



Legislative Fiscal Bureau

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

June 1, 2017

TO: Representative John Nygren
Room 309 East, State Capitol

FROM: Russ Kava, Fiscal Analyst

SUBJECT: Estimated Change to Base and Bill of Proposed School Finance Modifications for School Districts

At your request, I am providing you with information on three proposed modifications to the Governor's budget bill relating to K-12 school finance.

The first modification would increase the low revenue adjustment under revenue limits. Under current law, any district with base revenue per pupil that is below a statutorily-specified amount (\$9,100 per pupil in 2016-17 and each year thereafter) may increase its revenues up to that amount. Under the bill, there would be no change to current law with respect to the low revenue adjustment. The proposal would increase the low revenue adjustment to \$9,800 per pupil in 2018-19 and each year thereafter. On a statewide basis, it is estimated that this would provide an additional \$92.2 million in 2018-19 in revenue limit authority that would be used by school districts.

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

The first two columns of numbers in the attachments show the maximum estimated adjustment that each district could receive under the low revenue adjustment amount in the biennium under the proposal. Because the bill does not make any change to current law with respect to the low revenue adjustment, the change to base shown in Attachment 1 is the same as the change to bill in Attachment 2.

For declining enrollment districts, there would be an interaction between the base revenue

hold harmless adjustment and the proposed low revenue adjustment. If there is no per pupil adjustment and no change in the low revenue adjustment (as under current law and the bill), a district with declining enrollment would receive some additional revenue limit authority from the base revenue hold harmless adjustment. Under this adjustment, if a district's initial revenue limit in the current year, after consideration of the per pupil adjustment and low revenue adjustment, but prior to any other adjustments, is less than the district's base revenue from the prior year, the district's initial revenue limit is set equal to its prior year base. The initial revenue limit for a declining enrollment district would be lower than its base revenue as a result of the loss of pupils. Increasing the low revenue adjustment would increase the initial revenue limit for eligible districts, which would result in a partially or fully offsetting reduction in the district's base revenue hold harmless adjustment. The low revenue adjustment, however, is a recurring adjustment which adds to an eligible district's base revenue, while the base revenue hold harmless adjustment is nonrecurring.

The magnitude of any such offset would depend on enrollment changes in the next biennium. Districts that were eligible for the declining enrollment adjustment under revenue limits in 2016-17 are marked in the attachments with an asterisk to give some indication of the districts that could potentially be affected by the interaction.

Given the magnitude of the increase in the low revenue adjustment in 2018-19 compared to 2017-18 under the proposal, the statewide estimate of the effect includes an increase in district underlevy, under the assumption that not all districts would use the full increase in the first year. The actual effect would depend on the levy decisions of individual school boards under the proposal.

The second modification would change the categorical per pupil aid payment under the bill. Under the bill, the payment would increase from \$250 per pupil in 2016-17 to up to \$450 per pupil in 2017-18 and up to \$654 per pupil in 2018-19, provided school districts make required certifications related to employee payment of health care costs and pass-through of funding to school buildings, and provided that there is funding lapsed to the general fund related to self-insurance for state employees. The proposal would instead increase the payment to \$400 per pupil in 2017-18 and to \$600 per pupil in 2018-19. Assuming that the maximum per pupil payments would be provided to all districts under both the bill and the proposal, the proposal would reduce funding by \$42,692,300 in 2017-18 and \$48,106,100 in 2018-19 compared to the bill. Compared to the base, the proposal would increase funding by \$125,167,200 in 2017-18 and \$292,767,200 in 2018-19.

The middle two columns of numbers in the attachments show the estimated change in per pupil aid for each district under the proposal compared to the bill based on 2016-17 enrollments. The figures in Attachment 1 show the change to base, which is an increase of \$150 per pupil in 2017-18 and \$350 per pupil in 2018-19. The figures in Attachment 2 show the change to bill, which would be a reduction of \$50 per pupil in 2017-18 and \$54 per pupil in 2018-19. The actual effect for a district could differ from the amounts shown in the attachments based on actual enrollments in the next two school years.

The third modification would change the per pupil aid transfer amount under the open enrollment program. Under current law, the aid transfer amount is annually adjusted by the per pupil revenue limit adjustment for the current year, if positive, plus the change in the amount of statewide categorical aid per pupil between the previous year and the current year, if positive. The bill does not change current law with respect to the open enrollment transfer. Under the proposal, the aid transfer amount for a non-special education pupil would be set equal to the payment amount under the independent charter school program, beginning in 2018-19. In 2016-17, the open enrollment aid transfer amount for a non-special education pupil is \$6,748, while the per pupil payment under the independent charter school program is \$8,188.

The final two columns of numbers in the attachments show the estimated effect of the proposal based on transfer and payment data for 2015-16, the most recent year for which complete data is available. (In that year, the open enrollment transfer amount was \$6,639, while the independent charter payment was \$8,079.) Because the bill does not make any change to current law with respect to the open enrollment transfer, the change to base shown in Attachment 1 is the same as the change to bill in Attachment 2. The attachments show the estimated change to each district's net aid transfer under open enrollment based on the 2015-16 data. A district with a positive number shown would have had an increase in its net aid transfer, which is outside of its revenue limit. A district with a negative number would have had a decrease in its net aid transfer, which a district cannot levy to backfill, or replace, under revenue limits. Had the proposal been in effect in the 2015-16 school year, an additional \$65.8 million would have been transferred between districts. The actual effect of the proposal in 2018-19 will depend on the number of pupils transferred and the actual independent charter payment in that year.

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

RK/sas
Attachments

ATTACHMENT 1

Estimated Effects of School Finance Provisions (Change to Base)

School District	Estimated Low Revenue Adjustment Without Offsets (Based on 2016-17 Data)		Estimated Per Pupil Aid (Based on 2016-17 Data)		Estimated Open Enrollment Aid Transfer (Based on 2015-16 Data)		Total Without Offsets	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
	\$0	\$0	\$104,850	\$244,650	\$0	\$6,438	\$104,850	\$251,088
Abbotsford	0	912,838	244,650	570,850	0	-64,832	244,650	1,418,856
Adams-Friendship Area *	0	0	62,850	146,650	0	-98,708	62,850	47,942
Albany *	0	381,450	109,200	254,800	0	-27,894	109,200	608,356
Algoma	0	0	32,700	76,300	0	55,728	32,700	132,028
Alma	0	100,872	86,250	201,250	0	55,488	86,250	357,610
Almia Center *	0	267,821	69,000	161,000	0	-45,372	69,000	383,449
Almond-Bancroft	0	0	219,750	512,750	0	122,695	219,750	635,445
Altoona *	0	304,766	235,050	548,450	0	-71,430	235,050	781,786
Amery *	0	1,275,761	363,900	849,100	0	-71,826	363,900	2,053,035
Antigo *	0	0	2,250,450	417,900	0	21,888	179,100	439,788
Appleton Area	0	0	179,100	114,100	0	-26,072	48,900	166,092
Arcadia	0	78,064	48,900	748,300	0	155,857	320,700	904,157
Argyle *	0	0	320,700	747,250	0	-6,984	320,250	1,246,216
Arrowhead UHS *	0	505,950	320,250	802,550	0	1,199,865	343,950	2,404,630
Ashland *	0	402,215	63,450	148,050	0	-14,523	63,450	133,527
Ashwaubenon *	0	0	118,950	277,550	0	57,055	118,950	809,897
Athens *	0	475,292	91,050	212,450	0	30,137	91,050	242,587
Auburndale *	0	0	243,300	567,700	0	53,498	243,300	1,558,925
Augusta *	0	937,727	88,200	205,800	0	-6,494	88,200	552,106
Baldwin-Woodville Area	0	352,800	451,200	1,052,800	0	-45,073	451,200	2,580,370
Bangor	0	1,572,643	65,850	153,650	0	2,392	65,850	156,042
Baraboo *	0	0	213,300	497,700	0	-122,599	213,300	375,101
Barneveld	0	0	61,350	143,150	0	-40,472	61,350	102,678
Barron Area	0	0	0	0	0	0	0	0
Bayfield *	0	0	0	0	0	0	0	0

School District	Estimated Low Revenue Adjustment Without Offsets (Based on 2016-17 Data)				Estimated Per Pupil Aid (Based on 2016-17 Data)				Estimated Open Enrollment Aid Transfer (Based on 2015-16 Data)				Total Without Offsets	
	2017-18		2018-19		2017-18		2018-19		2017-18		2018-19		2017-18	2018-19
Beaver Dam *	\$0	\$862,750	\$525,000	\$1,225,000	\$0	\$58,228	\$525,000	\$2,145,978						
Beecher-Dunbar-Pembine	0	0	38,400	89,600	0	-11,760	38,400	77,840						
Belleville *	0	0	149,550	348,950	0	-88,798	149,550	260,152						
Belmont Community	0	213,735	53,400	124,600	0	19,505	53,400	357,840						
Beloit *	0	1,272,276	1,094,400	2,553,600	0	-472,829	1,094,400	3,353,047						
Beloit Turner *	0	53,160	184,200	429,800	0	321,239	184,200	804,199						
Benton	0	104,941	36,750	85,750	0	-19,149	36,750	171,542						
Berlin Area *	0	964,800	241,350	563,150	0	-31,224	241,350	1,496,726						
Big Foot UHS *	0	0	77,400	180,600	0	-27,752	77,400	152,848						
Birchwood *	0	0	34,200	79,800	0	108,723	34,200	188,523						
Black Hawk	0	0	58,650	136,850	0	-35,432	58,650	101,418						
Black River Falls *	0	897,683	267,150	623,350	0	-101,155	267,150	1,419,878						
Blair-Taylor *	0	372,600	93,000	217,000	0	6,812	93,000	596,412						
Bloomer	0	0	183,900	429,100	0	-9,783	183,900	419,317						
Bonduel *	0	511,369	127,050	296,450	0	-61,071	127,050	746,748						
Boscobel	0	0	122,100	284,900	0	-28,943	122,100	255,957						
Bowler *	0	0	63,750	148,750	0	-91,007	63,750	57,743						
Boyceville Community *	0	303,857	113,250	264,250	0	-36,118	113,250	531,989						
Brighton #1 *	0	0	16,500	38,500	0	109,440	16,500	147,940						
Brillion *	0	527,119	131,850	307,650	0	125,003	131,850	959,772						
Bristol #1	0	64,725	97,950	228,550	0	114,767	97,950	408,042						
Brodhead *	0	617,400	154,500	360,500	0	14,128	154,500	992,028						
Brown Deer	0	0	240,000	560,000	0	-69,295	240,000	490,705						
Bruce *	0	191,141	77,100	179,900	0	-56,288	77,100	314,753						
Burlington Area *	0	0	489,300	1,141,700	0	-208,326	489,300	933,374						
Butternut	0	0	29,700	69,300	0	-5,600	29,700	63,700						
Cadott Community *	0	0	126,300	294,700	0	-28,027	126,300	266,673						
Cambria-Friesland *	0	88,794	59,700	139,300	0	-9,936	59,700	218,158						
Cambridge *	0	264,028	126,450	295,050	0	26,991	126,450	586,069						
Cameron	0	410,327	133,200	310,800	0	284,559	133,200	1,005,686						

