



## Legislative Fiscal Bureau

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February 2, 2010

TO: Senator Russell Decker  
Room 211 South, State Capitol

FROM: Russ Kava, Fiscal Analyst

SUBJECT: Proposal to Shift Funding from School Levy Tax Credit to General School Aids

At your request, I am providing you with information on a proposal to shift funding from the school levy tax credit to general school aids.

### General School Aids

The general school aids appropriation funds equalization, integration (Chapter 220), and special adjustment aids. In 2009-10, \$4,652.5 million (\$4,415.8 million from the general fund and \$236.7 million in federal funding from the state fiscal stabilization fund under the American Recovery and Reinvestment Act) is appropriated for general school aids. Of the total amount of funding provided, 405 school districts are eligible for \$4,521.8 million in equalization aid, 28 districts are eligible for \$81.4 million in integration aid, and 97 districts are eligible for \$49.3 million in special adjustment 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 the primary guaranteed valuation of \$1,930,000 per member. Both the primary cost ceiling and the primary guarantee are set in statute. Primary aid is based on a comparison of the school district's equalized valuation per member to the \$1,930,000. Primary 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 is equal to \$9,205 per member in 2009-10. By law, 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. By law, the secondary guarantee is set at the amount that generates equalization aid entitlements that are equal to the total amount of funding available for distribution. In 2009-10, the secondary guaranteed valuation is \$1,255,824.

*Tertiary Tier.* The third tier is for shared costs that exceed the secondary cost ceiling of \$9,205 per member in 2009-10. State aid on tertiary shared costs is calculated using the tertiary guarantee, which, by law is set at the statewide average equalized valuation per member. The tertiary guarantee is \$582,588 in aid year 2009-10. 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.

Equalization aid is distributed to districts according to the following statutory payment schedule: 15% on the third Monday in September; 25% on the first Monday in December; 25% on the fourth Monday in March; and 35% on the third Monday in June. A district may also request to receive payments equal to 10% of its total aid entitlement each month from September to June, at the cost of compensating interest payments to the state. The state pays \$75 million of equalization aid on a delayed basis, with districts receiving these monies on the fourth Monday in July of the following school year.

Special adjustment aid is fully funded as a first draw from the general school aids appropriation. The state provides this aid as a hold harmless to limit a district's decline in general school aid from one year to the next. 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.

## **School Levy Tax Credit**

The school levy tax credit is extended to all taxable property. For the 2008(09) property tax year, \$747.4 million was appropriated for the levy credit. The credit is distributed based on each municipality's share of statewide levies for school purposes during the preceding three years multiplied by the annual amount appropriated for the credit and allocated proportionately to reduce individual owners' property tax bills. Although the credit is based on school levies, the credit is initially paid to municipalities or counties. The state pays the credit on the fourth Monday in July. Since the levy reduction under the school levy tax credit (excluding the effects of using a three year levy average), is proportionate for all districts and produces a similar reduction in tax rates, the credit could be characterized as neutral with regard to equalization.

## **Proposal**

You asked for information on the distribution of funding under a proposal to shift funding from the school levy tax credit to the general school aids appropriation. The attachment to this memorandum shows, for each school district, the distribution of general aid for 2009-10. Because 2009(10) school levy tax credit payment data by school district is not currently available, the attachment shows the credit distribution for 2008(09). Also shown is an illustration of the potential effect of the proposal to shift funding from the levy credit to general aid, using the most recent distribution data for each. Finally, the change in funding under the proposal compared to current law, in both dollar and percentage terms, is also shown. (The attachment shows the net general school aid payments to districts after reductions for the Milwaukee parental choice and Milwaukee and Racine charter school programs. The general aid payments shown do not incorporate the additional aid adjustment created in the 2009-11 budget act.)

A total of 294 districts would have received more funding under the proposal compared to current law, while 132 would have received less funding. In total, an estimated \$103 million in funding would have been redistributed under the proposal. The districts with the largest reductions in funding under the proposal are generally those that are subject to the primary aid hold harmless or that receive special adjustment aid. These districts generally receive a higher proportion of funding from property taxes as compared to general aid and are thus advantaged by the levy credit distribution formula. However, if a special adjustment aid district is no longer eligible for that aid in a future year, or if a district becomes eligible for special adjustment aid in a future year, the effect of the funding shift under the proposal could be significantly different than shown in the attachment.

It should be noted that the figures shown in the attachment represent the distribution of property tax relief to school districts. Under revenue limits, the amount of general aid received by a district reduces the amount the district is able to levy. The school levy credit appears on property tax bills after the levy has been set, reducing the net levy paid by property owners. Because revenue limits would not be changed under the proposal, school district spending would not be directly

affected by the funding shift if school districts levy to the maximum under revenue limits in either case.

Because of the July payment date for the levy credit, the timing of the increased general school aids payment would have to be considered. If, for example, the proposal had first been effective in 2009-10, to have a neutral effect on the state general fund, the proposal would need to have specified that the \$747.4 million increase in general aid would be paid in July, 2010. School districts would need to have been required to treat this July payment as a receipt in the 2009-10 fiscal year, as is required for the current law \$75 million aid payment delay made on the fourth Monday in July of the following fiscal year. If this provision had not been included, the proposal would have increased general fund expenditures by \$747.4 million in 2009-10.

The 2009(10) levy credit distribution will include a more recent year of data in the three-year average of school levies used to allocate funding. The amounts shown in the attachment will likely differ from the amounts that would be shown for the same calculation for the proposal using the data for the 2009(10) levy credit distribution.

