



Legislative Fiscal Bureau

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February 6, 2024

TO: Representatives Vos, Born, Kitchens, Kurtz, and Schutt
Senators Jagler and Stroebel
State Capitol

FROM: Christa Pugh, Program Supervisor

SUBJECT: Proposal to Modify Choice and Charter Program Funding and Provide A Revenue Limit Adjustment

At your request, I am providing information about a proposal to modify the funding structures for the choice, charter, and special needs programs and provide a revenue limit adjustment.

Proposal

Under the proposal, the statutory provisions related to the revenue limit adjustments and general aid reductions for the Racine and statewide choice, independent charter school, and special needs scholarship programs, and the statutory provisions related to including pupils in these programs in the enrollment counts of districts for revenue limits and general aid in 2024-25, would be deleted. (These provisions are often referred to as "decoupling" these programs from the school finance system.)

In addition, a one-time recurring revenue limit adjustment would be provided in 2024-25 based on 25% of the levy impact of decoupling for each district. Specifically, the adjustment would be calculated as follows: (a) determine the total of the general aid reductions made for the Racine and statewide choice programs, the special needs scholarship program, and the independent charter school program for the district in 2023-24, expressed as a positive number; (b) determine the general school aid amount each district would have received in 2023-24 if the pupils and tuition expenditures for those programs were not included in the membership and shared costs for all districts; (c) subtract the actual general aid received by the district in 2023-24 from the amount under (b); (d) add the amount under (c) to the amount under (a); (e) multiply the amount under (d) by 0.25.

Attachment

The attachment shows the effects of the current law funding structure for the choice, charter, and special needs scholarship programs on school district revenue limits, general aid, levies, and financial resources. The attachment also shows the effect of a proposal to fully decouple those programs on all of those factors, had it been fully effective in 2023-24.

The first set of five columns in the attachment (Columns A to E) show the effect of the current law funding structure.

Column A shows the total revenue limit effect of the adjustments districts receive for pupils in the choice and special needs scholarship programs and the revenue limit authority generated by districts counting charter school pupils in their revenue limit enrollments. The revenue limit figures shown in Column A assume that the revenue limit authority generated by the independent charter school pupils is equal to the amount of the general aid reduction for the program. The amount for an individual district may vary, based on the three-year average of charter enrollment and the current year revenue for the particular district. If a district has no revenue limit effect, that district has no pupils attending schools under the Racine or statewide choice programs, post-2015 authorizer independent charter schools, or the special needs scholarship program.

Column B shows the total general aid reductions made under current law for the choice, charter, and special needs scholarship programs, which are made after the aid certification is calculated. As a result, they do not affect the amount that districts are able to levy under revenue limits, but they do affect the level of financial resources for districts.

Column C shows the current law general aid formula effect for each district of allowing all districts to include choice, charter, and special needs scholarship program pupils in pupil membership and including the tuition expenditures related to withheld aid payments for the programs in shared costs. These effects are included in the aid certification that is used to set district levies under revenue limits.

Column D shows the net effect of current law on the maximum levy for districts, which is the revenue limit increase shown in Column A minus the general aid formula effects in Column C. (The aid reduction in Column B does not directly affect school district levies.)

Column E shows the net effect of current law on school district financial resources, which is the sum of the revenue limit increase shown in Column A and the aid reduction in Column B. It is also equal to the sum of the aid reduction in Column B, the general aid formula effects in Column C, and the levy change in Column D.

The second set of five columns in the attachment (Columns F to I) shows the effect of a decoupling proposal, had it been fully effective in 2023-24.

Column F shows the total revenue limit effect of districts no longer receiving adjustments for pupils in the choice and special needs scholarship programs and no longer counting charter school pupils in their revenue limit enrollments. Column F is the negative of Column A.

Column G shows the general aid effect of districts no longer being subject to an aid reduction for the programs. Column G is the negative of Column B.

Column H shows the general aid formula effect of districts no longer including choice, charter, and special needs scholarship program pupils in pupil membership and of the tuition expenditures related to withheld aid payments for the programs no longer being included in shared costs. Column H is the negative of Column C.

Column I shows the net effect of decoupling on the maximum levy for districts, which is the revenue limit decrease shown in Column F minus the general aid formula effects in Column H. (The aid reduction in Column G does not directly affect school district levies.)

Column J shows the net effect of decoupling on school district financial resources, which is the sum of the revenue limit decrease shown in Column F and the elimination of the aid reduction in Column G. It is also equal to the sum of the elimination of the aid reduction in Column G, the general aid formula effects in Column H, and the levy change in Column I.

Column K shows the revenue limit adjustment, which is 25% of the levy change shown in Column I.

Columns L, M, and N show the net changes under the proposal to school district general aid, levy, and total resources.

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

CP/ml
Attachment

ATTACHMENT

2023-24 Effect of Decoupling Choice, Independent Charter, and Special Needs Scholarship Program on School Districts

School District	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Current Law Choice, Charter, and SNSP Effect						Changes Due to Decoupling							
	General Aid						General Aid		Net Changes		Rev. Limit Adjust. (.25*I)	Net Changes		
	Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Change in Resources (A+B, or B+C+D)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)		General Aid (G+H)	Levy (I+K)	Resources (J+K)
Abbotsford	\$79,144	-\$79,144	-\$64,417	\$143,561	\$0	-\$79,144	\$79,144	\$64,417	-\$143,561	\$0	\$35,890	\$143,561	-\$107,671	\$35,890
Adams-Friendship Area	166,718	-166,718	-598,005	764,723	0	-166,718	166,718	598,005	-764,723	0	191,181	764,723	-573,542	191,181
Albany	0	0	-165,778	165,778	0	0	0	165,778	-165,778	0	41,445	165,778	-124,334	41,445
Algoma	314,124	-314,124	80,078	234,046	0	-314,124	314,124	-80,078	-234,046	0	58,512	234,046	-175,535	58,512
Alma	0	0	-69,197	69,197	0	0	0	69,197	-69,197	0	17,299	69,197	-51,898	17,299
Alma Center	51,959	-51,959	-78,405	130,364	0	-51,959	51,959	78,405	-130,364	0	32,591	130,364	-97,773	32,591
Almond-Bancroft	74,239	-74,239	-17,218	91,457	0	-74,239	74,239	17,218	-91,457	0	22,864	91,457	-68,593	22,864
Altoona	251,034	-251,034	-179,286	430,320	0	-251,034	251,034	179,286	-430,320	0	107,580	430,320	-322,740	107,580
Amery	131,618	-131,618	-576,218	707,836	0	-131,618	131,618	576,218	-707,836	0	176,959	707,836	-530,877	176,959
Antigo	1,183,286	-1,183,286	603,683	579,603	0	-1,183,286	1,183,286	-603,683	-579,603	0	144,901	579,603	-434,702	144,901
Appleton Area	7,461,107	-7,461,107	2,526,441	4,934,666	0	-7,461,107	7,461,107	-2,526,441	-4,934,666	0	1,233,667	4,934,666	-3,701,000	1,233,667
Arcadia	24,774	-24,774	-226,796	251,570	0	-24,774	24,774	226,796	-251,570	0	62,893	251,570	-188,678	62,893
Argyle	44,560	-44,560	-90,541	135,101	0	-44,560	44,560	90,541	-135,101	0	33,775	135,101	-101,326	33,775
Arrowhead UHS	433,065	-433,065	-669,727	1,102,792	0	-433,065	433,065	669,727	-1,102,792	0	275,698	1,102,792	-827,094	275,698
Ashland	735,014	-735,014	378,100	356,914	0	-735,014	735,014	-378,100	-356,914	0	89,229	356,914	-267,686	89,229
Ashwaubenon	679,793	-679,793	-259,946	939,739	0	-679,793	679,793	259,946	-939,739	0	234,935	939,739	-704,804	234,935
Athens	187,967	-187,967	101,858	86,109	0	-187,967	187,967	-101,858	-86,109	0	21,527	86,109	-64,582	21,527
Auburndale	59,625	-59,625	-111,422	171,047	0	-59,625	59,625	111,422	-171,047	0	42,762	171,047	-128,285	42,762
Augusta	19,786	-19,786	-161,025	180,811	0	-19,786	19,786	161,025	-180,811	0	45,203	180,811	-135,608	45,203
Baldwin-Woodville Area	0	0	-412,564	412,564	0	0	0	412,564	-412,564	0	103,141	412,564	-309,423	103,141
Bangor	121,477	-121,477	-63,961	185,438	0	-121,477	121,477	63,961	-185,438	0	46,360	185,438	-139,079	46,360
Baraboo	950,725	-950,725	-63,682	1,014,407	0	-950,725	950,725	63,682	-1,014,407	0	253,602	1,014,407	-760,805	253,602
Barneveld	20,902	-20,902	-120,797	141,699	0	-20,902	20,902	120,797	-141,699	0	35,425	141,699	-106,274	35,425
Barron Area	89,263	-89,263	-200,936	290,199	0	-89,263	89,263	200,936	-290,199	0	72,550	290,199	-217,649	72,550
Bayfield	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Beaver Dam	1,096,197	-1,096,197	137,101	959,096	0	-1,096,197	1,096,197	-137,101	-959,096	0	239,774	959,096	-719,322	239,774
Beecher-Dunbar-Pembin	106,412	-106,412	-66,594	173,006	0	-106,412	106,412	66,594	-173,006	0	43,252	173,006	-129,755	43,252
Belleville	37,677	-37,677	-334,573	372,250	0	-37,677	37,677	334,573	-372,250	0	93,063	372,250	-279,188	93,063
Belmont Community	0	0	-93,649	93,649	0	0	0	93,649	-93,649	0	23,412	93,649	-70,237	23,412
Beloit	6,508,646	-6,508,646	3,349,594	3,159,052	0	-6,508,646	6,508,646	-3,349,594	-3,159,052	0	789,763	3,159,052	-2,369,289	789,763
Beloit Turner	486,717	-486,717	204,061	282,656	0	-486,717	486,717	-204,061	-282,656	0	70,664	282,656	-211,992	70,664
Benton	0	0	-49,015	49,015	0	0	0	49,015	-49,015	0	12,254	49,015	-36,761	12,254
Berlin Area	878,836	-878,836	220,909	657,927	0	-878,836	878,836	-220,909	-657,927	0	164,482	657,927	-493,445	164,482
Big Foot UHS	24,774	-24,774	0	24,774	0	-24,774	24,774	0	-24,774	0	6,194	24,774	-18,581	6,194

