



Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873
Email: fiscal.bureau@legis.wisconsin.gov • Website: <http://legis.wisconsin.gov/lfb>

September 22, 2017

TO: Senator Jennifer Shilling
Room 206 South, State Capitol

FROM: Christa Pugh, Fiscal Analyst

SUBJECT: Low Revenue Limit Adjustment Under Assembly Bill 64

At your request, I am providing information about the amount that could have been received by each school district under the low revenue adjustment included in Assembly Bill 64 as passed by the Legislature, which was vetoed by the Governor.

Under current law, the low revenue adjustment allows any district with base revenue per pupil below a statutorily-specified amount (currently equal to \$9,100 per pupil) to increase its revenues up to that amount. Under Assembly Bill 64, as approved by the Legislature, the low revenue adjustment under revenue limits would have increased to \$9,300 per pupil in 2017-18 and \$9,400 per pupil in 2018-19, with additional increases of \$100 per pupil in each of the four following years. On a statewide basis, it is estimated that this would have provided an additional \$5.1 million in 2017-18 and \$18.1 million in 2018-19 in revenue limit authority that would have been used by school districts. However, this provision was vetoed by the Governor. As a result, the current law low revenue limit adjustment of \$9,100 will apply in 2017-18 and future years.

It is not possible to project with certainty which districts would have been eligible for the low revenue adjustment as approved by the Legislature in the 2017-19 biennium because that depends in part on future enrollment changes in individual districts and the levy decisions of local school boards. Data on revenue per pupil and enrollment for 2016-17, however, can be used to provide some indication of which districts might have been eligible for the proposed low revenue adjustment amount.

The attachment shows the maximum estimated adjustment that each district could have received under the low revenue adjustment amount approved by the Legislature, had the provision not been vetoed.

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

Attachment

ATTACHMENT

Estimated Low Revenue Adjustment That Could Have Been Received By Districts Under Assembly Bill 64 Prior to Veto

School District	Estimated Low Revenue Adjustment Without Offsets (Based on 2016-17 Data)		School District	Estimated Low Revenue Adjustment Without Offsets (Based on 2016-17 Data)	
	2017-18	2018-19		2017-18	2018-19
Abbotsford	\$0	\$0	Boscobel	\$0	\$0
Adams-Friendship Area *	97,338	163,100	Bowler *	0	0
Albany *	0	0	Boyceville Community *	0	1,857
Algoma	17,450	72,800	Brighton #1 *	0	0
Alma	0	0	Brillion *	87,619	87,900
Alma Center *	0	0	Bristol #1	0	0
Almond-Bancroft	37,821	46,000	Brodhead *	102,900	102,900
Altoona *	0	0	Brown Deer	0	0
Amery *	0	0	Bruce *	0	0
Antigo *	62,761	242,600	Burlington Area *	0	0
Appleton Area	0	0	Butternut	0	0
Arcadia	0	0	Cadott Community *	0	0
Argyle *	0	0	Cambria-Friesland *	0	0
Arrowhead UHS *	0	0	Cambridge *	0	0
Ashland *	0	0	Cameron	0	55,127
Ashwaubenon *	0	0	Campbellsport *	0	0
Athens *	0	0	Cashton	0	46,968
Auburndale *	78,792	79,300	Cassville *	0	0
Augusta *	0	0	Cedar Grove-Belgium Area *	0	0
Baldwin-Woodville Area	126,727	162,200	Cedarburg	0	0
Bangor	58,800	58,800	Central/Westosha UHS *	0	0
Baraboo *	68,643	300,800	Chequamegon *	0	0
Barneveld	0	0	Chetek-Weyerhaeuser	0	0
Barron Area	0	0	Chilton	141,647	111,000
Bayfield *	0	0	Chippewa Falls Area	0	0
Beaver Dam *	0	0	Clayton *	0	0
Beecher-Dunbar-Pembine	0	0	Clear Lake	0	5,343
Belleville *	0	0	Clinton Community *	0	0
Belmont Community	35,735	35,600	Clintonville *	0	0
Beloit *	0	0	Cochrane-Fountain City *	21,005	65,600
Beloit Turner *	0	0	Colby *	77,260	95,300
Benton	0	6,941	Coleman *	0	14,977
Berlin Area *	160,800	160,800	Colfax *	623	82,000
Big Foot UHS *	0	0	Columbus	0	0
Birchwood *	0	0	Cornell *	12,520	42,000
Black Hawk	0	0	Crandon *	0	0
Black River Falls *	6,683	178,200	Crivitz	0	68,605
Blair-Taylor *	62,100	62,100	Cuba City	0	0
Bloomer	0	0	Cudahy *	0	0
Bonduel *	87,369	84,800	Cumberland	0	0