School District	Estimated LWW Revenue				Estimated Per Pupil Aid				Estimated Open			
	Adjustment Without Offsets (Based on 2016-17 Data)		Estimated Per Pupil Aid (Based on 2016-17 Data)		Enrollment Aid Transfer (Based on 2015-16 Data)		Total Without Offsets					
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19				
Campbellsport *	\$0	\$0	\$206,850	\$482,650	\$0	-\$74,810	\$206,850	\$407,840				
Cashton	0	274,968	85,500	199,500	0	26,741	85,500	501,209				
Cassville *	0	0	31,650	73,850	0	-24,192	31,650	49,658				
Cedar Grove-Belgium Area *	0	274,835	161,250	376,250	0	-11,799	161,250	639,286				
Cedarburg	0	0	430,500	1,004,500	0	125,792	430,500	1,130,292				
Central/Westosha UHS *	0	0	174,450	407,050	0	11,080	174,450	418,130				
Chequamegon *	0	0	108,900	254,100	0	-17,888	108,900	236,212				
Chetek-Weyerhaeuser	0	0	154,800	361,200	0	-85,514	154,800	275,686				
Chilton	0	696,647	166,500	388,500	0	88,216	166,500	1,173,363				
Chippewa Falls Area	0	0	772,350	1,802,150	0	-166,519	772,350	1,635,631				
Clayton *	0	97,896	51,450	120,050	0	50,067	51,450	268,013				
Clear Lake	0	252,143	92,550	215,950	0	13,312	92,550	481,405				
Clinton Community *	0	0	159,900	373,100	0	118,585	159,900	491,685				
Clintonville *	0	388,780	210,000	490,000	0	-19,050	210,000	859,730				
Cochrane-Fountain City *	0	349,005	98,400	229,600	0	-1,880	98,400	576,725				
Colby *	0	553,760	142,950	333,550	0	-22,766	142,950	864,544				
Coleman *	0	289,777	103,050	240,450	0	-1,048	103,050	529,179				
Colfax *	0	410,623	122,850	286,650	0	21,153	122,850	718,426				
Columbus	0	0	183,000	427,000	0	59,542	183,000	486,542				
Cornell *	0	222,520	63,000	147,000	0	-30,631	63,000	338,889				
Crandon *	0	0	136,650	318,850	0	-49,818	136,650	269,032				
Crivitz	0	357,805	108,450	253,050	0	20,231	108,450	631,086				
Cuba City	0	0	100,050	233,450	0	-2,683	100,050	230,767				
Cudahy *	0	0	376,650	878,850	0	-71,248	376,650	807,602				
Cumberland	0	0	139,050	324,450	0	53,569	139,050	378,019				
D C Everest Area *	0	0	869,250	2,028,250	0	-110,764	869,250	1,917,486				
Darlington Community	0	430,702	117,300	273,700	0	480	117,300	704,882				
Deerfield Community *	0	0	116,550	271,950	0	-30,551	116,550	241,399				
Deforest Area	0	0	526,200	1,227,800	0	40,103	526,200	1,267,903				
Delavan-Darien *	0	968,053	403,950	942,550	0	-564,170	403,950	1,346,433				

School District	Estimated Low Revenue Adjustment Without Offsets (Based on 2016-17 Data)		Estimated Per Pupil Aid (Based on 2016-17 Data)		Estimated Open Enrollment Aid Transfer (Based on 2015-16 Data)		Total Without Offsets	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Denmark	\$0	\$879,375	\$211,050	\$492,450	\$0	\$129,002	\$211,050	\$1,500,827
Deperre	0	954,152	581,100	1,355,900	0	388,256	581,100	2,698,308
Desoto Area *	0	0	83,700	195,300	0	-67,820	83,700	127,480
Dodgeland *	0	0	120,300	280,700	0	-21,230	120,300	259,470
Dodgeville	0	0	192,450	449,050	0	-31,465	192,450	417,585
Dover #1 *	0	0	16,650	38,850	0	-22,311	16,650	16,539
Drummond	0	54,310	61,950	144,550	0	-45,007	61,950	153,853
Durand *	0	0	143,400	334,600	0	-60,032	143,400	274,568
East Troy Community	0	69,262	261,300	609,700	0	-152,291	261,300	526,671
Eau Claire Area	0	0	1,665,300	3,885,700	0	-292,040	1,665,300	3,593,660
Edgar *	0	0	91,800	214,200	0	25,984	91,800	240,184
Edgerton	0	426,456	279,900	653,100	0	-62,001	279,900	1,017,555
Elcho *	0	0	50,850	118,650	0	512	50,850	119,162
Eleva-Strum	0	121,656	91,650	213,850	0	18,152	91,650	353,658
Elk Mound Area	0	609,865	162,900	380,100	0	117,179	162,900	1,107,144
Elkhart Lake-Glenbeulah *	0	9,091	71,850	167,650	0	-52,420	71,850	124,321
Elkhorn Area	0	282,080	455,850	1,063,650	0	238,430	455,850	1,584,160
Ellsworth Community *	0	962,323	252,450	589,050	0	-44,088	252,450	1,507,285
Elmbrook	0	0	997,650	2,327,850	0	309,456	997,650	2,637,306
Elmwood	0	0	49,650	115,850	0	1,761	49,650	117,611
Erin *	0	60,021	34,500	80,500	0	145,295	34,500	285,816
Evansville Community	0	175,472	273,150	637,350	0	-55,999	273,150	756,823
Fall Creek *	0	0	117,750	274,750	0	61,178	117,750	335,928
Fall River *	0	0	80,100	186,900	0	-59,817	80,100	127,083
Fennimore Community	0	0	115,050	268,450	0	23,455	115,050	291,905
Flambeau	0	0	89,850	209,650	0	-25,525	89,850	184,125
Florence *	0	157,786	68,850	160,650	0	-106,895	68,850	211,541
Fond Du Lac	0	4,022,457	1,108,800	2,587,200	0	-220,014	1,108,800	6,389,643
Fontana J8 *	0	0	30,150	70,350	0	74,113	30,150	144,463
Fort Atkinson *	0	258,411	417,600	974,400	0	98,728	417,600	1,331,539

School District	ESTIMATED LOW REVENUE				ESTIMATED OPEN			
	Adjustment Without Offsets (Based on 2016-17 Data)		Estimated Per Pupil Aid (Based on 2016-17 Data)		Enrollment Aid Transfer (Based on 2015-16 Data)		Total Without Offsets	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Fox Point J2 *	\$0	\$0	\$105,900	\$247,100	\$0	\$83,952	\$105,900	\$331,052
Franklin Public	0	0	610,950	1,425,550	0	443,153	610,950	1,868,703
Frederic	0	194,480	75,450	176,050	0	-46,448	75,450	324,082
Freedom Area	0	988,221	249,450	582,050	0	-85,607	249,450	1,484,664
Friess Lake *	0	0	21,750	50,750	0	63,920	21,750	114,670
Galesville-Etrick *	0	0	210,300	490,700	0	-47,803	210,300	442,897
Geneva J4 *	0	0	17,700	41,300	0	103,641	17,700	144,941
Genoa City J2	0	177,280	97,200	226,800	0	-136,334	97,200	267,746
Germantown	0	0	583,200	1,360,800	0	3,272	583,200	1,364,072
Gibraltar Area *	0	0	85,200	198,800	0	4,952	85,200	203,752
Gillett *	0	284,713	87,150	203,350	0	-57,120	87,150	430,943
Gilman *	0	83,942	60,300	140,700	0	-51,720	60,300	172,922
Gilmanton *	0	0	25,200	58,800	0	-23,424	25,200	35,376
Glendale-River Hills	0	0	138,750	323,750	0	123,578	138,750	447,328
Glenwood City *	0	210,835	111,900	261,100	0	-39,800	111,900	432,135
Goodman-Armstrong *	0	0	16,200	37,800	0	-1,680	16,200	36,120
Grafton	0	0	305,700	713,300	0	125,378	305,700	838,678
Granton Area	0	0	37,050	86,450	0	-29,360	37,050	57,090
Grantsburg	0	502,413	126,150	294,350	0	725,297	126,150	1,522,060
Green Bay Area	0	5,893,012	3,291,450	7,680,050	0	-1,880,489	3,291,450	11,692,573
Green Lake *	0	0	38,250	89,250	0	-1,664	38,250	87,586
Greendale	0	0	346,050	807,450	0	370,203	346,050	1,177,653
Greenfield	0	0	489,750	1,142,750	0	374,300	489,750	1,517,050
Greenwood	0	116,993	63,450	148,050	0	-52,992	63,450	212,051
Gresham	0	0	42,750	99,750	0	36,792	42,750	136,542
Hamilton	0	0	684,900	1,598,100	0	-1,078	684,900	1,597,022
Hartford J1	0	198,396	300,600	701,400	0	-351,198	300,600	548,598
Hartford UHS *	0	0	226,800	529,200	0	-142,103	226,800	387,097
Hartland-Lakeside J3 *	0	112,610	177,600	414,400	0	-77,146	177,600	449,864
Hayward Community *	0	524,052	268,800	627,200	0	242,024	268,800	1,393,276

School District	Adjustment Without Offsets (Based on 2016-17 Data)		Estimated Per Pupil Aid (Based on 2016-17 Data)		Enrollment Aid Transfer (Based on 2015-16 Data)		Total Without Offsets	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
	\$0	\$0	\$54,600	\$127,400	\$0	-\$12,753	\$54,600	\$114,647
Herman-Neosho-Rubicon *	0	0	43,200	100,800	0	17,065	43,200	117,865
Highland *	0	0	65,100	151,900	0	-26,688	65,100	295,340
Hilbert *	0	0	76,650	178,850	0	18,984	76,650	482,019
Hillsboro	0	0	605,550	1,412,950	0	-256,996	605,550	1,155,954
Holmen	0	0	124,500	290,500	0	-131,322	124,500	478,562
Horicon *	0	0	544,200	1,269,800	0	22,130	544,200	2,278,293
Hortonville	0	0	127,050	296,450	0	-16,559	127,050	404,264
Howards Grove *	0	0	825,150	1,925,350	0	606,159	825,150	5,451,660
Howard-Suamico	0	0	833,850	1,945,650	0	-77,831	833,850	1,867,819
Hudson *	0	0	88,650	206,850	0	0	88,650	230,750
Hurley *	0	0	65,250	152,250	0	-31,712	65,250	120,538
Hustisford *	0	0	59,700	139,300	0	-16,952	59,700	122,348
Independence	0	0	103,050	240,450	0	19,720	103,050	630,813
Iola-Scandinavia *	0	0	112,200	261,800	0	-21,688	112,200	240,112
Iowa-Grant *	0	0	48,300	112,700	0	113,271	48,300	225,971
Ithaca *	0	0	1,497,900	3,495,100	0	160,605	1,497,900	6,839,641
Janesville *	0	0	298,200	695,800	0	-84,373	298,200	731,543
Jefferson *	0	0	108,000	252,000	0	-75,070	108,000	176,930
Johnson Creek	0	0	36,900	86,100	0	73,672	36,900	159,772
Juda *	0	0	670,350	1,564,150	0	-842,369	670,350	2,047,376
Kaukauna Area	0	0	3,302,100	7,704,900	0	-431,658	3,302,100	7,273,242
Kenosha *	0	0	554,100	1,292,900	0	428,138	554,100	1,721,038
Kettle Moraine *	0	0	282,150	658,350	0	-75,992	282,150	1,263,529
Kewaskum *	0	0	145,800	340,200	0	-26,704	145,800	896,696
Keweenaw	0	0	69,900	163,100	0	33,647	69,900	248,687
Kickapoo Area *	0	0	195,300	455,700	0	-26,202	195,300	1,119,884
Kiel Area *	0	0	691,050	1,612,450	0	486,206	691,050	3,800,667
Kimberly Area	0	0	79,500	185,500	0	299,448	79,500	484,948
Kohler	0	0	80,250	187,250	0	-76,640	80,250	110,610
Lac Du Flambeau #1	0	0			0			