School District	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Current Law Choice, Charter, and SNSP Effect						Changes Due to Decoupling					Net Changes		
	General Aid			Change in Resources (A+B, or B+C+D)			General Aid		Net Changes			Rev. Limit	General	
Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Resources (A+B, or B+C+D)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)	Adjust. (.25*I)	Aid (G+H)	Levy (I+K)	Resources (J+K)	
Birchwood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Black Hawk	0	0	-96,997	96,997	0	0	0	96,997	-96,997	0	24,249	96,997	-72,748	24,249
Black River Falls	173,252	-173,252	-308,849	482,101	0	-173,252	173,252	308,849	-482,101	0	120,525	482,101	-361,576	120,525
Blair-Taylor	0	0	-223,618	223,618	0	0	0	223,618	-223,618	0	55,905	223,618	-167,714	55,905
Bloomer	183,329	-183,329	-142,212	325,541	0	-183,329	183,329	142,212	-325,541	0	81,385	325,541	-244,156	81,385
Bonduel	582,629	-582,629	241,470	341,159	0	-582,629	582,629	-241,470	-341,159	0	85,290	341,159	-255,869	85,290
Boscobel Area	104,866	-104,866	-60,040	164,906	0	-104,866	104,866	60,040	-164,906	0	41,227	164,906	-123,680	41,227
Bowler	21,765	-21,765	-61,414	83,179	0	-21,765	21,765	61,414	-83,179	0	20,795	83,179	-62,384	20,795
Boyceville Community	34,851	-34,851	-142,871	177,722	0	-34,851	34,851	142,871	-177,722	0	44,431	177,722	-133,292	44,431
Brighton #1	0	0	-49,689	49,689	0	0	0	49,689	-49,689	0	12,422	49,689	-37,267	12,422
Brillion	410,868	-410,868	117,301	293,567	0	-410,868	410,868	-117,301	-293,567	0	73,392	293,567	-220,175	73,392
Bristol #1	34,851	-34,851	0	34,851	0	-34,851	34,851	0	-34,851	0	8,713	34,851	-26,138	8,713
Brodhead	11,000	-11,000	-215,088	226,088	0	-11,000	11,000	215,088	-226,088	0	56,522	226,088	-169,566	56,522
Brown Deer	1,051,648	-1,051,648	424,545	627,103	0	-1,051,648	1,051,648	-424,545	-627,103	0	156,776	627,103	-470,327	156,776
Bruce	102,531	-102,531	-116,453	218,984	0	-102,531	102,531	116,453	-218,984	0	54,746	218,984	-164,238	54,746
Burlington Area	1,787,844	-1,787,844	585,656	1,202,188	0	-1,787,844	1,787,844	-585,656	-1,202,188	0	300,547	1,202,188	-901,641	300,547
Butternut	0	0	-51,290	51,290	0	0	0	51,290	-51,290	0	12,823	51,290	-38,468	12,823
Cadott Community	373,008	-373,008	70,649	302,359	0	-373,008	373,008	-70,649	-302,359	0	75,590	302,359	-226,769	75,590
Cambria-Friesland	103,474	-103,474	-82,855	186,329	0	-103,474	103,474	82,855	-186,329	0	46,582	186,329	-139,747	46,582
Cambridge	118,983	-118,983	-323,472	442,455	0	-118,983	118,983	323,472	-442,455	0	110,614	442,455	-331,841	110,614
Cameron	15,065	-15,065	-189,222	204,287	0	-15,065	15,065	189,222	-204,287	0	51,072	204,287	-153,215	51,072
Campbellsport	854,259	-854,259	-26,921	881,180	0	-854,259	854,259	26,921	-881,180	0	220,295	881,180	-660,885	220,295
Cashton	141,079	-141,079	9,201	131,878	0	-141,079	141,079	-9,201	-131,878	0	32,970	131,878	-98,909	32,970
Cassville	0	0	-90,920	90,920	0	0	0	90,920	-90,920	0	22,730	90,920	-68,190	22,730
Cedar Grove-Belgium Area	490,730	-490,730	64,540	426,190	0	-490,730	490,730	-64,540	-426,190	0	106,548	426,190	-319,643	106,548
Cedarburg	535,925	-535,925	-765,624	1,301,549	0	-535,925	535,925	765,624	-1,301,549	0	325,387	1,301,549	-976,162	325,387
Central/Westosha UHS	0	0	-604,643	604,643	0	0	0	604,643	-604,643	0	151,161	604,643	-453,482	151,161
Chequamegon	9,893	-9,893	-378,344	388,237	0	-9,893	9,893	378,344	-388,237	0	97,059	388,237	-291,178	97,059
Chetek-Weyerhaeuser	102,455	-102,455	1	102,454	0	-102,455	102,455	-1	-102,454	0	25,614	102,454	-76,841	25,614
Chilton	386,361	-386,361	53,112	333,249	0	-386,361	386,361	-53,112	-333,249	0	83,312	333,249	-249,937	83,312
Chippewa Falls Area	2,534,993	-2,534,993	544,006	1,990,987	0	-2,534,993	2,534,993	-544,006	-1,990,987	0	497,747	1,990,987	-1,493,240	497,747
Clayton	0	0	-83,271	83,271	0	0	0	83,271	-83,271	0	20,818	83,271	-62,453	20,818
Clear Lake	118,716	-118,716	-77,499	196,215	0	-118,716	118,716	77,499	-196,215	0	49,054	196,215	-147,161	49,054
Clinton Community	151,345	-151,345	0	151,345	0	-151,345	151,345	0	-151,345	0	37,836	151,345	-113,509	37,836
Clintonville	703,600	-703,600	329,347	374,253	0	-703,600	703,600	-329,347	-374,253	0	93,563	374,253	-280,690	93,563
Cochrane-Fountain City	37,161	-37,161	-173,082	210,243	0	-37,161	37,161	173,082	-210,243	0	52,561	210,243	-157,682	52,561
Colby	220,366	-220,366	117,218	103,148	0	-220,366	220,366	-117,218	-103,148	0	25,787	103,148	-77,361	25,787
Coleman	561,757	-561,757	388,208	173,549	0	-561,757	561,757	-388,208	-173,549	0	43,387	173,549	-130,162	43,387
Colfax	29,679	-29,679	-158,815	188,494	0	-29,679	29,679	158,815	-188,494	0	47,124	188,494	-141,371	47,124
Columbus	269,813	-269,813	-63,530	333,343	0	-269,813	269,813	63,530	-333,343	0	83,336	333,343	-250,007	83,336
Cornell	19,786	-19,786	-65,765	85,551	0	-19,786	19,786	65,765	-85,551	0	21,388	85,551	-64,163	21,388
Crandon	24,774	-24,774	-310,553	335,327	0	-24,774	24,774	310,553	-335,327	0	83,832	335,327	-251,495	83,832
Crivitz	12,387	-12,387	-383,446	395,833	0	-12,387	12,387	383,446	-395,833	0	98,958	395,833	-296,875	98,958
Cuba City	29,679	-29,679	-216,071	245,750	0	-29,679	29,679	216,071	-245,750	0	61,438	245,750	-184,313	61,438
Cudahy	1,195,548	-1,195,548	677,814	517,734	0	-1,195,548	1,195,548	-677,814	-517,734	0	129,434	517,734	-388,301	129,434

