the general fund for payments under the parental choice program for eligible districts. The state cost of these payments would be partially offset by a net reduction to the general aid that would otherwise be paid to the districts in which a choice program operates equal to 38.4% of the cost of the payments for pupils from that district participating in the program. The net cost to the general fund would thus equal 61.6% of the cost of the program.

Based on the participation limits and maximum payments, total payments for the expanded program are estimated to equal \$3,221,000 in 2013-14 and \$7,195,000 in 2014-15. For 2014-15, this assumes that 82% of the choice students would enroll in grades K-8 and 18% would enroll in grades 9-12. The 38.4% total reduction to eligible districts' general aid would thus be \$1,236,900 in 2013-14 and \$2,762,900 in 2014-15.

### **Potential Effect on School Districts**

The effect of the program on the revenue limit and general aid eligibility of the nine districts that are anticipated to be identified as eligible districts would depend on how many pupils in each would participate and whether those children would have attended public or private schools in the absence of a choice program. There are three ways that an expanded choice program could affect the revenue limit and general aid calculations for those districts in which a choice program would be created.

First, to the extent that pupils would have otherwise attended public schools, the revenue limit for a choice district would be lower than it would be if a choice program did not exist in the district. This reduces the overall amount of revenue that district can raise from the sum of state general aid and local property taxes.

Second, regardless of where pupils would have otherwise attended school in the absence of a choice program, the general aid eligibility for a choice district would be reduced by 38.4% of the cost of the choice program in that district. Under revenue limits, districts would have the authority to backfill that aid loss with local levy.

Third, to the extent that pupils would have otherwise attended public schools, the pupil membership and aidable costs used to calculate general aid for that district would be lower. This would affect the calculation of aid for the district in the formula, generally resulting in less aid for the district. Under revenue limits, districts would have the authority to backfill any aid loss with local levy.

An expanded choice program would not affect the revenue limit calculation for school districts in which a choice program would not be created. The general aid for other districts would, however, be affected by the third factor discussed in the previous paragraph. To the extent that a choice program would result in less aid for choice districts, the aid factors in the equalization aid formula would adjust to fully distribute the available funding, generally resulting in more aid for

most other school districts. Under revenue limits, any additional general aid received by a district would reduce its levy by an equal amount.

The following examples assume an equal number of the pupils participating in the expanded program (55 in 2013-14 and 110 in 2014-15) would reside in each of the nine districts, and illustrate the potential effect if all of those pupils would otherwise have attended public or private schools. Assigning an equal number of pupils to each district for the purpose of calculating these examples allows for comparison of the effects between districts without having to account for differences in pupil participation.

If all 55 children in 2013-14 and 110 children in 2014-15 in each of the nine districts would have otherwise attended private schools in the absence of a choice program, there would be no change to the revenue limit or general aid eligibility of the districts as a result. The general aid payment for each of the districts would, however, be reduced by the \$136,100 in 2013-14 and \$303,900 in 2014-15 under the 38.4% choice aid reduction provision described above. Each district's levy could increase by an equivalent amount under revenue limits, depending on the decision of each school board in setting the levy. Table 1 shows the potential aid reduction and levy increase that would apply to each of the nine districts under this assumption.

**TABLE 1**

**Potential 2013-14 and 2014-15 Aid and Levy Effects of Expanded Choice Program on Each of the Nine Districts if Pupils Would Have Otherwise Attended Private Schools**

|         | <u>Revenue Limit<br/>Reduction</u> | <u>38.4% Choice<br/>Aid Reduction</u> | <u>Levy Change</u> |
|---------|------------------------------------|---------------------------------------|--------------------|
| 2013-14 | \$0                                | \$136,100                             | \$136,100          |
| 2014-15 | 0                                  | 303,900                               | 303,900            |

If all 55 children in 2013-14 and 110 children in 2014-15 in each of the nine districts would have otherwise attended those districts in the absence of a choice program, each district's revenue limit and general aid eligibility would be reduced as a result. Revenue limits are calculated using a three-year rolling average of pupil enrollment, while general school aids are calculated using prior year cost, enrollment, and property value data. Under this scenario, in 2013-14, each district would lose the revenue limit authority associated with one-third of the 55 pupils in the choice program that are assumed to otherwise have attended those districts. Table 2 shows the revenue limit reduction for each of the nine districts, based on one-third of the fully-annualized effect of the enrollment loss using 2012-13 revenue limit data. The loss of pupils and associated aidable costs would not be reflected in the 2013-14 general aid calculation, which would be based on data from the 2012-13 school year. Table 2 also shows the levy change for each district, which is the combination of the revenue limit reduction shown and the \$136,100 general aid reduction for each district noted above. The levy reduction shown assumes each school board would levy to offset the entire \$136,100 aid loss.

Using Beloit as an example, the District's revenue limit reduction would be \$173,300, which reduces its levy by that amount. The District may, however, increase its levy by \$136,100 to offset the state aid loss due to the 38.4% choice aid reduction. Thus, the net decrease in the levy

would be -\$37,200 ( $-\$173,300 + \$136,100 = -\$37,200$ ).

**TABLE 2**

**Potential 2013-14 Revenue Limit, Aid, and Levy Effects of Expanded Choice Program If 55 Pupils Would Have Otherwise Attended Public Schools**

|             | <u>Revenue Limit<br/>Reduction</u> | <u>38.4% Choice<br/>Aid Reduction</u> | <u>Levy Change</u> |
|-------------|------------------------------------|---------------------------------------|--------------------|
| Beloit      | -\$173,300                         | \$136,100                             | -\$37,200          |
| Fond du Lac | -166,100                           | 136,100                               | -30,000            |
| Green Bay   | -169,900                           | 136,100                               | -33,800            |
| Kenosha     | -180,700                           | 136,100                               | -44,600            |
| Madison     | -197,700                           | 136,100                               | -61,600            |
| Sheboygan   | -188,600                           | 136,100                               | -52,500            |
| Superior    | -166,900                           | 136,100                               | -30,800            |
| Waukesha    | -177,000                           | 136,100                               | -40,900            |
| West Allis  | -177,300                           | 136,100                               | -41,200            |

In 2014-15, each district would lose the revenue limit authority associated with two-thirds of the 55 pupils that participated in 2013-14 and one-third of the additional 55 pupils first participating in 2014-15. Table 3 shows the 2014-15 revenue limit reduction under this scenario for each district, based on 2012-13 revenue limit data. Table 3 also shows the reduction of \$303,900 for each district due to the 38.4% choice aid reduction. General aid eligibility under the aid formula in 2014-15 for the nine districts would be affected by the loss of the 55 pupils and the revenue limit authority indicated in Table 2 from the 2013-14 school year. This aid change is also shown in Table 3, based on data from the 2012-13 general aid run. These aid changes are calculated individually for each district, so as to show the potential effect of an expanded choice program on that district independent of the choice program expanding to other districts. Finally, Table 3 shows the possible net levy increase, which is a combination of the revenue limit reduction, the 38.4% choice aid reduction, and the reduction under the aid formula. This assumes the school boards levied to offset the total of the two aid reductions.

Again using Beloit as an example, the District's revenue limit reduction (and levy reduction) would be \$519,900. The District may, however, increase its levy by the two aid reduction amounts shown on Table 3. The net result would be a levy increase of \$74,300 ( $-\$519,900 + \$303,900 + \$290,300 = \$74,300$ ).

**TABLE 3****Potential 2014-15 Revenue Limit, Aid, and Levy Effects of Expanded Choice Program  
If 110 Pupils Would Have Otherwise Attended Public Schools**

|             | <u>Revenue<br/>Limit Reduction</u> | <u>38.4% Choice<br/>Aid Reduction</u> | <u>Aid Formula<br/>Reduction</u> | <u>Levy<br/>Change</u> |
|-------------|------------------------------------|---------------------------------------|----------------------------------|------------------------|
| Beloit      | -\$519,900                         | \$303,900                             | \$290,300                        | \$74,300               |
| Fond du Lac | -498,300                           | 303,900                               | 462,700                          | 268,300                |
| Green Bay   | -509,700                           | 303,900                               | 409,600                          | 203,800                |
| Kenosha     | -542,100                           | 303,900                               | 426,700                          | 188,500                |
| Madison     | -593,100                           | 303,900                               | 677,200                          | 388,000                |
| Sheboygan   | -565,800                           | 303,900                               | 422,900                          | 161,000                |
| Superior    | -500,700                           | 303,900                               | 452,500                          | 255,700                |
| Waukesha    | -531,000                           | 303,900                               | 591,100                          | 364,000                |
| West Allis  | -531,900                           | 303,900                               | 319,000                          | 91,000                 |

Table 4 shows the fully-annualized effect of the loss of 110 pupils in each of the nine districts once those pupils would be fully removed from the revenue limit and general aid calculations for the districts. Similar to Table 3, Table 4 shows the reduction in revenue limit authority resulting from the loss of 110 pupils in each district (based on 2012-13 revenue limit data), the 38.4% choice aid reduction (based on the 2014-15 payments under AB 40, which would apply to subsequent years under the bill), and the reduction in aid under the formula resulting from the loss of the 110 pupils and revenue limit authority shown.