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

RK/sas  
Attachment

**ATTACHMENT**

**Funding Distribution Under Current Law and Proposal to Shift School  
Levy Tax Credit Funding to General School Aids**

<u>School District</u>	<u>Current Law</u>			<u>Proposal 2009-10 General Aids</u>	<u>Proposal Change to Current Law</u>	
	<u>2009-10 General Aids</u>	<u>2008-09 School Levy Credit</u>	<u>Total</u>		<u>Amount</u>	<u>Percent</u>
Abbotsford	\$5,057,045	\$243,223	\$5,300,268	\$5,383,935	\$83,667	1.6%
Adams-Friendship Area	6,216,339	1,854,198	8,070,537	8,012,985	-57,552	-0.7
Albany	2,789,631	348,891	3,138,522	3,188,527	50,005	1.6
Algoma	3,205,882	483,766	3,689,648	3,838,067	148,419	4.0
Alma	1,392,086	213,920	1,606,006	1,628,498	22,492	1.4
Alma Center	4,695,750	242,453	4,938,203	4,987,795	49,592	1.0
Almond-Bancroft	3,324,613	261,740	3,586,353	3,649,553	63,200	1.8
Altoona	10,641,999	913,834	11,555,833	11,573,871	18,038	0.2
Amery	9,025,061	1,595,829	10,620,890	10,781,804	160,914	1.5
Antigo	16,722,240	1,628,361	18,350,601	18,638,285	287,684	1.6
Appleton Area	84,719,256	9,921,347	94,640,603	97,100,713	2,460,110	2.6
Arcadia	7,617,593	590,361	8,207,954	8,227,042	19,088	0.2
Argyle	2,376,926	214,949	2,591,875	2,604,865	12,990	0.5
Arrowhead UHS	5,690,817	3,197,585	8,888,402	6,724,576	-2,163,826	-24.3
Ashland	15,668,996	941,930	16,610,926	16,932,420	321,494	1.9
Ashwaubenon	12,040,388	2,697,414	14,737,802	15,167,368	429,566	2.9
Athens	3,858,440	335,402	4,193,842	4,217,271	23,429	0.6
Auburndale	6,117,449	363,994	6,481,443	6,579,537	98,094	1.5
Augusta	4,532,381	475,941	5,008,322	4,994,273	-14,049	-0.3
Baldwin-Woodville Area	10,224,410	1,160,626	11,385,036	11,380,736	-4,300	0.0
Bangor	4,641,330	378,031	5,019,361	5,041,945	22,584	0.4
Baraboo	15,154,872	2,194,014	17,348,886	18,161,499	812,613	4.7
Barneveld	2,742,069	333,346	3,075,415	3,088,513	13,098	0.4
Barron Area	11,105,369	787,376	11,892,745	11,890,579	-2,166	0.0
Bayfield	521,375	879,204	1,400,579	522,154	-878,425	-62.7
Beaver Dam	20,871,169	2,275,099	23,146,268	23,836,719	690,451	3.0
Beecher-Dunbar-Pembin	284,118	530,714	814,832	284,542	-530,290	-65.1
Belleville	5,914,447	740,751	6,655,198	6,796,341	141,143	2.1
Belmont Community	2,045,035	192,801	2,237,836	2,297,009	59,173	2.6
Beloit	57,279,552	2,642,858	59,922,410	60,090,719	168,309	0.3
Beloit Turner	8,710,963	824,808	9,535,771	9,553,195	17,424	0.2
Benton	2,139,186	139,062	2,278,248	2,270,250	-7,998	-0.4
Berlin Area	11,095,718	975,132	12,070,850	12,197,706	126,856	1.1
Big Foot UHS	142,306	1,697,797	1,840,103	142,518	-1,697,585	-92.3
Birchwood	113,802	636,364	750,166	113,972	-636,194	-84.8
Black Hawk	3,258,633	269,681	3,528,314	3,554,773	26,459	0.7
Black River Falls	11,371,403	1,004,604	12,376,007	12,831,988	455,981	3.7
Blair-Taylor	4,810,628	325,622	5,136,250	5,242,595	106,345	2.1
Bloomer	7,468,490	760,146	8,228,636	8,326,865	98,229	1.2
Bonduel	5,462,834	607,216	6,070,050	6,263,962	193,912	3.2

<u>School District</u>	<u>Current Law</u>			<u>Proposal</u> 2009-10 General Aids	<u>Proposal Change</u> <u>to Current Law</u>	
	2009-10 General Aids	2008-09 School Levy Credit	Total		Amount	Percent
Boscobel Area	\$6,433,337	\$345,993	\$6,779,330	\$6,921,048	\$141,718	2.1%
Bowler	3,292,088	216,252	3,508,340	3,568,731	60,391	1.7
Boyceville Community	5,450,856	480,613	5,931,469	5,961,516	30,047	0.5
Brighton #1	565,727	214,585	780,312	566,571	-213,741	-27.4
Brillion	6,282,591	555,802	6,838,393	6,866,727	28,334	0.4
Bristol #1	1,972,128	630,431	2,602,559	2,758,458	155,899	6.0
Brodhead	7,980,777	604,854	8,585,631	8,707,665	122,034	1.4
Brown Deer	5,708,264	2,171,649	7,879,913	7,731,634	-148,279	-1.9
Bruce	2,677,002	467,894	3,144,896	3,153,874	8,978	0.3
Burlington Area	18,308,554	3,283,381	21,591,935	22,051,843	459,908	2.1
Butternut	778,638	215,852	994,490	989,538	-4,952	-0.5
Cadott Community	5,919,051	353,643	6,272,694	6,449,781	177,087	2.8
Cambria-Friesland	2,722,581	293,968	3,016,549	3,085,025	68,476	2.3
Cambridge	3,872,673	1,148,953	5,021,626	4,949,521	-72,105	-1.4
Cameron	5,806,252	459,235	6,265,487	6,378,495	113,008	1.8
Campbellsport	7,468,582	1,240,982	8,709,564	9,021,455	311,891	3.6
Cashton	4,150,040	266,001	4,416,041	4,449,751	33,710	0.8
Cassville	1,589,653	210,802	1,800,455	1,780,469	-19,986	-1.1
Cedar Grove-Belgium Area	5,831,580	854,085	6,685,665	6,874,057	188,392	2.8
Cedarburg	10,690,112	3,712,761	14,402,873	14,665,086	262,213	1.8
Central/Westosha UHS	5,978,452	1,164,074	7,142,526	7,348,227	205,701	2.9
Chetek	3,801,375	1,047,912	4,849,287	5,051,543	202,256	4.2
Chilton	7,836,730	819,522	8,656,252	8,691,611	35,359	0.4
Chippewa Falls Area	28,499,748	3,293,438	31,793,186	32,753,512	960,326	3.0
Clayton	2,784,471	202,280	2,986,751	3,015,328	28,577	1.0
Clear Lake	4,532,393	347,744	4,880,137	4,942,342	62,205	1.3
Clinton Community	8,490,644	818,255	9,308,899	9,229,162	-79,737	-0.9
Clintonville	11,046,052	1,002,922	12,048,974	12,049,245	271	0.0
Cochrane-Fountain City	3,514,950	499,249	4,014,199	4,132,246	118,047	2.9
Colby	7,225,327	433,836	7,659,163	7,770,293	111,130	1.5
Coleman	3,647,326	583,490	4,230,816	4,468,618	237,802	5.6
Colfax	5,332,791	410,480	5,743,271	5,870,177	126,906	2.2
Columbus	6,177,220	1,030,900	7,208,120	7,333,488	125,368	1.7
Cornell	3,483,380	255,988	3,739,368	3,773,800	34,432	0.9
Crandon	3,019,041	1,121,062	4,140,103	4,410,112	270,009	6.5
Crivitz	963,959	1,207,058	2,171,017	971,943	-1,199,074	-55.2
Cuba City	4,158,984	487,369	4,646,353	4,654,297	7,944	0.2
Cudahy	18,012,081	1,941,201	19,953,282	19,928,821	-24,461	-0.1
Cumberland	4,911,195	1,064,729	5,975,924	6,153,971	178,047	3.0
D C Everest Area	40,133,844	3,357,273	43,491,117	44,080,290	589,173	1.4
Darlington Community	5,493,699	450,075	5,943,774	6,021,144	77,370	1.3
Deerfield Community	4,990,232	683,310	5,673,542	5,667,325	-6,217	-0.1
DeForest Area	16,625,024	3,290,140	19,915,164	19,945,895	30,731	0.2
Delavan-Darien	9,686,031	2,610,453	12,296,484	13,216,184	919,700	7.5
Denmark	9,916,662	916,897	10,833,559	10,963,093	129,534	1.2