School District	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
	Current Law Choice, Charter, and SNSP Effect						Changes Due to Decoupling								
	General Aid			Change in Resources (A+B, or B+C+D)			General Aid			Net Changes			Net Changes		
Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)	Rev. Limit Adjust. (.25*)	General Aid (G+H)	Levy (I+K)	Resources (J+K)			
Cumberland	\$0	\$0	-\$414,961	\$414,961	\$0	\$0	\$0	\$414,961	-\$414,961	\$0	\$103,740	\$414,961	-\$311,221	\$103,740	
D C Everest Area	1,654,907	-1,654,907	-24,602	1,679,509	0	-1,654,907	1,654,907	24,602	-1,679,509	0	419,877	1,679,509	-1,259,632	419,877	
Darlington Community	55,401	-55,401	-121,353	176,754	0	-55,401	55,401	121,353	-176,754	0	44,189	176,754	-132,566	44,189	
Deerfield Community	121,013	-121,013	-142,521	263,534	0	-121,013	121,013	142,521	-263,534	0	65,884	263,534	-197,651	65,884	
DeForest Area	565,637	-565,637	-1,053,623	1,619,260	0	-565,637	565,637	1,053,623	-1,619,260	0	404,815	1,619,260	-1,214,445	404,815	
Delavan-Darien	969,763	-969,763	23,469	946,294	0	-969,763	969,763	-23,469	-946,294	0	236,574	946,294	-709,721	236,574	
Denmark	306,849	-306,849	-98,188	405,037	0	-306,849	306,849	98,188	-405,037	0	101,259	405,037	-303,778	101,259	
DePere	863,742	-863,742	-249,266	1,113,008	0	-863,742	863,742	249,266	-1,113,008	0	278,252	1,113,008	-834,756	278,252	
DeSoto Area	233,825	-233,825	3,139	230,686	0	-233,825	233,825	-3,139	-230,686	0	57,672	230,686	-173,015	57,672	
DodgeLand	180,918	-180,918	29,783	151,135	0	-180,918	180,918	-29,783	-151,135	0	37,784	151,135	-113,351	37,784	
Dodgeville	130,658	-130,658	-348,438	479,096	0	-130,658	130,658	348,438	-479,096	0	119,774	479,096	-359,322	119,774	
Dover #1	9,893	-9,893	-20,508	30,401	0	-9,893	9,893	20,508	-30,401	0	7,600	30,401	-22,801	7,600	
Drummond	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Durand-Arkansaw	9,893	-9,893	-263,630	273,523	0	-9,893	9,893	263,630	-273,523	0	68,381	273,523	-205,142	68,381	
East Troy Community	340,348	-340,348	-430,751	771,099	0	-340,348	340,348	430,751	-771,099	0	192,775	771,099	-578,324	192,775	
Eau Claire Area	1,938,111	-1,938,111	-1,965,111	3,903,222	0	-1,938,111	1,938,111	1,965,111	-3,903,222	0	975,806	3,903,222	-2,927,417	975,806	
Edgar	216,450	-216,450	40,373	176,077	0	-216,450	216,450	-40,373	-176,077	0	44,019	176,077	-132,058	44,019	
Edgerton	154,239	-154,239	-570,133	724,372	0	-154,239	154,239	570,133	-724,372	0	181,093	724,372	-543,279	181,093	
Elcho	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Eleva-Strum	85,080	-85,080	-109,609	194,689	0	-85,080	85,080	109,609	-194,689	0	48,672	194,689	-146,017	48,672	
Elk Mound Area	12,387	-12,387	-157,236	169,623	0	-12,387	12,387	157,236	-169,623	0	42,406	169,623	-127,217	42,406	
Elkhart Lake-Glenbeulah	72,012	-72,012	0	72,012	0	-72,012	72,012	0	-72,012	0	18,003	72,012	-54,009	18,003	
Elkhorn Area	544,173	-544,173	-720,038	1,264,211	0	-544,173	544,173	720,038	-1,264,211	0	316,053	1,264,211	-948,158	316,053	
Ellsworth Community	0	0	-538,416	538,416	0	0	0	538,416	-538,416	0	134,604	538,416	-403,812	134,604	
Elmbrook	1,698,501	-1,698,501	-2,339,199	4,037,700	0	-1,698,501	1,698,501	2,339,199	-4,037,700	0	1,009,425	4,037,700	-3,028,275	1,009,425	
Elmwood	9,893	-9,893	-87,146	97,039	0	-9,893	9,893	87,146	-97,039	0	24,260	97,039	-72,779	24,260	
Erin	76,784	-76,784	-11,401	88,185	0	-76,784	76,784	11,401	-88,185	0	22,046	88,185	-66,139	22,046	
Evansville Community	181,122	-181,122	-383,892	565,014	0	-181,122	181,122	383,892	-565,014	0	141,254	565,014	-423,761	141,254	
Fall Creek	113,811	-113,811	-98,826	212,637	0	-113,811	113,811	98,826	-212,637	0	53,159	212,637	-159,478	53,159	
Fall River	108,948	-108,948	-44,316	153,264	0	-108,948	108,948	44,316	-153,264	0	38,316	153,264	-114,948	38,316	
Fennimore Community	0	0	-146,206	146,206	0	0	0	146,206	-146,206	0	36,552	146,206	-109,655	36,552	
Flambeau	129,598	-129,598	-53,843	183,441	0	-129,598	129,598	53,843	-183,441	0	45,860	183,441	-137,581	45,860	
Florence	51,959	-51,959	0	51,959	0	-51,959	51,959	0	-51,959	0	12,990	51,959	-38,969	12,990	
Fond du Lac	4,608,243	-4,608,243	2,174,957	2,433,286	0	-4,608,243	4,608,243	-2,174,957	-2,433,286	0	608,322	2,433,286	-1,824,965	608,322	
Fontana J8	9,893	-9,893	0	9,893	0	-9,893	9,893	0	-9,893	0	2,473	9,893	-7,420	2,473	
Fort Atkinson	1,759,736	-1,759,736	995,386	764,350	0	-1,759,736	1,759,736	-995,386	-764,350	0	191,088	764,350	-573,263	191,088	
Fox Point J2	198,660	-198,660	0	198,660	0	-198,660	198,660	0	-198,660	0	49,665	198,660	-148,995	49,665	
Franklin Public	1,148,991	-1,148,991	-703,347	1,852,338	0	-1,148,991	1,148,991	703,347	-1,852,338	0	463,085	1,852,338	-1,389,254	463,085	
Frederic	51,959	-51,959	-203,667	255,626	0	-51,959	51,959	203,667	-255,626	0	63,907	255,626	-191,720	63,907	
Freedom Area	836,367	-836,367	316,304	520,063	0	-836,367	836,367	-316,304	-520,063	0	130,016	520,063	-390,047	130,016	
Gale-Etrick-Trempealeau	114,446	-114,446	-348,565	463,011	0	-114,446	114,446	348,565	-463,011	0	115,753	463,011	-347,258	115,753	
Geneva J4	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Genoa City J2	65,184	-65,184	-73,032	138,216	0	-65,184	65,184	73,032	-138,216	0	34,554	138,216	-103,662	34,554	
Germantown	1,692,351	-1,692,351	-198,590	1,890,941	0	-1,692,351	1,692,351	198,590	-1,890,941	0	472,735	1,890,941	-1,418,206	472,735	
Gibraltar Area	12,387	-12,387	0	12,387	0	-12,387	12,387	0	-12,387	0	3,097	12,387	-9,290	3,097	