**TABLE 4****Potential Fully Annualized Revenue Limit, Aid, and Levy Effects of Expanded  
Choice Program If 110 Pupils Would Have Otherwise Attended Public Schools**

|             | <u>Revenue<br/>Limit Reduction</u> | <u>38.4% Choice<br/>Aid Reduction</u> | <u>Aid Formula<br/>Reduction</u> | <u>Levy<br/>Change</u> |
|-------------|------------------------------------|---------------------------------------|----------------------------------|------------------------|
| Beloit      | -\$1,039,900                       | \$303,900                             | \$1,031,100                      | \$295,100              |
| Fond du Lac | -996,300                           | 303,900                               | 1,017,300                        | 324,900                |
| Green Bay   | -1,019,200                         | 303,900                               | 1,013,800                        | 298,500                |
| Kenosha     | -1,084,200                         | 303,900                               | 1,080,100                        | 299,800                |
| Madison     | -1,186,000                         | 303,900                               | 1,005,700                        | 123,600                |
| Sheboygan   | -1,131,800                         | 303,900                               | 1,113,900                        | 286,000                |
| Superior    | -1,001,400                         | 303,900                               | 1,038,200                        | 340,700                |
| Waukesha    | -1,061,800                         | 303,900                               | 1,011,500                        | 253,600                |
| West Allis  | -1,063,600                         | 303,900                               | 995,100                          | 235,400                |

An expanded choice program as proposed in AB 40 would have no effect on the revenue limits of the districts in which no program would operate. The effect on general aid payments would depend on whether the children attending a choice school in a new district under an expanded program would have otherwise attended public or private schools in the absence of the

program. If the children would have otherwise attended private schools, there would be no change to the general aid payments of any non-choice districts. If the children would have otherwise attended public schools, the general aid to most other districts in the state would increase as a result of those children instead attending choice schools. This is a result of these children and the associated revenue limit authority not being included in the calculation of value per pupil and cost per pupil under the equalization formula.

The attachment to this memorandum shows the potential effect of the bill provision to expand the choice program on the general school aid payments to school districts in the state had the fully-annualized effects applied in the 2012-13 aid year. The aid effects are shown under the assumptions that the pupils would have otherwise attended private schools or public schools in the absence of the expanded program. For the purposes of the public school assumption, 110 pupils were removed from the pupil membership of the nine districts identified in the tables above, and the revenue limit authority identified in Table 4 was removed from the aidable cost for the indicated district. In total, \$7.9 million in aid would be redistributed among districts in the state under the public school assumption, with 324 districts in the state receiving more aid, the nine districts in which a choice program is assumed to operate receiving less aid, and 91 districts' aid remaining substantially unchanged. The nine districts would also have their aid reduced, in total, by another \$2.7 million in aid as a result of the 38.4% choice program aid reduction. Because the aid effects of the choice program for the nine districts are calculated in isolation for the purposes of Table 4, those figures will differ from the general aid change identified for each in the attachment, which would also incorporate the overall changes in the equalization formula factors for the nine districts.

It should be noted that this memorandum only addresses the effect of the maximum level of participation of 1,000 pupils in the expanded choice program under the bill in 2014-15. Under AB 40, there would be no limit on pupil participation under the expanded program beginning in 2015-16. To the extent that a relatively sizable proportion of pupils in the nine districts would participate in the expanded choice program after the limit on participation is lifted, as has happened in Milwaukee, the fiscal effect on the districts would be significantly larger than those identified in this memorandum.

Also, this memorandum does not address the question of the allocation of general fund dollars in the absence of an expanded choice program. The net general fund effect of the bill provision to expand the choice program is relatively small compared to the overall level of general school aid funding appropriated in the bill. However, as shown in this office's analyses of the hypothetical elimination of the Milwaukee program, when a relatively sizable amount of funding is appropriated for a parental choice program, that issue becomes significant in the consideration of the program's fiscal effect.

Prepared by: Russ Kava  
Attachment

## ATTACHMENT

### Potential General Aid Effects of Expanded Choice Program With 110 Pupils in Each of the Nine School Districts (Fully Annualized Based on 2012-13 Aid Year)

| School District        | Current Law | Pupils Would Have Otherwise<br>Attended Private Schools |                       |         | Pupils Would Have Otherwise<br>Attended Public Schools |                       |         |
|------------------------|-------------|---|-----------------------|---------|--|-----------------------|---------|
|                        |             | Payment   | Change to Current Law |         | Payment  | Change to Current Law |         |
|                        |             |   | Amount                | Percent |  | Amount                | Percent |
| Abbotsford             | \$4,817,507 | \$4,817,507   | \$0                   | 0.0%    | \$4,821,741  | \$4,234               | 0.1%    |
| Adams-Friendship Area  | 4,455,087   | 4,455,087   | 0                     | 0.0     | 4,489,045  | 33,958                | 0.8     |
| Albany                 | 2,292,937   | 2,292,937   | 0                     | 0.0     | 2,299,141  | 6,204                 | 0.3     |
| Algoma                 | 3,214,557   | 3,214,557   | 0                     | 0.0     | 3,222,740  | 8,183                 | 0.3     |
| Alma                   | 1,011,525   | 1,011,525   | 0                     | 0.0     | 1,011,524  | -1                    | 0.0     |
| Alma Center            | 4,461,833   | 4,461,833   | 0                     | 0.0     | 4,466,189  | 4,356                 | 0.1     |
| Almond-Bancroft        | 3,112,775   | 3,112,775   | 0                     | 0.0     | 3,117,071  | 4,296                 | 0.1     |
| Altoona                | 9,810,578   | 9,810,578   | 0                     | 0.0     | 9,822,973  | 12,395                | 0.1     |
| Amery                  | 9,078,591   | 9,078,591   | 0                     | 0.0     | 9,100,468  | 21,877                | 0.2     |
| Antigo                 | 15,305,154  | 15,305,154  | 0                     | 0.0     | 15,330,172   | 25,018                | 0.2     |
| Appleton Area          | 73,343,964  | 73,343,964  | 0                     | 0.0     | 73,514,234   | 170,270               | 0.2     |
| Arcadia                | 7,637,858   | 7,637,858   | 0                     | 0.0     | 7,647,066  | 9,208                 | 0.1     |
| Argyle                 | 2,172,149   | 2,172,149   | 0                     | 0.0     | 2,175,520  | 3,371                 | 0.2     |
| Arrowhead UHS          | 4,347,632   | 4,347,632   | 0                     | 0.0     | 4,395,369  | 47,737                | 1.1     |
| Ashland                | 14,078,645  | 14,078,645  | 0                     | 0.0     | 14,094,650   | 16,005                | 0.1     |
| Ashwaubenon            | 7,804,572   | 7,804,572   | 0                     | 0.0     | 7,804,572  | 0                     | 0.0     |
| Athens                 | 3,383,285   | 3,383,285   | 0                     | 0.0     | 3,388,472  | 5,187                 | 0.2     |
| Auburndale             | 5,692,336   | 5,692,336   | 0                     | 0.0     | 5,698,962  | 6,626                 | 0.1     |
| Augusta                | 4,064,009   | 4,064,009   | 0                     | 0.0     | 4,070,989  | 6,980                 | 0.2     |
| Baldwin-Woodville Area | 10,938,618  | 10,938,618  | 0                     | 0.0     | 10,951,688   | 13,070                | 0.1     |
| Bangor                 | 3,940,016   | 3,940,016   | 0                     | 0.0     | 3,946,282  | 6,266                 | 0.2     |
| Baraboo                | 15,128,130  | 15,128,130  | 0                     | 0.0     | 15,165,059   | 36,929                | 0.2     |
| Barneveld              | 2,618,008   | 2,618,008   | 0                     | 0.0     | 2,622,883  | 4,875                 | 0.2     |
| Barron Area            | 11,055,528  | 11,055,528  | 0                     | 0.0     | 11,067,447   | 11,919                | 0.1     |
| Bayfield               | 337,908     | 337,908   | 0                     | 0.0     | 337,908  | 0                     | 0.0     |
| Beaver Dam             | 20,086,094  | 20,086,094  | 0                     | 0.0     | 20,121,653   | 35,559                | 0.2     |
| Beecher-Dunbar-Pembine | 184,140     | 184,140   | 0                     | 0.0     | 184,140  | 0                     | 0.0     |
| Belleville             | 5,605,122   | 5,605,122   | 0                     | 0.0     | 5,616,858  | 11,736                | 0.2     |
| Belmont Community      | 1,914,825   | 1,914,825   | 0                     | 0.0     | 1,918,421  | 3,596                 | 0.2     |
| Beloit                 | 57,188,565  | 56,884,665  | -303,900              | -0.5    | 55,883,077   | -1,305,488            | -2.3    |
| Beloit Turner          | 9,244,304   | 9,244,304   | 0                     | 0.0     | 9,255,680  | 11,376                | 0.1     |
| Benton                 | 1,981,568   | 1,981,568   | 0                     | 0.0     | 1,983,700  | 2,132                 | 0.1     |
| Berlin Area            | 10,143,113  | 10,143,113  | 0                     | 0.0     | 10,158,548   | 15,435                | 0.2     |
| Big Foot UHS           | 92,229      | 92,229  | 0                     | 0.0     | 92,229   | 0                     | 0.0     |
| Birchwood              | 73,757      | 73,757  | 0                     | 0.0     | 73,757   | 0                     | 0.0     |

