



Legislative Fiscal Bureau

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March 15, 2024

TO: Senator Van Wanggaard
Room 122 South, State Capitol

FROM: Russ Kava, Fiscal Analyst

SUBJECT: Effect of Additional MPS Aidable Costs on 2023-24 General Aid Distribution

At your request, I am providing information on the effect that additional aidable costs for the Milwaukee Public Schools (MPS) would have had on the distribution of general school aids in 2023-24.

Background

The general school aids appropriation funds equalization, integration (Chapter 220), and special adjustment aids. In 2023-24, \$5,356.3 million from the general fund is appropriated for general school aids. Of the total amount of funding provided, 389 of the state's 421 school districts are eligible for \$5,285.6 million in equalization aid, 16 districts are eligible for \$36.5 million in integration aid and 52 districts are eligible for \$34.2 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 \$11,194 per member in 2023-24. 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 2023-24, the secondary guaranteed valuation is \$1,984,342.

Tertiary Tier. The third tier is for shared costs that exceed the secondary cost ceiling of \$11,194 per member in 2023-24. 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 \$861,627 in aid year 2023-24. 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.

Effect of Additional MPS Aidable Costs on 2023-24 General Aid Distribution

You asked about the effect an April 2, 2024, referendum in MPS would have on the distribution of general school aids. Under the proposed recurring referendum, the MPS revenue limit would be increased by the following amounts: (a) \$140 million in 2024-2025; (b) an additional \$51 million in 2025-2026; (c) an additional \$47 million in 2026-2027; and (d) an additional \$14 million in 2027-28. The total revenue limit increase under the proposed referendum would be \$252 million.

Because the equalization aid formula uses prior year data, in the first year of a referendum, a district's aid is unaffected by any increased spending, and the district must fund spending dollar-for-dollar with levy. Under the proposed referendum, an increase in MPS' aidable cost would first affect the distribution of general aid in 2025-26. While it is not possible to estimate the general school aids distribution in future years, the effects of the proposed referendum can be illustrated by calculating the effect the proposed expenditures would have had, as if the spending had occurred in 2022-23 and thus affected the 2023-24 aid distribution. The actual effect of the proposed referendum in future years will depend on the costs, values, enrollments for MPS and the other districts in the state, as well as the amount of general school aid funding provided.

When the voters in a district pass a referendum, any additional operating or debt service costs would be aided at the highest tier for the district in the equalization aid formula. For most districts, that is the aid rate at the third tier of the formula, which is based on a comparison of the district's property value per pupil with the statewide average property value per pupil. A district below the statewide average would receive additional equalization aid for increased costs, while a district above the statewide average would lose aid for those costs. Districts above roughly twice the statewide average would likely be subject to hold harmless provisions that would result in no aid change on additional costs.

In the 2023-24 aid year, the statewide average property value per pupil was \$861,627. The property value per pupil for MPS was \$546,489. As a result, MPS received positive aid on the third tier, with an aid rate of 36.6%. MPS' aid rate at the third tier has remained relatively stable over the last decade. From 2014-15 to 2021-22, MPS' aid rate at the third tier ranged from 41% to 44%, before decreasing to 35.8% in 2022-23.

Had MPS made an additional \$140 million of expenditures in 2022-23 (the revenue limit increase in the first year of the proposed referendum), it would have received an additional \$48.8 million in general aid in 2023-24. Under this scenario, 357 districts would have received less aid compared to current law, while aid to 63 districts would have remained unchanged. The \$48.8 million in aid that would have been redistributed under this scenario represents 0.9% of total net general aid payments. Attachment 1 shows the 2023-24 general school aid distribution under current law and under the scenario where MPS had an additional \$140 million in aidable costs.

Had MPS made an additional \$252 million of expenditures in 2022-23 (the total of the revenue limit increases under the proposed referendum), it would have received an additional \$87.9 million in general aid in 2023-24. As under the previous scenario, 357 districts would have received less aid compared to current law, while aid to 63 districts would have remained unchanged. The \$87.9 million in aid that would have been redistributed under this scenario represents 1.6% of total net general aid payments. Attachment 2 shows the 2023-24 general school aid distribution under current law and under the scenario where MPS had an additional \$252 million in aidable costs.

Under both of these scenarios, the districts that would have received less aid compared to current law would have had the option to increase their levies under revenue limits to make up for the aid loss.

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

RK/ml
Attachments

ATTACHMENT 1

2023-24 General School Aids Distribution Under Current Law and Scenario With an Additional \$140 Million in MPS Aidable Costs

<u>School District</u>	<u>Total Net General School Aids Payment</u>		<u>Scenario Change To Current Law</u>	
	<u>Current Law</u>	<u>Scenario With Additional \$140 Million in MPS Costs</u>	<u>Amount</u>	<u>Percent</u>
Abbotsford	\$7,938,059	\$7,921,760	-\$16,299	-0.2%
Adams-Friendship Area	5,373,921	5,246,537	-127,384	-2.4
Albany	2,617,263	2,596,214	-21,049	-0.8
Algoma	5,581,013	5,549,537	-31,476	-0.6
Alma	1,349,356	1,316,187	-33,169	-2.5
Alma Center	4,605,567	4,589,298	-16,269	-0.4
Almond-Bancroft	3,500,044	3,461,020	-39,024	-1.1
Altoona	14,121,663	14,062,918	-58,745	-0.4
Amery	8,158,772	8,069,687	-89,085	-1.1
Antigo	15,237,083	15,046,950	-190,133	-1.2
Appleton Area	104,558,048	102,863,819	-1,694,229	-1.6
Arcadia	14,014,533	13,980,886	-33,647	-0.2
Argyle	2,175,535	2,163,399	-12,136	-0.6
Arrowhead UHS	6,205,103	6,029,821	-175,282	-2.8
Ashland	18,635,759	18,577,584	-58,175	-0.3
Ashwaubenon	10,819,158	10,460,010	-359,148	-3.3
Athens	3,426,327	3,404,935	-21,392	-0.6
Auburndale	6,103,409	6,045,544	-57,865	-0.9
Augusta	4,807,760	4,782,759	-25,001	-0.5
Baldwin-Woodville Area	12,852,634	12,787,359	-65,275	-0.5
Bangor	5,256,213	5,230,784	-25,429	-0.5
Baraboo	19,679,300	19,533,364	-145,936	-0.7
Barneveld	3,008,373	2,988,227	-20,146	-0.7
Barron Area	12,182,984	12,142,471	-40,513	-0.3
Bayfield	100,614	100,614	0	0.0
Beaver Dam	24,552,037	24,405,266	-146,771	-0.6
Beecher-Dunbar-Pembine	341,207	318,754	-22,453	-6.6
Belleville	5,959,089	5,907,237	-51,852	-0.9
Belmont Community	2,934,109	2,920,003	-14,106	-0.5
Beloit	61,031,204	60,879,812	-151,392	-0.2
Beloit Turner	10,468,858	10,421,565	-47,293	-0.5
Benton	2,313,502	2,305,949	-7,553	-0.3
Berlin Area	12,093,962	12,034,109	-59,853	-0.5
Big Foot UHS	39,490	39,490	0	0.0
Birchwood	4,094	4,094	0	0.0