School District	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Current Law Choice, Charter, and SNSP Effect						Changes Due to Decoupling					Net Changes		
	General Aid			Change in Resources (A+B, or B+C+D)			General Aid		Net Changes			Rev. Limit	General	
Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Resources (A+B, or B+C+D)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)	Rev. Adjust. (.25*)	Aid (G+H)	Levy (I+K)	Resources (J+K)	
Gillett	\$173,252	-\$173,252	-\$19,597	\$192,849	\$0	-\$173,252	\$173,252	\$19,597	-\$192,849	\$0	\$48,212	\$192,849	-\$144,637	\$48,212
Gilman	60,573	-60,573	-74,293	134,866	0	-60,573	60,573	74,293	-134,866	0	33,717	134,866	-101,150	33,717
Gilmanton	0	0	-63,521	63,521	0	0	0	63,521	-63,521	0	15,880	63,521	-47,641	15,880
Glendale-River Hills	562,375	-562,375	481	561,894	0	-562,375	562,375	-481	-561,894	0	140,474	561,894	-421,421	140,474
Glenwood City	9,893	-9,893	-116,898	126,791	0	-9,893	9,893	116,898	-126,791	0	31,698	126,791	-95,093	31,698
Goodman-Armstrong	34,667	-34,667	0	34,667	0	-34,667	34,667	0	-34,667	0	8,667	34,667	-26,000	8,667
Grafton	815,465	-815,465	-156,476	971,941	0	-815,465	815,465	156,476	-971,941	0	242,985	971,941	-728,956	242,985
Granton Area	0	0	-62,312	62,312	0	0	0	62,312	-62,312	0	15,578	62,312	-46,734	15,578
Grantsburg	0	0	-191,134	191,134	0	0	0	191,134	-191,134	0	47,784	191,134	-143,351	47,784
Green Bay Area	12,091,893	-12,091,893	7,188,788	4,903,105	0	-12,091,893	12,091,893	-7,188,788	-4,903,105	0	1,225,776	4,903,105	-3,677,329	1,225,776
Green Lake	24,774	-24,774	0	24,774	0	-24,774	24,774	0	-24,774	0	6,194	24,774	-18,581	6,194
Greendale	745,934	-745,934	-205,640	951,574	0	-745,934	745,934	205,640	-951,574	0	237,894	951,574	-713,681	237,894
Greenfield	2,206,300	-2,206,300	980,894	1,225,406	0	-2,206,300	2,206,300	-980,894	-1,225,406	0	306,352	1,225,406	-919,055	306,352
Greenwood	0	0	-115,984	115,984	0	0	0	115,984	-115,984	0	28,996	115,984	-86,988	28,996
Gresham	9,893	-9,893	-41,739	51,632	0	-9,893	9,893	41,739	-51,632	0	12,908	51,632	-38,724	12,908
Hamilton	1,550,273	-1,550,273	-497,130	2,047,403	0	-1,550,273	1,550,273	497,130	-2,047,403	0	511,851	2,047,403	-1,535,552	511,851
Hartford J1	834,600	-834,600	85,669	748,931	0	-834,600	834,600	-85,669	-748,931	0	187,233	748,931	-561,698	187,233
Hartford UHS	406,562	-406,562	-310,954	717,516	0	-406,562	406,562	310,954	-717,516	0	179,379	717,516	-538,137	179,379
Hartland-Lakeside J3	454,445	-454,445	-72,812	527,257	0	-454,445	454,445	72,812	-527,257	0	131,814	527,257	-395,443	131,814
Hayward Community	176,000	-176,000	0	176,000	0	-176,000	176,000	0	-176,000	0	44,000	176,000	-132,000	44,000
Herman-Neosho-Rubicon	131,266	-131,266	6,283	124,983	0	-131,266	131,266	-6,283	-124,983	0	31,246	124,983	-93,737	31,246
Highland	32,173	-32,173	-68,724	100,897	0	-32,173	32,173	68,724	-100,897	0	25,224	100,897	-75,673	25,224
Hilbert	292,069	-292,069	53,384	238,685	0	-292,069	292,069	-53,384	-238,685	0	59,671	238,685	-179,014	59,671
Hillsboro	29,679	-29,679	-146,549	176,228	0	-29,679	29,679	146,549	-176,228	0	44,057	176,228	-132,171	44,057
Holmen	1,549,306	-1,549,306	289,757	1,259,549	0	-1,549,306	1,549,306	-289,757	-1,259,549	0	314,887	1,259,549	-944,662	314,887
Holy Hill Area	284,272	-284,272	-1	284,273	0	-284,272	284,272	1	-284,273	0	71,068	284,273	-213,205	71,068
Horicon	453,611	-453,611	135,458	318,153	0	-453,611	453,611	-135,458	-318,153	0	79,538	318,153	-238,615	79,538
Hortonville	1,613,481	-1,613,481	447,447	1,166,034	0	-1,613,481	1,613,481	-447,447	-1,166,034	0	291,509	1,166,034	-874,526	291,509
Howards Grove	383,541	-383,541	88,383	295,158	0	-383,541	383,541	-88,383	-295,158	0	73,790	295,158	-221,369	73,790
Howard-Suamico	1,454,108	-1,454,108	-282,475	1,736,583	0	-1,454,108	1,454,108	282,475	-1,736,583	0	434,146	1,736,583	-1,302,437	434,146
Hudson	0	0	-2,535,021	2,535,021	0	0	0	2,535,021	-2,535,021	0	633,755	2,535,021	-1,901,266	633,755
Hurley	19,786	-19,786	-160,850	180,636	0	-19,786	19,786	160,850	-180,636	0	45,159	180,636	-135,477	45,159
Hustisford	248,888	-248,888	78,921	169,967	0	-248,888	248,888	-78,921	-169,967	0	42,492	169,967	-127,475	42,492
Independence	0	0	-71,762	71,762	0	0	0	71,762	-71,762	0	17,941	71,762	-53,822	17,941
Iola-Scandinavia	222,213	-222,213	32,564	189,649	0	-222,213	222,213	-32,564	-189,649	0	47,412	189,649	-142,237	47,412
Iowa-Grant	0	0	-158,942	158,942	0	0	0	158,942	-158,942	0	39,736	158,942	-119,207	39,736
Ithaca	29,679	-29,679	-58,011	87,690	0	-29,679	29,679	58,011	-87,690	0	21,923	87,690	-65,768	21,923
Janesville	1,232,137	-1,232,137	-1,380,019	2,612,156	0	-1,232,137	1,232,137	1,380,019	-2,612,156	0	653,039	2,612,156	-1,959,117	653,039
Jefferson	869,478	-869,478	388,723	480,755	0	-869,478	869,478	-388,723	-480,755	0	120,189	480,755	-360,566	120,189
Johnson Creek	495,476	-495,476	1	495,475	0	-495,476	495,476	-1	-495,475	0	123,869	495,475	-371,606	123,869
Juda	0	0	-72,567	72,567	0	0	0	72,567	-72,567	0	18,142	72,567	-54,425	18,142
Kaukauna Area	2,090,186	-2,090,186	666,330	1,423,856	0	-2,090,186	2,090,186	-666,330	-1,423,856	0	355,964	1,423,856	-1,067,892	355,964
Kenosha	6,520,159	-6,520,159	667,396	5,852,763	0	-6,520,159	6,520,159	-667,396	-5,852,763	0	1,463,191	5,852,763	-4,389,572	1,463,191
Kettle Moraine	2,495,435	-2,495,435	0	2,495,435	0	-2,495,435	2,495,435	0	-2,495,435	0	623,859	2,495,435	-1,871,576	623,859
Kewaskum	386,403	-386,403	-290,231	676,634	0	-386,403	386,403	290,231	-676,634	0	169,159	676,634	-507,476	169,159

School District	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
	Current Law Choice, Charter, and SNSP Effect						Changes Due to Decoupling					Net Changes			
	General Aid			Change in Resources (A+B, or B+C+D)			General Aid		Net Changes			Rev. Limit	Net Changes		
Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Resources (A+B, or B+C+D)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)	Rev. Limit Adj. (.25*)	General Aid (G+H)	Levy (I+K)	Resources (J+K)		
Kewaunee	\$470,944	-\$470,944	\$147,188	\$323,756	\$0	-\$470,944	\$470,944	-\$147,188	-\$323,756	\$0	\$80,939	\$323,756	-\$242,817	\$80,939	
Kickapoo Area	113,811	-113,811	-83,827	197,638	0	-113,811	113,811	83,827	-197,638	0	49,410	197,638	-148,229	49,410	
Kiel Area	307,567	-307,567	-196,299	503,866	0	-307,567	307,567	196,299	-503,866	0	125,967	503,866	-377,900	125,967	
Kimberly Area	962,212	-962,212	1,123	961,089	0	-962,212	962,212	-1,123	-961,089	0	240,272	961,089	-720,817	240,272	
Kohler	42,066	-42,066	0	42,066	0	-42,066	42,066	0	-42,066	0	10,517	42,066	-31,550	10,517	
Lac du Flambeau #1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
LaCrosse	2,338,423	-2,338,423	36,712	2,301,711	0	-2,338,423	2,338,423	-36,712	-2,301,711	0	575,428	2,301,711	-1,726,283	575,428	
Ladysmith	222,593	-222,593	-162	222,755	0	-222,593	222,593	162	-222,755	0	55,689	222,755	-167,066	55,689	
LaFarge	39,572	-39,572	-34,954	74,526	0	-39,572	39,572	34,954	-74,526	0	18,632	74,526	-55,895	18,632	
Lake Country	94,439	-94,439	0	94,439	0	-94,439	94,439	0	-94,439	0	23,610	94,439	-70,829	23,610	
Lake Geneva J1	289,370	-289,370	0	289,370	0	-289,370	289,370	0	-289,370	0	72,343	289,370	-217,028	72,343	
Lake Geneva-Genoa UHS	136,257	-136,257	-762,817	899,074	0	-136,257	136,257	762,817	-899,074	0	224,769	899,074	-674,306	224,769	
Lake Holcombe	9,893	-9,893	0	9,893	0	-9,893	9,893	0	-9,893	0	2,473	9,893	-7,420	2,473	
Lake Mills Area	209,068	-209,068	-397,191	606,259	0	-209,068	209,068	397,191	-606,259	0	151,565	606,259	-454,694	151,565	
Lakeland UHS	64,613	-64,613	0	64,613	0	-64,613	64,613	0	-64,613	0	16,153	64,613	-48,460	16,153	
Lancaster Community	0	0	-176,037	176,037	0	0	0	176,037	-176,037	0	44,009	176,037	-132,028	44,009	
Laona	0	0	-90,098	90,098	0	0	0	90,098	-90,098	0	22,525	90,098	-67,574	22,525	
Lena	89,037	-89,037	-22,809	111,846	0	-89,037	89,037	22,809	-111,846	0	27,962	111,846	-83,885	27,962	
Linn J4	19,786	-19,786	0	19,786	0	-19,786	19,786	0	-19,786	0	4,947	19,786	-14,840	4,947	
Linn J6	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Little Chute Area	757,331	-757,331	550,000	207,331	0	-757,331	757,331	-550,000	-207,331	0	51,833	207,331	-155,498	51,833	
Lodi	94,209	-94,209	-618,302	712,511	0	-94,209	94,209	618,302	-712,511	0	178,128	712,511	-534,383	178,128	
Lomira	485,333	-485,333	167,537	317,796	0	-485,333	485,333	-167,537	-317,796	0	79,449	317,796	-238,347	79,449	
Loyal	124,735	-124,735	14,047	110,688	0	-124,735	124,735	-14,047	-110,688	0	27,672	110,688	-83,016	27,672	
Luck	71,745	-71,745	-164,857	236,602	0	-71,745	71,745	164,857	-236,602	0	59,151	236,602	-177,452	59,151	
Luxemburg-Casco	383,600	-383,600	-88,198	471,798	0	-383,600	383,600	88,198	-471,798	0	117,950	471,798	-353,849	117,950	
Madison Metropolitan	11,749,726	-11,749,726	-2,260,923	14,010,649	0	-11,749,726	11,749,726	2,260,923	-14,010,649	0	3,507,987	14,010,649	-10,507,987	3,507,987	
Manawa	457,614	-457,614	-67,412	525,026	0	-457,614	457,614	67,412	-525,026	0	131,257	525,026	-393,770	131,257	
Manitowoc	3,824,713	-3,824,713	1,769,968	2,054,745	0	-3,824,713	3,824,713	-1,769,968	-2,054,745	0	513,686	2,054,745	-1,541,059	513,686	
Maple	46,503	-46,503	-491,676	538,179	0	-46,503	46,503	491,676	-538,179	0	134,545	538,179	-403,634	134,545	
Maple Dale-Indian Hill	65,144	-65,144	0	65,144	0	-65,144	65,144	0	-65,144	0	16,286	65,144	-48,858	16,286	
Marathon City	168,264	-168,264	-87,877	256,141	0	-168,264	168,264	87,877	-256,141	0	64,035	256,141	-192,106	64,035	
Marinette	931,544	-931,544	345,440	586,104	0	-931,544	931,544	-345,440	-586,104	0	146,526	586,104	-439,578	146,526	
Marion	220,223	-220,223	99,222	121,001	0	-220,223	220,223	-99,222	-121,001	0	30,250	121,001	-90,751	30,250	
Markesan	61,604	-61,604	-252,470	314,074	0	-61,604	61,604	252,470	-314,074	0	78,519	314,074	-235,556	78,519	
Marshall	275,916	-275,916	102,900	173,016	0	-275,916	275,916	-102,900	-173,016	0	43,254	173,016	-129,762	43,254	
Marshfield	1,740,452	-1,740,452	583,487	1,156,965	0	-1,740,452	1,740,452	-583,487	-1,156,965	0	289,241	1,156,965	-867,724	289,241	
Mauston	131,145	-131,145	-326,869	458,014	0	-131,145	131,145	326,869	-458,014	0	114,504	458,014	-343,511	114,504	
Mayville	799,984	-799,984	441,875	358,109	0	-799,984	799,984	-441,875	-358,109	0	89,527	358,109	-268,582	89,527	
McFarland	285,707	-285,707	-588,661	874,368	0	-285,707	285,707	588,661	-874,368	0	218,592	874,368	-655,776	218,592	
Medford Area	405,277	-405,277	-15,384	420,661	0	-405,277	405,277	15,384	-420,661	0	105,165	420,661	-315,496	105,165	
Mellen	0	0	-47,670	47,670	0	0	0	47,670	-47,670	0	11,918	47,670	-35,753	11,918	
Melrose-Mindoro	91,982	-91,982	-152,447	244,429	0	-91,982	91,982	152,447	-244,429	0	61,107	244,429	-183,322	61,107	
Menasha	1,763,592	-1,763,592	891,377	872,215	0	-1,763,592	1,763,592	-891,377	-872,215	0	218,054	872,215	-654,161	218,054	
Menominee Indian	81,905	-81,905	0	81,905	0	-81,905	81,905	0	-81,905	0	20,476	81,905	-61,429	20,476	