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	2017-18	2018-19		2017-18	2018-19
D C Everest Area *	\$0	\$0	Gillett *	\$0	\$52,313
Darlington Community	39,702	78,200	Gilman *	0	0
Deerfield Community *	0	0	Gilmanton *	0	0
Deforest Area	0	0	Glendale-River Hills	0	0
Delavan-Darien *	0	0	Glenwood City *	0	0
Denmark	175,875	140,700	Goodman-Armstrong *	0	0
Depere	0	0	Grafton	0	0
Desoto Area *	0	0	Granton Area	0	0
Dodgeland *	0	0	Grantsburg	81,913	84,100
Dodgeville	0	0	Green Bay Area	0	0
Dover #1 *	0	0	Green Lake *	0	0
Drummond	0	0	Greendale	0	0
Durand *	0	0	Greenfield	0	0
East Troy Community	0	0	Greenwood	0	0
Eau Claire Area	0	0	Gresham	0	0
Edgar *	0	0	Hamilton	0	0
Edgerton	0	0	Hartford J1	0	0
Elcho *	0	0	Hartford UHS *	0	0
Eleva-Strum	0	0	Hartland-Lakeside J3 *	0	0
Elk Mound Area	66,865	108,600	Hayward Community *	0	0
Elkhart Lake-Glenbeulah *	0	0	Herman-Neosho-Rubicon *	0	0
Elkhorn Area	0	0	Highland *	0	0
Ellsworth Community *	120,823	168,300	Hilbert *	0	0
Elmbrook	0	0	Hillsboro	30,185	50,800
Elmwood	0	0	Holmen	0	0
Erin *	0	0	Horicon *	0	0
Evansville Community	0	0	Hortonville	0	0
Fall Creek *	0	0	Howards Grove *	0	0
Fall River *	0	0	Howard-Suamico	169,651	550,100
Fennimore Community	0	0	Hudson *	0	0
Flambeau	0	0	Hurley *	0	0
Florence *	0	0	Hustisford *	0	0
Fond Du Lac	325,957	739,300	Independence	0	0
Fontana J8 *	0	0	Iola-Scandinavia *	27,143	68,700
Fort Atkinson *	0	0	Iowa-Grant *	0	0
Fox Point J2 *	0	0	Ithaca *	0	0
Franklin Public	0	0	Janesville *	0	0
Frederic	0	0	Jefferson *	0	0
Freedom Area	156,721	166,300	Johnson Creek	0	0
Friess Lake *	0	0	Juda *	0	0
Galesville-Eitrick *	0	0	Kaukauna Area	0	0
Geneva J4 *	0	0	Kenosha *	0	0
Genoa City J2	0	0	Kettle Moraine *	0	0
Germantown	0	0	Kewaskum *	0	0
Gibraltar Area *	0	0	Kewaunee	97,200	97,200

