

Estimated 2011-12 and 2012-13 Revenue Limit Changes to 2010-11 Base Year--Including use of Low Revenue Ceiling (Comparison of Current Law to Assembly Bill 40/Senate Bill 27)



Tony Evers, PhD, State Superintendent

Impact of Proposed Revenue Limit Changes under 2011-13 Biennial Budget

In response to numerous inquiries, we are providing school districts with an estimate of the impact of the revenue limit changes proposed under the Governor's 2011-13 biennial budget bill (Assembly Bill 40/Senate Bill 27). The attachment reviews the potential changes to school district revenue limits in the 2011-12 and 2012-13 school years, as compared to current law.

Current Law

Under current law, the per pupil adjustment will be \$275 per pupil in 2011-12 and is estimated to increase to \$280.50 per pupil in 2012-13 (assuming a 2% CPI increase). The low revenue ceiling increases under current law from \$9,000 in 2010-11 to \$9,800 in 2011-12 and 2012-13.

Assembly Bill 40/Senate Bill 27 Proposed Changes

Under the Governor's biennial budget bill, the per pupil adjustment for revenue limits would be reduced by 5.5% in each district in 2011-12, when compared to 2010-11. The impact of this change would vary by district as it would be calculated against each district's final 2010-11 base revenue limit per pupil. The bill would have a \$0 per pupil adjustment in 2012-13 and reduce the low revenue ceiling from \$9,000 per pupil in 2010-11 to \$8,900 in both 2011-12 and 2012-13.

Printout Assumptions

The attached printout uses each school district's 2010-11 revenue limit per pupil as the basis to calculate possible revenue limit changes when comparing Assembly Bill 40/Senate Bill 27 to current law for the 2011-12 and 2012-13 school years as if they were in place in 2010-11. The printout makes the following assumptions under both the Governor's proposal and current law:

- All school districts have the same enrollment in 2011-12 and 2012-13 that they have in 2010-11 for revenue limit purposes; and
- School districts would use all of their available school revenue limit authority provided by the revenue limit per pupil adjustment and low revenue ceiling in 2011-12 and 2012-13.

Notwithstanding these assumptions, districts with enrollment increases during the next two years would have a larger change than what is shown, while declining enrollment districts would realize a smaller change. In addition, individual school districts have the authority to determine whether to levy property taxes up to their maximum revenue limit authority.

It should be noted this printout does not include certain revenue limit adjustments that continue under current law that are left unchanged in the Governor's biennial budget bill, including transfers of service, the carryover of unused revenue limit authority, declining enrollment, federal impact aid, energy efficiency measures, and operating referenda. If these adjustments were included, revenue limit changes may be less than the figures shown in the printout.

The printout also does not include other revenue limit adjustments proposed to be repealed in the bill, including school safety expenditures, school nurse costs, above average transportation costs, and prior year base revenue hold harmless. If these current law assumptions were included, revenue limit changes would be larger than the figures shown.

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School District	2010-11 Base Year		Current Law Change to 2010-11 Base Year		Assembly Bill 40/Senate Bill 27 Change to 2010-11 Base Year		Current Law Change to Assembly Bill 40/Senate Bill 27	
	Three Year Average Enrollment	2010-11 Base Revenue Per Pupil	2011-12 Revenue Limit \$275 Per Pupil	2012-13 Revenue Limit \$280.5 Per Pupil	2011-12 Revenue Limit -5.5% Per Pupil	2012-13 Revenue Limit \$0 Per Pupil	2011-12 Change Compared to Current Law	2012-13 Change Compared to Current Law
ABBOTSFORD	658	\$ 9,761	\$ 6,603,941	\$ 6,788,510	\$ 6,069,726	\$ 6,069,726	\$ (534,215)	\$ (718,784)
ADAMS-FRIENDSHIP AREA	1,822	\$ 9,563	\$ 17,924,938	\$ 18,436,009	\$ 16,465,574	\$ 16,465,574	\$ (1,459,364)	\$ (1,970,435)
ALBANY	448	\$ 9,671	\$ 4,455,786	\$ 4,581,450	\$ 4,094,294	\$ 4,094,294	\$ (361,492)	\$ (487,156)
ALGOMA	627	\$ 9,400	\$ 6,144,600	\$ 6,320,474	\$ 5,580,300	\$ 5,580,300	\$ (564,300)	\$ (740,174)
ALMA	257	\$ 9,988	\$ 2,637,621	\$ 2,709,710	\$ 2,425,764	\$ 2,425,764	\$ (211,857)	\$ (283,946)
ALMA CENTER	586	\$ 9,953	\$ 5,993,477	\$ 6,157,850	\$ 5,511,549	\$ 5,511,549	\$ (481,928)	\$ (646,301)
ALMOND-BANCROFT	484	\$ 9,465	\$ 4,743,200	\$ 4,878,962	\$ 4,329,312	\$ 4,329,312	\$ (413,888)	\$ (549,650)
ALTOONA	1,441	\$ 9,594	\$ 14,220,721	\$ 14,624,922	\$ 13,064,101	\$ 13,064,101	\$ (1,156,620)	\$ (1,560,820)
AMERY	1,705	\$ 9,939	\$ 17,415,020	\$ 17,893,273	\$ 16,014,107	\$ 16,014,107	\$ (1,400,913)	\$ (1,879,165)
ANTIGO	2,582	\$ 9,602	\$ 25,503,060	\$ 26,227,311	\$ 23,429,394	\$ 23,429,394	\$ (2,073,666)	\$ (2,797,917)
APPLETON AREA	14,217	\$ 9,854	\$ 144,005,019	\$ 147,992,888	\$ 132,390,100	\$ 132,390,100	\$ (11,614,919)	\$ (15,602,787)
ARCADIA	1,012	\$ 10,620	\$ 11,025,558	\$ 11,309,424	\$ 10,156,159	\$ 10,156,159	\$ (869,399)	\$ (1,153,265)
ARGYLE	338	\$ 9,905	\$ 3,440,925	\$ 3,535,734	\$ 3,163,836	\$ 3,163,836	\$ (277,089)	\$ (371,898)
ARROWHEAD UHS	2,171	\$ 10,278	\$ 22,910,919	\$ 23,519,885	\$ 21,086,630	\$ 21,086,630	\$ (1,824,289)	\$ (2,433,255)
ASHLAND	2,193	\$ 9,741	\$ 21,964,442	\$ 22,579,579	\$ 20,186,492	\$ 20,186,492	\$ (1,777,950)	\$ (2,393,087)
ASHWAUBENON	2,590	\$ 9,931	\$ 26,432,890	\$ 27,159,385	\$ 24,306,005	\$ 24,306,005	\$ (2,126,885)	\$ (2,853,380)
ATHENS	524	\$ 10,649	\$ 5,724,369	\$ 5,871,351	\$ 5,273,354	\$ 5,273,354	\$ (451,015)	\$ (597,997)
AUBURNDALE	839	\$ 9,400	\$ 8,222,200	\$ 8,457,540	\$ 7,467,100	\$ 7,467,100	\$ (755,100)	\$ (990,440)
AUGUSTA	629	\$ 10,881	\$ 7,016,878	\$ 7,193,313	\$ 6,467,488	\$ 6,467,488	\$ (549,390)	\$ (725,824)
BALDWIN-WOODVILLE AREA	1,564	\$ 9,517	\$ 15,327,200	\$ 15,765,902	\$ 14,065,655	\$ 14,065,655	\$ (1,261,545)	\$ (1,700,247)

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(Comparison of Current Law to Assembly Bill 40/Senate Bill 27)**

School District	2010-11 Base Year		Current Law Change to 2010-11 Base Year		Assembly Bill 40/Senate Bill 27 Change to 2010-11 Base Year		Current Law Change to Assembly Bill 40/Senate Bill 27	
	Three Year Average Enrollment	2010-11 Base Revenue Per Pupil	2011-12 Revenue Limit \$275 Per Pupil	2012-13 Revenue Limit \$280.5 Per Pupil	2011-12 Revenue Limit -5.5% Per Pupil	2012-13 Revenue Limit \$0 Per Pupil	2011-12 Change Compared to Current Law	2012-13 Change Compared to Current Law
	BANGOR	612	\$ 9,446	\$ 5,997,600	\$ 6,169,266	\$ 5,462,786	\$ 5,462,786	\$ (534,814)
BARABOO	3,020	\$ 9,437	\$ 29,596,000	\$ 30,443,110	\$ 26,933,156	\$ 26,933,156	\$ (2,662,844)	\$ (3,509,954)
BARNEVELD	444	\$ 10,227	\$ 4,663,052	\$ 4,787,594	\$ 4,291,200	\$ 4,291,200	\$ (371,852)	\$ (496,394)
BARRON AREA	1,396	\$ 9,840	\$ 14,121,210	\$ 14,512,788	\$ 12,981,758	\$ 12,981,758	\$ (1,139,452)	\$ (1,531,030)
BAYFIELD	429	\$ 13,864	\$ 6,065,758	\$ 6,186,093	\$ 5,620,655	\$ 5,620,655	\$ (445,103)	\$ (565,438)
BEAVER DAM	3,499	\$ 9,871	\$ 35,500,243	\$ 36,481,713	\$ 32,638,427	\$ 32,638,427	\$ (2,861,816)	\$ (3,843,285)
BEECHER-DUNBAR-PEMBINE	251	\$ 11,508	\$ 2,957,549	\$ 3,027,955	\$ 2,729,655	\$ 2,729,655	\$ (227,894)	\$ (298,299)
BELLEVILLE	984	\$ 9,858	\$ 9,970,493	\$ 10,246,505	\$ 9,166,399	\$ 9,166,399	\$ (804,094)	\$ (1,080,106)
BELMONT COMMUNITY	313	\$ 9,423	\$ 3,067,400	\$ 3,155,197	\$ 2,787,114	\$ 2,787,114	\$ (280,286)	\$ (368,082)
BELOIT	7,097	\$ 9,805	\$ 71,536,418	\$ 73,527,127	\$ 65,757,582	\$ 65,757,582	\$ (5,778,836)	\$ (7,769,544)
BELOIT TURNER	1,297	\$ 9,806	\$ 13,075,551	\$ 13,439,360	\$ 12,019,338	\$ 12,019,338	\$ (1,056,213)	\$ (1,420,022)
BENTON	250	\$ 9,762	\$ 2,509,233	\$ 2,579,358	\$ 2,306,256	\$ 2,306,256	\$ (202,977)	\$ (273,102)
BERLIN AREA	1,652	\$ 9,383	\$ 16,189,600	\$ 16,652,986	\$ 14,702,800	\$ 14,702,800	\$ (1,486,800)	\$ (1,950,186)
BIG FOOT UHS	523	\$ 12,379	\$ 6,618,283	\$ 6,764,985	\$ 6,118,363	\$ 6,118,363	\$ (499,920)	\$ (646,622)
BIRCHWOOD	262	\$ 11,179	\$ 3,000,846	\$ 3,074,337	\$ 2,767,712	\$ 2,767,712	\$ (233,134)	\$ (306,625)
BLACK HAWK	420	\$ 10,396	\$ 4,481,828	\$ 4,599,638	\$ 4,126,180	\$ 4,126,180	\$ (355,648)	\$ (473,458)
BLACK RIVER FALLS	1,825	\$ 9,452	\$ 17,885,000	\$ 18,396,913	\$ 16,301,532	\$ 16,301,532	\$ (1,583,468)	\$ (2,095,381)
BLAIR-TAYLOR	662	\$ 9,411	\$ 6,487,600	\$ 6,673,291	\$ 5,891,800	\$ 5,891,800	\$ (595,800)	\$ (781,491)
BLOOMER	1,130	\$ 10,079	\$ 11,700,262	\$ 12,017,227	\$ 10,763,089	\$ 10,763,089	\$ (937,173)	\$ (1,254,138)
BONDUEL	896	\$ 9,379	\$ 8,780,800	\$ 9,032,128	\$ 7,974,400	\$ 7,974,400	\$ (806,400)	\$ (1,057,728)
BOSCOBEL AREA	894	\$ 9,400	\$ 8,761,200	\$ 9,011,967	\$ 7,956,600	\$ 7,956,600	\$ (804,600)	\$ (1,055,367)
BOWLER	432	\$ 10,350	\$ 4,589,930	\$ 4,711,106	\$ 4,225,218	\$ 4,225,218	\$ (364,712)	\$ (485,888)
BOYCEVILLE COMMUNITY	783	\$ 9,649	\$ 7,770,320	\$ 7,989,952	\$ 7,139,470	\$ 7,139,470	\$ (630,850)	\$ (850,481)
BRIGHTON #1	137	\$ 10,162	\$ 1,429,878	\$ 1,468,307	\$ 1,315,632	\$ 1,315,632	\$ (114,246)	\$ (152,675)
BRILLION	891	\$ 9,393	\$ 8,731,800	\$ 8,981,726	\$ 7,929,900	\$ 7,929,900	\$ (801,900)	\$ (1,051,826)
BRISTOL #1	580	\$ 9,857	\$ 5,876,376	\$ 6,039,066	\$ 5,402,448	\$ 5,402,448	\$ (473,928)	\$ (636,618)
BRODHEAD	1,114	\$ 9,400	\$ 10,917,200	\$ 11,229,677	\$ 9,914,600	\$ 9,914,600	\$ (1,002,600)	\$ (1,315,077)
BROWN DEER	1,582	\$ 12,290	\$ 19,878,166	\$ 20,321,917	\$ 18,373,745	\$ 18,373,745	\$ (1,504,421)	\$ (1,948,172)
BRUCE	553	\$ 9,617	\$ 5,470,425	\$ 5,625,542	\$ 5,025,841	\$ 5,025,841	\$ (444,584)	\$ (599,701)
BURLINGTON AREA	3,567	\$ 10,401	\$ 38,080,673	\$ 39,081,217	\$ 35,059,262	\$ 35,059,262	\$ (3,021,411)	\$ (4,021,955)
BUTTERNUT	190	\$ 10,900	\$ 2,123,250	\$ 2,176,545	\$ 1,957,095	\$ 1,957,095	\$ (166,155)	\$ (219,450)
CADOTT COMMUNITY	881	\$ 8,771	\$ 8,633,800	\$ 8,880,921	\$ 7,840,900	\$ 7,840,900	\$ (792,900)	\$ (1,040,021)
CAMBRIA-FRIESLAND	447	\$ 9,918	\$ 4,556,240	\$ 4,681,624	\$ 4,189,483	\$ 4,189,483	\$ (366,757)	\$ (492,141)
CAMBRIDGE	894	\$ 9,815	\$ 9,020,209	\$ 9,270,976	\$ 8,291,769	\$ 8,291,769	\$ (728,440)	\$ (979,207)
CAMERON	860	\$ 9,635	\$ 8,522,282	\$ 8,763,512	\$ 7,830,064	\$ 7,830,064	\$ (692,218)	\$ (933,448)