School District	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
	Current Law Choice, Charter, and SNSP Effect						Changes Due to Decoupling								
	General Aid			Change in Resources (A+B, or B+C+D)			General Aid		Net Changes			Rev. Limit	Net Changes		
Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)	Rev. Limit Adjust. (.25*)	General Aid (G+H)	Levy (I+K)	Resources (J+K)			
Menomonee Falls	\$1,633,825	-\$1,633,825	-\$190,639	\$1,824,464	\$0	-\$1,633,825	\$1,633,825	\$190,639	-\$1,824,464	\$0	\$456,116	\$1,824,464	-\$1,368,348	\$456,116	
Menomonie Area	722,281	-722,281	-247,968	970,249	0	-722,281	722,281	247,968	-970,249	0	242,562	970,249	-727,687	242,562	
Mequon-Thiensville	1,321,857	-1,321,857	-835,380	2,157,237	0	-1,321,857	1,321,857	835,380	-2,157,237	0	539,309	2,157,237	-1,617,928	539,309	
Mercer	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Merrill Area	1,181,706	-1,181,706	360,199	821,507	0	-1,181,706	1,181,706	-360,199	-821,507	0	205,377	821,507	-616,130	205,377	
Merton Community	254,418	-254,418	-20,063	274,481	0	-254,418	254,418	20,063	-274,481	0	68,620	274,481	-205,861	68,620	
Middleton-Cross Plains	1,197,973	-1,197,973	-2,726,054	3,924,027	0	-1,197,973	1,197,973	2,726,054	-3,924,027	0	981,007	3,924,027	-2,943,020	981,007	
Milton	394,808	-394,808	-872,381	1,267,189	0	-394,808	394,808	872,381	-1,267,189	0	316,797	1,267,189	-950,392	316,797	
Milwaukee	12,040,915	-12,040,915	-1,354,655	13,395,570	0	-12,040,915	12,040,915	1,354,655	-13,395,570	0	3,348,893	13,395,570	-10,046,678	3,348,893	
Mineral Point	122,241	-122,241	-84,224	206,465	0	-122,241	122,241	84,224	-206,465	0	51,616	206,465	-154,849	51,616	
Minocqua JI	19,786	-19,786	0	19,786	0	-19,786	19,786	0	-19,786	0	4,947	19,786	-14,840	4,947	
Mishicot	163,359	-163,359	-96,797	260,156	0	-163,359	163,359	96,797	-260,156	0	65,039	260,156	-195,117	65,039	
Mondovi	181,599	-181,599	-64,551	246,150	0	-181,599	181,599	64,551	-246,150	0	61,538	246,150	-184,613	61,538	
Monona Grove	475,808	-475,808	-966,458	1,442,266	0	-475,808	475,808	966,458	-1,442,266	0	360,567	1,442,266	-1,081,700	360,567	
Monroe	99,013	-99,013	-661,099	760,112	0	-99,013	99,013	661,099	-760,112	0	190,028	760,112	-570,084	190,028	
Montello	202,287	-202,287	-139,356	341,643	0	-202,287	202,287	139,356	-341,643	0	85,411	341,643	-256,232	85,411	
Monticello	0	0	-112,574	112,574	0	0	0	112,574	-112,574	0	28,144	112,574	-84,431	28,144	
Mosinee	233,687	-233,687	-308,700	542,387	0	-233,687	233,687	308,700	-542,387	0	135,597	542,387	-406,790	135,597	
Mount Horeb Area	515,319	-515,319	-506,802	1,022,121	0	-515,319	515,319	506,802	-1,022,121	0	255,530	1,022,121	-766,591	255,530	
Mukwonago	1,246,699	-1,246,699	-520,321	1,767,020	0	-1,246,699	1,246,699	520,321	-1,767,020	0	441,755	1,767,020	-1,325,265	441,755	
Muskego-Norway	878,982	-878,982	-1,071,525	1,950,507	0	-878,982	878,982	1,071,525	-1,950,507	0	487,627	1,950,507	-1,462,880	487,627	
Necedah Area	0	0	-336,234	336,234	0	0	0	336,234	-336,234	0	84,059	336,234	-252,176	84,059	
Neenah	3,471,370	-3,471,370	929,476	2,541,894	0	-3,471,370	3,471,370	-929,476	-2,541,894	0	635,474	2,541,894	-1,906,421	635,474	
Neillsville	47,013	-47,013	-161,141	208,154	0	-47,013	47,013	161,141	-208,154	0	52,039	208,154	-156,116	52,039	
Nekoosa	583,573	-583,573	63,584	519,989	0	-583,573	583,573	-63,584	-519,989	0	129,997	519,989	-389,992	129,997	
New Auburn	0	0	-1	1	0	0	0	1	-1	0	0	1	-1	0	
New Berlin	1,793,662	-1,793,662	-449,390	2,243,052	0	-1,793,662	1,793,662	449,390	-2,243,052	0	560,763	2,243,052	-1,682,289	560,763	
New Glarus	11,576	-11,576	-344,489	356,065	0	-11,576	11,576	344,489	-356,065	0	89,016	356,065	-267,049	89,016	
New Holstein	455,695	-455,695	61,481	394,214	0	-455,695	455,695	-61,481	-394,214	0	98,554	394,214	-295,661	98,554	
New Lisbon	24,774	-24,774	-203,140	227,914	0	-24,774	24,774	203,140	-227,914	0	56,979	227,914	-170,936	56,979	
New London	1,127,762	-1,127,762	445,228	682,534	0	-1,127,762	1,127,762	-445,228	-682,534	0	170,634	682,534	-511,901	170,634	
New Richmond	51,959	-51,959	-906,054	958,013	0	-51,959	51,959	906,054	-958,013	0	239,503	958,013	-718,510	239,503	
Niagara	61,852	-61,852	-13,480	75,332	0	-61,852	61,852	13,480	-75,332	0	18,833	75,332	-56,499	18,833	
Nicolet UHS	363,472	-363,472	12,053	351,419	0	-363,472	363,472	-12,053	-351,419	0	87,855	351,419	-263,564	87,855	
Norris	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
North Cape	9,893	-9,893	-69,297	79,190	0	-9,893	9,893	69,297	-79,190	0	19,798	79,190	-59,393	19,798	
North Crawford	0	0	-73,620	73,620	0	0	0	73,620	-73,620	0	18,405	73,620	-55,215	18,405	
North Fond du Lac	423,789	-423,789	-10,956	434,745	0	-423,789	423,789	10,956	-434,745	0	108,686	434,745	-326,059	108,686	
North Lake	77,000	-77,000	-51,416	128,416	0	-77,000	77,000	51,416	-128,416	0	32,104	128,416	-96,312	32,104	
North Lakeland	19,786	-19,786	0	19,786	0	-19,786	19,786	0	-19,786	0	4,947	19,786	-14,840	4,947	
Northern Ozaukee	391,492	-391,492	0	391,492	0	-391,492	391,492	0	-391,492	0	97,873	391,492	-293,619	97,873	
Northland Pines	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Northwood	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Norwalk-Ontario-Wilton	39,614	-39,614	-76,017	115,631	0	-39,614	39,614	76,017	-115,631	0	28,908	115,631	-86,723	28,908	
Norway J7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

