



## Legislative Fiscal Bureau

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November 17, 2008

TO: Members  
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: 2008-09 General School Aids Amounts for All School Districts

This memorandum provides information on the calculation of general school aids and the aid payments to be received by each of the 426 school districts in 2008-09.

### General School Aids

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

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

The equalization aid formula is calculated using school district data (pupil membership, shared costs, and equalized valuations) from the prior school year. There are three guaranteed valuations used in the equalization formula that are applied to three different expenditure levels. The rate at which shared costs are aided through the formula is determined by comparing a district's per pupil property value to the three guaranteed valuations. Equalization aid is provided

to make up the difference between the district's actual tax base and the state's guaranteed tax base.

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

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

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

For most school districts, equalization aid is the only type of general school aid received. In 2008-09, however, 21 districts had a per pupil equalized value above the primary guaranteed valuation and are not eligible to receive equalization aid.

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

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

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

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

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

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

*Special Adjustment Aid.* The state provides additional general school aid to districts as a hold harmless to cushion the effect of reductions in general school aid from one year to the next. In a given year, a district is guaranteed 85% of its prior year's payment of general school aid (including equalization, integration, and special adjustment aid), thus limiting a district's annual decline in general school aid. This aid is fully funded as a first draw from the general school aids appropriation.

*Prior Year Adjustments.* In calculating general school aids each year in October, DPI makes adjustments that are necessary based on the prior year's final general aid eligibility, which is calculated annually in June. The June eligibility amount may differ from the prior October's eligibility amount because of modifications in school district aid factors due to further data collection or auditing. In 2008-09, 20 school districts will receive positive prior year aid adjustments totaling \$1.8 million, 352 school districts will receive negative prior year aid adjustments totaling \$1.8 million, and 54 districts will receive no prior year aid adjustment.

*Charter and Choice Programs.* The Milwaukee and Racine charter school program and the Milwaukee parental choice program are funded from separate sum sufficient appropriations from the general fund established for each of the programs.

Under the Milwaukee and Racine charter school program, the City of Milwaukee, UW-Milwaukee, and UW-Parkside operate or contract to operate charter schools, and DPI pays the operators of these charter schools a statutorily-determined per pupil amount each year (\$7,775 in 2008-09). By law, DPI is required to proportionally reduce the general school aids for which

each of the 426 school districts is eligible by an amount totaling the estimated payments under the program. Based on the October 15, 2008, general school aids estimate, in 2008-09, general school aids statewide will be reduced by a total of \$43.5 million for the charter program. Each district's general school aids will be reduced proportionately by 0.9% to generate a total statewide amount of \$43.5 million. The Department calculates this reduction individually for each type of general school aid. Under revenue limits, school districts may levy property taxes to make up for the amount of revenue lost due to these aid reductions.

Under the Milwaukee parental choice program, the state pays a statutorily-determined per pupil amount for children from low-income families to attend, at no charge, participating private schools in the City of Milwaukee. The maximum per pupil payment for 2008-09 is \$6,607. By law, DPI is required to reduce the general school aids for which MPS is eligible by 45% of the total cost of the choice program. The October 15, 2008, general school aids calculation uses an estimate of \$128.8 million for the total cost of the choice program in 2008-09. Thus, MPS's general school aids will be reduced by \$58.0 million, or 8.9% of its general aid entitlement.

Under revenue limits, MPS can levy to make up for the aid reduction. Under 2007 Act 20, a separate aid program was created to provide aid to districts with high poverty. By law, any high-poverty aid MPS receives from this program must be used to offset the choice levy attributable to the reduction in general school aid. In 2008-09, MPS will receive \$9.9 million in high-poverty aid. After consideration of this aid, the net aid reduction for MPS related to the choice program is \$48.1 million, which is 37% of the estimated cost of the program in 2008-09. Other than MPS, all school districts' aid payments and property tax levies are not affected by the choice program.

After the aid reductions for the charter and choice programs, the net amount of funding paid for school district general school aids is \$4,698.0 million, which provides \$4,602.8 million for equalization aid, \$78.5 million for integration aid and \$16.7 million for special adjustment aid.