| School District          | Current Law | Pupils Would Have Otherwise<br>Attended Private Schools |                       |         | Pupils Would Have Otherwise<br>Attended Public Schools |                       |         |
|--------------------------|-------------|---|-----------------------|---------|--|-----------------------|---------|
|                          |             | Payment   | Change to Current Law |         | Payment  | Change to Current Law |         |
|                          |             |   | Amount                | Percent |  | Amount                | Percent |
| Black Hawk               | \$2,446,023 | \$2,446,023   | \$0                   | 0.0%    | \$2,450,480  | \$4,457               | 0.2%    |
| Black River Falls        | 9,965,453   | 9,965,453   | 0                     | 0.0     | 9,984,653  | 19,200                | 0.2     |
| Blair-Taylor             | 3,927,243   | 3,927,243   | 0                     | 0.0     | 3,934,363  | 7,120                 | 0.2     |
| Bloomer                  | 7,065,161   | 7,065,161   | 0                     | 0.0     | 7,076,972  | 11,811                | 0.2     |
| Bonduel                  | 4,967,129   | 4,967,129   | 0                     | 0.0     | 4,977,818  | 10,689                | 0.2     |
| Boscobel Area            | 5,444,785   | 5,444,785   | 0                     | 0.0     | 5,451,013  | 6,228                 | 0.1     |
| Bowler                   | 2,891,577   | 2,891,577   | 0                     | 0.0     | 2,895,595  | 4,018                 | 0.1     |
| Boyceville Community     | 5,367,364   | 5,367,364   | 0                     | 0.0     | 5,374,377  | 7,013                 | 0.1     |
| Brighton #1              | 366,710     | 366,710   | 0                     | 0.0     | 366,710  | 0                     | 0.0     |
| Brillion                 | 5,770,451   | 5,770,451   | 0                     | 0.0     | 5,779,122  | 8,671                 | 0.2     |
| Bristol #1               | 2,116,459   | 2,116,459   | 0                     | 0.0     | 2,126,731  | 10,272                | 0.5     |
| Brodhead                 | 6,861,074   | 6,861,074   | 0                     | 0.0     | 6,870,653  | 9,579                 | 0.1     |
| Brown Deer               | 4,469,689   | 4,469,689   | 0                     | 0.0     | 4,469,688  | -1                    | 0.0     |
| Bruce                    | 2,267,495   | 2,267,495   | 0                     | 0.0     | 2,274,954  | 7,459                 | 0.3     |
| Burlington Area          | 14,530,491  | 14,530,491  | 0                     | 0.0     | 14,582,769   | 52,278                | 0.4     |
| Butternut                | 757,611     | 757,611   | 0                     | 0.0     | 760,606  | 2,995                 | 0.4     |
| Cadott Community         | 5,416,660   | 5,416,660   | 0                     | 0.0     | 5,423,790  | 7,130                 | 0.1     |
| Cambria-Friesland        | 2,019,215   | 2,019,215   | 0                     | 0.0     | 2,024,561  | 5,346                 | 0.3     |
| Cambridge                | 3,448,919   | 3,448,919   | 0                     | 0.0     | 3,465,734  | 16,815                | 0.5     |
| Cameron                  | 5,826,586   | 5,826,586   | 0                     | 0.0     | 5,834,062  | 7,476                 | 0.1     |
| Campbellsport            | 6,347,797   | 6,347,797   | 0                     | 0.0     | 6,369,921  | 22,124                | 0.3     |
| Cashton                  | 4,165,473   | 4,165,473   | 0                     | 0.0     | 4,169,899  | 4,426                 | 0.1     |
| Cassville                | 1,202,123   | 1,202,123   | 0                     | 0.0     | 1,202,123  | 0                     | 0.0     |
| Cedar Grove-Belgium Area | 5,823,014   | 5,823,014   | 0                     | 0.0     | 5,837,258  | 14,244                | 0.2     |
| Cedarburg                | 8,963,573   | 8,963,573   | 0                     | 0.0     | 9,016,102  | 52,529                | 0.6     |
| Central/Westosha UHS     | 5,208,867   | 5,208,867   | 0                     | 0.0     | 5,227,704  | 18,837                | 0.4     |
| Chequamegon              | 3,207,586   | 3,207,586   | 0                     | 0.0     | 3,207,586  | 0                     | 0.0     |
| Chetek-Weyerhaeuser      | 4,255,554   | 4,255,554   | 0                     | 0.0     | 4,275,064  | 19,510                | 0.5     |
| Chilton                  | 6,451,149   | 6,451,149   | 0                     | 0.0     | 6,464,151  | 13,002                | 0.2     |
| Chippewa Falls Area      | 27,143,395  | 27,143,395  | 0                     | 0.0     | 27,199,383   | 55,988                | 0.2     |
| Clayton                  | 2,625,170   | 2,625,170   | 0                     | 0.0     | 2,628,111  | 2,941                 | 0.1     |
| Clear Lake               | 4,363,849   | 4,363,849   | 0                     | 0.0     | 4,368,768  | 4,919                 | 0.1     |
| Clinton Community        | 7,388,597   | 7,388,597   | 0                     | 0.0     | 7,399,146  | 10,549                | 0.1     |
| Clintonville             | 9,231,213   | 9,231,213   | 0                     | 0.0     | 9,247,065  | 15,852                | 0.2     |
| Cochrane-Fountain City   | 3,154,737   | 3,154,737   | 0                     | 0.0     | 3,162,955  | 8,218                 | 0.3     |
| Colby                    | 6,310,883   | 6,310,883   | 0                     | 0.0     | 6,317,807  | 6,924                 | 0.1     |
| Coleman                  | 3,240,911   | 3,240,911   | 0                     | 0.0     | 3,251,317  | 10,406                | 0.3     |
| Colfax                   | 5,038,572   | 5,038,572   | 0                     | 0.0     | 5,045,437  | 6,865                 | 0.1     |
| Columbus                 | 5,411,995   | 5,411,995   | 0                     | 0.0     | 5,428,183  | 16,188                | 0.3     |
| Cornell                  | 3,044,459   | 3,044,459   | 0                     | 0.0     | 3,048,915  | 4,456                 | 0.1     |
| Crandon                  | 2,601,922   | 2,601,922   | 0                     | 0.0     | 2,619,433  | 17,511                | 0.7     |
| Crivitz                  | 624,751     | 624,751   | 0                     | 0.0     | 624,751  | 0                     | 0.0     |
| Cuba City                | 3,554,048   | 3,554,048   | 0                     | 0.0     | 3,561,188  | 7,140                 | 0.2     |
| Cudahy                   | 16,291,625  | 16,291,625  | 0                     | 0.0     | 16,318,251   | 26,626                | 0.2     |
| Cumberland               | 3,548,956   | 3,548,956   | 0                     | 0.0     | 3,565,892  | 16,936                | 0.5     |