School District	LSUMATEU LHM REVENUE		Estimated Per Pupil Aid		ESUMATEU OPEN		Total Without Offsets	
	Adjustment Without Offsets (Based on 2016-17 Data)		(Based on 2016-17 Data)		(Based on 2015-16 Data)		(Based on 2016-17 Data)	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Lacrosse *	\$0	\$0	\$991,650	\$2,313,850	\$0	\$79,156	\$991,650	\$2,393,006
Ladysmith *	0	0	116,550	271,950	0	47,093	116,550	319,043
Lafarge *	0	0	35,100	81,900	0	-9,376	35,100	72,524
Lake County *	0	0	54,450	127,050	0	182,113	54,450	309,163
Lake Geneva J1 *	0	0	293,850	685,650	0	40,472	293,850	726,122
Lake Geneva-Genoa UHS *	0	0	210,600	491,400	0	85,872	210,600	577,272
Lake Holcombe *	0	0	47,400	110,600	0	-17,072	47,400	93,528
Lake Mills Area	0	103,512	225,450	526,050	0	-14,997	225,450	614,565
Lakeland UHS *	0	0	104,100	242,900	0	6,920	104,100	249,820
Lancaster Community	0	0	142,350	332,150	0	8,936	142,350	341,086
Laona	0	0	32,400	75,600	0	2,498	32,400	78,098
Lena	0	163,722	61,650	143,850	0	-58,130	61,650	249,442
Linn J4 *	0	0	16,200	37,800	0	-4,053	16,200	33,747
Linn J6 *	0	0	13,200	30,800	0	38,640	13,200	69,440
Little Chute Area *	0	719,981	198,000	462,000	0	254,110	198,000	1,436,091
Lodi *	0	375,064	231,150	539,350	0	-24,547	231,150	889,867
Lomira *	0	269,178	157,800	368,200	0	20,007	157,800	657,385
Loyal *	0	209,893	81,000	189,000	0	-14,808	81,000	384,085
Luck	0	228,025	74,850	174,650	0	-4,952	74,850	397,723
Luxemburg-Casco	0	1,081,590	283,650	661,850	0	2,768	283,650	1,746,208
Madison Metropolitan	0	0	4,128,000	9,632,000	0	-1,296,706	4,128,000	8,335,294
Manawa	0	450,600	112,650	262,850	0	-88,000	112,650	625,450
Maritowoc *	0	3,090,316	770,550	1,797,950	0	-111,592	770,550	4,776,674
Maple *	0	405,663	192,300	448,700	0	77,240	192,300	931,603
Maple Dale-Indian Hill	0	0	61,200	142,800	0	44,248	61,200	187,048
Marathon City	0	0	95,100	221,900	0	99,078	95,100	320,978
Marinette *	0	1,308,377	326,550	761,950	0	-185,430	326,550	1,884,897
Marion *	0	295,800	73,950	172,550	0	-80,288	73,950	388,062
Markesan *	0	497,400	124,350	290,150	0	-22,336	124,350	765,214
Marshall *	0	295,905	161,850	377,650	0	14,282	161,850	687,837

School District	Estimated LUV Revenue		Estimated Per Pupil Aid		Estimated Open Enrollment Aid Transfer		Total Without Offsets	
	Adjustment Without Offsets		(Based on 2016-17 Data)		(Based on 2015-16 Data)		(Based on 2016-17 Data)	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Marshfield *	\$0	\$2,175,367	\$582,450	\$1,359,050	\$0	\$152,265	\$582,450	\$3,686,682
Mauston	0	0	218,400	509,600	0	26,313	218,400	535,913
Mayville *	0	129,365	166,650	388,850	0	59,587	166,650	577,802
McFarland	0	0	314,700	734,300	0	2,608,173	314,700	3,342,473
Medford Area	0	1,241,961	315,000	735,000	0	309,149	315,000	2,286,110
Mellen	0	0	43,050	100,450	0	-17,792	43,050	82,658
Metrose-Mindoro *	0	0	118,650	276,850	0	-40,815	118,650	236,035
Menasha *	0	177,853	556,950	1,299,550	0	-306,355	556,950	1,171,048
Menominee Indian *	0	0	133,350	311,150	0	-107,816	133,350	203,334
Menomonee Falls *	0	0	558,300	1,302,700	0	283,688	558,300	1,586,388
Menomonie Area *	0	305,409	498,600	1,163,400	0	-88,319	498,600	1,380,490
Megunon-Thiensville	0	0	526,350	1,228,150	0	-728	526,350	1,227,422
Mercer	0	0	21,300	49,700	0	6,448	21,300	56,148
Merrill Area *	0	1,611,293	409,200	954,800	0	686,522	409,200	3,252,615
Merton Community *	0	423,515	124,050	289,450	0	64,824	124,050	777,789
Middleton-Cross Plains	0	0	1,008,000	2,352,000	0	167,362	1,008,000	2,519,362
Milton	0	1,703,828	520,050	1,213,450	0	-131,892	520,050	2,785,386
Milwaukee *	0	0	11,847,900	27,645,100	0	-6,679,840	11,847,900	20,965,260
Mineral Point *	0	0	104,700	244,300	0	8,781	104,700	253,081
Minocqua J1 *	0	0	81,300	189,700	0	-5,016	81,300	184,684
Mishicot *	0	478,800	119,700	279,300	0	33,264	119,700	791,364
Mondovi *	0	529,115	134,400	313,600	0	15,776	134,400	858,491
Monona Grove	0	0	457,500	1,067,500	0	340,077	457,500	1,407,577
Monroe *	0	0	369,000	861,000	0	-64,922	369,000	796,078
Montello *	0	435,000	108,750	253,750	0	-28,219	108,750	660,531
Monticello *	0	0	56,700	132,300	0	-49,536	56,700	82,764
Mosinee *	0	0	304,500	710,500	0	-26,810	304,500	683,690
Mount Horeb Area	0	1,111,675	363,150	847,350	0	65,336	363,150	2,024,361
Mukwonago	0	2,740,200	684,900	1,598,100	0	289,904	684,900	4,628,204
Muskego-Norway	0	0	720,450	1,681,050	0	47,831	720,450	1,728,881

School District	Estimated Low Revenue Adjustment Without Offsets (Based on 2016-17 Data)		Estimated Per Pupil Aid (Based on 2016-17 Data)		Estimated Open Enrollment Aid Transfer (Based on 2015-16 Data)		Total Without Offsets	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Necedah Area *	\$0	\$145,445	\$103,800	\$242,200	\$0	-\$22,863	\$103,800	\$364,782
Neenah	0	1,350,299	981,900	2,291,100	0	-185,278	981,900	3,456,121
Neillsville *	0	547,460	142,050	331,450	0	4,320	142,050	883,230
Nekoosa *	0	563,619	179,250	418,250	0	9,870	179,250	991,739
New Auburn *	0	0	43,350	101,150	0	33,952	43,350	135,102
New Berlin *	0	0	676,800	1,579,200	0	-90,480	676,800	1,488,720
New Glarus	0	0	131,400	306,600	0	81,991	131,400	388,591
New Holstein *	0	722,062	172,500	402,500	0	-123,790	172,500	1,000,772
New Lisbon *	0	140,022	89,850	209,650	0	56,436	89,850	406,108
New London *	0	1,290,097	361,500	843,500	0	-98,245	361,500	2,035,352
New Richmond	0	1,589,134	490,050	1,143,450	0	-38,521	490,050	2,694,063
Niagara *	0	0	54,600	127,400	0	95,487	54,600	222,887
Nicolet UHS *	0	0	162,150	378,350	0	-10,568	162,150	367,782
Norris *	0	0	5,400	12,600	0	0	5,400	12,600
North Cape *	0	0	28,200	65,800	0	-12,288	28,200	53,512
North Crawford	0	0	68,100	158,900	0	-6,680	68,100	152,220
North Fond Du Lac	0	453,785	190,800	445,200	0	18,019	190,800	917,004
North Lake *	0	24,918	45,300	105,700	0	54,504	45,300	185,122
North Lakeland	0	0	21,900	51,100	0	-1,152	21,900	49,948
Northern Ozaukee *	0	0	121,500	283,500	0	377,737	121,500	661,237
Northland Pines *	0	0	193,200	450,800	0	17,889	193,200	468,689
Northwood *	0	0	54,300	126,700	0	-27,936	54,300	98,764
Norwalk-Ontario-Wilton *	0	0	105,750	246,750	0	-14,760	105,750	231,990
Norway J7	0	0	13,350	31,150	0	9,121	13,350	40,271
Oak Creek-Franklin	0	2,046,927	942,300	2,198,700	0	188,867	942,300	4,434,494
Oakfield	0	172,710	72,300	168,700	0	72,600	72,300	414,010
Oconomowoc Area	0	0	819,900	1,913,100	0	-329,601	819,900	1,583,499
Oconto *	0	653,739	167,700	391,300	0	-63,535	167,700	981,504
Oconto Falls *	0	604,067	265,050	618,450	0	-76,096	265,050	1,146,421
Orono *	0	730,830	191,250	446,250	0	-33,432	191,250	1,143,648

School District	Estimated Low Revenue				Estimated Per Pupil Aid				Estimated Open Enrollment Aid Transfer				Total Without Offsets	
	Adjustment Without Offsets (Based on 2016-17 Data)				(Based on 2016-17 Data)				(Based on 2015-16 Data)				(Based on 2017-18)	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Onalaska	\$0	\$1,059,720	\$431,400	\$1,006,600	\$0	\$272,436	\$431,400	\$2,338,756						
Oosiburg *	0	585,600	146,400	341,600	0	7,041	146,400	934,241						
Oregon	0	0	551,700	1,287,300	0	278,187	551,700	1,565,487						
Osceola *	0	698,685	245,700	573,300	0	65,656	245,700	1,337,641						
Oshkosh Area *	0	5,289,342	1,459,950	3,406,550	0	-96,551	1,459,950	8,599,341						
Osseo-Fairchild *	0	343,623	136,800	319,200	0	-37,857	136,800	624,966						
Owen-Withee *	0	288,538	74,400	173,600	0	7,390	74,400	469,528						
Palmyra-Eagle Area *	0	145,269	170,250	397,250	0	-373,325	170,250	169,194						
Pardeeville Area *	0	519,547	130,500	304,500	0	-92,536	130,500	731,511						
Paris J1 *	0	0	24,000	56,000	0	174,240	24,000	230,240						
Parkview *	0	0	128,850	300,650	0	-143,735	128,850	156,915						
Pecatonica Area	0	0	68,250	159,250	0	-42,536	68,250	116,714						
Pepin Area	0	0	36,600	85,400	0	-20,120	36,600	65,280						
Peshigo *	0	584,142	164,550	383,950	0	173,175	164,550	1,141,267						
Pewaukee	0	0	405,450	946,050	0	187,944	405,450	1,133,994						
Phelps	0	0	22,500	52,500	0	-25,640	22,500	26,860						
Phillips *	0	446,599	118,650	276,850	0	-66,224	118,650	657,225						
Pitsville *	0	0	87,900	205,100	0	-8,727	87,900	196,373						
Platteville	0	0	222,450	519,050	0	26,588	222,450	545,638						
Plum City *	0	0	42,000	98,000	0	4,896	42,000	102,896						
Plymouth	0	1,393,493	337,800	788,200	0	27,011	337,800	2,208,704						
Port Edwards *	0	0	57,000	133,000	0	-20,160	57,000	112,840						
Port Washington-Saukville *	0	0	388,950	907,550	0	30,929	388,950	938,479						
Portage Community *	0	1,088,066	359,700	839,300	0	53,945	359,700	1,981,311						
Potosi	0	0	47,400	110,600	0	-4,648	47,400	105,952						
Poynette *	0	580,542	165,450	386,050	0	16,160	165,450	982,752						
Prairie Du Chien Area *	0	0	163,350	381,150	0	22,332	163,350	403,482						
Prairie Farm *	0	66,250	47,850	111,650	0	74,490	47,850	252,390						
Prentice *	0	0	63,600	148,400	0	3,320	63,600	151,720						
Prescott *	0	0	205,350	479,150	0	-55,599	205,350	423,551						