School District	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling					Rev. Limit Adjust. (.25*)	Net Changes		
	General Aid		Formula Effects	Maximum Levy (A-C)	Change in Resources (A+B, or B+C+D)	Revenue Limit (-A)	General Aid		Net Changes			Change in Resources (F+G, or G+H+I)	General Aid (G+H)	Levy (I+K)
Revenue Limit	Aid Reduction	Aid Reduction (-B)					Formula Effects (-C)	Maximum Levy (F-H)						
Oak Creek-Franklin	\$1,549,832	-\$1,549,832	-\$718,525	\$2,268,357	\$0	-\$1,549,832	\$1,549,832	\$718,525	-\$2,268,357	\$0	\$567,089	\$2,268,357	-\$1,701,268	\$567,089
Oakfield	199,158	-199,158	37,904	161,254	0	-199,158	199,158	-37,904	-161,254	0	40,314	161,254	-120,941	40,314
Oconomowoc Area	3,960,724	-3,960,724	1,273,976	2,686,748	0	-3,960,724	3,960,724	-1,273,976	-2,686,748	0	671,687	2,686,748	-2,015,061	671,687
Oconto	156,071	-156,071	-155,492	311,563	0	-156,071	156,071	155,492	-311,563	0	77,891	311,563	-233,672	77,891
Oconto Falls	449,363	-449,363	-115,863	565,226	0	-449,363	449,363	115,863	-565,226	0	141,307	565,226	-423,920	141,307
Omro	777,200	-777,200	252,668	524,532	0	-777,200	777,200	-252,668	-524,532	0	131,133	524,532	-393,399	131,133
Onalaska	1,080,450	-1,080,450	-66,376	1,146,826	0	-1,080,450	1,080,450	66,376	-1,146,826	0	286,707	1,146,826	-860,120	286,707
Oostburg	747,990	-747,990	361,531	386,459	0	-747,990	747,990	-361,531	-386,459	0	96,615	386,459	-289,844	96,615
Oregon	217,401	-217,401	-1,512,959	1,730,360	0	-217,401	217,401	1,512,959	-1,730,360	0	432,590	1,730,360	-1,297,770	432,590
Osceola	131,103	-131,103	-435,844	566,947	0	-131,103	131,103	435,844	-566,947	0	141,737	566,947	-425,210	141,737
Oshkosh Area	7,168,382	-7,168,382	3,790,667	3,377,715	0	-7,168,382	7,168,382	-3,790,667	-3,377,715	0	844,429	3,377,715	-2,533,286	844,429
Osseo-Fairchild	131,103	-131,103	-169,020	300,123	0	-131,103	131,103	169,020	-300,123	0	75,031	300,123	-225,092	75,031
Owen-Withee	39,572	-39,572	-53,414	92,986	0	-39,572	39,572	53,414	-92,986	0	23,247	92,986	-69,740	23,247
Palmyra-Eagle Area	359,757	-359,757	-80,383	440,140	0	-359,757	359,757	80,383	-440,140	0	110,035	440,140	-330,105	110,035
Pardeeville Area	106,412	-106,412	-176,706	283,118	0	-106,412	106,412	176,706	-283,118	0	70,780	283,118	-212,339	70,780
Paris J1	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Parkview	182,566	-182,566	-40,284	222,850	0	-182,566	182,566	40,284	-222,850	0	55,713	222,850	-167,138	55,713
Pecatonica Area	0	0	-152,726	152,726	0	0	0	152,726	-152,726	0	38,182	152,726	-114,545	38,182
Pepin Area	0	0	-150,340	150,340	0	0	0	150,340	-150,340	0	37,585	150,340	-112,755	37,585
Peshigo	457,922	-457,922	214,812	243,110	0	-457,922	457,922	-214,812	-243,110	0	60,778	243,110	-182,333	60,778
Pewaukee	598,889	-598,889	-869,260	1,468,149	0	-598,889	598,889	869,260	-1,468,149	0	367,037	1,468,149	-1,101,112	367,037
Phelps	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Phillips	86,626	-86,626	-250,388	337,014	0	-86,626	86,626	250,388	-337,014	0	84,254	337,014	-252,761	84,254
Pittsville	84,316	-84,316	-82,439	166,755	0	-84,316	84,316	82,439	-166,755	0	41,689	166,755	-125,066	41,689
Platteville	12,387	-12,387	-440,374	452,761	0	-12,387	12,387	440,374	-452,761	0	113,190	452,761	-339,571	113,190
Plum City	0	0	-97,230	97,230	0	0	0	97,230	-97,230	0	24,308	97,230	-72,923	24,308
Plymouth	874,055	-874,055	42,221	831,834	0	-874,055	874,055	-42,221	-831,834	0	207,959	831,834	-623,876	207,959
Port Edwards	361,486	-361,486	86,450	275,036	0	-361,486	361,486	-86,450	-275,036	0	68,759	275,036	-206,277	68,759
Port Washington-Saukville	1,081,034	-1,081,034	351,300	729,734	0	-1,081,034	1,081,034	-351,300	-729,734	0	182,434	729,734	-547,301	182,434
Portage Community	567,776	-567,776	-118,259	686,035	0	-567,776	567,776	118,259	-686,035	0	171,509	686,035	-514,526	171,509
Potosi	0	0	-102,549	102,549	0	0	0	102,549	-102,549	0	25,637	102,549	-76,912	25,637
Poynette	0	0	-450,600	450,600	0	0	0	450,600	-450,600	0	112,650	450,600	-337,950	112,650
Prairie du Chien Area	281,951	-281,951	-136,201	418,152	0	-281,951	281,951	136,201	-418,152	0	104,538	418,152	-313,614	104,538
Prairie Farm	0	0	-73,474	73,474	0	0	0	73,474	-73,474	0	18,369	73,474	-55,106	18,369
Prentice	0	0	-156,632	156,632	0	0	0	156,632	-156,632	0	39,158	156,632	-117,474	39,158
Prescott	19,786	-19,786	-567,986	587,772	0	-19,786	19,786	567,986	-587,772	0	146,943	587,772	-440,829	146,943
Princeton	80,175	-80,175	-91,575	171,750	0	-80,175	80,175	91,575	-171,750	0	42,938	171,750	-128,813	42,938
Pulaski Community	1,228,096	-1,228,096	297,381	930,715	0	-1,228,096	1,228,096	-297,381	-930,715	0	232,679	930,715	-698,036	232,679
Racine	39,262,309	-39,262,309	22,846,049	16,416,260	0	-39,262,309	39,262,309	-22,846,049	-16,416,260	0	4,104,065	16,416,260	-12,312,195	4,104,065
Randall J1	0	0	-314,910	314,910	0	0	0	314,910	-314,910	0	78,728	314,910	-236,183	78,728
Randolph	401,219	-401,219	217,199	184,020	0	-401,219	401,219	-217,199	-184,020	0	46,005	184,020	-138,015	46,005
Random Lake	163,318	-163,318	-166,836	330,154	0	-163,318	163,318	166,836	-330,154	0	82,539	330,154	-247,616	82,539
Raymond #14	89,037	-89,037	-74,919	163,956	0	-89,037	89,037	74,919	-163,956	0	40,989	163,956	-122,967	40,989
Reedsburg	728,593	-728,593	-123,492	852,085	0	-728,593	728,593	123,492	-852,085	0	213,021	852,085	-639,064	213,021
Reedsville	569,589	-569,589	280,279	289,310	0	-569,589	569,589	-280,279	-289,310	0	72,328	289,310	-216,983	72,328

