



Legislative Fiscal Bureau

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April 4, 2025

TO: Representative Jessie Rodriguez
Room 306 East, State Capitol

FROM: Russ Kava and Maria Toniolo

SUBJECT: Proposal to Decouple Choice and Charter Program Funding Beginning in 2025-26

At your request, we are providing information about a proposal to modify the funding structures for the choice, charter, and special needs scholarship programs beginning in 2025-26.

Background

The general school aids appropriation funds equalization, integration, and special adjustment aid. Almost all of the funding in the appropriation is distributed through the equalization aid formula. Payments to school districts from the general aid appropriation are also affected by the statutory funding provisions for other K-12 programs, such as the private school choice programs, the independent charter school program, and the special needs scholarship program. Sum sufficient appropriations from the general fund exist under current law to make payments for pupils under these programs. While the specific details of the funding for these programs differ to some degree, there are two general methods by which they are funded.

One method is used to fund the Milwaukee private school choice program, the Racine and statewide private school choice programs for continuing pupils (those who first participated in the 2014-15 school year or prior) and the independent charter school program as it relates to entities that were allowed to authorize charter schools prior to 2015 Act 55. Under this method, the district of residence does not count these pupils for revenue limit and general aid purposes or receive a revenue limit adjustment related to the payments for these pupils. Also, no reductions are made to the general aid payments to the district of residence to offset the cost of payments for these pupils.

The second method is used to fund the Racine and statewide private school choice programs for incoming pupils (those who first participated in the 2015-16 school year or later), the special needs scholarship program, and the independent charter school program as it relates to entities that were allowed to authorize schools under 2015 Act 55 or 2017 Act 59. Under this method, the district of residence for pupils participating in the program is able to count those pupils for revenue limit

purposes (independent charter school program for post-2015 authorizers) or receive a nonrecurring revenue limit adjustment for those pupils (incoming pupils under the Racine and statewide school choice programs and all pupils in the special needs scholarship program). The district of residence counts these pupils for general aid purposes. The general aid payment for the district of residence is reduced by a specified amount related to the cost of payments under the program. Statutes specify that these aid reductions do not affect the amount determined to be received by the district as general aid for any other purpose. As a result, the district is not able to levy property taxes to backfill these aid reductions under revenue limits.

2024-25 Aid Reductions

Private School Choice Programs. Under the private school choice programs, the state pays a statutorily-determined per pupil amount for children from eligible families to attend participating private schools. The payment for 2024-25 is \$10,237 for a pupil in grades K-8 and \$12,731 for a pupil in grades 9-12.

Payments for all pupils in the Milwaukee program and for pupils in the Racine and statewide programs who first participated in the programs in the 2014-15 school year or earlier are fully funded from the state general fund. The cost of payments for pupils in the Racine and statewide programs who first participated in the 2015-16 school year or later is offset by a reduction in the state aid that would otherwise be paid to the school district of residence of participating pupils. School districts count incoming choice pupils for general aids on a prior year basis, and receive a revenue limit adjustment for each pupil in the current year. The revenue limit adjustment is equal to the amount of the aid reduction. Other than the revenue limit adjustment, districts cannot levy to make up for these aid reductions. In 2024-25, the state aid reduction for incoming pupils totaled approximately \$266.3 million (\$40.8 million for the Racine program and \$225.5 million for the statewide program).

Special Needs Scholarship Program. Under the special needs scholarship program, a statutorily-determined per pupil amount (\$15,409 in 2024-25) is paid to private schools on behalf of most participating special needs pupils. The cost of payments under the program is offset by a reduction in the state aid that would otherwise be paid to the school district of residence of participating pupils. Districts count pupils in the program for general aids on a prior year basis, and receive a revenue limit adjustment for each pupil in the current year equal to the aid reduction. Other than the revenue limit adjustment, districts cannot levy to make up for these aid reductions. In 2024-25, aid reductions for the special needs scholarship program totaled an estimated \$44.5 million.

Independent Charter School Program. DPI pays the operators of independent charter schools a statutorily-determined per pupil amount each year, (\$11,729 per pupil in 2024-25). For pupils attending independent charter schools chartered by entities that were allowed to authorize charter schools prior to 2015 Act 55 (the City of Milwaukee, UW-Milwaukee, and UW-Parkside), there is no offsetting aid reduction, and the general fund bears the full cost of the program. A pupil attending a school chartered by a post-2015 authorizer is counted by their district of residence for revenue limit and general aid purposes. DPI is required to reduce a district's general aid payment in an amount equal to the total of the payments made for pupils attending these schools and residing in the district. A district may not levy to backfill that aid reduction. In 2024-25, the aid reductions for these charters

(which were authorized by either the Office of Educational Opportunity in the UW System or the Waukesha County Executive) totaled an estimated \$32.0 million.

Table 1 summarizes the 2024-25 estimated GPR appropriations, the GPR effect of the aid reductions, and the net GPR costs for each of the indicated programs.

TABLE 1
2024-25 Funding for Choice and Charter Programs
(\$ in Millions)

	<u>GPR</u>	<u>GPR Effect of Aid Reduction</u>	<u>Net GPR</u>
Choice			
Milwaukee	\$313.3	\$0.0	\$313.3
Racine	44.3	-40.8	3.5
Statewide	227.2	-225.5	1.7
Special needs scholarship	44.5	-44.5	0.0
Independent charters			
Pre-2015 authorizers	115.0	0.0	115.0
Post-2015 authorizers	<u>32.0</u>	<u>-32.0</u>	<u>0.0</u>
Total	\$776.3	-\$342.8	\$433.5

Proposal

You asked about the fiscal effect of a proposal that would, beginning in 2025-26, make the choice and charter programs fully general fund supported programs and delete 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 to including pupils in these programs in the enrollment counts of districts for revenue limits and on a prior year basis for general aid. (These provisions are often referred to as "decoupling" these programs from the school finance system.)

Table 2 shows the estimated fiscal effect in the 2025-27 biennium of the proposal to decouple the programs beginning in 2025-26. Specifically, the table shows the estimated net GPR expenditures for each program under current law, the GPR expenditures for each program under full decoupling beginning in 2025-26, and the change to GPR expenditures under the proposal compared to current law. As shown in the table, the proposal would increase GPR expenditures by an estimated \$389.8 million in 2025-26 and \$451.2 million in 2026-27.

TABLE 2**Funding for Choice and Charter Programs under Proposal to Decouple in 2025-26
(\$ in Millions)**

	2025-26			2026-27		
	Current Law (Net GPR)	Total GPR Under Decoupling	Change to Current Law	Current Law (Net GPR)	Total GPR Under Decoupling	Change to Current Law
Choice						
Milwaukee	\$332.4	\$332.4	\$0.0	\$357.5	\$357.5	\$0.0
Racine	2.7	46.9	44.2	1.7	51.0	49.3
Statewide	1.3	260.4	259.1	0.8	305.5	304.7
Special needs scholarship	0.2	52.4	52.2	0.2	60.1	59.9
Independent Charters						
Pre-2015 authorizers	118.0	118.0	0.0	124.8	124.8	0.0
Post-2015 authorizers	<u>0.0</u>	<u>34.3</u>	<u>34.3</u>	<u>0.0</u>	<u>37.3</u>	<u>37.3</u>
Total	\$454.6	\$844.4	\$389.8	\$485.0	\$936.2	\$451.2

The estimates shown in the table include projected increases in program participation and a \$325 annual increase to all per pupil payments under the programs under the indexing mechanism as a result of the \$325 per pupil adjustment under revenue limits under current law. Any changes to the factors included in the indexing mechanism (the per pupil and low revenue adjustments under revenue limits and increases in statewide categorical aid funding) would affect the estimates in the table.