School District	Estimated Low Revenue				Estimated Open				Total Without Offsets	
	Adjustment Without Offsets (Based on 2016-17 Data)				Enrollment Aid Transfer (Based on 2015-16 Data)					
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Princeton *	\$0	\$217,023	\$58,350	\$136,150	\$0	-\$49,312	\$58,350	\$303,861		
Pulaski Community	0	1,002,130	561,900	1,311,100	0	-166,291	561,900	2,146,939		
Racine *	0	0	3,050,850	7,118,650	0	-1,614,365	3,050,850	5,504,285		
Randall J1 *	0	254,956	83,550	194,950	0	109,502	83,550	559,408		
Randolph *	0	0	78,300	182,700	0	9,737	78,300	192,437		
Random Lake	0	548,400	137,100	319,900	0	-82,412	137,100	785,888		
Raymond #14 *	0	0	48,450	113,050	0	117,120	48,450	230,170		
Reedsburg	0	612,369	400,800	935,200	0	-56,063	400,800	1,491,506		
Reedsville *	0	0	94,200	219,800	0	-90,972	94,200	128,828		
Rhineland	0	474,882	369,300	861,700	0	-91,991	369,300	1,244,591		
Rib Lake	0	289,142	72,300	168,700	0	-10,184	72,300	447,658		
Rice Lake Area *	0	0	334,650	780,850	0	-48,068	334,650	732,782		
Richfield J1 *	0	0	65,850	153,650	0	-38,292	65,850	115,358		
Richland	0	219,994	214,950	501,550	0	-107,623	214,950	613,921		
Richmond *	0	0	66,150	154,350	0	42,960	66,150	197,310		
Rio Community *	0	131,114	67,050	156,450	0	-17,424	67,050	270,140		
Ripon Area *	0	249,103	243,900	569,100	0	46,146	243,900	864,349		
River Falls	0	1,250,129	469,350	1,095,150	0	141,970	469,350	2,487,249		
River Ridge	0	0	78,600	183,400	0	-8,629	78,600	174,771		
River Valley *	0	0	196,200	457,800	0	-82,287	196,200	375,513		
Riverdale *	0	419,400	104,850	244,650	0	-72,496	104,850	591,554		
Rosendale-Brandon *	0	338,370	142,200	331,800	0	141,383	142,200	811,553		
Rosholt *	0	96,581	82,950	193,550	0	6,609	82,950	296,740		
Royall *	0	0	90,000	210,000	0	-41,432	90,000	168,568		
Saint Croix Central	0	442,157	230,250	537,250	0	10,357	230,250	989,764		
Saint Croix Falls *	0	0	166,650	388,850	0	-28,295	166,650	360,555		
Saint Francis *	0	0	123,900	289,100	0	475,092	123,900	764,192		
Salem *	0	250,710	160,650	374,850	0	-172,534	160,650	453,026		
Sank Prairie *	0	0	399,750	932,750	0	114,871	399,750	1,047,621		
Seneca *	0	0	44,100	102,900	0	-9,704	44,100	93,196		

School District	Estimated Low Revenue Adjustment Without Offsets (Based on 2016-17 Data)		Estimated Per Pupil Aid (Based on 2016-17 Data)		Estimated Open Enrollment Aid Transfer (Based on 2015-16 Data)		Total Without Offsets	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Sevastopol	\$0	\$0	\$85,500	\$199,500	\$0	\$15,863	\$85,500	\$215,363
Seymour Community *	0	897,589	357,150	833,350	0	-55,610	357,150	1,675,329
Sharon J11 *	0	0	40,800	95,200	0	12,829	40,800	108,029
Shawano *	0	449,512	366,450	855,050	0	100,529	366,450	1,405,091
Sheboygan Area	0	0	1,530,300	3,570,700	0	-179,294	1,530,300	3,391,406
Sheboygan Falls *	0	931,122	252,300	588,700	0	-35,781	252,300	1,484,041
Shell Lake *	0	0	92,400	215,600	0	74,153	92,400	289,753
Shiocton *	0	365,267	108,450	253,050	0	-3,788	108,450	614,529
Shorewood	0	0	274,950	641,550	0	217,695	274,950	859,245
Shullsburg *	0	232,200	58,050	135,450	0	-3,048	58,050	364,602
Silver Lake J1 *	0	193,718	70,800	165,200	0	28,391	70,800	387,309
Siren	0	0	70,500	164,500	0	237	70,500	164,737
Slinger	0	1,530,018	403,500	941,500	0	555,755	403,500	3,027,273
Solon Springs	0	0	43,800	102,200	0	-44,152	43,800	58,048
Somerset *	0	0	230,850	538,650	0	57,355	230,850	596,005
South Milwaukee *	0	0	458,700	1,070,300	0	240,425	458,700	1,310,725
South Shore *	0	0	28,500	66,500	0	-49,680	28,500	16,820
Southern Door County *	0	675,361	167,550	390,950	0	-67,445	167,550	998,866
Southwestern Wisconsin *	0	186,644	82,350	192,150	0	-11,864	82,350	366,930
Sparta Area	0	1,525,297	433,350	1,011,150	0	-93,282	433,350	2,443,165
Spencer *	0	56,857	119,850	279,650	0	-69,429	119,850	267,078
Spooner *	0	795,600	198,900	464,100	0	-190,472	198,900	1,069,228
Spring Valley	0	73,547	113,850	265,650	0	-11,832	113,850	327,365
Stanley-Boyd Area	0	219,488	159,450	372,050	0	9,935	159,450	601,473
Sievens Point Area *	0	3,485,430	1,094,100	2,552,900	0	-207,431	1,094,100	5,830,899
Stockbridge	0	21,766	35,850	83,650	0	-48,312	35,850	57,104
Stone Bank School District *	0	0	41,100	95,900	0	106,673	41,100	202,573
Stoughton Area *	0	0	482,100	1,124,900	0	-145,543	482,100	979,357
Stratford	0	351,261	139,500	325,500	0	7,343	139,500	684,104
Surgeon Bay	0	352,061	167,100	389,900	0	65,906	167,100	807,867

School District	Adjustment Without Offsets (Based on 2016-17 Data)		Estimated Per Pupil Aid (Based on 2016-17 Data)		Enrollment Aid Transfer (Based on 2015-16 Data)		Total Without Offsets	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Sun Prairie Area	\$0	\$0	\$1,191,150	\$2,779,350	\$0	\$7,690	\$1,191,150	\$2,787,040
Superior	0	2,086,043	702,750	1,639,750	0	-101,199	702,750	3,624,594
Suring *	0	87,332	61,200	142,800	0	-25,956	61,200	204,176
Swallow *	0	0	74,850	174,650	0	64,496	74,850	239,146
Thorp	0	264,652	85,950	200,550	0	35,995	85,950	501,197
Three Lakes *	0	0	73,650	171,850	0	4,656	73,650	176,506
Tigerton *	0	0	37,050	86,450	0	-13,723	37,050	72,727
Tomah Area	0	1,649,698	457,800	1,068,200	0	-76,334	457,800	2,641,564
Tomahawk *	0	667,628	185,850	433,650	0	23,145	185,850	1,124,423
Tomorrow River	0	548,428	146,250	341,250	0	188,614	146,250	1,078,292
Trevor-Wilmot Consolidated *	0	0	71,400	166,600	0	77,608	71,400	244,208
Tri-County Area *	0	252,169	97,200	226,800	0	-14,136	97,200	464,833
Turtle Lake	0	76,787	69,900	163,100	0	-26,641	69,900	213,246
Twin Lakes #4 *	0	0	71,100	165,900	0	-125,637	71,100	40,263
Two Rivers *	0	1,041,000	260,400	607,600	0	-26,040	260,400	1,622,560
Union Grove J1 *	0	0	99,000	231,000	0	212,122	99,000	443,122
Union Grove UHS	0	0	113,250	264,250	0	384,248	113,250	648,498
Unity *	0	0	157,650	367,850	0	-102,687	157,650	265,163
Valders Area	0	0	144,600	337,400	0	29,881	144,600	367,281
Verona Area	0	0	781,200	1,822,800	0	170,943	781,200	1,993,743
Viroqua Area	0	548,798	171,000	399,000	0	-15,687	171,000	932,111
Wabeno Area *	0	0	61,650	143,850	0	7,480	61,650	151,330
Walworth J1 *	0	234,188	76,200	177,800	0	-51,873	76,200	360,115
Washburn *	0	0	77,700	181,300	0	52,312	77,700	233,612
Washington	0	0	10,650	24,850	0	0	10,650	24,850
Washington-Caldwell *	0	0	25,350	59,150	0	7,496	25,350	66,646
Waterford Graded *	0	0	212,400	495,600	0	86,555	212,400	582,155
Waterford UHS	0	0	165,900	387,100	0	-4,536	165,900	382,564
Waterloo *	0	0	128,700	300,300	0	-71,619	128,700	228,681
Watertown *	0	1,848,983	587,400	1,370,600	0	-199,923	587,400	3,019,660

School District	Estimated Low Revenue		Estimated Per Pupil Aid		Estimated Open Enrollment Aid Transfer		Total Without Offsets	
	Adjustment Without Offsets (Based on 2016-17 Data)		(Based on 2016-17 Data)		(Based on 2015-16 Data)		(Based on 2016-17 Data)	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Waukesha *	\$0	\$0	\$1,923,750	\$4,488,750	\$0	\$130,748	\$1,923,750	\$4,619,498
Waukegan Community	0	0	592,650	1,382,850	0	146,605	592,650	1,529,455
Waupaca *	0	0	318,750	743,750	0	15,920	318,750	759,670
Waupun	0	1,018,699	301,050	702,450	0	-180,540	301,050	1,540,609
Wausau *	0	0	1,262,100	2,944,900	0	-31,727	1,262,100	2,913,173
Wausaukee *	0	107,835	72,450	169,050	0	-35,903	72,450	240,982
Wautoma Area *	0	634,145	210,450	491,050	0	-48,781	210,450	1,076,414
Wauwatosa *	0	0	897,000	2,093,000	0	1,478,558	897,000	3,571,558
Wauzeka-Steuken	0	0	44,700	104,300	0	16,416	44,700	120,716
Webster *	0	34,569	99,450	232,050	0	-8,698	99,450	257,921
West Allis *	0	0	1,292,400	3,015,600	0	862,078	1,292,400	3,877,678
West Bend *	0	4,006,741	1,037,850	2,421,650	0	-297,768	1,037,850	6,130,623
West De Pere	0	0	516,300	1,204,700	0	-276,498	516,300	928,202
West Salem *	0	793,971	253,650	591,850	0	66,428	253,650	1,452,249
Westby Area	0	615,444	177,300	413,700	0	-66,746	177,300	962,398
Westfield	0	653,030	176,250	411,250	0	-146,921	176,250	917,359
Weston	0	58,602	45,900	107,100	0	2,312	45,900	168,014
Weyauwega-Fremont *	0	500,504	126,150	294,350	0	-21,560	126,150	773,294
Wheatland J1	0	0	65,850	153,650	0	62,084	65,850	215,734
White Lake *	0	0	25,500	59,500	0	-8,640	25,500	50,860
Whitefish Bay *	0	0	417,450	974,050	0	22,264	417,450	996,314
Whitehall *	0	177,190	113,700	265,300	0	-3,424	113,700	439,066
Whitewater	0	204,011	293,400	684,600	0	-48,827	293,400	839,784
Whitnall	0	0	311,700	727,300	0	393,393	311,700	1,120,693
Wild Rose *	0	251,820	83,700	195,300	0	-9,658	83,700	437,462
Williams Bay	0	0	81,600	190,400	0	131,133	81,600	321,533
Wilmot UHS *	0	0	163,950	382,550	0	18,248	163,950	400,798
Winneconne Community	0	842,695	222,300	518,700	0	72,957	222,300	1,434,352
Winter *	0	0	46,200	107,800	0	-59,144	46,200	48,656
Wisconsin Dells *	0	8,880	262,200	611,800	0	-80,384	262,200	540,296