***Description of Attachment 1.*** Attachment 1 provides general school aids information for each of the state's 426 school districts for 2008-09, based on the October 15, 2008, aid calculation completed by DPI. (The amounts shown in the attachment may differ slightly from the official aid calculation prepared by DPI due to different rounding conventions.) Aids for 2008-09 are calculated using 2007-08 pupil memberships, values, and shared costs. Specifically, the attachment provides the following information:

Column 1: School district name, listed alphabetically;

Column 2: 2007-08 pupil membership;

Column 3: 2007-08 equalized value per member, adjusted for union high school and K-8 districts;

Column 4: 2007-08 shared cost per member;

- Column 5: 2008-09 equalization aid eligibility, including prior year adjustments;
- Column 6: 2008-09 integration aid eligibility, including prior year adjustments;
- Column 7: 2008-09 special adjustment aid eligibility, including prior year adjustments;
- Column 8: Total general school aids reduction for the Milwaukee parental choice program in 2008-09;
- Column 9: Total general school aids reduction for the Milwaukee and Racine charter school program in 2008-09; and
- Column 10: Total net 2008-09 general school aids payment, including equalization, integration, and special adjustment aids, all prior year adjustments and all choice and charter reductions.

### **High Poverty Aid**

Under the provisions of 2007 Act 20 (the 2007-09 budget), an appropriation was created to provide additional unrestricted aid to school districts with high poverty. In 2008-09, \$12.0 million from the general fund is appropriated for high poverty aid.

In 2008-09, a school district is eligible for aid if, in the October, 2006, pupil counts reported for the national school lunch program, at least 50% of the district's enrollment, rounded to the nearest whole percentage point, was eligible for free or reduced-price lunch. Aid per pupil is calculated by dividing the appropriated amount by the total number of pupils enrolled in all eligible districts. A district's total payment is determined by multiplying that amount by each district's number of pupils enrolled. (For 2008-09, the total district enrollment used to calculate high poverty aid is the figure reported under the national school lunch program, not the aid membership shown in Attachment 1.) A total of 24 districts are eligible for aid in 2008-09, with available funding providing a \$106.67 per pupil payment. Attachment 2 shows the amount of high poverty aid received in 2008-09 by each of the eligible school districts.

For all school districts except MPS, this aid is subject to revenue limits. For MPS, the school property tax levied for the purpose of offsetting the aid reduction attributable to the Milwaukee parental choice program is reduced by the amount of this aid received by MPS. In either case, the effect of this aid reduces the school property tax levy of the eligible school district. Because high poverty aid has the effect of reducing the amount of property taxes levied by the school districts that receive this aid, it is considered a form of general school aids.

