



Legislative Fiscal Bureau

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June 12, 2023

TO: Senator Melissa Agard
Room 206 South, State Capitol

FROM: Maria Toniolo and Russ Kava

SUBJECT: Estimated Effects of K-12 Funding Proposal for School Districts

At your request, we are providing information about the estimated effects on school districts of a K-12 funding proposal.

Per Pupil and Low Revenue Adjustments

Under current law, there is no per pupil adjustment under revenue limits in 2022-23 and each year thereafter. The proposal would set the per pupil adjustment under revenue limits at \$325 in 2023-24 and an additional \$325 in 2024-25. Under current law, the low revenue adjustment amount under revenue limits is set at \$10,000 per pupil in 2022-23 and each year thereafter. The proposal would set the low revenue adjustment at \$11,000 per pupil in 2023-24 and each year thereafter.

It is not possible to project with certainty which districts would be eligible for the proposed low revenue adjustment amounts in the 2023-25 biennium under the proposal, because that depends in part on future enrollment changes in individual districts, the levy decisions of local school boards, and other factors in the revenue limit calculation. Data on revenue per pupil and the three-year enrollment average for 2022-23, however, can be used to provide some indication of which districts might be eligible for the proposed low revenue adjustment amounts.

The first set of two columns of numbers in the attachment show the maximum estimated amount that each district could receive under the combination of the per pupil revenue adjustment and low revenue adjustment amounts in the biennium under the proposal compared to current law.

For declining enrollment districts, there would be an interaction between the current law base revenue hold harmless adjustment and the proposed per pupil and low revenue adjustments. If no per pupil adjustment or increase in the low revenue adjustment is provided in a given year, a district with declining enrollment would receive some additional revenue limit authority from the base revenue hold harmless adjustment. Under this adjustment, if a district's initial revenue limit in the current year, after consideration of the per pupil adjustment and low revenue adjustment, but prior to any other adjustments, is less than the district's base revenue from the prior year, the district's

initial revenue limit is set equal to its prior year base. The initial revenue limit for a declining enrollment district would be lower than its base revenue as a result of the loss of pupils. Increasing the per pupil and low revenue adjustments, as under the proposal, would increase the initial revenue limit for eligible districts, which would result in a partially or fully offsetting reduction in the district's base revenue hold harmless adjustment. The per pupil and low revenue adjustments, however, are recurring adjustments which add to an eligible district's base revenue, while the base revenue hold harmless adjustment is nonrecurring.

The magnitude of any such offset would depend on enrollment changes in the next biennium. The 314 districts that were eligible for the declining enrollment adjustment under revenue limits in 2022-23 are marked in the attachment with an asterisk to give some indication of the districts that could potentially be affected by the interaction. It should be noted that 2022-23 was the final year that pre-pandemic enrollments will be included in the three-year enrollment averages for calculating revenue limits and that the number of districts eligible for the declining enrollment adjustment could be lower beginning in 2023-24.

Districts with a failed operating referendum may not be eligible for the low revenue adjustment amounts shown in the attachment due to the current law three-year lockout provision. These 28 districts are marked in the attachment with a double asterisk. Of those districts, 27 would currently be affected by the lockout in both years. The Hustisford School District would currently be affected in 2023-24 only. These districts would be eligible for the adjustment if the three-year lockout provision were repealed as a part of the proposal. Given that there are no regularly-scheduled election days remaining in the 2022-23 school year, none of these districts can become eligible in 2023-24 under current law as the result of a successful operating referendum, but they could become eligible in 2024-25 if the voters approve an operating referendum.

Special Education Aid

Base level funding of \$517,890,000 GPR is provided for special education aid under current law. Costs are reimbursed on a prior year basis, and reimbursement amounts are prorated based on the amount of funding appropriated. Under the proposal, special education funding would be increased to provide an estimated reimbursement rate of 33.3% of eligible costs. The proposal would provide an additional \$40,146,700 GPR in 2023-24 and \$56,887,700 GPR in 2024-25, which would fund an estimated 33.3% of costs, based on DPI estimates.

The second set of two columns in the attachment shows the estimated change to the amount of special education aid each district could receive in 2023-24 and 2024-25 under the proposal compared to 2022-23, based on estimated data from the 2022-23 distribution of aid. The attachment only includes school districts; independent charter schools, cooperative educational service agencies, and other entities that receive special education aid are not shown. The actual amounts each district would receive will vary based on the actual aidable costs incurred by each district.

We hope that this information is helpful. Please contact us if you have questions.

MT/RK/ml
Attachment

ATTACHMENT

Estimated Effects of School Finance Proposal as Change to Current Law Based on 2022-23 Enrollment and Data