<u>School District</u>	<u>Total Net General School Aids Payment</u>		<u>Scenario Change To Current Law</u>	
	<u>Current Law</u>	<u>Scenario With Additional \$140 Million in MPS Costs</u>	<u>Amount</u>	<u>Percent</u>
Black Hawk	\$2,857,905	\$2,842,670	-\$15,235	-0.5%
Black River Falls	12,835,670	12,763,616	-72,054	-0.6
Blair-Taylor	4,865,493	4,834,487	-31,006	-0.6
Bloomer	9,561,091	9,510,503	-50,588	-0.5
Bonduel	4,710,401	4,610,708	-99,693	-2.1
Boscobel Area	6,240,574	6,214,201	-26,373	-0.4
Bowler	3,432,644	3,420,168	-12,476	-0.4
Boyceville Community	6,108,157	6,081,568	-26,589	-0.4
Brighton #1	505,780	481,963	-23,817	-4.7
Brillion	7,585,945	7,551,602	-34,343	-0.5
Bristol #1	3,393,905	3,393,905	0	0.0
Brodhead	7,793,930	7,690,826	-103,104	-1.3
Brown Deer	14,234,700	14,152,358	-82,342	-0.6
Bruce	2,893,295	2,866,382	-26,913	-0.9
Burlington Area	19,138,418	18,941,818	-196,600	-1.0
Butternut	777,024	768,879	-8,145	-1.0
Cadott Community	7,127,127	7,093,829	-33,298	-0.5
Cambria-Friesland	2,435,040	2,418,201	-16,839	-0.7
Cambridge	4,505,388	4,445,580	-59,808	-1.3
Cameron	7,395,232	7,361,776	-33,456	-0.5
Campbellsport	8,342,726	8,260,772	-81,954	-1.0
Cashton	4,959,719	4,941,638	-18,081	-0.4
Cassville	1,620,441	1,608,998	-11,443	-0.7
Cedar Grove-Belgium Area	6,750,976	6,688,097	-62,879	-0.9
Cedarburg	14,511,324	14,294,259	-217,065	-1.5
Central/Westosha UHS	4,361,602	4,348,179	-13,423	-0.3
Chequamegon	2,487,271	2,425,990	-61,281	-2.5
Chetek-Weyerhaeuser	2,647,862	2,647,862	0	0.0
Chilton	8,354,284	8,306,136	-48,148	-0.6
Chippewa Falls Area	31,758,183	31,481,963	-276,220	-0.9
Clayton	2,569,195	2,558,303	-10,892	-0.4
Clear Lake	5,286,249	5,265,599	-20,650	-0.4
Clinton Community	6,590,981	6,590,981	0	0.0
Clintonville	10,213,277	10,163,114	-50,163	-0.5
Cochrane-Fountain City	3,196,752	3,163,884	-32,868	-1.0
Colby	8,577,164	8,501,864	-75,300	-0.9
Coleman	4,669,334	4,626,387	-42,947	-0.9
Colfax	5,696,022	5,648,745	-47,277	-0.8
Columbus	8,034,243	7,970,148	-64,095	-0.8
Cornell	2,645,535	2,614,007	-31,528	-1.2

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Crandon	\$4,181,928	\$4,023,449	-\$158,479	-3.8%
Crivitz	1,498,142	1,376,280	-121,862	-8.1
Cuba City	4,986,985	4,959,079	-27,906	-0.6
Cudahy	17,913,958	17,816,897	-97,061	-0.5
Cumberland	4,507,346	4,444,828	-62,518	-1.4
D C Everest Area	51,609,007	51,400,631	-208,376	-0.4
Darlington Community	8,274,826	8,247,929	-26,897	-0.3
Deerfield Community	5,436,629	5,398,768	-37,861	-0.7
DeForest Area	22,939,499	22,695,877	-243,622	-1.1
Delavan-Darien	13,246,899	13,088,425	-158,474	-1.2
Denmark	11,148,428	10,977,696	-170,732	-1.5
DePere	27,365,090	26,910,172	-454,918	-1.7
DeSoto Area	3,043,395	3,011,056	-32,339	-1.1
Dodgeland	5,436,330	5,405,692	-30,638	-0.6
Dodgeville	7,043,762	6,977,053	-66,709	-0.9
Dover #1	503,347	498,100	-5,247	-1.0
Drummond	7,927	7,927	0	0.0
Durand-Arkansaw	7,118,556	7,072,637	-45,919	-0.6
East Troy Community	5,765,433	5,627,760	-137,673	-2.4
Eau Claire Area	72,277,234	71,660,068	-617,166	-0.9
Edgar	6,088,996	6,071,321	-17,675	-0.3
Edgerton	13,115,209	13,010,966	-104,243	-0.8
Elcho	7,302	7,302	0	0.0
Eleva-Strum	5,885,737	5,862,338	-23,399	-0.4
Elk Mound Area	9,048,212	8,980,185	-68,027	-0.8
Elkhart Lake-Glenbeulah	113,080	113,080	0	0.0
Elkhorn Area	17,273,061	17,092,390	-180,671	-1.0
Ellsworth Community	11,899,905	11,816,857	-83,048	-0.7
Elmbrook	26,790,423	26,117,572	-672,851	-2.5
Elmwood	2,520,366	2,507,779	-12,587	-0.5
Erin	684,922	636,682	-48,240	-7.0
Evansville Community	12,745,923	12,672,072	-73,851	-0.6
Fall Creek	6,344,569	6,315,834	-28,735	-0.5
Fall River	3,746,017	3,722,749	-23,268	-0.6
Fennimore Community	6,685,569	6,663,517	-22,052	-0.3
Flambeau	4,022,785	4,000,351	-22,434	-0.6
Florence	146,256	146,256	0	0.0
Fond du Lac	52,851,674	52,074,163	-777,511	-1.5
Fontana J8	0	0	0	N.A.
Fort Atkinson	19,294,169	19,163,362	-130,807	-0.7

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Fox Point J2	\$2,203,212	\$2,203,212	\$0	0.0%
Franklin Public	26,794,290	26,533,419	-260,871	-1.0
Frederic	3,183,462	3,155,236	-28,226	-0.9
Freedom Area	10,221,710	10,035,695	-186,015	-1.8
Gale-Ettrick-Trempealeau	10,976,282	10,911,253	-65,029	-0.6
Geneva J4	0	0	0	N.A.
Genoa City J2	4,432,290	4,408,177	-24,113	-0.5
Germantown	17,190,883	16,518,716	-672,167	-3.9
Gibraltar Area	1,350	1,350	0	0.0
Gillett	4,204,843	4,142,069	-62,774	-1.5
Gilman	2,230,216	2,211,783	-18,433	-0.8
Gilmanton	1,017,624	1,009,995	-7,629	-0.7
Glendale-River Hills	200,791	200,791	0	0.0
Glenwood City	5,475,104	5,419,071	-56,033	-1.0
Goodman-Armstrong	53,217	53,217	0	0.0
Grafton	10,380,406	10,017,122	-363,284	-3.5
Granton Area	2,253,064	2,244,142	-8,922	-0.4
Grantsburg	6,492,205	6,400,582	-91,623	-1.4
Green Bay Area	181,916,216	181,134,830	-781,386	-0.4
Green Lake	0	0	0	N.A.
Greendale	19,692,504	19,583,628	-108,876	-0.6
Greenfield	26,004,247	25,834,165	-170,082	-0.7
Greenwood	2,970,922	2,952,177	-18,745	-0.6
Gresham	2,471,262	2,460,415	-10,847	-0.4
Hamilton	30,388,782	30,076,592	-312,190	-1.0
Hartford J1	11,878,051	11,778,423	-99,628	-0.8
Hartford UHS	6,718,391	6,615,983	-102,408	-1.5
Hartland-Lakeside J3	4,567,953	4,370,458	-197,495	-4.3
Hayward Community	152,451	152,451	0	0.0
Herman-Neosho-Rubicon	1,739,993	1,683,272	-56,721	-3.3
Highland	2,870,506	2,861,309	-9,197	-0.3
Hilbert	3,695,946	3,675,411	-20,535	-0.6
Hillsboro	3,688,310	3,667,745	-20,565	-0.6
Holmen	34,145,250	33,984,684	-160,566	-0.5
Holy Hill Area	968,511	968,511	0	0.0
Horicon	7,235,678	7,200,633	-35,045	-0.5
Hortonville	30,266,987	30,071,017	-195,970	-0.6
Howards Grove	5,854,065	5,813,804	-40,261	-0.7
Howard-Suamico	42,912,148	42,656,436	-255,712	-0.6
Hudson	21,868,524	21,473,665	-394,859	-1.8