School District	Estimated Low Revenue Adjustment Without Offsets (Based on 2016-17 Data)		Estimated Per Pupil Aid (Based on 2016-17 Data)		Estimated Open Enrollment Aid Transfer (Based on 2015-16 Data)		Total Without Offsets	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Wisconsin Heights	\$0	\$116,604	\$117,600	\$274,400	\$0	-\$41,880	\$117,600	\$349,124
Wisconsin Rapids *	0	0	756,900	1,766,100	0	-77,174	756,900	1,688,926
Wittenberg-Biramwood *	0	663,364	174,600	407,400	0	-47,588	174,600	1,023,176
Woneoc-Union Center *	0	0	54,600	127,400	0	-47,896	54,600	79,504
Woodruff J1	0	0	66,300	154,700	0	63,766	66,300	218,466
Wrightstown Community *	0	617,686	191,100	445,900	0	28,749	191,100	1,092,335
Yorkville J2	0	0	49,200	114,800	0	211,960	49,200	326,760

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

ATTACHMENT 2

Estimated Effects of School Finance Provisions (Change to Bill)

School District	Estimated Low Revenue Adjustment Without Offsets (Based on 2016-17 Data)		Estimated Per Pupil Aid (Based on 2016-17 Data)		Estimated Open Enrollment Aid Transfer (Based on 2015-16 Data)		Total Without Offsets	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Abbottsford	\$0	\$0	-\$34,950	-\$37,746	\$0	\$6,438	-\$34,950	-\$31,308
Adams-Friendship Area *	0	912,838	-81,550	-88,074	0	-64,832	-81,550	759,932
Albany *	0	0	-20,950	-22,626	0	-98,708	-20,950	-121,334
Algona	0	381,450	-36,400	-39,312	0	-27,894	-36,400	314,244
Alma	0	0	-10,900	-11,772	0	55,728	-10,900	43,956
Alma Center *	0	100,872	-28,750	-31,050	0	55,488	-28,750	125,310
Almond-Bancroft	0	267,821	-23,000	-24,840	0	-45,372	-23,000	197,609
Altoona *	0	0	-73,250	-79,110	0	122,695	-73,250	43,585
Amery *	0	304,766	-78,350	-84,618	0	-71,430	-78,350	148,718
Antigo *	0	1,275,761	-121,300	-131,004	0	-71,826	-121,300	1,072,931
Appleton Area	0	0	-750,150	-810,162	0	1,309,560	-750,150	499,398
Arcadia	0	0	-59,700	-64,476	0	21,888	-59,700	-42,588
Argyle *	0	78,064	-16,300	-17,604	0	-26,072	-16,300	34,388
Arrowhead UHS *	0	0	-106,900	-115,452	0	155,857	-106,900	40,405
Ashland *	0	505,950	-106,750	-115,290	0	-6,984	-106,750	383,676
Ashwaubenon *	0	402,215	-114,650	-123,822	0	1,199,865	-114,650	1,478,258
Athens *	0	0	-21,150	-22,842	0	-14,523	-21,150	-37,365
Auburndale *	0	475,292	-39,650	-42,822	0	57,055	-39,650	489,525
Augusta *	0	0	-30,350	-32,778	0	30,137	-30,350	-2,641
Baldwin-Woodville Area	0	937,727	-81,100	-87,588	0	53,498	-81,100	903,637
Bangor	0	352,800	-29,400	-31,752	0	-6,494	-29,400	314,554
Baraboo *	0	1,572,643	-150,400	-162,432	0	-45,073	-150,400	1,365,138
Barneveld	0	0	-21,950	-23,706	0	2,392	-21,950	-21,314
Barron Area	0	0	-71,100	-76,788	0	-122,599	-71,100	-199,387
Bayfield *	0	0	-20,450	-22,086	0	-40,472	-20,450	-62,558

School District	Assessment Rate Revenue		Estimated Per Pupil Aid		Enrollment Aid Transfer		Total Without Offsets	
	Adjustment Without Offsets (Based on 2016-17 Data)		(Based on 2016-17 Data)		(Based on 2015-16 Data)		(Based on 2016-17 Data)	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Beaver Dam *	\$0	\$862,750	-\$175,000	-\$189,000	\$0	\$58,228	-\$175,000	\$731,978
Beecher-Dunbar-Pembine	0	0	-12,800	-13,824	0	-11,760	-12,800	-25,584
Belleville *	0	0	-49,850	-53,838	0	-88,798	-49,850	-142,636
Belmont Community	0	213,735	-17,800	-19,224	0	19,505	-17,800	214,016
Beloit *	0	1,272,276	-364,800	-393,984	0	-472,829	-364,800	405,463
Beloit Turner *	0	53,160	-61,400	-66,312	0	321,239	-61,400	308,087
Benton	0	104,941	-12,250	-13,230	0	-19,149	-12,250	72,562
Berlin Area *	0	964,800	-80,450	-86,886	0	-31,224	-80,450	846,690
Big Foot UHS *	0	0	-25,800	-27,864	0	-27,752	-25,800	-55,616
Birchwood *	0	0	-11,400	-12,312	0	108,723	-11,400	96,411
Black Hawk	0	0	-19,550	-21,114	0	-35,432	-19,550	-56,546
Black River Falls *	0	897,683	-89,050	-96,174	0	-101,155	-89,050	700,354
Blair-Taylor *	0	372,600	-31,000	-33,480	0	6,812	-31,000	345,932
Bloomer	0	0	-61,300	-66,204	0	-9,783	-61,300	-75,987
Bonduel *	0	511,369	-42,350	-45,738	0	-61,071	-42,350	404,560
Boscobel	0	0	-40,700	-43,956	0	-28,943	-40,700	-72,899
Bowler *	0	0	-21,250	-22,950	0	-91,007	-21,250	-113,957
Boyceville Community *	0	303,857	-37,750	-40,770	0	-36,118	-37,750	226,969
Brighton #1 *	0	0	-5,500	-5,940	0	109,440	-5,500	103,500
Brillon *	0	527,119	-43,950	-47,466	0	125,003	-43,950	604,656
Bristol #1	0	64,725	-32,650	-35,262	0	114,767	-32,650	144,230
Brodhead *	0	617,400	-51,500	-55,620	0	14,128	-51,500	575,908
Brown Deer	0	0	-80,000	-86,400	0	-69,295	-80,000	-155,695
Bruce *	0	191,141	-25,700	-27,756	0	-56,288	-25,700	107,097
Burlington Area *	0	0	-163,100	-176,148	0	-208,326	-163,100	-384,474
Butternut	0	0	-9,900	-10,692	0	-5,600	-9,900	-16,292
Cadott Community *	0	0	-42,100	-45,468	0	-28,027	-42,100	-73,495
Cambria-Friesland *	0	88,794	-19,900	-21,492	0	-9,936	-19,900	57,366
Cambridge *	0	264,028	-42,150	-45,522	0	26,991	-42,150	245,497
Cameron	0	410,327	-44,400	-47,952	0	284,559	-44,400	646,934

School District	Estimated Low Revenue		Estimated Per Pupil Aid		Estimated Open		Total Without Offsets	
	Adjustment Without Offsets		(Based on 2016-17 Data)		Enrollment Aid Transfer		(Based on 2015-16 Data)	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Campbellsport *	\$0	\$0	-\$68,950	-\$74,466	\$0	-\$74,810	-\$68,950	-\$1149,276
Cashion	0	274,968	-28,500	-30,780	0	26,741	-28,500	270,929
Cassville *	0	0	-10,550	-11,394	0	-24,192	-10,550	-35,586
Cedar Grove-Belgium Area *	0	274,835	-53,750	-58,050	0	-11,799	-53,750	204,986
Cedarburg	0	0	-143,500	-154,980	0	125,792	-143,500	-29,188
Central/Westosha UHS *	0	0	-58,150	-62,802	0	11,080	-58,150	-51,722
Chequamegon *	0	0	-36,300	-39,204	0	-17,888	-36,300	-57,092
Chester-Weyerhaeuser	0	0	-51,600	-55,728	0	-85,514	-51,600	-141,242
Chilton	0	696,647	-55,500	-59,940	0	88,216	-55,500	724,923
Chippewa Falls Area	0	0	-257,450	-278,046	0	-166,519	-257,450	-444,565
Clayton *	0	97,896	-17,150	-18,522	0	50,067	-17,150	129,441
Clear Lake	0	252,143	-30,850	-33,318	0	13,312	-30,850	232,137
Clinton Community *	0	0	-53,300	-57,564	0	118,585	-53,300	61,021
Clintonville *	0	388,780	-70,000	-75,600	0	-19,050	-70,000	294,130
Cochrane-Fountain City *	0	349,005	-32,800	-35,424	0	-1,880	-32,800	311,701
Colby *	0	553,760	-47,650	-51,462	0	-22,766	-47,650	479,532
Coleman *	0	289,777	-34,350	-37,098	0	-1,048	-34,350	251,631
Colfax *	0	410,623	-40,950	-44,226	0	21,153	-40,950	387,550
Columbus	0	0	-61,000	-65,880	0	59,542	-61,000	-6,338
Cornell *	0	222,520	-21,000	-22,680	0	-30,631	-21,000	169,209
Crandon *	0	0	-45,550	-49,194	0	-49,818	-45,550	-99,012
Crivitz	0	357,805	-36,150	-39,042	0	20,231	-36,150	338,994
Cuba City	0	0	-33,350	-36,018	0	-2,683	-33,350	-38,701
Cudahy *	0	0	-125,550	-135,594	0	-71,248	-125,550	-206,842
Cumberland	0	0	-46,350	-50,058	0	53,569	-46,350	3,511
D C Everest Area *	0	0	-289,750	-312,930	0	-110,764	-289,750	-423,694
Darlington Community	0	430,702	-39,100	-42,228	0	480	-39,100	388,954
Deerfield Community *	0	0	-38,850	-41,958	0	-30,551	-38,850	-72,509
DeForest Area	0	0	-175,400	-189,432	0	40,103	-175,400	-149,329
Delavan-Darien *	0	968,053	-134,650	-145,422	0	-564,170	-134,650	258,461

School District	Estimated Low Income Adjustment Without Offsets (Based on 2016-17 Data)		Estimated Per Pupil Aid (Based on 2016-17 Data)		Enrollment Aid Transfer (Based on 2015-16 Data)		Total Without Offsets	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Denmark	\$0	\$879,375	-\$70,350	-\$75,978	\$0	\$129,002	-\$70,350	\$932,399
Depere	0	954,152	-193,700	-209,196	0	388,256	-193,700	1,133,212
Desoto Area *	0	0	-27,900	-30,132	0	-67,820	-27,900	-97,952
Dodgeand *	0	0	-40,100	-43,308	0	-21,230	-40,100	-64,538
Dodgeville	0	0	-64,150	-69,282	0	-31,465	-64,150	-100,747
Dover #1 *	0	0	-5,550	-5,994	0	-22,311	-5,550	-28,305
Drummond	0	54,310	-20,650	-22,302	0	-45,007	-20,650	-12,999
Durand *	0	0	-47,800	-51,624	0	-60,032	-47,800	-111,656
East Troy Community	0	69,262	-87,100	-94,068	0	-152,291	-87,100	-177,097
Eau Claire Area	0	0	-555,100	-599,508	0	-292,040	-555,100	-891,548
Edgar *	0	0	-30,600	-33,048	0	25,984	-30,600	-7,064
Edgerton	0	426,456	-93,300	-100,764	0	-62,001	-93,300	263,691
Elcho *	0	0	-16,950	-18,306	0	512	-16,950	-17,794
Eleva-Strum	0	121,656	-30,550	-32,994	0	18,152	-30,550	106,814
Elk Mound Area	0	609,865	-54,300	-58,644	0	117,179	-54,300	668,400
Elkhart Lake-Glenbeulah *	0	9,091	-23,950	-25,866	0	-52,420	-23,950	-69,195
Elkhorn Area	0	282,080	-151,950	-164,106	0	238,430	-151,950	356,404
Ellsworth Community *	0	962,323	-84,150	-90,882	0	-44,088	-84,150	827,353
Elmhrook	0	0	-332,550	-359,154	0	309,456	-332,550	-49,698
Elmwood	0	0	-16,550	-17,874	0	1,761	-16,550	-16,113
Erin *	0	60,021	-11,500	-12,420	0	145,295	-11,500	192,896
Evansville Community	0	175,472	-91,050	-98,334	0	-55,999	-91,050	21,139
Fall Creek *	0	0	-39,250	-42,390	0	61,178	-39,250	18,788
Fall River *	0	0	-26,700	-28,836	0	-59,817	-26,700	-88,653
Fennimore Community	0	0	-38,350	-41,418	0	23,455	-38,350	-17,963
Flambeau	0	0	-29,950	-32,346	0	-25,525	-29,950	-57,871
Florence *	0	157,786	-22,950	-24,786	0	-106,895	-22,950	26,105
Fond Du Lac	0	4,022,457	-369,600	-399,168	0	-220,014	-369,600	3,403,275
Fontana J8 *	0	0	-10,050	-10,854	0	74,113	-10,050	63,259
Fort Atkinson *	0	258,411	-139,200	-150,336	0	98,728	-139,200	206,803