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	CAMPBELLSPORT	1,480	\$ 9,479	\$ 14,504,000	\$ 14,919,140	\$ 13,257,666	\$ 13,257,666	\$ (1,246,334)
CASHTON	566	\$ 9,648	\$ 5,616,310	\$ 5,775,073	\$ 5,160,324	\$ 5,160,324	\$ (455,986)	\$ (614,749)
CASSVILLE	255	\$ 10,221	\$ 2,676,495	\$ 2,748,023	\$ 2,463,020	\$ 2,463,020	\$ (213,475)	\$ (285,003)
CEDAR GROVE-BELGIUM ARE	1,108	\$ 9,427	\$ 10,858,400	\$ 11,169,194	\$ 9,870,447	\$ 9,870,447	\$ (987,953)	\$ (1,298,747)
CEDARBURG	2,988	\$ 10,108	\$ 31,024,622	\$ 31,862,756	\$ 28,541,761	\$ 28,541,761	\$ (2,482,861)	\$ (3,320,995)
CENTRAL/WESTOSHA UHS	1,235	\$ 10,698	\$ 13,551,497	\$ 13,897,915	\$ 12,485,219	\$ 12,485,219	\$ (1,066,278)	\$ (1,412,695)
CHEQUAMEGON	845	\$ 9,700	\$ 8,428,926	\$ 8,665,949	\$ 7,745,741	\$ 7,745,741	\$ (683,185)	\$ (920,208)
CHETEK-WEYERHAUESER	1,109	\$ 9,658	\$ 11,015,553	\$ 11,326,628	\$ 10,121,496	\$ 10,121,496	\$ (894,057)	\$ (1,205,131)
CHILTON	1,133	\$ 9,364	\$ 11,103,400	\$ 11,421,207	\$ 10,083,700	\$ 10,083,700	\$ (1,019,700)	\$ (1,337,507)
CHIPPEWA FALLS AREA	5,000	\$ 10,138	\$ 52,067,428	\$ 53,469,928	\$ 47,904,344	\$ 47,904,344	\$ (4,163,084)	\$ (5,565,584)
CLAYTON	372	\$ 9,837	\$ 3,761,778	\$ 3,866,124	\$ 3,458,207	\$ 3,458,207	\$ (303,571)	\$ (407,917)
CLEAR LAKE	630	\$ 9,526	\$ 6,174,517	\$ 6,351,232	\$ 5,671,197	\$ 5,671,197	\$ (503,320)	\$ (680,035)
CLINTON COMMUNITY	1,148	\$ 10,127	\$ 11,941,450	\$ 12,263,464	\$ 10,986,334	\$ 10,986,334	\$ (955,116)	\$ (1,277,130)
CLINTONVILLE	1,498	\$ 9,849	\$ 15,166,067	\$ 15,586,256	\$ 13,942,641	\$ 13,942,641	\$ (1,223,426)	\$ (1,643,615)
COCHRANE-FOUNTAIN CITY	650	\$ 9,596	\$ 6,415,987	\$ 6,598,312	\$ 5,894,189	\$ 5,894,189	\$ (521,798)	\$ (704,123)
COLBY	974	\$ 9,417	\$ 9,545,200	\$ 9,818,407	\$ 8,668,600	\$ 8,668,600	\$ (876,600)	\$ (1,149,807)
COLEMAN	730	\$ 9,423	\$ 7,154,000	\$ 7,358,765	\$ 6,500,753	\$ 6,500,753	\$ (653,247)	\$ (858,012)
COLFAX	832	\$ 9,644	\$ 8,252,862	\$ 8,486,238	\$ 7,582,739	\$ 7,582,739	\$ (670,123)	\$ (903,499)
COLUMBUS	1,146	\$ 10,314	\$ 12,134,609	\$ 12,456,062	\$ 11,169,389	\$ 11,169,389	\$ (965,220)	\$ (1,286,673)
CORNELL	472	\$ 9,412	\$ 4,625,600	\$ 4,757,996	\$ 4,200,800	\$ 4,200,800	\$ (424,800)	\$ (557,196)
CRANDON	943	\$ 9,877	\$ 9,572,891	\$ 9,837,403	\$ 8,801,320	\$ 8,801,320	\$ (771,571)	\$ (1,036,083)
CRIVITZ	725	\$ 9,601	\$ 7,160,139	\$ 7,363,502	\$ 6,577,922	\$ 6,577,922	\$ (582,217)	\$ (785,580)
CUBA CITY	639	\$ 10,623	\$ 6,963,828	\$ 7,143,068	\$ 6,414,757	\$ 6,414,757	\$ (549,071)	\$ (728,310)
CUDAHY	2,518	\$ 10,787	\$ 27,853,754	\$ 28,560,053	\$ 25,667,432	\$ 25,667,432	\$ (2,186,322)	\$ (2,892,621)
CUMBERLAND	1,046	\$ 9,623	\$ 10,353,732	\$ 10,647,135	\$ 9,512,447	\$ 9,512,447	\$ (841,285)	\$ (1,134,688)
D C EVEREST AREA	5,724	\$ 10,364	\$ 60,895,741	\$ 62,501,323	\$ 56,058,951	\$ 56,058,951	\$ (4,836,790)	\$ (6,442,372)
DARLINGTON COMMUNITY	776	\$ 9,576	\$ 7,644,298	\$ 7,861,966	\$ 7,022,199	\$ 7,022,199	\$ (622,099)	\$ (839,767)
DEERFIELD COMMUNITY	798	\$ 10,663	\$ 8,728,165	\$ 8,952,004	\$ 8,040,736	\$ 8,040,736	\$ (687,429)	\$ (911,268)
DEFOREST AREA	3,228	\$ 10,474	\$ 34,698,050	\$ 35,603,504	\$ 31,950,781	\$ 31,950,781	\$ (2,747,269)	\$ (3,652,723)
DELAVAN-DARIEN	2,680	\$ 9,584	\$ 26,421,836	\$ 27,173,576	\$ 24,272,170	\$ 24,272,170	\$ (2,149,666)	\$ (2,901,406)
DENMARK	1,443	\$ 9,401	\$ 14,141,400	\$ 14,546,162	\$ 12,842,700	\$ 12,842,700	\$ (1,298,700)	\$ (1,703,462)
DEPERE	3,754	\$ 9,823	\$ 37,906,680	\$ 38,959,677	\$ 34,846,242	\$ 34,846,242	\$ (3,060,438)	\$ (4,113,435)
DESOTO AREA	563	\$ 10,851	\$ 6,264,056	\$ 6,421,978	\$ 5,773,223	\$ 5,773,223	\$ (490,833)	\$ (648,754)
DODGELAND	845	\$ 10,596	\$ 9,186,341	\$ 9,423,364	\$ 8,461,498	\$ 8,461,498	\$ (724,843)	\$ (961,866)
DODGEVILLE	1,336	\$ 11,000	\$ 15,062,919	\$ 15,437,667	\$ 13,887,265	\$ 13,887,265	\$ (1,175,654)	\$ (1,550,402)