School District	Current Law			Proposal 2009-10 General Aids	Proposal Change to Current Law	
	2009-10 General Aids	2008-09 School Levy Credit	Total		Amount	Percent
DePere	\$22,558,772	\$2,994,681	\$25,553,453	\$25,790,197	\$236,744	0.9%
DeSoto Area	2,770,811	512,927	3,283,738	3,386,440	102,702	3.1
Dodgeland	5,967,846	690,748	6,658,594	6,569,300	-89,294	-1.3
Dodgeville	7,664,948	1,295,764	8,960,712	8,945,848	-14,864	-0.2
Dover #1	610,987	92,660	703,647	721,628	17,981	2.6
Drummond	81,781	1,020,756	1,102,537	81,903	-1,020,634	-92.6
Durand	6,535,999	760,624	7,296,623	7,384,411	87,788	1.2
East Troy Community	4,305,407	2,157,418	6,462,825	7,160,894	698,069	10.8
Eau Claire Area	58,410,179	9,479,129	67,889,308	68,419,895	530,587	0.8
Edgar	5,016,593	303,507	5,320,100	5,384,825	64,725	1.2
Edgerton	9,879,158	1,458,753	11,337,911	11,679,682	341,771	3.0
Elcho	66,396	806,359	872,755	66,495	-806,260	-92.4
Eleva-Strum	4,545,894	380,668	4,926,562	4,952,812	26,250	0.5
Elk Mound Area	7,585,908	454,660	8,040,568	8,097,450	56,882	0.7
Elkhart Lake-Glenbeulah	1,028,094	713,738	1,741,832	1,744,892	3,060	0.2
Elkhorn Area	14,261,345	2,729,917	16,991,262	17,722,681	731,419	4.3
Ellsworth Community	9,374,371	1,347,147	10,721,518	11,011,295	289,777	2.7
Elmbrook	5,880,816	13,859,218	19,740,034	7,607,112	-12,132,922	-61.5
Elmwood	2,521,514	272,304	2,793,818	2,776,651	-17,167	-0.6
Erin	716,510	419,512	1,136,022	929,957	-206,065	-18.1
Evansville Community	12,908,784	1,160,047	14,068,831	14,147,965	79,134	0.6
Fall Creek	6,440,999	439,835	6,880,834	6,916,732	35,898	0.5
Fall River	3,149,184	321,356	3,470,540	3,537,121	66,581	1.9
Fennimore Community	5,216,149	317,240	5,533,389	5,629,129	95,740	1.7
Flambeau	4,073,674	459,238	4,532,912	4,539,721	6,809	0.2
Florence	1,375,891	947,839	2,323,730	1,598,401	-725,329	-31.2
Fond du Lac	42,445,370	4,830,953	47,276,323	48,589,762	1,313,439	2.8
Fontana J8	19,642	673,203	692,845	19,671	-673,174	-97.2
Fort Atkinson	15,329,824	2,384,362	17,714,186	17,998,648	284,462	1.6
Fox Point J2	1,397,629	1,702,654	3,100,283	1,399,717	-1,700,566	-54.9
Franklin Public	15,128,600	4,752,225	19,880,825	19,734,843	-145,982	-0.7
Frederic	2,654,838	571,151	3,225,989	3,149,890	-76,099	-2.4
Freedom Area	9,625,776	993,065	10,618,841	10,870,793	251,952	2.4
Friess Lake	481,437	463,362	944,799	482,157	-462,642	-49.0
Galesville-Ettrick	9,889,445	749,541	10,638,986	10,909,729	270,743	2.5
Geneva J4	7,883	264,504	272,387	7,895	-264,492	-97.1
Genoa City J2	4,645,399	383,364	5,028,763	5,031,085	2,322	0.0
Germantown	12,566,824	5,059,409	17,626,233	18,090,111	463,878	2.6
Gibraltar Area	23,298	1,606,008	1,629,306	23,333	-1,605,973	-98.6
Gillett	4,872,934	410,473	5,283,407	5,381,350	97,943	1.9
Gilman	2,893,239	327,371	3,220,610	3,284,299	63,689	2.0
Gilmanton	1,473,307	113,759	1,587,066	1,620,015	32,949	2.1
Glendale-River Hills	480,040	2,023,451	2,503,491	480,758	-2,022,733	-80.8
Glenwood City	5,247,690	461,654	5,709,344	5,716,419	7,075	0.1
Glidden	746,255	268,478	1,014,733	1,030,221	15,488	1.5