School District	Per Pupil and Low Revenue Adjustments Without Offsets		Special Education		Total Without Offsets	
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
Abbotsford	\$311,122	\$566,572	\$859	\$1,223	\$311,981	\$567,795
Adams-Friendship Area *	1,429,000	1,893,425	75,908	108,043	1,504,908	2,001,468
Albany *	131,625	263,250	15,137	21,545	146,762	284,795
Algoma *	699,000	926,175	25,627	36,477	724,627	962,652
Alma	73,775	147,550	7,208	10,260	80,983	157,810
Alma Center *	515,971	685,946	21,533	30,650	537,504	716,596
Almond-Bancroft	143,975	287,950	14,756	21,004	158,731	308,954
Altoona	524,225	1,048,450	81,888	116,556	606,113	1,165,006
Amery *	469,950	939,900	56,959	81,072	526,909	1,020,972
Antigo *	2,101,000	2,783,825	90,812	129,257	2,191,812	2,913,082
Appleton Area *	10,284,097	14,868,222	739,425	1,052,462	11,023,522	15,920,684
Arcadia * **	427,250	834,800	48,891	69,590	476,141	904,390
Argyle *	274,000	363,050	9,164	13,043	283,164	376,093
Arrowhead UHS *	782,534	1,413,359	55,598	79,136	838,132	1,492,495
Ashland *	1,672,107	2,300,007	59,070	84,078	1,731,177	2,384,085
Ashwaubenon *	1,571,587	2,266,762	107,368	152,822	1,678,955	2,419,584
Athens	134,225	268,450	33	47	134,258	268,497
Auburndale **	425,445	672,770	16,175	23,023	441,620	695,793
Augusta *	188,175	376,350	18,316	26,070	206,491	402,420
Baldwin-Woodville Area *	1,621,000	2,147,825	71,744	102,116	1,692,744	2,249,941
Bangor	614,000	813,550	23,066	32,832	637,066	846,382
Baraboo *	2,730,309	3,645,509	128,523	182,934	2,858,832	3,828,443
Barneveld **	135,525	271,050	12,866	18,313	148,391	289,363
Barron Area *	429,000	858,000	56,653	80,637	485,653	938,637
Bayfield	141,375	282,750	57,270	81,516	198,645	364,266
Beaver Dam *	3,184,202	4,246,627	126,748	180,407	3,310,950	4,427,034
Beecher-Dunbar-Pembine	79,625	159,250	12,417	17,674	92,042	176,924
Belleville *	297,700	595,400	24,901	35,443	322,601	630,843
Belmont Community *	237,332	352,057	11,661	16,597	248,993	368,654
Beloit * **	6,080,323	8,138,873	337,951	481,023	6,418,274	8,619,896
Beloit Turner	1,056,477	1,442,577	53,207	75,733	1,109,684	1,518,310
Benton	78,000	156,000	6,812	9,696	84,812	165,696
Berlin Area * **	1,466,000	1,942,450	49,917	71,050	1,515,917	2,013,500
Big Foot UHS *	160,875	321,750	11,051	15,729	171,926	337,479
Birchwood *	65,000	130,000	12,250	17,436	77,250	147,436
Black Hawk *	236,269	359,769	15,912	22,648	252,181	382,417
Black River Falls *	1,458,182	2,005,807	93,679	133,339	1,551,861	2,139,146
Blair-Taylor	634,000	840,050	24,077	34,269	658,077	874,319
Bloomer *	887,962	1,279,262	47,099	67,038	935,061	1,346,300
Bonduel *	715,000	947,375	22,340	31,797	737,340	979,172

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments Without Offsets</u>		<u>Special Education</u>		<u>Total Without Offsets</u>	
	<u>2023-24</u>	<u>2024-25</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2023-24</u>	<u>2024-25</u>
Boscobel Area *	\$246,350	\$492,700	\$46,540	\$66,243	\$292,890	\$558,943
Bowler *	125,125	250,250	16,782	23,887	141,907	274,137
Boyceville Community *	716,000	948,700	34,474	49,069	750,474	997,769
Brighton #1	134,259	178,459	2,166	3,083	136,425	181,542
Brillion	907,134	1,188,259	28,144	40,059	935,278	1,228,318
Bristol #1 * **	676,311	917,461	35,607	50,682	711,918	968,143
Brodhead	1,004,000	1,330,300	45,448	64,688	1,049,448	1,394,988
Brown Deer	551,200	1,102,400	74,007	105,338	625,207	1,207,738
Bruce *	439,329	597,279	15,129	21,535	454,458	618,814
Burlington Area * **	1,038,375	2,076,750	153,677	218,736	1,192,052	2,295,486
Butternut *	44,200	88,400	7,724	10,994	51,924	99,394
Cadott Community *	266,175	532,350	41,570	59,168	307,745	591,518
Cambria-Friesland *	300,259	412,709	13,932	19,831	314,191	432,540
Cambridge	281,125	562,250	49,148	69,955	330,273	632,205
Cameron *	871,000	1,154,075	42,844	60,983	913,844	1,215,058
Campbellsport	430,950	861,900	51,679	73,558	482,629	935,458
Cashton *	552,000	731,400	18,816	26,781	570,816	758,181
Cassville *	74,425	148,850	4,225	6,014	78,650	154,864
Cedar Grove-Belgium Area *	948,000	1,256,100	25,252	35,942	973,252	1,292,042
Cedarburg *	2,472,282	3,439,482	112,729	160,453	2,585,011	3,599,935
Central/Westosha UHS	360,750	721,500	35,467	50,482	396,217	771,982
Chequamegon *	239,200	478,400	30,219	43,012	269,419	521,412
Chetek-Weyerhaeuser *	338,325	676,650	37,288	53,074	375,613	729,724
Chilton	1,112,154	1,455,679	27,130	38,616	1,139,284	1,494,295
Chippewa Falls Area *	3,145,599	4,737,774	204,482	291,050	3,350,081	5,028,824
Clayton *	93,275	186,550	7,288	10,373	100,563	196,923
Clear Lake *	192,075	384,150	18,561	26,419	210,636	410,569
Clinton Community *	307,450	614,900	46,219	65,786	353,669	680,686
Clintonville *	1,099,840	1,490,165	73,569	104,714	1,173,409	1,594,879
Cochrane-Fountain City *	551,000	730,075	13,697	19,496	564,697	749,571
Colby *	953,462	1,271,312	36,776	52,345	990,238	1,323,657
Coleman	666,940	890,215	19,239	27,384	686,179	917,599
Colfax *	753,000	997,725	22,749	32,380	775,749	1,030,105
Columbus *	388,375	776,750	61,942	88,165	450,317	864,915
Cornell *	417,000	552,525	21,487	30,583	438,487	583,108
Crandon *	286,650	573,300	44,652	63,555	331,302	636,855
Crivitz	781,000	1,034,825	22,223	31,631	803,223	1,066,456
Cuba City *	201,175	402,350	38,337	54,567	239,512	456,917
Cudahy *	721,825	1,443,650	122,778	174,756	844,603	1,618,406
Cumberland *	294,125	588,250	46,095	65,610	340,220	653,860
D C Everest Area *	1,884,025	3,768,050	239,720	341,206	2,123,745	4,109,256
Darlington Community	885,000	1,172,625	27,588	39,267	912,588	1,211,892
Deerfield Community *	274,088	514,913	39,191	55,782	313,279	570,695
DeForest Area	1,271,075	2,542,150	198,090	281,952	1,469,165	2,824,102
Delavan-Darien *	2,286,338	3,076,088	74,534	106,088	2,360,872	3,182,176
Denmark	1,389,917	1,859,542	55,312	78,728	1,445,229	1,938,270
DePere	2,923,234	4,256,059	114,966	163,637	3,038,200	4,419,696
DeSoto Area *	165,100	330,200	14,835	21,115	179,935	351,315
Dodgeland *	264,458	484,158	37,376	53,198	301,834	537,356
Dodgeville *	382,850	765,700	41,217	58,666	424,067	824,366