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	DOVER #1	123	\$ 11,083	\$ 1,397,067	\$ 1,431,569	\$ 1,288,264	\$ 1,288,264	\$ (108,803)
DRUMMOND	453	\$ 10,020	\$ 4,663,445	\$ 4,790,512	\$ 4,289,232	\$ 4,289,232	\$ (374,213)	\$ (501,279)
DURAND	1,012	\$ 10,188	\$ 10,588,097	\$ 10,871,963	\$ 9,742,758	\$ 9,742,758	\$ (845,339)	\$ (1,129,205)
EAST TROY COMMUNITY	1,749	\$ 9,717	\$ 17,475,483	\$ 17,966,078	\$ 16,059,810	\$ 16,059,810	\$ (1,415,673)	\$ (1,906,267)
EAU CLAIRE AREA	10,594	\$ 10,167	\$ 110,621,595	\$ 113,593,212	\$ 101,784,292	\$ 101,784,292	\$ (8,837,303)	\$ (11,808,920)
EDGAR	663	\$ 10,235	\$ 6,967,801	\$ 7,153,773	\$ 6,412,275	\$ 6,412,275	\$ (555,526)	\$ (741,498)
EDGERTON	1,827	\$ 9,813	\$ 18,430,264	\$ 18,942,738	\$ 16,941,808	\$ 16,941,808	\$ (1,488,456)	\$ (2,000,930)
ELCHO	380	\$ 10,597	\$ 4,131,363	\$ 4,237,953	\$ 3,805,386	\$ 3,805,386	\$ (325,977)	\$ (432,567)
ELEVA-STRUM	611	\$ 9,948	\$ 6,246,271	\$ 6,417,657	\$ 5,743,942	\$ 5,743,942	\$ (502,329)	\$ (673,714)
ELK MOUND AREA	1,042	\$ 9,440	\$ 10,211,600	\$ 10,503,881	\$ 9,295,562	\$ 9,295,562	\$ (916,038)	\$ (1,208,319)
ELKHART LAKE-GLENBEULAH	534	\$ 9,946	\$ 5,458,083	\$ 5,607,870	\$ 5,019,115	\$ 5,019,115	\$ (438,968)	\$ (588,755)
ELKHORN AREA	3,029	\$ 9,559	\$ 29,785,792	\$ 30,635,427	\$ 27,360,412	\$ 27,360,412	\$ (2,425,380)	\$ (3,275,014)
ELLSWORTH COMMUNITY	1,692	\$ 9,401	\$ 16,581,600	\$ 17,056,206	\$ 15,058,800	\$ 15,058,800	\$ (1,522,800)	\$ (1,997,406)
ELMBROOK	6,538	\$ 11,764	\$ 78,708,946	\$ 80,542,855	\$ 72,680,891	\$ 72,680,891	\$ (6,028,055)	\$ (7,861,964)
ELMWOOD	337	\$ 13,139	\$ 4,520,521	\$ 4,615,050	\$ 4,184,314	\$ 4,184,314	\$ (336,207)	\$ (430,735)
ERIN	288	\$ 9,885	\$ 2,925,936	\$ 3,006,720	\$ 2,690,166	\$ 2,690,166	\$ (235,770)	\$ (316,554)
EVANSVILLE COMMUNITY	1,816	\$ 10,039	\$ 18,729,399	\$ 19,238,787	\$ 17,227,349	\$ 17,227,349	\$ (1,502,050)	\$ (2,011,438)
FALL CREEK	826	\$ 10,224	\$ 8,672,077	\$ 8,903,770	\$ 7,980,456	\$ 7,980,456	\$ (691,621)	\$ (923,314)
FALL RIVER	515	\$ 9,433	\$ 5,047,000	\$ 5,191,458	\$ 4,590,970	\$ 4,590,970	\$ (456,030)	\$ (600,488)
FENNIMORE COMMUNITY	733	\$ 9,617	\$ 7,250,865	\$ 7,456,472	\$ 6,661,579	\$ 6,661,579	\$ (589,286)	\$ (794,892)
FLAMBEAU	652	\$ 10,670	\$ 7,135,902	\$ 7,318,788	\$ 6,573,989	\$ 6,573,989	\$ (561,913)	\$ (744,799)
FLORENCE	544	\$ 9,654	\$ 5,401,556	\$ 5,554,148	\$ 4,963,098	\$ 4,963,098	\$ (438,458)	\$ (591,050)
FOND DU LAC	7,184	\$ 9,430	\$ 70,403,200	\$ 72,418,312	\$ 64,020,614	\$ 64,020,614	\$ (6,382,586)	\$ (8,397,698)
FONTANA J8	246	\$ 11,826	\$ 2,976,725	\$ 3,045,728	\$ 2,749,076	\$ 2,749,076	\$ (227,649)	\$ (296,652)
FORT ATKINSON	2,772	\$ 9,902	\$ 28,209,331	\$ 28,986,877	\$ 25,937,444	\$ 25,937,444	\$ (2,271,887)	\$ (3,049,433)
FOX POINT J2	758	\$ 13,474	\$ 10,421,401	\$ 10,634,020	\$ 9,651,239	\$ 9,651,239	\$ (770,162)	\$ (982,781)
FRANKLIN PUBLIC	3,863	\$ 11,576	\$ 45,781,496	\$ 46,865,068	\$ 42,259,617	\$ 42,259,617	\$ (3,521,879)	\$ (4,605,451)
FREDERIC	530	\$ 9,397	\$ 5,194,000	\$ 5,342,665	\$ 4,717,000	\$ 4,717,000	\$ (477,000)	\$ (625,665)
FREEDOM AREA	1,616	\$ 9,441	\$ 15,836,800	\$ 16,290,088	\$ 14,417,272	\$ 14,417,272	\$ (1,419,528)	\$ (1,872,816)
FRIESS LAKE	219	\$ 10,457	\$ 2,350,321	\$ 2,411,751	\$ 2,164,141	\$ 2,164,141	\$ (186,180)	\$ (247,610)
GALESVILLE-ETTRICK	1,441	\$ 9,400	\$ 14,121,800	\$ 14,526,001	\$ 12,824,900	\$ 12,824,900	\$ (1,296,900)	\$ (1,701,101)
GENEVA J4	108	\$ 14,827	\$ 1,631,004	\$ 1,661,298	\$ 1,513,232	\$ 1,513,232	\$ (117,772)	\$ (148,066)
GENOA CITY J2	652	\$ 9,511	\$ 6,389,600	\$ 6,572,486	\$ 5,860,267	\$ 5,860,267	\$ (529,333)	\$ (712,219)
GERMANTOWN	3,961	\$ 10,503	\$ 42,693,550	\$ 43,804,611	\$ 39,316,040	\$ 39,316,040	\$ (3,377,510)	\$ (4,488,571)
GIBRALTAR AREA	594	\$ 11,390	\$ 6,929,281	\$ 7,095,898	\$ 6,393,805	\$ 6,393,805	\$ (535,476)	\$ (702,093)

**Estimated 2011-12 and 2012-13 Revenue Limit Changes to 2010-11 Base Year--Including use of Low Revenue Ceiling
(Comparison of Current Law to Assembly Bill 40/Senate Bill 27)**

School District	2010-11 Base Year		Current Law Change to 2010-11 Base Year		Assembly Bill 40/Senate Bill 27 Change to 2010-11 Base Year		Current Law Change to Assembly Bill 40/Senate Bill 27	
	Three Year Average Enrollment	2010-11 Base Revenue Per Pupil	2011-12 Revenue Limit \$275 Per Pupil	2012-13 Revenue Limit \$280.5 Per Pupil	2011-12 Revenue Limit -5.5% Per Pupil	2012-13 Revenue Limit \$0 Per Pupil	2011-12 Change Compared to Current Law	2012-13 Change Compared to Current Law
	GILLETT	711	\$ 9,425	\$ 6,967,800	\$ 7,167,236	\$ 6,332,480	\$ 6,332,480	\$ (635,320)
GILMAN	468	\$ 9,529	\$ 4,588,337	\$ 4,719,611	\$ 4,214,357	\$ 4,214,357	\$ (373,980)	\$ (505,254)
GILMANTON	203	\$ 10,457	\$ 2,178,639	\$ 2,235,581	\$ 2,006,059	\$ 2,006,059	\$ (172,580)	\$ (229,521)
GLENDALÉ-RIVER HILLS	898	\$ 12,347	\$ 11,334,191	\$ 11,586,080	\$ 10,477,443	\$ 10,477,443	\$ (856,748)	\$ (1,108,637)
GLENWOOD CITY	727	\$ 9,645	\$ 7,211,771	\$ 7,415,695	\$ 6,626,194	\$ 6,626,194	\$ (585,577)	\$ (789,500)
GOODMAN-ARMSTRONG	157	\$ 12,127	\$ 1,947,089	\$ 1,991,128	\$ 1,799,199	\$ 1,799,199	\$ (147,890)	\$ (191,929)
GRAFTON	2,086	\$ 10,672	\$ 22,836,200	\$ 23,421,323	\$ 21,038,110	\$ 21,038,110	\$ (1,798,090)	\$ (2,383,213)
GRANTON AREA	264	\$ 10,653	\$ 2,884,939	\$ 2,958,991	\$ 2,657,660	\$ 2,657,660	\$ (227,279)	\$ (301,331)
GRANTSBURG	927	\$ 9,391	\$ 9,084,600	\$ 9,344,624	\$ 8,250,300	\$ 8,250,300	\$ (834,300)	\$ (1,094,324)
GREEN BAY AREA	20,512	\$ 9,712	\$ 204,855,911	\$ 210,609,527	\$ 188,258,280	\$ 188,258,280	\$ (16,597,631)	\$ (22,351,247)
GREEN LAKE	303	\$ 12,936	\$ 4,003,019	\$ 4,088,011	\$ 3,704,111	\$ 3,704,111	\$ (298,908)	\$ (383,900)
GREENDALE	2,177	\$ 11,432	\$ 25,485,206	\$ 26,095,855	\$ 23,517,772	\$ 23,517,772	\$ (1,967,434)	\$ (2,578,083)
GREENFIELD	2,922	\$ 10,550	\$ 31,629,882	\$ 32,449,503	\$ 29,130,884	\$ 29,130,884	\$ (2,498,998)	\$ (3,318,619)
GREENWOOD	423	\$ 9,743	\$ 4,237,681	\$ 4,356,333	\$ 3,894,681	\$ 3,894,681	\$ (343,000)	\$ (461,651)
GRESHAM	298	\$ 10,115	\$ 3,096,245	\$ 3,179,834	\$ 2,848,509	\$ 2,848,509	\$ (247,736)	\$ (331,325)
HAMILTON	4,388	\$ 10,729	\$ 48,283,893	\$ 49,514,727	\$ 44,487,947	\$ 44,487,947	\$ (3,795,946)	\$ (5,026,780)
HARTFORD J1	1,793	\$ 9,862	\$ 18,176,246	\$ 18,679,183	\$ 16,710,597	\$ 16,710,597	\$ (1,465,649)	\$ (1,968,586)
HARTFORD UHS	1,594	\$ 11,394	\$ 18,600,670	\$ 19,047,787	\$ 17,163,392	\$ 17,163,392	\$ (1,437,278)	\$ (1,884,395)
HARTLAND-LAKESIDE J3	1,413	\$ 10,078	\$ 14,628,460	\$ 15,024,807	\$ 13,456,691	\$ 13,456,691	\$ (1,171,769)	\$ (1,568,115)
HAYWARD COMMUNITY	1,801	\$ 9,682	\$ 17,932,003	\$ 18,437,184	\$ 16,477,708	\$ 16,477,708	\$ (1,454,295)	\$ (1,959,476)
HERMAN #22	91	\$ 10,992	\$ 1,025,280	\$ 1,050,806	\$ 945,241	\$ 945,241	\$ (80,039)	\$ (105,565)
HIGHLAND	264	\$ 10,318	\$ 2,796,594	\$ 2,870,646	\$ 2,574,174	\$ 2,574,174	\$ (222,420)	\$ (296,472)
HILBERT	490	\$ 9,683	\$ 4,879,351	\$ 5,016,796	\$ 4,483,648	\$ 4,483,648	\$ (395,703)	\$ (533,148)
HILLSBORO	542	\$ 9,413	\$ 5,311,600	\$ 5,463,631	\$ 4,823,800	\$ 4,823,800	\$ (487,800)	\$ (639,831)
HOLMEN	3,683	\$ 10,479	\$ 39,606,141	\$ 40,639,223	\$ 36,470,684	\$ 36,470,684	\$ (3,135,457)	\$ (4,168,539)
HORICON	892	\$ 9,706	\$ 8,903,337	\$ 9,153,543	\$ 8,181,845	\$ 8,181,845	\$ (721,492)	\$ (971,698)
HORTONVILLE	3,407	\$ 9,412	\$ 33,388,600	\$ 34,344,264	\$ 30,322,300	\$ 30,322,300	\$ (3,066,300)	\$ (4,021,964)
HOWARDS GROVE	954	\$ 10,016	\$ 9,818,067	\$ 10,085,664	\$ 9,030,153	\$ 9,030,153	\$ (787,914)	\$ (1,055,511)
HOWARD-SUAMICO	5,420	\$ 9,414	\$ 53,116,000	\$ 54,636,310	\$ 48,238,000	\$ 48,238,000	\$ (4,878,000)	\$ (6,398,310)
HUDSON	5,459	\$ 8,805	\$ 53,498,200	\$ 55,029,450	\$ 48,585,100	\$ 48,585,100	\$ (4,913,100)	\$ (6,444,350)
HURLEY	644	\$ 10,112	\$ 6,689,408	\$ 6,870,050	\$ 6,154,131	\$ 6,154,131	\$ (535,277)	\$ (715,919)
HUSTISFORD	430	\$ 10,240	\$ 4,521,325	\$ 4,641,940	\$ 4,160,906	\$ 4,160,906	\$ (360,419)	\$ (481,034)
INDEPENDENCE	361	\$ 10,324	\$ 3,826,185	\$ 3,927,446	\$ 3,521,930	\$ 3,521,930	\$ (304,255)	\$ (405,516)
IOLA-SCANDINAVIA	759	\$ 9,498	\$ 7,438,200	\$ 7,651,100	\$ 6,812,711	\$ 6,812,711	\$ (625,489)	\$ (838,388)
IOWA-GRANT	777	\$ 9,838	\$ 7,858,073	\$ 8,076,022	\$ 7,223,956	\$ 7,223,956	\$ (634,117)	\$ (852,065)