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Hurley	\$3,428,966	\$3,399,620	-\$29,346	-0.9%
Hustisford	1,455,017	1,426,730	-28,287	-1.9
Independence	4,560,429	4,526,026	-34,403	-0.8
Iola-Scandinavia	4,434,878	4,403,049	-31,829	-0.7
Iowa-Grant	6,274,280	6,250,732	-23,548	-0.4
Ithaca	2,273,338	2,262,784	-10,554	-0.5
Janesville	71,764,054	71,357,686	-406,368	-0.6
Jefferson	12,237,787	12,148,340	-89,447	-0.7
Johnson Creek	4,174,490	4,174,490	0	0.0
Juda	1,878,831	1,868,629	-10,202	-0.5
Kaukauna Area	38,939,893	38,740,726	-199,167	-0.5
Kenosha	148,157,254	147,298,904	-858,350	-0.6
Kettle Moraine	7,545,996	7,545,996	0	0.0
Kewaskum	9,816,947	9,538,234	-278,713	-2.8
Kewaunee	6,796,133	6,749,417	-46,716	-0.7
Kickapoo Area	3,403,698	3,385,673	-18,025	-0.5
Kiel Area	7,642,026	7,577,201	-64,825	-0.8
Kimberly Area	36,392,814	35,988,124	-404,690	-1.1
Kohler	84,697	84,697	0	0.0
Lac du Flambeau #1	1,444,937	1,444,937	0	0.0
LaCrosse	33,836,438	33,451,530	-384,908	-1.1
Ladysmith	7,379,888	7,358,525	-21,363	-0.3
LaFarge	2,179,256	2,169,871	-9,385	-0.4
Lake Country	19,791	19,791	0	0.0
Lake Geneva J1	5,006,860	5,006,860	0	0.0
Lake Geneva-Genoa UHS	1,478,021	1,354,511	-123,510	-8.4
Lake Holcombe	91,637	91,637	0	0.0
Lake Mills Area	8,663,012	8,566,898	-96,114	-1.1
Lakeland UHS	13,465	13,465	0	0.0
Lancaster Community	8,231,474	8,147,093	-84,381	-1.0
Laona	1,773,099	1,760,828	-12,271	-0.7
Lena	3,418,658	3,403,546	-15,112	-0.4
Linn J4	1,808	1,808	0	0.0
Linn J6	0	0	0	N.A.
Little Chute Area	10,607,662	10,563,142	-44,520	-0.4
Lodi	6,449,676	6,342,273	-107,403	-1.7
Lomira	8,846,116	8,801,707	-44,409	-0.5
Loyal	4,092,992	4,051,464	-41,528	-1.0
Luck	2,705,929	2,677,007	-28,922	-1.1
Luxemburg-Casco	13,198,783	13,113,087	-85,696	-0.6

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	<u>Current Law</u>	<u>Scenario With Additional \$140 Million in MPS Costs</u>	<u>Amount</u>	<u>Percent</u>
Madison Metropolitan	\$37,894,952	\$35,563,899	-\$2,331,053	-6.2%
Manawa	4,931,777	4,903,337	-28,440	-0.6
Manitowoc	38,627,888	38,101,799	-526,089	-1.4
Maple	7,448,884	7,376,559	-72,325	-1.0
Maple Dale-Indian Hill	119,798	119,798	0	0.0
Marathon City	5,143,780	5,110,476	-33,304	-0.6
Marinette	17,388,663	17,305,799	-82,864	-0.5
Marion	3,386,425	3,335,207	-51,218	-1.5
Markesan	4,202,160	4,071,696	-130,464	-3.1
Marshall	8,061,343	8,022,403	-38,940	-0.5
Marshfield	27,809,220	27,621,454	-187,766	-0.7
Mauston	10,689,933	10,625,796	-64,137	-0.6
Mayville	7,381,092	7,328,128	-52,964	-0.7
McFarland	14,728,929	14,597,442	-131,487	-0.9
Medford Area	15,585,524	15,440,344	-145,180	-0.9
Mellen	2,089,722	2,066,874	-22,848	-1.1
Melrose-Mindoro	6,538,609	6,510,024	-28,585	-0.4
Menasha	33,148,138	33,033,184	-114,954	-0.3
Menominee Indian	7,098,595	7,098,595	0	0.0
Menomonee Falls	15,789,350	15,469,158	-320,192	-2.0
Menomonie Area	24,542,033	24,134,272	-407,761	-1.7
Mequon-Thiensville	899,348	899,348	0	0.0
Mercer	0	0	0	N.A.
Merrill Area	17,550,860	17,318,058	-232,802	-1.3
Merton Community	3,914,442	3,794,762	-119,680	-3.1
Middleton-Cross Plains	24,515,483	23,925,073	-590,410	-2.4
Milton	23,875,136	23,702,870	-172,266	-0.7
Milwaukee	636,443,987	685,270,049	48,826,062	7.7
Mineral Point	5,694,176	5,662,771	-31,405	-0.6
Minocqua J1	859	859	0	0.0
Mishicot	6,210,003	6,171,025	-38,978	-0.6
Mondovi	7,666,918	7,584,584	-82,334	-1.1
Monona Grove	19,283,164	19,100,996	-182,168	-0.9
Monroe	17,634,889	17,532,055	-102,834	-0.6
Montello	2,808,282	2,671,530	-136,752	-4.9
Monticello	2,053,672	2,034,660	-19,012	-0.9
Mosinee	14,582,864	14,492,184	-90,680	-0.6
Mount Horeb Area	15,087,208	14,962,163	-125,045	-0.8
Mukwonago	26,726,261	25,966,110	-760,151	-2.8
Muskego-Norway	26,825,586	26,517,067	-308,519	-1.2

<u>School District</u>	<u>Total Net General School Aids Payment</u>		<u>Scenario Change To Current Law</u>	
	<u>Current Law</u>	<u>Scenario With Additional \$140 Million in MPS Costs</u>	<u>Amount</u>	<u>Percent</u>
Necedah Area	\$3,248,614	\$3,195,931	-\$52,683	-1.6%
Neenah	48,828,848	48,484,735	-344,113	-0.7
Neillsville	5,830,186	5,735,377	-94,809	-1.6
Nekoosa	2,596,070	2,504,071	-91,999	-3.5
New Auburn	536,604	536,604	0	0.0
New Berlin	12,185,054	11,194,277	-990,777	-8.1
New Glarus	6,466,176	6,422,551	-43,625	-0.7
New Holstein	7,197,220	7,039,113	-158,107	-2.2
New Lisbon	3,469,737	3,434,142	-35,595	-1.0
New London	17,054,741	16,832,482	-222,259	-1.3
New Richmond	27,550,728	27,391,398	-159,330	-0.6
Niagara	3,009,909	2,998,155	-11,754	-0.4
Nicolet UHS	1,087,409	1,087,409	0	0.0
Norris	107,403	107,403	0	0.0
North Cape	976,008	943,373	-32,635	-3.3
North Crawford	3,737,137	3,719,861	-17,276	-0.5
North Fond du Lac	13,026,299	12,980,005	-46,294	-0.4
North Lake	424,549	397,271	-27,278	-6.4
North Lakeland	0	0	0	N.A.
Northern Ozaukee	3,148,755	3,148,755	0	0.0
Northland Pines	15,578	15,578	0	0.0
Northwood	0	0	0	N.A.
Norwalk-Ontario-Wilton	5,126,131	5,108,319	-17,812	-0.3
Norway J7	179,768	179,768	0	0.0
Oak Creek-Franklin	40,898,500	40,556,758	-341,742	-0.8
Oakfield	3,736,558	3,716,533	-20,025	-0.5
Oconomowoc Area	15,652,455	15,148,838	-503,617	-3.2
Oconto	8,303,808	8,262,655	-41,153	-0.5
Oconto Falls	13,443,204	13,361,054	-82,150	-0.6
Omro	9,199,107	9,064,453	-134,654	-1.5
Onalaska	16,209,614	16,042,866	-166,748	-1.0
Oostburg	6,831,779	6,763,159	-68,620	-1.0
Oregon	22,043,626	21,812,199	-231,427	-1.0
Osceola	9,525,905	9,440,167	-85,738	-0.9
Oshkosh Area	74,631,565	74,183,783	-447,782	-0.6
Osseo-Fairchild	7,111,277	7,075,860	-35,417	-0.5
Owen-Withee	3,310,984	3,291,119	-19,865	-0.6
Palmyra-Eagle Area	3,978,681	3,904,025	-74,656	-1.9
Pardeeville Area	5,384,397	5,335,956	-48,441	-0.9
Paris J1	54,015	54,015	0	0.0