School District	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
	Current Law Choice, Charter, and SNSP Effect						Changes Due to Decoupling								
	General Aid			Change in Resources (A+B, or B+C+D)			General Aid		Net Changes			Rev. Limit	Net Changes		
Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)	Rev. Limit Adj. (.25*I)	General Aid (G+H)	Levy (I+K)	Resources (J+K)			
Rhineland	\$22,280	-\$22,280	-\$1,332,881	\$1,355,161	\$0	-\$22,280	\$22,280	\$1,332,881	-\$1,355,161	\$0	\$338,790	\$1,355,161	-\$1,016,371	\$338,790	
Rib Lake	24,958	-24,958	-110,966	135,924	0	-24,958	24,958	110,966	-135,924	0	33,981	135,924	-101,943	33,981	
Rice Lake Area	491,508	-491,508	-408,251	899,759	0	-491,508	491,508	408,251	-899,759	0	224,940	899,759	-674,819	224,940	
Richland	697,066	-697,066	141,842	555,224	0	-697,066	697,066	-141,842	-555,224	0	138,806	555,224	-416,418	138,806	
Richmond	105,543	-105,543	-60,910	166,453	0	-105,543	105,543	60,910	-166,453	0	41,613	166,453	-124,840	41,613	
Rio Community	111,832	-111,832	-114,059	225,891	0	-111,832	111,832	114,059	-225,891	0	56,473	225,891	-169,418	56,473	
Ripon Area	251,071	-251,071	-194,313	445,384	0	-251,071	251,071	194,313	-445,384	0	111,346	445,384	-334,038	111,346	
River Falls	0	0	-1,175,161	1,175,161	0	0	0	1,175,161	-1,175,161	0	293,790	1,175,161	-881,371	293,790	
River Ridge	9,893	-9,893	-127,642	137,535	0	-9,893	9,893	127,642	-137,535	0	34,384	137,535	-103,151	34,384	
River Valley	111,317	-111,317	-456,675	567,992	0	-111,317	111,317	456,675	-567,992	0	141,998	567,992	-425,994	141,998	
Riverdale	94,025	-94,025	-159,537	253,562	0	-94,025	94,025	159,537	-253,562	0	63,391	253,562	-190,172	63,391	
Rosendale-Brandon	186,458	-186,458	-31,236	217,694	0	-186,458	186,458	31,236	-217,694	0	54,424	217,694	-163,271	54,424	
Rosholt	202,506	-202,506	22,795	179,711	0	-202,506	202,506	-22,795	-179,711	0	44,928	179,711	-134,783	44,928	
Royall	59,358	-59,358	-97,038	156,396	0	-59,358	59,358	97,038	-156,396	0	39,099	156,396	-117,297	39,099	
Saint Croix Central	126,198	-126,198	-405,652	531,850	0	-126,198	126,198	405,652	-531,850	0	132,963	531,850	-398,888	132,963	
Saint Croix Falls	253,344	-253,344	-190,569	443,913	0	-253,344	253,344	190,569	-443,913	0	110,978	443,913	-332,935	110,978	
Saint Francis	605,013	-605,013	381,822	223,191	0	-605,013	605,013	-381,822	-223,191	0	55,798	223,191	-167,393	55,798	
Salem J2	145,543	-145,543	-249,496	395,039	0	-145,543	145,543	249,496	-395,039	0	98,760	395,039	-296,279	98,760	
Sauk Prairie	320,260	-320,260	-912,928	1,233,188	0	-320,260	320,260	912,928	-1,233,188	0	308,297	1,233,188	-924,891	308,297	
Seneca	74,239	-74,239	-34,664	108,903	0	-74,239	74,239	34,664	-108,903	0	27,226	108,903	-81,677	27,226	
Sevastopol	22,280	-22,280	0	22,280	0	-22,280	22,280	0	-22,280	0	5,570	22,280	-16,710	5,570	
Seymour Community	598,630	-598,630	11,586	587,044	0	-598,630	598,630	-11,586	-587,044	0	146,761	587,044	-440,283	146,761	
Sharon J11	0	0	-33,937	33,937	0	0	0	33,937	-33,937	0	8,484	33,937	-25,453	8,484	
Shawano	1,491,778	-1,491,778	649,756	842,022	0	-1,491,778	1,491,778	-649,756	-842,022	0	210,506	842,022	-631,517	210,506	
Sheboygan Area	6,226,286	-6,226,286	3,363,573	2,862,713	0	-6,226,286	6,226,286	-3,363,573	-2,862,713	0	715,678	2,862,713	-2,147,035	715,678	
Sheboygan Falls	540,688	-540,688	12,635	528,053	0	-540,688	540,688	-12,635	-528,053	0	132,013	528,053	-396,040	132,013	
Shell Lake	19,786	-19,786	-183,778	203,564	0	-19,786	19,786	183,778	-203,564	0	50,891	203,564	-152,673	50,891	
Shiocton	198,578	-198,578	-32,273	230,851	0	-198,578	198,578	32,273	-230,851	0	57,713	230,851	-173,138	57,713	
Shorewood	222,181	-222,181	-809,364	1,031,545	0	-222,181	222,181	809,364	-1,031,545	0	257,886	1,031,545	-773,659	257,886	
Shullsburg	0	0	-69,400	69,400	0	0	0	69,400	-69,400	0	17,350	69,400	-52,050	17,350	
Silver Lake J1	29,679	-29,679	-108,769	138,448	0	-29,679	29,679	108,769	-138,448	0	34,612	138,448	-103,836	34,612	
Siren	0	0	-256,300	256,300	0	0	0	256,300	-256,300	0	64,075	256,300	-192,225	64,075	
Slinger	269,203	-269,203	-949,517	1,218,720	0	-269,203	269,203	949,517	-1,218,720	0	304,680	1,218,720	-914,040	304,680	
Solon Springs	0	0	-108,378	108,378	0	0	0	108,378	-108,378	0	27,095	108,378	-81,284	27,095	
Somerset	76,733	-76,733	-483,713	560,446	0	-76,733	76,733	483,713	-560,446	0	140,112	560,446	-420,335	140,112	
South Milwaukee	1,258,211	-1,258,211	653,203	605,008	0	-1,258,211	1,258,211	-653,203	-605,008	0	151,252	605,008	-453,756	151,252	
South Shore	19,786	-19,786	0	19,786	0	-19,786	19,786	0	-19,786	0	4,947	19,786	-14,840	4,947	
Southern Door	106,371	-106,371	1	106,370	0	-106,371	106,371	-1	-106,370	0	26,593	106,370	-79,778	26,593	
Southwestern Wisconsin	0	0	-160,323	160,323	0	0	0	160,323	-160,323	0	40,081	160,323	-120,242	40,081	
Sparta Area	1,115,417	-1,115,417	310,238	805,179	0	-1,115,417	1,115,417	-310,238	-805,179	0	201,295	805,179	-603,884	201,295	
Spencer	252,438	-252,438	122,479	129,959	0	-252,438	252,438	-122,479	-129,959	0	32,490	129,959	-97,469	32,490	
Spooner Area	341,309	-341,309	1	341,308	0	-341,309	341,309	-1	-341,308	0	85,327	341,308	-255,981	85,327	
Spring Valley	9,893	-9,893	-197,784	207,677	0	-9,893	9,893	197,784	-207,677	0	51,919	207,677	-155,758	51,919	
Stanley-Boyd Area	268,023	-268,023	-24,282	292,305	0	-268,023	268,023	24,282	-292,305	0	73,076	292,305	-219,229	73,076	
Stevens Point Area	3,370,805	-3,370,805	742,340	2,628,465	0	-3,370,805	3,370,805	-742,340	-2,628,465	0	657,116	2,628,465	-1,971,349	657,116	