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 the proposal, had it been fully effective in 2024-25.

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 J) shows the effect of decoupling, had it been fully effective in 2024-25.

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.

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

RK/MT/ml
Attachment

ATTACHMENT

2024-25 Effect of Decoupling Choice, Independent Charter, and Special Needs Scholarship Programs on School Districts

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid		Net Effect			General Aid			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)
Abbotsford	\$241,118	-\$241,118	-\$27,024	\$268,142	\$0	-\$241,118	\$241,118	\$27,024	-\$268,142	\$0
Adams-Friendship Area	202,616	-202,616	-612,033	814,649	0	-202,616	202,616	612,033	-814,649	0
Albany	0	0	-191,055	191,055	0	0	0	191,055	-191,055	0
Algoma	281,441	-281,441	97,890	183,551	0	-281,441	281,441	-97,890	-183,551	0
Alma	0	0	-122,450	122,450	0	0	0	122,450	-122,450	0
Alma Center	53,679	-53,679	-91,209	144,888	0	-53,679	53,679	91,209	-144,888	0
Almond-Bancroft	111,834	-111,834	-31,494	143,328	0	-111,834	111,834	31,494	-143,328	0
Altoona	261,020	-261,020	-228,108	489,128	0	-261,020	261,020	228,108	-489,128	0
Amery	187,653	-187,653	-653,181	840,834	0	-187,653	187,653	653,181	-840,834	0
Antigo	1,589,744	-1,589,744	644,262	945,482	0	-1,589,744	1,589,744	-644,262	-945,482	0
Appleton Area	8,304,393	-8,304,393	2,824,046	5,480,347	0	-8,304,393	8,304,393	-2,824,046	-5,480,347	0
Arcadia	81,635	-81,635	-237,316	318,951	0	-81,635	81,635	237,316	-318,951	0
Argyle	20,474	-20,474	-56,601	77,075	0	-20,474	20,474	56,601	-77,075	0
Arrowhead UHS	526,661	-526,661	-663,691	1,190,352	0	-526,661	526,661	663,691	-1,190,352	0
Ashland	801,661	-801,661	332,077	469,584	0	-801,661	801,661	-332,077	-469,584	0
Ashwaubenon	760,721	-760,721	-382,274	1,142,995	0	-760,721	760,721	382,274	-1,142,995	0
Athens	237,945	-237,945	49,125	188,820	0	-237,945	237,945	-49,125	-188,820	0
Auburndale	158,782	-158,782	-113,215	271,997	0	-158,782	158,782	113,215	-271,997	0
Augusta	40,948	-40,948	-220,996	261,944	0	-40,948	40,948	220,996	-261,944	0
Baldwin-Woodville Area	0	0	-533,862	533,862	0	0	0	533,862	-533,862	0
Bangor	156,942	-156,942	-66,978	223,920	0	-156,942	156,942	66,978	-223,920	0
Baraboo	1,272,604	-1,272,604	-104,804	1,377,408	0	-1,272,604	1,272,604	104,804	-1,377,408	0
Barneveld	9,245	-9,245	-206,526	215,771	0	-9,245	9,245	206,526	-215,771	0
Barron Area	248,236	-248,236	-238,300	486,536	0	-248,236	248,236	238,300	-486,536	0
Bayfield	0	0	-281,664	281,664	0	0	0	281,664	-281,664	0
Beaver Dam	1,160,571	-1,160,571	60,058	1,100,513	0	-1,160,571	1,160,571	-60,058	-1,100,513	0
Beecher-Dunbar-Pembine	68,904	-68,904	-94,961	163,865	0	-68,904	68,904	94,961	-163,865	0
Belleville	74,153	-74,153	-394,729	468,882	0	-74,153	74,153	394,729	-468,882	0
Belmont Community	0	0	-113,229	113,229	0	0	0	113,229	-113,229	0
Beloit	9,029,940	-9,029,940	6,922,320	2,107,620	0	-9,029,940	9,029,940	-6,922,320	-2,107,620	0

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			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)
Beloit Turner	\$722,929	-\$722,929	\$351,703	\$371,226	\$0	-\$722,929	\$722,929	-\$351,703	-\$371,226	\$0
Benton	43,442	-43,442	-64,227	107,669	0	-43,442	43,442	64,227	-107,669	0
Berlin Area	1,048,119	-1,048,119	490,668	557,451	0	-1,048,119	1,048,119	-490,668	-557,451	0
Big Foot UHS	50,924	-50,924	0	50,924	0	-50,924	50,924	0	-50,924	0
Birchwood	0	0	0	0	0	0	0	0	0	0
Black Hawk	0	0	-121,101	121,101	0	0	0	121,101	-121,101	0
Black River Falls	94,550	-94,550	-399,473	494,023	0	-94,550	94,550	399,473	-494,023	0
Blair-Taylor	0	0	-263,954	263,954	0	0	0	263,954	-263,954	0
Bloomer	249,998	-249,998	-230,802	480,800	0	-249,998	249,998	230,802	-480,800	0
Bonduel	714,079	-714,079	337,044	377,035	0	-714,079	714,079	-337,044	-377,035	0
Boscobel Area	118,749	-118,749	-95,033	213,782	0	-118,749	118,749	95,033	-213,782	0
Bowler	30,711	-30,711	-81,177	111,888	0	-30,711	30,711	81,177	-111,888	0
Boyceville Community	46,120	-46,120	-211,267	257,387	0	-46,120	46,120	211,267	-257,387	0
Brighton #1	5,119	-5,119	-75,242	80,361	0	-5,119	5,119	75,242	-80,361	0
Brillion	473,390	-473,390	194,509	278,881	0	-473,390	473,390	-194,509	-278,881	0
Bristol #1	62,499	-62,499	-364,015	426,514	0	-62,499	62,499	364,015	-426,514	0
Brodhead	11,729	-11,729	-290,855	302,584	0	-11,729	11,729	290,855	-302,584	0
Brown Deer	1,216,855	-1,216,855	579,468	637,387	0	-1,216,855	1,216,855	-579,468	-637,387	0
Bruce	97,121	-97,121	-109,694	206,815	0	-97,121	97,121	109,694	-206,815	0
Burlington Area	1,896,328	-1,896,328	568,736	1,327,592	0	-1,896,328	1,896,328	-568,736	-1,327,592	0
Butternut	0	0	-56,580	56,580	0	0	0	56,580	-56,580	0
Cadott Community	352,831	-352,831	132,205	220,626	0	-352,831	352,831	-132,205	-220,626	0
Cambria-Friesland	122,898	-122,898	-24,922	147,820	0	-122,898	122,898	24,922	-147,820	0
Cambridge	209,705	-209,705	-353,810	563,515	0	-209,705	209,705	353,810	-563,515	0
Cameron	0	0	-249,922	249,922	0	0	0	249,922	-249,922	0
Campbellsport	1,124,609	-1,124,609	379,630	744,979	0	-1,124,609	1,124,609	-379,630	-744,979	0
Cashton	150,723	-150,723	197	150,526	0	-150,723	150,723	-197	-150,526	0
Cassville	0	0	-108,793	108,793	0	0	0	108,793	-108,793	0
Cedar Grove-Belgium Area	628,468	-628,468	163,005	465,463	0	-628,468	628,468	-163,005	-465,463	0
Cedarburg	575,749	-575,749	-1,134,576	1,710,325	0	-575,749	575,749	1,134,576	-1,710,325	0
Central/Westosha UHS	37,191	-37,191	-805,937	843,128	0	-37,191	37,191	805,937	-843,128	0
Chequamegon	51,185	-51,185	-371,054	422,239	0	-51,185	51,185	371,054	-422,239	0
Chetek-Weyerhaeuser	176,446	-176,446	-527,317	703,763	0	-176,446	176,446	527,317	-703,763	0
Chilton	483,426	-483,426	55,279	428,147	0	-483,426	483,426	-55,279	-428,147	0
Chippewa Falls Area	2,796,146	-2,796,146	459,106	2,337,040	0	-2,796,146	2,796,146	-459,106	-2,337,040	0