School District	Per Pupil and Low Revenue Adjustments Without Offsets		Special Education		Total Without Offsets	
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
Dover #1 *	\$27,300	\$54,600	\$3,616	\$5,147	\$30,916	\$59,747
Drummond *	363,630	484,530	13,308	18,942	376,938	503,472
Durand-Arkansaw	572,863	898,513	40,302	57,364	613,165	955,877
East Troy Community *	520,975	1,041,950	63,993	91,084	584,968	1,133,034
Eau Claire Area *	8,648,359	12,260,084	575,365	818,946	9,223,724	13,079,030
Edgar	186,550	373,100	1,131	1,610	187,681	374,710
Edgerton	625,950	1,251,900	115,011	163,701	740,961	1,415,601
Elcho *	114,606	203,981	6,497	9,247	121,103	213,228
Eleva-Strum	542,749	748,149	21,998	31,310	564,747	779,459
Elk Mound Area *	1,032,737	1,370,087	33,591	47,811	1,066,328	1,417,898
Elkhart Lake-Glenbeulah *	357,237	491,462	13,483	19,191	370,720	510,653
Elkhorn Area * **	963,625	1,927,250	127,363	181,282	1,090,988	2,108,532
Ellsworth Community *	1,629,392	2,165,642	70,280	100,033	1,699,672	2,265,675
Elmbrook	2,449,850	4,899,700	357,513	508,866	2,807,363	5,408,566
Elmwood *	98,150	196,300	7,940	11,302	106,090	207,602
Erin	189,400	267,075	11,455	16,305	200,855	283,380
Evansville Community *	1,589,761	2,138,036	86,449	123,047	1,676,210	2,261,083
Fall Creek *	567,320	805,545	17,257	24,562	584,577	830,107
Fall River *	418,821	581,646	15,275	21,742	434,096	603,388
Fennimore Community *	234,000	468,000	40,487	57,627	274,487	525,627
Flambeau *	191,951	366,476	18,944	26,964	210,895	393,440
Florence *	388,432	536,957	19,290	27,456	407,722	564,413
Fond du Lac *	6,843,894	9,089,969	331,131	471,316	7,175,025	9,561,285
Fontana J8	48,750	97,500	9,277	13,204	58,027	110,704
Fort Atkinson * **	819,325	1,638,650	166,361	236,790	985,686	1,875,440
Fox Point J2	241,475	482,950	42,886	61,042	284,361	543,992
Franklin Public	1,415,700	2,831,400	184,174	262,144	1,599,874	3,093,544
Frederic *	492,000	651,900	15,160	21,579	507,160	673,479
Freedom Area *	1,346,189	1,850,589	67,509	96,088	1,413,698	1,946,677
Gale-Ettrick-Trempealeau *	448,500	897,000	49,833	70,929	498,333	967,929
Geneva J4 *	32,825	65,650	897	1,276	33,722	66,926
Genoa City J2 *	395,954	582,179	18,813	26,778	414,767	608,957
Germantown	1,934,633	3,188,158	168,216	239,430	2,102,849	3,427,588
Gibraltar Area *	168,350	336,700	32,954	46,905	201,304	383,605
Gillett *	527,444	708,144	29,364	41,796	556,808	749,940
Gilman *	302,477	411,027	7,903	11,249	310,380	422,276
Gilmanton *	51,025	102,050	2,519	3,586	53,544	105,636
Glendale-River Hills *	297,050	594,100	63,547	90,450	360,597	684,550
Glenwood City *	682,000	903,650	24,067	34,256	706,067	937,906
Goodman-Armstrong *	31,200	62,400	5,881	8,371	37,081	70,771
Grafton	635,700	1,271,400	99,089	141,038	734,789	1,412,438
Granton Area	81,250	162,500	2,604	3,707	83,854	166,207
Grantsburg	829,000	1,098,425	42,356	60,287	871,356	1,158,712
Green Bay Area *	19,896,450	26,504,675	1,110,122	1,580,094	21,006,572	28,084,769
Green Lake *	86,450	172,900	8,776	12,492	95,226	185,392
Greendale *	804,050	1,608,100	116,767	166,200	920,817	1,774,300
Greenfield *	1,528,802	2,621,452	149,415	212,670	1,678,217	2,834,122
Greenwood	385,827	512,577	14,401	20,498	400,228	533,075
Gresham	83,200	166,400	12,967	18,457	96,167	184,857
Hamilton	1,610,375	3,220,750	178,953	254,713	1,789,328	3,475,463

