



## Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873

March 23, 2010

TO: Representative Dan Meyer  
Room 308 North, State Capitol

FROM: Russ Kava, Fiscal Analyst

SUBJECT: LRB 4244/1: Distribution of General School Aid Funding Using Income Equalization Formula

At your request, I am providing information on LRB 4244/1, which would use an income equalization formula for the distribution of half of the funding appropriated for general school aid.

### Background

The general school aids appropriation funds equalization, integration (Chapter 220), and special adjustment aids. In 2008-09, \$4,799.5 million from the general fund was appropriated for general school aids. Of the total amount of funding provided, including adjustments, 405 school districts were eligible for \$4,699.3 million in equalization aid, 28 districts were eligible for \$83.3 million in integration aid and 74 districts were eligible for \$16.9 million in special adjustment aid.

**Equalization Aid.** A major objective of the equalization aid formula is tax base equalization. The formula operates under the principle of equal tax rate for equal per pupil expenditures. In pure form, this means that a school district's property tax rate does not depend on the property tax base of the district, but rather on the level of expenditures. The provision of state aid through the formula allows a district to support a given level of per pupil expenditures with a similar local property tax rate as other districts with the same level of per pupil expenditures, regardless of property tax wealth. There is an inverse relationship between equalization aid and property valuations. Districts with low per pupil property valuations receive a larger share of their costs through the formula than districts with high per pupil property valuations.

The equalization aid formula is calculated using school district data (pupil membership, shared costs, and equalized valuations) from the prior school year. There are three guaranteed

valuations used in the equalization formula that are applied to three different expenditure levels. The rate at which shared costs are aided through the formula is determined by comparing a district's per pupil property value to the three guaranteed valuations. Equalization aid is provided to make up the difference between the district's actual tax base and the state's guaranteed tax base.

*Primary Tier.* The first tier is for shared costs up to the primary cost ceiling of \$1,000 per member. State aid on these primary shared costs is calculated using a statutorily guaranteed valuation of \$1,930,000 per member, and is based on a comparison of the school district's equalized valuation per member to the \$1,930,000. State aid equals the amount of costs that would be funded by the missing portion of the guaranteed tax base. Every district whose equalized valuation per member is below \$1,930,000 receives at least the primary aid amount; primary aid cannot be reduced by negative aid generated at the secondary or tertiary aid levels. This feature of the formula is referred to as the "primary aid hold harmless."

*Secondary Tier.* The second tier is for shared costs that exceed \$1,000 per member but are less than the secondary cost ceiling, which was equal to \$8,871 in 2008-09. The secondary cost ceiling is set equal to 90% of the prior year statewide shared cost per member. The state's sharing of secondary costs is calculated using the secondary guaranteed valuation. The secondary guarantee is not set statutorily, but is placed at a level that generates equalization aid entitlements that are equal to the total amount of funding available for distribution. In 2008-09, the secondary guaranteed valuation was \$1,375,392.

*Tertiary Tier.* The third tier is for shared costs that exceed the secondary cost ceiling of \$8,871 per member in 2008-09. State aid on tertiary shared costs is calculated using the statewide average equalized valuation per member, which was \$563,395 in aid year 2008-09. If a school district's tertiary aid is a negative number, this amount is deducted from its secondary aid. As noted above, if the sum of a district's secondary and tertiary aid is a negative number, this amount is not deducted from its primary aid amount.

The income of the residents of a school district does not factor into the calculation of equalization aid. A separate, smaller general aid program was, however, created in the 2007-09 biennial budget act to provide additional unrestricted aid to school districts with high poverty. A district is eligible for high poverty aid if at least 50% of the district's enrollment is eligible for a free or reduced-price lunch, meaning the pupil's family income is at or below 185% of the federal poverty level. In 2009-10, \$18.7 million from the general fund is appropriated for high poverty aid.

*Integration Aid.* Under the integration aid program (commonly called Chapter 220 after the 1975 session law), the state provides funds as an incentive for districts to voluntarily improve racial balance within and between school districts. To be eligible, a school district must transfer pupils between attendance areas or districts with certain concentrations of minority or nonminority pupil populations. Integration aid is fully funded as a first draw from the general school aids appropriation.

Integration aid is calculated through two different formulas depending upon whether a pupil is transferred within a school district (**intradistrict**) or from one school district to another (**interdistrict**). Under both formulas, school districts receive state aid based on the number of pupils transferred in the prior school year.

*Intradistrict Transfer Aid.* State aid is based on the school district's equalization aid per pupil multiplied by 25% of the number of eligible transfer pupils. As part of the neighborhood schools initiative in 1999 Act 9, a hold harmless was established on the amount of intradistrict aid that would be received by Milwaukee Public Schools (MPS), which is generally equal to the greater of: (a) the 1998-99 aid amount (\$32.9 million); or (b) the actual aid entitlement generated under the formula.

*Interdistrict Transfer Aid.* The state provides financial support to both the district which accepts the transfers (the receiving district) and the district from which the transfers came (the sending district).

The receiving district is paid an amount equal to its average net cost per pupil for each transfer accepted. This is calculated by taking the number of pupils transferred into the district in the previous school year times the district's net school cost divided by the sum of membership plus the number of transfer pupils in the prior year.

The sending district can count each pupil transferred to another district as 0.75 member for general school aid purposes, which is commonly referred to as "sender aid." However, a separate integration aid payment is not calculated for sending districts; instead, the district receives these funds as part of its equalization aid payment.

*Special Adjustment Aid.* The state provides additional general school aid to districts as a hold harmless to limit any year-to-year decline in a district's general aid payment. Special adjustment aid for an eligible district is equal to the amount needed to make a district's total general aid eligibility equal to 85% of its prior year's general aid payment. This aid is fully funded as a first draw from the general school aids appropriation.

#### **LRB 4244/1**

LRB 4244/1 would create a three-tiered formula for the distribution of income equalization aid similar to the current law property equalization formula. Under the draft, half of the funding appropriated for general school aids would be distributed through the new income equalization formula, while the other half would be distributed through the current law property equalization formula. The new formula would first apply to the general school aids distributed in the 2011-12 school year.

The primary and secondary cost ceilings used for the current law property equalization formula would also be used for the income equalization formula created under the draft. The

primary guaranteed net taxable income per member would be set at \$300,000. A primary aid hold harmless would also apply to the income aid calculation.

The secondary guarantee of the income aid formula would be set equal to the amount that generates income aid entitlements that distribute half of the funding appropriated for general aid. The draft would also modify the definition of the secondary guarantee under the current law property equalization aid formula to specify that it would be set at the level to distribute half of the funding appropriated for general aid. Modifying these definitions would allow for the payment of both property aid and income aid from the current law GPR appropriation for general school aids, which would not be modified under the draft.

