



Legislative Fiscal Bureau

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April 5, 2011

TO: Representative Fred Clark
Room 9 North, State Capitol

FROM: Russ Kava, Fiscal Analyst

SUBJECT: Comparison of Funding Reductions from General School Aids and School Levy Tax Credit

At your request, I am providing you with information comparing the reduction in funding in general school aids under the Governor's budget bill to an equivalent reduction in school levy tax credit funding.

General School Aids

The general school aids appropriation funds equalization, integration (Chapter 220), and special adjustment aids. Almost all of the funding in the appropriation is distributed through the equalization aid formula. 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. 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.

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. This aid is equal to the amount needed to make an eligible district's total general aid eligibility in the current year equal to 85% of its prior year's general aid payment.

Under the 2011-13 budget bill (Senate Bill 27/Assembly Bill 40), funding in the general school aids appropriation would decrease from \$4,652,500,000 in 2010-11 to \$4,261,954,000 in 2011-12 and \$4,293,658,000 in 2012-13. This would result in changes of -8.4% and 0.7%, respectively, compared to the prior year. The bill would also provide that, for the 2011-12 distribution of general aid, special adjustment aid would be calculated based on 90% of a district's prior year general aid payment. This provision would further limit the year-to-year decline in a district's general aid payment in 2011-12. The current law 85% provision would resume beginning in the 2012-13 aid year.

School Levy Tax Credit

The school levy tax credit is extended to all taxable property. 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.

For the 2010(11) property tax year, \$747.4 million is appropriated for the school levy tax credit. Base level funding for the levy credit is maintained under the budget bill.

Proposal

You asked for information on the distribution of funding under the budget bill compared to a proposal to instead make an equivalent reduction in funding for the school levy tax credit. General aid and levy credit projections for 2011-12 and 2012-13 cannot be done at this time. However, to provide some indication of the effects of the proposal compared to the bill, this memorandum uses the funding distribution for 2010-11, the most recent year for which audited data is available, as if the provisions of the bill and the proposal had been in effect for that year. While this does not give any indication of the funding for 2011-12 or 2012-13, it can provide an illustration of the possible magnitude of the changes in comparison to current law.

The attachment to this memorandum shows, for each school district (column 1), the sum of the general aid payment to the district and the estimated levy credit payments received by the underlying municipalities in each district under current law in 2010-11 (column 2). Column 3 shows the sum of the hypothetical general aid payment each district would have received in 2010-11 had the bill been in effect and the current law levy credit payments received by the underlying municipalities in 2010-11. Columns 4 and 5 show the change in the hypothetical payments under the bill compared to current law in dollar and percentage terms. Column 6 shows the sum of the general aid payment to each district under current law in 2010-11 and the hypothetical levy credit payments that would have been received by underlying municipalities had the proposal been in effect in 2010-11. Columns 7 and 8 show the change in the hypothetical payments under the proposal compared to current law in dollar and percentage terms. Columns 9 and 10 show the

change in dollar and percentage terms in the hypothetical payments that would have been received under the proposal compared to the hypothetical payments that would have been received under the bill.

A total of 248 districts would have received more funding under the proposal compared to the budget bill; while 176 would have received less funding. In total, an estimated \$128.6 million in funding would have been redistributed under the proposal compared to the budget bill. The districts with the largest reductions in funding under the proposal compared to the budget bill would generally be 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 levy credit appears on property tax bills after the levy has been set, reducing the net levy paid by property owners. In effect, the state acts as a property taxpayer through the levy credit, with school districts receiving this revenue through the property tax settlement process. 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 funding reductions under the bill and the proposal would have to be considered. Under the budget bill, funding in the general school aids appropriation would be reduced by \$390.5 million in 2011-12 and \$358.8 million in 2012-13 compared to the base. In order to avoid a cost to the general fund in restoring general aid funding through a corresponding reduction in the school levy tax credit, the payment schedule for general school aids could be modified. Under this approach, the proposal would specify that \$390.5 million for aid year 2011-12 and \$358.8 million for aid year 2012-13 would be paid in the following July. This would align the payment of the additional school aids with the current July payment date that is used for the school levy tax credit. If the additional general aid were not paid on a delayed basis then some combination of revenue increases or expenditure reductions totaling \$358.8 million would be needed.

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

RK/sas
Attachment

ATTACHMENT

**2010-11 General School Aid and School Levy Tax Credit Funding
Under Current Law, Budget Bill, and Proposal to Reduce Levy Credit Funding**

School District	Current Law		Hypothetical 2010-11 Funding As if Bill Had Applied*		Bill Change to Current Law		Hypothetical 2010-11 Funding As if Proposal Had Applied*		Proposal Change to Current Law		Proposal Change to Bill	
	2010-11 Funding	Amount	Had Applied*	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Abbotsford	\$5,187,663		\$4,923,439	-5.1%	-\$264,224		\$5,052,382	-2.6%	-\$135,281		\$128,943	2.6%
Adams-Friendship Area	7,431,526		7,610,968	2.4	179,442		6,369,816	-14.3	-1,061,710		-1,241,152	-16.3
Albany	3,033,586		2,878,391	-5.1	-155,195		2,837,912	-6.5	-195,674		-40,479	-1.4
Algona	3,777,218		3,382,026	-10.5	-395,192		3,513,649	-7.0	-263,569		131,623	3.9
Alma	1,543,217		1,468,253	-4.9	-74,964		1,428,903	-7.4	-114,314		-39,350	-2.7
Alma Center	5,115,237		4,873,970	-4.7	-241,267		4,980,559	-2.6	-134,678		106,589	2.2
Almond-Bancroft	3,617,337		3,356,851	-7.2	-260,486		3,482,649	-3.7	-134,688		125,798	3.7
Altoona	11,114,145		10,372,156	-6.7	-741,989		10,692,728	-3.8	-421,417		320,572	3.1
Amery	11,407,879		10,084,074	-11.6	-1,323,805		10,540,096	-7.6	-867,783		456,022	4.5
Antigo	17,917,877		16,478,899	-8.0	-1,438,978		17,149,940	-4.3	-767,937		671,041	4.1
Appleton Area	91,443,879		85,720,501	-6.3	-5,723,378		86,386,688	-5.5	-5,057,191		666,187	0.8
Arcadia	8,114,605		7,609,461	-6.2	-505,144		7,805,424	-3.8%	-309,181		195,963	2.6
Argyle	2,682,471		2,493,589	-7.0	-188,882		2,562,802	-4.5	-119,669		69,213	2.8
Arrowhead UHS	7,997,587		8,275,884	3.5	278,297		6,342,644	-20.7	-1,654,943		-1,933,240	-23.4
Ashland	16,514,390		15,508,016	-6.1	-1,006,374		16,071,517	-2.7	-442,873		563,501	3.6
Ashwaubenon	12,999,221		13,587,965	4.5	588,744		11,546,633	-11.2	-1,452,588		-2,041,332	-15.0
Athens	4,014,600		3,821,153	-4.8	-193,447		3,827,532	-4.7	-187,068		6,379	0.2
Auburndale	6,373,521		5,989,092	-6.0	-384,429		6,178,058	-3.1	-195,463		188,966	3.2
Augusta	4,997,765		4,623,620	-7.5	-374,145		4,754,795	-4.9	-242,970		131,175	2.8
Baldwin-Woodville Area	11,735,933		10,857,793	-7.5	-878,140		11,166,229	-4.9	-569,704		308,436	2.8
Bangor	4,786,861		4,539,833	-5.2	-247,028		4,591,422	-4.1	-195,439		51,589	1.1
Baraboo	18,615,313		16,271,105	-12.6	-2,344,208		17,454,818	-6.2	-1,160,495		1,183,713	7.3
Barneveld	3,108,384		2,826,375	-9.1	-282,009		2,949,542	-5.1	-158,842		123,167	4.4
Barron Area	11,805,344		11,188,200	-5.2	-617,144		11,387,011	-3.5	-418,333		198,811	1.8
Bayfield	1,333,978		1,359,468	1.9	25,490		868,115	-34.9	-465,863		-491,353	-36.1

*Not a projection of 2011-12 or 2012-13 funding.