School District	Estimated Low Revenue Adjustment Without Offsets (Based on 2016-17 Data)		Estimated Per Pupil Aid (Based on 2016-17 Data)		Estimated Open Enrollment Aid Transfer (Based on 2015-16 Data)		Total Without Offsets	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
	\$0	\$0			\$0			
Fox Point J2 *	0	0	-\$35,300	-\$38,124	0	\$83,952	-\$35,300	\$45,828
Franklin Public	0	0	-203,650	-219,942	0	443,153	-203,650	223,211
Frederic	0	0	-25,150	-27,162	0	-46,448	-25,150	120,870
Freedom Area	0	0	-83,150	-89,802	0	-85,607	-83,150	812,812
Friess Lake *	0	0	-7,250	-7,830	0	63,920	-7,250	56,090
Galesville-Etrick *	0	0	-70,100	-75,708	0	-47,803	-70,100	-123,511
Geneva J4 *	0	0	-5,900	-6,372	0	103,641	-5,900	97,269
Genoa City J2	0	0	-32,400	-34,992	0	-136,334	-32,400	5,954
Germantown	0	0	-194,400	-209,952	0	3,272	-194,400	-206,680
Gibraltar Area *	0	0	-28,400	-30,672	0	4,952	-28,400	-25,720
Gillett *	0	0	-29,050	-31,374	0	-57,120	-29,050	196,219
Gilman *	0	0	-20,100	-21,708	0	-51,720	-20,100	10,514
Gilmanton *	0	0	-8,400	-9,072	0	-23,424	-8,400	-32,496
Glendale-River Hills	0	0	-46,250	-49,950	0	123,578	-46,250	73,628
Glenwood City *	0	0	-37,300	-40,284	0	-39,800	-37,300	130,751
Goodman-Armstrong *	0	0	-5,400	-5,832	0	-1,680	-5,400	-7,512
Grafton	0	0	-101,900	-110,052	0	125,378	-101,900	15,326
Granton Area	0	0	-12,350	-13,338	0	-29,360	-12,350	-42,698
Grantsburg	0	0	-42,050	-45,414	0	725,297	-42,050	1,182,296
Green Bay Area	0	0	-1,097,150	-1,184,922	0	-1,880,489	-1,097,150	2,827,601
Green Lake *	0	0	-12,750	-13,770	0	-1,664	-12,750	-15,434
Greendale	0	0	-115,350	-124,578	0	370,203	-115,350	245,625
Greenfield	0	0	-163,250	-176,310	0	374,300	-163,250	197,990
Greenwood	0	0	-21,150	-22,842	0	-52,992	-21,150	41,159
Gresham	0	0	-14,250	-15,390	0	36,792	-14,250	21,402
Hamilton	0	0	-228,300	-246,564	0	-1,078	-228,300	-247,642
Hartford J1	0	0	-100,200	-108,216	0	-351,198	-100,200	-261,018
Hartford UHS *	0	0	-75,600	-81,648	0	-142,103	-75,600	-223,751
Hartland-Lakeside J3 *	0	0	-59,200	-63,936	0	-77,146	-59,200	-28,472
Hayward Community *	0	0	-89,600	-96,768	0	242,024	-89,600	669,308

School District	Estimated LUV Revenue		Adjustment Without Offsets		Estimated Per Pupil Aid		Enrollment Open		Total Without Offsets	
	(Based on 2016-17 Data)		(Based on 2016-17 Data)		(Based on 2016-17 Data)		(Based on 2015-16 Data)		(Based on 2016-17 Data)	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Herman-Neosho-Rubicon *	\$0	\$0	-\$18,200	-\$19,656	\$0	-\$12,753	-\$18,200	-\$32,409	0	0
Highland *	0	0	-14,400	-15,552	0	17,065	-14,400	1,513	0	0
Hilbert *	0	170,128	-21,700	-23,436	0	-26,688	-21,700	120,004	0	0
Hillsboro	0	284,185	-25,550	-27,594	0	18,984	-25,550	275,575	0	0
Holmen	0	0	-201,850	-217,998	0	-256,996	-201,850	-474,994	0	0
Horicon *	0	319,384	-41,500	-44,820	0	-131,322	-41,500	143,242	0	0
Hortonville	0	986,363	-181,400	-195,912	0	22,130	-181,400	812,581	0	0
Howards Grove *	0	124,373	-42,350	-45,738	0	-16,559	-42,350	62,076	0	0
Howard-Suamico	0	2,920,151	-275,050	-297,054	0	606,159	-275,050	3,229,256	0	0
Hudson *	0	0	-277,950	-300,186	0	-77,831	-277,950	-378,017	0	0
Hurley *	0	23,900	-29,550	-31,914	0	0	-29,550	-8,014	0	0
Hustisford *	0	0	-21,750	-23,490	0	-31,712	-21,750	-55,202	0	0
Independence	0	0	-19,900	-21,492	0	-16,952	-19,900	-38,444	0	0
Iola-Scandinavia *	0	370,643	-34,350	-37,098	0	19,720	-34,350	353,265	0	0
Iowa-Grant *	0	0	-37,400	-40,392	0	-21,688	-37,400	-62,080	0	0
Ithaca *	0	0	-16,100	-17,388	0	113,271	-16,100	95,883	0	0
Janesville *	0	3,183,936	-499,300	-539,244	0	160,605	-499,300	2,805,297	0	0
Jefferson *	0	120,116	-99,400	-107,352	0	-84,373	-99,400	-71,609	0	0
Johnson Creek	0	0	-36,000	-38,880	0	-75,070	-36,000	-113,950	0	0
Juda *	0	0	-12,300	-13,284	0	73,672	-12,300	60,388	0	0
Kaukauna Area	0	1,325,595	-223,450	-241,326	0	-842,369	-223,450	241,900	0	0
Kenosha *	0	0	-1,100,700	-1,188,756	0	-431,658	-1,100,700	-1,620,414	0	0
Kettle Moraine *	0	0	-184,700	-199,476	0	428,138	-184,700	228,662	0	0
Kewaskum *	0	681,171	-94,050	-101,574	0	-75,992	-94,050	503,605	0	0
Kewaunee	0	583,200	-48,600	-52,488	0	-26,704	-48,600	504,008	0	0
Kickapoo Area *	0	51,940	-23,300	-25,164	0	33,647	-23,300	60,423	0	0
Kiel Area *	0	690,386	-65,100	-70,308	0	-26,202	-65,100	593,876	0	0
Kimberly Area	0	1,702,011	-230,350	-248,778	0	486,206	-230,350	1,939,439	0	0
Kohler	0	0	-26,500	-28,620	0	299,448	-26,500	270,828	0	0
Lac Du Flambeau #1	0	0	-26,750	-28,890	0	-76,640	-26,750	-105,530	0	0

School District	Estimated Low Revenue Adjustment Without Offsets (Based on 2016-17 Data)		Estimated Per Pupil Aid (Based on 2016-17 Data)		Estimated Open Enrollment Aid Transfer (Based on 2015-16 Data)		Total Without Offsets	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
	\$0	\$0	-\$330,550	-\$356,994	\$0	\$79,156	-\$330,550	-\$277,838
Lacrosse *	0	0	-38,850	-41,958	0	47,093	-38,850	5,135
Ladysmith *	0	0	-11,700	-12,636	0	-9,376	-11,700	-22,012
Lafarge *	0	0	-18,150	-19,602	0	182,113	-18,150	162,511
Lake County *	0	0	-97,950	-105,786	0	40,472	-97,950	-65,314
Lake Geneva J1 *	0	0	-70,200	-75,816	0	85,872	-70,200	10,056
Lake Geneva-Genoa UHS *	0	0	-15,800	-17,064	0	-17,072	-15,800	-34,136
Lake Holcombe *	0	0	-75,150	-81,162	0	-14,997	-75,150	7,353
Lake Mills Area	0	103,512	-34,700	-37,476	0	6,920	-34,700	-30,556
Lakeland UHS *	0	0	-47,450	-51,246	0	8,936	-47,450	-42,310
Lancaster Community	0	0	-10,800	-11,664	0	2,498	-10,800	-9,166
Laona	0	0	-20,550	-22,194	0	-58,130	-20,550	83,398
Lena	0	163,722	-5,400	-5,832	0	-4,053	-5,400	-9,885
Linn J4 *	0	0	-4,400	-4,752	0	38,640	-4,400	33,888
Linn J6 *	0	0	-66,000	-71,280	0	254,110	-66,000	902,811
Little Chute Area *	0	719,981	-77,050	-83,214	0	-24,547	-77,050	267,303
Lodi *	0	0	-52,600	-56,808	0	20,007	-52,600	232,377
Lomira *	0	269,178	-27,000	-29,160	0	-14,808	-27,000	165,925
Loyal *	0	209,893	-24,950	-26,946	0	-4,952	-24,950	196,127
Luck	0	228,025	-94,550	-102,114	0	2,768	-94,550	982,244
Luxemburg-Casco	0	1,081,590	-1,376,000	-1,486,080	0	-1,296,706	-1,376,000	-2,782,786
Madison Metropolitan	0	0	-37,550	-40,554	0	-88,000	-37,550	322,046
Manawa	0	450,600	-256,850	-277,398	0	-111,592	-256,850	2,701,326
Manitowoc *	0	3,090,316	-64,100	-69,228	0	77,240	-64,100	413,675
Maple *	0	405,663	-20,400	-22,032	0	44,248	-20,400	22,216
Maple Dale-Indian Hill	0	0	-31,700	-34,236	0	99,078	-31,700	64,842
Marathon City	0	0	-108,850	-117,558	0	-185,430	-108,850	1,005,389
Marinette *	0	1,308,377	-24,650	-26,622	0	-80,288	-24,650	188,890
Marion *	0	295,800	-41,450	-44,766	0	-22,336	-41,450	430,298
Markesan *	0	497,400	-53,950	-58,266	0	14,282	-53,950	251,921
Marshall *	0	295,905						