The tertiary guarantee of the income aid formula would be set equal to the statewide average net taxable income per member. Negative tertiary aid would also apply to the income equalization formula.

The draft would specify that the 15% increase in the formula factors for a consolidated district and the 5% increase in formula factors for a district from which territory was detached to create another district that currently apply under the property equalization formula would also apply to the income equalization formula. As under current law, the additional income aid received by such districts as a result of these increases would be outside of revenue limits.

Under the draft, the net taxable income of a district in the calendar year ending in the previous school year would be used in computing aid. For example, for the 2008-09 school year, income data from 2007 would be used in the calculation. For a union high school (UHS) district, the sum of the net taxable incomes of the underlying K-8 districts would be used in the calculation. The Department of Revenue would be required to certify the net taxable income in each district in the calendar year ending in the previous school year to the Department of Public Instruction by October 1 of each year.

Under the draft, half of integration aid payments would be made through the property equalization formula and half would be made through the income equalization formula. Aid reductions for the Milwaukee parental choice program (applicable only to the Milwaukee Public Schools), the Milwaukee and Racine charter school program, and the Second Chance Partnership would be modified so that half of the reductions would be made to property aid and half would be made to income aid.

To be able to distribute the amount of funding remaining in the property equalization formula in the first year of the new aid calculation, the draft would specify that special adjustment aid would not be paid in 2011-12. On an ongoing basis, special adjustment aid would apply to both aid formulas, with districts guaranteed to receive at least 85% of each of their prior year property aid and income aid payments.

The attachment shows the 2008-09 net general school aid payments made to each school district under current law and the payments that would have been made under the draft. With respect to the draft, the payment that would be received by each district from the funding distributed

through the current law formula (labeled as “property aid” in the attachment) and from the proposed income equalization formula (labeled as “income aid” in the attachment) are both shown. Also shown is the change in total aid for each district under the draft compared to current law, both in dollar and percentage terms.

Under the draft, the primary guaranteed net taxable income would be set at \$300,000 per member. The tertiary guarantee would equal the statewide average net taxable income per member, which was \$131,055 for aid year 2008-09. To distribute the full amount of funding available for income aid, the secondary guarantee would have been set at \$162,439 per member in 2008-09.

In total, 280 districts would receive more aid under the draft compared to current law, while 142 districts would receive less aid under the draft. Aid to four districts would remain unchanged. A total of \$742 million would be redistributed among districts under the draft, which represents nearly 16% of total net general aid payments.

Several factors should be noted with regard to the income data used for this calculation. First, the data does not include the income of individuals who do not file tax returns because their income falls below the minimum filing requirements or because they do not have tax refunds. Second, this data excludes sources of income that are either fully or partially exempt from the income tax. Third, this data does not include the income of nonresident property owners in the district. Fourth, taxpayers in a union high school (UHS) district are asked to report the school code for the K-8 district of residence on their return, but not the overlying UHS district. For the purposes of this memorandum, K-8 districts in more than one UHS district were assigned to the UHS district in which the majority of its property is located.

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

RK/sas  
Attachment



## ATTACHMENT

### 2008-09 Net General School Aid Payments Under Current Law and LRB 4244/1 to Distribute Half of Funding Through an Income Equalization Formula

School District	Total Net General School Aids Payment				LRB 4244/1 Change to Current Law	
	Current Law	Property Aid	Income Aid	Total	Amount	Percent
Abbotsford	\$4,569,562	\$3,541,607	\$2,255,602	\$5,797,209	\$1,227,647	26.9%
Adams-Friendship Area	7,319,975	1,129,436	10,527,615	11,657,051	4,337,076	59.2
Albany	2,855,165	1,452,449	1,558,885	3,011,334	156,169	5.5
Algoma	3,485,568	1,352,868	1,165,958	2,518,826	-966,742	-27.7
Alma	1,640,109	703,838	814,750	1,518,588	-121,521	-7.4
Alma Center	4,714,250	3,780,956	3,748,355	7,529,311	2,815,061	59.7
Almond-Bancroft	3,384,005	2,305,339	1,884,844	4,190,183	806,178	23.8
Altoona	10,515,547	7,246,966	6,655,128	13,902,094	3,386,547	32.2
Amery	9,669,588	3,437,401	8,152,969	11,590,370	1,920,782	19.9
Antigo	17,773,787	11,074,366	11,059,634	22,134,000	4,360,213	24.5
Appleton Area	87,351,523	44,137,419	12,788,504	56,925,923	-30,425,600	-34.8
Arcadia	7,493,402	5,395,300	5,205,575	10,600,875	3,107,473	41.5
Argyle	2,532,643	1,788,986	1,895,789	3,684,775	1,152,132	45.5
Arrowhead UHS	6,709,054	1,281,512	903,396	2,184,908	-4,524,146	-67.4
Ashland	16,089,812	11,884,442	10,959,678	22,844,120	6,754,308	42.0
Ashwaubenon	12,571,430	1,780,745	9,593,871	11,374,616	-1,196,814	-9.5
Athens	3,855,824	2,591,143	2,312,136	4,903,279	1,047,455	27.2
Auburndale	6,011,250	4,407,068	3,784,364	8,191,432	2,180,182	36.3
Augusta	4,689,847	3,142,783	3,993,659	7,136,442	2,446,595	52.2
Baldwin-Woodville Area	9,935,064	5,728,769	5,079,332	10,808,101	873,037	8.8
Bangor	4,704,759	3,327,499	3,031,573	6,359,072	1,654,313	35.2
Baraboo	16,141,728	5,747,470	8,849,717	14,597,187	-1,544,541	-9.6
Barneveld	2,718,800	1,506,090	1,318,509	2,824,599	105,799	3.9
Barron Area	10,767,075	7,965,411	7,163,021	15,128,432	4,361,357	40.5
Bayfield	614,379	90,686	1,644,935	1,735,621	1,121,242	182.5
Beaver Dam	20,345,339	10,304,628	9,301,033	19,605,661	-739,678	-3.6
Beecher-Dunbar-Pembine	334,801	117,681	1,333,143	1,450,824	1,116,023	333.3
Belleville	6,087,413	3,228,595	2,015,652	5,244,247	-843,166	-13.9
Belmont Community	2,254,502	1,458,860	1,577,550	3,036,410	781,908	34.7
Beloit	57,703,235	48,107,562	42,189,796	90,297,358	32,594,123	56.5
Beloit Turner	8,464,863	5,436,381	5,500,120	10,936,501	2,471,638	29.2
Benton	2,188,300	1,786,820	1,594,762	3,381,582	1,193,282	54.5
Berlin Area	11,492,059	7,663,698	6,809,220	14,472,918	2,980,859	25.9
Big Foot UHS	167,691	127,999	1,476,200	1,604,199	1,436,508	856.6
Birchwood	134,103	0	771,469	771,469	637,366	475.3