School District	Hypothetical 2010-11 Funding As if Bill Had Applied*		Bill Change to Current Law		Hypothetical 2010-11 Funding As if Proposal Had Applied*		Proposal Change to Current Law		Proposal Change to Bill		
	Current Law 2010-11 Funding	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Beaver Dam	\$23,361,412	\$21,200,576	-9.2%	-\$2,160,836	-9.2%	\$22,100,206	-	-\$1,261,206	-5.4%	\$899,630	4.2%
Beecher-Dunbar-Pembine	755,871	769,762	1.8	13,891	1.8	486,885	-	-268,986	-35.6	-282,877	-36.7
Belleville	6,671,787	6,063,572	-9.1	-608,215	-9.1	6,277,340	-	-394,447	-5.9	213,768	3.5
Belmont Community	2,166,095	2,058,250	-5.0	-107,845	-5.0	2,049,724	-	-116,371	-5.4	-8,526	-0.4
Beloit	59,158,878	56,920,386	-3.8	-2,238,492	-3.8	58,045,852	-	-1,113,026	-1.9	1,125,466	2.0
Beloit Turner	9,901,184	9,203,591	-7.0	-697,593	-7.0	9,486,831	-	-414,353	-4.2	283,240	3.1
Benton	2,297,122	2,190,946	-4.6	-106,176	-4.6	2,220,372	-	-76,750	-3.3	29,426	1.3
Berlin Area	12,088,407	11,191,157	-7.4	-897,250	-7.4	11,603,160	-	-485,247	-4.0	412,003	3.7
Big Foot UHS	1,758,359	1,765,317	0.4	6,958	0.4	902,649	-	-855,710	-48.7	-862,668	-48.9
Birchwood	719,689	725,253	0.8	5,564	0.8	394,086	-	-325,603	-45.2	-331,167	-45.7
Black Hawk	3,391,537	3,254,931	-4.0	-136,606	-4.0	3,219,030	-	-172,507	-5.1	-35,901	-1.1
Black River Falls	12,020,891	11,247,710	-6.4	-773,181	-6.4	11,476,883	-	-544,008	-4.5	229,173	2.0
Blair-Taylor	4,935,594	4,670,556	-5.4	-265,038	-5.4	4,751,247	-	-184,347	-3.7	80,691	1.7
Bloomer	8,382,135	7,679,719	-8.4	-702,416	-8.4	7,985,486	-	-396,649	-4.7	305,767	4.0
Bonduel	5,861,301	5,524,368	-5.7	-336,933	-5.7	5,536,783	-	-324,518	-5.5	12,415	0.2
Boscobel Area	6,942,114	6,542,905	-5.8	-399,209	-5.8	6,741,615	-	-200,499	-2.9	198,710	3.0
Bowler	3,417,828	3,190,821	-6.6	-227,007	-6.6	3,311,239	-	-106,589	-3.1	120,418	3.8
Boyceville Community	6,143,923	5,734,347	-6.7	-409,576	-6.7	5,879,538	-	-264,385	-4.3	145,191	2.5
Brighton #1	688,661	716,325	4.0	27,664	4.0	579,706	-	-108,955	-15.8	-136,619	-19.1
Brillion	6,840,538	6,356,010	-7.1	-484,528	-7.1	6,560,203	-	-280,335	-4.1	204,193	3.2
Bristol #1	2,828,178	2,404,246	-15.0	-423,932	-15.0	2,496,987	-	-331,191	-11.7	92,741	3.9
Brodhead	8,508,916	7,907,845	-7.1	-601,071	-7.1	8,195,793	-	-313,123	-3.7	287,948	3.6
Brown Deer	8,048,493	7,320,302	-9.0	-728,191	-9.0	6,901,110	-	-1,147,383	-14.3	-419,192	-5.7
Bruce	3,412,257	2,934,217	-14.0	-478,040	-14.0	3,151,439	-	-260,818	-7.6	217,222	7.4
Burlington Area	21,270,266	19,771,454	-7.0	-1,498,812	-7.0	19,526,366	-	-1,743,900	-8.2	-245,088	-1.2
Butternut	1,113,049	945,023	-15.1	-168,026	-15.1	1,012,877	-	-100,172	-9.0	67,854	7.2
Cadott Community	6,200,190	5,768,008	-7.0	-432,182	-7.0	6,015,156	-	-185,034	-3.0	247,148	4.3
Cambria-Friesland	2,863,080	2,733,515	-4.5	-129,565	-4.5	2,711,645	-	-151,435	-5.3	-21,870	-0.8
Cambridge	4,664,088	4,640,483	-0.5	-23,605	-0.5	4,054,075	-	-610,013	-13.1	-586,408	-12.6
Cameron	6,414,016	5,943,385	-7.3	-470,631	-7.3	6,169,779	-	-244,237	-3.8	226,394	3.8
Campbellsport	8,775,577	8,005,233	-8.8	-770,344	-8.8	8,093,995	-	-681,582	-7.8	88,762	1.1
Cashion	4,486,369	4,239,073	-5.5	-247,296	-5.5	4,346,619	-	-139,750	-3.1	107,546	2.5
Cassville	1,780,041	1,632,820	-8.3	-147,221	-8.3	1,672,381	-	-107,660	-6.0	39,561	2.4
Cedar Grove-Belgium Area	6,942,627	6,093,150	-12.2	-849,477	-12.2	6,485,353	-	-457,274	-6.6	392,203	6.4
Cedarburg	14,959,732	13,195,190	-11.8	-1,764,542	-11.8	13,079,453	-	-1,880,279	-12.6	-115,737	-0.9

School District	Hypothetical 2010-11 Funding		Bill Change to Current Law		Hypothetical 2010-11 Funding As if Proposal Had Applied*		Proposal Change to Current Law		Proposal Change to Bill	
	Current Law 2010-11 Funding	As if Bill Had Applied*	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Central/Westosha UHS	\$7,236,630	\$6,684,334	-\$552,296	-7.6%	\$6,547,999	-7.6%	-\$688,631	-9.5%	-\$136,335	-2.0%
Chequamegon	4,268,781	4,265,111	-3,670	-0.1	3,716,834	-0.1	-551,947	-12.9	-548,277	-12.9
Chetek-Weyerhaeuser	6,652,345	5,672,336	-980,009	-14.7	5,923,916	-14.7	-728,429	-10.9	251,580	4.4
Chilton	8,632,311	7,941,014	-691,297	-8.0	8,194,381	-8.0	-437,930	-5.1	253,367	3.2
Chippewa Falls Area	33,602,824	30,195,970	-3,406,854	-10.1	31,940,615	-10.1	-1,662,209	-4.9	1,744,645	5.8
Clayton	3,130,217	2,959,418	-170,799	-5.5	3,022,799	-5.5	-107,418	-3.4	63,381	2.1
Clear Lake	4,915,738	4,586,894	-328,844	-6.7	4,726,837	-6.7	-188,901	-3.8	139,943	3.1
Clinton Community	9,184,945	8,581,799	-603,146	-6.6	8,766,564	-6.6	-418,381	-4.6	184,765	2.2
Clintonville	11,685,959	10,884,116	-801,843	-6.9	11,190,424	-6.9	-495,535	-4.2	306,308	2.8
Cochrane-Fountain City	4,136,411	3,685,618	-450,793	-10.9	3,859,150	-10.9	-277,261	-6.7	173,532	4.7
Colby	7,680,483	7,236,586	-443,897	-5.8	7,449,782	-5.8	-230,701	-3.0	213,196	2.9
Coleman	3,879,359	3,860,230	-19,129	-0.5	3,571,591	-0.5	-307,768	-7.9	-288,639	-7.5
Colfax	5,893,601	5,433,635	-459,966	-7.8	5,670,246	-7.8	-223,355	-3.8	236,611	4.4
Columbus	7,063,504	6,562,273	-501,231	-7.1	6,531,791	-7.1	-531,713	-7.5	-30,482	-0.5
Cornell	3,875,739	3,638,405	-237,334	-6.1	3,742,674	-6.1	-133,065	-3.4	104,269	2.9
Crandon	4,203,071	3,738,535	-464,536	-11.1	3,665,847	-11.1	-537,224	-12.8	-72,688	-1.9
Crivitz	1,970,243	2,017,372	47,129	2.4	1,368,160	2.4	-602,083	-30.6	-649,212	-32.2
Cuba City	4,589,964	4,206,109	-383,855	-8.4	4,342,734	-8.4	-247,230	-5.4	136,625	3.2
Cudahy	19,233,816	17,884,639	-1,349,177	-7.0	18,212,797	-7.0	-1,021,019	-5.3	328,158	1.8
Cumberland	5,557,989	5,522,364	-35,625	-0.6	4,975,972	-0.6	-582,017	-10.5	-546,392	-9.9
D C Everest Area	43,848,422	40,662,537	-3,185,885	-7.3	42,015,223	-7.3	-1,833,199	-4.2	1,352,686	3.3
Darlington Community	5,745,171	5,410,865	-334,306	-5.8	5,490,006	-5.8	-255,165	-4.4	79,141	1.5
Deerfield Community	5,738,085	5,199,684	-538,401	-9.4	5,361,572	-9.4	-376,513	-6.6	161,888	3.1
DeForest Area	18,203,165	18,187,672	-15,493	-0.1	16,497,192	-0.1	-1,705,973	-9.4	-1,690,480	-9.3
Delavan-Darien	13,536,659	11,494,179	-2,042,480	-15.1	12,069,774	-15.1	-1,466,885	-10.8	575,595	5.0
Denmark	10,541,294	9,827,228	-714,066	-6.8	10,057,190	-6.8	-484,104	-4.6	229,962	2.3
DePere	25,896,742	23,323,837	-2,572,905	-9.9	24,285,238	-9.9	-1,611,504	-6.2	961,401	4.1
DeSoto Area	3,218,807	3,022,619	-196,188	-6.1	2,939,005	-6.1	-279,802	-8.7	-83,614	-2.8
Dodgeford	6,813,097	6,321,819	-491,278	-7.2	6,461,144	-7.2	-351,953	-5.2	139,325	2.2
Dodgeville	8,703,699	8,116,252	-587,447	-6.7	8,057,720	-6.7	-645,979	-7.4	-58,532	-0.7
Dover #1	894,634	808,415	-86,219	-9.6	847,463	-9.6	-47,171	-5.3	39,048	4.8
Drummond	996,282	999,807	3,525	0.4	507,641	0.4	-488,641	-49.0	-492,166	-49.2
Durand	7,003,281	6,654,580	-348,701	-5.0	6,591,501	-5.0	-411,780	-5.9	-63,079	-0.9
East Troy Community	6,889,793	6,186,681	-703,112	-10.2	5,677,153	-10.2	-1,212,640	-17.6	-509,528	-8.2
Eau Claire Area	67,155,877	61,321,356	-5,834,521	-8.7	62,520,567	-8.7	-4,635,310	-6.9	1,199,211	2.0