**Estimated 2011-12 and 2012-13 Revenue Limit Changes to 2010-11 Base Year--Including use of Low Revenue Ceiling
(Comparison of Current Law to Assembly Bill 40/Senate Bill 27)**

School District	2010-11 Base Year		Current Law Change to 2010-11 Base Year		Assembly Bill 40/Senate Bill 27 Change to 2010-11 Base Year		Current Law Change to Assembly Bill 40/Senate Bill 27	
	Three Year Average Enrollment	2010-11 Base Revenue Per Pupil	2011-12 Revenue Limit \$275 Per Pupil	2012-13 Revenue Limit \$280.5 Per Pupil	2011-12 Revenue Limit -5.5% Per Pupil	2012-13 Revenue Limit \$0 Per Pupil	2011-12 Change Compared to Current Law	2012-13 Change Compared to Current Law
	ITHACA	323	\$ 11,260	\$ 3,725,698	\$ 3,816,300	\$ 3,436,845	\$ 3,436,845	\$ (288,853)
JANESVILLE	10,195	\$ 9,453	\$ 99,911,000	\$ 102,770,698	\$ 91,073,127	\$ 91,073,127	\$ (8,837,873)	\$ (11,697,571)
JEFFERSON	1,915	\$ 10,065	\$ 19,800,854	\$ 20,338,012	\$ 18,214,146	\$ 18,214,146	\$ (1,586,708)	\$ (2,123,865)
JOHNSON CREEK	663	\$ 10,871	\$ 7,389,895	\$ 7,575,867	\$ 6,811,154	\$ 6,811,154	\$ (578,741)	\$ (764,713)
JUDA	278	\$ 10,030	\$ 2,864,893	\$ 2,942,872	\$ 2,635,079	\$ 2,635,079	\$ (229,814)	\$ (307,793)
KAUKAUNA AREA	4,178	\$ 9,595	\$ 41,236,622	\$ 42,408,551	\$ 37,882,850	\$ 37,882,850	\$ (3,353,772)	\$ (4,525,701)
KENOSHA	22,594	\$ 10,143	\$ 235,373,148	\$ 241,710,765	\$ 216,556,009	\$ 216,556,009	\$ (18,817,139)	\$ (25,154,756)
KETTLE MORAINE	4,210	\$ 10,170	\$ 43,971,766	\$ 45,152,671	\$ 40,459,245	\$ 40,459,245	\$ (3,512,521)	\$ (4,693,426)
KEWASKUM	2,021	\$ 9,745	\$ 20,250,521	\$ 20,817,412	\$ 18,611,535	\$ 18,611,535	\$ (1,638,986)	\$ (2,205,877)
KEWAUNEE	1,007	\$ 9,456	\$ 9,868,600	\$ 10,151,064	\$ 8,998,567	\$ 8,998,567	\$ (870,033)	\$ (1,152,497)
KICKAPOO AREA	423	\$ 9,975	\$ 4,335,891	\$ 4,454,543	\$ 3,987,490	\$ 3,987,490	\$ (348,401)	\$ (467,053)
KIEL AREA	1,418	\$ 9,545	\$ 13,924,939	\$ 14,322,688	\$ 12,790,565	\$ 12,790,565	\$ (1,134,374)	\$ (1,532,123)
KIMBERLY AREA	4,215	\$ 9,710	\$ 42,087,614	\$ 43,269,922	\$ 38,677,422	\$ 38,677,422	\$ (3,410,192)	\$ (4,592,499)
KOHLER	531	\$ 10,561	\$ 5,753,704	\$ 5,902,650	\$ 5,299,257	\$ 5,299,257	\$ (454,447)	\$ (603,393)
LAC DU FLAMBEAU #1	469	\$ 11,697	\$ 5,615,063	\$ 5,746,618	\$ 5,184,353	\$ 5,184,353	\$ (430,710)	\$ (562,264)
LACROSSE	6,793	\$ 11,165	\$ 77,712,089	\$ 79,617,526	\$ 71,672,593	\$ 71,672,593	\$ (6,039,496)	\$ (7,944,932)
LADYSMITH-HAWKINS	928	\$ 10,687	\$ 10,172,401	\$ 10,432,705	\$ 9,371,755	\$ 9,371,755	\$ (800,646)	\$ (1,060,950)
LAFARGE	245	\$ 11,605	\$ 2,910,677	\$ 2,979,400	\$ 2,686,920	\$ 2,686,920	\$ (223,757)	\$ (292,479)
LAKE COUNTRY	452	\$ 11,327	\$ 5,244,050	\$ 5,370,836	\$ 4,838,164	\$ 4,838,164	\$ (405,886)	\$ (532,672)
LAKE GENEVA J1	2,026	\$ 9,923	\$ 20,661,646	\$ 21,229,939	\$ 18,998,749	\$ 18,998,749	\$ (1,662,897)	\$ (2,231,190)
LAKE GENEVA-GENOA UHS	1,342	\$ 11,926	\$ 16,374,306	\$ 16,750,737	\$ 15,124,967	\$ 15,124,967	\$ (1,249,339)	\$ (1,625,770)
LAKE HOLCOMBE	382	\$ 10,272	\$ 4,028,836	\$ 4,135,987	\$ 3,707,978	\$ 3,707,978	\$ (320,858)	\$ (428,009)
LAKE MILLS AREA	1,335	\$ 10,078	\$ 13,821,649	\$ 14,196,117	\$ 12,714,525	\$ 12,714,525	\$ (1,107,124)	\$ (1,481,591)
LAKELAND UHS	839	\$ 13,241	\$ 11,339,708	\$ 11,575,048	\$ 10,497,989	\$ 10,497,989	\$ (841,719)	\$ (1,077,059)
LANCASTER COMMUNITY	912	\$ 11,109	\$ 10,381,918	\$ 10,637,734	\$ 9,573,907	\$ 9,573,907	\$ (808,011)	\$ (1,063,827)
LAONA	228	\$ 11,142	\$ 2,603,042	\$ 2,666,996	\$ 2,400,623	\$ 2,400,623	\$ (202,419)	\$ (266,373)
LENA	424	\$ 9,737	\$ 4,245,173	\$ 4,364,105	\$ 3,901,501	\$ 3,901,501	\$ (343,672)	\$ (462,604)
LINN J4	111	\$ 15,703	\$ 1,773,604	\$ 1,804,740	\$ 1,647,210	\$ 1,647,210	\$ (126,394)	\$ (157,530)
LINN J6	109	\$ 13,849	\$ 1,539,543	\$ 1,570,118	\$ 1,426,542	\$ 1,426,542	\$ (113,001)	\$ (143,576)
LITTLE CHUTE AREA	1,438	\$ 9,428	\$ 14,092,400	\$ 14,495,759	\$ 12,812,034	\$ 12,812,034	\$ (1,280,366)	\$ (1,683,725)
LODI	1,657	\$ 9,889	\$ 16,841,218	\$ 17,306,007	\$ 15,484,338	\$ 15,484,338	\$ (1,356,880)	\$ (1,821,668)
LOMIRA	1,082	\$ 9,696	\$ 10,788,344	\$ 11,091,845	\$ 9,913,800	\$ 9,913,800	\$ (874,544)	\$ (1,178,045)
LOYAL	562	\$ 9,624	\$ 5,563,389	\$ 5,721,030	\$ 5,111,353	\$ 5,111,353	\$ (452,036)	\$ (609,677)
LUCK	529	\$ 9,456	\$ 5,184,200	\$ 5,332,585	\$ 4,727,117	\$ 4,727,117	\$ (457,083)	\$ (605,468)
LUXEMBURG-CASCO	1,921	\$ 9,395	\$ 18,825,800	\$ 19,364,641	\$ 17,096,900	\$ 17,096,900	\$ (1,728,900)	\$ (2,267,741)

**Estimated 2011-12 and 2012-13 Revenue Limit Changes to 2010-11 Base Year--Including use of Low Revenue Ceiling
(Comparison of Current Law to Assembly Bill 40/Senate Bill 27)**