School District	Total Net General School Aids Payment				LRB 4244/1 Change to Current Law	
	Current Law	Property Aid	LRB 4244/1		Amount	Percent
			Income Aid	Total		
Black Hawk	\$3,698,608	\$2,735,532	\$2,826,986	\$5,562,518	\$1,863,910	50.4%
Black River Falls	11,005,536	5,974,347	6,531,696	12,506,043	1,500,507	13.6
Blair-Taylor	5,102,848	3,689,121	4,163,848	7,852,969	2,750,121	53.9
Bloomer	7,706,807	4,813,169	3,848,754	8,661,923	955,116	12.4
Bonduel	5,717,661	2,963,754	3,520,542	6,484,296	766,635	13.4
Boscobel Area	6,202,518	4,650,943	4,599,254	9,250,197	3,047,679	49.1
Bowler	3,439,359	2,558,905	3,593,964	6,152,869	2,713,510	78.9
Boyceville Community	5,804,926	4,031,187	4,429,974	8,461,161	2,656,235	45.8
Brighton #1	666,368	103,093	689,254	792,347	125,979	18.9
Brillion	6,334,934	4,294,635	2,850,880	7,145,515	810,581	12.8
Bristol #1	1,951,674	315,568	1,799,106	2,114,674	163,000	8.4
Brodhead	8,137,415	5,613,873	4,897,876	10,511,749	2,374,334	29.2
Brown Deer	6,151,305	1,195,103	1,821,444	3,016,547	-3,134,758	-51.0
Bruce	3,153,780	1,086,426	3,283,413	4,369,839	1,216,059	38.6
Burlington Area	19,206,786	6,016,856	5,967,097	11,983,953	-7,222,833	-37.6
Butternut	839,588	119,852	889,936	1,009,788	170,200	20.3
Cadott Community	5,692,525	4,009,416	4,214,611	8,224,027	2,531,502	44.5
Cambria-Friesland	2,749,092	1,546,662	838,802	2,385,464	-363,628	-13.2
Cambridge	4,369,369	627,563	1,095,605	1,723,168	-2,646,201	-60.6
Cameron	5,664,066	3,601,949	4,386,074	7,988,023	2,323,957	41.0
Campbellsport	7,695,325	2,148,133	2,206,977	4,355,110	-3,340,215	-43.4
Cashton	4,038,762	3,008,772	3,053,699	6,062,471	2,023,709	50.1
Cassville	1,872,970	1,117,428	909,057	2,026,485	153,515	8.2
Cedar Grove-Belgium Area	5,469,132	1,773,136	2,874,841	4,647,977	-821,155	-15.0
Cedarburg	10,567,110	1,829,003	776,925	2,605,928	-7,961,182	-75.3
Central/Westosha UHS	6,457,037	1,661,394	5,222,300	6,883,694	426,657	6.6
Chetek	4,170,527	626,171	4,442,263	5,068,434	897,907	21.5
Chilton	7,943,039	4,987,165	4,593,574	9,580,739	1,637,700	20.6
Chippewa Falls Area	30,046,583	15,390,136	13,651,973	29,042,109	-1,004,474	-3.3
Clayton	2,854,616	2,057,556	1,650,159	3,707,715	853,099	29.9
Clear Lake	4,709,080	3,259,265	3,620,603	6,879,868	2,170,788	46.1
Clinton Community	8,675,405	6,125,575	5,194,560	11,320,135	2,644,730	30.5
Clintonville	11,380,491	7,912,566	7,404,462	15,317,028	3,936,537	34.6
Cochrane-Fountain City	3,948,406	1,849,274	2,150,921	4,000,195	51,789	1.3
Colby	7,338,743	5,493,925	4,505,894	9,999,819	2,661,076	36.3
Coleman	3,765,321	915,965	3,051,847	3,967,812	202,491	5.4
Colfax	5,628,815	3,671,054	3,792,665	7,463,719	1,834,904	32.6
Columbus	6,298,527	2,329,252	1,536,439	3,865,691	-2,432,836	-38.6
Cornell	3,769,756	2,818,228	3,047,392	5,865,620	2,095,864	55.6
Crandon	3,341,548	580,854	6,253,790	6,834,644	3,493,096	104.5
Crivitz	1,135,912	314,677	2,940,206	3,254,883	2,118,971	186.5
Cuba City	4,230,833	2,565,007	975,348	3,540,355	-690,478	-16.3
Cudahy	17,321,025	10,365,944	7,542,445	17,908,389	587,364	3.4
Cumberland	5,340,767	942,645	5,388,296	6,330,941	990,174	18.5
D C Everest Area	40,218,793	26,740,030	22,168,328	48,908,358	8,689,565	21.6