School District	Hypothetical 2010-11 Funding		Bill Change		Hypothetical 2010-11 Funding		Proposal Change to Current Law		Proposal Change to Bill	
	Current Law 2010-11 Funding	As if Bill Had Applied*	Amount to Current Law	Percent	As if Proposal Had Applied*	Amount	Percent	Amount	Percent	
Edgar	\$5,412,149	\$5,111,356	-\$300,793	-5.6%	\$5,253,579	-\$158,570	-2.9%	\$142,223	2.8%	
Edgerton	11,155,493	10,326,819	-828,674	-7.4	10,392,970	-762,523	-6.8	66,151	0.6	
Elcho	853,330	856,577	3,247	0.4	436,873	-416,457	-48.8	-419,704	-49.0	
Eleva-Strum	4,885,686	4,553,811	-331,875	-6.8	4,687,941	-197,745	-4.0	134,130	2.9	
Elk Mound Area	8,345,897	7,913,673	-432,224	-5.2	8,107,970	-237,927	-2.9	194,297	2.5	
Elkhart Lake-Glenbeulah	1,617,355	1,667,620	50,265	3.1	1,228,112	-389,243	-24.1	-439,508	-26.4	
Elkhorn Area	17,575,753	15,760,022	-1,815,731	-10.3	16,029,822	-1,545,931	-8.8	269,800	1.7	
Ellsworth Community	10,830,402	9,749,973	-1,080,429	-10.0	10,132,529	-697,873	-6.4	382,556	3.9	
Elmbrook	18,998,028	18,991,325	-6,703	0.0	12,136,144	-6,861,884	-36.1	-6,855,181	-36.1	
Elmwood	2,782,067	2,582,688	-199,379	-7.2	2,615,132	-166,935	-6.0	32,444	1.3	
Erin	1,064,417	999,225	-65,192	-6.1	878,310	-186,107	-17.5	-120,915	-12.1	
Evansville Community	14,117,877	13,127,828	-990,049	-7.0	13,505,907	-611,970	-4.3	378,079	2.9	
Fall Creek	6,754,346	6,379,502	-374,844	-5.5	6,533,151	-221,195	-3.3	153,649	2.4	
Fall River	3,721,868	3,408,346	-313,522	-8.4	3,552,543	-169,325	-4.5	144,197	4.2	
Fennimore Community	5,557,760	5,231,053	-326,707	-5.9	5,401,137	-156,623	-2.8	170,084	3.3	
Flambeau	5,235,034	4,834,394	-400,640	-7.7	4,955,197	-279,837	-5.3	120,803	2.5	
Florence	2,128,101	2,195,370	67,269	3.2	1,626,193	-501,908	-23.6	-569,177	-25.9	
Fond du Lac	46,359,050	43,048,345	-3,310,705	-7.1	43,772,315	-2,586,735	-5.6	723,970	1.7	
Fontana J8	676,737	677,697	960	0.1	331,825	-344,912	-51.0	-345,872	-51.0	
Fort Atkinson	17,938,125	16,155,731	-1,782,394	-9.9	16,686,293	-1,251,832	-7.0	530,562	3.3	
Fox Point J2	3,070,993	3,069,319	-1,674	-0.1	2,231,306	-839,687	-27.3	-838,013	-27.3	
Franklin Public	20,643,082	18,272,967	-2,370,115	-11.5	18,185,415	-2,457,667	-11.9	-87,552	-0.5	
Frederic	3,182,695	2,922,846	-259,849	-8.2	2,900,566	-282,129	-8.9	-22,280	-0.8	
Freedom Area	11,450,363	10,422,989	-1,027,374	-9.0	10,925,223	-525,140	-4.6	502,234	4.8	
Friess Lake	824,746	848,292	23,546	2.9	607,349	-217,397	-26.4	-240,943	-28.4	
Galesville-Ettrick	10,773,919	9,925,663	-848,256	-7.9	10,314,836	-459,083	-4.3	389,173	3.9	
Geneva J4	289,140	289,525	385	0.1	141,549	-147,591	-51.0	-147,976	-51.1	
Genoa City J2	5,385,231	5,084,053	-301,178	-5.6	5,205,413	-179,818	-3.3	121,360	2.4	
Germanatown	17,362,479	16,159,692	-1,202,787	-6.9	14,813,712	-2,548,767	-14.7	-1,345,980	-8.3	
Gibraltar Area	1,694,666	1,695,266	600	0.0	814,578	-880,088	-51.9	-880,688	-51.9	
Gillett	5,109,656	4,782,551	-327,105	-6.4	4,896,036	-213,620	-4.2	113,485	2.4	
Gilman	3,108,546	2,929,671	-178,875	-5.8	2,934,660	-173,886	-5.6	4,989	0.2	
Gilmanton	1,435,415	1,439,362	3,947	0.3	1,374,284	-61,131	-4.3	-65,078	-4.5	
Glendale-River Hills	2,306,643	2,330,114	23,471	1.0	1,314,195	-992,448	-43.0	-1,015,919	-43.6	
Glenwood City	5,784,261	5,419,798	-364,463	-6.3	5,552,090	-232,171	-4.0	132,292	2.4	