<u>School District</u>	<u>Current Law</u>			<u>Proposal</u> 2009-10 General Aids	<u>Proposal Change</u> <u>to Current Law</u>	
	2009-10 <u>General Aids</u>	2008-09 School <u>Levy Credit</u>	<u>Total</u>		<u>Amount</u>	<u>Percent</u>
Goodman-Armstrong	\$512,725	\$265,743	\$778,468	\$646,045	-\$132,423	-17.0%
Grafton	7,289,643	2,678,412	9,968,055	10,105,278	137,223	1.4
Granton Area	1,971,332	155,485	2,126,817	2,142,733	15,916	0.7
Grantsburg	5,740,173	689,966	6,430,139	6,532,503	102,364	1.6
Green Bay Area	126,043,024	13,597,813	139,640,837	141,426,862	1,786,025	1.3
Green Lake	39,244	1,034,871	1,074,115	39,303	-1,034,812	-96.3
Greendale	9,997,299	2,839,683	12,836,982	12,483,182	-353,800	-2.8
Greenfield	10,126,331	3,700,027	13,826,358	14,075,098	248,740	1.8
Greenwood	2,905,424	388,868	3,294,292	3,267,275	-27,017	-0.8
Gresham	1,925,846	156,100	2,081,946	2,161,876	79,930	3.8
Hamilton	18,947,870	4,806,429	23,754,299	24,306,538	552,239	2.3
Hartford J1	8,932,753	1,444,909	10,377,662	10,749,580	371,918	3.6
Hartford UHS	6,838,275	2,024,597	8,862,872	8,775,391	-87,481	-1.0
Hartland-Lakeside J3	5,203,203	1,795,268	6,998,471	6,934,981	-63,490	-0.9
Hayward Community	1,009,037	3,195,752	4,204,789	1,010,545	-3,194,244	-76.0
Herman #22	399,662	100,878	500,540	505,384	4,844	1.0
Highland	2,114,961	223,109	2,338,070	2,289,250	-48,820	-2.1
Hilbert	3,133,789	308,160	3,441,949	3,491,524	49,575	1.4
Hillsboro	3,766,116	282,671	4,048,787	4,116,238	67,451	1.7
Holmen	26,713,216	2,080,967	28,794,183	28,922,548	128,365	0.4
Horicon	5,700,171	661,617	6,361,788	6,469,308	107,520	1.7
Hortonville	18,660,917	2,342,336	21,003,253	21,680,868	677,615	3.2
Howards Grove	6,205,769	689,810	6,895,579	6,990,468	94,889	1.4
Howard-Suamico	33,412,001	3,477,287	36,889,288	37,448,384	559,096	1.5
Hudson	23,081,630	4,788,654	27,870,284	29,693,285	1,823,001	6.5
Hurley	3,153,974	667,614	3,821,588	3,859,876	38,288	1.0
Hustisford	1,726,845	504,813	2,231,658	2,283,064	51,406	2.3
Independence	2,679,389	267,430	2,946,819	2,920,036	-26,783	-0.9
Iola-Scandinavia	4,082,660	564,774	4,647,434	4,826,629	179,195	3.9
Iowa-Grant	6,196,859	379,045	6,575,904	6,609,601	33,697	0.5
Ithaca	2,448,611	227,544	2,676,155	2,658,141	-18,014	-0.7
Janesville	68,795,038	5,860,141	74,655,179	76,179,248	1,524,069	2.0
Jefferson	10,581,472	1,399,419	11,980,891	12,360,656	379,765	3.2
Johnson Creek	3,411,875	578,766	3,990,641	4,098,585	107,944	2.7
Juda	2,158,901	186,085	2,344,986	2,341,740	-3,246	-0.1
Kaukauna Area	26,706,222	2,657,415	29,363,637	29,782,066	418,429	1.4
Kenosha	143,423,762	14,367,135	157,790,897	160,633,040	2,842,143	1.8
Kettle Moraine	12,813,545	5,566,978	18,380,523	17,955,423	-425,100	-2.3
Kewaskum	10,009,913	1,787,260	11,797,173	12,263,045	465,872	3.9
Kewaunee	6,198,448	662,514	6,860,962	7,049,959	188,997	2.8
Kickapoo Area	2,790,325	294,735	3,085,060	3,131,516	46,456	1.5
Kiel Area	9,282,770	916,807	10,199,577	10,422,335	222,758	2.2
Kimberly Area	27,347,247	2,738,718	30,085,965	30,313,407	227,442	0.8
Kohler	697,095	972,295	1,669,390	1,364,462	-304,928	-18.3
Lac du Flambeau #1	247,599	972,924	1,220,523	247,969	-972,554	-79.7