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	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			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)
Clayton	\$10,237	-\$10,237	-\$111,935	\$122,172	\$0	-\$10,237	\$10,237	\$111,935	-\$122,172	\$0
Clear Lake	194,950	-194,950	-46,930	241,880	0	-194,950	194,950	46,930	-241,880	0
Clinton Community	168,367	-168,367	-1	168,368	0	-168,367	168,367	1	-168,368	0
Clintonville	743,022	-743,022	409,321	333,701	0	-743,022	743,022	-409,321	-333,701	0
Cochrane-Fountain City	12,731	-12,731	-190,609	203,340	0	-12,731	12,731	190,609	-203,340	0
Colby	429,931	-429,931	5,365	424,566	0	-429,931	429,931	-5,365	-424,566	0
Coleman	677,929	-677,929	378,924	299,005	0	-677,929	677,929	-378,924	-299,005	0
Colfax	100,769	-100,769	-227,462	328,231	0	-100,769	100,769	227,462	-328,231	0
Columbus	307,372	-307,372	-248,013	555,385	0	-307,372	307,372	248,013	-555,385	0
Cornell	26,616	-26,616	-85,790	112,406	0	-26,616	26,616	85,790	-112,406	0
Crandon	86,884	-86,884	-493,217	580,101	0	-86,884	86,884	493,217	-580,101	0
Crivitz	35,699	-35,699	-535,910	571,609	0	-35,699	35,699	535,910	-571,609	0
Cuba City	56,173	-56,173	-229,850	286,023	0	-56,173	56,173	229,850	-286,023	0
Cudahy	1,281,662	-1,281,662	526,043	755,619	0	-1,281,662	1,281,662	-526,043	-755,619	0
Cumberland	51,185	-51,185	-464,889	516,074	0	-51,185	51,185	464,889	-516,074	0
D C Everest Area	1,716,982	-1,716,982	126,297	1,590,685	0	-1,716,982	1,716,982	-126,297	-1,590,685	0
Darlington Community	107,358	-107,358	-157,553	264,911	0	-107,358	107,358	157,553	-264,911	0
Deerfield Community	125,567	-125,567	-182,007	307,574	0	-125,567	125,567	182,007	-307,574	0
DeForest Area	637,778	-637,778	-1,663,448	2,301,226	0	-637,778	637,778	1,663,448	-2,301,226	0
Delavan-Darien	1,173,824	-1,173,824	-91,649	1,265,473	0	-1,173,824	1,173,824	91,649	-1,265,473	0
Denmark	365,439	-365,439	-199,079	564,518	0	-365,439	365,439	199,079	-564,518	0
DePere	961,975	-961,975	-342,388	1,304,363	0	-961,975	961,975	342,388	-1,304,363	0
DeSoto Area	232,673	-232,673	11,829	220,844	0	-232,673	232,673	-11,829	-220,844	0
Dodgeland	330,031	-330,031	-37,138	367,169	0	-330,031	330,031	37,138	-367,169	0
Dodgeville	123,844	-123,844	-415,522	539,366	0	-123,844	123,844	415,522	-539,366	0
Dover #1	10,237	-10,237	-32,809	43,046	0	-10,237	10,237	32,809	-43,046	0
Drummond	0	0	0	0	0	0	0	0	0	0
Durand-Arkansaw	49,138	-49,138	-296,547	345,685	0	-49,138	49,138	296,547	-345,685	0
East Troy Community	448,979	-448,979	0	448,979	0	-448,979	448,979	0	-448,979	0
Eau Claire Area	2,314,150	-2,314,150	-2,833,363	5,147,513	0	-2,314,150	2,314,150	2,833,363	-5,147,513	0
Edgar	260,967	-260,967	96,221	164,746	0	-260,967	260,967	-96,221	-164,746	0
Edgerton	241,682	-241,682	-749,502	991,184	0	-241,682	241,682	749,502	-991,184	0
Elcho	15,356	-15,356	0	15,356	0	-15,356	15,356	0	-15,356	0
Eleva-Strum	107,542	-107,542	-96,379	203,921	0	-107,542	107,542	96,379	-203,921	0
Elk Mound Area	56,668	-56,668	-208,137	264,805	0	-56,668	56,668	208,137	-264,805	0

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid		Net Effect			General Aid			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)
Elkhart Lake-Glenbeulah	\$79,248	-\$79,248	\$0	\$79,248	\$0	-\$79,248	\$79,248	\$0	-\$79,248	\$0
Elkhorn Area	674,468	-674,468	-927,286	1,601,754	0	-674,468	674,468	927,286	-1,601,754	0
Ellsworth Community	0	0	-716,868	716,868	0	0	0	716,868	-716,868	0
Elmbrook	1,845,789	-1,845,789	-3,427,445	5,273,234	0	-1,845,789	1,845,789	3,427,445	-5,273,234	0
Elmwood	10,237	-10,237	-108,015	118,252	0	-10,237	10,237	108,015	-118,252	0
Erin	98,744	-98,744	-34,013	132,757	0	-98,744	98,744	34,013	-132,757	0
Evansville Community	167,517	-167,517	-391,556	559,073	0	-167,517	167,517	391,556	-559,073	0
Fall Creek	120,089	-120,089	-113,028	233,117	0	-120,089	120,089	113,028	-233,117	0
Fall River	84,129	-84,129	-80,518	164,647	0	-84,129	84,129	80,518	-164,647	0
Fennimore Community	20,474	-20,474	-171,643	192,117	0	-20,474	20,474	171,643	-192,117	0
Flambeau	209,281	-209,281	-21,626	230,907	0	-209,281	209,281	21,626	-230,907	0
Florence	30,711	-30,711	0	30,711	0	-30,711	30,711	0	-30,711	0
Fond du Lac	4,816,870	-4,816,870	2,547,190	2,269,680	0	-4,816,870	4,816,870	-2,547,190	-2,269,680	0
Fontana J8	0	0	0	0	0	0	0	0	0	0
Fort Atkinson	2,006,215	-2,006,215	1,285,071	721,144	0	-2,006,215	2,006,215	-1,285,071	-721,144	0
Fox Point J2	344,708	-344,708	-2	344,710	0	-344,708	344,708	2	-344,710	0
Franklin Public	1,369,042	-1,369,042	-886,804	2,255,846	0	-1,369,042	1,369,042	886,804	-2,255,846	0
Frederic	76,647	-76,647	-182,017	258,664	0	-76,647	76,647	182,017	-258,664	0
Freedom Area	951,937	-951,937	321,557	630,380	0	-951,937	951,937	-321,557	-630,380	0
Gale-Etrick-Trempealeau	187,668	-187,668	-434,384	622,052	0	-187,668	187,668	434,384	-622,052	0
Geneva J4	0	0	0	0	0	0	0	0	0	0
Genoa City J2	56,357	-56,357	-127,172	183,529	0	-56,357	56,357	127,172	-183,529	0
Germantown	2,140,685	-2,140,685	-1	2,140,686	0	-2,140,685	2,140,685	1	-2,140,686	0
Gibraltar Area	12,731	-12,731	0	12,731	0	-12,731	12,731	0	-12,731	0
Gillett	166,025	-166,025	-12,588	178,613	0	-166,025	166,025	12,588	-178,613	0
Gilman	61,422	-61,422	-94,732	156,154	0	-61,422	61,422	94,732	-156,154	0
Gilmanton	51,185	-51,185	-76,723	127,908	0	-51,185	51,185	76,723	-127,908	0
Glendale-River Hills	766,553	-766,553	53,999	712,554	0	-766,553	766,553	-53,999	-712,554	0
Glenwood City	10,237	-10,237	-136,345	146,582	0	-10,237	10,237	136,345	-146,582	0
Goodman-Armstrong	22,968	-22,968	0	22,968	0	-22,968	22,968	0	-22,968	0
Grafton	999,853	-999,853	-155,653	1,155,506	0	-999,853	999,853	155,653	-1,155,506	0
Granton Area	0	0	-70,435	70,435	0	0	0	70,435	-70,435	0
Grantsburg	20,474	-20,474	-277,309	297,783	0	-20,474	20,474	277,309	-297,783	0
Green Bay Area	13,885,295	-13,885,295	7,917,964	5,967,331	0	-13,885,295	13,885,295	-7,917,964	-5,967,331	0
Green Lake	81,742	-81,742	0	81,742	0	-81,742	81,742	0	-81,742	0