School District	Current Law		Hypothetical 2010-11 Funding		Bill Change to Current Law		Hypothetical 2010-11 Funding As if Proposal Had Applied*		Proposal Change to Current Law		Proposal Change to Bill	
	2010-11 Funding	As if Bill Had Applied*	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Goodman-Armstrong	\$697,276	\$722,343	\$25,067	3.6%	\$ 560,279		-\$136,997	-19.6%	-\$162,064	-22.4%		
Grafton	9,939,054	9,164,670	-774,384	-7.8	8,569,716		-1,369,338	-13.8	-594,954	-6.5		
Granton Area	2,112,327	1,969,223	-143,104	-6.8	2,033,066		-79,261	-3.8	63,843	3.2		
Grantsburg	6,519,155	5,887,744	-631,411	-9.7	6,166,538		-352,617	-5.4	278,794	4.7		
Green Bay Area	142,594,414	130,360,580	-12,233,834	-8.6	135,888,736		-6,705,678	-4.7	5,528,156	4.2		
Green Lake	1,037,502	1,039,420	1,918	0.2	512,768		-524,734	-50.6	-526,652	-50.7		
Greendale	13,252,135	11,652,858	-1,599,277	-12.1	11,847,179		-1,404,956	-10.6	194,321	1.7		
Greenfield	14,042,090	12,890,730	-1,151,360	-8.2	12,055,929		-1,986,161	-14.1	-834,801	-6.5		
Greenwood	3,241,871	2,988,845	-253,026	-7.8	3,042,777		-199,094	-6.1	53,932	1.8		
Gresham	2,114,727	1,941,313	-173,414	-8.2	2,022,473		-92,254	-4.4	81,160	4.2		
Hamilton	23,768,469	21,789,551	-1,978,918	-8.3	21,270,428		-2,498,041	-10.5	-519,123	-2.4		
Hartford J1	10,727,137	9,530,079	-1,197,058	-11.2	9,937,090		-790,047	-7.4	407,011	4.3		
Hartford UHS	7,970,992	8,139,927	168,935	2.1	6,920,030		-1,050,962	-13.2	-1,219,897	-15.0		
Hartland-Lakeside J3	6,754,871	6,434,094	-320,777	-4.7	5,833,345		-921,526	-13.6	-600,749	-9.3		
Hayward Community	3,904,968	3,953,848	48,880	1.3	2,307,807		-1,597,161	-40.9	-1,646,041	-41.6		
Herman #22	453,329	472,871	19,542	4.3	393,702		-59,627	-13.2	-79,169	-16.7		
Highland	2,312,683	2,171,096	-141,587	-6.1	2,204,249		-108,434	-4.7	33,153	1.5		
Hilbert	3,365,963	3,112,275	-253,688	-7.5	3,209,460		-156,503	-4.6	97,185	3.1		
Hillsboro	4,030,995	3,734,277	-296,718	-7.4	3,873,409		-157,586	-3.9	139,132	3.7		
Holmen	29,181,794	27,557,308	-1,824,486	-6.3	28,046,455		-1,135,339	-3.9	689,147	2.5		
Horicon	6,164,576	5,798,444	-366,132	-5.9	5,808,159		-356,417	-5.8	9,715	0.2		
Hortonville	21,864,389	19,390,841	-2,473,548	-11.3	20,608,296		-1,256,093	-5.7	1,217,455	6.3		
Howards Grove	6,653,072	6,268,800	-384,272	-5.8	6,287,986		-365,086	-5.5	19,186	0.3		
Howard-Suamico	38,149,763	34,852,218	-3,297,545	-8.6	36,377,223		-1,772,540	-4.6	1,525,005	4.4		
Hudson	29,425,455	25,378,333	-4,047,122	-13.8	26,991,003		-2,434,452	-8.3	1,612,670	6.4		
Hurley	3,791,027	3,449,844	-341,183	-9.0	3,467,343		-323,684	-8.5	17,499	0.5		
Hustisford	2,073,669	2,029,905	-43,764	-2.1	1,822,985		-250,684	-12.1	-206,920	-10.2		
Independence	3,056,577	2,855,203	-201,374	-6.6	2,916,799		-139,778	-4.6	61,596	2.2		
Iola-Scandinavia	4,708,141	4,257,457	-450,684	-9.6	4,398,350		-309,791	-6.6	140,893	3.3		
Iowa-Grant	6,659,873	6,320,291	-339,582	-5.1	6,453,041		-206,832	-3.1	132,750	2.1		
Ithaca	2,679,595	2,512,903	-166,692	-6.2	2,564,890		-114,705	-4.3	51,987	2.1		
Janesville	73,943,500	68,098,158	-5,845,342	-7.9	70,897,918		-3,045,582	-4.1	2,799,760	4.1		
Jefferson	12,533,273	11,088,062	-1,445,211	-11.5	11,787,770		-745,503	-5.9	699,708	6.3		
Johnson Creek	4,210,552	3,658,263	-552,289	-13.1	3,901,989		-308,563	-7.3	243,726	6.7		
Juda	2,300,331	2,148,938	-151,393	-6.6	2,202,850		-97,481	-4.2	53,912	2.5		

School District	Hypothetical 2010-11 Funding		Bill Change		Hypothetical 2010-11 Funding		Proposal Change to		Proposal	
	Current Law	As if Bill	to Current Law	Percent	As if Proposal	Had Applied*	Current Law	Percent	Amount	Percent
	2010-11 Funding	Had Applied*	Amount	Percent	2010-11 Funding	Had Applied*	Amount	Percent	Amount	Percent
Kaukauna Area	\$29,848,044	\$27,331,251	-\$2,516,793	-8.4%	\$28,485,950	\$28,485,950	-\$1,362,094	-4.6%	\$1,154,699	4.2%
Kenosha	161,828,416	148,061,834	-13,766,582	-8.5	154,263,231	154,263,231	-7,565,185	-4.7	6,201,397	4.2
Kettle Moraine	17,629,974	16,639,716	-990,258	-5.6	14,764,987	14,764,987	-2,864,987	-16.3	-1,874,729	-11.3
Kewaskum	11,633,293	10,777,387	-855,906	-7.4	10,696,814	10,696,814	-936,479	-8.0	-80,573	-0.7
Kewaunee	6,687,798	6,212,905	-474,893	-7.1	6,348,495	6,348,495	-339,303	-5.1	135,590	2.2
Kickapoo Area	3,076,764	2,801,721	-275,043	-8.9	2,921,461	2,921,461	-155,303	-5.0	119,740	4.3
Kiel Area	9,746,091	9,243,164	-502,927	-5.2	9,269,929	9,269,929	-476,162	-4.9	26,765	0.3
Kimberly Area	30,676,788	28,211,221	-2,465,567	-8.0	29,303,474	29,303,474	-1,373,314	-4.5	1,092,253	3.9
Kohler	1,528,820	1,562,921	34,101	2.2	1,039,238	1,039,238	-489,582	-32.0	-523,683	-33.5
Lac du Flambeau #1	1,170,041	1,182,145	12,104	1.0	668,441	668,441	-501,600	-42.9	-513,704	-43.5
LaCrosse	42,900,478	40,867,989	-2,032,489	-4.7	39,195,798	39,195,798	-3,704,680	-8.6	-1,672,191	-4.1
Ladysmith	8,260,941	7,952,079	-308,862	-3.7	7,981,945	7,981,945	-278,996	-3.4	29,866	0.4
LaFarge	1,795,107	1,802,460	7,353	0.4	1,702,438	1,702,438	-92,669	-5.2	-100,022	-5.5
Lake Country	1,073,806	1,080,260	6,454	0.6	571,235	571,235	-502,571	-46.8	-509,025	-47.1
Lake Geneva J1	8,278,454	8,284,077	5,623	0.1	6,973,446	6,973,446	-1,305,008	-15.8	-1,310,631	-15.8
Lake Geneva-Genoa UHS	4,747,762	4,863,646	115,884	2.4	3,317,933	3,317,933	-1,429,829	-30.1	-1,545,713	-31.8
Lake Holcombe	1,319,895	1,360,628	40,733	3.1	999,639	999,639	-320,256	-24.3	-360,989	-26.5
Lake Mills Area	7,587,386	6,675,325	-912,061	-12.0	6,908,291	6,908,291	-679,095	-9.0	232,966	3.5
Lakeland UHS	2,219,262	2,225,250	5,988	0.3	1,113,903	1,113,903	-1,105,359	-49.8	-1,111,347	-49.9
Lancaster Community	6,724,597	6,344,217	-380,380	-5.7	6,413,293	6,413,293	-311,304	-4.6	69,076	1.1
Laona	1,392,595	1,290,728	-101,867	-7.3	1,235,909	1,235,909	-156,686	-11.3	-54,819	-4.2
Lena	3,120,213	2,917,311	-202,902	-6.5	2,977,455	2,977,455	-142,758	-4.6	60,144	2.1
Linn J4	336,590	337,393	803	0.2	167,996	167,996	-168,594	-50.1	-169,397	-50.2
Linn J6	309,295	309,482	187	0.1	149,373	149,373	-159,922	-51.7	-160,109	-51.7
Little Chute Area	11,787,898	11,122,181	-665,717	-5.6	11,386,513	11,386,513	-401,385	-3.4	264,332	2.4
Lodi	8,418,090	7,919,383	-498,707	-5.9	7,452,675	7,452,675	-965,415	-11.5	-466,708	-5.9
Lomira	7,719,897	7,160,482	-559,415	-7.2	7,373,615	7,373,615	-346,282	-4.5	213,133	3.0
Loyal	4,155,503	4,018,691	-136,812	-3.3	4,027,009	4,027,009	-128,494	-3.1	8,318	0.2
Luck	2,933,522	2,565,891	-367,631	-12.5	2,646,347	2,646,347	-287,175	-9.8	80,456	3.1
Luxemburg-Casco	12,460,611	11,496,406	-964,205	-7.7	11,924,673	11,924,673	-535,938	-4.3	428,267	3.7
Madison Metropolitan	87,676,215	85,817,879	-1,858,336	-2.1	67,001,776	67,001,776	-20,674,439	-23.6	-18,816,103	-21.9
Manawa	5,767,104	5,383,050	-384,054	-6.7	5,508,280	5,508,280	-258,824	-4.5	-74,770	-1.3
Manitowoc	36,588,570	34,392,088	-2,196,482	-6.0	34,940,064	34,940,064	-1,648,506	-4.5	547,976	1.6
Maple	7,827,950	7,585,369	-242,581	-3.1	7,110,889	7,110,889	-717,061	-9.2	-474,480	-6.3
Maple Dale-Indian Hill	1,639,330	1,645,845	6,515	0.4	1,022,437	1,022,437	-616,893	-37.6	-623,408	-37.9