School District	Estimated Low Revenue Adjustment Without Offsets (Based on 2016-17 Data)				Estimated Per Pupil Aid (Based on 2016-17 Data)				Estimated Open Enrollment Aid Transfer (Based on 2015-16 Data)				Total Without Offsets	
	2017-18		2018-19		2017-18		2018-19		2017-18		2018-19		2017-18	2018-19
Marshfield *	\$0	\$2,175,367	-\$194,150	-\$209,682	\$0	\$152,265	-\$194,150	\$2,117,950						
Mauston	0	0	-72,800	-78,624	0	26,313	-72,800	-52,311						
Mayville *	0	129,365	-55,550	-59,994	0	59,587	-55,550	128,958						
McFarland	0	0	-104,900	-113,292	0	2,608,173	-104,900	2,494,881						
Medford Area	0	1,241,961	-105,000	-113,400	0	309,149	-105,000	1,437,710						
Mellen	0	0	-14,350	-15,498	0	-17,792	-14,350	-33,290						
Melrose-Mindoro *	0	0	-39,550	-42,714	0	-40,815	-39,550	-83,529						
Menasha *	0	177,853	-185,650	-200,502	0	-306,355	-185,650	-329,004						
Menominee Indian *	0	0	-44,450	-48,006	0	-107,816	-44,450	-155,822						
Menomonee Falls *	0	0	-186,100	-200,988	0	283,688	-186,100	82,700						
Menomonie Area *	0	305,409	-166,200	-179,496	0	-88,319	-166,200	37,594						
Megoun-Thiensville	0	0	-175,450	-189,486	0	-728	-175,450	-190,214						
Mercer	0	0	-7,100	-7,668	0	6,448	-7,100	-1,220						
Merrill Area *	0	1,611,293	-136,400	-147,312	0	686,522	-136,400	2,150,503						
Merton Community *	0	423,515	-41,350	-44,658	0	64,824	-41,350	443,681						
Middleton-Cross Plains	0	0	-336,000	-362,880	0	167,362	-336,000	-195,518						
Milton	0	1,703,828	-173,350	-187,218	0	-131,892	-173,350	1,384,718						
Milwaukee *	0	0	-3,949,300	-4,265,244	0	-6,679,840	-3,949,300	-10,945,084						
Mineral Point *	0	0	-34,900	-37,692	0	8,781	-34,900	-28,911						
Minocqua J1 *	0	0	-27,100	-29,268	0	-5,016	-27,100	-34,284						
Mishicot *	0	478,800	-39,900	-43,092	0	33,264	-39,900	468,972						
Mondovi *	0	529,115	-44,800	-48,384	0	15,776	-44,800	496,507						
Monona Grove	0	0	-152,500	-164,700	0	340,077	-152,500	175,377						
Monroe *	0	0	-123,000	-132,840	0	-64,922	-123,000	-197,762						
Montello *	0	435,000	-36,250	-39,150	0	-28,219	-36,250	367,631						
Monticello *	0	0	-18,900	-20,412	0	-49,536	-18,900	-69,948						
Mosinee *	0	0	-101,500	-109,620	0	-26,810	-101,500	-136,430						
Mount Horeb Area	0	1,111,675	-121,050	-130,734	0	65,336	-121,050	1,046,277						
Mukwonago	0	2,740,200	-228,300	-246,564	0	289,904	-228,300	2,783,540						
Muskego-Norway	0	0	-240,150	-259,362	0	47,831	-240,150	-211,531						

School District	Estimated Low Revenue Adjustment Without Offsets (Based on 2016-17 Data)				Estimated Per Pupil Aid (Based on 2016-17 Data)				Estimated Upen Enrollment Aid Transfer (Based on 2015-16 Data)				Total Without Offsets	
	2017-18		2018-19		2017-18		2018-19		2017-18		2018-19		2017-18	2018-19
		\$0												
Necedah Area *		\$145,445			-\$34,600	-\$37,368			\$0	-\$22,863	-\$34,600			\$85,214
Neenah	0	1,350,299			-327,300	-353,484			0	-185,278	-327,300			811,537
Neillsville *	0	547,460			-47,350	-51,138			0	4,320	-47,350			500,642
Nekoosa *	0	563,619			-59,750	-64,530			0	9,870	-59,750			508,959
New Auburn *	0	0			-14,450	-15,606			0	33,952	-14,450			18,346
New Berlin *	0	0			-225,600	-243,648			0	-90,480	-225,600			-334,128
New Glarus	0	0			-43,800	-47,304			0	81,991	-43,800			34,687
New Holstein *	0	722,062			-57,500	-62,100			0	-123,790	-57,500			536,172
New Lisbon *	0	140,022			-29,950	-32,346			0	56,436	-29,950			164,112
New London *	0	1,290,097			-120,500	-130,140			0	-98,245	-120,500			1,061,712
New Richmond	0	1,589,134			-163,350	-176,418			0	-38,521	-163,350			1,374,195
Niagara *	0	0			-18,200	-19,656			0	95,487	-18,200			75,831
Nicolet UHS *	0	0			-54,050	-58,374			0	-10,568	-54,050			-68,942
Norris *	0	0			-1,800	-1,944			0	0	-1,800			-1,944
North Cape *	0	0			-9,400	-10,152			0	-12,288	-9,400			-22,440
North Crawford	0	0			-22,700	-24,516			0	-6,680	-22,700			-31,196
North Fond Du Lac	0	453,785			-63,600	-68,688			0	18,019	-63,600			403,116
North Lake *	0	24,918			-15,100	-16,308			0	54,504	-15,100			63,114
North Lakeland	0	0			-7,300	-7,884			0	-1,152	-7,300			-9,036
Northern Ozaukee *	0	0			-40,500	-43,740			0	377,737	-40,500			333,997
Northland Pines *	0	0			-64,400	-69,552			0	17,889	-64,400			-51,663
Northwood *	0	0			-18,100	-19,548			0	-27,936	-18,100			-47,484
Norwalk-Ontario-Wilton *	0	0			-35,250	-38,070			0	-14,760	-35,250			-52,830
Norway J7	0	0			-4,450	-4,806			0	9,121	-4,450			4,315
Oak Creek-Franklin	0	2,046,927			-314,100	-339,228			0	188,867	-314,100			1,896,566
Oakfield	0	172,710			-24,100	-26,028			0	72,600	-24,100			219,282
Oconomowoc Area	0	0			-273,300	-295,164			0	-329,601	-273,300			-624,765
Oconto *	0	653,739			-55,900	-60,372			0	-63,535	-55,900			529,832
Oconto Falls *	0	604,067			-88,350	-95,418			0	-76,096	-88,350			432,553
Omnro *	0	730,830			-63,750	-68,850			0	-33,432	-63,750			628,548

School District	Estimated LUV Revenue		Estimated Per Pupil Aid		Estimated Open Enrollment Aid Transfer		Total Without Offsets	
	Adjustment Without Offsets		(Based on 2016-17 Data)		(Based on 2015-16 Data)		(Based on 2016-17 Data)	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Onalaska	\$0	\$1,059,720	-\$143,800	-\$155,304	\$0	\$272,436	-\$143,800	\$1,176,852
Oostburg *	0	585,600	-48,800	-52,704	0	7,041	-48,800	539,937
Oregon	0	0	-183,900	-198,612	0	278,187	-183,900	79,575
Osceola *	0	698,685	-81,900	-88,452	0	65,656	-81,900	675,889
Oshkosh Area *	0	5,289,342	-486,650	-525,582	0	-96,551	-486,650	4,667,209
Osseo-Fairchild *	0	343,623	-45,600	-49,248	0	-37,857	-45,600	256,518
Owen-Withee *	0	288,538	-24,800	-26,784	0	7,390	-24,800	269,144
Palmyra-Eagle Area *	0	145,269	-56,750	-61,290	0	-373,325	-56,750	-289,346
Pardeeville Area *	0	519,547	-43,500	-46,980	0	-92,536	-43,500	380,031
Paris J1 *	0	0	-8,000	-8,640	0	174,240	-8,000	165,600
Parkview *	0	0	-42,950	-46,386	0	-143,735	-42,950	-190,121
Pecatonica Area	0	0	-22,750	-24,570	0	-42,536	-22,750	-67,106
Pepin Area	0	0	-12,200	-13,176	0	-20,120	-12,200	-33,296
Peshigo *	0	584,142	-54,850	-59,238	0	173,175	-54,850	698,079
Pewaukee	0	0	-135,150	-145,962	0	187,944	-135,150	41,982
Phelps	0	0	-7,500	-8,100	0	-25,640	-7,500	-33,740
Phillips *	0	446,599	-39,550	-42,714	0	-66,224	-39,550	337,661
Pittsville *	0	0	-29,300	-31,644	0	-8,727	-29,300	-40,371
Platteville	0	0	-74,150	-80,082	0	26,588	-74,150	-53,494
Plum City *	0	0	-14,000	-15,120	0	4,896	-14,000	-10,224
Plymouth	0	1,393,493	-112,600	-121,608	0	27,011	-112,600	1,298,896
Port Edwards *	0	0	-19,000	-20,520	0	-20,160	-19,000	-40,680
Port Washington-Saukville *	0	0	-129,650	-140,022	0	30,929	-129,650	-109,093
Portage Community *	0	1,088,066	-119,900	-129,492	0	53,945	-119,900	1,012,519
Potosi	0	0	-15,800	-17,064	0	-4,648	-15,800	-21,712
Poynette *	0	580,542	-55,150	-59,562	0	16,160	-55,150	537,140
Prairie Du Chien Area *	0	0	-54,450	-58,806	0	22,332	-54,450	-36,474
Prairie Farm *	0	66,250	-15,950	-17,226	0	74,490	-15,950	123,514
Prentice *	0	0	-21,200	-22,896	0	3,320	-21,200	-19,576
Prescott *	0	0	-68,450	-73,926	0	-55,599	-68,450	-129,525

School District	Estimated Low Revenue Adjustment Without Offsets (Based on 2016-17 Data)		Estimated Per Pupil Aid (Based on 2016-17 Data)		Estimated Open Enrollment Aid Transfer (Based on 2015-16 Data)		Total Without Offsets	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Princeton *	\$0	\$217,023	-\$19,450	-\$21,006	\$0	-\$49,312	-\$19,450	\$146,705
Pulaski Community	0	1,002,130	-187,300	-202,284	0	-166,291	-187,300	633,555
Racine *	0	0	-1,016,950	-1,098,306	0	-1,614,365	-1,016,950	-2,712,671
Randall J1 *	0	254,956	-27,850	-30,078	0	109,502	-27,850	334,380
Randolph *	0	0	-26,100	-28,188	0	9,737	-26,100	-18,451
Random Lake	0	548,400	-45,700	-49,356	0	-82,412	-45,700	416,632
Raymond #14 *	0	0	-16,150	-17,442	0	117,120	-16,150	99,678
Reedsburg	0	612,369	-133,600	-144,288	0	-56,063	-133,600	412,018
Reedsville *	0	0	-31,400	-33,912	0	-90,972	-31,400	-124,884
Rhineland	0	474,882	-123,100	-132,948	0	-91,991	-123,100	249,943
Rib Lake	0	289,142	-24,100	-26,028	0	-10,184	-24,100	252,930
Rice Lake Area *	0	0	-111,550	-120,474	0	-48,068	-111,550	-168,542
Richfield J1 *	0	0	-21,950	-23,706	0	-38,292	-21,950	-61,998
Richland	0	219,994	-71,650	-77,382	0	-107,623	-71,650	34,989
Richmond *	0	0	-22,050	-23,814	0	42,960	-22,050	19,146
Rio Community *	0	131,114	-22,350	-24,138	0	-17,424	-22,350	89,552
Ripon Area *	0	249,103	-81,300	-87,804	0	46,146	-81,300	207,445
River Falls	0	1,250,129	-156,450	-168,966	0	141,970	-156,450	1,223,133
River Ridge	0	0	-26,200	-28,296	0	-8,629	-26,200	-36,925
River Valley *	0	0	-65,400	-70,632	0	-82,287	-65,400	-152,919
Riverdale *	0	419,400	-34,950	-37,746	0	-72,496	-34,950	309,158
Rosendale-Brandon *	0	338,370	-47,400	-51,192	0	141,383	-47,400	428,561
Rosholt *	0	96,581	-27,650	-29,862	0	6,609	-27,650	73,328
Royall *	0	0	-30,000	-32,400	0	-41,432	-30,000	-73,832
Saint Croix Central	0	442,157	-76,750	-82,890	0	10,357	-76,750	369,624
Saint Croix Falls *	0	0	-55,550	-59,994	0	-28,295	-55,550	-88,289
Saint Francis *	0	0	-41,300	-44,604	0	475,092	-41,300	430,488
Salem *	0	250,710	-53,550	-57,834	0	-172,534	-53,550	20,342
Sauk Prairie *	0	0	-133,250	-143,910	0	114,871	-133,250	-29,039
Seneca *	0	0	-14,700	-15,876	0	-9,704	-14,700	-25,580