School District	Per Pupil and Low Revenue Adjustments Without Offsets		Special Education		Total Without Offsets	
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
Hartford J1 *	\$1,286,990	\$1,880,115	\$73,675	\$104,865	\$1,360,665	\$1,984,980
Hartford UHS *	477,100	954,200	46,816	66,635	523,916	1,020,835
Hartland-Lakeside J3 *	1,074,844	1,451,194	48,167	68,558	1,123,011	1,519,752
Hayward Community *	910,005	1,465,105	85,289	121,397	995,294	1,586,502
Herman-Neosho-Rubicon	105,950	211,900	8,323	11,846	114,273	223,746
Highland *	97,825	195,650	13,300	18,931	111,125	214,581
Hilbert *	251,999	398,899	5,658	8,053	257,657	406,952
Hillsboro *	487,000	645,275	21,494	30,593	508,494	675,868
Holmen *	1,320,150	2,640,300	202,733	288,561	1,522,883	2,928,861
Holy Hill Area *	365,566	524,166	16,530	23,527	382,096	547,693
Horicon **	824,482	1,093,907	25,892	36,853	850,374	1,130,760
Hortonville	4,005,000	5,306,625	128,063	182,279	4,133,063	5,488,904
Howards Grove *	775,408	1,029,233	29,546	42,054	804,954	1,071,287
Howard-Suamico *	5,751,111	7,525,286	180,328	256,671	5,931,439	7,781,957
Hudson * **	1,719,575	3,439,150	268,544	382,232	1,988,119	3,821,382
Hurley *	458,289	626,314	11,578	16,480	469,867	642,794
Hustisford * **	118,300	236,600	13,830	19,684	132,130	256,284
Independence	274,944	433,544	12,596	17,928	287,540	451,472
Iola-Scandinavia *	587,218	789,368	11,393	16,217	598,611	805,585
Iowa-Grant	227,500	455,000	33,847	48,177	261,347	503,177
Ithaca *	90,675	181,350	12,454	17,727	103,129	199,077
Janesville *	9,129,038	12,103,113	412,939	587,757	9,541,977	12,690,870
Jefferson *	548,925	1,097,850	81,140	115,491	630,065	1,213,341
Johnson Creek *	220,350	440,700	28,038	39,907	248,388	480,607
Juda *	73,450	146,900	12,281	17,480	85,731	164,380
Kaukauna Area	4,699,000	6,226,175	169,439	241,171	4,868,439	6,467,346
Kenosha *	7,269,896	13,543,371	935,356	1,331,341	8,205,252	14,874,712
Kettle Moraine *	1,086,800	2,173,600	153,880	219,026	1,240,680	2,392,626
Kewaskum *	1,784,554	2,369,229	54,864	78,090	1,839,418	2,447,319
Kewaunee *	938,000	1,242,850	34,952	49,749	972,952	1,292,599
Kickapoo Area *	400,317	539,417	18,476	26,297	418,793	565,714
Kiel Area *	1,112,240	1,501,915	30,424	43,304	1,142,664	1,545,219
Kimberly Area *	4,527,183	6,039,408	178,314	253,803	4,705,497	6,293,211
Kohler *	214,466	363,966	13,605	19,364	228,071	383,330
Lac du Flambeau #1 *	181,025	362,050	69,332	98,684	250,357	460,734
LaCrosse *	1,952,275	3,904,550	347,731	494,943	2,300,006	4,399,493
Ladysmith *	234,975	469,950	33,916	48,274	268,891	518,224
LaFarge *	79,625	159,250	8,212	11,689	87,837	170,939
Lake Country *	114,725	229,450	10,253	14,593	124,978	244,043
Lake Geneva J1 *	575,900	1,151,800	89,540	127,447	665,440	1,279,247
Lake Geneva-Genoa UHS	416,000	832,000	27,683	39,403	443,683	871,403
Lake Holcombe *	156,410	247,735	15,268	21,732	171,678	269,467
Lake Mills Area * **	1,345,029	1,842,604	66,257	94,307	1,411,286	1,936,911
Lakeland UHS *	239,200	478,400	71,799	102,195	310,999	580,595
Lancaster Community *	316,550	633,100	46,868	66,709	363,418	699,809
Laona	79,300	158,600	7,709	10,973	87,009	169,573
Lena *	401,000	531,325	17,238	24,536	418,238	555,861
Linn J4	32,825	65,650	3,888	5,534	36,713	71,184
Linn J6	29,575	59,150	2,909	4,141	32,484	63,291
Little Chute Area *	1,120,930	1,516,455	64,660	92,034	1,185,590	1,608,489