School District	Current Law		Hypothetical 2010-11 Funding		Bill Change to Current Law		Hypothetical 2010-11 Funding As if Proposal Had Applied*		Proposal Change to Current Law		Proposal Change to Bill	
	2010-11 Funding	As if Bill Had Applied*	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Marathon City	\$4,010,907	\$3,849,759	-\$161,148	-4.0%	\$3,704,793		-\$306,114	-7.6%	-\$144,966	-3.8%		
Marinette	15,278,278	14,171,122	-1,107,156	-7.2	14,516,241		-762,037	-5.0	345,119	2.4		
Marion	3,541,586	3,328,081	-213,505	-6.0	3,366,460		-175,126	-4.9	38,379	1.2		
Markesan	2,838,836	2,944,757	105,921	3.7	2,316,131		-522,705	-18.4	-628,626	-21.3		
Marshall	10,290,413	9,721,033	-569,380	-5.5	9,954,124		-336,289	-3.3	233,091	2.4		
Marshfield	26,323,556	23,659,638	-2,663,918	-10.1	24,961,661		-1,361,895	-5.2	1,302,023	5.5		
Maustron	10,042,173	9,112,075	-930,098	-9.3	9,320,307		-721,866	-7.2	208,232	2.3		
Mayville	7,836,237	7,154,728	-681,509	-8.7	7,392,539		-443,698	-5.7	237,811	3.3		
McFarland	12,693,379	12,142,786	-550,593	-4.3	11,592,967		-1,100,412	-8.7	-549,819	-4.5		
Medford Area	14,288,853	13,113,136	-1,175,717	-8.2	13,794,534		-494,319	-3.5	681,398	5.2		
Mellen	2,180,689	2,006,237	-174,452	-8.0	2,065,883		-114,806	-5.3	59,646	3.0		
Melrose-Mindoro	5,408,175	4,955,030	-453,145	-8.4	5,167,906		-240,269	-4.4	212,876	4.3		
Menasha	27,586,121	25,679,941	-1,906,180	-6.9	26,559,091		-1,027,030	-3.7	879,150	3.4		
Menominee Indian	7,917,876	7,455,520	-462,356	-5.8	7,657,037		-260,839	-3.3	201,517	2.7		
Menominee Falls	16,799,988	17,346,834	546,846	3.3	13,698,007		-3,101,981	-18.5	-3,648,827	-21.0		
Menomonie Area	22,044,511	19,652,676	-2,391,835	-10.9	20,595,649		-1,448,862	-6.6	942,973	4.8		
Mequon-Thiensville	9,155,772	9,153,259	-2,513	0.0	5,520,924		-3,634,848	-39.7	-3,632,335	-39.7		
Mercer	378,788	379,702	914	0.2	189,147		-189,641	-50.1	-190,555	-50.2		
Merrill Area	21,729,868	19,981,946	-1,747,922	-8.0	20,858,628		-871,240	-4.0	876,682	4.4		
Merrion Community	5,994,250	5,425,996	-568,254	-9.5	5,627,023		-367,227	-6.1	201,027	3.7		
Middleton-Cross Plains	17,797,518	18,307,026	509,508	2.9	13,118,738		-4,678,780	-26.3	-5,188,288	-28.3		
Millton	21,945,324	20,150,325	-1,794,999	-8.2	20,778,381		-1,166,943	-5.3	628,056	3.1		
Milwaukee	635,066,256	588,157,866	-46,908,390	-7.4	608,650,271		-26,415,985	-4.2	20,492,405	3.5		
Mineral Point	5,700,330	5,236,130	-464,200	-8.1	5,423,706		-276,624	-4.9	187,576	3.6		
Minocqua JI	1,205,355	1,208,978	3,623	0.3	608,379		-596,976	-49.5	-600,599	-49.7		
Mishicot	6,133,312	5,879,123	-254,189	-4.1	5,830,220		-303,092	-4.9	-48,903	-0.8		
Mondovi	7,997,320	7,494,342	-502,978	-6.3	7,745,081		-252,239	-3.2	250,739	3.3		
Monona Grove	15,859,442	15,074,125	-785,317	-5.0	13,856,920		-2,002,522	-12.6	-1,217,205	-8.1		
Monroe	19,819,857	18,355,785	-1,464,072	-7.4	18,761,989		-1,057,868	-5.3	406,204	2.2		
Montello	3,032,702	3,153,844	121,142	4.0	2,546,733		-485,969	-16.0	-607,111	-19.2		
Monticello	2,805,626	2,532,618	-273,008	-9.7	2,634,064		-171,562	-6.1	101,446	4.0		
Mosinee	14,318,972	12,983,903	-1,335,069	-9.3	13,531,994		-786,978	-5.5	548,091	4.2		
Mount Horeb Area	14,368,171	13,021,086	-1,347,085	-9.4	13,371,251		-996,920	-6.9	350,165	2.7		
Mukwonago	26,963,165	24,683,168	-2,279,997	-8.5	24,549,280		-2,413,885	-9.0	-133,888	-0.5		
Muskego-Norway	26,398,159	23,457,051	-2,941,108	-11.1	23,493,325		-2,904,834	-11.0	36,274	0.2		

School District	Hypothetical 2010-11 Funding		Bill Change		Hypothetical 2010-11 Funding		Proposal Change to		Proposal	
	Current Law	As if Bill	to Current Law	As if Proposal	Current Law	Had Applied*	Amount	Percent	Amount	Percent
	2010-11 Funding	Had Applied*	Amount	Percent	Amount	Had Applied*	Amount	Percent	Amount	Percent
Necedah Area	\$4,469,326	\$4,361,799	-\$107,527	-2.4%	\$4,069,396		-\$399,930	-8.9%	-\$292,403	-6.7%
Neeah	37,872,977	34,804,284	-3,068,693	-8.1	35,089,455		-2,783,522	-7.3	285,171	0.8
Neillsville	7,039,627	6,450,508	-589,119	-8.4	6,716,044		-323,583	-4.6	265,536	4.1
Nekoosa	5,636,265	5,539,438	-96,827	-1.7	4,756,401		-879,864	-15.6	-783,037	-14.1
Neosho J3	1,238,616	1,127,546	-111,070	-9.0	1,152,390		-86,226	-7.0	24,844	2.2
New Auburn	1,184,372	1,227,680	43,308	3.7	958,280		-226,092	-19.1	-269,400	-21.9
New Berlin	14,601,388	14,243,015	-358,373	-2.5	10,655,794		-3,945,594	-27.0	-3,587,221	-25.2
New Glarus	5,750,097	5,283,594	-466,503	-8.1	5,372,018		-378,079	-6.6	88,424	1.7
New Holstein	7,383,195	6,767,220	-615,975	-8.3	6,868,415		-514,780	-7.0	101,195	1.5
New Lisbon	3,912,620	3,370,569	-542,051	-13.9	3,589,174		-323,446	-8.3	218,605	6.5
New London	17,727,462	16,273,454	-1,454,008	-8.2	16,945,751		-781,711	-4.4	672,297	4.1
New Richmond	20,989,618	19,076,358	-1,913,260	-9.1	19,820,168		-1,169,450	-5.6	743,810	3.9
Niagara	3,373,734	3,157,740	-215,994	-6.4	3,237,601		-136,133	-4.0	79,861	2.5
Nicolet UHS	4,500,692	4,498,649	-2,043	0.0	3,083,341		-1,417,351	-31.5	-1,415,308	-31.5
Norris	477,279	476,638	-641	-0.1	477,214		-65	0.0	576	0.1
North Cape	1,191,438	1,154,610	-36,828	-3.1	1,065,585		-125,853	-10.6	-89,025	-7.7
North Crawford	3,388,233	3,126,368	-261,865	-7.7	3,230,354		-157,879	-4.7	103,986	3.3
North Fond du Lac	8,881,270	8,516,905	-364,365	-4.1	8,508,688		-372,582	-4.2	-8,217	-0.1
North Lake	1,349,556	1,284,456	-65,100	-4.8	1,091,736		-257,820	-19.1	-192,720	-15.0
North Lakeland	714,400	714,400	0	0.0	341,098		-373,302	-52.3	-373,302	-52.3
Northern Ozaukee	3,815,504	3,910,116	94,612	2.5	3,312,144		-503,360	-13.2	-597,972	-15.3
Northland Pines	3,693,542	3,703,223	9,681	0.3	1,851,329		-1,842,213	-49.9	-1,851,894	-50.0
Northwood	882,397	885,774	3,377	0.4	451,929		-430,468	-48.8	-433,845	-49.0
Norwalk-Ontario	5,710,128	5,460,974	-249,154	-4.4	5,562,088		-148,040	-2.6	101,114	1.9
Norway J7	478,064	496,944	18,880	3.9	399,511		-78,553	-16.4	-97,433	-19.6
Oak Creek-Franklin	34,549,257	29,613,692	-4,935,565	-14.3	31,549,262		-2,999,995	-8.7	1,935,570	6.5
Oakfield	3,982,399	3,866,551	-115,848	-2.9	3,814,972		-167,427	-4.2	-51,579	-1.3
Oconomowoc Area	13,712,443	12,660,320	-1,052,123	-7.7	9,785,968		-3,926,475	-28.6	-2,874,352	-22.7
Oconto	9,151,923	8,507,113	-644,810	-7.0	8,799,384		-352,539	-3.9	292,271	3.4
Oconto Falls	13,157,220	12,024,322	-1,132,898	-8.6	12,490,121		-667,099	-5.1	465,799	3.9
Omro	9,349,262	8,581,907	-767,355	-8.2	8,948,461		-400,801	-4.3	366,554	4.3
Onalaska	17,380,244	16,346,638	-1,033,606	-5.9	16,210,646		-1,169,598	-6.7	-135,992	-0.8
Oostburg	6,339,474	5,698,346	-641,128	-10.1	5,902,152		-437,322	-6.9	203,806	3.6
Oregon	23,597,261	22,084,256	-1,513,005	-6.4	21,772,657		-1,824,604	-7.7	-311,599	-1.4
Osceola	12,114,602	11,078,668	-1,035,934	-8.6	11,426,407		-688,195	-5.7	347,739	3.1