| School District         | Current Law  | Pupils Would Have Otherwise<br>Attended Private Schools |                       |         | Pupils Would Have Otherwise<br>Attended Public Schools |                       |         |
|-------------------------|--------------|---|-----------------------|---------|--|-----------------------|---------|
|                         |              | Payment   | Change to Current Law |         | Payment  | Change to Current Law |         |
|                         |              |   | Amount                | Percent |  | Amount                | Percent |
| D C Everest Area        | \$35,853,369 | \$35,853,369  | \$0                   | 0.0%    | \$35,910,290   | \$56,921              | 0.2%    |
| Darlington Community    | 5,120,473    | 5,120,473   | 0                     | 0.0     | 5,127,535  | 7,062                 | 0.1     |
| Deerfield Community     | 4,784,011    | 4,784,011   | 0                     | 0.0     | 4,794,240  | 10,229                | 0.2     |
| DeForest Area           | 15,087,911   | 15,087,911  | 0                     | 0.0     | 15,137,943   | 50,032                | 0.3     |
| Delavan-Darien          | 9,741,078    | 9,741,078   | 0                     | 0.0     | 9,785,824  | 44,746                | 0.5     |
| Denmark                 | 8,258,261    | 8,258,261   | 0                     | 0.0     | 8,273,028  | 14,767                | 0.2     |
| DePere                  | 21,149,586   | 21,149,586  | 0                     | 0.0     | 21,195,196   | 45,610                | 0.2     |
| DeSoto Area             | 2,432,163    | 2,432,163   | 0                     | 0.0     | 2,440,988  | 8,825                 | 0.4     |
| Dodgeand                | 5,945,417    | 5,945,417   | 0                     | 0.0     | 5,954,558  | 9,141                 | 0.2     |
| Dodgeville              | 6,423,477    | 6,423,477   | 0                     | 0.0     | 6,441,592  | 18,115                | 0.3     |
| Dover #1                | 693,272      | 693,272   | 0                     | 0.0     | 694,645  | 1,373                 | 0.2     |
| Drummond                | 46,707       | 46,707  | 0                     | 0.0     | 46,707   | 0                     | 0.0     |
| Durand                  | 5,123,685    | 5,123,685   | 0                     | 0.0     | 5,136,750  | 13,065                | 0.3     |
| East Troy Community     | 3,489,091    | 3,489,091   | 0                     | 0.0     | 3,489,090  | -1                    | 0.0     |
| Eau Claire Area         | 55,360,844   | 55,360,844  | 0                     | 0.0     | 55,498,847   | 138,003               | 0.2     |
| Edgar                   | 4,877,577    | 4,877,577   | 0                     | 0.0     | 4,882,499  | 4,922                 | 0.1     |
| Edgerton                | 8,696,523    | 8,696,523   | 0                     | 0.0     | 8,720,560  | 24,037                | 0.3     |
| Elcho                   | 43,032       | 43,032  | 0                     | 0.0     | 43,032   | 0                     | 0.0     |
| Eleva-Strum             | 3,809,143    | 3,809,143   | 0                     | 0.0     | 3,815,123  | 5,980                 | 0.2     |
| Elk Mound Area          | 7,667,252    | 7,667,252   | 0                     | 0.0     | 7,674,076  | 6,824                 | 0.1     |
| Elkhart Lake-Glenbeulah | 666,318      | 666,318   | 0                     | 0.0     | 666,318  | 0                     | 0.0     |
| Elkhorn Area            | 13,233,419   | 13,233,419  | 0                     | 0.0     | 13,281,019   | 47,600                | 0.4     |
| Ellsworth Community     | 8,942,756    | 8,942,756   | 0                     | 0.0     | 8,962,797  | 20,041                | 0.2     |
| Elmbrook                | 5,454,590    | 5,454,590   | 0                     | 0.0     | 5,454,590  | 0                     | 0.0     |
| Elmwood                 | 2,401,792    | 2,401,792   | 0                     | 0.0     | 2,406,364  | 4,572                 | 0.2     |
| Erin                    | 540,911      | 540,911   | 0                     | 0.0     | 540,911  | 0                     | 0.0     |
| Evansville Community    | 11,937,387   | 11,937,387  | 0                     | 0.0     | 11,955,961   | 18,574                | 0.2     |
| Fall Creek              | 5,643,735    | 5,643,735   | 0                     | 0.0     | 5,650,521  | 6,786                 | 0.1     |
| Fall River              | 3,432,830    | 3,432,830   | 0                     | 0.0     | 3,438,189  | 5,359                 | 0.2     |
| Fennimore Community     | 4,877,093    | 4,877,093   | 0                     | 0.0     | 4,882,270  | 5,177                 | 0.1     |
| Flambeau                | 4,037,035    | 4,037,035   | 0                     | 0.0     | 4,044,116  | 7,081                 | 0.2     |
| Florence                | 891,727      | 891,727   | 0                     | 0.0     | 891,727  | 0                     | 0.0     |
| Fond du Lac             | 39,292,142   | 38,988,242  | -303,900              | -0.8    | 38,046,072   | -1,246,070            | -3.2    |
| Fontana J8              | 12,730       | 12,730  | 0                     | 0.0     | 12,730   | 0                     | 0.0     |
| Fort Atkinson           | 15,413,563   | 15,413,563  | 0                     | 0.0     | 15,448,666   | 35,103                | 0.2     |
| Fox Point J2            | 1,528,307    | 1,528,307   | 0                     | 0.0     | 1,528,307  | 0                     | 0.0     |
| Franklin Public         | 13,939,473   | 13,939,473  | 0                     | 0.0     | 14,011,175   | 71,702                | 0.5     |
| Frederic                | 2,300,849    | 2,300,849   | 0                     | 0.0     | 2,308,904  | 8,055                 | 0.4     |
| Freedom Area            | 9,321,122    | 9,321,122   | 0                     | 0.0     | 9,338,114  | 16,992                | 0.2     |
| Friess Lake             | 312,143      | 312,143   | 0                     | 0.0     | 312,143  | 0                     | 0.0     |
| Galesville-Ettrick      | 8,501,433    | 8,501,433   | 0                     | 0.0     | 8,516,608  | 15,175                | 0.2     |
| Geneva J4               | 0            | 0   | 0                     | N.A.    | 0  | 0                     | N.A.    |
| Genoa City J2           | 4,575,337    | 4,575,337   | 0                     | 0.0     | 4,580,750  | 5,413                 | 0.1     |
| Germantown              | 11,015,919   | 11,015,919  | 0                     | 0.0     | 11,092,350   | 76,431                | 0.7     |
| Gibraltar Area          | 7,955        | 7,955   | 0                     | 0.0     | 7,955  | 0                     | 0.0     |

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|                      |             | Payment   | Change to Current Law |         | Payment  | Change to Current Law |         |
|                      |             |   | Amount                | Percent |  | Amount                | Percent |
| Gillett              | \$4,066,025 | \$4,066,025   | \$0                   | 0.0%    | \$4,073,131  | \$7,106               | 0.2%    |
| Gilman               | 2,280,755   | 2,280,755   | 0                     | 0.0     | 2,286,768  | 6,013                 | 0.3     |
| Gilmanton            | 1,021,193   | 1,021,193   | 0                     | 0.0     | 1,023,557  | 2,364                 | 0.2     |
| Glendale-River Hills | 312,695     | 312,695   | 0                     | 0.0     | 312,695  | 0                     | 0.0     |
| Glenwood City        | 5,010,891   | 5,010,891   | 0                     | 0.0     | 5,016,595  | 5,704                 | 0.1     |
| Goodman-Armstrong    | 332,303     | 332,303   | 0                     | 0.0     | 332,303  | 0                     | 0.0     |
| Grafton              | 5,589,080   | 5,589,080   | 0                     | 0.0     | 5,589,081  | 1                     | 0.0     |
| Granton Area         | 1,497,392   | 1,497,392   | 0                     | 0.0     | 1,497,392  | 0                     | 0.0     |
| Grantsburg           | 5,240,039   | 5,240,039   | 0                     | 0.0     | 5,250,817  | 10,778                | 0.2     |
| Green Bay Area       | 127,637,677 | 127,333,777   | -303,900              | -0.2    | 126,497,313  | -1,140,364            | -0.9    |
| Green Lake           | 25,435      | 25,435  | 0                     | 0.0     | 25,435   | 0                     | 0.0     |
| Greendale            | 11,393,171  | 11,393,171  | 0                     | 0.0     | 11,426,868   | 33,697                | 0.3     |
| Greenfield           | 9,739,323   | 9,739,323   | 0                     | 0.0     | 9,797,150  | 57,827                | 0.6     |
| Greenwood            | 2,276,228   | 2,276,228   | 0                     | 0.0     | 2,281,875  | 5,647                 | 0.2     |
| Gresham              | 1,625,098   | 1,625,098   | 0                     | 0.0     | 1,627,988  | 2,890                 | 0.2     |
| Hamilton             | 17,667,182  | 17,667,182  | 0                     | 0.0     | 17,743,984   | 76,802                | 0.4     |
| Hartford J1          | 9,872,918   | 9,872,918   | 0                     | 0.0     | 9,895,341  | 22,423                | 0.2     |
| Hartford UHS         | 5,727,727   | 5,727,727   | 0                     | 0.0     | 5,754,075  | 26,348                | 0.5     |
| Hartland-Lakeside J3 | 3,812,007   | 3,812,007   | 0                     | 0.0     | 3,812,008  | 1                     | 0.0     |
| Hayward Community    | 647,978     | 647,978   | 0                     | 0.0     | 647,978  | 0                     | 0.0     |
| Herman #22           | 259,062     | 259,062   | 0                     | 0.0     | 259,061  | -1                    | 0.0     |
| Highland             | 2,019,436   | 2,019,436   | 0                     | 0.0     | 2,022,278  | 2,842                 | 0.1     |
| Hilbert              | 2,804,578   | 2,804,578   | 0                     | 0.0     | 2,809,556  | 4,978                 | 0.2     |
| Hillsboro            | 3,362,624   | 3,362,624   | 0                     | 0.0     | 3,367,674  | 5,050                 | 0.2     |
| Holmen               | 26,360,996  | 26,360,996  | 0                     | 0.0     | 26,395,129   | 34,133                | 0.1     |
| Horicon              | 4,962,198   | 4,962,198   | 0                     | 0.0     | 4,972,408  | 10,210                | 0.2     |
| Hortonville          | 18,485,835  | 18,485,835  | 0                     | 0.0     | 18,526,309   | 40,474                | 0.2     |
| Howards Grove        | 4,883,865   | 4,883,865   | 0                     | 0.0     | 4,894,628  | 10,763                | 0.2     |
| Howard-Suamico       | 33,680,336  | 33,680,336  | 0                     | 0.0     | 33,733,028   | 52,692                | 0.2     |
| Hudson               | 23,544,706  | 23,544,706  | 0                     | 0.0     | 23,616,500   | 71,794                | 0.3     |
| Hurley               | 2,754,589   | 2,754,589   | 0                     | 0.0     | 2,763,285  | 8,696                 | 0.3     |
| Hustisford           | 1,398,003   | 1,398,003   | 0                     | 0.0     | 1,405,135  | 7,132                 | 0.5     |
| Independence         | 2,552,671   | 2,552,671   | 0                     | 0.0     | 2,556,446  | 3,775                 | 0.1     |
| Iola-Scandinavia     | 3,541,965   | 3,541,965   | 0                     | 0.0     | 3,552,080  | 10,115                | 0.3     |
| Iowa-Grant           | 5,496,815   | 5,496,815   | 0                     | 0.0     | 5,502,651  | 5,836                 | 0.1     |
| Ithaca               | 2,299,605   | 2,299,605   | 0                     | 0.0     | 2,302,674  | 3,069                 | 0.1     |
| Janesville           | 64,371,354  | 64,371,354  | 0                     | 0.0     | 64,465,212   | 93,858                | 0.1     |
| Jefferson            | 10,865,922  | 10,865,922  | 0                     | 0.0     | 10,889,907   | 23,985                | 0.2     |
| Johnson Creek        | 3,352,916   | 3,352,916   | 0                     | 0.0     | 3,362,082  | 9,166                 | 0.3     |
| Juda                 | 1,925,239   | 1,925,239   | 0                     | 0.0     | 1,927,960  | 2,721                 | 0.1     |
| Kaukauna Area        | 23,650,910  | 23,650,910  | 0                     | 0.0     | 23,693,104   | 42,194                | 0.2     |
| Kenosha              | 147,387,505 | 147,083,605   | -303,900              | -0.2    | 146,198,406  | -1,189,099            | -0.8    |
| Kettle Moraine       | 9,296,881   | 9,296,881   | 0                     | 0.0     | 9,296,880  | -1                    | 0.0     |
| Kewaskum             | 7,977,029   | 7,977,029   | 0                     | 0.0     | 8,007,007  | 29,978                | 0.4     |
| Kewaunee             | 4,970,898   | 4,970,898   | 0                     | 0.0     | 4,983,191  | 12,293                | 0.2     |