School District	Current Law			Proposal 2009-10 General Aids	Proposal Change to Current Law	
	2009-10 General Aids	2008-09 School Levy Credit	Total		Amount	Percent
LaCrosse	\$37,631,255	\$7,253,775	\$44,885,030	\$44,434,677	-\$450,353	-1.0%
Ladysmith-Hawkins	8,265,005	646,040	8,911,045	8,790,192	-120,853	-1.4
LaFarge	1,814,443	180,108	1,994,551	1,984,710	-9,841	-0.5
Lake Country	132,004	1,054,236	1,186,240	132,201	-1,054,039	-88.9
Lake Geneva J1	6,456,002	2,265,879	8,721,881	9,063,018	341,137	3.9
Lake Geneva-Genoa UHS	2,370,303	2,628,689	4,998,992	2,419,600	-2,579,392	-51.6
Lake Holcombe	842,810	612,345	1,455,155	968,871	-486,284	-33.4
Lake Mills Area	5,988,653	1,178,634	7,167,287	7,589,056	421,769	5.9
Lakeland UHS	122,441	2,301,119	2,423,560	122,624	-2,300,936	-94.9
Lancaster Community	6,404,562	549,621	6,954,183	7,043,122	88,939	1.3
Laona	1,103,920	280,941	1,384,861	1,288,204	-96,657	-7.0
Lena	2,945,890	285,801	3,231,691	3,254,355	22,664	0.7
Linn J4	16,435	343,637	360,072	16,459	-343,613	-95.4
Linn J6	3,828	302,089	305,917	3,833	-302,084	-98.7
Little Chute Area	11,315,708	772,588	12,088,296	12,133,047	44,751	0.4
Lodi	6,763,952	1,768,926	8,532,878	8,751,433	218,555	2.6
Lomira	7,239,364	664,178	7,903,542	8,070,031	166,489	2.1
Loyal	4,203,472	264,880	4,468,352	4,521,369	53,017	1.2
Luck	2,246,168	539,213	2,785,381	2,884,075	98,694	3.5
Luxemburg-Casco	11,667,269	1,189,108	12,856,377	13,133,229	276,852	2.2
Madison Metropolitan	51,518,337	40,934,795	92,453,132	83,481,709	-8,971,423	-9.7
Manawa	5,668,425	491,834	6,160,259	6,247,474	87,215	1.4
Manitowoc	34,802,232	3,363,333	38,165,565	39,064,374	898,809	2.4
Maple	6,921,697	1,096,744	8,018,441	8,502,142	483,701	6.0
Maple Dale-Indian Hill	518,688	1,089,803	1,608,491	519,463	-1,089,028	-67.7
Marathon City	3,646,022	572,103	4,218,125	4,303,911	85,786	2.0
Marinette	14,163,562	1,467,325	15,630,887	15,906,557	275,670	1.8
Marion	3,334,478	346,836	3,681,314	3,779,107	97,793	2.7
Markesan	2,166,033	928,063	3,094,096	2,699,869	-394,227	-12.7
Marshall	9,779,029	654,917	10,433,946	10,458,235	24,289	0.2
Marshfield	23,455,618	2,444,939	25,900,557	26,953,563	1,053,006	4.1
Mauston	8,612,566	1,257,671	9,870,237	9,979,350	109,113	1.1
Mayville	7,025,085	880,379	7,905,464	8,069,046	163,582	2.1
McFarland	11,181,796	2,133,508	13,315,304	13,228,358	-86,946	-0.7
Medford Area	13,399,167	1,036,150	14,435,317	14,854,509	419,192	2.9
Mellen	1,950,689	212,096	2,162,785	2,167,881	5,096	0.2
Melrose-Mindoro	4,748,852	437,423	5,186,275	5,280,051	93,776	1.8
Menasha	24,990,505	2,066,333	27,056,838	27,371,095	314,257	1.2
Menominee Indian	6,913,494	531,513	7,445,007	7,465,556	20,549	0.3
Menomonee Falls	12,711,043	5,752,744	18,463,787	18,602,315	138,528	0.8
Menomonie Area	18,253,653	2,881,980	21,135,633	21,309,489	173,856	0.8
Mequon-Thiensville	2,129,017	7,490,991	9,620,008	2,132,198	-7,487,810	-77.8
Mercer	48,732	400,382	449,114	48,805	-400,309	-89.1
Merrill Area	20,385,055	1,769,891	22,154,946	22,522,895	367,949	1.7
Merton Community	5,263,080	694,491	5,957,571	6,186,695	229,124	3.8

School District	Current Law			Proposal 2009-10 General Aids	Proposal Change to Current Law	
	2009-10 General Aids	2008-09 School Levy Credit	Total		Amount	Percent
Middleton-Cross Plains	\$10,414,145	\$8,872,242	\$19,286,387	\$17,627,641	-\$1,658,746	-8.6%
Milton	19,966,301	2,246,653	22,212,954	22,895,669	682,715	3.1
Milwaukee	584,630,686	47,820,627	632,451,313	644,794,396	12,343,083	2.0
Mineral Point	5,205,158	509,509	5,714,667	5,779,950	65,283	1.1
Minocqua J1	74,127	1,234,488	1,308,615	74,237	-1,234,378	-94.3
Mishicot	5,903,820	574,590	6,478,410	6,660,903	182,493	2.8
Mondovi	7,483,544	455,123	7,938,667	8,102,359	163,692	2.1
Monona Grove	12,523,239	3,643,764	16,167,003	15,910,759	-256,244	-1.6
Monroe	18,055,144	1,981,424	20,036,568	19,831,868	-204,700	-1.0
Montello	2,477,388	800,503	3,277,891	3,023,577	-254,314	-7.8
Monticello	2,420,172	287,911	2,708,083	2,753,087	45,004	1.7
Mosinee	12,787,559	1,398,756	14,186,315	14,604,783	418,468	2.9
Mount Horeb Area	12,390,207	1,845,349	14,235,556	14,580,355	344,799	2.4
Mukwonago	22,457,860	4,518,423	26,976,283	28,331,954	1,355,671	5.0
Muskego-Norway	19,938,135	5,555,756	25,493,891	25,633,531	139,640	0.5
Necedah Area	4,006,853	706,709	4,713,562	4,384,600	-328,962	-7.0
Neenah	32,839,736	5,402,642	38,242,378	39,506,803	1,264,425	3.3
Neillsville	6,498,065	582,824	7,080,889	7,310,901	230,012	3.2
Nekoosa	4,295,121	1,502,344	5,797,465	6,208,225	410,760	7.1
Neosho J3	1,072,318	189,167	1,261,485	1,298,846	37,361	3.0
New Auburn	885,607	426,937	1,312,544	1,298,457	-14,087	-1.1
New Berlin	7,453,240	8,196,742	15,649,982	14,333,688	-1,316,294	-8.4
New Glarus	5,080,359	705,341	5,785,700	5,821,069	35,369	0.6
New Holstein	6,441,644	909,167	7,350,811	7,651,449	300,638	4.1
New Lisbon	3,046,161	567,423	3,613,584	3,769,073	155,489	4.3
New London	15,715,860	1,458,631	17,174,491	17,548,716	374,225	2.2
New Richmond	17,272,732	2,028,201	19,300,933	19,819,928	518,995	2.7
Niagara	3,224,753	279,429	3,504,182	3,488,027	-16,155	-0.5
Nicolet UHS	1,735,847	3,023,959	4,759,806	1,738,441	-3,021,365	-63.5
Norris	724,475	118	724,593	725,709	1,116	0.2
North Cape	1,018,026	227,024	1,245,050	1,259,566	14,516	1.2
North Crawford	3,146,545	311,263	3,457,808	3,491,063	33,255	1.0
North Fond du Lac	8,694,601	724,977	9,419,578	9,572,807	153,229	1.6
North Lake	880,966	524,470	1,405,436	1,441,888	36,452	2.6
North Lakeland	0	648,983	648,983	0	-648,983	-100.0
Northern Ozaukee	3,350,497	977,491	4,327,988	4,469,396	141,408	3.3
Northland Pines	198,020	3,657,873	3,855,893	198,316	-3,657,577	-94.9
Northwood	69,052	861,925	930,977	69,155	-861,822	-92.6
Norwalk-Ontario	5,416,743	284,566	5,701,309	5,717,580	16,271	0.3
Norway J7	386,639	154,154	540,793	387,216	-153,577	-28.4
Oak Creek-Franklin	26,594,527	5,282,792	31,877,319	33,588,878	1,711,559	5.4
Oakfield	3,950,908	325,557	4,276,465	4,322,027	45,562	1.1
Oconomowoc Area	5,730,213	7,082,168	12,812,381	11,837,818	-974,563	-7.6
Oconto	8,486,741	744,577	9,231,318	9,290,987	59,669	0.6
Oconto Falls	11,974,174	1,310,457	13,284,631	13,492,362	207,731	1.6