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	2017-18	2018-19		2017-18	2018-19
Kickapoo Area *	\$0	\$0	Menomonie Area *	\$0	\$0
Kiel Area *	39,386	130,200	Mequon-Thiensville	0	0
Kimberly Area	0	0	Mercer	0	0
Kohler	0	0	Merrill Area *	247,293	272,800
Lac Du Flambeau #1	0	0	Merton Community *	10,015	82,700
Lacrosse *	0	0	Middleton-Cross Plains	0	0
Ladysmith *	0	0	Milton	0	316,628
Lafarge *	0	0	Milwaukee *	0	0
Lake Country *	0	0	Mineral Point *	0	0
Lake Geneva J1 *	0	0	Minocqua J1 *	0	0
Lake Geneva-Genoa UHS *	0	0	Mishicot *	79,800	79,800
Lake Holcombe *	0	0	Mondovi *	81,115	89,600
Lake Mills Area	0	0	Monona Grove	0	0
Lakeland UHS *	0	0	Monroe *	0	0
Lancaster Community	0	0	Montello *	72,500	72,500
Laona	0	0	Monticello *	0	0
Lena	0	0	Mosinee *	0	0
Linn J4 *	0	0	Mount Horeb Area	0	143,275
Linn J6 *	0	0	Mukwonago	456,700	456,700
Little Chute Area *	59,981	132,000	Muskego-Norway	0	0
Lodi *	0	0	Necedah Area *	0	0
Lomira *	0	0	Neenah	0	0
Loyal *	0	0	Neillsville *	74,460	94,600
Luck	0	28,025	Nekoosa *	0	84,819
Luxemburg-Casco	136,590	189,000	New Auburn *	0	0
Madison Metropolitan	0	0	New Berlin *	0	0
Manawa	75,100	75,100	New Glarus	0	0
Manitowoc *	521,816	513,700	New Holstein *	147,062	115,000
Maple *	0	0	New Lisbon *	0	0
Maple Dale-Indian Hill	0	0	New London *	85,097	241,000
Marathon City	0	0	New Richmond	0	282,334
Marinette *	219,877	217,700	Niagara *	0	0
Marion *	49,300	49,300	Nicolet UHS *	0	0
Markesan *	82,900	82,900	Norris *	0	0
Marshall *	0	0	North Cape *	0	0
Marshfield *	232,867	388,500	North Crawford	0	0
Mauston	0	0	North Fond Du Lac	0	0
Mayville *	0	0	North Lake *	0	0
McFarland	0	0	North Lakeland	0	0
Medford Area	191,961	210,000	Northern Ozaukee *	0	0
Mellen	0	0	Northland Pines *	0	0
Melrose-Mindoro *	0	0	Northwood *	0	0
Menasha *	0	0	Norwalk-Ontario-Wilton *	0	0
Menominee Indian *	0	0	Norway J7	0	0
Menomonee Falls *	0	0	Oak Creek-Franklin	0	0