School District	Total Net General School Aids Payment				LRB 4244/1 Change to Current Law	
	Current Law	Property Aid	LRB 4244/1		Amount	Percent
			Income Aid	Total		
Darlington Community	\$5,878,418	\$4,229,813	\$3,693,444	\$7,923,257	\$2,044,839	34.8%
Deerfield Community	4,557,501	2,195,290	1,631,445	3,826,735	-730,766	-16.0
DeForest Area	17,802,545	6,449,202	7,134,223	13,583,425	-4,219,120	-23.7
Delavan-Darien	10,490,110	1,569,180	7,662,109	9,231,289	-1,258,821	-12.0
Denmark	10,349,848	6,716,814	5,360,295	12,077,109	1,727,261	16.7
DePere	23,312,397	12,339,172	1,063,724	13,402,896	-9,909,501	-42.5
DeSoto Area	3,038,240	941,948	1,663,421	2,605,369	-432,871	-14.2
Dodgeand	6,059,345	3,958,126	3,055,787	7,013,913	954,568	15.8
Dodgeville	8,035,862	3,635,256	4,348,782	7,984,038	-51,824	-0.6
Dover #1	685,387	297,055	296,599	593,654	-91,733	-13.4
Drummond	96,370	0	436,762	436,762	340,392	353.2
Durand	7,075,305	4,139,545	4,188,669	8,328,214	1,252,909	17.7
East Troy Community	4,785,305	944,161	1,629,424	2,573,585	-2,211,720	-46.2
Eau Claire Area	60,847,404	26,010,831	3,274,771	29,285,602	-31,561,802	-51.9
Edgar	4,987,271	3,721,548	3,116,771	6,838,319	1,851,048	37.1
Edgerton	10,985,033	4,887,352	6,005,830	10,893,182	-91,851	-0.8
Elcho	78,712	0	1,357,680	1,357,680	1,278,968	1624.9
Eleva-Strum	4,663,382	3,262,006	2,558,174	5,820,180	1,156,798	24.8
Elk Mound Area	7,405,882	5,560,815	4,585,069	10,145,884	2,740,002	37.0
Elkhart Lake-Glenbeulah	1,211,488	242,330	181,511	423,841	-787,647	-65.0
Elkhorn Area	14,560,529	2,226,113	10,013,925	12,240,038	-2,320,491	-15.9
Ellsworth Community	9,379,148	3,666,516	3,980,510	7,647,026	-1,732,122	-18.5
Elmbrook	6,107,736	4,465,982	2,029,262	6,495,244	387,508	6.3
Elmwood	2,524,810	1,608,507	1,392,713	3,001,220	476,410	18.9
Erin	844,323	159,611	134,248	293,859	-550,464	-65.2
Evansville Community	12,409,004	8,127,710	6,990,525	15,118,235	2,709,231	21.8
Fall Creek	6,425,000	4,802,072	3,945,355	8,747,427	2,322,427	36.1
Fall River	3,209,407	1,884,619	1,716,797	3,601,416	392,009	12.2
Fennimore Community	5,269,132	3,834,917	3,306,475	7,141,392	1,872,260	35.5
Flambeau	4,799,897	3,328,511	4,794,212	8,122,723	3,322,826	69.2
Florence	1,621,322	289,422	2,121,125	2,410,547	789,225	48.7
Fond du Lac	44,718,442	23,547,186	9,358,723	32,905,909	-11,812,533	-26.4
Fontana J8	23,145	0	347,642	347,642	324,497	1402.0
Fort Atkinson	14,956,020	5,655,656	6,561,448	12,217,104	-2,738,916	-18.3
Fox Point J2	1,341,486	824,512	516,974	1,341,486	0	0.0
Franklin Public	17,821,509	3,457,486	1,851,652	5,309,138	-12,512,371	-70.2
Frederic	3,129,941	1,092,896	3,113,734	4,206,630	1,076,689	34.4
Freedom Area	10,112,549	5,925,281	5,049,825	10,975,106	862,557	8.5
Friess Lake	567,716	144,146	816,779	960,925	393,209	69.3
Galesville-Ettrick	9,213,982	5,709,150	5,129,557	10,838,707	1,624,725	17.6
Geneva J4	9,289	0	39,961	39,961	30,672	330.2
Genoa City J2	4,544,428	3,083,656	3,253,412	6,337,068	1,792,640	39.4
Germantown	13,753,250	2,435,258	1,671,804	4,107,062	-9,646,188	-70.1
Gibraltar Area	27,455	0	159,316	159,316	131,861	480.3
Gillett	4,978,920	3,209,470	3,979,193	7,188,663	2,209,743	44.4

School District	Total Net General School Aids Payment				LRB 4244/1 Change to Current Law	
	Current Law	Property Aid	LRB 4244/1		Amount	Percent
			Income Aid	Total		
Gilman	\$3,080,207	\$1,748,419	\$1,855,751	\$3,604,170	\$523,963	17.0%
Gilmanton	1,597,293	1,121,337	1,414,941	2,536,278	938,985	58.8
Glendale-River Hills	565,670	370,175	118,058	488,233	-77,437	-13.7
Glenwood City	5,392,893	3,706,897	3,554,193	7,261,090	1,868,197	34.6
Glidden	757,477	126,410	1,420,112	1,546,522	789,045	104.2
Goodman-Armstrong	604,186	107,707	1,273,653	1,381,360	777,174	128.6
Grafton	8,271,692	1,301,582	673,768	1,975,350	-6,296,342	-76.1
Granton Area	2,271,305	1,700,868	1,417,697	3,118,565	847,260	37.3
Grantsburg	6,060,810	3,227,605	5,577,513	8,805,118	2,744,308	45.3
Green Bay Area	124,766,029	70,103,027	33,724,344	103,827,371	-20,938,658	-16.8
Green Lake	46,245	0	66,251	66,251	20,006	43.3
Greendale	10,254,169	1,706,485	1,091,915	2,798,400	-7,455,769	-72.7
Greenfield	11,927,226	2,183,133	1,367,977	3,551,110	-8,376,116	-70.2
Greenwood	3,014,405	1,822,503	805,408	2,627,911	-386,494	-12.8
Gresham	1,974,134	1,296,638	2,282,194	3,578,832	1,604,698	81.3
Hamilton	19,474,519	3,354,046	11,554,480	14,908,526	-4,565,993	-23.4
Hartford J1	9,335,230	3,120,436	731,932	3,852,368	-5,482,862	-58.7
Hartford UHS	7,803,219	1,115,902	759,732	1,875,634	-5,927,585	-76.0
Hartland-Lakeside J3	6,129,102	931,952	121,370	1,053,322	-5,075,780	-82.8
Hayward Community	1,189,032	224,437	7,773,923	7,998,360	6,809,328	572.7
Herman #22	407,082	59,125	317,441	376,566	-30,516	-7.5
Highland	2,150,936	1,538,025	973,737	2,511,762	360,826	16.8
Hilbert	3,249,374	2,013,268	1,174,942	3,188,210	-61,164	-1.9
Hillsboro	3,999,382	2,737,926	2,823,944	5,561,870	1,562,488	39.1
Holmen	26,325,303	18,762,364	18,538,688	37,301,052	10,975,749	41.7
Horicon	6,118,236	3,455,537	2,218,418	5,673,955	-444,281	-7.3
Hortonville	19,730,573	9,633,906	6,332,272	15,966,178	-3,764,395	-19.1
Howards Grove	6,290,015	3,582,267	3,013,594	6,595,861	305,846	4.9
Howard-Suamico	33,146,327	19,133,091	17,214,880	36,347,971	3,201,644	9.7
Hudson	25,730,233	3,579,450	3,220,926	6,800,376	-18,929,857	-73.6
Hurley	3,570,916	1,123,666	3,398,053	4,521,719	950,803	26.6
Hustisford	1,817,182	269,345	536,884	806,229	-1,010,953	-55.6
Independence	2,708,948	1,896,207	1,872,853	3,769,060	1,060,112	39.1
Iola-Scandinavia	4,689,029	2,125,256	3,288,193	5,413,449	724,420	15.4
Iowa-Grant	6,335,447	4,932,775	4,222,921	9,155,696	2,820,249	44.5
Ithaca	2,600,095	1,893,175	2,232,340	4,125,515	1,525,420	58.7
Janesville	67,520,077	41,957,952	22,967,743	64,925,695	-2,594,382	-3.8
Jefferson	10,797,338	4,607,035	2,405,651	7,012,686	-3,784,652	-35.1
Johnson Creek	3,163,274	782,282	1,408,633	2,190,915	-972,359	-30.7
Juda	2,264,008	1,643,388	1,973,712	3,617,100	1,353,092	59.8
Kaukauna Area	26,993,409	16,351,109	8,678,583	25,029,692	-1,963,717	-7.3
Kenosha	142,301,163	81,387,741	83,550,685	164,938,426	22,637,263	15.9
Kettle Moraine	14,252,791	2,517,396	1,800,748	4,318,144	-9,934,647	-69.7
Kewaskum	9,880,856	1,923,469	4,742,011	6,665,480	-3,215,376	-32.5
Kewaunee	6,771,141	3,940,626	3,295,674	7,236,300	465,159	6.9