<u>School District</u>	<u>Current Law</u>			<u>Proposal 2009-10 General Aids</u>	<u>Proposal Change to Current Law</u>	
	<u>2009-10 General Aids</u>	<u>2008-09 School Levy Credit</u>	<u>Total</u>		<u>Amount</u>	<u>Percent</u>
Omro	\$8,694,329	\$781,805	\$9,476,134	\$9,611,143	\$135,009	1.4%
Onalaska	15,727,025	2,255,373	17,982,398	18,489,174	506,776	2.8
Oostburg	5,416,018	778,661	6,194,679	6,410,837	216,158	3.5
Oregon	20,713,492	3,481,506	24,194,998	24,172,506	-22,492	-0.1
Osceola	10,875,431	1,384,412	12,259,843	12,492,852	233,009	1.9
Oshkosh Area	59,395,752	6,446,686	65,842,438	68,057,901	2,215,463	3.4
Osseo-Fairchild	7,478,261	600,413	8,078,674	8,094,983	16,309	0.2
Owen-Withee	4,070,046	259,730	4,329,776	4,418,841	89,065	2.1
Palmyra-Eagle Area	5,832,034	1,238,319	7,070,353	7,249,845	179,492	2.5
Pardeeville Area	5,075,704	741,366	5,817,070	6,026,273	209,203	3.6
Paris J1	436,938	290,564	727,502	437,591	-289,911	-39.9
Park Falls	2,617,426	769,627	3,387,053	3,670,017	282,964	8.4
Parkview	7,343,865	662,478	8,006,343	8,106,079	99,736	1.2
Pecatonica Area	2,746,551	386,307	3,132,858	3,142,423	9,565	0.3
Pepin Area	844,964	421,591	1,266,555	846,226	-420,329	-33.2
Peshtigo	8,250,563	492,593	8,743,156	8,872,888	129,732	1.5
Pewaukee	941,449	4,187,560	5,129,009	2,996,597	-2,132,412	-41.6
Phelps	17,987	550,789	568,776	18,014	-550,762	-96.8
Phillips	3,691,679	855,561	4,547,240	4,812,367	265,127	5.8
Pittsville	3,957,894	436,824	4,394,718	4,505,681	110,963	2.5
Platteville	7,815,736	1,137,813	8,953,549	9,094,192	140,643	1.6
Plum City	1,950,283	233,941	2,184,224	2,190,540	6,316	0.3
Plymouth	13,024,961	1,718,243	14,743,204	15,435,997	692,793	4.7
Port Edwards	3,208,527	330,578	3,539,105	3,536,036	-3,069	-0.1
Port Washington-Saukville	14,010,909	2,412,296	16,423,205	16,812,241	389,036	2.4
Portage Community	13,873,992	1,974,422	15,848,414	16,181,190	332,776	2.1
Potosi	2,920,278	232,010	3,152,288	3,162,600	10,312	0.3
Poynette	5,317,156	926,419	6,243,575	6,539,144	295,569	4.7
Prairie du Chien Area	8,947,114	850,703	9,797,817	9,772,274	-25,543	-0.3
Prairie Farm	2,681,574	198,054	2,879,628	2,869,169	-10,459	-0.4
Prentice	2,034,743	499,068	2,533,811	2,593,982	60,171	2.4
Prescott	5,948,754	1,292,989	7,241,743	7,460,258	218,515	3.0
Princeton	696,300	540,663	1,236,963	697,340	-539,623	-43.6
Pulaski Community	24,066,163	2,436,172	26,502,335	26,821,413	319,078	1.2
Racine	133,100,928	11,834,214	144,935,142	151,235,089	6,299,947	4.3
Randall J1	2,684,891	596,453	3,281,344	3,624,265	342,921	10.5
Randolph	3,052,387	341,140	3,393,527	3,439,584	46,057	1.4
Random Lake	4,983,871	802,937	5,786,808	6,030,467	243,659	4.2
Raymond #14	1,361,337	463,368	1,824,705	1,849,313	24,608	1.3
Reedsburg	13,323,756	1,939,588	15,263,344	15,837,851	574,507	3.8
Reedsville	4,401,871	444,788	4,846,659	4,955,515	108,856	2.2
Rhineland	6,638,696	3,659,755	10,298,451	9,299,354	-999,097	-9.7
Rib Lake	2,773,718	379,584	3,153,302	3,223,365	70,063	2.2
Rice Lake Area	11,757,211	1,980,520	13,737,731	14,410,085	672,354	4.9
Richfield J1	983,296	589,892	1,573,188	1,708,277	135,089	8.6