School District	Current Law		Hypothetical 2010-11 Funding As if Bill Had Applied*		Bill Change to Current Law		Hypothetical 2010-11 Funding As if Proposal Had Applied*		Proposal Change to Current Law		Proposal Change to Bill	
	2010-11 Funding	2010-11 Funding	Had Applied*	Had Applied*	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Oshkosh Area	\$64,421,391	\$59,632,567	\$59,632,567	\$61,118,869	-\$4,788,824	-7.4%	\$61,118,869	-\$3,302,522	-\$3,302,522	-5.1%	\$1,486,302	2.5%
Osseo-Fairchild	8,169,658	7,654,531	7,654,531	7,858,104	-515,127	-6.3	7,858,104	-311,554	-311,554	-3.8	203,573	2.7
Owen-Withee	4,222,660	3,934,279	3,934,279	4,087,089	-288,381	-6.8	4,087,089	-135,571	-135,571	-3.2	152,810	3.9
Palmira-Eagle Area	7,164,458	6,476,348	6,476,348	6,515,411	-688,110	-9.6	6,515,411	-649,047	-649,047	-9.1	39,063	0.6
Pardeeville Area	5,660,215	5,350,140	5,350,140	5,240,801	-310,075	-5.5	5,240,801	-419,414	-419,414	-7.4	-109,339	-2.0
Paris J1	711,875	733,237	733,237	533,643	21,362	3.0	533,643	-178,232	-178,232	-25.0	-199,594	-27.2
Parkview	7,640,457	7,219,951	7,219,951	7,311,035	-420,506	-5.5	7,311,035	-329,422	-329,422	-4.3	91,084	1.3
Pecatonica Area	3,249,256	2,929,396	2,929,396	3,034,373	-319,860	-9.8	3,034,373	-214,883	-214,883	-6.6	104,977	3.6
Pepin Area	1,203,317	1,244,628	1,244,628	949,218	41,311	3.4	949,218	-254,099	-254,099	-21.1	-295,410	-23.7
Peshigo	8,528,872	8,021,737	8,021,737	8,281,782	-507,135	-5.9	8,281,782	-247,090	-247,090	-2.9	260,045	3.2
Pewaukee	5,037,558	5,036,402	5,036,402	2,934,047	-1,156	0.0	2,934,047	-2,103,511	-2,103,511	-41.8	-2,102,355	-41.7
Phelps	535,012	535,891	535,891	263,424	879	0.2	263,424	-271,588	-271,588	-50.8	-272,467	-50.8
Phillips	4,156,159	4,202,858	4,202,858	3,706,824	46,699	1.1	3,706,824	-449,335	-449,335	-10.8	-496,034	-11.8
Pittsville	4,378,067	4,036,022	4,036,022	4,125,420	-342,045	-7.8	4,125,420	-252,647	-252,647	-5.8	89,398	2.2
Platteville	9,206,778	8,290,823	8,290,823	8,539,511	-915,955	-9.9	8,539,511	-667,267	-667,267	-7.2	248,688	3.0
Plum City	2,089,445	1,983,608	1,983,608	1,967,649	-105,837	-5.1	1,967,649	-121,796	-121,796	-5.8	-15,959	-0.8
Plymouth	14,069,001	13,400,418	13,400,418	13,175,880	-668,583	-4.8	13,175,880	-893,121	-893,121	-6.3	-224,538	-1.7
Port Edwards	3,476,458	3,209,975	3,209,975	3,305,016	-266,483	-7.7	3,305,016	-171,442	-171,442	-4.9	95,041	3.0
Port Washington-Saukville	16,780,569	14,915,773	14,915,773	15,558,175	-1,864,796	-11.1	15,558,175	-1,222,394	-1,222,394	-7.3	642,402	4.3
Portage Community	15,519,218	14,445,455	14,445,455	14,478,220	-1,073,763	-6.9	14,478,220	-1,040,998	-1,040,998	-6.7	32,765	0.2
Potosi	2,972,234	2,873,121	2,873,121	2,840,535	-99,113	-3.3	2,840,535	-131,699	-131,699	-4.4	-32,586	-1.1
Poynette	6,503,303	5,771,239	5,771,239	5,981,603	-732,064	-11.3	5,981,603	-521,700	-521,700	-8.0	210,364	3.6
Prairie du Chien Area	9,287,473	8,829,937	8,829,937	8,866,712	-457,536	-4.9	8,866,712	-420,761	-420,761	-4.5	36,775	0.4
Prairie Farm	2,801,326	2,653,920	2,653,920	2,694,559	-147,406	-5.3	2,694,559	-106,767	-106,767	-3.8	40,639	1.5
Prentice	2,219,143	2,318,639	2,318,639	1,961,984	99,496	4.5	1,961,984	-257,159	-257,159	-11.6	-356,655	-15.4
Prescott	7,994,728	6,921,896	6,921,896	7,317,455	-1,072,832	-13.4	7,317,455	-677,273	-677,273	-8.5	395,559	5.7
Princeton	1,155,199	1,189,241	1,189,241	860,322	34,042	2.9	860,322	-294,877	-294,877	-25.5	-328,919	-27.7
Pulaski Community	27,226,807	25,018,187	25,018,187	26,002,707	-2,208,620	-8.1	26,002,707	-1,224,100	-1,224,100	-4.5	984,520	3.9
Racine	149,006,778	134,140,678	134,140,678	142,662,049	-14,866,100	-10.0	142,662,049	-6,344,729	-6,344,729	-4.3	8,521,371	6.4
Randall J1	3,083,899	3,006,114	3,006,114	2,771,757	-77,785	-2.5	2,771,757	-312,142	-312,142	-10.1	-234,357	-7.8
Randolph	3,485,871	3,172,111	3,172,111	3,316,862	-313,760	-9.0	3,316,862	-169,009	-169,009	-4.8	144,751	4.6
Randolph Lake	5,708,303	5,267,415	5,267,415	5,293,505	-440,888	-7.7	5,293,505	-414,798	-414,798	-7.3	26,090	0.5
Raymond #14	1,804,894	1,699,375	1,699,375	1,555,400	-105,519	-5.8	1,555,400	-249,494	-249,494	-13.8	-143,975	-8.5
Reedsburg	15,368,669	13,984,514	13,984,514	14,310,527	-1,384,155	-9.0	14,310,527	-1,058,142	-1,058,142	-6.9	326,013	2.3
Reedsville	4,643,769	4,428,264	4,428,264	4,394,375	-215,505	-4.6	4,394,375	-249,394	-249,394	-5.4	-33,889	-0.8