<u>School District</u>	<u>Total Net General School Aids Payment</u>		<u>Scenario Change To Current Law</u>	
	<u>Current Law</u>	<u>Scenario With Additional \$140 Million in MPS Costs</u>	<u>Amount</u>	<u>Percent</u>
Parkview	\$7,085,158	\$7,044,916	-\$40,242	-0.6%
Pecatonica Area	2,974,484	2,952,337	-22,147	-0.7
Pepin Area	608,669	588,600	-20,069	-3.3
Peshtigo	8,665,042	8,631,009	-34,033	-0.4
Pewaukee	11,654,350	11,287,526	-366,824	-3.1
Phelps	1,931	1,931	0	0.0
Phillips	3,332,924	3,282,161	-50,763	-1.5
Pittsville	3,940,851	3,914,024	-26,827	-0.7
Platteville	11,674,918	11,602,395	-72,523	-0.6
Plum City	2,227,852	2,216,134	-11,718	-0.5
Plymouth	13,942,893	13,823,306	-119,587	-0.9
Port Edwards	3,668,321	3,652,793	-15,528	-0.4
Port Washington-Saukville	16,980,438	16,836,064	-144,374	-0.9
Portage Community	13,817,972	13,705,443	-112,529	-0.8
Potosi	2,462,200	2,449,088	-13,112	-0.5
Poynette	5,733,902	5,672,859	-61,043	-1.1
Prairie du Chien Area	7,673,159	7,625,717	-47,442	-0.6
Prairie Farm	2,571,718	2,561,148	-10,570	-0.4
Prentice	2,538,635	2,515,758	-22,877	-0.9
Prescott	8,827,729	8,754,835	-72,894	-0.8
Princeton	1,198,755	1,115,461	-83,294	-6.9
Pulaski Community	30,001,671	29,631,705	-369,966	-1.2
Racine	161,947,099	159,961,049	-1,986,050	-1.2
Randall J1	1,984,794	1,936,191	-48,603	-2.4
Randolph	4,739,411	4,719,047	-20,364	-0.4
Random Lake	3,932,586	3,883,714	-48,872	-1.2
Raymond #14	1,300,272	1,273,861	-26,411	-2.0
Reedsburg	19,876,451	19,754,211	-122,240	-0.6
Reedsville	4,822,411	4,748,219	-74,192	-1.5
Rhineland	7,716,147	7,531,939	-184,208	-2.4
Rib Lake	3,821,471	3,801,516	-19,955	-0.5
Rice Lake Area	13,501,502	13,373,483	-128,019	-0.9
Richland	10,015,689	9,957,032	-58,657	-0.6
Richmond	2,090,507	2,033,003	-57,504	-2.8
Rio Community	2,611,004	2,590,372	-20,632	-0.8
Ripon Area	13,451,848	13,401,154	-50,694	-0.4
River Falls	21,606,334	21,416,521	-189,813	-0.9
River Ridge	4,637,691	4,618,069	-19,622	-0.4
River Valley	5,627,133	5,547,029	-80,104	-1.4
Riverdale	5,464,353	5,436,476	-27,877	-0.5

<u>School District</u>	<u>Total Net General School Aids Payment</u>		<u>Scenario Change To Current Law</u>	
	<u>Current Law</u>	<u>Scenario With Additional \$140 Million in MPS Costs</u>	<u>Amount</u>	<u>Percent</u>
Rosendale-Brandon	\$6,920,628	\$6,842,104	-\$78,524	-1.1%
Rosholt	3,412,029	3,381,608	-30,421	-0.9
Royall	4,252,963	4,233,653	-19,310	-0.5
Saint Croix Central	12,955,063	12,887,610	-67,453	-0.5
Saint Croix Falls	6,503,921	6,431,883	-72,038	-1.1
Saint Francis	4,684,954	4,639,850	-45,104	-1.0
Salem J2	7,719,767	7,667,916	-51,851	-0.7
Sauk Prairie	12,344,777	12,165,893	-178,884	-1.4
Seneca	1,632,091	1,619,210	-12,881	-0.8
Sevastopol	4,037	4,037	0	0.0
Seymour Community	18,948,594	18,876,721	-71,873	-0.4
Sharon J11	2,185,628	2,179,446	-6,182	-0.3
Shawano	15,144,247	14,877,546	-266,701	-1.8
Sheboygan Area	87,854,987	87,539,003	-315,984	-0.4
Sheboygan Falls	12,746,979	12,670,814	-76,165	-0.6
Shell Lake	3,232,665	3,194,918	-37,747	-1.2
Shiocton	5,937,255	5,908,465	-28,790	-0.5
Shorewood	5,671,677	5,548,229	-123,448	-2.2
Shullsburg	2,822,782	2,811,735	-11,047	-0.4
Silver Lake J1	2,521,439	2,498,817	-22,622	-0.9
Siren	1,250,825	1,215,340	-35,485	-2.8
Slinger	16,157,560	15,975,168	-182,392	-1.1
Solon Springs	1,733,814	1,681,868	-51,946	-3.0
Somerset	9,734,113	9,648,529	-85,584	-0.9
South Milwaukee	24,567,587	24,463,051	-104,536	-0.4
South Shore	23,914	23,914	0	0.0
Southern Door	1,591,184	1,591,184	0	0.0
Southwestern Wisconsin	4,367,645	4,343,334	-24,311	-0.6
Sparta Area	27,612,826	27,508,030	-104,796	-0.4
Spencer	6,369,026	6,345,756	-23,270	-0.4
Spooner Area	217,522	217,522	0	0.0
Spring Valley	6,368,495	6,340,087	-28,408	-0.4
Stanley-Boyd Area	8,316,752	8,246,315	-70,437	-0.8
Stevens Point Area	51,759,570	51,387,102	-372,468	-0.7
Stockbridge	1,288,799	1,240,106	-48,693	-3.8
Stone Bank	27,608	27,608	0	0.0
Stoughton Area	13,637,115	13,439,326	-197,789	-1.5
Stratford	6,768,877	6,738,079	-30,798	-0.5
Sturgeon Bay	5,077,117	5,002,705	-74,412	-1.5
Sun Prairie Area	56,565,123	56,119,832	-445,291	-0.8

<u>School District</u>	<u>Total Net General School Aids Payment</u>		<u>Scenario Change To Current Law</u>	
	<u>Current Law</u>	<u>Scenario With Additional \$140 Million in MPS Costs</u>	<u>Amount</u>	<u>Percent</u>
Superior	\$35,130,420	\$34,944,324	-\$186,096	-0.5%
Suring	53,667	53,667	0	0.0
Swallow	153,570	153,570	0	0.0
Thorp	4,323,099	4,299,757	-23,342	-0.5
Three Lakes	6,969	6,969	0	0.0
Tigerton	2,073,024	2,061,473	-11,551	-0.6
Tomah Area	21,885,997	21,577,715	-308,282	-1.4
Tomahawk	1,763,960	1,457,268	-306,692	-17.4
Tomorrow River	7,080,327	7,042,642	-37,685	-0.5
Trevor-Wilmot	3,108,803	3,088,156	-20,647	-0.7
Tri-County Area	3,878,934	3,804,965	-73,969	-1.9
Turtle Lake	880,028	879,124	-904	-0.1
Twin Lakes #4	756,836	756,836	0	0.0
Two Rivers	14,743,689	14,619,438	-124,251	-0.8
Union Grove J1	5,273,520	5,250,552	-22,968	-0.4
Union Grove UHS	3,992,162	3,949,606	-42,556	-1.1
Unity	1,374,825	1,317,977	-56,848	-4.1
Valders Area	5,618,126	5,499,607	-118,519	-2.1
Verona Area	25,439,301	25,054,495	-384,806	-1.5
Viroqua Area	8,272,826	8,223,285	-49,541	-0.6
Wabeno Area	43,009	43,009	0	0.0
Walworth J1	2,582,391	2,559,902	-22,489	-0.9
Washburn	3,312,715	3,287,032	-25,683	-0.8
Washington Island	0	0	0	N.A.
Washington-Caldwell	1,088,622	1,078,459	-10,163	-0.9
Waterford J1	9,171,961	9,097,373	-74,588	-0.8
Waterford UHS	6,304,417	6,251,460	-52,957	-0.8
Waterloo	5,921,456	5,883,818	-37,638	-0.6
Watertown	26,160,885	25,983,265	-177,620	-0.7
Waukesha	57,735,517	55,650,553	-2,084,964	-3.6
Waunakee Community	24,685,494	24,430,496	-254,998	-1.0
Waupaca	12,012,952	11,697,485	-315,467	-2.6
Waupun	16,646,501	16,558,411	-88,090	-0.5
Wausau	69,309,221	68,976,871	-332,350	-0.5
Wausaukee	62,776	62,776	0	0.0
Wautoma Area	6,622,386	6,418,781	-203,605	-3.1
Wauwatosa	14,936,887	14,936,887	0	0.0
Wauzeka-Steuben	2,510,447	2,502,918	-7,529	-0.3
Webster	20,591	20,591	0	0.0
West Allis	58,301,353	57,914,277	-387,076	-0.7