Prepared by: Russ Kava  
Attachments

**ATTACHMENT 1**

**2008-09 General School Aids by School District**

School District	2007-08 Reported Data			2008-09 General School Aids					Total Net General School Aids
	Pupil Membership	Adjusted Value Per Member	Shared Cost Per Member	Equalization Aid Eligibility	Integration Aid Eligibility	Special Adjustment Aid Eligibility	Total Choice Reduction	Total Charter Reduction	
Abbotsford	647	\$254,642	\$8,683	\$4,611,406	\$0	\$0	\$0	-\$41,844	\$4,569,562
Adams-Friendship Area	1,938	789,642	9,835	6,885,801	0	501,243	0	-67,069	7,319,975
Albany	470	466,891	9,893	2,881,314	0	0	0	-26,149	2,855,165
Algoma	629	530,424	9,443	3,517,493	0	0	0	-31,925	3,485,568
Alma	286	512,129	10,126	1,655,131	0	0	0	-15,022	1,640,109
Alma Center	597	244,561	9,976	4,757,418	0	0	0	-43,168	4,714,250
Almond-Bancroft	481	350,821	9,983	3,414,994	0	0	0	-30,989	3,384,005
Altoona	1,517	337,068	9,442	10,611,845	0	0	0	-96,298	10,515,547
Amery	1,777	548,652	10,651	9,758,157	0	0	0	-88,569	9,669,588
Antigo	2,696	388,742	9,547	17,936,559	0	0	0	-162,772	17,773,787
Appleton Area	14,534	465,141	9,438	88,151,542	0	0	0	-800,019	87,351,523
Arcadia	1,010	324,974	10,396	7,562,022	0	0	0	-68,620	7,493,402
Argyle	352	330,502	9,969	2,555,836	0	0	0	-23,193	2,532,643
Arrowhead UHS	2,274	832,381	10,335	6,763,120	0	7,362	0	-61,428	6,709,054
Ashland	2,196	299,582	9,712	16,237,153	0	0	0	-147,341	16,089,812
Ashwaubenon	2,709	644,807	9,987	12,686,595	0	0	0	-115,165	12,571,430
Athens	546	362,353	10,324	3,891,134	0	0	0	-35,310	3,855,824
Auburndale	847	296,288	9,169	6,066,297	0	0	0	-55,047	6,011,250
Augusta	664	364,489	10,380	4,732,795	0	0	0	-42,948	4,689,847
Baldwin-Woodville Area	1,537	428,124	10,227	10,026,052	0	0	0	-90,988	9,935,064
Bangor	641	336,126	9,973	4,746,736	0	0	0	-41,977	4,704,759
Baraboo	2,978	546,025	9,154	16,289,577	0	0	0	-147,849	16,141,728
Barneveld	425	446,388	10,664	2,743,700	0	0	0	-24,900	2,718,800
Barron Area	1,437	305,002	10,168	10,865,672	0	0	0	-98,597	10,767,075
Bayfield	453	1,540,093	12,560	91,516	0	528,488	0	-5,625	614,379
Beaver Dam	3,377	465,133	9,521	20,531,670	0	0	0	-186,331	20,345,339
Beecher-Dunbar-Pembine	268	1,074,763	12,543	117,694	0	220,172	0	-3,065	334,801
Belleville	980	456,357	10,173	6,143,164	0	0	0	-55,751	6,087,413
Belmont Community	338	368,252	9,332	2,275,148	0	0	0	-20,646	2,254,502
Beloit	7,272	203,555	9,460	58,000,309	231,304	0	0	-528,378	57,703,235