School District	2010-11 Base Year		Current Law Change to 2010-11 Base Year		Assembly Bill 40/Senate Bill 27 Change to 2010-11 Base Year		Current Law Change to Assembly Bill 40/Senate Bill 27	
	Three Year Average Enrollment	2010-11 Base Revenue Per Pupil	2011-12 Revenue Limit \$275 Per Pupil	2012-13 Revenue Limit \$280.5 Per Pupil	2011-12 Revenue Limit -5.5% Per Pupil	2012-13 Revenue Limit \$0 Per Pupil	2011-12 Change Compared to Current Law	2012-13 Change Compared to Current Law
	MADISON METROPOLITAN	25,085	\$ 11,153	\$ 286,665,773	\$ 293,702,116	\$ 264,380,191	\$ 264,380,191	\$ (22,285,582)
MANAWA	792	\$ 9,400	\$ 7,761,600	\$ 7,983,756	\$ 7,048,800	\$ 7,048,800	\$ (712,800)	\$ (934,956)
MANITOWOC	5,481	\$ 9,477	\$ 53,713,800	\$ 55,251,221	\$ 49,088,349	\$ 49,088,349	\$ (4,625,451)	\$ (6,162,871)
MAPLE	1,410	\$ 9,416	\$ 13,818,000	\$ 14,213,505	\$ 12,549,000	\$ 12,549,000	\$ (1,269,000)	\$ (1,664,505)
MAPLE DALE-INDIAN HILL	419	\$ 15,099	\$ 6,441,538	\$ 6,559,068	\$ 5,978,366	\$ 5,978,366	\$ (463,172)	\$ (580,702)
MARATHON CITY	646	\$ 10,010	\$ 6,644,410	\$ 6,825,613	\$ 6,111,088	\$ 6,111,088	\$ (533,322)	\$ (714,525)
MARINETTE	2,213	\$ 9,414	\$ 21,687,400	\$ 22,308,147	\$ 19,695,700	\$ 19,695,700	\$ (1,991,700)	\$ (2,612,447)
MARION	542	\$ 9,387	\$ 5,311,600	\$ 5,463,631	\$ 4,823,800	\$ 4,823,800	\$ (487,800)	\$ (639,831)
MARKESAN	768	\$ 9,385	\$ 7,526,400	\$ 7,741,824	\$ 6,835,200	\$ 6,835,200	\$ (691,200)	\$ (906,624)
MARSHALL	1,205	\$ 9,789	\$ 12,126,590	\$ 12,464,593	\$ 11,146,478	\$ 11,146,478	\$ (980,112)	\$ (1,318,114)
MARSHFIELD	3,951	\$ 9,475	\$ 38,719,800	\$ 39,828,056	\$ 35,375,155	\$ 35,375,155	\$ (3,344,645)	\$ (4,452,901)
MAUSTON	1,483	\$ 10,175	\$ 15,496,882	\$ 15,912,864	\$ 14,259,159	\$ 14,259,159	\$ (1,237,723)	\$ (1,653,705)
MAYVILLE	1,168	\$ 9,998	\$ 11,998,734	\$ 12,326,358	\$ 11,035,270	\$ 11,035,270	\$ (963,464)	\$ (1,291,088)
MCFARLAND	2,009	\$ 10,857	\$ 22,364,227	\$ 22,927,752	\$ 20,612,106	\$ 20,612,106	\$ (1,752,121)	\$ (2,315,646)
MEDFORD AREA	2,059	\$ 9,406	\$ 20,178,200	\$ 20,755,750	\$ 18,325,100	\$ 18,325,100	\$ (1,853,100)	\$ (2,430,650)
MELLEN	288	\$ 10,693	\$ 3,158,784	\$ 3,239,568	\$ 2,910,207	\$ 2,910,207	\$ (248,577)	\$ (329,361)
MELROSE-MINDORO	741	\$ 10,394	\$ 7,905,916	\$ 8,113,767	\$ 7,278,523	\$ 7,278,523	\$ (627,393)	\$ (835,243)
MENASHA	3,672	\$ 9,823	\$ 37,080,599	\$ 38,110,595	\$ 34,086,905	\$ 34,086,905	\$ (2,993,694)	\$ (4,023,690)
MENOMINEE INDIAN	903	\$ 10,840	\$ 10,036,774	\$ 10,290,066	\$ 9,250,084	\$ 9,250,084	\$ (786,690)	\$ (1,039,981)
MENOMONEE FALLS	4,028	\$ 11,470	\$ 47,310,403	\$ 48,440,257	\$ 43,661,554	\$ 43,661,554	\$ (3,648,849)	\$ (4,778,703)
MENOMONIE AREA	3,273	\$ 10,011	\$ 33,666,048	\$ 34,584,125	\$ 30,963,844	\$ 30,963,844	\$ (2,702,204)	\$ (3,620,280)
MEQUON-THIENSVILLE	3,603	\$ 11,041	\$ 40,773,042	\$ 41,783,684	\$ 37,594,195	\$ 37,594,195	\$ (3,178,847)	\$ (4,189,488)
MERCER	156	\$ 10,253	\$ 1,642,415	\$ 1,686,173	\$ 1,511,542	\$ 1,511,542	\$ (130,873)	\$ (174,631)
MERRILL AREA	3,047	\$ 9,394	\$ 29,860,600	\$ 30,715,284	\$ 27,118,300	\$ 27,118,300	\$ (2,742,300)	\$ (3,596,984)
MERTON J9	940	\$ 9,615	\$ 9,296,656	\$ 9,560,326	\$ 8,541,057	\$ 8,541,057	\$ (755,599)	\$ (1,019,269)
MIDDLETON-CROSS PLAINS	5,872	\$ 10,693	\$ 64,403,636	\$ 66,050,732	\$ 59,335,450	\$ 59,335,450	\$ (5,068,186)	\$ (6,715,282)
MILTON	3,368	\$ 9,610	\$ 33,291,700	\$ 34,236,424	\$ 30,585,398	\$ 30,585,398	\$ (2,706,303)	\$ (3,651,027)
MILWAUKEE	85,455	\$ 10,104	\$ 886,901,421	\$ 910,871,549	\$ 815,914,225	\$ 815,914,225	\$ (70,987,196)	\$ (94,957,324)
MINERAL POINT	760	\$ 9,923	\$ 7,750,503	\$ 7,963,683	\$ 7,126,720	\$ 7,126,720	\$ (623,783)	\$ (836,963)
MINOCQUA J1	554	\$ 11,261	\$ 6,390,680	\$ 6,546,077	\$ 5,895,222	\$ 5,895,222	\$ (495,458)	\$ (650,855)
MISHICOT	933	\$ 9,400	\$ 9,143,400	\$ 9,405,107	\$ 8,303,700	\$ 8,303,700	\$ (839,700)	\$ (1,101,407)
MONDOVI	1,050	\$ 9,397	\$ 10,290,000	\$ 10,584,525	\$ 9,345,000	\$ 9,345,000	\$ (945,000)	\$ (1,239,525)
MONONA GROVE	2,896	\$ 11,014	\$ 32,693,471	\$ 33,505,799	\$ 30,142,732	\$ 30,142,732	\$ (2,550,739)	\$ (3,363,067)
MONROE	2,513	\$ 10,318	\$ 26,620,159	\$ 27,325,056	\$ 24,502,984	\$ 24,502,984	\$ (2,117,175)	\$ (2,822,071)
MONTELLO	736	\$ 9,400	\$ 7,212,800	\$ 7,419,248	\$ 6,550,400	\$ 6,550,400	\$ (662,400)	\$ (868,848)

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(Comparison of Current Law to Assembly Bill 40/Senate Bill 27)**

School District	2010-11 Base Year		Current Law Change to 2010-11 Base Year		Assembly Bill 40/Senate Bill 27 Change to 2010-11 Base Year		Current Law Change to Assembly Bill 40/Senate Bill 27	
	Three Year Average Enrollment	2010-11 Base Revenue Per Pupil	2011-12 Revenue Limit \$275 Per Pupil	2012-13 Revenue Limit \$280.5 Per Pupil	2011-12 Revenue Limit -5.5% Per Pupil	2012-13 Revenue Limit \$0 Per Pupil	2011-12 Change Compared to Current Law	2012-13 Change Compared to Current Law
	MONTICELLO	403	\$ 10,060	\$ 4,164,844	\$ 4,277,886	\$ 3,831,048	\$ 3,831,048	\$ (333,796)
MOSINEE	2,145	\$ 10,081	\$ 22,213,821	\$ 22,815,494	\$ 20,434,629	\$ 20,434,629	\$ (1,779,192)	\$ (2,380,865)
MOUNT HOREB AREA	2,300	\$ 9,414	\$ 22,540,000	\$ 23,185,150	\$ 20,470,000	\$ 20,470,000	\$ (2,070,000)	\$ (2,715,150)
MUKWONAGO	4,953	\$ 9,400	\$ 48,539,400	\$ 49,928,717	\$ 44,081,700	\$ 44,081,700	\$ (4,457,700)	\$ (5,847,017)
MUSKEGO-NORWAY	4,848	\$ 10,461	\$ 52,048,952	\$ 53,408,816	\$ 47,926,386	\$ 47,926,386	\$ (4,122,566)	\$ (5,482,430)
NECEDAH AREA	782	\$ 9,878	\$ 7,939,528	\$ 8,158,879	\$ 7,299,632	\$ 7,299,632	\$ (639,896)	\$ (859,247)
NEENAH	6,399	\$ 9,821	\$ 64,605,402	\$ 66,400,322	\$ 59,389,165	\$ 59,389,165	\$ (5,216,237)	\$ (7,011,157)
NEILLSVILLE	1,017	\$ 9,453	\$ 9,966,600	\$ 10,251,869	\$ 9,084,827	\$ 9,084,827	\$ (881,773)	\$ (1,167,041)
NEKOOSA	1,338	\$ 9,491	\$ 13,112,400	\$ 13,487,709	\$ 12,000,903	\$ 12,000,903	\$ (1,111,497)	\$ (1,486,806)
NEOSHO J3	209	\$ 10,131	\$ 2,174,783	\$ 2,233,408	\$ 2,000,856	\$ 2,000,856	\$ (173,927)	\$ (232,551)
NEW AUBURN	306	\$ 10,546	\$ 3,311,236	\$ 3,397,069	\$ 3,049,596	\$ 3,049,596	\$ (261,640)	\$ (347,473)
NEW BERLIN	4,625	\$ 11,546	\$ 54,670,959	\$ 55,968,272	\$ 50,462,134	\$ 50,462,134	\$ (4,208,825)	\$ (5,506,137)
NEW GLARUS	837	\$ 10,739	\$ 9,218,492	\$ 9,453,271	\$ 8,493,960	\$ 8,493,960	\$ (724,532)	\$ (959,311)
NEW HOLSTEIN	1,191	\$ 9,390	\$ 11,671,800	\$ 12,005,876	\$ 10,599,900	\$ 10,599,900	\$ (1,071,900)	\$ (1,405,976)
NEW LISBON	638	\$ 9,764	\$ 6,405,069	\$ 6,584,028	\$ 5,886,990	\$ 5,886,990	\$ (518,079)	\$ (697,038)
NEW LONDON	2,464	\$ 9,575	\$ 24,271,331	\$ 24,962,483	\$ 22,296,076	\$ 22,296,076	\$ (1,975,255)	\$ (2,666,407)
NEW RICHMOND	2,980	\$ 9,591	\$ 29,401,984	\$ 30,237,874	\$ 27,010,447	\$ 27,010,447	\$ (2,391,537)	\$ (3,227,427)
NIAGARA	409	\$ 10,086	\$ 4,237,776	\$ 4,352,501	\$ 3,898,409	\$ 3,898,409	\$ (339,367)	\$ (454,091)
NICOLET UHS	1,080	\$ 15,899	\$ 17,468,298	\$ 17,771,238	\$ 16,226,877	\$ 16,226,877	\$ (1,241,421)	\$ (1,544,361)
NORRIS	61	\$ 7,898	\$ 597,800	\$ 614,911	\$ 542,900	\$ 542,900	\$ (54,900)	\$ (72,011)
NORTH CAPE	219	\$ 10,730	\$ 2,410,098	\$ 2,471,528	\$ 2,220,630	\$ 2,220,630	\$ (189,468)	\$ (250,898)
NORTH CRAWFORD	469	\$ 10,388	\$ 5,000,981	\$ 5,132,536	\$ 4,604,046	\$ 4,604,046	\$ (396,935)	\$ (528,490)
NORTH FOND DU LAC	1,221	\$ 9,478	\$ 11,965,800	\$ 12,308,291	\$ 10,936,188	\$ 10,936,188	\$ (1,029,612)	\$ (1,372,102)
NORTH LAKE	344	\$ 10,120	\$ 3,575,921	\$ 3,672,413	\$ 3,289,848	\$ 3,289,848	\$ (286,073)	\$ (382,565)
NORTH LAKELAND	168	\$ 19,884	\$ 3,386,730	\$ 3,433,854	\$ 3,156,801	\$ 3,156,801	\$ (229,929)	\$ (277,053)
NORTHERN OZAUKEE	857	\$ 10,269	\$ 9,036,314	\$ 9,276,703	\$ 8,316,604	\$ 8,316,604	\$ (719,710)	\$ (960,099)
NORTHLAND PINES	1,402	\$ 10,498	\$ 15,104,292	\$ 15,497,553	\$ 13,909,211	\$ 13,909,211	\$ (1,195,081)	\$ (1,588,342)
NORTHWOOD	404	\$ 10,893	\$ 4,511,838	\$ 4,625,160	\$ 4,158,697	\$ 4,158,697	\$ (353,141)	\$ (466,463)
NORWALK-ONTARIO-WILTON	679	\$ 10,174	\$ 7,095,070	\$ 7,285,530	\$ 6,528,386	\$ 6,528,386	\$ (566,684)	\$ (757,143)
NORWAY J7	85	\$ 12,146	\$ 1,055,743	\$ 1,079,586	\$ 975,588	\$ 975,588	\$ (80,155)	\$ (103,998)
OAK CREEK-FRANKLIN	5,839	\$ 9,806	\$ 58,861,669	\$ 60,499,509	\$ 54,106,867	\$ 54,106,867	\$ (4,754,802)	\$ (6,392,641)
OAKFIELD	525	\$ 9,681	\$ 5,227,131	\$ 5,374,394	\$ 4,803,204	\$ 4,803,204	\$ (423,927)	\$ (571,189)
OCONOMOWOC AREA	4,942	\$ 10,132	\$ 51,431,241	\$ 52,817,472	\$ 47,318,220	\$ 47,318,220	\$ (4,113,021)	\$ (5,499,252)
OCONTO	1,178	\$ 9,452	\$ 11,544,400	\$ 11,874,829	\$ 10,521,888	\$ 10,521,888	\$ (1,022,512)	\$ (1,352,941)
OCONTO FALLS	1,841	\$ 9,528	\$ 18,048,035	\$ 18,564,436	\$ 16,576,963	\$ 16,576,963	\$ (1,471,072)	\$ (1,987,472)