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			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)
Greendale	\$826,886	-\$826,886	-\$61,724	\$888,610	\$0	-\$826,886	\$826,886	\$61,724	-\$888,610	\$0
Greenfield	2,598,658	-2,598,658	1,250,524	1,348,134	0	-2,598,658	2,598,658	-1,250,524	-1,348,134	0
Greenwood	0	0	-162,414	162,414	0	0	0	162,414	-162,414	0
Gresham	0	0	-98,040	98,040	0	0	0	98,040	-98,040	0
Hamilton	1,760,182	-1,760,182	-699,347	2,459,529	0	-1,760,182	1,760,182	699,347	-2,459,529	0
Hartford J1	1,179,516	-1,179,516	221,553	957,963	0	-1,179,516	1,179,516	-221,553	-957,963	0
Hartford UHS	466,350	-466,350	-340,305	806,655	0	-466,350	466,350	340,305	-806,655	0
Hartland-Lakeside J3	673,629	-673,629	-158,736	832,365	0	-673,629	673,629	158,736	-832,365	0
Hayward Community	0	0	0	0	0	0	0	0	0	0
Herman-Neosho-Rubicon	145,904	-145,904	-39,060	184,964	0	-145,904	145,904	39,060	-184,964	0
Highland	33,205	-33,205	-48,404	81,609	0	-33,205	33,205	48,404	-81,609	0
Hilbert	319,895	-319,895	191,471	128,424	0	-319,895	319,895	-191,471	-128,424	0
Hillsboro	53,679	-53,679	-155,724	209,403	0	-53,679	53,679	155,724	-209,403	0
Holmen	1,638,731	-1,638,731	369,138	1,269,593	0	-1,638,731	1,638,731	-369,138	-1,269,593	0
Holy Hill Area	349,189	-349,189	0	349,189	0	-349,189	349,189	0	-349,189	0
Horicon	502,590	-502,590	233,804	268,786	0	-502,590	502,590	-233,804	-268,786	0
Hortonville	2,240,308	-2,240,308	242,468	1,997,840	0	-2,240,308	2,240,308	-242,468	-1,997,840	0
Howards Grove	470,357	-470,357	140,292	330,065	0	-470,357	470,357	-140,292	-330,065	0
Howard-Suamico	1,605,316	-1,605,316	-441,484	2,046,800	0	-1,605,316	1,605,316	441,484	-2,046,800	0
Hudson	0	0	-3,560,537	3,560,537	0	0	0	3,560,537	-3,560,537	0
Hurley	20,474	-20,474	-163,335	183,809	0	-20,474	20,474	163,335	-183,809	0
Hustisford	217,394	-217,394	121,903	95,491	0	-217,394	217,394	-121,903	-95,491	0
Independence	0	0	-115,956	115,956	0	0	0	115,956	-115,956	0
Iola-Scandinavia	300,302	-300,302	15,563	284,739	0	-300,302	300,302	-15,563	-284,739	0
Iowa-Grant	33,205	-33,205	-199,445	232,650	0	-33,205	33,205	199,445	-232,650	0
Ithaca	119,773	-119,773	-68,926	188,699	0	-119,773	119,773	68,926	-188,699	0
Janesville	1,434,895	-1,434,895	-1,884,168	3,319,063	0	-1,434,895	1,434,895	1,884,168	-3,319,063	0
Jefferson	918,389	-918,389	297,279	621,110	0	-918,389	918,389	-297,279	-621,110	0
Johnson Creek	611,364	-611,364	397,241	214,123	0	-611,364	611,364	-397,241	-214,123	0
Juda	0	0	-90,173	90,173	0	0	0	90,173	-90,173	0
Kaukauna Area	2,417,642	-2,417,642	724,621	1,693,021	0	-2,417,642	2,417,642	-724,621	-1,693,021	0
Kenosha	7,523,916	-7,523,916	927,728	6,596,188	0	-7,523,916	7,523,916	-927,728	-6,596,188	0
Kettle Moraine	2,633,529	-2,633,529	375,012	2,258,517	0	-2,633,529	2,633,529	-375,012	-2,258,517	0
Kewaskum	565,283	-565,283	-395,786	961,069	0	-565,283	565,283	395,786	-961,069	0
Kewaunee	388,775	-388,775	119,804	268,971	0	-388,775	388,775	-119,804	-268,971	0