2007-08 Reported Data

2008-09 General School Aids

School District	Pupil Membership		Adjusted Value		Shared Cost		Equalization Aid Eligibility	Integration Aid Eligibility	Special Adjustment Aid Eligibility	Total Choice Reduction		Total Charter Reduction	Total Net General School Aids
	Per Member	Per Member	Per Member	Per Member	Reduction	Reduction							
Beloit Turner	1,257	\$376,907	\$9,712	\$8,542,383	\$0	\$0	\$0	\$0	\$0	\$0	-\$77,520	-\$77,520	\$8,464,863
Benton	248	253,254	11,805	2,208,338	0	0	0	0	0	0	-20,038	-20,038	2,188,300
Berlin Area	1,667	359,270	9,781	11,597,301	0	0	0	0	0	0	-105,242	-105,242	11,492,059
Big Foot UHS	553	1,479,183	13,985	129,171	0	0	40,055	0	0	0	-1,535	-1,535	167,691
Birchwood	288	2,153,075	11,472	0	0	0	135,331	0	0	0	-1,228	-1,228	134,103
Black Hawk	464	324,703	11,705	3,732,477	0	0	0	0	0	0	-33,869	-33,869	3,698,608
Black River Falls	1,793	438,969	9,163	11,106,328	0	0	0	0	0	0	-100,792	-100,792	11,005,536
Blair-Taylor	704	314,150	9,788	5,149,577	0	0	0	0	0	0	-46,729	-46,729	5,102,848
Bloomer	1,158	390,913	9,806	7,777,386	0	0	0	0	0	0	-70,579	-70,579	7,706,807
Bonduel	944	456,374	9,310	5,769,959	0	0	0	0	0	0	-52,298	-52,298	5,717,661
Boscobel Area	932	278,791	8,353	6,259,324	0	0	0	0	0	0	-56,806	-56,806	6,202,518
Bowler	430	320,319	11,655	3,470,854	0	0	0	0	0	0	-31,495	-31,495	3,439,359
Boyceville Community	799	347,286	10,512	5,858,085	0	0	0	0	0	0	-53,159	-53,159	5,804,926
Brighton #1	167	722,211	10,057	672,473	0	0	0	0	0	0	-6,105	-6,105	666,368
Brillion	935	341,371	9,120	6,392,947	0	0	0	0	0	0	-58,013	-58,013	6,334,934
Bristol #1	543	794,660	9,560	1,969,552	0	0	0	0	0	0	-17,878	-17,878	1,951,674
Brodhead	1,153	342,393	9,864	8,211,934	0	0	0	0	0	0	-74,519	-74,519	8,137,415
Brown Deer	1,610	714,252	11,855	5,814,916	392,750	392,750	0	0	0	0	-56,361	-56,361	6,151,305
Bruce	585	552,844	10,038	3,182,667	0	0	0	0	0	0	-28,887	-28,887	3,153,780
Burlington Area	3,640	566,872	9,865	19,382,714	0	0	0	0	0	0	-175,928	-175,928	19,206,786
Butternut	181	635,070	10,630	847,280	0	0	0	0	0	0	-7,692	-7,692	839,588
Cadott Community	870	317,585	8,501	5,744,655	0	0	0	0	0	0	-52,130	-52,130	5,692,525
Cambria-Friesland	439	428,488	9,390	2,774,269	0	0	0	0	0	0	-25,177	-25,177	2,749,092
Cambridge	939	623,706	11,490	4,409,395	0	0	0	0	0	0	-40,026	-40,026	4,369,369
Cameron	861	374,675	9,192	5,715,937	0	0	0	0	0	0	-51,871	-51,871	5,664,066
Campbellsport	1,493	581,243	10,131	7,765,812	0	0	0	0	0	0	-70,487	-70,487	7,695,325
Cashon	553	291,375	9,531	4,075,746	0	0	0	0	0	0	-36,984	-36,984	4,038,762
Cassville	282	419,135	10,624	1,890,123	0	0	0	0	0	0	-17,153	-17,153	1,872,970
Cedar Grove-Belgium Area	1,029	561,901	9,452	5,519,227	0	0	0	0	0	0	-50,095	-50,095	5,469,132
Cedarburg	2,964	758,017	10,486	10,663,445	0	0	0	0	0	0	-96,335	-96,335	10,567,110
Central/Westosha UHS	1,271	590,263	10,092	6,516,183	0	0	0	0	0	0	-59,146	-59,146	6,457,037
Chetek	997	701,492	9,968	4,208,737	0	0	0	0	0	0	-38,210	-38,210	4,170,527
Chilton	1,175	393,543	10,226	8,015,781	0	0	0	0	0	0	-72,742	-72,742	7,943,039
Chippewa Falls Area	5,025	456,285	8,937	30,321,768	0	0	0	0	0	0	-275,185	-275,185	30,046,583
Clayton	383	325,564	10,490	2,880,757	0	0	0	0	0	0	-26,141	-26,141	2,854,616