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|                        |             | Payment   | Change to Current Law |         | Payment  | Change to Current Law |         |
|                        |             |   | Amount                | Percent |  | Amount                | Percent |
| Kickapoo Area          | \$2,681,152 | \$2,681,152   | \$0                   | 0.0%    | \$2,685,181  | \$4,029               | 0.2%    |
| Kiel Area              | 7,354,040   | 7,354,040   | 0                     | 0.0     | 7,372,371  | 18,331                | 0.2     |
| Kimberly Area          | 27,260,746  | 27,260,746  | 0                     | 0.0     | 27,303,160   | 42,414                | 0.2     |
| Kohler                 | 452,049     | 452,049   | 0                     | 0.0     | 452,049  | 0                     | 0.0     |
| Lac du Flambeau #1     | 186,927     | 186,927   | 0                     | 0.0     | 186,927  | 0                     | 0.0     |
| LaCrosse               | 31,188,497  | 31,188,497  | 0                     | 0.0     | 31,292,352   | 103,855               | 0.3     |
| Ladysmith              | 7,112,528   | 7,112,528   | 0                     | 0.0     | 7,119,770  | 7,242                 | 0.1     |
| LaFarge                | 1,494,615   | 1,494,615   | 0                     | 0.0     | 1,497,402  | 2,787                 | 0.2     |
| Lake Country           | 90,057      | 90,057  | 0                     | 0.0     | 90,057   | 0                     | 0.0     |
| Lake Geneva J1         | 4,451,014   | 4,451,014   | 0                     | 0.0     | 4,451,014  | 0                     | 0.0     |
| Lake Geneva-Genoa UHS  | 1,536,215   | 1,536,215   | 0                     | 0.0     | 1,536,215  | 0                     | 0.0     |
| Lake Holcombe          | 539,970     | 539,970   | 0                     | 0.0     | 539,970  | 0                     | 0.0     |
| Lake Mills Area        | 5,612,420   | 5,612,420   | 0                     | 0.0     | 5,634,231  | 21,811                | 0.4     |
| Lakeland UHS           | 79,355      | 79,355  | 0                     | 0.0     | 79,355   | 0                     | 0.0     |
| Lancaster Community    | 5,518,007   | 5,518,007   | 0                     | 0.0     | 5,527,729  | 9,722                 | 0.2     |
| Laona                  | 836,451     | 836,451   | 0                     | 0.0     | 840,899  | 4,448                 | 0.5     |
| Lena                   | 2,471,226   | 2,471,226   | 0                     | 0.0     | 2,475,509  | 4,283                 | 0.2     |
| Linn J4                | 10,651      | 10,651  | 0                     | 0.0     | 10,651   | 0                     | 0.0     |
| Linn J6                | 2,481       | 2,481   | 0                     | 0.0     | 2,481  | 0                     | 0.0     |
| Little Chute Area      | 9,827,247   | 9,827,247   | 0                     | 0.0     | 9,839,098  | 11,851                | 0.1     |
| Lodi                   | 5,679,120   | 5,679,120   | 0                     | 0.0     | 5,708,355  | 29,235                | 0.5     |
| Lomira                 | 6,563,643   | 6,563,643   | 0                     | 0.0     | 6,574,387  | 10,744                | 0.2     |
| Loyal                  | 3,796,219   | 3,796,219   | 0                     | 0.0     | 3,800,173  | 3,954                 | 0.1     |
| Luck                   | 2,020,225   | 2,020,225   | 0                     | 0.0     | 2,027,990  | 7,765                 | 0.4     |
| Luxemburg-Casco        | 10,702,626  | 10,702,626  | 0                     | 0.0     | 10,722,299   | 19,673                | 0.2     |
| Madison Metropolitan   | 58,456,937  | 58,153,037  | -303,900              | -0.5    | 57,649,802   | -807,135              | -1.4    |
| Manawa                 | 4,649,756   | 4,649,756   | 0                     | 0.0     | 4,658,433  | 8,677                 | 0.2     |
| Manitowoc              | 29,666,258  | 29,666,258  | 0                     | 0.0     | 29,722,872   | 56,614                | 0.2     |
| Maple                  | 5,483,933   | 5,483,933   | 0                     | 0.0     | 5,506,486  | 22,553                | 0.4     |
| Maple Dale-Indian Hill | 443,580     | 443,580   | 0                     | 0.0     | 443,580  | 0                     | 0.0     |
| Marathon City          | 3,269,908   | 3,269,908   | 0                     | 0.0     | 3,279,024  | 9,116                 | 0.3     |
| Marinette              | 12,774,520  | 12,774,520  | 0                     | 0.0     | 12,798,016   | 23,496                | 0.2     |
| Marion                 | 2,862,202   | 2,862,202   | 0                     | 0.0     | 2,868,095  | 5,893                 | 0.2     |
| Markesan               | 1,810,741   | 1,810,741   | 0                     | 0.0     | 1,828,040  | 17,299                | 1.0     |
| Marshall               | 8,909,434   | 8,909,434   | 0                     | 0.0     | 8,919,604  | 10,170                | 0.1     |
| Marshfield             | 20,898,322  | 20,898,322  | 0                     | 0.0     | 20,946,693   | 48,371                | 0.2     |
| Mauston                | 8,231,565   | 8,231,565   | 0                     | 0.0     | 8,251,106  | 19,541                | 0.2     |
| Mayville               | 6,664,964   | 6,664,964   | 0                     | 0.0     | 6,678,044  | 13,080                | 0.2     |
| McFarland              | 9,200,558   | 9,200,558   | 0                     | 0.0     | 9,232,381  | 31,823                | 0.3     |
| Medford Area           | 12,231,548  | 12,231,548  | 0                     | 0.0     | 12,249,867   | 18,319                | 0.1     |
| Mellen                 | 1,789,325   | 1,789,325   | 0                     | 0.0     | 1,792,426  | 3,101                 | 0.2     |
| Melrose-Mindoro        | 4,515,168   | 4,515,168   | 0                     | 0.0     | 4,522,546  | 7,378                 | 0.2     |
| Menasha                | 23,850,294  | 23,850,294  | 0                     | 0.0     | 23,882,987   | 32,693                | 0.1     |
| Menominee Indian       | 6,089,574   | 6,089,574   | 0                     | 0.0     | 6,098,794  | 9,220                 | 0.2     |
| Menomonee Falls        | 8,296,806   | 8,296,806   | 0                     | 0.0     | 8,296,806  | 0                     | 0.0     |