School District	Per Pupil and Low Revenue Adjustments Without Offsets		Special Education		Total Without Offsets	
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
Lodi *	\$1,450,000	\$1,921,250	\$76,946	\$109,522	\$1,526,946	\$2,030,772
Lomira *	1,009,000	1,336,925	35,598	50,669	1,044,598	1,387,594
Loyal *	507,000	671,775	7,972	11,348	514,972	683,123
Luck *	405,802	557,252	12,166	17,317	417,968	574,569
Luxemburg-Casco *	1,750,000	2,318,750	72,958	103,845	1,822,958	2,422,595
Madison Metropolitan *	8,561,475	17,122,950	1,780,408	2,534,146	10,341,883	19,657,096
Manawa *	645,000	854,625	15,954	22,708	660,954	877,333
Manitowoc *	4,588,006	6,179,856	250,249	356,193	4,838,255	6,536,049
Maple *	1,233,000	1,633,725	60,503	86,116	1,293,503	1,719,841
Maple Dale-Indian Hill *	129,350	258,700	27,282	38,831	156,632	297,531
Marathon City	220,025	440,050	1,892	2,693	221,917	442,743
Marinette *	2,068,000	2,740,100	87,288	124,242	2,155,288	2,864,342
Marion	456,159	608,909	13,379	19,043	469,538	627,952
Markesan *	803,000	1,063,975	20,360	28,979	823,360	1,092,954
Marshall *	307,125	614,250	44,931	63,953	352,056	678,203
Marshfield *	1,202,175	2,404,350	146,672	208,766	1,348,847	2,613,116
Mauston *	889,995	1,336,545	54,555	77,651	944,550	1,414,196
Mayville *	557,905	886,805	50,970	72,548	608,875	959,353
McFarland	745,225	1,490,450	193,910	276,002	939,135	1,766,452
Medford Area *	1,971,033	2,643,783	149,451	212,721	2,120,484	2,856,504
Mellen *	91,079	177,854	7,674	10,923	98,753	188,777
Melrose-Mindoro *	238,225	476,450	34,894	49,667	273,119	526,117
Menasha *	1,096,875	2,193,750	214,241	304,940	1,311,116	2,498,690
Menominee Indian	323,700	647,400	45,310	64,492	369,010	711,892
Menomonee Falls	1,228,175	2,456,350	171,784	244,509	1,399,959	2,700,859
Menomonie Area *	2,758,881	3,840,156	136,337	194,055	2,895,218	4,034,211
Mequon-Thiensville *	1,109,225	2,218,450	162,013	230,602	1,271,238	2,449,052
Mercer * **	44,850	89,700	4,452	6,337	49,302	96,037
Merrill Area * **	2,351,000	3,115,075	127,957	182,128	2,478,957	3,297,203
Merton Community	805,000	1,066,625	26,797	38,141	831,797	1,104,766
Middleton-Cross Plains *	2,373,800	4,747,600	384,140	546,767	2,757,940	5,294,367
Milton * **	3,129,038	4,244,113	137,149	195,211	3,266,187	4,439,324
Milwaukee *	22,597,900	45,195,800	4,794,385	6,824,094	27,392,285	52,019,894
Mineral Point	230,750	461,500	39,012	55,528	269,762	517,028
Minocqua J1 *	184,275	368,550	29,858	42,498	214,133	411,048
Mishicot	793,125	1,058,000	28,173	40,100	821,298	1,098,100
Mondovi	904,000	1,197,800	30,736	43,749	934,736	1,241,549
Monona Grove *	1,019,850	2,039,700	152,086	216,472	1,171,936	2,256,172
Monroe *	1,369,428	2,110,103	137,510	195,725	1,506,938	2,305,828
Montello *	689,000	912,925	33,649	47,894	722,649	960,819
Monticello *	109,525	219,050	10,581	15,060	120,106	234,110
Mosinee *	1,181,922	1,819,897	97,419	138,662	1,279,341	1,958,559
Mount Horeb Area *	2,124,011	2,873,136	87,522	124,574	2,211,533	2,997,710
Mukwonago *	4,582,825	6,097,000	201,016	286,116	4,783,841	6,383,116
Muskego-Norway *	2,684,991	4,242,716	165,732	235,895	2,850,723	4,478,611
Necedah Area *	700,000	927,500	21,769	30,985	721,769	958,485
Neenah *	6,736,358	8,937,583	243,195	346,152	6,979,553	9,283,735
Neillsville *	860,000	1,139,500	1,294	1,841	861,294	1,141,341
Nekoosa *	1,045,000	1,384,625	46,409	66,057	1,091,409	1,450,682
New Auburn	92,625	185,250	10,921	15,544	103,546	200,794