School District	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
	Current Law Choice, Charter, and SNSP Effect						Changes Due to Decoupling								
	General Aid			Change in Resources (A+B, or B+C+D)			General Aid		Net Changes			Rev. Limit	Net Changes		
Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Resources (A+B, or B+C+D)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)	Rev. Limit Adj. (.25*I)	General Aid (G+H)	Levy (I+K)	Resources (J+K)		
Stockbridge	\$39,572	-\$39,572	-\$54,219	\$93,791	\$0	-\$39,572	\$39,572	\$54,219	-\$93,791	\$0	\$23,448	\$93,791	-\$70,343	\$23,448	
Stone Bank	94,352	-94,352	0	94,352	0	-94,352	94,352	0	-94,352	0	23,588	94,352	-70,764	23,588	
Stoughton Area	223,980	-223,980	-1,007,427	1,231,407	0	-223,980	223,980	1,007,427	-1,231,407	0	307,852	1,231,407	-923,555	307,852	
Stratford	211,278	-211,278	-2,947	214,225	0	-211,278	211,278	2,947	-214,225	0	53,556	214,225	-160,669	53,556	
Sturgeon Bay	299,284	-299,284	-111,503	410,787	0	-299,284	299,284	111,503	-410,787	0	102,697	410,787	-308,090	102,697	
Sun Prairie Area	1,084,450	-1,084,450	-2,258,360	3,342,810	0	-1,084,450	1,084,450	2,258,360	-3,342,810	0	835,703	3,342,810	-2,507,108	835,703	
Superior	279,103	-279,103	-1,083,971	1,363,074	0	-279,103	279,103	1,083,971	-1,363,074	0	340,769	1,363,074	-1,022,306	340,769	
Suring	32,173	-32,173	0	32,173	0	-32,173	32,173	0	-32,173	0	8,043	32,173	-24,130	8,043	
Swallow	183,316	-183,316	-66,113	249,429	0	-183,316	183,316	66,113	-249,429	0	62,357	249,429	-187,072	62,357	
Thorp	268,551	-268,551	157,803	110,748	0	-268,551	268,551	-157,803	-110,748	0	27,687	110,748	-83,061	27,687	
Three Lakes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Tigerton	9,893	-9,893	-79,490	89,383	0	-9,893	9,893	79,490	-89,383	0	22,346	89,383	-67,037	22,346	
Tomah Area	524,537	-524,537	-291,185	815,722	0	-524,537	524,537	291,185	-815,722	0	203,931	815,722	-611,792	203,931	
Tomahawk	207,979	-207,979	-495,451	703,430	0	-207,979	207,979	495,451	-703,430	0	175,858	703,430	-527,573	175,858	
Tomorrow River	177,425	-177,425	-69,653	247,078	0	-177,425	177,425	69,653	-247,078	0	61,770	247,078	-185,309	61,770	
Trevor-Wilmot	9,893	-9,893	-108,415	118,308	0	-9,893	9,893	108,415	-118,308	0	29,577	118,308	-88,731	29,577	
Tri-County Area	159,319	-159,319	-44,792	204,111	0	-159,319	159,319	44,792	-204,111	0	51,028	204,111	-153,083	51,028	
Turtle Lake	0	0	-273,841	273,841	0	0	0	273,841	-273,841	0	68,460	273,841	-205,381	68,460	
Twin Lakes #4	15,065	-15,065	-224,852	239,917	0	-15,065	15,065	224,852	-239,917	0	59,979	239,917	-179,938	59,979	
Two Rivers	693,151	-693,151	322,859	370,292	0	-693,151	693,151	-322,859	-370,292	0	92,573	370,292	-277,719	92,573	
Union Grove J1	54,637	-54,637	-79,612	134,249	0	-54,637	54,637	79,612	-134,249	0	33,562	134,249	-100,687	33,562	
Union Grove UHS	89,839	-89,839	-215,930	305,769	0	-89,839	89,839	215,930	-305,769	0	76,442	305,769	-229,327	76,442	
Unity	81,638	-81,638	-619,634	701,272	0	-81,638	81,638	619,634	-701,272	0	175,318	701,272	-525,954	175,318	
Valders Area	468,579	-468,579	95,074	373,505	0	-468,579	468,579	-95,074	-373,505	0	93,376	373,505	-280,129	93,376	
Verona Area	735,124	-735,124	-2,260,720	2,995,844	0	-735,124	735,124	2,260,720	-2,995,844	0	748,961	2,995,844	-2,246,883	748,961	
Viroqua Area	826,273	-826,273	331,182	495,091	0	-826,273	826,273	-331,182	-495,091	0	123,773	495,091	-371,318	123,773	
Wabeno Area	79,144	-79,144	0	79,144	0	-79,144	79,144	0	-79,144	0	19,786	79,144	-59,358	19,786	
Walworth J1	74,198	-74,198	-80,792	154,990	0	-74,198	74,198	80,792	-154,990	0	38,748	154,990	-116,243	38,748	
Washburn	163,911	-163,911	-55,667	219,578	0	-163,911	163,911	55,667	-219,578	0	54,895	219,578	-164,684	54,895	
Washington Island	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Washington-Caldwell	39,572	-39,572	-17,472	57,044	0	-39,572	39,572	17,472	-57,044	0	14,261	57,044	-42,783	14,261	
Waterford J1	192,914	-192,914	-291,682	484,596	0	-192,914	192,914	291,682	-484,596	0	121,149	484,596	-363,447	121,149	
Waterford UHS	66,948	-66,948	-401,525	468,473	0	-66,948	66,948	401,525	-468,473	0	117,118	468,473	-351,355	117,118	
Waterloo	428,088	-428,088	151,191	276,897	0	-428,088	428,088	-151,191	-276,897	0	69,224	276,897	-207,673	69,224	
Watertown	4,019,382	-4,019,382	2,460,579	1,558,803	0	-4,019,382	4,019,382	-2,460,579	-1,558,803	0	389,701	1,558,803	-1,169,102	389,701	
Waukesha	7,378,387	-7,378,387	1,367,754	6,010,633	0	-7,378,387	7,378,387	-1,367,754	-6,010,633	0	1,502,658	6,010,633	-4,507,975	1,502,658	
Waunakee Community	186,505	-186,505	-1,643,173	1,829,678	0	-186,505	186,505	1,643,173	-1,829,678	0	457,420	1,829,678	-1,372,259	457,420	
Waupaca	1,263,678	-1,263,678	325,256	938,422	0	-1,263,678	1,263,678	-325,256	-938,422	0	234,606	938,422	-703,817	234,606	
Waupun	1,587,539	-1,587,539	834,973	752,566	0	-1,587,539	1,587,539	-834,973	-752,566	0	188,142	752,566	-564,425	188,142	
Wausau	2,945,574	-2,945,574	616,618	2,328,956	0	-2,945,574	2,945,574	-616,618	-2,328,956	0	582,239	2,328,956	-1,746,717	582,239	
Wausaukee	118,242	-118,242	0	118,242	0	-118,242	118,242	0	-118,242	0	29,561	118,242	-88,682	29,561	
Wautoma Area	200,106	-200,106	-296,160	496,266	0	-200,106	200,106	296,160	-496,266	0	124,067	496,266	-372,200	124,067	
Wauwatosa	1,523,455	-1,523,455	1	1,523,454	0	-1,523,455	1,523,455	-1	-1,523,454	0	380,864	1,523,454	-1,142,591	380,864	
Wauzeka-Steuben	5,936	-5,936	-60,559	66,495	0	-5,936	5,936	60,559	-66,495	0	16,624	66,495	-49,871	16,624	
Webster	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

School District	A	B	C	D	E	F	G	H	I	J	K	L	M	N	
	Current Law Choice, Charter, and SNSP Effect						Changes Due to Decoupling								
	General Aid						General Aid		Net Changes			Rev. Limit Adjust. (.25*I)	Net Changes		
	Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Change in Resources (A+B, or B+C+D)	Revenue Limit (-A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)	General Aid (G+H)		Levy (I+K)	Resources (J+K)	
West Allis	\$7,085,344	-\$7,085,344	\$3,891,354	\$3,193,990	\$0	-\$7,085,344	\$7,085,344	-\$3,891,354	-\$3,193,990	\$0	\$798,498	\$3,193,990	-\$2,395,493	\$798,498	
West Bend	4,833,929	-4,833,929	1,772,970	3,060,959	0	-4,833,929	4,833,929	-1,772,970	-3,060,959	0	765,240	3,060,959	-2,295,719	765,240	
West DePere	869,049	-869,049	-458,163	1,327,212	0	-869,049	869,049	458,163	-1,327,212	0	331,803	1,327,212	-995,409	331,803	
West Salem	617,541	-617,541	149,824	467,717	0	-617,541	617,541	-149,824	-467,717	0	116,929	467,717	-350,788	116,929	
Westby Area	453,822	-453,822	81,350	372,472	0	-453,822	453,822	-81,350	-372,472	0	93,118	372,472	-279,354	93,118	
Westfield	370,634	-370,634	-99,806	470,440	0	-370,634	370,634	99,806	-470,440	0	117,610	470,440	-352,830	117,610	
Weston	64,305	-64,305	-64,565	128,870	0	-64,305	64,305	64,565	-128,870	0	32,218	128,870	-96,653	32,218	
Weyauwega-Fremont	150,616	-150,616	-143,376	293,992	0	-150,616	150,616	143,376	-293,992	0	73,498	293,992	-220,494	73,498	
Wheatland J1	29,679	-29,679	-131,053	160,732	0	-29,679	29,679	131,053	-160,732	0	40,183	160,732	-120,549	40,183	
White Lake	19,786	-19,786	-89,330	109,116	0	-19,786	19,786	89,330	-109,116	0	27,279	109,116	-81,837	27,279	
Whitefish Bay	212,604	-212,604	-904,573	1,117,177	0	-212,604	212,604	904,573	-1,117,177	0	279,294	1,117,177	-837,883	279,294	
Whitehall	99,961	-99,961	-84,788	184,749	0	-99,961	99,961	84,788	-184,749	0	46,187	184,749	-138,562	46,187	
Whitewater	282,111	-282,111	-579,229	861,340	0	-282,111	282,111	579,229	-861,340	0	215,335	861,340	-646,005	215,335	
Whitnall	582,371	-582,371	-367,063	949,434	0	-582,371	582,371	367,063	-949,434	0	237,359	949,434	-712,076	237,359	
Wild Rose	104,949	-104,949	0	104,949	0	-104,949	104,949	0	-104,949	0	26,237	104,949	-78,712	26,237	
Williams Bay	113,770	-113,770	0	113,770	0	-113,770	113,770	0	-113,770	0	28,443	113,770	-85,328	28,443	
Wilmot UHS	12,387	-12,387	-610,163	622,550	0	-12,387	12,387	610,163	-622,550	0	155,638	622,550	-466,913	155,638	
Winneconne Community	330,569	-330,569	-228,391	558,960	0	-330,569	330,569	228,391	-558,960	0	139,740	558,960	-419,220	139,740	
Winter	34,667	-34,667	0	34,667	0	-34,667	34,667	0	-34,667	0	8,667	34,667	-26,000	8,667	
Wisconsin Dells	371,995	-371,995	-957	372,952	0	-371,995	371,995	957	-372,952	0	93,238	372,952	-279,714	93,238	
Wisconsin Heights	53,804	-53,804	-450,534	504,338	0	-53,804	53,804	450,534	-504,338	0	126,085	504,338	-378,254	126,085	
Wisconsin Rapids	3,804,913	-3,804,913	2,118,232	1,686,681	0	-3,804,913	3,804,913	-2,118,232	-1,686,681	0	421,670	1,686,681	-1,265,011	421,670	
Wittenberg-Biramwood	79,186	-79,186	-221,237	300,423	0	-79,186	79,186	221,237	-300,423	0	75,106	300,423	-225,317	75,106	
Wonewoc-Union Center	32,173	-32,173	-135,570	167,743	0	-32,173	32,173	135,570	-167,743	0	41,936	167,743	-125,807	41,936	
Woodruff J1	9,893	-9,893	-223,521	233,414	0	-9,893	9,893	223,521	-233,414	0	58,354	233,414	-175,061	58,354	
Wrightstown Community	450,707	-450,707	106,670	344,037	0	-450,707	450,707	-106,670	-344,037	0	86,009	344,037	-258,028	86,009	
Yorkville J2	19,786	-19,786	-167,549	187,335	0	-19,786	19,786	167,549	-187,335	0	46,834	187,335	-140,501	46,834	
STATEWIDE	\$293,022,506	-\$293,022,506	-\$1,871	\$293,024,377	\$0	-\$293,022,506	\$293,022,506	\$1,871	-\$293,024,377	\$0	\$73,256,094	\$293,024,377	-\$219,768,283	\$73,256,094	