<u>School District</u>	<u>Current Law</u>			<u>Proposal 2009-10 General Aids</u>	<u>Proposal Change to Current Law</u>	
	<u>2009-10 General Aids</u>	<u>2008-09 School Levy Credit</u>	<u>Total</u>		<u>Amount</u>	<u>Percent</u>
Richland	\$9,178,318	\$1,131,454	\$10,309,772	\$10,279,443	-\$30,329	-0.3%
Richmond	2,845,230	457,870	3,303,100	3,270,668	-32,432	-1.0
Rio Community	3,118,478	401,733	3,520,211	3,550,524	30,313	0.9
Ripon	12,377,465	1,078,089	13,455,554	13,543,066	87,512	0.7
River Falls	13,854,294	2,918,389	16,772,683	17,259,748	487,065	2.9
River Ridge	3,998,697	314,351	4,313,048	4,362,273	49,225	1.1
River Valley	6,281,988	1,380,010	7,661,998	7,865,422	203,424	2.7
Riverdale	4,902,120	458,430	5,360,550	5,423,214	62,664	1.2
Rosendale-Brandon	7,605,729	628,682	8,234,411	8,237,794	3,383	0.0
Rosholt	3,543,584	516,546	4,060,130	4,137,323	77,193	1.9
Royall	4,649,489	396,707	5,046,196	5,023,876	-22,320	-0.4
Rubicon J6	571,612	127,616	699,228	668,722	-30,506	-4.4
Saint Croix Central	8,415,614	1,041,561	9,457,175	9,494,336	37,161	0.4
Saint Croix Falls	4,715,723	1,166,792	5,882,515	6,149,829	267,314	4.5
Saint Francis	4,661,227	999,611	5,660,838	5,864,929	204,091	3.6
Salem J2	6,112,990	861,832	6,974,822	7,204,260	229,438	3.3
Sauk Prairie	11,897,055	2,478,205	14,375,260	15,041,377	666,117	4.6
Seneca	1,552,846	214,059	1,766,905	1,614,601	-152,304	-8.6
Sevastopol	79,717	1,291,848	1,371,565	79,836	-1,291,729	-94.2
Seymour Community	18,129,281	1,041,563	19,170,844	19,428,810	257,966	1.3
Sharon J11	2,424,098	164,908	2,589,006	2,574,608	-14,398	-0.6
Shawano	15,028,573	1,729,372	16,757,945	17,403,217	645,272	3.9
Sheboygan Area	72,090,846	6,599,181	78,690,027	78,781,160	91,133	0.1
Sheboygan Falls	10,232,016	1,183,498	11,415,514	11,793,871	378,357	3.3
Shell Lake	2,425,558	631,514	3,057,072	3,149,036	91,964	3.0
Shiocton	5,439,197	457,468	5,896,665	5,962,466	65,801	1.1
Shorewood	4,131,328	2,999,104	7,130,432	6,668,044	-462,388	-6.5
Shullsburg	2,694,716	178,726	2,873,442	2,914,926	41,484	1.4
Silver Lake J1	3,000,230	369,447	3,369,677	3,410,129	40,452	1.2
Siren	1,278,507	788,720	2,067,227	1,347,519	-719,708	-34.8
Slinger	12,916,909	2,519,843	15,436,752	15,965,376	528,624	3.4
Solon Springs	1,267,516	398,167	1,665,683	1,570,993	-94,690	-5.7
Somerset	9,297,292	1,302,685	10,599,977	10,744,141	144,164	1.4
South Milwaukee	21,431,702	2,306,646	23,738,348	23,797,495	59,147	0.2
South Shore	247,119	434,551	681,670	247,488	-434,182	-63.7
Southern Door	3,212,396	1,430,646	4,643,042	4,487,464	-155,578	-3.4
Southwestern Wisconsin	3,588,231	307,230	3,895,461	3,996,427	100,966	2.6
Sparta Area	19,455,778	1,485,999	20,941,777	21,064,017	122,240	0.6
Spencer	5,863,948	360,794	6,224,742	6,297,713	72,971	1.2
Spooner	1,753,981	2,120,471	3,874,452	1,756,602	-2,117,850	-54.7
Spring Valley	4,638,243	538,266	5,176,509	5,183,768	7,259	0.1
Stanley-Boyd Area	6,822,366	422,028	7,244,394	7,383,595	139,201	1.9
Stevens Point Area	41,275,346	5,446,314	46,721,660	48,342,424	1,620,764	3.5
Stockbridge	767,925	334,299	1,102,224	999,865	-102,359	-9.3
Stone Bank	64,487	654,592	719,079	64,583	-654,496	-91.0