School District	Total Net General School Aids Payment				LRB 4244/1 Change to Current Law	
	Current Law	Property Aid	LRB 4244/1		Amount	Percent
			Income Aid	Total		
Kickapoo Area	\$2,816,350	\$1,677,203	\$2,590,849	\$4,268,052	\$1,451,702	51.5%
Kiel Area	9,621,401	5,702,067	5,531,481	11,233,548	1,612,147	16.8
Kimberly Area	26,837,852	16,599,999	14,351,888	30,951,887	4,114,035	15.3
Kohler	820,235	258,466	135,547	394,013	-426,222	-52.0
Lac du Flambeau #1	291,766	66,846	4,056,617	4,123,463	3,831,697	1313.3
LaCrosse	38,338,768	13,800,662	5,949,413	19,750,075	-18,588,693	-48.5
Ladysmith-Hawkins	7,390,539	5,291,489	5,584,408	10,875,897	3,485,358	47.2
LaFarge	1,795,304	1,200,356	1,545,025	2,745,381	950,077	52.9
Lake Country	155,551	121,015	190,561	311,576	156,025	100.3
Lake Geneva J1	7,604,216	1,169,901	7,818,356	8,988,257	1,384,041	18.2
Lake Geneva-Genoa UHS	2,793,122	699,271	5,771,029	6,470,300	3,677,178	131.7
Lake Holcombe	993,764	222,752	2,083,807	2,306,559	1,312,795	132.1
Lake Mills Area	6,506,609	901,616	2,256,444	3,158,060	-3,348,549	-51.5
Lakeland UHS	144,282	0	2,548,311	2,548,311	2,404,029	1666.2
Lancaster Community	6,613,007	4,396,141	3,927,994	8,324,135	1,711,128	25.9
Laona	1,301,103	379,480	1,484,478	1,863,958	562,855	43.3
Lena	3,080,816	2,004,155	2,204,858	4,209,013	1,128,197	36.6
Linn J4	19,366	0	375,425	375,425	356,059	1838.6
Linn J6	4,510	0	692,235	692,235	687,725	15248.9
Little Chute Area	11,135,039	8,300,087	4,363,770	12,663,857	1,528,818	13.7
Lodi	7,700,534	1,104,866	3,067,449	4,172,315	-3,528,219	-45.8
Lomira	7,537,691	4,619,433	3,619,161	8,238,594	700,903	9.3
Loyal	4,432,794	3,382,079	3,024,637	6,406,716	1,973,922	44.5
Luck	2,510,524	358,436	2,427,775	2,786,211	275,687	11.0
Luxemburg-Casco	12,581,301	7,332,443	6,937,403	14,269,846	1,688,545	13.4
Madison Metropolitan	60,743,744	13,402,136	5,611,620	19,013,756	-41,729,988	-68.7
Manawa	5,972,832	4,024,452	4,083,512	8,107,964	2,135,132	35.7
Manitowoc	34,690,228	19,861,055	9,101,639	28,962,694	-5,727,534	-16.5
Maple	7,295,278	1,862,255	6,077,930	7,940,185	644,907	8.8
Maple Dale-Indian Hill	602,095	262,148	254,290	516,438	-85,657	-14.2
Marathon City	4,048,740	1,781,116	1,116,436	2,897,552	-1,151,188	-28.4
Marinette	14,454,106	8,322,705	7,346,137	15,668,842	1,214,736	8.4
Marion	3,686,460	2,153,706	2,594,934	4,748,640	1,062,180	28.8
Markesan	2,551,109	462,060	1,867,483	2,329,543	-221,566	-8.7
Marshall	9,507,635	7,139,301	5,566,547	12,705,848	3,198,213	33.6
Marshfield	23,809,242	11,552,063	4,317,117	15,869,180	-7,940,062	-33.3
Mauston	8,914,606	4,168,673	7,310,122	11,478,795	2,564,189	28.8
Mayville	7,025,283	3,362,984	2,543,514	5,906,498	-1,118,785	-15.9
McFarland	11,390,479	4,323,545	2,958,382	7,281,927	-4,108,552	-36.1
Medford Area	13,806,989	8,697,411	8,259,817	16,957,228	3,150,239	22.8
Mellen	2,142,965	1,370,636	1,971,481	3,342,117	1,199,152	56.0
Melrose-Mindoro	4,867,937	3,050,350	4,066,709	7,117,059	2,249,122	46.2
Menasha	25,221,692	16,915,153	9,395,381	26,310,534	1,088,842	4.3
Menominee Indian	6,986,070	5,159,060	8,679,988	13,839,048	6,852,978	98.1
Menomonee Falls	14,970,989	3,792,431	2,507,889	6,300,320	-8,670,669	-57.9