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			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)
Kickapoo Area	\$91,872	-\$91,872	-\$25,323	\$117,195	\$0	-\$91,872	\$91,872	\$25,323	-\$117,195	\$0
Kiel Area	332,080	-332,080	-194,229	526,309	0	-332,080	332,080	194,229	-526,309	0
Kimberly Area	1,296,296	-1,296,296	-255,151	1,551,447	0	-1,296,296	1,296,296	255,151	-1,551,447	0
Kohler	53,679	-53,679	0	53,679	0	-53,679	53,679	0	-53,679	0
Lac du Flambeau #1	0	0	-1	1	0	0	0	1	-1	0
LaCrosse	2,628,911	-2,628,911	-206,695	2,835,606	0	-2,628,911	2,628,911	206,695	-2,835,606	0
Ladysmith	266,162	-266,162	85,330	180,832	0	-266,162	266,162	-85,330	-180,832	0
LaFarge	51,185	-51,185	-38,484	89,669	0	-51,185	51,185	38,484	-89,669	0
Lake Country	188,605	-188,605	0	188,605	0	-188,605	188,605	0	-188,605	0
Lake Geneva J1	312,282	-312,282	0	312,282	0	-312,282	312,282	0	-312,282	0
Lake Geneva-Genoa UHS	203,696	-203,696	-377,876	581,572	0	-203,696	203,696	377,876	-581,572	0
Lake Holcombe	0	0	0	0	0	0	0	0	0	0
Lake Mills Area	299,074	-299,074	-480,864	779,938	0	-299,074	299,074	480,864	-779,938	0
Lakeland UHS	66,333	-66,333	0	66,333	0	-66,333	66,333	0	-66,333	0
Lancaster Community	0	0	-220,208	220,208	0	0	0	220,208	-220,208	0
Laona	0	0	-112,662	112,662	0	0	0	112,662	-112,662	0
Lena	140,563	-140,563	-25,918	166,481	0	-140,563	140,563	25,918	-166,481	0
Linn J4	20,474	-20,474	0	20,474	0	-20,474	20,474	0	-20,474	0
Linn J6	30,711	-30,711	0	30,711	0	-30,711	30,711	0	-30,711	0
Little Chute Area	848,627	-848,627	487,249	361,378	0	-848,627	848,627	-487,249	-361,378	0
Lodi	187,130	-187,130	-794,883	982,013	0	-187,130	187,130	794,883	-982,013	0
Lomira	573,958	-573,958	214,486	359,472	0	-573,958	573,958	-214,486	-359,472	0
Loyal	122,583	-122,583	902	121,681	0	-122,583	122,583	-902	-121,681	0
Luck	56,173	-56,173	-160,600	216,773	0	-56,173	56,173	160,600	-216,773	0
Luxemburg-Casco	481,116	-481,116	-284,484	765,600	0	-481,116	481,116	284,484	-765,600	0
Madison Metropolitan	11,688,776	-11,688,776	-5,198,978	16,887,754	0	-11,688,776	11,688,776	5,198,978	-16,887,754	0
Manawa	429,246	-429,246	305,564	123,682	0	-429,246	429,246	-305,564	-123,682	0
Manitowoc	5,115,909	-5,115,909	2,385,981	2,729,928	0	-5,115,909	5,115,909	-2,385,981	-2,729,928	0
Maple	64,649	-64,649	-576,923	641,572	0	-64,649	64,649	576,923	-641,572	0
Maple Dale-Indian Hill	20,474	-20,474	0	20,474	0	-20,474	20,474	0	-20,474	0
Marathon City	99,615	-99,615	-80,836	180,451	0	-99,615	99,615	80,836	-180,451	0
Marinette	1,066,657	-1,066,657	386,561	680,096	0	-1,066,657	1,066,657	-386,561	-680,096	0
Marion	305,139	-305,139	73,921	231,218	0	-305,139	305,139	-73,921	-231,218	0
Markesan	97,121	-97,121	-360,906	458,027	0	-97,121	97,121	360,906	-458,027	0
Marshall	342,655	-342,655	-50,810	393,465	0	-342,655	342,655	50,810	-393,465	0

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			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)
Marshfield	\$1,943,052	-\$1,943,052	\$632,067	\$1,310,985	\$0	-\$1,943,052	\$1,943,052	-\$632,067	-\$1,310,985	\$0
Mauston	194,533	-194,533	-386,295	580,828	0	-194,533	194,533	386,295	-580,828	0
Mayville	912,914	-912,914	557,982	354,932	0	-912,914	912,914	-557,982	-354,932	0
McFarland	324,398	-324,398	-788,664	1,113,062	0	-324,398	324,398	788,664	-1,113,062	0
Medford Area	440,566	-440,566	-83,887	524,453	0	-440,566	440,566	83,887	-524,453	0
Mellen	0	0	-66,080	66,080	0	0	0	66,080	-66,080	0
Melrose-Mindoro	107,358	-107,358	-173,829	281,187	0	-107,358	107,358	173,829	-281,187	0
Menasha	2,200,884	-2,200,884	1,120,610	1,080,274	0	-2,200,884	2,200,884	-1,120,610	-1,080,274	0
Menominee Indian	63,839	-63,839	-341,931	405,770	0	-63,839	63,839	341,931	-405,770	0
Menomonee Falls	2,135,661	-2,135,661	0	2,135,661	0	-2,135,661	2,135,661	0	-2,135,661	0
Menomonie Area	981,735	-981,735	-416,330	1,398,065	0	-981,735	981,735	416,330	-1,398,065	0
Mequon-Thiensville	1,634,719	-1,634,719	-1,752,191	3,386,910	0	-1,634,719	1,634,719	1,752,191	-3,386,910	0
Mercer	0	0	0	0	0	0	0	0	0	0
Merrill Area	1,337,614	-1,337,614	567,264	770,350	0	-1,337,614	1,337,614	-567,264	-770,350	0
Merton Community	395,847	-395,847	-80,478	476,325	0	-395,847	395,847	80,478	-476,325	0
Middleton-Cross Plains	1,466,893	-1,466,893	-3,729,701	5,196,594	0	-1,466,893	1,466,893	3,729,701	-5,196,594	0
Milton	443,078	-443,078	-956,025	1,399,103	0	-443,078	443,078	956,025	-1,399,103	0
Milwaukee	14,847,203	-14,847,203	-3,722,765	18,569,968	0	-14,847,203	14,847,203	3,722,765	-18,569,968	0
Mineral Point	58,667	-58,667	-136,632	195,299	0	-58,667	58,667	136,632	-195,299	0
Minocqua J1	61,422	-61,422	0	61,422	0	-61,422	61,422	0	-61,422	0
Mishicot	240,048	-240,048	-131,546	371,594	0	-240,048	240,048	131,546	-371,594	0
Mondovi	107,358	-107,358	-47,093	154,451	0	-107,358	107,358	47,093	-154,451	0
Monona Grove	536,780	-536,780	-1,291,232	1,828,012	0	-536,780	536,780	1,291,232	-1,828,012	0
Monroe	173,768	-173,768	-802,807	976,575	0	-173,768	173,768	802,807	-976,575	0
Montello	324,519	-324,519	-5,641	330,160	0	-324,519	324,519	5,641	-330,160	0
Monticello	30,711	-30,711	-190,083	220,794	0	-30,711	30,711	190,083	-220,794	0
Mosinee	333,825	-333,825	-497,118	830,943	0	-333,825	333,825	497,118	-830,943	0
Mount Horeb Area	646,177	-646,177	-477,175	1,123,352	0	-646,177	646,177	477,175	-1,123,352	0
Mukwonago	1,845,675	-1,845,675	-841,867	2,687,542	0	-1,845,675	1,845,675	841,867	-2,687,542	0
Muskego-Norway	1,169,635	-1,169,635	-1,432,191	2,601,826	0	-1,169,635	1,169,635	1,432,191	-2,601,826	0
Necedah Area	0	0	-465,552	465,552	0	0	0	465,552	-465,552	0
Neenah	3,877,146	-3,877,146	1,130,781	2,746,365	0	-3,877,146	3,877,146	-1,130,781	-2,746,365	0
Neillsville	74,153	-74,153	-216,524	290,677	0	-74,153	74,153	216,524	-290,677	0
Nekoosa	661,400	-661,400	-1	661,401	0	-661,400	661,400	1	-661,401	0
New Auburn	20,474	-20,474	-148,425	168,899	0	-20,474	20,474	148,425	-168,899	0