**Estimated 2011-12 and 2012-13 Revenue Limit Changes to 2010-11 Base Year--Including use of Low Revenue Ceiling
(Comparison of Current Law to Assembly Bill 40/Senate Bill 27)**

School District	2010-11 Base Year		Current Law Change to 2010-11 Base Year		Assembly Bill 40/Senate Bill 27 Change to 2010-11 Base Year		Current Law Change to Assembly Bill 40/Senate Bill 27	
	Three Year Average Enrollment	2010-11 Base Revenue Per Pupil	2011-12 Revenue Limit \$275 Per Pupil	2012-13 Revenue Limit \$280.5 Per Pupil	2011-12 Revenue Limit -5.5% Per Pupil	2012-13 Revenue Limit \$0 Per Pupil	2011-12 Change Compared to Current Law	2012-13 Change Compared to Current Law
	OMRO	1,278	\$ 9,552	\$ 12,559,123	\$ 12,917,602	\$ 11,536,251	\$ 11,536,251	\$ (1,022,872)
ONALASKA	2,861	\$ 9,473	\$ 28,037,800	\$ 28,840,311	\$ 25,611,003	\$ 25,611,003	\$ (2,426,797)	\$ (3,229,307)
OOSTBURG	1,022	\$ 9,397	\$ 10,015,600	\$ 10,302,271	\$ 9,095,800	\$ 9,095,800	\$ (919,800)	\$ (1,206,471)
OREGON	3,619	\$ 10,664	\$ 39,588,004	\$ 40,603,134	\$ 36,470,176	\$ 36,470,176	\$ (3,117,828)	\$ (4,132,957)
OSCEOLA	1,787	\$ 9,378	\$ 17,512,600	\$ 18,013,854	\$ 15,904,300	\$ 15,904,300	\$ (1,608,300)	\$ (2,109,554)
OSHKOSH AREA	10,024	\$ 9,433	\$ 98,235,200	\$ 101,046,932	\$ 89,358,161	\$ 89,358,161	\$ (8,877,039)	\$ (11,688,771)
OSSEO-FAIRCHILD	995	\$ 9,719	\$ 9,943,771	\$ 10,222,869	\$ 9,138,288	\$ 9,138,288	\$ (805,483)	\$ (1,084,581)
OWEN-WITHEE	557	\$ 9,428	\$ 5,458,600	\$ 5,614,839	\$ 4,962,317	\$ 4,962,317	\$ (496,283)	\$ (652,522)
PALMYRA-EAGLE AREA	1,258	\$ 9,971	\$ 12,889,921	\$ 13,242,790	\$ 11,854,053	\$ 11,854,053	\$ (1,035,868)	\$ (1,388,737)
PARDEEVILLE AREA	927	\$ 9,429	\$ 9,084,600	\$ 9,344,624	\$ 8,259,516	\$ 8,259,516	\$ (825,084)	\$ (1,085,107)
PARIS J1	187	\$ 10,870	\$ 2,084,085	\$ 2,136,539	\$ 1,920,864	\$ 1,920,864	\$ (163,221)	\$ (215,675)
PARKVIEW	1,039	\$ 10,205	\$ 10,888,730	\$ 11,180,170	\$ 10,019,840	\$ 10,019,840	\$ (868,890)	\$ (1,160,330)
PECATONICA AREA	450	\$ 11,196	\$ 5,162,000	\$ 5,288,225	\$ 4,761,146	\$ 4,761,146	\$ (400,854)	\$ (527,079)
PEPIN AREA	254	\$ 13,890	\$ 3,597,806	\$ 3,669,053	\$ 3,333,918	\$ 3,333,918	\$ (263,888)	\$ (335,135)
PESHTIGO	1,144	\$ 9,424	\$ 11,211,200	\$ 11,532,092	\$ 10,187,915	\$ 10,187,915	\$ (1,023,285)	\$ (1,344,177)
PEWAUKEE	2,266	\$ 10,782	\$ 25,055,514	\$ 25,691,127	\$ 23,088,584	\$ 23,088,584	\$ (1,966,930)	\$ (2,602,543)
PHELPS	142	\$ 11,627	\$ 1,690,060	\$ 1,729,891	\$ 1,560,204	\$ 1,560,204	\$ (129,856)	\$ (169,687)
PHILLIPS	883	\$ 9,409	\$ 8,653,400	\$ 8,901,082	\$ 7,858,700	\$ 7,858,700	\$ (794,700)	\$ (1,042,382)
PITTSVILLE	635	\$ 10,300	\$ 6,714,878	\$ 6,892,996	\$ 6,180,539	\$ 6,180,539	\$ (534,339)	\$ (712,456)
PLATTEVILLE	1,392	\$ 10,623	\$ 15,170,211	\$ 15,560,667	\$ 13,974,103	\$ 13,974,103	\$ (1,196,108)	\$ (1,586,564)
PLUM CITY	291	\$ 10,346	\$ 3,090,601	\$ 3,172,227	\$ 2,844,994	\$ 2,844,994	\$ (245,607)	\$ (327,232)
PLYMOUTH	2,362	\$ 9,422	\$ 23,147,600	\$ 23,810,141	\$ 21,030,127	\$ 21,030,127	\$ (2,117,473)	\$ (2,780,014)
PORT EDWARDS	461	\$ 11,065	\$ 5,227,538	\$ 5,356,849	\$ 4,820,221	\$ 4,820,221	\$ (407,317)	\$ (536,627)
PORT WASH-SAUKVILLE	2,689	\$ 10,424	\$ 28,770,486	\$ 29,524,751	\$ 26,489,305	\$ 26,489,305	\$ (2,281,181)	\$ (3,035,445)
PORTAGE COMMUNITY	2,463	\$ 9,459	\$ 24,137,400	\$ 24,828,272	\$ 22,017,298	\$ 22,017,298	\$ (2,120,102)	\$ (2,810,974)
POTOSI	346	\$ 12,099	\$ 4,281,376	\$ 4,378,429	\$ 3,955,984	\$ 3,955,984	\$ (325,392)	\$ (422,445)
POYNETTE	1,115	\$ 9,532	\$ 10,934,967	\$ 11,247,725	\$ 10,043,783	\$ 10,043,783	\$ (891,184)	\$ (1,203,941)
PRAIRIE DU CHIEN AREA	1,202	\$ 9,433	\$ 11,779,600	\$ 12,116,761	\$ 10,714,441	\$ 10,714,441	\$ (1,065,159)	\$ (1,402,320)
PRAIRIE FARM	322	\$ 9,939	\$ 3,288,895	\$ 3,379,216	\$ 3,024,326	\$ 3,024,326	\$ (264,569)	\$ (354,890)
PRENTICE	444	\$ 10,296	\$ 4,693,315	\$ 4,817,857	\$ 4,319,798	\$ 4,319,798	\$ (373,517)	\$ (498,059)
PRESCOTT	1,288	\$ 9,516	\$ 12,622,400	\$ 12,983,684	\$ 11,582,196	\$ 11,582,196	\$ (1,040,204)	\$ (1,401,488)
PRINCETON	383	\$ 9,400	\$ 3,753,400	\$ 3,860,832	\$ 3,408,700	\$ 3,408,700	\$ (344,700)	\$ (452,132)
PULASKI COMMUNITY	3,746	\$ 9,683	\$ 37,301,993	\$ 38,352,746	\$ 34,276,892	\$ 34,276,892	\$ (3,025,101)	\$ (4,075,854)
RACINE	21,342	\$ 9,855	\$ 216,186,885	\$ 222,173,316	\$ 198,750,354	\$ 198,750,354	\$ (17,436,531)	\$ (23,422,962)
RANDALL J1	673	\$ 9,478	\$ 6,595,400	\$ 6,784,177	\$ 6,027,735	\$ 6,027,735	\$ (567,665)	\$ (756,441)

**Estimated 2011-12 and 2012-13 Revenue Limit Changes to 2010-11 Base Year--Including use of Low Revenue Ceiling
(Comparison of Current Law to Assembly Bill 40/Senate Bill 27)**