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|                        |              | Payment   | Change to Current Law |         | Payment  | Change to Current Law |         |
|                        |              |   | Amount                | Percent |  | Amount                | Percent |
| Menomonie Area         | \$17,957,184 | \$17,957,184  | \$0                   | 0.0%    | \$17,997,608   | \$40,424              | 0.2%    |
| Mequon-Thiensville     | 2,132,668    | 2,132,668   | 0                     | 0.0     | 2,132,668  | 0                     | 0.0     |
| Mercer                 | 12,119       | 12,119  | 0                     | 0.0     | 12,119   | 0                     | 0.0     |
| Merrill Area           | 18,711,513   | 18,711,513  | 0                     | 0.0     | 18,740,677   | 29,164                | 0.2     |
| Merton Community       | 4,682,417    | 4,682,417   | 0                     | 0.0     | 4,693,936  | 11,519                | 0.2     |
| Middleton-Cross Plains | 7,973,020    | 7,973,020   | 0                     | 0.0     | 8,114,084  | 141,064               | 1.8     |
| Milton                 | 18,922,947   | 18,922,947  | 0                     | 0.0     | 18,959,599   | 36,652                | 0.2     |
| Milwaukee              | 528,736,178  | 528,736,178   | 0                     | 0.0     | 529,443,999  | 707,821               | 0.1     |
| Mineral Point          | 5,012,336    | 5,012,336   | 0                     | 0.0     | 5,021,710  | 9,374                 | 0.2     |
| Minocqua J1            | 48,042       | 48,042  | 0                     | 0.0     | 48,042   | 0                     | 0.0     |
| Mishicot               | 4,342,296    | 4,342,296   | 0                     | 0.0     | 4,353,910  | 11,614                | 0.3     |
| Mondovi                | 6,771,100    | 6,771,100   | 0                     | 0.0     | 6,779,571  | 8,471                 | 0.1     |
| Monona Grove           | 10,563,347   | 10,563,347  | 0                     | 0.0     | 10,614,593   | 51,246                | 0.5     |
| Monroe                 | 15,455,028   | 15,455,028  | 0                     | 0.0     | 15,481,008   | 25,980                | 0.2     |
| Montello               | 1,598,806    | 1,598,806   | 0                     | 0.0     | 1,598,807  | 1                     | 0.0     |
| Monticello             | 2,306,890    | 2,306,890   | 0                     | 0.0     | 2,311,584  | 4,694                 | 0.2     |
| Mosinee                | 11,880,471   | 11,880,471  | 0                     | 0.0     | 11,904,080   | 23,609                | 0.2     |
| Mount Horeb Area       | 11,408,750   | 11,408,750  | 0                     | 0.0     | 11,439,572   | 30,822                | 0.3     |
| Mukwonago              | 17,621,293   | 17,621,293  | 0                     | 0.0     | 17,698,606   | 77,313                | 0.4     |
| Muskego-Norway         | 18,939,310   | 18,939,310  | 0                     | 0.0     | 19,019,450   | 80,140                | 0.4     |
| Necedah Area           | 3,290,027    | 3,290,027   | 0                     | 0.0     | 3,302,080  | 12,053                | 0.4     |
| Neenah                 | 28,266,343   | 28,266,343  | 0                     | 0.0     | 28,352,568   | 86,225                | 0.3     |
| Neillsville            | 5,448,410    | 5,448,410   | 0                     | 0.0     | 5,457,879  | 9,469                 | 0.2     |
| Nekoosa                | 3,360,072    | 3,360,072   | 0                     | 0.0     | 3,385,104  | 25,032                | 0.7     |
| Neosho J3              | 958,411      | 958,411   | 0                     | 0.0     | 961,357  | 2,946                 | 0.3     |
| New Auburn             | 574,096      | 574,096   | 0                     | 0.0     | 574,096  | 0                     | 0.0     |
| New Berlin             | 5,384,630    | 5,384,630   | 0                     | 0.0     | 5,384,630  | 0                     | 0.0     |
| New Glarus             | 4,979,727    | 4,979,727   | 0                     | 0.0     | 4,990,413  | 10,686                | 0.2     |
| New Holstein           | 5,509,601    | 5,509,601   | 0                     | 0.0     | 5,525,332  | 15,731                | 0.3     |
| New Lisbon             | 2,850,939    | 2,850,939   | 0                     | 0.0     | 2,859,718  | 8,779                 | 0.3     |
| New London             | 15,343,214   | 15,343,214  | 0                     | 0.0     | 15,367,279   | 24,065                | 0.2     |
| New Richmond           | 19,851,986   | 19,851,986  | 0                     | 0.0     | 19,881,868   | 29,882                | 0.2     |
| Niagara                | 3,144,499    | 3,144,499   | 0                     | 0.0     | 3,148,632  | 4,133                 | 0.1     |
| Nicolet UHS            | 1,367,250    | 1,367,250   | 0                     | 0.0     | 1,367,250  | 0                     | 0.0     |
| Norris                 | 459,764      | 459,764   | 0                     | 0.0     | 459,766  | 2                     | 0.0     |
| North Cape             | 851,430      | 851,430   | 0                     | 0.0     | 854,918  | 3,488                 | 0.4     |
| North Crawford         | 2,860,645    | 2,860,645   | 0                     | 0.0     | 2,865,207  | 4,562                 | 0.2     |
| North Fond du Lac      | 7,190,642    | 7,190,642   | 0                     | 0.0     | 7,202,832  | 12,190                | 0.2     |
| North Lake             | 959,996      | 959,996   | 0                     | 0.0     | 966,947  | 6,951                 | 0.7     |
| North Lakeland         | 0            | 0   | 0                     | N.A.    | 0  | 0                     | N.A.    |
| Northern Ozaukee       | 2,864,395    | 2,864,395   | 0                     | 0.0     | 2,879,853  | 15,458                | 0.5     |
| Northland Pines        | 128,339      | 128,339   | 0                     | 0.0     | 128,339  | 0                     | 0.0     |
| Northwood              | 44,680       | 44,680  | 0                     | 0.0     | 44,680   | 0                     | 0.0     |
| Norwalk-Ontario        | 5,041,494    | 5,041,494   | 0                     | 0.0     | 5,045,930  | 4,436                 | 0.1     |
| Norway J7              | 250,302      | 250,302   | 0                     | 0.0     | 250,302  | 0                     | 0.0     |

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|---------------------------|--------------|---|-----------------------|---------|--|-----------------------|---------|
|                           |              | Payment   | Change to Current Law |         | Payment  | Change to Current Law |         |
|                           |              |   | Amount                | Percent |  | Amount                | Percent |
| Oak Creek-Franklin        | \$26,303,954 | \$26,303,954  | \$0                   | 0.0%    | \$26,388,347   | \$84,393              | 0.3%    |
| Oakfield                  | 3,092,949    | 3,092,949   | 0                     | 0.0     | 3,098,807  | 5,858                 | 0.2     |
| Oconomowoc Area           | 5,137,636    | 5,137,636   | 0                     | 0.0     | 5,261,802  | 124,166               | 2.4     |
| Oconto                    | 7,163,490    | 7,163,490   | 0                     | 0.0     | 7,174,828  | 11,338                | 0.2     |
| Oconto Falls              | 10,772,413   | 10,772,413  | 0                     | 0.0     | 10,793,198   | 20,785                | 0.2     |
| Omro                      | 7,613,271    | 7,613,271   | 0                     | 0.0     | 7,625,812  | 12,541                | 0.2     |
| Onalaska                  | 13,676,526   | 13,676,526  | 0                     | 0.0     | 13,714,727   | 38,201                | 0.3     |
| Oostburg                  | 4,895,216    | 4,895,216   | 0                     | 0.0     | 4,908,459  | 13,243                | 0.3     |
| Oregon                    | 18,393,831   | 18,393,831  | 0                     | 0.0     | 18,444,855   | 51,024                | 0.3     |
| Osceola                   | 10,547,973   | 10,547,973  | 0                     | 0.0     | 10,565,877   | 17,904                | 0.2     |
| Oshkosh Area              | 51,350,603   | 51,350,603  | 0                     | 0.0     | 51,458,229   | 107,626               | 0.2     |
| Osseo-Fairchild           | 6,775,787    | 6,775,787   | 0                     | 0.0     | 6,785,220  | 9,433                 | 0.1     |
| Owen-Withee               | 3,459,324    | 3,459,324   | 0                     | 0.0     | 3,464,174  | 4,850                 | 0.1     |
| Palmyra-Eagle Area        | 5,457,863    | 5,457,863   | 0                     | 0.0     | 5,477,064  | 19,201                | 0.4     |
| Pardeeville Area          | 4,180,479    | 4,180,479   | 0                     | 0.0     | 4,193,505  | 13,026                | 0.3     |
| Paris J1                  | 283,184      | 283,184   | 0                     | 0.0     | 283,184  | 0                     | 0.0     |
| Parkview                  | 5,806,576    | 5,806,576   | 0                     | 0.0     | 5,817,031  | 10,455                | 0.2     |
| Pecatonica Area           | 2,550,790    | 2,550,790   | 0                     | 0.0     | 2,556,725  | 5,935                 | 0.2     |
| Pepin Area                | 547,630      | 547,630   | 0                     | 0.0     | 547,630  | 0                     | 0.0     |
| Peshigo                   | 7,585,817    | 7,585,817   | 0                     | 0.0     | 7,593,830  | 8,013                 | 0.1     |
| Pewaukee                  | 1,572,794    | 1,572,794   | 0                     | 0.0     | 1,633,493  | 60,699                | 3.9     |
| Phelps                    | 11,615       | 11,615  | 0                     | 0.0     | 11,615   | 0                     | 0.0     |
| Phillips                  | 2,539,903    | 2,539,903   | 0                     | 0.0     | 2,554,536  | 14,633                | 0.6     |
| Pittsville                | 3,312,111    | 3,312,111   | 0                     | 0.0     | 3,320,371  | 8,260                 | 0.2     |
| Platteville               | 7,360,039    | 7,360,039   | 0                     | 0.0     | 7,379,118  | 19,079                | 0.3     |
| Plum City                 | 1,514,410    | 1,514,410   | 0                     | 0.0     | 1,517,787  | 3,377                 | 0.2     |
| Plymouth                  | 10,246,378   | 10,246,378  | 0                     | 0.0     | 10,278,794   | 32,416                | 0.3     |
| Port Edwards              | 2,597,898    | 2,597,898   | 0                     | 0.0     | 2,602,495  | 4,597                 | 0.2     |
| Port Washington-Saukville | 12,801,336   | 12,801,336  | 0                     | 0.0     | 12,837,930   | 36,594                | 0.3     |
| Portage Community         | 12,756,212   | 12,756,212  | 0                     | 0.0     | 12,787,236   | 31,024                | 0.2     |
| Potosi                    | 2,461,859    | 2,461,859   | 0                     | 0.0     | 2,465,578  | 3,719                 | 0.2     |
| Poynette                  | 5,169,823    | 5,169,823   | 0                     | 0.0     | 5,184,989  | 15,166                | 0.3     |
| Prairie du Chien Area     | 7,303,364    | 7,303,364   | 0                     | 0.0     | 7,315,763  | 12,399                | 0.2     |
| Prairie Farm              | 2,535,023    | 2,535,023   | 0                     | 0.0     | 2,537,636  | 2,613                 | 0.1     |
| Prentice                  | 1,535,486    | 1,535,486   | 0                     | 0.0     | 1,543,507  | 8,021                 | 0.5     |
| Prescott                  | 7,090,383    | 7,090,383   | 0                     | 0.0     | 7,107,026  | 16,643                | 0.2     |
| Princeton                 | 451,277      | 451,277   | 0                     | 0.0     | 451,277  | 0                     | 0.0     |
| Pulaski Community         | 22,798,238   | 22,798,238  | 0                     | 0.0     | 22,834,678   | 36,440                | 0.2     |
| Racine                    | 122,356,380  | 122,356,380   | 0                     | 0.0     | 122,575,505  | 219,125               | 0.2     |
| Randall J1                | 1,898,951    | 1,898,951   | 0                     | 0.0     | 1,898,951  | 0                     | 0.0     |
| Randolph                  | 3,038,556    | 3,038,556   | 0                     | 0.0     | 3,043,308  | 4,752                 | 0.2     |
| Random Lake               | 4,586,858    | 4,586,858   | 0                     | 0.0     | 4,599,886  | 13,028                | 0.3     |
| Raymond #14               | 1,096,844    | 1,096,844   | 0                     | 0.0     | 1,103,750  | 6,906                 | 0.6     |
| Reedsburg                 | 12,724,253   | 12,724,253  | 0                     | 0.0     | 12,756,634   | 32,381                | 0.3     |
| Reedsville                | 3,634,605    | 3,634,605   | 0                     | 0.0     | 3,643,822  | 9,217                 | 0.3     |