2007-08 Reported Data

2008-09 General School Aids

School District	Pupil Membership		Adjusted Value		Shared Cost		Equalization Aid Eligibility	Integration Aid Eligibility	Special Adjustment Aid Eligibility		Total Choice Reduction		Total Charter Reduction	Total Net General School Aids
	Per Member	Per Member	Per Member	Per Member	Per Member	Per Member			Per Member	Per Member	Per Member	Per Member		
Clear Lake	677	\$335,018	\$9,465		\$4,752,204	\$0	\$0	\$0	\$0	\$0	\$0	-\$43,124	\$4,709,080	
Clinton Community	1,173	340,061	10,678		8,754,850	0	0	0	0	0	0	-79,445	8,675,405	
Clintonville	1,591	340,992	10,079		11,484,709	0	0	0	0	0	0	-104,218	11,380,491	
Cochrane-Fountain City	671	489,397	9,810		3,984,568	0	0	0	0	0	0	-36,162	3,948,406	
Colby	985	292,996	9,866		7,405,946	0	0	0	0	0	0	-67,203	7,338,743	
Coleman	745	598,321	9,425		3,799,811	0	0	0	0	0	0	-34,490	3,765,321	
Colfax	844	362,879	9,223		5,680,363	0	0	0	0	0	0	-51,548	5,628,815	
Columbus	1,148	540,895	9,959		6,356,217	0	0	0	0	0	0	-57,690	6,298,527	
Cornell	499	298,308	10,179		3,804,277	0	0	0	0	0	0	-34,521	3,769,756	
Crandon	977	772,047	10,494		3,369,185	0	0	2,958	0	0	0	-30,595	3,341,548	
Crivitz	761	1,124,622	10,185		413,779	0	0	732,533	0	0	0	-10,400	1,135,912	
Cuba City	629	414,308	10,776		4,269,579	0	0	0	0	0	0	-38,746	4,230,833	
Cudahy	2,539	414,459	10,460		17,018,655	460,998	0	0	0	0	0	-158,628	17,321,025	
Cumberland	1,109	620,411	10,222		5,389,691	0	0	0	0	0	0	-48,924	5,340,767	
D C Everest Area	5,836	361,309	9,818		40,587,106	0	0	0	0	0	0	-368,313	40,218,793	
Darlington Community	803	321,177	10,086		5,932,249	0	0	0	0	0	0	-53,831	5,878,418	
Deerfield Community	756	488,811	10,874		4,599,242	0	0	0	0	0	0	-41,741	4,557,501	
DeForest Area	3,258	545,151	10,340		17,965,605	0	0	0	0	0	0	-163,060	17,802,545	
Delavan-Darien	2,567	734,036	9,410		10,586,221	0	0	0	0	0	0	-96,111	10,490,110	
Denmark	1,532	370,984	9,642		10,444,630	0	0	0	0	0	0	-94,782	10,349,848	
DePere	3,752	457,526	10,235		23,525,900	0	0	0	0	0	0	-213,503	23,312,397	
DeSoto Area	577	568,355	9,789		3,066,069	0	0	0	0	0	0	-27,829	3,038,240	
Dodgeand	842	390,394	11,571		6,114,835	0	0	0	0	0	0	-55,490	6,059,345	
Dodgeville	1,379	499,220	9,988		8,109,462	0	0	0	0	0	0	-73,600	8,035,862	
Dover #1	120	506,251	9,406		691,664	0	0	0	0	0	0	-6,277	685,387	
Drummond	500	2,510,317	10,238		0	0	0	97,252	0	0	0	-882	96,370	
Durand	1,090	421,345	10,103		7,140,102	0	0	0	0	0	0	-64,797	7,075,305	
East Troy Community	1,731	861,215	10,201		4,829,171	0	0	0	0	0	0	-43,866	4,785,305	
Eau Claire Area	10,644	512,005	9,916		61,404,710	0	0	0	0	0	0	-557,306	60,847,404	
Edgar	700	282,869	9,042		5,032,941	0	0	0	0	0	0	-45,670	4,987,271	
Edgerton	1,900	502,059	9,778		11,085,645	0	0	0	0	0	0	-100,612	10,985,033	
Elcho	385	2,007,135	11,318		0	0	0	79,433	0	0	0	-721	78,712	
Eleva-Strum	636	344,700	10,625		4,706,087	0	0	0	0	0	0	-42,705	4,663,382	
Elk Mound Area	1,045	276,210	8,882		7,473,700	0	0	0	0	0	0	-67,818	7,405,882	
Elkhart Lake-Glenbeulah	548	1,068,711	9,764		765,052	0	0	457,529	0	0	0	-11,093	1,211,488	