School District	2010-11 Base Year		Current Law Change to 2010-11 Base Year		Assembly Bill 40/Senate Bill 27 Change to 2010-11 Base Year		Current Law Change to Assembly Bill 40/Senate Bill 27	
	Three Year Average Enrollment	2010-11 Base Revenue Per Pupil	2011-12 Revenue Limit \$275 Per Pupil	2012-13 Revenue Limit \$280.5 Per Pupil	2011-12 Revenue Limit -5.5% Per Pupil	2012-13 Revenue Limit \$0 Per Pupil	2011-12 Change Compared to Current Law	2012-13 Change Compared to Current Law
	RANDOLPH	498	\$ 10,530	\$ 5,380,885	\$ 5,520,574	\$ 4,955,519	\$ 4,955,519	\$ (425,366)
RANDOM LAKE	977	\$ 9,449	\$ 9,574,600	\$ 9,848,649	\$ 8,723,525	\$ 8,723,525	\$ (851,075)	\$ (1,125,124)
RAYMOND #14	374	\$ 11,125	\$ 4,263,633	\$ 4,368,540	\$ 3,931,940	\$ 3,931,940	\$ (331,693)	\$ (436,600)
REEDSBURG	2,561	\$ 9,794	\$ 25,785,648	\$ 26,504,009	\$ 23,701,897	\$ 23,701,897	\$ (2,083,751)	\$ (2,802,111)
REEDSVILLE	675	\$ 10,302	\$ 7,139,605	\$ 7,328,943	\$ 6,571,511	\$ 6,571,511	\$ (568,094)	\$ (757,431)
RHINELANDER	2,638	\$ 9,871	\$ 26,764,304	\$ 27,504,263	\$ 24,606,717	\$ 24,606,717	\$ (2,157,587)	\$ (2,897,546)
RIB LAKE	479	\$ 9,415	\$ 4,694,200	\$ 4,828,560	\$ 4,263,100	\$ 4,263,100	\$ (431,100)	\$ (565,460)
RICE LAKE AREA	2,377	\$ 10,134	\$ 24,741,218	\$ 25,407,967	\$ 22,762,728	\$ 22,762,728	\$ (1,978,490)	\$ (2,645,238)
RICHFIELD J 1	443	\$ 10,135	\$ 4,611,608	\$ 4,735,870	\$ 4,242,845	\$ 4,242,845	\$ (368,763)	\$ (493,025)
RICHLAND	1,379	\$ 9,629	\$ 13,657,506	\$ 14,044,316	\$ 12,547,976	\$ 12,547,976	\$ (1,109,530)	\$ (1,496,340)
RICHMOND	479	\$ 11,063	\$ 5,431,050	\$ 5,565,410	\$ 5,007,862	\$ 5,007,862	\$ (423,188)	\$ (557,547)
RIO COMMUNITY	494	\$ 9,780	\$ 4,967,408	\$ 5,105,975	\$ 4,565,822	\$ 4,565,822	\$ (401,586)	\$ (540,153)
RIPON	1,763	\$ 9,997	\$ 18,108,848	\$ 18,603,370	\$ 16,654,702	\$ 16,654,702	\$ (1,454,146)	\$ (1,948,668)
RIVER FALLS	2,981	\$ 9,689	\$ 29,701,324	\$ 30,537,495	\$ 27,293,064	\$ 27,293,064	\$ (2,408,260)	\$ (3,244,431)
RIVER RIDGE	533	\$ 10,845	\$ 5,926,912	\$ 6,076,419	\$ 5,462,418	\$ 5,462,418	\$ (464,494)	\$ (614,000)
RIVER VALLEY	1,388	\$ 9,440	\$ 13,602,400	\$ 13,991,734	\$ 12,382,687	\$ 12,382,687	\$ (1,219,713)	\$ (1,609,047)
RIVERDALE	708	\$ 9,468	\$ 6,938,400	\$ 7,136,994	\$ 6,334,808	\$ 6,334,808	\$ (603,593)	\$ (802,187)
ROSENDALE-BRANDON	995	\$ 9,776	\$ 10,000,681	\$ 10,279,779	\$ 9,192,068	\$ 9,192,068	\$ (808,613)	\$ (1,087,711)
ROSHOLT	623	\$ 9,679	\$ 6,201,110	\$ 6,375,862	\$ 5,698,147	\$ 5,698,147	\$ (502,963)	\$ (677,715)
ROYALL	602	\$ 10,266	\$ 6,345,618	\$ 6,514,479	\$ 5,840,164	\$ 5,840,164	\$ (505,454)	\$ (674,315)
RUBICON J6	103	\$ 9,614	\$ 1,018,584	\$ 1,047,476	\$ 935,795	\$ 935,795	\$ (82,789)	\$ (111,681)
SAINT CROIX CENTRAL	1,370	\$ 9,621	\$ 13,557,931	\$ 13,942,216	\$ 12,456,216	\$ 12,456,216	\$ (1,101,715)	\$ (1,486,000)
SAINT CROIX FALLS	1,143	\$ 10,214	\$ 11,989,023	\$ 12,309,635	\$ 11,032,590	\$ 11,032,590	\$ (956,433)	\$ (1,277,045)
SAINT FRANCIS	910	\$ 10,461	\$ 9,769,505	\$ 10,024,760	\$ 8,995,696	\$ 8,995,696	\$ (773,809)	\$ (1,029,064)
SALEM J2	1,105	\$ 9,392	\$ 10,829,000	\$ 11,138,953	\$ 9,834,500	\$ 9,834,500	\$ (994,500)	\$ (1,304,453)
SAUK PRAIRIE	2,646	\$ 9,998	\$ 27,182,049	\$ 27,924,252	\$ 24,999,407	\$ 24,999,407	\$ (2,182,642)	\$ (2,924,845)
SENECA	265	\$ 12,362	\$ 3,348,675	\$ 3,423,008	\$ 3,095,631	\$ 3,095,631	\$ (253,044)	\$ (327,377)
SEVASTOPOL	586	\$ 11,033	\$ 6,626,771	\$ 6,791,144	\$ 6,110,012	\$ 6,110,012	\$ (516,759)	\$ (681,132)
SEYMOUR COMMUNITY	2,488	\$ 9,597	\$ 24,561,408	\$ 25,259,292	\$ 22,563,962	\$ 22,563,962	\$ (1,997,446)	\$ (2,695,330)
SHARON J11	294	\$ 10,790	\$ 3,253,022	\$ 3,335,489	\$ 2,997,703	\$ 2,997,703	\$ (255,319)	\$ (337,786)
SHAWANO	2,460	\$ 9,462	\$ 24,108,000	\$ 24,798,030	\$ 21,995,870	\$ 21,995,870	\$ (2,112,130)	\$ (2,802,160)
SHEBOYGAN AREA	9,892	\$ 10,835	\$ 109,904,176	\$ 112,678,882	\$ 101,288,763	\$ 101,288,763	\$ (8,615,413)	\$ (11,390,119)
SHEBOYGAN FALLS	1,778	\$ 9,414	\$ 17,424,400	\$ 17,923,129	\$ 15,824,200	\$ 15,824,200	\$ (1,600,200)	\$ (2,098,929)
SHELL LAKE	601	\$ 10,499	\$ 6,475,409	\$ 6,643,990	\$ 5,963,077	\$ 5,963,077	\$ (512,332)	\$ (680,913)
SHIOCTON	773	\$ 9,624	\$ 7,652,020	\$ 7,868,847	\$ 7,030,276	\$ 7,030,276	\$ (621,744)	\$ (838,571)

**Estimated 2011-12 and 2012-13 Revenue Limit Changes to 2010-11 Base Year--Including use of Low Revenue Ceiling
(Comparison of Current Law to Assembly Bill 40/Senate Bill 27)**

School District	2010-11 Base Year		Current Law Change to 2010-11 Base Year		Assembly Bill 40/Senate Bill 27 Change to 2010-11 Base Year		Current Law Change to Assembly Bill 40/Senate Bill 27	
	Three Year Average Enrollment	2010-11 Base Revenue Per Pupil	2011-12 Revenue Limit \$275 Per Pupil	2012-13 Revenue Limit \$280.5 Per Pupil	2011-12 Revenue Limit -5.5% Per Pupil	2012-13 Revenue Limit \$0 Per Pupil	2011-12 Change Compared to Current Law	2012-13 Change Compared to Current Law
	SHOREWOOD	1,618	\$ 12,101	\$ 20,024,497	\$ 20,478,346	\$ 18,502,672	\$ 18,502,672	\$ (1,521,825)
SHULLSBURG	363	\$ 9,423	\$ 3,557,400	\$ 3,659,222	\$ 3,232,303	\$ 3,232,303	\$ (325,097)	\$ (426,919)
SILVER LAKE J1	516	\$ 9,467	\$ 5,056,800	\$ 5,201,538	\$ 4,616,243	\$ 4,616,243	\$ (440,557)	\$ (585,295)
SIREN	492	\$ 10,234	\$ 5,170,463	\$ 5,308,469	\$ 4,758,229	\$ 4,758,229	\$ (412,234)	\$ (550,240)
SLINGER	2,708	\$ 9,416	\$ 26,538,400	\$ 27,297,994	\$ 24,101,200	\$ 24,101,200	\$ (2,437,200)	\$ (3,196,794)
OLON SPRINGS	326	\$ 10,558	\$ 3,531,623	\$ 3,623,066	\$ 3,252,664	\$ 3,252,664	\$ (278,959)	\$ (370,402)
SOMERSET	1,583	\$ 10,204	\$ 16,588,614	\$ 17,032,646	\$ 15,264,858	\$ 15,264,858	\$ (1,323,756)	\$ (1,767,787)
SOUTH MILWAUKEE	3,075	\$ 10,047	\$ 31,740,122	\$ 32,602,660	\$ 29,195,300	\$ 29,195,300	\$ (2,544,822)	\$ (3,407,360)
SOUTH SHORE	197	\$ 12,373	\$ 2,491,737	\$ 2,546,996	\$ 2,303,496	\$ 2,303,496	\$ (188,241)	\$ (243,499)
SOUTHERN DOOR	1,171	\$ 9,562	\$ 11,518,587	\$ 11,847,053	\$ 10,580,751	\$ 10,580,751	\$ (937,836)	\$ (1,266,301)
SOUTHWESTERN WISCONSIN	564	\$ 9,799	\$ 5,681,719	\$ 5,839,921	\$ 5,222,655	\$ 5,222,655	\$ (459,064)	\$ (617,266)
SPARTA AREA	2,611	\$ 9,453	\$ 25,587,800	\$ 26,320,186	\$ 23,323,559	\$ 23,323,559	\$ (2,264,241)	\$ (2,996,626)
SPENCER	805	\$ 9,872	\$ 8,168,323	\$ 8,394,126	\$ 7,509,866	\$ 7,509,866	\$ (658,457)	\$ (884,260)
SPOONER	1,331	\$ 9,415	\$ 13,043,800	\$ 13,417,146	\$ 11,845,900	\$ 11,845,900	\$ (1,197,900)	\$ (1,571,246)
SPRING VALLEY	728	\$ 9,945	\$ 7,440,190	\$ 7,644,394	\$ 6,841,791	\$ 6,841,791	\$ (598,399)	\$ (802,603)
STANLEY-BOYD AREA	956	\$ 9,083	\$ 9,368,800	\$ 9,636,958	\$ 8,508,400	\$ 8,508,400	\$ (860,400)	\$ (1,128,558)
STEVENS POINT AREA	7,361	\$ 9,435	\$ 72,137,800	\$ 74,202,561	\$ 65,630,302	\$ 65,630,302	\$ (6,507,498)	\$ (8,572,259)
STOCKBRIDGE	243	\$ 10,079	\$ 2,515,956	\$ 2,584,118	\$ 2,314,429	\$ 2,314,429	\$ (201,527)	\$ (269,689)
STONE BANK	298	\$ 11,198	\$ 3,418,880	\$ 3,502,469	\$ 3,153,399	\$ 3,153,399	\$ (265,481)	\$ (349,070)
STOUGHTON AREA	3,417	\$ 9,398	\$ 33,486,600	\$ 34,445,069	\$ 30,411,300	\$ 30,411,300	\$ (3,075,300)	\$ (4,033,769)
STRATFORD	857	\$ 9,302	\$ 8,398,600	\$ 8,638,989	\$ 7,627,300	\$ 7,627,300	\$ (771,300)	\$ (1,011,689)
STURGEON BAY	1,148	\$ 9,467	\$ 11,250,400	\$ 11,572,414	\$ 10,269,879	\$ 10,269,879	\$ (980,521)	\$ (1,302,535)
SUN PRAIRIE AREA	6,572	\$ 10,437	\$ 70,396,214	\$ 72,239,660	\$ 64,816,524	\$ 64,816,524	\$ (5,579,690)	\$ (7,423,136)
SUPERIOR	4,814	\$ 9,562	\$ 47,357,406	\$ 48,707,733	\$ 43,501,710	\$ 43,501,710	\$ (3,855,696)	\$ (5,206,023)
SURING	488	\$ 9,913	\$ 4,971,939	\$ 5,108,823	\$ 4,571,663	\$ 4,571,663	\$ (400,276)	\$ (537,160)
SWALLOW	564	\$ 10,737	\$ 6,210,864	\$ 6,369,066	\$ 5,722,697	\$ 5,722,697	\$ (488,167)	\$ (646,369)
THORP	557	\$ 9,538	\$ 5,466,079	\$ 5,622,318	\$ 5,020,694	\$ 5,020,694	\$ (445,385)	\$ (601,623)
THREE LAKES	560	\$ 10,226	\$ 5,880,538	\$ 6,037,618	\$ 5,411,578	\$ 5,411,578	\$ (468,960)	\$ (626,040)
TIGERTON	309	\$ 10,262	\$ 3,255,816	\$ 3,342,491	\$ 2,996,445	\$ 2,996,445	\$ (259,371)	\$ (346,046)
TOMAH AREA	3,130	\$ 9,503	\$ 30,674,000	\$ 31,551,965	\$ 28,109,363	\$ 28,109,363	\$ (2,564,637)	\$ (3,442,602)
TOMAHAWK	1,408	\$ 9,445	\$ 13,798,400	\$ 14,193,344	\$ 12,566,617	\$ 12,566,617	\$ (1,231,783)	\$ (1,626,727)
TOMORROW RIVER	935	\$ 9,396	\$ 9,163,000	\$ 9,425,268	\$ 8,321,500	\$ 8,321,500	\$ (841,500)	\$ (1,103,768)
TREVOR-WILMOT	570	\$ 11,209	\$ 6,546,157	\$ 6,706,042	\$ 6,037,990	\$ 6,037,990	\$ (508,167)	\$ (668,052)
TRI-COUNTY AREA	702	\$ 9,711	\$ 7,010,399	\$ 7,207,310	\$ 6,442,395	\$ 6,442,395	\$ (568,004)	\$ (764,915)
TURTLE LAKE	480	\$ 9,933	\$ 4,899,638	\$ 5,034,278	\$ 4,505,418	\$ 4,505,418	\$ (394,220)	\$ (528,860)

**Estimated 2011-12 and 2012-13 Revenue Limit Changes to 2010-11 Base Year--Including use of Low Revenue Ceiling
(Comparison of Current Law to Assembly Bill 40/Senate Bill 27)**