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|                        |             | Payment   | Change to Current Law |         | Payment  | Change to Current Law |         |
|                        |             |   | Amount                | Percent |  | Amount                | Percent |
| Rhineland              | \$4,296,404 | \$4,296,404   | \$0                   | 0.0%    | \$4,296,404  | \$0                   | 0.0%    |
| Rib Lake               | 2,335,566   | 2,335,566   | 0                     | 0.0     | 2,342,026  | 6,460                 | 0.3     |
| Rice Lake Area         | 10,258,901  | 10,258,901  | 0                     | 0.0     | 10,293,018   | 34,117                | 0.3     |
| Richfield J1           | 973,327     | 973,327   | 0                     | 0.0     | 973,327  | 0                     | 0.0     |
| Richland               | 7,337,265   | 7,337,265   | 0                     | 0.0     | 7,350,824  | 13,559                | 0.2     |
| Richmond               | 2,549,042   | 2,549,042   | 0                     | 0.0     | 2,555,091  | 6,049                 | 0.2     |
| Rio Community          | 2,841,484   | 2,841,484   | 0                     | 0.0     | 2,846,557  | 5,073                 | 0.2     |
| Ripon                  | 11,301,412  | 11,301,412  | 0                     | 0.0     | 11,317,010   | 15,598                | 0.1     |
| River Falls            | 13,926,352  | 13,926,352  | 0                     | 0.0     | 13,968,816   | 42,464                | 0.3     |
| River Ridge            | 3,431,668   | 3,431,668   | 0                     | 0.0     | 3,437,743  | 6,075                 | 0.2     |
| River Valley           | 5,362,202   | 5,362,202   | 0                     | 0.0     | 5,383,667  | 21,465                | 0.4     |
| Riverdale              | 4,265,470   | 4,265,470   | 0                     | 0.0     | 4,273,060  | 7,590                 | 0.2     |
| Rosendale-Brandon      | 6,185,439   | 6,185,439   | 0                     | 0.0     | 6,194,104  | 8,665                 | 0.1     |
| Rosholt                | 2,884,259   | 2,884,259   | 0                     | 0.0     | 2,892,022  | 7,763                 | 0.3     |
| Royall                 | 4,522,159   | 4,522,159   | 0                     | 0.0     | 4,527,674  | 5,515                 | 0.1     |
| Rubicon J6             | 388,910     | 388,910   | 0                     | 0.0     | 388,908  | -2                    | 0.0     |
| Saint Croix Central    | 10,658,251  | 10,658,251  | 0                     | 0.0     | 10,669,613   | 11,362                | 0.1     |
| Saint Croix Falls      | 5,139,059   | 5,139,059   | 0                     | 0.0     | 5,155,446  | 16,387                | 0.3     |
| Saint Francis          | 3,370,386   | 3,370,386   | 0                     | 0.0     | 3,386,554  | 16,168                | 0.5     |
| Salem J2               | 5,692,853   | 5,692,853   | 0                     | 0.0     | 5,707,037  | 14,184                | 0.2     |
| Sauk Prairie           | 10,888,258  | 10,888,258  | 0                     | 0.0     | 10,929,795   | 41,537                | 0.4     |
| Seneca                 | 1,673,446   | 1,673,446   | 0                     | 0.0     | 1,676,990  | 3,544                 | 0.2     |
| Sevastopol             | 51,666      | 51,666  | 0                     | 0.0     | 51,666   | 0                     | 0.0     |
| Seymour Community      | 17,108,624  | 17,108,624  | 0                     | 0.0     | 17,125,447   | 16,823                | 0.1     |
| Sharon J11             | 2,202,658   | 2,202,658   | 0                     | 0.0     | 2,204,737  | 2,079                 | 0.1     |
| Shawano                | 12,137,126  | 12,137,126  | 0                     | 0.0     | 12,170,526   | 33,400                | 0.3     |
| Sheboygan Area         | 66,720,957  | 66,417,057  | -303,900              | -0.5    | 65,383,208   | -1,337,749            | -2.0    |
| Sheboygan Falls        | 9,532,266   | 9,532,266   | 0                     | 0.0     | 9,553,454  | 21,188                | 0.2     |
| Shell Lake             | 2,694,660   | 2,694,660   | 0                     | 0.0     | 2,704,154  | 9,494                 | 0.4     |
| Shiocton               | 5,409,058   | 5,409,058   | 0                     | 0.0     | 5,416,508  | 7,450                 | 0.1     |
| Shorewood              | 4,866,939   | 4,866,939   | 0                     | 0.0     | 4,903,302  | 36,363                | 0.7     |
| Shullsburg             | 2,435,109   | 2,435,109   | 0                     | 0.0     | 2,438,470  | 3,361                 | 0.1     |
| Silver Lake J1         | 2,620,075   | 2,620,075   | 0                     | 0.0     | 2,626,469  | 6,394                 | 0.2     |
| Siren                  | 828,835     | 828,835   | 0                     | 0.0     | 828,835  | 0                     | 0.0     |
| Slinger                | 11,561,453  | 11,561,453  | 0                     | 0.0     | 11,601,837   | 40,384                | 0.3     |
| Solon Springs          | 909,229     | 909,229   | 0                     | 0.0     | 909,228  | -1                    | 0.0     |
| Somerset               | 10,936,393  | 10,936,393  | 0                     | 0.0     | 10,952,080   | 15,687                | 0.1     |
| South Milwaukee        | 19,519,233  | 19,519,233  | 0                     | 0.0     | 19,550,616   | 31,383                | 0.2     |
| South Shore            | 160,160     | 160,160   | 0                     | 0.0     | 160,160  | 0                     | 0.0     |
| Southern Door          | 2,082,466   | 2,082,466   | 0                     | 0.0     | 2,082,467  | 1                     | 0.0     |
| Southwestern Wisconsin | 3,308,437   | 3,308,437   | 0                     | 0.0     | 3,313,897  | 5,460                 | 0.2     |
| Sparta Area            | 17,201,063  | 17,201,063  | 0                     | 0.0     | 17,224,514   | 23,451                | 0.1     |
| Spencer                | 5,755,574   | 5,755,574   | 0                     | 0.0     | 5,761,701  | 6,127                 | 0.1     |
| Spooner                | 1,132,601   | 1,132,601   | 0                     | 0.0     | 1,132,601  | 0                     | 0.0     |
| Spring Valley          | 4,727,594   | 4,727,594   | 0                     | 0.0     | 4,734,317  | 6,723                 | 0.1     |