<u>School District</u>	<u>Current Law</u>			<u>Proposal 2009-10 General Aids</u>	<u>Proposal Change to Current Law</u>	
	<u>2009-10 General Aids</u>	<u>2008-09 School Levy Credit</u>	<u>Total</u>		<u>Amount</u>	<u>Percent</u>
Stoughton Area	\$16,964,304	\$3,062,384	\$20,026,688	\$20,637,929	\$611,241	3.1%
Stratford	5,437,224	422,943	5,860,167	6,011,567	151,400	2.6
Sturgeon Bay	4,487,282	1,224,879	5,712,161	5,968,286	256,125	4.5
Sun Prairie Area	28,794,147	6,770,580	35,564,727	35,776,312	211,585	0.6
Superior	30,707,967	2,929,163	33,637,130	34,366,249	729,119	2.2
Suring	487,929	852,852	1,340,781	756,647	-584,134	-43.6
Swallow	946,020	850,574	1,796,594	1,938,411	141,817	7.9
Thorp	3,987,352	285,580	4,272,932	4,362,955	90,023	2.1
Three Lakes	111,211	1,495,940	1,607,151	111,378	-1,495,773	-93.1
Tigerton	2,158,010	227,706	2,385,716	2,423,413	37,697	1.6
Tomah Area	19,876,192	1,544,629	21,420,821	22,063,838	643,017	3.0
Tomahawk	3,598,059	1,859,988	5,458,047	4,836,776	-621,271	-11.4
Tomorrow River	5,867,420	586,738	6,454,158	6,567,463	113,305	1.8
Trevor-Wilmot	4,468,014	411,636	4,879,650	4,915,659	36,009	0.7
Tri-County Area	3,632,276	484,633	4,116,909	4,334,544	217,635	5.3
Turtle Lake	768,800	793,827	1,562,627	1,230,725	-331,902	-21.2
Twin Lakes #4	1,030,407	553,935	1,584,342	1,599,808	15,466	1.0
Two Rivers	13,942,351	1,091,954	15,034,305	15,060,804	26,499	0.2
Union Grove JI	4,878,376	490,319	5,368,695	5,345,263	-23,432	-0.4
Union Grove UHS	3,414,244	888,708	4,302,952	4,219,656	-83,296	-1.9
Unity	2,266,993	1,612,549	3,879,542	3,557,498	-322,044	-8.3
Valders Area	6,952,289	868,209	7,820,498	7,892,580	72,082	0.9
Verona Area	22,063,115	5,184,045	27,247,160	26,940,616	-306,544	-1.1
Viroqua Area	7,147,482	814,909	7,962,391	8,077,365	114,974	1.4
Wabeno Area	417,627	961,057	1,378,684	418,251	-960,433	-69.7
Walworth JI	3,071,942	425,408	3,497,350	3,546,087	48,737	1.4
Washburn	2,764,284	462,689	3,226,973	3,332,780	105,807	3.3
Washington	7,277	228,965	236,242	7,288	-228,954	-96.9
Washington-Caldwell	1,251,324	239,455	1,490,779	1,493,641	2,862	0.2
Waterford JI	7,756,538	1,666,159	9,422,697	9,422,024	-673	0.0
Waterford UHS	5,472,844	1,269,397	6,742,241	6,623,482	-118,759	-1.8
Waterloo	5,493,707	608,893	6,102,600	6,192,257	89,657	1.5
Watertown	22,188,149	2,797,787	24,985,936	25,747,990	762,054	3.0
Waukesha	46,327,109	14,395,290	60,722,399	63,753,864	3,031,465	5.0
Waunakee Community	17,516,692	3,414,989	20,931,681	21,284,469	352,788	1.7
Waupaca	11,490,953	2,201,873	13,692,826	14,087,378	394,552	2.9
Waupun	13,556,130	1,454,764	15,010,894	15,290,048	279,154	1.9
Wausau	52,553,941	6,634,888	59,188,829	59,687,284	498,455	0.8
Wausaukee	617,029	1,053,013	1,670,042	1,030,404	-639,638	-38.3
Wautoma Area	6,049,578	1,340,214	7,389,792	7,931,813	542,021	7.3
Wauwatosa	19,733,628	7,006,698	26,740,326	29,215,939	2,475,613	9.3
Wauzeka-Steuben	2,571,775	148,238	2,720,013	2,712,446	-7,567	-0.3
Webster	211,075	1,433,000	1,644,075	211,391	-1,432,684	-87.1
West Allis	37,716,536	7,739,570	45,456,106	46,709,986	1,253,880	2.8
West Bend	30,635,159	5,487,963	36,123,122	38,907,241	2,784,119	7.7

<u>School District</u>	<u>Current Law</u>			<u>Proposal 2009-10 General Aids</u>	<u>Proposal Change to Current Law</u>	
	<u>2009-10 General Aids</u>	<u>2008-09 School Levy Credit</u>	<u>Total</u>		<u>Amount</u>	<u>Percent</u>
West DePere	\$14,272,709	\$2,912,548	\$17,185,257	\$17,122,192	-\$63,065	-0.4%
West Salem	11,782,577	1,071,853	12,854,430	12,979,393	124,963	1.0
Westby Area	8,335,473	708,790	9,044,263	9,101,705	57,442	0.6
Westfield	4,305,379	1,340,024	5,645,403	5,480,368	-165,035	-2.9
Weston	2,094,225	225,269	2,319,494	2,344,767	25,273	1.1
Weyauwega-Fremont	4,457,958	839,906	5,297,864	5,547,853	249,989	4.7
Weyerhaeuser Area	332,268	297,460	629,728	332,765	-296,963	-47.2
Wheatland J1	2,050,210	485,954	2,536,164	2,580,347	44,183	1.7
White Lake	843,502	314,119	1,157,621	856,474	-301,147	-26.0
Whitefish Bay	9,980,136	3,613,457	13,593,593	13,569,614	-23,979	-0.2
Whitehall	5,622,595	333,617	5,956,212	6,076,379	120,167	2.0
Whitewater	8,623,307	2,132,487	10,755,794	11,089,881	334,087	3.1
Whitnall	8,097,379	2,809,464	10,906,843	11,157,113	250,270	2.3
Wild Rose	1,224,368	1,059,350	2,283,718	1,716,796	-566,922	-24.8
Williams Bay	66,800	1,429,672	1,496,472	66,900	-1,429,572	-95.5
Wilmot UHS	5,768,456	1,702,891	7,471,347	7,186,847	-284,500	-3.8
Winneconne Community	7,586,322	1,394,271	8,980,593	9,257,167	276,574	3.1
Winter	328,682	776,947	1,105,629	329,173	-776,456	-70.2
Wisconsin Dells	787,322	2,826,529	3,613,851	1,542,909	-2,070,942	-57.3
Wisconsin Heights	3,707,598	1,044,097	4,751,695	4,834,336	82,641	1.7
Wisconsin Rapids	37,156,421	3,261,621	40,418,042	41,073,439	655,397	1.6
Wittenberg-Biramwood	7,872,822	621,709	8,494,531	8,739,102	244,571	2.9
Wonewoc-Union Center	2,087,919	378,609	2,466,528	2,514,637	48,109	2.0
Woodruff J1	336,789	977,065	1,313,854	337,292	-976,562	-74.3
Wrightstown Community	8,011,301	887,927	8,899,228	8,954,578	55,350	0.6
Yorkville J2	<u>872,659</u>	<u>522,047</u>	<u>1,394,706</u>	<u>990,252</u>	<u>-404,454</u>	<u>-29.0</u>
TOTAL	\$4,548,672,909	\$747,399,984	\$5,296,072,893	\$5,296,072,909	\$16	0.0%