School District	Total Net General School Aids Payment				LRB 4244/1 Change to Current Law	
	Current Law	Property Aid	LRB 4244/1		Amount	Percent
			Income Aid	Total		
Menomonie Area	\$17,455,908	\$6,517,840	\$9,733,038	\$16,250,878	-\$1,205,030	-6.9%
Mequon-Thiensville	2,324,280	1,744,468	579,812	2,324,280	0	0.0
Mercer	57,425	0	370,388	370,388	312,963	545.0
Merrill Area	20,821,071	13,352,805	8,406,210	21,759,015	937,944	4.5
Merton Community	5,129,432	1,809,192	2,123,291	3,932,483	-1,196,949	-23.3
Middleton-Cross Plains	12,287,477	2,976,846	1,506,089	4,482,935	-7,804,542	-63.5
Milton	20,426,975	10,947,174	12,002,769	22,949,943	2,522,968	12.4
Milwaukee	587,025,180	381,265,813	412,597,152	793,862,965	206,837,785	35.2
Mineral Point	5,372,770	3,465,918	3,022,598	6,488,516	1,115,746	20.8
Minocqua J1	87,350	0	217,912	217,912	130,562	149.5
Mishicot	6,369,444	3,797,927	2,746,149	6,544,076	174,632	2.7
Mondovi	7,706,180	5,571,165	5,500,667	11,071,832	3,365,652	43.7
Monona Grove	11,345,167	1,804,581	2,283,881	4,088,462	-7,256,705	-64.0
Monroe	18,358,018	12,112,685	7,701,060	19,813,745	1,455,727	7.9
Montello	2,917,929	465,816	2,798,397	3,264,213	346,284	11.9
Monticello	2,624,645	1,488,774	1,431,068	2,919,842	295,197	11.2
Mosinee	12,390,238	6,092,992	3,410,752	9,503,744	-2,886,494	-23.3
Mount Horeb Area	12,737,647	5,246,605	5,805,097	11,051,702	-1,685,945	-13.2
Mukwonago	24,546,415	3,573,500	7,195,156	10,768,656	-13,777,759	-56.1
Muskego-Norway	21,262,880	3,128,574	2,113,122	5,241,696	-16,021,184	-75.3
Necedah Area	4,720,745	1,831,880	5,375,240	7,207,120	2,486,375	52.7
Neenah	34,161,729	10,980,166	2,822,043	13,802,209	-20,359,520	-59.6
Neillsville	6,904,633	4,226,628	5,014,229	9,240,857	2,336,224	33.8
Nekoosa	5,059,117	866,713	6,011,054	6,877,767	1,818,650	35.9
Neosho J3	1,030,229	242,788	540,794	783,582	-246,647	-23.9
New Auburn	1,044,003	187,730	1,280,609	1,468,339	424,336	40.6
New Berlin	8,789,939	2,497,727	1,033,244	3,530,971	-5,258,968	-59.8
New Glarus	5,028,715	2,487,257	2,221,440	4,708,697	-320,018	-6.4
New Holstein	6,597,424	2,304,371	2,488,594	4,792,965	-1,804,459	-27.4
New Lisbon	3,369,422	1,006,429	3,153,070	4,159,499	790,077	23.4
New London	16,518,502	10,296,967	8,184,394	18,481,361	1,962,859	11.9
New Richmond	16,827,064	7,880,113	8,018,761	15,898,874	-928,190	-5.5
Niagara	3,384,733	2,464,138	2,159,218	4,623,356	1,238,623	36.6
Nicolet UHS	2,040,975	1,221,179	819,796	2,040,975	0	0.0
Norris	395,065	394,718	344,785	739,503	344,438	87.2
North Cape	1,199,298	292,722	1,487,032	1,779,754	580,456	48.4
North Crawford	3,131,165	1,925,518	2,574,341	4,499,859	1,368,694	43.7
North Fond du Lac	8,615,588	5,534,814	5,934,507	11,469,321	2,853,733	33.1
North Lake	813,271	178,211	827,220	1,005,431	192,160	23.6
North Lakeland	8,610	0	71,977	71,977	63,367	736.0
Northern Ozaukee	3,000,563	502,133	1,097,425	1,599,558	-1,401,005	-46.7
Northland Pines	233,344	0	2,381,597	2,381,597	2,148,253	920.6
Northwood	81,369	0	2,454,559	2,454,559	2,373,190	2916.6
Norwalk-Ontario	5,314,958	4,322,350	4,312,495	8,634,845	3,319,887	62.5
Norway J7	455,608	65,110	30,639	95,749	-359,859	-79.0

School District	Total Net General School Aids Payment				LRB 4244/1 Change to Current Law	
	Current Law	Property Aid	LRB 4244/1		Amount	Percent
			Income Aid	Total		
Oak Creek-Franklin	\$27,979,090	\$4,287,125	\$11,247,604	\$15,534,729	-\$12,444,361	-44.5%
Oakfield	3,903,396	2,608,884	2,086,835	4,695,719	792,323	20.3
Oconomowoc Area	6,760,289	2,022,615	951,042	2,973,657	-3,786,632	-56.0
Oconto	8,620,590	5,806,915	4,379,976	10,186,891	1,566,301	18.2
Oconto Falls	12,486,908	7,291,103	8,779,045	16,070,148	3,583,240	28.7
Omro	8,758,366	5,599,721	4,889,518	10,489,239	1,730,873	19.8
Onalaska	16,361,892	6,361,479	3,338,297	9,699,776	-6,662,116	-40.7
Oostburg	5,352,096	1,911,247	2,694,194	4,605,441	-746,655	-14.0
Oregon	21,263,368	9,358,768	5,270,330	14,629,098	-6,634,270	-31.2
Osceola	10,905,640	5,059,503	7,138,802	12,198,305	1,292,665	11.9
Oshkosh Area	61,580,203	31,312,469	19,782,804	51,095,273	-10,484,930	-17.0
Osseo-Fairchild	7,763,955	5,687,203	5,982,058	11,669,261	3,905,306	50.3
Owen-Withee	4,360,360	3,188,010	3,050,798	6,238,808	1,878,448	43.1
Palmyra-Eagle Area	6,241,065	1,117,214	2,760,555	3,877,769	-2,363,296	-37.9
Pardeeville Area	5,533,441	2,173,536	2,867,613	5,041,149	-492,292	-8.9
Paris J1	515,794	96,850	1,128,242	1,225,092	709,298	137.5
Park Falls	2,462,066	403,749	2,110,914	2,514,663	52,597	2.1
Parkview	7,656,220	5,071,459	5,869,581	10,941,040	3,284,820	42.9
Pecatonica Area	2,845,230	1,503,684	1,808,437	3,312,121	466,891	16.4
Pepin Area	994,877	166,858	977,736	1,144,594	149,717	15.0
Peshtigo	8,097,425	5,905,299	4,734,149	10,639,448	2,542,023	31.4
Pewaukee	897,612	897,612	0	897,612	0	0.0
Phelps	21,195	0	661,717	661,717	640,522	3022.0
Phillips	4,240,437	593,329	3,216,998	3,810,327	-430,110	-10.1
Pittsville	4,377,786	2,433,323	3,269,993	5,703,316	1,325,530	30.3
Platteville	8,311,415	3,989,744	3,807,934	7,797,678	-513,737	-6.2
Plum City	2,149,935	1,319,465	1,481,859	2,801,324	651,389	30.3
Plymouth	13,635,749	5,253,894	4,414,002	9,667,896	-3,967,853	-29.1
Port Edwards	3,321,100	2,167,076	1,955,606	4,122,682	801,582	24.1
Port Washington-Saukville	14,108,628	4,408,843	2,956,787	7,365,630	-6,742,998	-47.8
Portage Community	14,408,308	6,241,589	6,749,811	12,991,400	-1,416,908	-9.8
Potosi	3,100,064	2,289,770	1,791,399	4,081,169	981,105	31.6
Poynette	5,710,747	1,573,225	2,205,321	3,778,546	-1,932,201	-33.8
Prairie du Chien Area	8,398,075	5,410,876	5,042,251	10,453,127	2,055,052	24.5
Prairie Farm	2,642,681	1,994,423	2,086,768	4,081,191	1,438,510	54.4
Prentice	2,373,750	428,609	2,739,300	3,167,909	794,159	33.5
Prescott	5,575,227	798,828	2,258,191	3,057,019	-2,518,208	-45.2
Princeton	822,844	192,627	1,217,657	1,410,284	587,440	71.4
Pulaski Community	24,309,116	14,839,521	9,643,536	24,483,057	173,941	0.7
Racine	136,373,932	71,861,518	49,014,520	120,876,038	-15,497,894	-11.4
Randall J1	2,775,483	408,454	3,345,796	3,754,250	978,767	35.3
Randolph	3,183,290	1,839,519	1,497,477	3,336,996	153,706	4.8
Random Lake	5,376,594	1,661,184	2,420,672	4,081,856	-1,294,738	-24.1
Raymond #14	1,428,393	225,723	1,618,920	1,844,643	416,250	29.1
Reedsburg	14,217,767	5,555,474	8,968,931	14,524,405	306,638	2.2