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			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)
New Berlin	\$1,949,739	-\$1,949,739	-\$1,136,902	\$3,086,641	\$0	-\$1,949,739	\$1,949,739	\$1,136,902	-\$3,086,641	\$0
New Glarus	0	0	-438,263	438,263	0	0	0	438,263	-438,263	0
New Holstein	495,727	-495,727	35,224	460,503	0	-495,727	495,727	-35,224	-460,503	0
New Lisbon	12,731	-12,731	-238,185	250,916	0	-12,731	12,731	238,185	-250,916	0
New London	1,242,107	-1,242,107	524,599	717,508	0	-1,242,107	1,242,107	-524,599	-717,508	0
New Richmond	43,442	-43,442	-1,089,398	1,132,840	0	-43,442	43,442	1,089,398	-1,132,840	0
Niagara	66,410	-66,410	-24,894	91,304	0	-66,410	66,410	24,894	-91,304	0
Nicolet UHS	412,726	-412,726	18,451	394,275	0	-412,726	412,726	-18,451	-394,275	0
Norris	0	0	-80	80	0	0	0	80	-80	0
North Cape	15,356	-15,356	-83,443	98,799	0	-15,356	15,356	83,443	-98,799	0
North Crawford	0	0	-151,075	151,075	0	0	0	151,075	-151,075	0
North Fond du Lac	498,642	-498,642	86,315	412,327	0	-498,642	498,642	-86,315	-412,327	0
North Lake	148,453	-148,453	1	148,452	0	-148,453	148,453	-1	-148,452	0
North Lakeland	51,185	-51,185	0	51,185	0	-51,185	51,185	0	-51,185	0
Northern Ozaukee	398,589	-398,589	51,416	347,173	0	-398,589	398,589	-51,416	-347,173	0
Northland Pines	0	0	0	0	0	0	0	0	0	0
Northwood	0	0	0	0	0	0	0	0	0	0
Norwalk-Ontario-Wilton	220,412	-220,412	-104,257	324,669	0	-220,412	220,412	104,257	-324,669	0
Norway J7	0	0	-54,173	54,173	0	0	0	54,173	-54,173	0
Oak Creek-Franklin	2,133,532	-2,133,532	-729,247	2,862,779	0	-2,133,532	2,133,532	729,247	-2,862,779	0
Oakfield	334,989	-334,989	75,666	259,323	0	-334,989	334,989	-75,666	-259,323	0
Oconomowoc Area	5,117,281	-5,117,281	0	5,117,281	0	-5,117,281	5,117,281	0	-5,117,281	0
Oconto	89,562	-89,562	-192,039	281,601	0	-89,562	89,562	192,039	-281,601	0
Oconto Falls	473,335	-473,335	-169,186	642,521	0	-473,335	473,335	169,186	-642,521	0
Omro	842,739	-842,739	445,252	397,487	0	-842,739	842,739	-445,252	-397,487	0
Onalaska	1,226,016	-1,226,016	-63,672	1,289,688	0	-1,226,016	1,226,016	63,672	-1,289,688	0
Oostburg	762,165	-762,165	479,776	282,389	0	-762,165	762,165	-479,776	-282,389	0
Oregon	292,169	-292,169	-2,064,293	2,356,462	0	-292,169	292,169	2,064,293	-2,356,462	0
Osceola	194,242	-194,242	-631,855	826,097	0	-194,242	194,242	631,855	-826,097	0
Oshkosh Area	8,208,568	-8,208,568	5,154,701	3,053,867	0	-8,208,568	8,208,568	-5,154,701	-3,053,867	0
Osseo-Fairchild	121,243	-121,243	-170,365	291,608	0	-121,243	121,243	170,365	-291,608	0
Owen-Withee	30,711	-30,711	-123,295	154,006	0	-30,711	30,711	123,295	-154,006	0
Palmyra-Eagle Area	361,346	-361,346	0	361,346	0	-361,346	361,346	0	-361,346	0
Pardeeville Area	212,669	-212,669	-275,254	487,923	0	-212,669	212,669	275,254	-487,923	0
Paris J1	0	0	0	0	0	0	0	0	0	0

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			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)
Parkview	\$244,125	-\$244,125	-\$75,110	\$319,235	\$0	-\$244,125	\$244,125	\$75,110	-\$319,235	\$0
Pecatonica Area	45,936	-45,936	-194,044	239,980	0	-45,936	45,936	194,044	-239,980	0
Pepin Area	0	0	-195,339	195,339	0	0	0	195,339	-195,339	0
Peshtigo	403,893	-403,893	235,141	168,752	0	-403,893	403,893	-235,141	-168,752	0
Pewaukee	789,793	-789,793	0	789,793	0	-789,793	789,793	0	-789,793	0
Phelps	0	0	0	0	0	0	0	0	0	0
Phillips	66,410	-66,410	-346,166	412,576	0	-66,410	66,410	346,166	-412,576	0
Pittsville	146,889	-146,889	-88,083	234,972	0	-146,889	146,889	88,083	-234,972	0
Platteville	25,462	-25,462	-606,542	632,004	0	-25,462	25,462	606,542	-632,004	0
Plum City	0	0	0	0	0	0	0	0	0	0
Plymouth	997,500	-997,500	87,149	910,351	0	-997,500	997,500	-87,149	-910,351	0
Port Edwards	368,064	-368,064	282,749	85,315	0	-368,064	368,064	-282,749	-85,315	0
Port Washington-Saukville	1,305,796	-1,305,796	62,398	1,243,398	0	-1,305,796	1,305,796	-62,398	-1,243,398	0
Portage Community	642,731	-642,731	-236,307	879,038	0	-642,731	642,731	236,307	-879,038	0
Potosi	0	0	-124,731	124,731	0	0	0	124,731	-124,731	0
Poynette	6,142	-6,142	-582,904	589,046	0	-6,142	6,142	582,904	-589,046	0
Prairie du Chien Area	350,422	-350,422	-97,405	447,827	0	-350,422	350,422	97,405	-447,827	0
Prairie Farm	0	0	-94,883	94,883	0	0	0	94,883	-94,883	0
Prentice	20,474	-20,474	-74,821	95,295	0	-20,474	20,474	74,821	-95,295	0
Prescott	53,679	-53,679	-695,175	748,854	0	-53,679	53,679	695,175	-748,854	0
Princeton	89,378	-89,378	0	89,378	0	-89,378	89,378	0	-89,378	0
Pulaski Community	1,582,697	-1,582,697	177,859	1,404,838	0	-1,582,697	1,582,697	-177,859	-1,404,838	0
Racine	43,331,243	-43,331,243	37,137,429	6,193,814	0	-43,331,243	43,331,243	-37,137,429	-6,193,814	0
Randall J1	61,422	-61,422	0	61,422	0	-61,422	61,422	0	-61,422	0
Randolph	454,869	-454,869	131,237	323,632	0	-454,869	454,869	-131,237	-323,632	0
Random Lake	209,797	-209,797	-204,020	413,817	0	-209,797	209,797	204,020	-413,817	0
Raymond #14	163,792	-163,792	-83,508	247,300	0	-163,792	163,792	83,508	-247,300	0
Reedsburg	943,873	-943,873	-123,017	1,066,890	0	-943,873	943,873	123,017	-1,066,890	0
Reedsville	638,638	-638,638	376,237	262,401	0	-638,638	638,638	-376,237	-262,401	0
Rhineland	81,896	-81,896	-1,729,758	1,811,654	0	-81,896	81,896	1,729,758	-1,811,654	0
Rib Lake	30,711	-30,711	-126,330	157,041	0	-30,711	30,711	126,330	-157,041	0
Rice Lake Area	563,303	-563,303	-511,072	1,074,375	0	-563,303	563,303	511,072	-1,074,375	0
Richland	909,286	-909,286	428,277	481,009	0	-909,286	909,286	-428,277	-481,009	0
Richmond	109,034	-109,034	-47,677	156,711	0	-109,034	109,034	47,677	-156,711	0
Rio Community	76,647	-76,647	-66,086	142,733	0	-76,647	76,647	66,086	-142,733	0