2007-08 Reported Data

2008-09 General School Aids

School District	Pupil Membership		Adjusted Value		Shared Cost		Equalization Aid		Integration Aid		Special Adjustment		Total Choice		Total Charter		Total Net	
	Membership	Per Member	Value	Per Member	Cost	Per Member	Eligibility	Eligibility	Eligibility	Aid Eligibility	Adjustment	Reduction	Reduction	Reduction	Reduction	Reduction	General	School Aids
Elkhorn Area	3,033	\$636,195	\$9,304	\$9,304			\$14,693,842	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$133,313	-\$133,313	\$14,560,529	\$14,560,529
Ellsworth Community	1,686	530,057	9,766	9,766			9,465,054	0	0	0	0	0	0	0	-85,906	-85,906	9,379,148	9,379,148
Elmbrook	6,935	1,136,817	10,875	10,875			2,850,090	3,313,567	0	0	0	0	0	0	-55,921	-55,921	6,107,736	6,107,736
Elmwood	358	400,406	11,452	11,452			2,547,932	0	0	0	0	0	0	0	-23,122	-23,122	2,524,810	2,524,810
Erin	304	907,393	10,629	10,629			647,814	0	204,239	0	0	0	0	0	-7,730	-7,730	844,323	844,323
Evansville Community	1,793	373,541	10,194	10,194			12,522,643	0	0	0	0	0	0	0	-113,639	-113,639	12,409,004	12,409,004
Fall Creek	841	301,889	10,431	10,431			6,483,836	0	0	0	0	0	0	0	-58,836	-58,836	6,425,000	6,425,000
Fall River	494	419,530	10,066	10,066			3,238,799	0	0	0	0	0	0	0	-29,392	-29,392	3,209,407	3,209,407
Fennimore Community	756	296,781	8,905	8,905			5,317,383	0	0	0	0	0	0	0	-48,251	-48,251	5,269,132	5,269,132
Flambeau	641	359,097	11,431	11,431			4,843,852	0	0	0	0	0	0	0	-43,955	-43,955	4,799,897	4,799,897
Florence	591	976,180	11,346	11,346			480,096	0	1,156,071	0	0	0	0	0	-14,845	-14,845	1,621,322	1,621,322
Fond du Lac	7,392	448,052	9,027	9,027			45,127,995	0	0	0	0	0	0	0	-409,553	-409,553	44,718,442	44,718,442
Fontana J8	250	3,352,073	12,530	12,530			0	0	23,357	0	0	0	0	0	-212	-212	23,145	23,145
Fort Atkinson	2,709	537,075	10,034	10,034			15,093,008	0	0	0	0	0	0	0	-136,988	-136,988	14,956,020	14,956,020
Fox Point J2	745	1,125,992	12,197	12,197			310,353	1,043,416	0	0	0	0	0	0	-12,283	-12,283	1,341,486	1,341,486
Franklin Public	3,881	691,746	10,791	10,791			15,965,571	2,019,205	0	0	0	0	0	0	-163,267	-163,267	17,821,509	17,821,509
Frederic	578	551,337	10,505	10,505			3,158,601	0	0	0	0	0	0	0	-28,660	-28,660	3,129,941	3,129,941
Freedom Area	1,590	411,981	9,318	9,318			10,205,161	0	0	0	0	0	0	0	-92,612	-92,612	10,112,549	10,112,549
Friess Lake	260	850,180	11,546	11,546			572,027	0	887	0	0	0	0	0	-5,198	-5,198	567,716	567,716
Galesville-Ettrick	1,414	387,759	9,276	9,276			9,298,363	0	0	0	0	0	0	0	-84,381	-84,381	9,213,982	9,213,982
Geneva J4	96	3,549,985	14,914	14,914			0	0	9,374	0	0	0	0	0	-85	-85	9,289	9,289
Genoa City J2	670	341,076	9,134	9,134			4,586,044	0	0	0	0	0	0	0	-41,616	-41,616	4,544,428	4,544,428
Germantown	3,900	781,197	10,206	10,206			13,532,606	346,904	0	0	0	0	0	0	-126,260	-126,260	13,753,250	13,753,250
Gibraltar Area	605	5,845,114	14,528	14,528			0	0	27,706	0	0	0	0	0	-251	-251	27,455	27,455
Gillett	740	374,068	9,629	9,629			5,024,517	0	0	0	0	0	0	0	-45,597	-45,597	4,978,920	4,978,920
Gilman	484	430,461	9,885	9,885			3,108,416	0	0	0	0	0	0	0	-28,209	-28,209	3,080,207	3,080,207
Gilmanton	220	338,445	10,297	10,297			1,611,920	0	0	0	0	0	0	0	-14,627	-14,627	1,597,293	1,597,293
Glendale-River Hills	921	1,396,835	11,973	11,973			254,425	238,278	78,146	0	0	0	0	0	-5,179	-5,179	565,670	565,670
Glenwood City	758	347,962	10,131	10,131			5,442,280	0	0	0	0	0	0	0	-49,387	-49,387	5,392,893	5,392,893
Glidden	205	729,010	11,608	11,608			720,324	0	44,088	0	0	0	0	0	-6,935	-6,935	757,477	757,477
Goodman-Armstrong	180	764,552	11,700	11,700			555,599	0	54,119	0	0	0	0	0	-5,532	-5,532	604,186	604,186
Grafton	2,104	719,622	10,348	10,348			8,347,481	0	0	0	0	0	0	0	-75,789	-75,789	8,271,692	8,271,692
Granton Area	294	303,532	10,650	10,650			2,292,104	0	0	0	0	0	0	0	-20,799	-20,799	2,271,305	2,271,305
Grantsburg	983	450,888	9,706	9,706			6,116,318	0	0	0	0	0	0	0	-55,508	-55,508	6,060,810	6,060,810
Green Bay Area	19,737	433,268	9,798	9,798			125,908,685	0	0	0	0	0	0	0	-1,142,656	-1,142,656	124,766,029	124,766,029