School District	Hypothetical 2010-11 Funding As if Bill		Bill Change to Current Law		Hypothetical 2010-11 Funding As if Proposal		Proposal Change to Current Law		Proposal Change to Bill	
	Current Law	Had Applied*	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Rhineland	\$9,191,767	\$9,515,870	\$324,103	3.5%	\$7,328,259	-20.3%	-\$1,863,508	-23.0%	-\$2,187,611	-23.0%
Rib Lake	3,063,372	2,883,547	-179,825	-5.9	2,857,274	-6.7	-206,098	-6.7	-26,273	-0.9
Rice Lake Area	13,606,357	12,586,132	-1,020,225	-7.5	12,544,283	-7.8	-1,062,074	-7.8	-41,849	-0.3
Richfield J1	1,678,528	1,194,229	-484,299	-28.9	1,389,532	-17.2	-288,996	-17.2	195,303	16.4
Richland	9,995,613	9,292,053	-703,560	-7.0	9,444,927	-5.5	-550,686	-5.5	152,874	1.6
Richmond	3,491,019	3,149,911	-341,108	-9.8	3,263,655	-6.5	-227,364	-6.5	113,744	3.6
Rio Community	3,371,790	3,180,394	-191,396	-5.7	3,172,543	-5.9	-199,247	-5.9	-7,851	-0.2
Ripon	13,464,364	12,522,129	-942,235	-7.0	12,916,101	-4.1	-548,263	-4.1	393,972	3.1
River Falls	17,766,028	15,288,436	-2,477,592	-13.9	16,275,623	-8.4	-1,490,405	-8.4	987,187	6.5
River Ridge	4,016,930	3,931,912	-85,018	-2.1	3,837,763	-4.5	-179,167	-4.5	-94,149	-2.4
River Valley	7,732,441	7,052,380	-680,061	-8.8	6,993,899	-9.6	-738,542	-9.6	-58,481	-0.8
Riverdale	5,163,269	4,858,242	-305,027	-5.9	4,923,799	-4.6	-239,470	-4.6	65,557	1.3
Rosendale-Brandon	8,058,013	7,542,374	-515,639	-6.4	7,748,038	-3.8	-309,975	-3.8	205,664	2.7
Rosholt	4,193,912	3,730,213	-463,699	-11.1	3,906,773	-6.8	-287,139	-6.8	176,560	4.7
Royall	4,920,873	4,612,286	-308,587	-6.3	4,719,141	-4.1	-201,732	-4.1	106,855	2.3
Rubicon J6	637,022	640,862	3,840	0.6	570,244	-10.5	-66,778	-10.5	-70,618	-11.0
Saint Croix Central	10,257,671	9,443,905	-813,766	-7.9	9,726,512	-5.2	-531,159	-5.2	282,607	3.0
Saint Croix Falls	6,512,306	5,456,638	-1,055,668	-16.2	5,873,019	-9.8	-639,287	-9.8	416,381	7.6
Saint Francis	5,073,366	5,230,878	157,512	3.1	4,526,420	-10.8	-546,946	-10.8	-704,458	-13.5
Salem J2	6,922,731	6,380,146	-542,585	-7.8	6,456,042	-6.7	-466,689	-6.7	75,896	1.2
Sauk Prairie	14,496,785	13,235,240	-1,261,545	-8.7	13,156,710	-9.2	-1,340,075	-9.2	-78,530	-0.6
Seneca	1,677,264	1,630,355	-46,909	-2.8	1,553,635	-7.4	-123,629	-7.4	-76,720	-4.7
Sevastopol	1,355,245	1,359,142	3,897	0.3	682,425	-49.6	-672,820	-49.6	-676,717	-49.8
Seymour Community	19,454,162	18,397,301	-1,056,861	-5.4	18,921,019	-2.7	-533,143	-2.7	523,718	2.8
Sharon J11	2,514,179	2,394,094	-120,085	-4.8	2,425,443	-3.5	-88,736	-3.5	31,349	1.3
Shawano	17,252,937	15,335,563	-1,917,374	-11.1	16,302,025	-5.5	-950,912	-5.5	966,462	6.3
Sheboygan Area	75,957,034	71,140,024	-4,817,010	-6.3	72,628,908	-4.4	-3,328,126	-4.4	1,488,884	2.1
Sheboygan Falls	11,467,833	10,440,491	-1,027,342	-9.0	10,811,310	-5.7	-656,523	-5.7	370,819	3.6
Shell Lake	3,115,985	2,878,271	-237,714	-7.6	2,749,740	-11.8	-366,245	-11.8	-128,531	-4.5
Shiocton	6,067,249	5,648,898	-418,351	-6.9	5,817,149	-4.1	-250,100	-4.1	168,251	3.0
Shorewood	7,005,428	6,677,898	-327,530	-4.7	5,454,445	-22.1	-1,550,983	-22.1	-1,223,453	-18.3
Shullsburg	2,854,980	2,675,855	-179,125	-6.3	2,754,956	-3.5	-100,024	-3.5	79,101	3.0
Silver Lake J1	3,361,779	3,110,064	-251,715	-7.5	3,143,780	-6.5	-217,999	-6.5	33,716	1.1
Siren	1,826,708	1,889,232	62,524	3.4	1,439,261	-21.2	-387,447	-21.2	-449,971	-23.8
Slinger	15,509,380	14,110,368	-1,399,012	-9.0	14,194,850	-8.5	-1,314,530	-8.5	84,482	0.6

School District	Hypothetical 2010-11 Funding		Bill Change to Current Law		Hypothetical 2010-11 Funding As if Proposal Had Applied*		Proposal Change to Current Law		Proposal Change to Bill	
	Current Law 2010-11 Funding	As if Bill Had Applied*	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Solon Springs	\$1,605,330	\$1,552,567	-\$52,763	-3.3%	\$1,388,573		-\$216,757	-13.5%	-\$163,994	-10.6%
Somerset	11,506,001	10,466,812	-1,039,189	-9.0	10,828,889		-677,112	-5.9	362,077	3.5
South Milwaukee	23,480,988	21,548,302	-1,932,686	-8.2	22,280,644		-1,200,344	-5.1	732,342	3.4
South Shore	632,323	644,405	12,082	1.9	411,489		-220,834	-34.9	-232,916	-36.1
Southern Door	4,186,243	4,343,336	157,093	3.8	3,423,567		-762,676	-18.2	-919,769	-21.2
Southwestern Wisconsin	3,959,361	3,627,949	-331,412	-8.4	3,797,261		-162,100	-4.1	169,312	4.7
Sparta Area	20,210,208	18,910,909	-1,299,299	-6.4	19,453,326		-756,882	-3.7	542,417	2.9
Spencer	6,453,998	6,096,747	-357,251	-5.5	6,265,288		-188,710	-2.9	168,541	2.8
Spooner	3,923,089	4,008,527	85,438	2.2	2,648,035		-1,275,054	-32.5	-1,360,492	-33.9
Spring Valley	5,450,285	5,025,894	-424,391	-7.8	5,173,446		-276,839	-5.1	147,552	2.9
Stanley-Boyd Area	7,072,329	6,611,574	-460,755	-6.5	6,858,709		-213,620	-3.0	247,135	3.7
Stevens Point Area	46,380,043	42,874,798	-3,505,245	-7.6	43,335,583		-3,044,460	-6.6	460,785	1.1
Stockbridge	1,019,295	1,056,847	37,552	3.7	827,260		-192,035	-18.8	-229,587	-21.7
Stone Bank	668,763	668,688	-75	0.0	353,275		-315,488	-47.2	-315,413	-47.2
Stoughton Area	19,676,850	18,292,747	-1,384,103	-7.0	18,075,175		-1,601,675	-8.1	-217,572	-1.2
Stratford	6,081,789	5,611,699	-470,090	-7.7	5,855,120		-226,669	-3.7	243,421	4.3
Sturgeon Bay	5,454,879	5,300,697	-154,182	-2.8	4,789,952		-664,927	-12.2	-510,745	-9.6
Sun Prairie Area	39,592,883	33,880,358	-5,712,525	-14.4	35,937,010		-3,655,873	-9.2	2,056,652	6.1
Superior	33,463,800	30,448,467	-3,015,333	-9.0	31,955,743		-1,508,057	-4.5	1,507,276	5.0
Suring	1,220,322	1,244,177	23,855	2.0	799,019		-421,303	-34.5	-445,158	-35.8
Swallow	2,136,142	1,694,633	-441,509	-20.7	1,694,577		-441,565	-20.7	-56	0.0
Thorp	4,123,715	3,866,892	-256,823	-6.2	3,973,200		-150,515	-3.6	106,308	2.7
Three Lakes	1,457,360	1,462,798	5,438	0.4	745,146		-712,214	-48.9	-717,652	-49.1
Tigerton	2,262,672	2,164,088	-98,584	-4.4	2,143,996		-118,676	-5.2	-20,092	-0.9
Tomah Area	22,163,496	20,283,698	-1,879,798	-8.5	21,320,202		-843,294	-3.8	1,036,504	5.1
Tomahawk	4,921,049	5,097,005	175,956	3.6	3,945,508		-975,541	-19.8	-1,151,497	-22.6
Tomorrow River	6,719,788	6,150,220	-569,568	-8.5	6,411,563		-308,225	-4.6	261,343	4.2
Trevor-Wilnot	5,046,246	4,695,933	-350,313	-6.9	4,801,945		-244,301	-4.8	106,012	2.3
Tri-County Area	4,383,767	3,843,475	-540,292	-12.3	4,122,835		-260,932	-6.0	279,360	7.3
Turtle Lake	1,443,954	1,481,541	37,587	2.6	1,030,339		-413,615	-28.6	-451,202	-30.5
Twin Lakes #4	1,746,683	1,436,461	-310,222	-17.8	1,479,444		-267,239	-15.3	42,983	3.0
Two Rivers	14,742,519	13,813,646	-928,873	-6.3	14,209,100		-533,419	-3.6	395,454	2.9
Union Grove J1	5,594,742	5,214,926	-379,816	-6.8	5,310,922		-283,820	-5.1	95,996	1.8
Union Grove UHS	4,416,387	3,994,354	-422,033	-9.6	3,930,669		-485,718	-11.0	-63,685	-1.6
Unity	3,631,403	3,742,239	110,836	3.1	2,739,104		-892,299	-24.6	-1,003,135	-26.8