School District	ESTIMATED LWW REVENUE		ESTIMATED PER PUPIL AID		ESTIMATED OPEN ENROLLMENT AID TRANSFER		TOTAL WITHOUT OFFSETS	
	Adjustment Without Offsets (Based on 2016-17 Data)		(Based on 2016-17 Data)		(Based on 2015-16 Data)		(Based on 2016-17 Data)	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
Sevastopol	\$0	\$0	-\$28,500	-\$30,780	\$0	\$15,863	-\$28,500	-\$14,917
Seymour Community *	0	897,589	-119,050	-128,574	0	-55,610	-119,050	713,405
Sharon J11 *	0	0	-13,600	-14,688	0	12,829	-13,600	-1,859
Shawano *	0	449,512	-122,150	-131,922	0	100,529	-122,150	418,119
Sheboygan Area	0	0	-510,100	-550,908	0	-179,294	-510,100	-730,202
Sheboygan Falls *	0	931,122	-84,100	-90,828	0	-35,781	-84,100	804,513
Shell Lake *	0	0	-30,800	-33,254	0	74,153	-30,800	40,889
Shiocton *	0	365,267	-36,150	-39,042	0	-3,788	-36,150	322,437
Shorewood	0	0	-91,650	-98,982	0	217,695	-91,650	118,713
Shullsburg *	0	232,200	-19,350	-20,898	0	-3,048	-19,350	208,254
Silver Lake J1 *	0	193,718	-23,600	-25,488	0	28,391	-23,600	196,621
Siren	0	0	-23,500	-25,380	0	237	-23,500	-25,143
Slinger	0	1,530,018	-134,500	-145,260	0	555,755	-134,500	1,940,513
Solon Springs	0	0	-14,600	-15,768	0	-44,152	-14,600	-59,920
Somerset *	0	0	-76,950	-83,106	0	57,355	-76,950	-25,751
South Milwaukee *	0	0	-152,900	-165,132	0	240,425	-152,900	75,293
South Shore *	0	0	-9,500	-10,260	0	-49,680	-9,500	-59,940
Southern Door County *	0	675,361	-55,850	-60,318	0	-67,445	-55,850	547,598
Southwestern Wisconsin *	0	186,644	-27,450	-29,646	0	-11,864	-27,450	145,134
Sparta Area	0	1,525,297	-144,450	-156,006	0	-93,282	-144,450	1,276,009
Spencer *	0	56,857	-39,950	-43,146	0	-69,429	-39,950	-55,718
Spooner *	0	795,600	-66,300	-71,604	0	-190,472	-66,300	533,524
Spring Valley	0	73,547	-37,950	-40,986	0	-11,832	-37,950	20,729
Stanley-Boyd Area	0	219,488	-53,150	-57,402	0	9,935	-53,150	172,021
Stevens Point Area *	0	3,485,430	-364,700	-393,876	0	-207,431	-364,700	2,884,123
Stockbridge	0	21,766	-11,950	-12,906	0	-48,312	-11,950	-39,452
Stone Bank School District *	0	0	-13,700	-14,796	0	106,673	-13,700	91,877
Stoughton Area *	0	0	-160,700	-173,556	0	-145,543	-160,700	-319,099
Stratford	0	351,261	-46,500	-50,220	0	7,343	-46,500	308,384
Sturgeon Bay	0	352,061	-55,700	-60,156	0	65,906	-55,700	357,811

School District	Estimated Low Revenue Adjustment Without Offsets (Based on 2016-17 Data)		Estimated Per Pupil Aid (Based on 2016-17 Data)		Estimate Area Upen Enrollment Aid Transfer (Based on 2015-16 Data)		Total Without Offsets	
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19
	\$0	\$0			\$0			
Sun Prairie Area	0	2,086,043	-\$397,050	-\$428,814	\$0	\$7,690	-\$397,050	-\$421,124
Superior	0	87,332	-234,250	-252,990	0	-101,199	-234,250	1,731,854
Suring *	0	0	-20,400	-22,032	0	-25,956	-20,400	39,344
Swallow *	0	0	-24,950	-26,946	0	64,496	-24,950	37,550
Thorp	0	264,652	-28,650	-30,942	0	35,995	-28,650	269,705
Three Lakes *	0	0	-24,550	-26,514	0	4,656	-24,550	-21,858
Tigerton *	0	0	-12,350	-13,338	0	-13,723	-12,350	-27,061
Tomah Area	0	1,649,698	-152,600	-164,808	0	-76,334	-152,600	1,408,556
Tomahawk *	0	667,628	-61,950	-66,906	0	23,145	-61,950	623,867
Tomorrow River	0	548,428	-48,750	-52,650	0	188,614	-48,750	684,392
Trevor-Wilmot Consolidated *	0	0	-23,800	-25,704	0	77,608	-23,800	51,904
Tri-County Area *	0	252,169	-32,400	-34,992	0	-14,136	-32,400	203,041
Turtle Lake	0	76,787	-23,300	-25,164	0	-26,641	-23,300	24,982
Twin Lakes #4 *	0	0	-23,700	-25,596	0	-125,637	-23,700	-151,233
Two Rivers *	0	1,041,000	-86,800	-93,744	0	-26,040	-86,800	921,216
Union Grove J1 *	0	0	-33,000	-35,640	0	212,122	-33,000	176,482
Union Grove UHS	0	0	-37,750	-40,770	0	384,248	-37,750	343,478
Unity *	0	0	-52,550	-56,754	0	-102,687	-52,550	-159,441
Valders Area	0	0	-48,200	-52,056	0	29,881	-48,200	-22,175
Verona Area	0	0	-260,400	-281,232	0	170,943	-260,400	-110,289
Viroqua Area	0	548,798	-57,000	-61,560	0	-15,687	-57,000	471,551
Wabeno Area *	0	0	-20,550	-22,194	0	7,480	-20,550	-14,714
Walworth J1 *	0	234,188	-25,400	-27,432	0	-51,873	-25,400	154,883
Washburn *	0	0	-25,900	-27,972	0	52,312	-25,900	24,340
Washington	0	0	-3,550	-3,834	0	0	-3,550	-3,834
Washington-Caldwell *	0	0	-8,450	-9,126	0	7,496	-8,450	-1,630
Waterford Graded *	0	0	-70,800	-76,464	0	86,555	-70,800	10,091
Waterford UHS	0	0	-55,300	-59,724	0	-4,536	-55,300	-64,260
Waterloo *	0	0	-42,900	-46,332	0	-71,619	-42,900	-117,951
Watertown *	0	1,848,983	-195,800	-211,464	0	-199,923	-195,800	1,437,596

School District	ESTIMATED LUMP-SUM REVENUE				ESTIMATED PER PUPIL AID				ESTIMATED PER PUPIL ENROLLMENT AID TRANSFER			
	Adjustment Without Offsets (Based on 2016-17 Data)		Estimated Per Pupil Aid (Based on 2016-17 Data)		Enrollment Aid Transfer (Based on 2015-16 Data)		Total Without Offsets					
	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19	2017-18	2018-19				
Waukesha *	\$0	\$0	-\$641,250	-\$692,550	\$0	\$130,748	-\$641,250	-\$561,802				
Waukegan Community	0	0	-197,550	-213,354	0	146,605	-197,550	-66,749				
Waupaca *	0	0	-106,250	-114,750	0	15,920	-106,250	-98,830				
Waupun	0	1,018,699	-100,350	-108,378	0	-180,540	-100,350	729,781				
Wausau *	0	0	-420,700	-454,356	0	-31,727	-420,700	-486,083				
Wausaukee *	0	107,835	-24,150	-26,082	0	-35,903	-24,150	45,850				
Wautoma Area *	0	634,145	-70,150	-75,762	0	-48,781	-70,150	509,602				
Wauwatosa *	0	0	-299,000	-322,920	0	1,478,558	-299,000	1,155,638				
Wauzeka-Steuken	0	0	-14,900	-16,092	0	16,416	-14,900	324				
Webster *	0	34,569	-33,150	-35,802	0	-8,698	-33,150	-9,931				
West Allis *	0	0	-430,800	-465,264	0	862,078	-430,800	396,814				
West Bend *	0	4,006,741	-345,950	-373,626	0	-297,768	-345,950	3,335,347				
West De Pere	0	0	-172,100	-185,868	0	-276,498	-172,100	-462,366				
West Salem *	0	793,971	-84,550	-91,314	0	66,428	-84,550	769,085				
Westby Area	0	615,444	-59,100	-63,828	0	-66,746	-59,100	484,870				
Westfield	0	653,030	-58,750	-63,450	0	-146,921	-58,750	442,659				
Weston	0	58,602	-15,300	-16,524	0	2,312	-15,300	44,390				
Weyauwega-Fremont *	0	500,504	-42,050	-45,414	0	-21,560	-42,050	433,530				
Wheatland J1	0	0	-21,950	-23,706	0	62,084	-21,950	38,378				
White Lake *	0	0	-8,500	-9,180	0	-8,640	-8,500	-17,820				
Whitefish Bay *	0	0	-139,150	-150,282	0	22,264	-139,150	-128,018				
Whitehall *	0	177,190	-37,900	-40,932	0	-3,424	-37,900	132,834				
Whitewater	0	204,011	-97,800	-105,624	0	-48,827	-97,800	49,560				
Whitnall	0	0	-103,900	-112,212	0	393,393	-103,900	281,181				
Wild Rose *	0	251,820	-27,900	-30,132	0	-9,658	-27,900	212,030				
Williams Bay	0	0	-27,200	-29,376	0	131,133	-27,200	101,757				
Wilmet UHS *	0	0	-54,650	-59,022	0	18,248	-54,650	-40,774				
Winneconne Community	0	842,695	-74,100	-80,028	0	72,957	-74,100	835,624				
Winter *	0	0	-15,400	-16,632	0	-59,144	-15,400	-75,776				
Wisconsin Dells *	0	8,880	-87,400	-94,392	0	-80,384	-87,400	-165,896				

School District	Estimated Low Revenue Adjustment Without Offsets (Based on 2016-17 Data)				Estimated Per Pupil Aid (Based on 2016-17 Data)				Estimated Upen Enrollment Aid Transfer (Based on 2015-16 Data)		Total Without Offsets	
	2017-18		2018-19		2017-18		2018-19		2017-18	2018-19	2017-18	2018-19
Wisconsin Heights	\$0	\$116,604	-\$39,200	-\$42,336	\$0	-\$41,880	-\$39,200	\$32,388				
Wisconsin Rapids *	0	0	-252,300	-272,484	0	-77,174	-252,300	-349,658				
Wittenberg-Birnamwood *	0	663,364	-58,200	-62,856	0	-47,588	-58,200	552,920				
Wonewoc-Union Center *	0	0	-18,200	-19,656	0	-47,896	-18,200	-67,552				
Woodruff J1	0	0	-22,100	-23,868	0	63,766	-22,100	39,898				
Wrightstown Community *	0	617,686	-63,700	-68,796	0	28,749	-63,700	577,639				
Yorkville J2	0	0	-16,400	-17,712	0	211,960	-16,400	194,248				

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