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			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)
Ripon Area	\$341,452	-\$341,452	-\$170,112	\$511,564	\$0	-\$341,452	\$341,452	\$170,112	-\$511,564	\$0
River Falls	30,711	-30,711	-1,576,794	1,607,505	0	-30,711	30,711	1,576,794	-1,607,505	0
River Ridge	15,356	-15,356	-157,736	173,092	0	-15,356	15,356	157,736	-173,092	0
River Valley	201,277	-201,277	-523,548	724,825	0	-201,277	201,277	523,548	-724,825	0
Riverdale	97,121	-97,121	-129,859	226,980	0	-97,121	97,121	129,859	-226,980	0
Rosendale-Brandon	304,287	-304,287	-79,196	383,483	0	-304,287	304,287	79,196	-383,483	0
Rosholt	248,518	-248,518	-4,376	252,894	0	-248,518	248,518	4,376	-252,894	0
Royall	61,422	-61,422	-113,098	174,520	0	-61,422	61,422	113,098	-174,520	0
Saint Croix Central	137,992	-137,992	-546,528	684,520	0	-137,992	137,992	546,528	-684,520	0
Saint Croix Falls	357,773	-357,773	-273,445	631,218	0	-357,773	357,773	273,445	-631,218	0
Saint Francis	576,958	-576,958	515,934	61,024	0	-576,958	576,958	-515,934	-61,024	0
Salem J2	221,226	-221,226	-282,743	503,969	0	-221,226	221,226	282,743	-503,969	0
Sauk Prairie	500,567	-500,567	-1,162,378	1,662,945	0	-500,567	500,567	1,162,378	-1,662,945	0
Seneca	141,717	-141,717	12,062	129,655	0	-141,717	141,717	-12,062	-129,655	0
Sevastopol	53,679	-53,679	0	53,679	0	-53,679	53,679	0	-53,679	0
Seymour Community	592,384	-592,384	62,269	530,115	0	-592,384	592,384	-62,269	-530,115	0
Sharon J11	10,237	-10,237	-54,195	64,432	0	-10,237	10,237	54,195	-64,432	0
Shawano	1,686,858	-1,686,858	734,116	952,742	0	-1,686,858	1,686,858	-734,116	-952,742	0
Sheboygan Area	6,573,317	-6,573,317	4,069,474	2,503,843	0	-6,573,317	6,573,317	-4,069,474	-2,503,843	0
Sheboygan Falls	567,700	-567,700	-20,148	587,848	0	-567,700	567,700	20,148	-587,848	0
Shell Lake	61,422	-61,422	-166,625	228,047	0	-61,422	61,422	166,625	-228,047	0
Shiocton	245,680	-245,680	-20,487	266,167	0	-245,680	245,680	20,487	-266,167	0
Shorewood	204,839	-204,839	-828,089	1,032,928	0	-204,839	204,839	828,089	-1,032,928	0
Shullsburg	0	0	-87,881	87,881	0	0	0	87,881	-87,881	0
Silver Lake J1	26,616	-26,616	-155,583	182,199	0	-26,616	26,616	155,583	-182,199	0
Siren	0	0	-2,649	2,649	0	0	0	2,649	-2,649	0
Slinger	399,066	-399,066	-1,056,234	1,455,300	0	-399,066	399,066	1,056,234	-1,455,300	0
Solon Springs	0	0	-158,987	158,987	0	0	0	158,987	-158,987	0
Somerset	82,789	-82,789	-540,497	623,286	0	-82,789	82,789	540,497	-623,286	0
South Milwaukee	1,277,066	-1,277,066	576,331	700,735	0	-1,277,066	1,277,066	-576,331	-700,735	0
South Shore	0	0	-90,186	90,186	0	0	0	90,186	-90,186	0
Southern Door	138,069	-138,069	0	138,069	0	-138,069	138,069	0	-138,069	0
Southwestern Wisconsin	0	0	-186,570	186,570	0	0	0	186,570	-186,570	0
Sparta Area	1,158,458	-1,158,458	388,111	770,347	0	-1,158,458	1,158,458	-388,111	-770,347	0
Spencer	280,996	-280,996	90,351	190,645	0	-280,996	280,996	-90,351	-190,645	0

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			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)
Spooner Area	\$243,064	-\$243,064	\$0	\$243,064	\$0	-\$243,064	\$243,064	\$0	-\$243,064	\$0
Spring Valley	26,616	-26,616	-238,622	265,238	0	-26,616	26,616	238,622	-265,238	0
Stanley-Boyd Area	311,582	-311,582	60,325	251,257	0	-311,582	311,582	-60,325	-251,257	0
Stevens Point Area	3,474,204	-3,474,204	863,517	2,610,687	0	-3,474,204	3,474,204	-863,517	-2,610,687	0
Stockbridge	40,948	-40,948	-85,126	126,074	0	-40,948	40,948	85,126	-126,074	0
Stone Bank	161,052	-161,052	0	161,052	0	-161,052	161,052	0	-161,052	0
Stoughton Area	289,883	-289,883	-1,329,691	1,619,574	0	-289,883	289,883	1,329,691	-1,619,574	0
Stratford	230,202	-230,202	-7,882	238,084	0	-230,202	230,202	7,882	-238,084	0
Sturgeon Bay	284,012	-284,012	-268,663	552,675	0	-284,012	284,012	268,663	-552,675	0
Sun Prairie Area	1,362,755	-1,362,755	-2,822,428	4,185,183	0	-1,362,755	1,362,755	2,822,428	-4,185,183	0
Superior	379,191	-379,191	-1,425,654	1,804,845	0	-379,191	379,191	1,425,654	-1,804,845	0
Suring	12,731	-12,731	0	12,731	0	-12,731	12,731	0	-12,731	0
Swallow	195,911	-195,911	0	195,911	0	-195,911	195,911	0	-195,911	0
Thorp	374,781	-374,781	112,414	262,367	0	-374,781	374,781	-112,414	-262,367	0
Three Lakes	20,474	-20,474	0	20,474	0	-20,474	20,474	0	-20,474	0
Tigerton	59,821	-59,821	-91,138	150,959	0	-59,821	59,821	91,138	-150,959	0
Tomah Area	641,907	-641,907	-321,820	963,727	0	-641,907	641,907	321,820	-963,727	0
Tomahawk	220,149	-220,149	0	220,149	0	-220,149	220,149	0	-220,149	0
Tomorrow River	313,596	-313,596	-96,522	410,118	0	-313,596	313,596	96,522	-410,118	0
Trevor-Wilmot	10,237	-10,237	-188,943	199,180	0	-10,237	10,237	188,943	-199,180	0
Tri-County Area	187,653	-187,653	-59,551	247,204	0	-187,653	187,653	59,551	-247,204	0
Turtle Lake	61,422	-61,422	-362,013	423,435	0	-61,422	61,422	362,013	-423,435	0
Twin Lakes #4	25,646	-25,646	-287,982	313,628	0	-25,646	25,646	287,982	-313,628	0
Two Rivers	910,681	-910,681	368,947	541,734	0	-910,681	910,681	-368,947	-541,734	0
Union Grove J1	143,479	-143,479	-127,188	270,667	0	-143,479	143,479	127,188	-270,667	0
Union Grove UHS	66,333	-66,333	-283,590	349,923	0	-66,333	66,333	283,590	-349,923	0
Unity	104,864	-104,864	-627,237	732,101	0	-104,864	104,864	627,237	-732,101	0
Valders Area	601,730	-601,730	206,898	394,832	0	-601,730	601,730	-206,898	-394,832	0
Verona Area	728,237	-728,237	-2,924,212	3,652,449	0	-728,237	728,237	2,924,212	-3,652,449	0
Viroqua Area	952,282	-952,282	526,365	425,917	0	-952,282	952,282	-526,365	-425,917	0
Wabeno Area	86,884	-86,884	0	86,884	0	-86,884	86,884	0	-86,884	0
Walworth J1	122,844	-122,844	-81,149	203,993	0	-122,844	122,844	81,149	-203,993	0
Washburn	156,302	-156,302	-25,819	182,121	0	-156,302	156,302	25,819	-182,121	0
Washington Island	0	0	0	0	0	0	0	0	0	0
Washington-Caldwell	57,327	-57,327	-29,472	86,799	0	-57,327	57,327	29,472	-86,799	0