2007-08 Reported Data

2008-09 General School Aids

School District	Pupil Membership		Adjusted Value		Shared Cost		Equalization Aid		Integration Aid		Special Adjustment		Total Choice		Total Charter		Total Net	
	Members	Per Member	Value	Per Member	Cost	Per Member	Eligibility	Aid	Eligibility	Aid	Aid Eligibility	Reduction	Reduction	Reduction	Reduction	Reduction	General	School Aids
Green Lake	324	\$2,858,890	\$13,999	\$13,999			\$0		\$0	\$46,668	\$0	-\$423	\$46,245					
Greendale	2,148	649,222	10,713	10,713			9,743,592	604,514	0	0	0	-93,937	10,254,169					
Greenfield	2,930	789,311	9,275	9,275			11,075,763	960,749	0	0	0	-109,286	11,927,226					
Greenwood	443	420,902	11,339	11,339			3,042,011	0	0	0	0	-27,606	3,014,405					
Gresham	311	355,734	8,540	8,540			1,992,209	0	0	0	0	-18,075	1,974,134					
Hamilton	4,348	685,966	10,435	10,435			18,466,805	1,186,121	0	0	0	-178,407	19,474,519					
Hartford J1	1,745	557,154	9,501	9,501			9,420,737	0	0	0	0	-85,507	9,335,230					
Hartford UHS	1,679	630,773	10,893	10,893			7,874,702	0	0	0	0	-71,483	7,803,219					
Hartland-Lakeside J3	1,473	692,519	10,386	10,386			6,185,256	0	0	0	0	-56,154	6,129,102					
Hayward Community	1,857	1,694,602	9,640	9,640			226,492	0	0	973,427	0	-10,887	1,189,032					
Herman #22	89	636,098	11,082	11,082			410,589	0	0	220	0	-3,727	407,082					
Highland	267	359,113	13,011	13,011			2,170,633	0	0	0	0	-19,697	2,150,936					
Hillbert	497	389,084	9,377	9,377			3,279,131	0	0	0	0	-29,757	3,249,374					
Hillsboro	577	342,011	9,531	9,531			4,036,006	0	0	0	0	-36,624	3,999,382					
Holmen	3,586	329,932	10,313	10,313			26,566,375	0	0	0	0	-241,072	26,325,303					
Horicon	945	440,793	10,782	10,782			6,174,273	0	0	0	0	-56,037	6,118,236					
Hortonville	3,320	475,756	9,496	9,496			19,911,278	0	0	0	0	-180,705	19,730,573					
Howards Grove	981	431,801	10,138	10,138			6,347,620	0	0	0	0	-57,605	6,290,015					
Howard-Suamico	5,245	417,962	9,323	9,323			33,449,890	0	0	0	0	-303,563	33,146,327					
Hudson	5,456	646,191	9,388	9,388			25,965,971	0	0	0	0	-235,738	25,730,233					
Hurley	676	566,338	9,568	9,568			3,603,624	0	0	0	0	-32,708	3,570,916					
Hustisford	429	701,890	9,738	9,738			1,833,831	0	0	0	0	-16,649	1,817,182					
Independence	356	357,146	11,707	11,707			2,733,755	0	0	0	0	-24,807	2,708,948					
Iola-Scandinavia	809	495,764	9,487	9,487			4,731,975	0	0	0	0	-42,946	4,689,029					
Iowa-Grant	788	278,467	10,812	10,812			6,393,462	0	0	0	0	-58,015	6,335,447					
Ithaca	333	332,100	11,508	11,508			2,623,905	0	0	0	0	-23,810	2,600,095					
Janesville	10,355	386,181	9,255	9,255			68,138,425	0	0	0	0	-618,348	67,520,077					
Jefferson	1,892	511,841	9,793	9,793			10,896,230	0	0	0	0	-98,892	10,797,338					
Johnson Creek	626	595,015	9,867	9,867			3,192,250	0	0	0	0	-28,976	3,163,274					
Juda	292	332,496	11,384	11,384			2,284,740	0	0	0	0	-20,732	2,264,008					
Kaukauna Area	4,183	398,008	9,311	9,311			27,240,710	0	0	0	0	-247,301	26,993,409					
Kenosha	22,500	423,521	9,500	9,500			143,604,392	0	0	0	0	-1,303,229	142,301,163					
Kettle Moraine	4,371	802,282	10,216	10,216			14,383,411	0	0	0	0	-130,620	14,252,791					
Kewaskum	2,027	614,131	10,000	10,000			9,971,643	0	0	0	0	-90,787	9,880,856					
Kewaunee	1,059	418,132	9,618	9,618			6,833,153	0	0	0	0	-62,012	6,771,141					