<u>School District</u>	<u>Total Net General School Aids Payment</u>		<u>Scenario Change To Current Law</u>	
	<u>Current Law</u>	<u>Scenario With Additional \$140 Million in MPS Costs</u>	<u>Amount</u>	<u>Percent</u>
West Bend	\$32,019,702	\$30,954,415	-\$1,065,287	-3.3%
West DePere	28,375,730	28,192,072	-183,658	-0.6
West Salem	14,049,609	13,970,671	-78,938	-0.6
Westby Area	9,925,739	9,881,824	-43,915	-0.4
Westfield	4,356,861	4,158,837	-198,024	-4.5
Weston	1,794,062	1,789,710	-4,352	-0.2
Weyauwega-Fremont	4,362,235	4,307,500	-54,735	-1.3
Wheatland J1	3,060,548	3,034,797	-25,751	-0.8
White Lake	324,262	310,107	-14,155	-4.4
Whitefish Bay	15,345,961	15,163,045	-182,916	-1.2
Whitehall	6,635,181	6,610,058	-25,123	-0.4
Whitewater	13,268,591	13,144,749	-123,842	-0.9
Whitnall	11,436,750	11,301,519	-135,231	-1.2
Wild Rose	523,776	523,776	0	0.0
Williams Bay	9,281	9,281	0	0.0
Wilmot UHS	3,132,237	3,065,365	-66,872	-2.1
Winneconne Community	7,901,664	7,669,793	-231,871	-2.9
Winter	36,151	36,151	0	0.0
Wisconsin Dells	2,091,738	2,091,738	0	0.0
Wisconsin Heights	2,086,850	2,024,487	-62,363	-3.0
Wisconsin Rapids	42,060,325	41,867,923	-192,402	-0.5
Wittenberg-Birnamwood	8,773,412	8,729,050	-44,362	-0.5
Wonewoc-Union Center	2,401,142	2,378,909	-22,233	-0.9
Woodruff J1	-496,198	-496,198	0	0.0
Wrightstown Community	9,919,400	9,856,274	-63,126	-0.6
Yorkville J2	<u>754,184</u>	<u>724,215</u>	<u>-29,969</u>	-4.0
STATEWIDE	\$5,346,853,913	\$5,346,854,200	\$287	0.0%

ATTACHMENT 2

2023-24 General School Aids Distribution Under Current Law and Scenario With an Additional \$252 Million in MPS Aidable Costs

<u>School District</u>	<u>Total Net General School Aids Payment</u>		<u>Scenario Change To Current Law</u>	
	<u>Current Law</u>	<u>Scenario With Additional \$252 Million in MPS Costs</u>	<u>Amount</u>	<u>Percent</u>
Abbotsford	\$7,938,059	\$7,908,773	-\$29,286	-0.4%
Adams-Friendship Area	5,373,921	5,014,431	-359,490	-6.7
Albany	2,617,263	2,579,442	-37,821	-1.4
Algoma	5,581,013	5,524,455	-56,558	-1.0
Alma	1,349,356	1,290,461	-58,895	-4.4
Alma Center	4,605,567	4,576,336	-29,231	-0.6
Almond-Bancroft	3,500,044	3,430,751	-69,293	-2.0
Altoona	14,121,663	14,016,111	-105,552	-0.7
Amery	8,158,772	7,998,702	-160,070	-2.0
Antigo	15,237,083	14,899,479	-337,604	-2.2
Appleton Area	104,558,048	101,549,922	-3,008,126	-2.9
Arcadia	14,014,533	13,954,077	-60,456	-0.4
Argyle	2,175,535	2,153,728	-21,807	-1.0
Arrowhead UHS	6,205,103	5,786,405	-418,698	-6.7
Ashland	18,635,759	18,531,231	-104,528	-0.6
Ashwaubenon	10,819,158	10,181,455	-637,703	-5.9
Athens	3,426,327	3,387,890	-38,437	-1.1
Auburndale	6,103,409	6,000,660	-102,749	-1.7
Augusta	4,807,760	4,762,837	-44,923	-0.9
Baldwin-Woodville Area	12,852,634	12,735,348	-117,286	-0.9
Bangor	5,256,213	5,210,522	-45,691	-0.9
Baraboo	19,679,300	19,417,080	-262,220	-1.3
Barneveld	3,008,373	2,972,175	-36,198	-1.2
Barron Area	12,182,984	12,110,191	-72,793	-0.6
Bayfield	100,614	100,614	0	0.0
Beaver Dam	24,552,037	24,288,318	-263,719	-1.1
Beecher-Dunbar-Pembine	341,207	300,862	-40,345	-11.8
Belleville	5,959,089	5,865,921	-93,168	-1.6
Belmont Community	2,934,109	2,908,764	-25,345	-0.9
Beloit	61,031,204	60,759,154	-272,050	-0.4
Beloit Turner	10,468,858	10,383,881	-84,977	-0.8
Benton	2,313,502	2,299,931	-13,571	-0.6
Berlin Area	12,093,962	11,986,418	-107,544	-0.9
Big Foot UHS	39,490	39,490	0	0.0
Birchwood	4,094	4,094	0	0.0

<u>School District</u>	<u>Total Net General School Aids Payment</u>		<u>Scenario Change To Current Law</u>	
	<u>Current Law</u>	<u>Scenario With Additional \$252 Million in MPS Costs</u>	<u>Amount</u>	<u>Percent</u>
Black Hawk	\$2,857,905	\$2,830,531	-\$27,374	-1.0%
Black River Falls	12,835,670	12,706,200	-129,470	-1.0
Blair-Taylor	4,865,493	4,809,782	-55,711	-1.1
Bloomer	9,561,091	9,470,194	-90,897	-1.0
Bonduel	4,710,401	4,533,389	-177,012	-3.8
Boscobel Area	6,240,574	6,193,185	-47,389	-0.8
Bowler	3,432,644	3,410,227	-22,417	-0.7
Boyceville Community	6,108,157	6,060,379	-47,778	-0.8
Brighton #1	505,780	463,491	-42,289	-8.4
Brillion	7,585,945	7,524,237	-61,708	-0.8
Bristol #1	3,393,905	3,393,905	0	0.0
Brodhead	7,793,930	7,610,864	-183,066	-2.3
Brown Deer	14,234,700	14,086,746	-147,954	-1.0
Bruce	2,893,295	2,844,938	-48,357	-1.7
Burlington Area	19,138,418	18,785,163	-353,255	-1.8
Butternut	777,024	762,389	-14,635	-1.9
Cadott Community	7,127,127	7,067,296	-59,831	-0.8
Cambria-Friesland	2,435,040	2,404,783	-30,257	-1.2
Cambridge	4,505,388	4,397,925	-107,463	-2.4
Cameron	7,395,232	7,335,118	-60,114	-0.8
Campbellsport	8,342,726	8,195,469	-147,257	-1.8
Cashton	4,959,719	4,927,232	-32,487	-0.7
Cassville	1,620,441	1,599,880	-20,561	-1.3
Cedar Grove-Belgium Area	6,750,976	6,592,911	-158,065	-2.3
Cedarburg	14,511,324	14,035,129	-476,195	-3.3
Central/Westosha UHS	4,361,602	4,348,180	-13,422	-0.3
Chequamegon	2,487,271	2,377,164	-110,107	-4.4
Chetek-Weyerhaeuser	2,647,862	2,647,862	0	0.0
Chilton	8,354,284	8,267,769	-86,515	-1.0
Chippewa Falls Area	31,758,183	31,261,866	-496,317	-1.6
Clayton	2,569,195	2,549,624	-19,571	-0.8
Clear Lake	5,286,249	5,249,146	-37,103	-0.7
Clinton Community	6,590,981	6,590,981	0	0.0
Clintonville	10,213,277	10,123,144	-90,133	-0.9
Cochrane-Fountain City	3,196,752	3,137,693	-59,059	-1.8
Colby	8,577,164	8,443,462	-133,702	-1.6
Coleman	4,669,334	4,592,167	-77,167	-1.7
Colfax	5,696,022	5,589,303	-106,719	-1.9
Columbus	8,034,243	7,919,075	-115,168	-1.4
Cornell	2,645,535	2,589,555	-55,980	-2.1