School District	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			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)
Waterford J1	\$220,096	-\$220,096	-\$456,574	\$676,670	\$0	-\$220,096	\$220,096	\$456,574	-\$676,670	\$0
Waterford UHS	90,793	-90,793	-252,625	343,418	0	-90,793	90,793	252,625	-343,418	0
Waterloo	345,805	-345,805	194,011	151,794	0	-345,805	345,805	-194,011	-151,794	0
Watertown	4,539,271	-4,539,271	3,117,931	1,421,340	0	-4,539,271	4,539,271	-3,117,931	-1,421,340	0
Waukesha	10,026,227	-10,026,227	2,672,285	7,353,942	0	-10,026,227	10,026,227	-2,672,285	-7,353,942	0
Waunakee Community	283,223	-283,223	-2,382,791	2,666,014	0	-283,223	283,223	2,382,791	-2,666,014	0
Waupaca	1,369,973	-1,369,973	381,695	988,278	0	-1,369,973	1,369,973	-381,695	-988,278	0
Waupun	1,687,656	-1,687,656	1,004,588	683,068	0	-1,687,656	1,687,656	-1,004,588	-683,068	0
Wausau	3,708,611	-3,708,611	751,259	2,957,352	0	-3,708,611	3,708,611	-751,259	-2,957,352	0
Wausaukee	176,523	-176,523	0	176,523	0	-176,523	176,523	0	-176,523	0
Wautoma Area	278,891	-278,891	-341,768	620,659	0	-278,891	278,891	341,768	-620,659	0
Wauwatosa	1,661,231	-1,661,231	-2,564,836	4,226,067	0	-1,661,231	1,661,231	2,564,836	-4,226,067	0
Wauzeka-Steuben	36,853	-36,853	-64,527	101,380	0	-36,853	36,853	64,527	-101,380	0
Webster	0	0	0	0	0	0	0	0	0	0
West Allis	8,519,185	-8,519,185	4,724,303	3,794,882	0	-8,519,185	8,519,185	-4,724,303	-3,794,882	0
West Bend	5,683,658	-5,683,658	1,932,870	3,750,788	0	-5,683,658	5,683,658	-1,932,870	-3,750,788	0
West DePere	1,175,371	-1,175,371	-452,266	1,627,637	0	-1,175,371	1,175,371	452,266	-1,627,637	0
West Salem	616,597	-616,597	-19,693	636,290	0	-616,597	616,597	19,693	-636,290	0
Westby Area	573,436	-573,436	137,648	435,788	0	-573,436	573,436	-137,648	-435,788	0
Westfield	354,969	-354,969	-269,357	624,326	0	-354,969	354,969	269,357	-624,326	0
Weston	88,038	-88,038	-68,428	156,466	0	-88,038	88,038	68,428	-156,466	0
Weyauwega-Fremont	148,088	-148,088	0	148,088	0	-148,088	148,088	0	-148,088	0
Wheatland J1	40,948	-40,948	-181,887	222,835	0	-40,948	40,948	181,887	-222,835	0
White Lake	10,237	-10,237	-90,479	100,716	0	-10,237	10,237	90,479	-100,716	0
Whitefish Bay	271,608	-271,608	-1,043,785	1,315,393	0	-271,608	271,608	1,043,785	-1,315,393	0
Whitehall	99,615	-99,615	-86,337	185,952	0	-99,615	99,615	86,337	-185,952	0
Whitewater	401,262	-401,262	-736,682	1,137,944	0	-401,262	401,262	736,682	-1,137,944	0
Whitnall	663,756	-663,756	-381,093	1,044,849	0	-663,756	663,756	381,093	-1,044,849	0
Wild Rose	154,371	-154,371	0	154,371	0	-154,371	154,371	0	-154,371	0
Williams Bay	149,330	-149,330	0	149,330	0	-149,330	149,330	0	-149,330	0
Wilmot UHS	38,193	-38,193	-678,568	716,761	0	-38,193	38,193	678,568	-716,761	0
Winneconne Community	347,459	-347,459	-478,962	826,421	0	-347,459	347,459	478,962	-826,421	0
Winter	29,110	-29,110	0	29,110	0	-29,110	29,110	0	-29,110	0
Wisconsin Dells	459,803	-459,803	-805,451	1,265,254	0	-459,803	459,803	805,451	-1,265,254	0
Wisconsin Heights	153,891	-153,891	-492,353	646,244	0	-153,891	153,891	492,353	-646,244	0

	A	B	C	D	E	F	G	H	I	J
	Current Law Choice, Charter, and SNSP Effect					Changes Due to Decoupling				
	General Aid			Net Effect		General Aid			Net Changes	
<u>School District</u>	<u>Revenue Limit</u>	<u>Aid Reduction</u>	<u>Formula Effects</u>	<u>Maximum Levy (A-C)</u>	<u>Change in Resources (A+B, or B+C+D)</u>	<u>Revenue Limit (-A)</u>	<u>Aid Reduction (-B)</u>	<u>Formula Effects (-C)</u>	<u>Maximum Levy (F-H)</u>	<u>Change in Resources (F+G, or G+H+I)</u>
Wisconsin Rapids	\$4,151,777	-\$4,151,777	\$2,667,644	\$1,484,133	\$0	-\$4,151,777	\$4,151,777	-\$2,667,644	-\$1,484,133	\$0
Wittenberg-Biramwood	150,800	-150,800	-266,552	417,352	0	-150,800	150,800	266,552	-417,352	0
Wonewoc-Union Center	33,205	-33,205	-148,864	182,069	0	-33,205	33,205	148,864	-182,069	0
Woodruff J1	0	0	-209,932	209,932	0	0	0	209,932	-209,932	0
Wrightstown Community	507,340	-507,340	33,865	473,475	0	-507,340	507,340	-33,865	-473,475	0
Yorkville J2	<u>61,422</u>	<u>-61,422</u>	<u>0</u>	<u>61,422</u>	<u>0</u>	<u>-61,422</u>	<u>61,422</u>	<u>0</u>	<u>-61,422</u>	<u>0</u>
STATEWIDE	\$342,864,079	-\$342,864,079	\$789	\$342,863,290	\$0	-\$342,864,079	\$342,864,079	-\$789	-\$342,863,290	\$0