School District	Hypothetical 2010-11 Funding		Bill Change		Hypothetical 2010-11 Funding		Proposal Change to		Proposal	
	Current Law	As if Bill	to Current Law	Percent	As if Proposal	Had Applied*	Current Law	Percent	Amount	Percent
	2010-11 Funding	Had Applied*	Amount	Percent	2010-11 Funding	Had Applied*	Amount	Percent	Amount	Percent
Valders Area	\$7,650,060	\$7,084,507	-\$565,553	-7.4%	\$7,208,886	\$7,208,886	-\$441,174	-5.8%	\$124,379	1.8%
Verona Area	26,825,689	25,007,526	-1,818,163	-6.8	24,107,025	24,107,025	-2,718,664	-10.1	-900,501	-3.6
Viroqua Area	8,119,395	7,344,720	-774,675	-9.5	7,681,745	7,681,745	-437,650	-5.4	337,025	4.6
Wabeno Area	1,246,427	1,266,387	19,960	1.6	776,152	776,152	-470,275	-37.7	-490,235	-38.7
Walworth JI	3,625,292	3,253,886	-371,406	-10.2	3,416,497	3,416,497	-208,795	-5.8	162,611	5.0
Washington	3,145,693	3,000,311	-145,382	-4.6	2,874,480	2,874,480	-271,213	-8.6	-125,831	-4.2
Washington-Caldwell	219,247	219,603	356	0.2	107,907	107,907	-111,340	-50.8	-111,696	-50.9
Waterford JI	1,389,723	1,356,866	-32,857	-2.4	1,267,624	1,267,624	-122,099	-8.8	-89,242	-6.6
Waterford UHS	9,901,787	8,629,925	-1,271,862	-12.8	9,029,782	9,029,782	-872,005	-8.8	399,857	4.6
Waterloo	6,349,531	6,230,397	-489,864	-7.3	6,031,660	6,031,660	-688,601	-10.2	-198,737	-3.2
Watertown	25,722,520	22,807,108	-2,915,412	-11.3	24,264,474	24,264,474	-323,772	-5.1	241,749	4.2
Waukesha	64,273,204	55,884,782	-8,388,422	-13.1	56,802,906	56,802,906	-1,458,046	-5.7	1,457,366	6.4
Waukegan Community	22,321,638	19,321,814	-2,999,824	-13.4	20,441,345	20,441,345	-1,880,293	-8.4	918,124	1.6
Waupaca	12,816,359	12,420,934	-395,425	-3.1	11,715,740	11,715,740	-1,100,619	-8.6	1,119,531	5.8
Waupun	14,107,751	13,651,569	-456,182	-3.2	13,334,844	13,334,844	-772,907	-5.5	-316,725	-2.3
Wausau	58,116,933	53,736,650	-4,380,283	-7.5	54,709,074	54,709,074	-3,407,859	-5.9	972,424	1.8
Wausaukee	1,593,974	1,624,141	30,167	1.9	1,034,668	1,034,668	-559,306	-35.1	-589,473	-36.3
Wautoma Area	7,593,305	6,759,723	-833,582	-11.0	6,898,749	6,898,749	-694,556	-9.1	139,026	2.1
Wauwatosa	26,766,104	24,652,680	-2,113,424	-7.9	23,128,438	23,128,438	-3,637,666	-13.6	-1,524,242	-6.2
Wauzeka-Steuben	3,252,864	3,130,705	-122,159	-3.8	3,170,427	3,170,427	-82,437	-2.5	39,722	1.3
Webster	1,562,310	1,572,630	10,320	0.7	839,539	839,539	-722,771	-46.3	-733,091	-46.6
West Allis	47,445,809	41,479,808	-5,966,001	-12.6	43,461,960	43,461,960	-3,983,849	-8.4	1,982,152	4.8
West Bend	35,437,844	33,149,294	-2,288,550	-6.5	32,474,942	32,474,942	-2,962,902	-8.4	-674,352	-2.0
West DePere	16,850,901	15,793,268	-1,057,633	-6.3	15,292,752	15,292,752	-1,558,149	-9.2	-500,516	-3.2
West Salem	13,058,662	12,061,833	-996,829	-7.6	12,519,823	12,519,823	-538,839	-4.1	457,990	3.8
Westby Area	8,849,535	8,216,576	-632,959	-7.2	8,484,445	8,484,445	-365,090	-4.1	267,869	3.3
Westfield	5,028,827	5,239,479	210,652	4.2	4,311,638	4,311,638	-717,189	-14.3	-927,841	-17.7
Weston	2,271,062	2,133,164	-137,898	-6.1	2,138,627	2,138,627	-132,435	-5.8	5,463	0.3
Weyauwega-Fremont	5,340,565	4,850,594	-489,971	-9.2	4,896,799	4,896,799	-443,766	-8.3	46,205	1.0
Wheatland JI	2,592,800	2,366,956	-225,844	-8.7	2,317,576	2,317,576	-275,224	-10.6	-49,380	-2.1
White Lake	1,019,555	1,060,781	41,226	4.0	860,701	860,701	-158,854	-15.6	-200,080	-18.9
Whitefish Bay	14,060,384	12,326,069	-1,734,315	-12.3	12,301,119	12,301,119	-1,759,265	-12.5	-24,950	-0.2
Whitehall	5,721,374	5,396,055	-325,319	-5.7	5,538,729	5,538,729	-182,645	-3.2	142,674	2.6
Whitewater	10,338,585	9,993,186	-345,399	-3.3	9,161,660	9,161,660	-1,176,925	-11.4	-831,526	-8.3

School District	Current Law		Hypothetical 2010-11 Funding		Bill Change to Current Law		Hypothetical 2010-11 Funding		Proposal Change to Current Law		Proposal Change to Bill	
	2010-11 Funding	As if Bill Had Applied*	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
Whitnall	\$10,692,265	\$10,013,419	-\$678,846	-6.3%	\$9,258,282	-\$1,433,983	-13.4%	-\$755,137	-7.5%			
Wild Rose	2,065,412	2,125,297	59,885	2.9	1,529,303	-536,109	-26.0	-595,994	-28.0			
Williams Bay	1,487,087	1,490,353	3,266	0.2	739,647	-747,440	-50.3	-750,706	-50.4			
Wilmot UHS	7,399,862	6,886,178	-513,684	-6.9	6,507,346	-892,516	-12.1	-378,832	-5.5			
Winneconne Community	8,126,161	8,225,665	99,504	1.2	7,386,259	-739,902	-9.1	-839,406	-10.2			
Winter	1,026,272	1,042,341	16,069	1.6	635,752	-390,520	-38.1	-406,589	-39.0			
Wisconsin Dells	3,360,038	3,397,604	37,566	1.1	1,945,001	-1,415,037	-42.1	-1,452,603	-42.8			
Wisconsin Heights	4,216,973	4,398,271	181,298	4.3	3,657,863	-559,110	-13.3	-740,408	-16.8			
Wisconsin Rapids	40,747,875	37,649,238	-3,098,637	-7.6	39,128,035	-1,619,840	-4.0	1,478,797	3.9			
Wittenberg-Biramwood	8,776,527	8,211,884	-564,643	-6.4	8,447,986	-328,541	-3.7	236,102	2.9			
Wonewoc-Union Center	2,236,981	2,271,616	34,635	1.5	2,029,297	-207,684	-9.3	-242,319	-10.7			
Woodruff J1	1,177,649	1,194,115	16,466	1.4	711,623	-466,026	-39.6	-482,492	-40.4			
Wrightstown Community	9,188,442	8,416,276	-772,166	-8.4	8,734,336	-454,106	-4.9	318,060	3.8			
Yorkville J2	1,300,376	1,343,041	42,665	3.3	1,007,841	-292,535	-22.5	-335,200	-25.0			
TOTAL	\$5,292,384,017	\$4,901,840,735	-\$390,543,282	-7.4%	\$4,901,838,015	-\$390,546,002	-7.4%	-\$2,720	0.0%			