<u>School District</u>	<u>Total Net General School Aids Payment</u>		<u>Scenario Change To Current Law</u>	
	<u>Current Law</u>	<u>Scenario With Additional \$252 Million in MPS Costs</u>	<u>Amount</u>	<u>Percent</u>
Crandon	\$4,181,928	\$3,900,539	-\$281,389	-6.7%
Crivitz	1,498,142	1,376,280	-121,862	-8.1
Cuba City	4,986,985	4,936,843	-50,142	-1.0
Cudahy	17,913,958	17,739,559	-174,399	-1.0
Cumberland	4,507,346	4,395,012	-112,334	-2.5
D C Everest Area	51,609,007	51,234,597	-374,410	-0.7
Darlington Community	8,274,826	8,226,500	-48,326	-0.6
Deerfield Community	5,436,629	5,368,600	-68,029	-1.3
DeForest Area	22,939,499	22,501,755	-437,744	-1.9
Delavan-Darien	13,246,899	12,962,153	-284,746	-2.1
Denmark	11,148,428	10,845,265	-303,163	-2.7
DePere	27,365,090	26,557,335	-807,755	-3.0
DeSoto Area	3,043,395	2,985,288	-58,107	-1.9
Dodgeland	5,436,330	5,381,279	-55,051	-1.0
Dodgeville	7,043,762	6,923,897	-119,865	-1.7
Dover #1	503,347	492,155	-11,192	-2.2
Drummond	7,927	7,927	0	0.0
Durand-Arkansaw	7,118,556	7,036,048	-82,508	-1.2
East Troy Community	5,765,433	5,428,496	-336,937	-5.8
Eau Claire Area	72,277,234	71,168,301	-1,108,933	-1.5
Edgar	6,088,996	6,057,238	-31,758	-0.5
Edgerton	13,115,209	12,927,903	-187,306	-1.4
Elcho	7,302	7,302	0	0.0
Eleva-Strum	5,885,737	5,843,693	-42,044	-0.7
Elk Mound Area	9,048,212	8,918,783	-129,429	-1.4
Elkhart Lake-Glenbeulah	113,080	113,080	0	0.0
Elkhorn Area	17,273,061	16,948,427	-324,634	-1.9
Ellsworth Community	11,899,905	11,750,684	-149,221	-1.3
Elmbrook	26,790,423	25,581,466	-1,208,957	-4.5
Elmwood	2,520,366	2,497,749	-22,617	-0.9
Erin	684,922	599,268	-85,654	-12.5
Evansville Community	12,745,923	12,613,224	-132,699	-1.0
Fall Creek	6,344,569	6,292,938	-51,631	-0.8
Fall River	3,746,017	3,686,507	-59,510	-1.6
Fennimore Community	6,685,569	6,645,948	-39,621	-0.6
Flambeau	4,022,785	3,982,475	-40,310	-1.0
Florence	146,256	146,256	0	0.0
Fond du Lac	52,851,674	51,471,089	-1,380,585	-2.6
Fontana J8	0	0	0	N.A.
Fort Atkinson	19,294,169	19,059,133	-235,036	-1.2

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	<u>Current Law</u>	<u>Scenario With Additional \$252 Million in MPS Costs</u>	<u>Amount</u>	<u>Percent</u>
Fox Point J2	\$2,203,212	\$2,203,212	\$0	0.0%
Franklin Public	26,794,290	26,325,553	-468,737	-1.7
Frederic	3,183,462	3,132,745	-50,717	-1.6
Freedom Area	10,221,710	9,891,419	-330,291	-3.2
Gale-Ettrick-Trempealeau	10,976,282	10,859,436	-116,846	-1.1
Geneva J4	0	0	0	N.A.
Genoa City J2	4,432,290	4,388,964	-43,326	-1.0
Germantown	17,190,883	15,997,388	-1,193,495	-6.9
Gibraltar Area	1,350	1,350	0	0.0
Gillett	4,204,843	4,093,386	-111,457	-2.7
Gilman	2,230,216	2,197,096	-33,120	-1.5
Gilmanton	1,017,624	1,003,916	-13,708	-1.3
Glendale-River Hills	200,791	200,791	0	0.0
Glenwood City	5,475,104	5,375,611	-99,493	-1.8
Goodman-Armstrong	53,217	53,217	0	0.0
Grafton	10,380,406	9,735,381	-645,025	-6.2
Granton Area	2,253,064	2,237,034	-16,030	-0.7
Grantsburg	6,492,205	6,329,530	-162,675	-2.5
Green Bay Area	181,916,216	180,512,219	-1,403,997	-0.8
Green Lake	0	0	0	N.A.
Greendale	19,692,504	19,496,874	-195,630	-1.0
Greenfield	26,004,247	25,698,642	-305,605	-1.2
Greenwood	2,970,922	2,937,241	-33,681	-1.1
Gresham	2,471,262	2,451,772	-19,490	-0.8
Hamilton	30,388,782	29,827,834	-560,948	-1.8
Hartford J1	11,878,051	11,699,038	-179,013	-1.5
Hartford UHS	6,718,391	6,534,386	-184,005	-2.7
Hartland-Lakeside J3	4,567,953	4,217,278	-350,675	-7.7
Hayward Community	152,451	152,451	0	0.0
Herman-Neosho-Rubicon	1,739,993	1,635,240	-104,753	-6.0
Highland	2,870,506	2,853,981	-16,525	-0.6
Hilbert	3,695,946	3,659,049	-36,897	-1.0
Hillsboro	3,688,310	3,651,359	-36,951	-1.0
Holmen	34,145,250	33,856,744	-288,506	-0.8
Holy Hill Area	968,511	968,511	0	0.0
Horicon	7,235,678	7,172,708	-62,970	-0.9
Hortonville	30,266,987	29,914,859	-352,128	-1.2
Howards Grove	5,854,065	5,781,724	-72,341	-1.2
Howard-Suamico	42,912,148	42,452,682	-459,466	-1.1
Hudson	21,868,524	21,159,033	-709,491	-3.2

<u>School District</u>	<u>Total Net General School Aids Payment</u>		<u>Scenario Change To Current Law</u>	
	<u>Current Law</u>	<u>Scenario With Additional \$252 Million in MPS Costs</u>	<u>Amount</u>	<u>Percent</u>
Hurley	\$3,428,966	\$3,376,236	-\$52,730	-1.5%
Hustisford	1,455,017	1,404,190	-50,827	-3.5
Independence	4,560,429	4,499,346	-61,083	-1.3
Iola-Scandinavia	4,434,878	4,377,688	-57,190	-1.3
Iowa-Grant	6,274,280	6,231,969	-42,311	-0.7
Ithaca	2,273,338	2,254,374	-18,964	-0.8
Janesville	71,764,054	71,033,871	-730,183	-1.0
Jefferson	12,237,787	12,077,067	-160,720	-1.3
Johnson Creek	4,174,490	4,174,490	0	0.0
Juda	1,878,831	1,860,500	-18,331	-1.0
Kaukauna Area	38,939,893	38,582,016	-357,877	-0.9
Kenosha	148,157,254	146,585,539	-1,571,715	-1.1
Kettle Moraine	7,545,996	7,545,996	0	0.0
Kewaskum	9,816,947	9,322,056	-494,891	-5.0
Kewaunee	6,796,133	6,712,192	-83,941	-1.2
Kickapoo Area	3,403,698	3,371,311	-32,387	-1.0
Kiel Area	7,642,026	7,525,548	-116,478	-1.5
Kimberly Area	36,392,814	35,674,257	-718,557	-2.0
Kohler	84,697	84,697	0	0.0
Lac du Flambeau #1	1,444,937	1,444,937	0	0.0
LaCrosse	33,836,438	33,144,836	-691,602	-2.0
Ladysmith	7,379,888	7,341,504	-38,384	-0.5
LaFarge	2,179,256	2,162,394	-16,862	-0.8
Lake Country	19,791	19,791	0	0.0
Lake Geneva J1	5,006,860	5,006,860	0	0.0
Lake Geneva-Genoa UHS	1,478,021	1,279,009	-199,012	-13.5
Lake Holcombe	91,637	91,637	0	0.0
Lake Mills Area	8,663,012	8,490,312	-172,700	-2.0
Lakeland UHS	13,465	13,465	0	0.0
Lancaster Community	8,231,474	8,081,644	-149,830	-1.8
Laona	1,773,099	1,751,050	-22,049	-1.2
Lena	3,418,658	3,391,505	-27,153	-0.8
Linn J4	1,808	1,808	0	0.0
Linn J6	0	0	0	N.A.
Little Chute Area	10,607,662	10,475,958	-131,704	-1.2
Lodi	6,449,676	6,256,691	-192,985	-3.0
Lomira	8,846,116	8,766,323	-79,793	-0.9
Loyal	4,092,992	4,019,267	-73,725	-1.8
Luck	2,705,929	2,653,961	-51,968	-1.9
Luxemburg-Casco	13,198,783	13,044,804	-153,979	-1.2