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	2017-18	2018-19		2017-18	2018-19
Oakfield	\$0	\$0	Rib Lake	\$48,142	\$48,200
Oconomowoc Area	0	0	Rice Lake Area *	0	0
Oconto *	94,739	111,800	Richfield J1 *	0	0
Oconto Falls *	0	0	Richland	0	0
Omro *	93,330	127,500	Richmond *	0	0
Onalaska	0	0	Rio Community *	0	0
Oostburg *	97,600	97,600	Ripon Area *	0	0
Oregon	0	0	River Falls	0	0
Osceola *	0	44,685	River Ridge	0	0
Oshkosh Area *	423,342	973,200	River Valley *	0	0
Osseo-Fairchild *	0	0	Riverdale *	69,900	69,900
Owen-Withee *	40,538	49,600	Rosendale-Brandon *	0	0
Palmyra-Eagle Area *	0	0	Rosholt *	0	0
Pardeeville Area *	84,547	87,000	Royall *	0	0
Paris J1 *	0	0	Saint Croix Central	0	0
Parkview *	0	0	Saint Croix Falls *	0	0
Pecatonica Area	0	0	Saint Francis *	0	0
Pepin Area	0	0	Salem *	0	0
Peshtigo *	35,642	109,700	Sauk Prairie *	0	0
Pewaukee	0	0	Seneca *	0	0
Phelps	0	0	Sevastopol	0	0
Phillips *	51,099	79,100	Seymour Community *	0	0
Pittsville *	0	0	Sharon J11 *	0	0
Platteville	0	0	Shawano *	0	0
Plum City *	0	0	Sheboygan Area	0	0
Plymouth	267,493	225,200	Sheboygan Falls *	90,122	168,200
Port Edwards *	0	0	Shell Lake *	0	0
Port Washington-Saukville *	0	0	Shiocton *	3,767	72,300
Portage Community *	0	128,466	Shorewood	0	0
Potosi	0	0	Shullsburg *	38,700	38,700
Poynette *	29,042	110,300	Silver Lake J1 *	0	4,918
Prairie Du Chien Area *	0	0	Siren	0	0
Prairie Farm *	0	0	Slinger	185,018	269,000
Prentice *	0	0	Solon Springs	0	0
Prescott *	0	0	Somerset *	0	0
Princeton *	22,523	38,900	South Milwaukee *	0	0
Pulaski Community	0	0	South Shore *	0	0
Racine *	0	0	Southern Door County *	116,861	111,700
Randall J1 *	0	32,156	Southwestern Wisconsin *	0	0
Randolph *	0	0	Sparta Area	81,297	288,800
Random Lake	91,400	91,400	Spencer *	0	0
Raymond #14 *	0	0	Spooner *	132,600	132,600
Reedsburg	0	0	Spring Valley	0	0
Reedsville *	0	0	Stanley-Boyd Area	0	0
Rhineland	0	0	Stevens Point Area *	0	568,630

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	2017-18	2018-19		2017-18	2018-19
Stockbridge	\$0	\$0	Waukesha *	\$0	\$0
Stone Bank School District *	0	0	Waunakee Community	0	0
Stoughton Area *	0	0	Waupaca *	0	0
Stratford	0	0	Waupun	14,699	200,800
Sturgeon Bay	0	0	Wausau *	0	0
Sun Prairie Area	0	0	Wausaukee *	0	0
Superior	0	212,043	Wautoma Area *	0	72,545
Suring *	0	0	Wauwatosa *	0	0
Swallow *	0	0	Wauzeka-Steuben	0	0
Thorp	0	35,452	Webster *	0	0
Three Lakes *	0	0	West Allis *	0	0
Tigerton *	0	0	West Bend *	548,241	691,700
Tomah Area	123,698	305,200	West Depere	0	0
Tomahawk *	47,628	124,000	West Salem *	0	117,171
Tomorrow River	60,928	97,500	Westby Area	23,944	118,300
Trevor-Wilmot Consolidated *	0	0	Westfield	65,530	117,500
Tri-County Area *	0	0	Weston	0	0
Turtle Lake	0	0	Weyauwega-Fremont *	80,004	84,100
Twin Lakes #4 *	0	0	Wheatland J1	0	0
Two Rivers *	173,500	173,500	White Lake *	0	0
Union Grove J1 *	0	0	Whitefish Bay *	0	0
Union Grove UHS	0	0	Whitehall *	0	0
Unity *	0	0	Whitewater	0	0
Valders Area	0	0	Whitnall	0	0
Verona Area	0	0	Wild Rose *	0	28,620
Viroqua Area	0	92,398	Williams Bay	0	0
Wabeno Area *	0	0	Wilmot UHS *	0	0
Walworth J1 *	0	30,988	Winneconne Community	101,695	148,200
Washburn *	0	0	Winter *	0	0
Washington	0	0	Wisconsin Dells *	0	0
Washington-Caldwell *	0	0	Wisconsin Heights	0	0
Waterford Graded *	0	0	Wisconsin Rapids *	0	0
Waterford UHS	0	0	Wittenberg-Birnamwood *	81,364	116,400
Waterloo *	0	0	Wonewoc-Union Center *	0	0
Watertown *	0	281,783	Woodruff J1	0	0
			Wrightstown Community *	0	108,086
			Yorkville J2	0	0

* Declining enrollment district in 2016-17; low revenue adjustment shown could be offset by reduction in base revenue hold harmless.