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|                     |             | Payment   | Change to Current Law |         | Payment  | Change to Current Law |         |
|                     |             |   | Amount                | Percent |  | Amount                | Percent |
| Stanley-Boyd Area   | \$6,355,679 | \$6,355,679   | \$0                   | 0.0%    | \$6,363,001  | \$7,322               | 0.1%    |
| Stevens Point Area  | 36,043,299  | 36,043,299  | 0                     | 0.0     | 36,129,395   | 86,096                | 0.2     |
| Stockbridge         | 497,797     | 497,797   | 0                     | 0.0     | 499,261  | 1,464                 | 0.3     |
| Stone Bank          | 89,485      | 89,485  | 0                     | 0.0     | 89,485   | 0                     | 0.0     |
| Stoughton Area      | 14,502,719  | 14,502,719  | 0                     | 0.0     | 14,553,609   | 50,890                | 0.4     |
| Stratford           | 5,556,077   | 5,556,077   | 0                     | 0.0     | 5,563,777  | 7,700                 | 0.1     |
| Sturgeon Bay        | 3,413,392   | 3,413,392   | 0                     | 0.0     | 3,434,241  | 20,849                | 0.6     |
| Sun Prairie Area    | 34,802,270  | 34,802,270  | 0                     | 0.0     | 34,907,964   | 105,694               | 0.3     |
| Superior            | 27,301,586  | 26,997,686  | -303,900              | -1.1    | 26,005,552   | -1,296,034            | -4.7    |
| Suring              | 316,231     | 316,231   | 0                     | 0.0     | 316,231  | 0                     | 0.0     |
| Swallow             | 985,878     | 985,878   | 0                     | 0.0     | 985,877  | -1                    | 0.0     |
| Thorp               | 3,363,916   | 3,363,916   | 0                     | 0.0     | 3,368,812  | 4,896                 | 0.1     |
| Three Lakes         | 72,077      | 72,077  | 0                     | 0.0     | 72,077   | 0                     | 0.0     |
| Tigerton            | 1,615,078   | 1,615,078   | 0                     | 0.0     | 1,618,984  | 3,906                 | 0.2     |
| Tomah Area          | 18,213,312  | 18,213,312  | 0                     | 0.0     | 18,244,866   | 31,554                | 0.2     |
| Tomahawk            | 2,325,412   | 2,325,412   | 0                     | 0.0     | 2,325,412  | 0                     | 0.0     |
| Tomorrow River      | 5,727,266   | 5,727,266   | 0                     | 0.0     | 5,736,959  | 9,693                 | 0.2     |
| Trevor-Wilmot       | 3,621,143   | 3,621,143   | 0                     | 0.0     | 3,627,463  | 6,320                 | 0.2     |
| Tri-County Area     | 3,224,666   | 3,224,666   | 0                     | 0.0     | 3,233,236  | 8,570                 | 0.3     |
| Turtle Lake         | 498,267     | 498,267   | 0                     | 0.0     | 498,267  | 0                     | 0.0     |
| Twin Lakes #4       | 1,448,466   | 1,448,466   | 0                     | 0.0     | 1,457,118  | 8,652                 | 0.6     |
| Two Rivers          | 11,909,640  | 11,909,640  | 0                     | 0.0     | 11,924,804   | 15,164                | 0.1     |
| Union Grove J1      | 5,029,096   | 5,029,096   | 0                     | 0.0     | 5,036,124  | 7,028                 | 0.1     |
| Union Grove UHS     | 3,176,092   | 3,176,092   | 0                     | 0.0     | 3,187,777  | 11,685                | 0.4     |
| Unity               | 1,563,116   | 1,563,116   | 0                     | 0.0     | 1,588,809  | 25,693                | 1.6     |
| Valders Area        | 5,197,700   | 5,197,700   | 0                     | 0.0     | 5,197,700  | 0                     | 0.0     |
| Verona Area         | 20,236,470  | 20,236,470  | 0                     | 0.0     | 20,312,270   | 75,800                | 0.4     |
| Viroqua Area        | 6,143,253   | 6,143,253   | 0                     | 0.0     | 6,156,002  | 12,749                | 0.2     |
| Wabeno Area         | 264,594     | 264,594   | 0                     | 0.0     | 264,594  | 0                     | 0.0     |
| Walworth J1         | 2,678,451   | 2,678,451   | 0                     | 0.0     | 2,683,886  | 5,435                 | 0.2     |
| Washburn            | 2,342,557   | 2,342,557   | 0                     | 0.0     | 2,350,530  | 7,973                 | 0.3     |
| Washington          | 4,714       | 4,714   | 0                     | 0.0     | 4,714  | 0                     | 0.0     |
| Washington-Caldwell | 1,126,319   | 1,126,319   | 0                     | 0.0     | 1,129,417  | 3,098                 | 0.3     |
| Waterford J1        | 6,859,820   | 6,859,820   | 0                     | 0.0     | 6,883,253  | 23,433                | 0.3     |
| Waterford UHS       | 4,953,014   | 4,953,014   | 0                     | 0.0     | 4,970,223  | 17,209                | 0.3     |
| Waterloo            | 5,307,454   | 5,307,454   | 0                     | 0.0     | 5,316,656  | 9,202                 | 0.2     |
| Watertown           | 21,232,898  | 21,232,898  | 0                     | 0.0     | 21,279,388   | 46,490                | 0.2     |
| Waukesha            | 45,602,373  | 45,298,473  | -303,900              | -0.7    | 44,484,073   | -1,118,300            | -2.5    |
| Waunakee Community  | 18,065,656  | 18,065,656  | 0                     | 0.0     | 18,120,397   | 54,741                | 0.3     |
| Waupaca             | 8,884,464   | 8,884,464   | 0                     | 0.0     | 8,919,854  | 35,390                | 0.4     |
| Waupun              | 11,771,566  | 11,771,566  | 0                     | 0.0     | 11,796,216   | 24,650                | 0.2     |
| Wausau              | 49,138,904  | 49,138,904  | 0                     | 0.0     | 49,237,471   | 98,567                | 0.2     |
| Wausaukee           | 399,902     | 399,902   | 0                     | 0.0     | 399,902  | 0                     | 0.0     |
| Wautoma Area        | 5,441,898   | 5,441,898   | 0                     | 0.0     | 5,465,073  | 23,175                | 0.4     |
| Wauwatosa           | 16,942,550  | 16,942,550  | 0                     | 0.0     | 17,049,929   | 107,379               | 0.6     |

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|                       |                 | Payment   | Change to Current Law |            | Payment  | Change to Current Law |            |
|                       |                 |   | Amount                | Percent    |  | Amount                | Percent    |
| Wauzeka-Steuben       | \$2,612,928     | \$2,612,928   | \$0                   | 0.0%       | \$2,614,954  | \$2,026               | 0.1%       |
| Webster               | 136,799         | 136,799   | 0                     | 0.0        | 136,799  | 0                     | 0.0        |
| West Allis            | 39,510,947      | 39,207,047  | -303,900              | -0.8       | 38,302,236   | -1,208,711            | -3.1       |
| West Bend             | 28,008,332      | 28,008,332  | 0                     | 0.0        | 28,110,289   | 101,957               | 0.4        |
| West DePere           | 13,660,221      | 13,660,221  | 0                     | 0.0        | 13,702,481   | 42,260                | 0.3        |
| West Salem            | 11,078,266      | 11,078,266  | 0                     | 0.0        | 11,096,015   | 17,749                | 0.2        |
| Westby Area           | 7,730,596       | 7,730,596   | 0                     | 0.0        | 7,742,031  | 11,435                | 0.1        |
| Westfield             | 2,785,367       | 2,785,367   | 0                     | 0.0        | 2,785,367  | 0                     | 0.0        |
| Weston                | 1,682,440       | 1,682,440   | 0                     | 0.0        | 1,686,698  | 4,258                 | 0.3        |
| Weyauwega-Fremont     | 3,430,159       | 3,430,159   | 0                     | 0.0        | 3,430,158  | -1                    | 0.0        |
| Wheatland J1          | 1,776,983       | 1,776,983   | 0                     | 0.0        | 1,784,305  | 7,322                 | 0.4        |
| White Lake            | 546,492         | 546,492   | 0                     | 0.0        | 546,493  | 1                     | 0.0        |
| Whitefish Bay         | 10,097,893      | 10,097,893  | 0                     | 0.0        | 10,147,916   | 50,023                | 0.5        |
| Whitehall             | 4,878,483       | 4,878,483   | 0                     | 0.0        | 4,884,821  | 6,338                 | 0.1        |
| Whitewater            | 7,129,199       | 7,129,199   | 0                     | 0.0        | 7,164,567  | 35,368                | 0.5        |
| Whitnall              | 6,069,588       | 6,069,588   | 0                     | 0.0        | 6,069,588  | 0                     | 0.0        |
| Wild Rose             | 793,859         | 793,859   | 0                     | 0.0        | 793,859  | 0                     | 0.0        |
| Williams Bay          | 43,294          | 43,294  | 0                     | 0.0        | 43,294   | 0                     | 0.0        |
| Wilmot UHS            | 4,465,098       | 4,465,098   | 0                     | 0.0        | 4,488,970  | 23,872                | 0.5        |
| Winneconne Community  | 6,079,066       | 6,079,066   | 0                     | 0.0        | 6,102,081  | 23,015                | 0.4        |
| Winter                | 213,022         | 213,022   | 0                     | 0.0        | 213,022  | 0                     | 0.0        |
| Wisconsin Dells       | 602,268         | 602,268   | 0                     | 0.0        | 602,268  | 0                     | 0.0        |
| Wisconsin Heights     | 2,403,352       | 2,403,352   | 0                     | 0.0        | 2,403,352  | 0                     | 0.0        |
| Wisconsin Rapids      | 32,839,820      | 32,839,820  | 0                     | 0.0        | 32,897,218   | 57,398                | 0.2        |
| Wittenberg-Biramwood  | 6,965,373       | 6,965,373   | 0                     | 0.0        | 6,976,646  | 11,273                | 0.2        |
| Wonewoc-Union Center  | 1,792,068       | 1,792,068   | 0                     | 0.0        | 1,798,134  | 6,066                 | 0.3        |
| Woodruff J1           | 203,138         | 203,138   | 0                     | 0.0        | 203,138  | 0                     | 0.0        |
| Wrightstown Community | 7,458,231       | 7,458,231   | 0                     | 0.0        | 7,470,581  | 12,350                | 0.2        |
| Yorkville J2          | <u>565,580</u>  | <u>565,580</u>  | <u>0</u>              | <u>0.0</u> | <u>565,580</u>   | <u>0</u>              | <u>0.0</u> |
| Statewide             | \$4,173,206,783 | \$4,170,471,683   | -\$2,735,100          | -0.1%      | \$4,170,473,523  | -\$2,733,260          | -0.1%      |