<u>School District</u>	<u>Total Net General School Aids Payment</u>		<u>Scenario Change To Current Law</u>	
	<u>Current Law</u>	<u>Scenario With Additional \$252 Million in MPS Costs</u>	<u>Amount</u>	<u>Percent</u>
Madison Metropolitan	\$37,894,952	\$34,263,609	-\$3,631,343	-9.6%
Manawa	4,931,777	4,880,675	-51,102	-1.0
Manitowoc	38,627,888	37,693,772	-934,116	-2.4
Maple	7,448,884	7,318,930	-129,954	-1.7
Maple Dale-Indian Hill	119,798	119,798	0	0.0
Marathon City	5,143,780	5,083,938	-59,842	-1.2
Marinette	17,388,663	17,239,772	-148,891	-0.9
Marion	3,386,425	3,295,484	-90,941	-2.7
Markesan	4,202,160	3,970,504	-231,656	-5.5
Marshall	8,061,343	7,991,372	-69,971	-0.9
Marshfield	27,809,220	27,471,840	-337,380	-1.2
Mauston	10,689,933	10,574,689	-115,244	-1.1
Mayville	7,381,092	7,285,926	-95,166	-1.3
McFarland	14,728,929	14,492,672	-236,257	-1.6
Medford Area	15,585,524	15,327,739	-257,785	-1.7
Mellen	2,089,722	2,049,151	-40,571	-1.9
Melrose-Mindoro	6,538,609	6,487,248	-51,361	-0.8
Menasha	33,148,138	32,941,589	-206,549	-0.6
Menominee Indian	7,098,595	7,098,595	0	0.0
Menomonee Falls	15,789,350	15,214,023	-575,327	-3.6
Menomonie Area	24,542,033	23,818,070	-723,963	-2.9
Mequon-Thiensville	899,348	899,348	0	0.0
Mercer	0	0	0	N.A.
Merrill Area	17,550,860	17,137,520	-413,340	-2.4
Merton Community	3,914,442	3,701,951	-212,491	-5.4
Middleton-Cross Plains	24,515,483	23,454,620	-1,060,863	-4.3
Milton	23,875,136	23,565,603	-309,533	-1.3
Milwaukee	636,443,987	724,338,485	87,894,498	13.8
Mineral Point	5,694,176	5,637,747	-56,429	-1.0
Minocqua J1	859	859	0	0.0
Mishicot	6,210,003	6,139,968	-70,035	-1.1
Mondovi	7,666,918	7,520,724	-146,194	-1.9
Monona Grove	19,283,164	18,955,842	-327,322	-1.7
Monroe	17,634,889	17,450,115	-184,774	-1.0
Montello	2,808,282	2,565,466	-242,816	-8.6
Monticello	2,053,672	2,019,510	-34,162	-1.7
Mosinee	14,582,864	14,419,930	-162,934	-1.1
Mount Horeb Area	15,087,208	14,862,525	-224,683	-1.5
Mukwonago	26,726,261	25,376,532	-1,349,729	-5.1
Muskego-Norway	26,825,586	26,271,234	-554,352	-2.1

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Necedah Area	\$3,248,614	\$3,153,953	-\$94,661	-2.9%
Neenah	48,828,848	48,210,541	-618,307	-1.3
Neillsville	5,830,186	5,661,846	-168,340	-2.9
Nekoosa	2,596,070	2,430,765	-165,305	-6.4
New Auburn	536,604	536,604	0	0.0
New Berlin	12,185,054	10,425,853	-1,759,201	-14.4
New Glarus	6,466,176	6,387,790	-78,386	-1.2
New Holstein	7,197,220	6,916,488	-280,732	-3.9
New Lisbon	3,469,737	3,405,780	-63,957	-1.8
New London	17,054,741	16,660,095	-394,646	-2.3
New Richmond	27,550,728	27,264,442	-286,286	-1.0
Niagara	3,009,909	2,988,789	-21,120	-0.7
Nicolet UHS	1,087,409	1,087,409	0	0.0
Norris	107,403	107,403	0	0.0
North Cape	976,008	915,275	-60,733	-6.2
North Crawford	3,737,137	3,706,095	-31,042	-0.8
North Fond du Lac	13,026,299	12,943,113	-83,186	-0.6
North Lake	424,549	375,536	-49,013	-11.5
North Lakeland	0	0	0	N.A.
Northern Ozaukee	3,148,755	3,148,755	0	0.0
Northland Pines	15,578	15,578	0	0.0
Northwood	0	0	0	N.A.
Norwalk-Ontario-Wilton	5,126,131	5,074,242	-51,889	-1.0
Norway J7	179,768	179,768	0	0.0
Oak Creek-Franklin	40,898,500	40,284,452	-614,048	-1.5
Oakfield	3,736,558	3,700,576	-35,982	-1.0
Oconomowoc Area	15,652,455	14,522,133	-1,130,322	-7.2
Oconto	8,303,808	8,229,866	-73,942	-0.9
Oconto Falls	13,443,204	13,295,596	-147,608	-1.1
Omro	9,199,107	8,960,018	-239,089	-2.6
Onalaska	16,209,614	15,909,999	-299,615	-1.8
Oostburg	6,831,779	6,668,920	-162,859	-2.4
Oregon	22,043,626	21,627,793	-415,833	-1.9
Osceola	9,525,905	9,371,850	-154,055	-1.6
Oshkosh Area	74,631,565	73,826,985	-804,580	-1.1
Osseo-Fairchild	7,111,277	7,047,639	-63,638	-0.9
Owen-Withee	3,310,984	3,275,291	-35,693	-1.1
Palmyra-Eagle Area	3,978,681	3,795,424	-183,257	-4.6
Pardeeville Area	5,384,397	5,297,357	-87,040	-1.6
Paris J1	54,015	54,015	0	0.0

<u>School District</u>	<u>Total Net General School Aids Payment</u>		<u>Scenario Change To Current Law</u>	
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Parkview	\$7,085,158	\$7,012,851	-\$72,307	-1.0%
Pecatonica Area	2,974,484	2,934,690	-39,794	-1.3
Pepin Area	608,669	572,608	-36,061	-5.9
Peshtigo	8,665,042	8,603,891	-61,151	-0.7
Pewaukee	11,654,350	10,849,920	-804,430	-6.9
Phelps	1,931	1,931	0	0.0
Phillips	3,332,924	3,241,713	-91,211	-2.7
Pittsville	3,940,851	3,892,648	-48,203	-1.2
Platteville	11,674,918	11,544,610	-130,308	-1.1
Plum City	2,227,852	2,206,797	-21,055	-0.9
Plymouth	13,942,893	13,638,566	-304,327	-2.2
Port Edwards	3,668,321	3,640,421	-27,900	-0.8
Port Washington-Saukville	16,980,438	16,721,025	-259,413	-1.5
Portage Community	13,817,972	13,615,778	-202,194	-1.5
Potosi	2,462,200	2,438,640	-23,560	-1.0
Poynette	5,733,902	5,624,219	-109,683	-1.9
Prairie du Chien Area	7,673,159	7,587,915	-85,244	-1.1
Prairie Farm	2,571,718	2,552,725	-18,993	-0.7
Prentice	2,538,635	2,497,530	-41,105	-1.6
Prescott	8,827,729	8,696,753	-130,976	-1.5
Princeton	1,198,755	1,050,858	-147,897	-12.3
Pulaski Community	30,001,671	29,344,782	-656,889	-2.2
Racine	161,947,099	158,420,805	-3,526,294	-2.2
Randall J1	1,984,794	1,897,464	-87,330	-4.4
Randolph	4,739,411	4,702,820	-36,591	-0.8
Random Lake	3,932,586	3,844,772	-87,814	-2.2
Raymond #14	1,300,272	1,252,816	-47,456	-3.6
Reedsburg	19,876,451	19,656,809	-219,642	-1.1
Reedsville	4,822,411	4,690,680	-131,731	-2.7
Rhineland	7,716,147	7,385,158	-330,989	-4.3
Rib Lake	3,821,471	3,785,614	-35,857	-0.9
Rice Lake Area	13,501,502	13,271,476	-230,026	-1.7
Richland	10,015,689	9,910,294	-105,395	-1.1
Richmond	2,090,507	1,988,404	-102,103	-4.9
Rio Community	2,611,004	2,573,933	-37,071	-1.4
Ripon Area	13,451,848	13,360,761	-91,087	-0.7
River Falls	21,606,334	21,265,275	-341,059	-1.6
River Ridge	4,637,691	4,602,435	-35,256	-0.8
River Valley	5,627,133	5,483,200	-143,933	-2.6
Riverdale	5,464,353	5,414,264	-50,089	-0.9