School District	Per Pupil and Low Revenue		Special Education		Total Without Offsets	
	Adjustments Without Offsets					
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
New Berlin *	\$1,403,350	\$2,806,700	\$171,277	\$243,787	\$1,574,627	\$3,050,487
New Glarus *	287,950	575,900	36,772	52,339	324,722	628,239
New Holstein *	1,208,100	1,570,150	19,045	27,107	1,227,145	1,597,257
New Lisbon *	498,260	692,935	19,617	27,922	517,877	720,857
New London *	2,202,000	2,917,650	97,540	138,834	2,299,540	3,056,484
New Richmond	3,427,741	4,580,191	143,696	204,530	3,571,437	4,784,721
Niagara	107,575	215,150	18,893	26,891	126,468	242,041
Nicolet UHS	344,825	689,650	61,247	87,177	406,072	776,827
Norris *	4,875	9,750	15,442	21,980	20,317	31,730
North Cape	63,700	127,400	5,934	8,446	69,634	135,846
North Crawford *	142,675	285,350	24,264	34,537	166,939	319,887
North Fond du Lac	699,866	1,137,316	97,546	138,842	797,412	1,276,158
North Lake * **	160,520	240,795	11,252	16,015	171,772	256,810
North Lakeland	42,250	84,500	16,240	23,115	58,490	107,615
Northern Ozaukee * **	532,279	769,204	40,431	57,547	572,710	826,751
Northland Pines	619,891	1,040,766	70,146	99,843	690,037	1,140,609
Northwood *	103,675	207,350	7,526	10,713	111,201	218,063
Norwalk-Ontario-Wilton *	395,865	589,890	21,825	31,064	417,690	620,954
Norway J7 *	26,000	52,000	3,069	4,368	29,069	56,368
Oak Creek-Franklin *	6,001,307	7,996,157	212,816	302,912	6,214,123	8,299,069
Oakfield *	464,000	614,800	16,057	22,855	480,057	637,655
Oconomowoc Area *	1,698,775	3,397,550	200,958	286,034	1,899,733	3,683,584
Oconto *	1,019,000	1,350,175	40,078	57,045	1,059,078	1,407,220
Oconto Falls	554,775	1,109,550	73,517	104,641	628,292	1,214,191
Omro *	1,211,000	1,604,575	44,607	63,492	1,255,607	1,668,067
Onalaska *	2,479,195	3,351,820	133,421	189,905	2,612,616	3,541,725
Oostburg *	936,000	1,240,200	25,477	36,262	961,477	1,276,462
Oregon *	1,245,400	2,490,800	192,601	274,138	1,438,001	2,764,938
Osceola *	1,473,000	1,951,725	64,086	91,217	1,537,086	2,042,942
Oshkosh Area *	8,792,137	11,800,987	581,927	828,287	9,374,064	12,629,274
Osseo-Fairchild *	691,029	964,679	34,620	49,276	725,649	1,013,955
Owen-Withee *	453,000	600,225	12,958	18,443	465,958	618,668
Palmyra-Eagle Area *	912,624	1,220,399	21,002	29,893	933,626	1,250,292
Pardeeville Area	278,200	556,400	9,158	13,034	287,358	569,434
Paris J1 *	54,275	108,550	5,701	8,115	59,976	116,665
Parkview **	651,394	930,244	32,677	46,510	684,071	976,754
Pecatonica Area	138,450	276,900	17,370	24,724	155,820	301,624
Pepin Area *	78,000	156,000	13,232	18,833	91,232	174,833
Peshtigo *	950,000	1,258,750	35,930	51,140	985,930	1,309,890
Pewaukee *	881,725	1,763,450	89,256	127,043	970,981	1,890,493
Phelps *	33,800	67,600	2,773	3,946	36,573	71,546
Phillips *	729,000	965,925	33,100	47,112	762,100	1,013,037
Pittsville *	317,931	492,456	17,133	24,386	335,064	516,842
Platteville	501,150	1,002,300	67,787	96,484	568,937	1,098,784
Plum City	97,141	181,316	11,079	15,769	108,220	197,085
Plymouth *	2,098,000	2,779,850	94,906	135,085	2,192,906	2,914,935
Port Edwards *	139,100	278,200	11,128	15,839	150,228	294,039
Port Washington-Saukville *	1,115,413	1,934,088	126,468	180,009	1,241,881	2,114,097
Portage Community *	2,106,000	2,790,450	65,684	93,492	2,171,684	2,883,942
Potosi *	93,925	187,850	12,954	18,439	106,879	206,289