School District	2010-11 Base Year		Current Law Change to 2010-11 Base Year		Assembly Bill 40/Senate Bill 27 Change to 2010-11 Base Year		Current Law Change to Assembly Bill 40/Senate Bill 27	
	Three Year Average Enrollment	2010-11 Base Revenue Per Pupil	2011-12 Revenue Limit \$275 Per Pupil	2012-13 Revenue Limit \$280.5 Per Pupil	2011-12 Revenue Limit -5.5% Per Pupil	2012-13 Revenue Limit \$0 Per Pupil	2011-12 Change Compared to Current Law	2012-13 Change Compared to Current Law
	TWIN LAKES #4	450	\$ 10,102	\$ 4,669,855	\$ 4,796,080	\$ 4,296,069	\$ 4,296,069	\$ (373,786)
TWO RIVERS	1,816	\$ 9,390	\$ 17,796,800	\$ 18,306,188	\$ 16,162,400	\$ 16,162,400	\$ (1,634,400)	\$ (2,143,788)
UNION GROVE J1	693	\$ 10,930	\$ 7,764,981	\$ 7,959,368	\$ 7,157,814	\$ 7,157,814	\$ (607,167)	\$ (801,554)
UNION GROVE UHS	742	\$ 11,590	\$ 8,804,096	\$ 9,012,227	\$ 8,127,043	\$ 8,127,043	\$ (677,053)	\$ (885,184)
UNITY	1,132	\$ 10,272	\$ 11,939,742	\$ 12,257,268	\$ 10,988,878	\$ 10,988,878	\$ (950,864)	\$ (1,268,390)
VALDERS AREA	1,086	\$ 10,203	\$ 11,378,786	\$ 11,683,409	\$ 10,470,729	\$ 10,470,729	\$ (908,057)	\$ (1,212,680)
VERONA AREA	4,628	\$ 11,099	\$ 52,640,029	\$ 53,938,183	\$ 48,542,126	\$ 48,542,126	\$ (4,097,903)	\$ (5,396,057)
VIROQUA AREA	1,149	\$ 9,667	\$ 11,422,849	\$ 11,745,144	\$ 10,495,996	\$ 10,495,996	\$ (926,853)	\$ (1,249,148)
WABENO AREA	508	\$ 9,950	\$ 5,194,440	\$ 5,336,934	\$ 4,776,729	\$ 4,776,729	\$ (417,711)	\$ (560,205)
WALWORTH J1	538	\$ 9,519	\$ 5,272,400	\$ 5,423,309	\$ 4,839,360	\$ 4,839,360	\$ (433,040)	\$ (583,949)
WASHBURN	533	\$ 10,718	\$ 5,859,057	\$ 6,008,564	\$ 5,398,295	\$ 5,398,295	\$ (460,762)	\$ (610,268)
WASHINGTON	73	\$ 10,858	\$ 812,736	\$ 833,213	\$ 749,065	\$ 749,065	\$ (63,671)	\$ (84,148)
WASHINGTON-CALDWELL	229	\$ 11,277	\$ 2,645,413	\$ 2,709,648	\$ 2,440,404	\$ 2,440,404	\$ (205,009)	\$ (269,244)
WATERFORD J1	1,584	\$ 10,434	\$ 16,963,259	\$ 17,407,571	\$ 15,618,638	\$ 15,618,638	\$ (1,344,621)	\$ (1,788,933)
WATERFORD UHS	1,086	\$ 11,174	\$ 12,433,843	\$ 12,738,466	\$ 11,467,757	\$ 11,467,757	\$ (966,086)	\$ (1,270,709)
WATERLOO	884	\$ 10,235	\$ 9,291,057	\$ 9,539,019	\$ 8,550,319	\$ 8,550,319	\$ (740,738)	\$ (988,700)
WATERTOWN	3,983	\$ 9,629	\$ 39,447,111	\$ 40,564,343	\$ 36,242,438	\$ 36,242,438	\$ (3,204,673)	\$ (4,321,905)
WAUKESHA	13,068	\$ 10,161	\$ 136,380,139	\$ 140,045,713	\$ 125,483,185	\$ 125,483,185	\$ (10,896,954)	\$ (14,562,528)
WAUNAKEE COMMUNITY	3,590	\$ 10,285	\$ 37,909,934	\$ 38,916,929	\$ 34,891,936	\$ 34,891,936	\$ (3,017,998)	\$ (4,024,993)
WAUPACA	2,333	\$ 8,870	\$ 22,863,400	\$ 23,517,807	\$ 20,763,700	\$ 20,763,700	\$ (2,099,700)	\$ (2,754,107)
WAUPUN	2,061	\$ 9,559	\$ 20,268,245	\$ 20,846,356	\$ 18,617,889	\$ 18,617,889	\$ (1,650,356)	\$ (2,228,466)
WAUSAU	8,362	\$ 10,517	\$ 90,244,838	\$ 92,590,379	\$ 83,108,297	\$ 83,108,297	\$ (7,136,541)	\$ (9,482,082)
WAUSAUKEE	548	\$ 9,723	\$ 5,478,635	\$ 5,632,349	\$ 5,034,899	\$ 5,034,899	\$ (443,736)	\$ (597,450)
WAUTOMA AREA	1,475	\$ 9,393	\$ 14,455,000	\$ 14,868,738	\$ 13,127,500	\$ 13,127,500	\$ (1,327,500)	\$ (1,741,238)
WAUWATOSA	5,942	\$ 10,628	\$ 64,784,644	\$ 66,451,375	\$ 59,677,311	\$ 59,677,311	\$ (5,107,333)	\$ (6,774,064)
WAUZEKA-STEUBEN	330	\$ 11,819	\$ 3,991,109	\$ 4,083,674	\$ 3,685,839	\$ 3,685,839	\$ (305,270)	\$ (397,835)
WEBSTER	717	\$ 9,863	\$ 7,269,245	\$ 7,470,364	\$ 6,683,106	\$ 6,683,106	\$ (586,139)	\$ (787,257)
WEST ALLIS	8,103	\$ 10,170	\$ 84,637,421	\$ 86,910,313	\$ 77,876,596	\$ 77,876,596	\$ (6,760,825)	\$ (9,033,717)
WEST BEND	6,933	\$ 9,413	\$ 67,943,400	\$ 69,888,107	\$ 61,703,700	\$ 61,703,700	\$ (6,239,700)	\$ (8,184,407)
WEST DEPERE	2,810	\$ 10,356	\$ 29,872,226	\$ 30,660,431	\$ 27,499,005	\$ 27,499,005	\$ (2,373,221)	\$ (3,161,426)
WEST SALEM	1,737	\$ 9,586	\$ 17,128,247	\$ 17,615,476	\$ 15,734,791	\$ 15,734,791	\$ (1,393,456)	\$ (1,880,685)
WESTBY AREA	1,150	\$ 9,609	\$ 11,367,141	\$ 11,689,716	\$ 10,443,092	\$ 10,443,092	\$ (924,049)	\$ (1,246,624)
WESTFIELD	1,257	\$ 9,391	\$ 12,318,600	\$ 12,671,189	\$ 11,187,300	\$ 11,187,300	\$ (1,131,300)	\$ (1,483,889)
WESTON	319	\$ 9,956	\$ 3,263,711	\$ 3,353,191	\$ 3,001,307	\$ 3,001,307	\$ (262,404)	\$ (351,884)
WEYAUWEGA-FREMONT	958	\$ 9,512	\$ 9,388,400	\$ 9,657,119	\$ 8,611,137	\$ 8,611,137	\$ (777,263)	\$ (1,045,982)

**Estimated 2011-12 and 2012-13 Revenue Limit Changes to 2010-11 Base Year--Including use of Low Revenue Ceiling
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	Three Year Average Enrollment	2010-11 Base Revenue Per Pupil	2011-12 Revenue Limit \$275 Per Pupil	2012-13 Revenue Limit \$280.5 Per Pupil	2011-12 Revenue Limit -5.5% Per Pupil	2012-13 Revenue Limit \$0 Per Pupil	2011-12 Change Compared to Current Law	2012-13 Change Compared to Current Law
	WHEATLAND J1	462	\$ 9,965	\$ 4,730,866	\$ 4,860,457	\$ 4,350,606	\$ 4,350,606	\$ (380,260)
WHITE LAKE	207	\$ 10,530	\$ 2,236,649	\$ 2,294,713	\$ 2,059,839	\$ 2,059,839	\$ (176,810)	\$ (234,873)
WHITEFISH BAY	2,593	\$ 11,616	\$ 30,833,562	\$ 31,560,899	\$ 28,463,860	\$ 28,463,860	\$ (2,369,702)	\$ (3,097,038)
WHITEHALL	767	\$ 9,893	\$ 7,798,846	\$ 8,013,990	\$ 7,170,585	\$ 7,170,585	\$ (628,261)	\$ (843,404)
WHITEWATER	2,031	\$ 9,726	\$ 20,311,349	\$ 20,881,045	\$ 18,666,419	\$ 18,666,419	\$ (1,644,930)	\$ (2,214,626)
WHITNALL	2,176	\$ 11,036	\$ 24,612,920	\$ 25,223,288	\$ 22,693,721	\$ 22,693,721	\$ (1,919,199)	\$ (2,529,567)
WILD ROSE	702	\$ 9,409	\$ 6,879,600	\$ 7,076,511	\$ 6,247,800	\$ 6,247,800	\$ (631,800)	\$ (828,711)
WILLIAMS BAY	518	\$ 12,432	\$ 6,582,256	\$ 6,727,555	\$ 6,085,617	\$ 6,085,617	\$ (496,639)	\$ (641,938)
WILMOT UHS	1,216	\$ 11,414	\$ 14,213,378	\$ 14,554,466	\$ 13,115,634	\$ 13,115,634	\$ (1,097,744)	\$ (1,438,832)
WINNECONNE COMMUNITY	1,514	\$ 9,400	\$ 14,837,200	\$ 15,261,877	\$ 13,474,600	\$ 13,474,600	\$ (1,362,600)	\$ (1,787,277)
WINTER	367	\$ 10,992	\$ 4,134,899	\$ 4,237,843	\$ 3,812,105	\$ 3,812,105	\$ (322,794)	\$ (425,737)
WISCONSIN DELLS	1,704	\$ 10,053	\$ 17,598,338	\$ 18,076,310	\$ 16,187,602	\$ 16,187,602	\$ (1,410,736)	\$ (1,888,708)
WISCONSIN HEIGHTS	882	\$ 10,002	\$ 9,063,908	\$ 9,311,309	\$ 8,336,183	\$ 8,336,183	\$ (727,725)	\$ (975,126)
WISCONSIN RAPIDS	5,518	\$ 9,591	\$ 54,439,360	\$ 55,987,159	\$ 50,011,205	\$ 50,011,205	\$ (4,428,155)	\$ (5,975,954)
WITTENBERG-BIRNAMWOOD	1,248	\$ 9,424	\$ 12,230,400	\$ 12,580,464	\$ 11,114,257	\$ 11,114,257	\$ (1,116,143)	\$ (1,466,207)
WONEWOC-UNION CENTER	398	\$ 11,489	\$ 4,682,246	\$ 4,793,885	\$ 4,321,292	\$ 4,321,292	\$ (360,954)	\$ (472,593)
WOODRUFF J1	472	\$ 10,034	\$ 4,865,975	\$ 4,998,371	\$ 4,475,685	\$ 4,475,685	\$ (390,290)	\$ (522,686)
WRIGHTSTOWN COMMUNITY	1,264	\$ 9,590	\$ 12,468,956	\$ 12,823,508	\$ 11,454,681	\$ 11,454,681	\$ (1,014,275)	\$ (1,368,827)
YORKVILLE J2	332	\$ 10,818	\$ 3,682,793	\$ 3,775,919	\$ 3,393,961	\$ 3,393,961	\$ (288,832)	\$ (381,958)
Totals	849,578		\$ 8,821,947,726	\$ 9,060,254,355	\$ 8,100,181,858	\$ 8,100,181,858	\$ (721,765,868)	\$ (960,072,497)