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Rosendale-Brandon	\$6,920,628	\$6,776,393	-\$144,235	-2.1%
Rosholt	3,412,029	3,357,369	-54,660	-1.6
Royall	4,252,963	4,218,267	-34,696	-0.8
Saint Croix Central	12,955,063	12,833,863	-121,200	-0.9
Saint Croix Falls	6,503,921	6,374,483	-129,438	-2.0
Saint Francis	4,684,954	4,603,911	-81,043	-1.7
Salem J2	7,719,767	7,626,599	-93,168	-1.2
Sauk Prairie	12,344,777	12,023,360	-321,417	-2.6
Seneca	1,632,091	1,608,947	-23,144	-1.4
Sevastopol	4,037	4,037	0	0.0
Seymour Community	18,948,594	18,819,452	-129,142	-0.7
Sharon J11	2,185,628	2,174,520	-11,108	-0.5
Shawano	15,144,247	14,670,745	-473,502	-3.1
Sheboygan Area	87,854,987	87,287,228	-567,759	-0.6
Sheboygan Falls	12,746,979	12,610,125	-136,854	-1.1
Shell Lake	3,232,665	3,164,840	-67,825	-2.1
Shiocton	5,937,255	5,885,523	-51,732	-0.9
Shorewood	5,671,677	5,449,863	-221,814	-3.9
Shullsburg	2,822,782	2,802,932	-19,850	-0.7
Silver Lake J1	2,521,439	2,480,792	-40,647	-1.6
Siren	1,250,825	1,187,064	-63,761	-5.1
Slinger	16,157,560	15,829,839	-327,721	-2.0
Solon Springs	1,733,814	1,641,578	-92,236	-5.3
Somerset	9,734,113	9,580,334	-153,779	-1.6
South Milwaukee	24,567,587	24,379,757	-187,830	-0.8
South Shore	23,914	23,914	0	0.0
Southern Door	1,591,184	1,591,184	0	0.0
Southwestern Wisconsin	4,367,645	4,323,962	-43,683	-1.0
Sparta Area	27,612,826	27,424,530	-188,296	-0.7
Spencer	6,369,026	6,327,212	-41,814	-0.7
Spooner Area	217,522	217,522	0	0.0
Spring Valley	6,368,495	6,317,452	-51,043	-0.8
Stanley-Boyd Area	8,316,752	8,191,692	-125,060	-1.5
Stevens Point Area	51,759,570	51,090,314	-669,256	-1.3
Stockbridge	1,288,799	1,202,340	-86,459	-6.7
Stone Bank	27,608	27,608	0	0.0
Stoughton Area	13,637,115	13,281,724	-355,391	-2.6
Stratford	6,768,877	6,681,997	-86,880	-1.3
Sturgeon Bay	5,077,117	4,943,412	-133,705	-2.6
Sun Prairie Area	56,565,123	55,765,018	-800,105	-1.4

<u>School District</u>	<u>Total Net General School Aids Payment</u>		<u>Scenario Change To Current Law</u>	
	<u>Current Law</u>	<u>Scenario With Additional \$252 Million in MPS Costs</u>	<u>Amount</u>	<u>Percent</u>
Superior	\$35,130,420	\$34,796,033	-\$334,387	-1.0%
Suring	53,667	53,667	0	0.0
Swallow	153,570	153,570	0	0.0
Thorp	4,323,099	4,281,158	-41,941	-1.0
Three Lakes	6,969	6,969	0	0.0
Tigerton	2,073,024	2,052,270	-20,754	-1.0
Tomah Area	21,885,997	21,338,579	-547,418	-2.5
Tomahawk	1,763,960	1,219,401	-544,559	-30.9
Tomorrow River	7,080,327	7,012,614	-67,713	-1.0
Trevor-Wilmot	3,108,803	3,071,703	-37,100	-1.2
Tri-County Area	3,878,934	3,747,594	-131,340	-3.4
Turtle Lake	880,028	879,125	-903	-0.1
Twin Lakes #4	756,836	756,836	0	0.0
Two Rivers	14,743,689	14,523,085	-220,604	-1.5
Union Grove J1	5,273,520	5,232,251	-41,269	-0.8
Union Grove UHS	3,992,162	3,915,697	-76,465	-1.9
Unity	1,374,825	1,317,978	-56,847	-4.1
Valders Area	5,618,126	5,407,695	-210,431	-3.7
Verona Area	25,439,301	24,747,875	-691,426	-2.7
Viroqua Area	8,272,826	8,183,811	-89,015	-1.1
Wabeno Area	43,009	43,009	0	0.0
Walworth J1	2,582,391	2,524,299	-58,092	-2.2
Washburn	3,312,715	3,266,566	-46,149	-1.4
Washington Island	0	0	0	N.A.
Washington-Caldwell	1,088,622	1,070,360	-18,262	-1.7
Waterford J1	9,171,961	9,037,940	-134,021	-1.5
Waterford UHS	6,304,417	6,209,262	-95,155	-1.5
Waterloo	5,921,456	5,853,828	-67,628	-1.1
Watertown	26,160,885	25,841,736	-319,149	-1.2
Waukesha	57,735,517	54,033,533	-3,701,984	-6.4
Waunakee Community	24,685,494	24,227,311	-458,183	-1.9
Waupaca	12,012,952	11,452,824	-560,128	-4.7
Waupun	16,646,501	16,394,477	-252,024	-1.5
Wausau	69,309,221	68,712,068	-597,153	-0.9
Wausaukee	62,776	62,776	0	0.0
Wautoma Area	6,622,386	6,260,866	-361,520	-5.5
Wauwatosa	14,936,887	14,936,887	0	0.0
Wauzeka-Steuben	2,510,447	2,496,919	-13,528	-0.5
Webster	20,591	20,591	0	0.0
West Allis	58,301,353	57,605,839	-695,514	-1.2

<u>School District</u>	<u>Total Net General School Aids Payment</u>		<u>Scenario Change To Current Law</u>	
	<u>Current Law</u>	<u>Scenario With Additional \$252 Million in MPS Costs</u>	<u>Amount</u>	<u>Percent</u>
West Bend	\$32,019,702	\$30,128,200	-\$1,891,502	-5.9%
West DePere	28,375,730	28,045,731	-329,999	-1.2
West Salem	14,049,609	13,907,772	-141,837	-1.0
Westby Area	9,925,739	9,846,829	-78,910	-0.8
Westfield	4,356,861	4,005,258	-351,603	-8.1
Weston	1,794,062	1,789,710	-4,352	-0.2
Weyauwega-Fremont	4,362,235	4,263,887	-98,348	-2.3
Wheatland J1	3,060,548	3,014,277	-46,271	-1.5
White Lake	324,262	298,828	-25,434	-7.8
Whitefish Bay	15,345,961	15,017,293	-328,668	-2.1
Whitehall	6,635,181	6,590,041	-45,140	-0.7
Whitewater	13,268,591	13,046,070	-222,521	-1.7
Whitnall	11,436,750	11,193,764	-242,986	-2.1
Wild Rose	523,776	523,776	0	0.0
Williams Bay	9,281	9,281	0	0.0
Wilmot UHS	3,132,237	3,012,080	-120,157	-3.8
Winneconne Community	7,901,664	7,489,957	-411,707	-5.2
Winter	36,151	36,151	0	0.0
Wisconsin Dells	2,091,738	2,091,738	0	0.0
Wisconsin Heights	2,086,850	1,974,798	-112,052	-5.4
Wisconsin Rapids	42,060,325	41,714,616	-345,709	-0.8
Wittenberg-Birnamwood	8,773,412	8,693,703	-79,709	-0.9
Wonewoc-Union Center	2,401,142	2,361,194	-39,948	-1.7
Woodruff J1	-496,198	-496,198	0	0.0
Wrightstown Community	9,919,400	9,805,973	-113,427	-1.1
Yorkville J2	<u>754,184</u>	<u>700,334</u>	<u>-53,850</u>	-7.1
STATEWIDE	\$5,346,853,913	\$5,346,855,035	\$1,122	0.0%