School District	Per Pupil and Low Revenue Adjustments Without Offsets		Special Education		Total Without Offsets	
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
Poynette *	\$1,022,000	\$1,354,150	\$31,586	\$44,957	\$1,053,586	\$1,399,107
Prairie du Chien Area *	316,225	632,450	54,907	78,152	371,132	710,602
Prairie Farm *	301,000	398,825	19,051	27,116	320,051	425,941
Prentice *	212,095	333,645	9,066	12,904	221,161	346,549
Prescott *	431,275	862,550	54,695	77,850	485,970	940,400
Princeton *	359,000	475,675	13,117	18,671	372,117	494,346
Pulaski Community *	3,962,554	5,225,504	159,479	226,995	4,122,033	5,452,499
Racine *	5,739,175	11,478,350	1,134,223	1,614,398	6,873,398	13,092,748
Randall J1	513,390	703,515	24,092	34,291	537,482	737,806
Randolph *	188,737	347,012	17,252	24,555	205,989	371,567
Random Lake *	756,000	1,001,700	24,893	35,431	780,893	1,037,131
Raymond #14 *	102,700	205,400	16,765	23,863	119,465	229,263
Reedsburg *	2,446,656	3,299,131	144,675	205,923	2,591,331	3,505,054
Reedsville *	198,900	397,800	16,161	23,003	215,061	420,803
Rhineland * *	2,353,000	3,117,725	141,644	201,609	2,494,644	3,319,334
Rib Lake	497,000	658,525	18,804	26,765	515,804	685,290
Rice Lake Area *	708,175	1,416,350	107,904	153,585	816,079	1,569,935
Richland *	427,050	854,100	63,059	89,755	490,109	943,855
Richmond *	123,825	247,650	10,119	14,402	133,944	262,052
Rio Community *	377,298	504,048	11,648	16,580	388,946	520,628
Ripon Area *	1,439,783	1,936,708	50,123	71,343	1,489,906	2,008,051
River Falls *	3,265,411	4,363,261	124,880	177,747	3,390,291	4,541,008
River Ridge *	177,125	354,250	23,129	32,920	200,254	387,170
River Valley *	655,420	1,037,620	54,206	77,154	709,626	1,114,774
Riverdale *	668,130	891,080	28,964	41,226	697,094	932,306
Rosendale-Brandon *	833,000	1,103,725	22,916	32,618	855,916	1,136,343
Rosholt	168,350	336,700	948	1,349	169,298	338,049
Royall *	229,694	400,644	18,605	26,481	248,299	427,125
Saint Croix Central	533,000	1,066,000	68,453	97,433	601,453	1,163,433
Saint Croix Falls	572,840	927,415	38,390	54,642	611,230	982,057
Saint Francis *	446,871	687,371	56,013	79,726	502,884	767,097
Salem J2 *	1,054,000	1,396,550	46,585	66,307	1,100,585	1,462,857
Sauk Prairie *	1,802,779	2,642,254	111,257	158,358	1,914,036	2,800,612
Seneca *	77,350	154,700	11,380	16,197	88,730	170,897
Sevastopol *	174,200	348,400	35,391	50,374	209,591	398,774
Seymour Community *	669,825	1,339,650	72,522	103,224	742,347	1,442,874
Sharon J11 *	68,575	137,150	10,814	15,393	79,389	152,543
Shawano *	2,222,000	2,944,150	95,204	135,508	2,317,204	3,079,658
Sheboygan Area *	3,152,825	6,305,650	445,478	634,072	3,598,303	6,939,722
Sheboygan Falls	1,616,668	2,148,693	72,033	102,529	1,688,701	2,251,222
Shell Lake *	202,392	384,717	19,544	27,818	221,936	412,535
Shiocton	709,000	939,425	25,728	36,620	734,728	976,045
Shorewood *	559,000	1,118,000	85,113	121,146	644,113	1,239,146
Shullsburg *	107,250	214,500	7,206	10,257	114,456	224,757
Silver Lake J1 * **	401,113	537,613	17,483	24,885	418,596	562,498
Siren *	141,700	283,400	16,996	24,192	158,696	307,592
Slinger	2,845,000	3,769,625	80,543	114,642	2,925,543	3,884,267
Solon Springs	104,325	208,650	13,167	18,741	117,492	227,391
Somerset *	475,150	950,300	65,913	93,818	541,063	1,044,118
South Milwaukee *	898,625	1,797,250	134,103	190,875	1,032,728	1,988,125

School District	Per Pupil and Low Revenue Adjustments Without Offsets		Special Education		Total Without Offsets	
	2023-24	2024-25	2023-24	2024-25	2023-24	2024-25
South Shore	\$63,700	\$127,400	\$9,840	\$14,006	\$73,540	\$141,406
Southern Door *	1,024,000	1,356,800	47,533	67,656	1,071,533	1,424,456
Southwestern Wisconsin **	538,000	712,850	21,470	30,560	559,470	743,410
Sparta Area * **	2,993,689	3,988,514	126,992	180,754	3,120,681	4,169,268
Spencer *	213,850	427,700	898	1,278	214,748	428,978
Spooner Area *	1,184,000	1,568,800	53,937	76,771	1,237,937	1,645,571
Spring Valley * **	655,110	893,660	21,561	30,689	676,671	924,349
Stanley-Boyd Area	1,046,561	1,396,261	37,422	53,264	1,083,983	1,449,525
Stevens Point Area *	5,128,150	7,434,675	322,883	459,576	5,451,033	7,894,251
Stockbridge	81,575	163,150	5,524	7,862	87,099	171,012
Stone Bank *	86,125	172,250	10,623	15,121	96,748	187,371
Stoughton Area *	914,225	1,828,450	137,516	195,733	1,051,741	2,024,183
Stratford *	818,072	1,088,472	27,875	39,677	845,947	1,128,149
Sturgeon Bay *	1,066,000	1,412,450	58,849	83,763	1,124,849	1,496,213
Sun Prairie Area *	2,685,800	5,371,600	453,391	645,334	3,139,191	6,016,934
Superior *	4,300,728	5,704,078	190,526	271,186	4,491,254	5,975,264
Suring *	359,000	475,675	14,982	21,325	373,982	497,000
Swallow *	132,918	265,518	7,076	10,071	139,994	275,589
Thorp *	497,242	671,442	22,434	31,932	519,676	703,374
Three Lakes	313,570	476,070	33,713	47,985	347,283	524,055
Tigerton	194,194	278,044	4,151	5,909	198,345	283,953
Tomah Area *	3,022,764	4,024,414	137,084	195,119	3,159,848	4,219,533
Tomahawk *	1,115,636	1,485,161	56,719	80,731	1,172,355	1,565,892
Tomorrow River *	893,000	1,183,225	33,041	47,029	926,041	1,230,254
Trevor-Wilmot *	140,400	280,800	20,826	29,643	161,226	310,443
Tri-County Area *	588,272	784,897	18,215	25,926	606,487	810,823
Turtle Lake *	451,212	598,762	13,089	18,630	464,301	617,392
Twin Lakes #4 *	122,525	245,050	14,914	21,228	137,439	266,278
Two Rivers *	1,441,286	1,972,011	82,477	117,394	1,523,763	2,089,405
Union Grove J1	188,825	377,650	41,430	58,970	230,255	436,620
Union Grove UHS *	227,825	455,650	22,458	31,965	250,283	487,615
Unity *	326,538	647,963	37,984	54,064	364,522	702,027
Valders Area * **	682,242	974,417	43,390	61,759	725,632	1,036,176
Verona Area	1,824,550	3,649,100	270,800	385,443	2,095,350	4,034,543
Viroqua Area *	1,057,000	1,400,525	47,404	67,472	1,104,404	1,467,997
Wabeno Area	267,078	392,203	22,483	32,001	289,561	424,204
Walworth J1 * **	498,150	630,100	8,177	11,639	506,327	641,739
Washburn *	160,550	321,100	28,233	40,185	188,783	361,285
Washington Island *	18,850	37,700	564	803	19,414	38,503
Washington-Caldwell **	53,950	107,900	4,899	6,972	58,849	114,872
Waterford J1 *	441,675	883,350	46,269	65,857	487,944	949,207
Waterford UHS *	321,750	643,500	106,437	151,498	428,187	794,998
Waterloo *	516,742	771,867	25,497	36,291	542,239	808,158
Watertown *	3,208,760	4,337,810	165,005	234,860	3,373,765	4,572,670
Waukesha *	9,026,243	12,770,568	598,699	852,160	9,624,942	13,622,728
Waunakee Community	1,345,175	2,690,350	202,875	288,762	1,548,050	2,979,112
Waupaca *	649,350	1,298,700	78,445	111,655	727,795	1,410,355
Waupun *	1,981,352	2,640,127	76,530	108,929	2,057,882	2,749,056
Wausau *	2,601,625	5,203,250	355,475	505,966	2,957,100	5,709,216
Wausaukee *	393,000	520,725	18,490	26,318	411,490	547,043