School District	Total Net General School Aids Payment				LRB 4244/1 Change to Current Law	
	Current Law	Property Aid	LRB 4244/1		Amount	Percent
			Income Aid	Total		
Reedsville	\$4,475,986	\$2,605,334	\$1,964,657	\$4,569,991	\$94,005	2.1%
Rhineland	7,721,620	1,377,597	6,986,345	8,363,942	642,322	8.3
Rib Lake	2,766,715	1,206,110	2,643,506	3,849,616	1,082,901	39.1
Rice Lake Area	12,681,182	3,142,638	8,375,984	11,518,622	-1,162,560	-9.2
Richfield J1	1,035,827	211,314	51,994	263,308	-772,519	-74.6
Richland	9,875,801	6,098,899	5,181,509	11,280,408	1,404,607	14.2
Richmond	2,733,515	1,239,088	1,820,290	3,059,378	325,863	11.9
Rio Community	3,141,921	1,637,258	1,822,618	3,459,876	317,955	10.1
Ripon	12,772,608	8,822,206	7,870,796	16,693,002	3,920,394	30.7
River Falls	15,344,279	3,547,178	4,438,318	7,985,496	-7,358,783	-48.0
River Ridge	3,998,798	2,762,731	3,348,760	6,111,491	2,112,693	52.8
River Valley	7,311,176	1,774,059	3,703,145	5,477,204	-1,833,972	-25.1
Riverdale	5,178,072	3,349,468	3,923,686	7,273,154	2,095,082	40.5
Rosendale-Brandon	7,751,503	5,538,371	5,041,605	10,579,976	2,828,473	36.5
Rosholt	3,847,169	1,879,778	2,948,392	4,828,170	981,001	25.5
Royall	4,447,556	3,152,618	2,148,748	5,301,366	853,810	19.2
Rubicon J6	673,683	266,710	67,051	333,761	-339,922	-50.5
Saint Croix Central	8,305,304	4,399,850	4,201,522	8,601,372	296,068	3.6
Saint Croix Falls	4,656,422	707,124	3,851,720	4,558,844	-97,578	-2.1
Saint Francis	4,961,237	1,087,708	1,396,813	2,484,521	-2,476,716	-49.9
Salem J2	6,550,628	2,683,958	4,566,544	7,250,502	699,874	10.7
Sauk Prairie	13,224,269	2,238,044	6,370,379	8,608,423	-4,615,846	-34.9
Seneca	1,829,590	982,155	1,581,153	2,563,308	733,718	40.1
Sevastopol	93,937	0	1,192,137	1,192,137	1,098,200	1169.1
Seymour Community	18,118,287	13,654,900	11,548,377	25,203,277	7,084,990	39.1
Sharon J11	2,454,797	1,948,775	1,968,633	3,917,408	1,462,611	59.6
Shawano	15,977,929	7,674,275	10,123,109	17,797,384	1,819,455	11.4
Sheboygan Area	74,631,304	51,491,290	35,512,035	87,003,325	12,372,021	16.6
Sheboygan Falls	10,277,148	4,794,448	3,493,172	8,287,620	-1,989,528	-19.4
Shell Lake	2,502,872	376,140	3,683,749	4,059,889	1,557,017	62.2
Shiocton	5,799,547	3,995,850	3,710,687	7,706,537	1,906,990	32.9
Shorewood	4,716,771	1,676,270	864,040	2,540,310	-2,176,461	-46.1
Shullsburg	2,849,827	2,185,451	2,204,784	4,390,235	1,540,408	54.1
Silver Lake J1	3,527,430	1,731,217	3,731,656	5,462,873	1,935,443	54.9
Siren	1,505,574	296,551	3,395,901	3,692,452	2,186,878	145.3
Slinger	13,835,194	3,034,768	5,473,456	8,508,224	-5,326,970	-38.5
Solon Springs	1,493,166	221,969	1,427,902	1,649,871	156,705	10.5
Somerset	9,133,807	4,080,938	6,055,858	10,136,796	1,002,989	11.0
South Milwaukee	21,675,608	12,679,113	10,682,052	23,361,165	1,685,557	7.8
South Shore	291,202	46,688	973,456	1,020,144	728,942	250.3
Southern Door	3,787,050	675,637	4,201,565	4,877,202	1,090,152	28.8
Southwestern Wisconsin	3,588,151	2,315,580	1,892,735	4,208,315	620,164	17.3
Sparta Area	19,952,054	14,509,220	13,195,341	27,704,561	7,752,507	38.9
Spencer	5,903,492	4,404,525	3,765,376	8,169,901	2,266,409	38.4
Spooner	2,066,861	461,559	5,314,963	5,776,522	3,709,661	179.5