<u>School District</u>	<u>Per Pupil and Low Revenue Adjustments Without Offsets</u>		<u>Special Education</u>		<u>Total Without Offsets</u>	
	<u>2023-24</u>	<u>2024-25</u>	<u>2023-24</u>	<u>2024-25</u>	<u>2023-24</u>	<u>2024-25</u>
Wautoma Area *	\$1,309,730	\$1,747,830	\$36,793	\$52,369	\$1,346,523	\$1,800,199
Wauwatosa *	1,909,700	3,819,400	258,356	367,731	2,168,056	4,187,131
Wauzeka-Steuben *	77,025	154,050	9,813	13,968	86,838	168,018
Webster *	524,857	724,082	24,332	34,634	549,189	758,716
West Allis *	3,338,509	5,841,659	310,939	442,576	3,649,448	6,284,235
West Bend *	5,926,392	7,894,267	275,842	392,620	6,202,234	8,286,887
West DePere	2,302,502	3,530,352	93,706	133,376	2,396,208	3,663,728
West Salem	1,719,000	2,277,675	69,779	99,319	1,788,779	2,376,994
Westby Area * **	1,094,000	1,449,550	39,915	56,813	1,133,915	1,506,363
Westfield	1,059,736	1,434,136	23,054	32,813	1,082,790	1,466,949
Weston *	286,000	378,950	8,018	11,413	294,018	390,363
Weyauwega-Fremont *	813,000	1,077,225	23,483	33,424	836,483	1,110,649
Wheatland J1	145,600	291,200	32,697	46,539	178,297	337,739
White Lake	75,019	127,669	6,775	9,643	81,794	137,312
Whitefish Bay *	889,525	1,779,050	97,451	138,707	986,976	1,917,757
Whitehall *	705,248	941,523	21,824	31,063	727,072	972,586
Whitewater	674,700	1,349,400	86,486	123,099	761,186	1,472,499
Whitnall *	688,675	1,377,350	117,575	167,350	806,250	1,544,700
Wild Rose *	558,000	739,350	8,189	11,655	566,189	751,005
Williams Bay *	176,800	353,600	15,382	21,895	192,182	375,495
Wilmot UHS * **	303,550	607,100	46,708	66,482	350,258	673,582
Winneconne Community *	1,508,000	1,998,100	60,778	86,508	1,568,778	2,084,608
Winter	87,425	174,850	6,317	8,991	93,742	183,841
Wisconsin Dells	1,442,877	2,021,702	58,968	83,932	1,501,845	2,105,634
Wisconsin Heights *	760,823	1,009,448	40,543	57,706	801,366	1,067,154
Wisconsin Rapids *	1,851,622	3,408,372	273,356	389,082	2,124,978	3,797,454
Wittenberg-Biramwood *	1,088,000	1,441,600	44,970	64,008	1,132,970	1,505,608
Wonewoc-Union Center	121,875	243,750	11,716	16,676	133,591	260,426
Woodruff J1	147,550	295,100	34,341	48,879	181,891	343,979
Wrightstown Community *	1,373,062	1,795,887	26,359	37,519	1,399,421	1,833,406
Yorkville J2	108,225	216,450	12,828	18,259	121,053	234,709

* Declining enrollment district in 2022-23; per pupil/low revenue increase shown could be offset by reduction in base revenue hold harmless adjustment.

** District with failed operating referendum; may not be eligible for low revenue portion of increase shown.