School District	Total Net General School Aids Payment				LRB 4244/1 Change to Current Law	
	Current Law	Property Aid	Income Aid	Total	Amount	Percent
Spring Valley	\$4,515,509	\$2,574,376	\$2,493,585	\$5,067,961	\$552,452	12.2%
Stanley-Boyd Area	7,038,526	5,189,595	5,516,751	10,706,346	3,667,820	52.1
Stevens Point Area	44,134,350	20,122,317	16,902,247	37,024,564	-7,109,786	-16.1
Stockbridge	904,545	155,511	343,374	498,885	-405,660	-44.8
Stone Bank	75,990	50,363	131,807	182,170	106,180	139.7
Stoughton Area	17,537,389	4,706,192	5,117,990	9,824,182	-7,713,207	-44.0
Stratford	5,290,427	3,366,637	2,611,800	5,978,437	688,010	13.0
Sturgeon Bay	5,187,595	762,815	548,120	1,310,935	-3,876,660	-74.7
Sun Prairie Area	29,798,102	5,563,687	10,392,130	15,955,817	-13,842,285	-46.5
Superior	32,358,247	19,574,291	18,861,012	38,435,303	6,077,056	18.8
Suring	574,967	200,129	2,281,231	2,481,360	1,906,393	331.6
Swallow	1,133,920	233,226	1,045,967	1,279,193	145,273	12.8
Thorp	4,255,200	3,023,775	2,874,298	5,898,073	1,642,873	38.6
Three Lakes	131,049	0	1,623,515	1,623,515	1,492,466	1138.9
Tigerton	2,424,581	1,529,042	2,247,205	3,776,247	1,351,666	55.7
Tomah Area	20,332,035	12,850,717	12,401,704	25,252,421	4,920,386	24.2
Tomahawk	4,236,419	758,769	3,904,723	4,663,492	427,073	10.1
Tomorrow River	5,996,480	3,692,907	3,676,151	7,369,058	1,372,578	22.9
Trevor-Wilmot	4,405,218	2,829,891	3,379,304	6,209,195	1,803,977	41.0
Tri-County Area	4,194,626	1,943,948	3,659,254	5,603,202	1,408,576	33.6
Turtle Lake	906,830	232,935	2,461,032	2,693,967	1,787,137	197.1
Twin Lakes #4	1,213,320	230,462	1,272,808	1,503,270	289,950	23.9
Two Rivers	14,578,600	10,746,684	6,360,829	17,107,513	2,528,913	17.3
Union Grove J1	4,799,474	3,133,686	2,451,053	5,584,739	785,265	16.4
Union Grove UHS	3,080,842	459,992	2,247,640	2,707,632	-373,210	-12.1
Unity	2,671,385	574,924	5,531,570	6,106,494	3,435,109	128.6
Valders Area	7,462,608	4,240,726	3,978,707	8,219,433	756,825	10.1
Verona Area	22,234,563	4,956,948	2,117,911	7,074,859	-15,159,704	-68.2
Viroqua Area	7,201,709	4,005,954	4,823,867	8,829,821	1,628,112	22.6
Wabeno Area	492,124	143,687	2,913,756	3,057,443	2,565,319	521.3
Walworth J1	3,167,979	1,520,950	783,612	2,304,562	-863,417	-27.3
Washburn	3,239,442	1,273,719	1,085,961	2,359,680	-879,762	-27.2
Washington	8,575	0	0	0	-8,575	-100.0
Washington-Caldwell	1,302,039	459,606	908,436	1,368,042	66,003	5.1
Waterford J1	8,157,563	2,215,061	2,454,361	4,669,422	-3,488,141	-42.8
Waterford UHS	5,826,656	1,738,524	2,679,223	4,417,747	-1,408,909	-24.2
Waterloo	6,089,475	3,657,888	3,379,398	7,037,286	947,811	15.6
Watertown	22,467,798	9,738,370	9,115,553	18,853,923	-3,613,875	-16.1
Waukesha	50,817,980	7,783,696	3,752,336	11,536,032	-39,281,948	-77.3
Waunakee Community	18,006,306	4,977,636	2,916,157	7,893,793	-10,112,513	-56.2
Waupaca	12,344,296	3,241,266	5,944,023	9,185,289	-3,159,007	-25.6
Waupun	14,329,900	8,337,827	6,778,938	15,116,765	786,865	5.5
Wausau	56,541,868	32,537,601	18,865,281	51,402,882	-5,138,986	-9.1
Wausaukee	727,096	270,750	2,633,082	2,903,832	2,176,736	299.4
Wautoma Area	6,840,925	959,365	6,238,626	7,197,991	357,066	5.2

School District	Total Net General School Aids Payment				LRB 4244/1 Change to Current Law	
	Current Law	Property Aid	LRB 4244/1		Amount	Percent
			Income Aid	Total		
Wauwatosa	\$20,701,799	\$4,545,438	\$3,211,718	\$7,757,156	-\$12,944,643	-62.5%
Wauzeka-Steuben	2,629,127	2,137,777	2,198,410	4,336,187	1,707,060	64.9
Webster	248,728	0	3,187,200	3,187,200	2,938,472	1181.4
West Allis	39,744,847	7,218,256	21,853,091	29,071,347	-10,673,500	-26.9
West Bend	32,293,023	4,546,647	3,321,381	7,868,028	-24,424,995	-75.6
West DePere	13,830,708	4,261,664	13,610,396	17,872,060	4,041,352	29.2
West Salem	11,779,862	7,653,843	6,988,433	14,642,276	2,862,414	24.3
Westby Area	8,646,841	6,028,020	5,585,387	11,613,407	2,966,566	34.3
Westfield	5,076,609	788,663	5,724,616	6,513,279	1,436,670	28.3
Weston	2,246,955	1,382,438	84,746	1,467,184	-779,771	-34.7
Weyauwega-Fremont	5,251,770	1,507,338	2,589,561	4,096,899	-1,154,871	-22.0
Weyerhaeuser Area	391,540	86,904	1,109,672	1,196,576	805,036	205.6
Wheatland J1	2,415,982	535,571	2,447,790	2,983,361	567,379	23.5
White Lake	993,348	149,639	1,291,563	1,441,202	447,854	45.1
Whitefish Bay	11,027,946	2,669,341	1,188,474	3,857,815	-7,170,131	-65.0
Whitehall	5,737,208	4,210,487	3,820,629	8,031,116	2,293,908	40.0
Whitewater	9,259,171	1,331,980	7,041,711	8,373,691	-885,480	-9.6
Whitnall	9,357,783	1,589,566	5,981,165	7,570,731	-1,787,052	-19.1
Wild Rose	1,441,155	350,419	3,067,611	3,418,030	1,976,875	137.2
Williams Bay	78,716	0	496,625	496,625	417,909	530.9
Wilmot UHS	5,302,780	803,897	7,506,918	8,310,815	3,008,035	56.7
Winneconne Community	7,983,321	2,173,161	951,412	3,124,573	-4,858,748	-60.9
Winter	387,313	158,784	2,522,240	2,681,024	2,293,711	592.2
Wisconsin Dells	936,900	501,316	4,960,607	5,461,923	4,525,023	483.0
Wisconsin Heights	3,631,668	577,889	1,076,721	1,654,610	-1,977,058	-54.4
Wisconsin Rapids	38,967,672	25,320,296	16,867,101	42,187,397	3,219,725	8.3
Wittenberg-Birnamwood	8,544,192	5,489,698	5,787,273	11,276,971	2,732,779	32.0
Wonewoc-Union Center	2,112,552	606,662	2,109,906	2,716,568	604,016	28.6
Woodruff J1	396,867	198,252	1,693,456	1,891,708	1,494,841	376.7
Wrightstown Community	8,021,684	4,763,935	3,633,649	8,397,584	375,900	4.7
Yorkville J2	<u>1,028,326</u>	<u>202,418</u>	<u>1,513,329</u>	<u>1,715,747</u>	<u>687,421</u>	66.8
TOTAL	\$4,697,979,975	\$2,350,123,704	\$2,347,842,353	\$4,697,966,057	-\$13,918	0.0%