2007-08 Reported Data

2008-09 General School Aids

School District	Pupil Membership		Adjusted Value		Shared Cost		Equalization Aid Eligibility	Integration Aid Eligibility	Special Adjustment Aid Eligibility		Total Choice Reduction		Total Charter Reduction		Total Net General School Aids	
	Per Member	Per Member	Per Member	Per Member	Per Member	Per Member			Eligibility	Eligibility	Reduction	Reduction	Reduction	Reduction	Reduction	Reduction
Kickapoo Area	424	\$420,299	\$10,669				\$0	\$0	\$0	\$0	\$0	\$0	-\$25,792	-\$25,792	\$2,816,350	
Kiel Area	1,491	411,224	9,645				0	0	0	0	0	0	-88,114	-88,114	9,621,401	
Kimberly Area	4,079	392,644	9,599				0	0	0	0	0	0	-245,783	-245,783	26,837,852	
Kohler	528	968,951	10,611				0	0	0	0	0	0	-7,529	-7,529	820,235	
Lac du Flambeau #1	452	1,641,958	11,666				0	0	226,979	0	0	0	-2,671	-2,671	291,766	
LaCrosse	7,022	546,669	10,643				0	0	0	0	0	0	-351,162	-351,162	38,338,768	
Ladysmith-Hawkins	1,009	325,444	10,180				0	0	0	0	0	0	-67,679	-67,679	7,390,539	
LaFarge	244	381,446	11,770				0	0	0	0	0	0	-16,441	-16,441	1,795,304	
Lake Country	453	1,409,690	13,747				0	0	34,852	0	0	0	-1,424	-1,424	155,551	
Lake Geneva J1	2,023	798,111	9,096				0	0	0	0	0	0	-69,676	-69,676	7,604,216	
Lake Geneva-Genoa UHS	1,350	921,138	12,586				0	0	1,793,027	0	0	0	-25,573	-25,573	2,793,122	
Lake Holcombe	417	889,590	10,450				0	0	1,435	0	0	0	-9,099	-9,099	993,764	
Lake Mills Area	1,373	645,626	9,259				0	0	0	0	0	0	-59,609	-59,609	6,506,609	
Lakeland UHS	914	2,378,283	11,779				0	0	145,603	0	0	0	-1,321	-1,321	144,282	
Lancaster Community	938	369,726	10,478				0	0	0	0	0	0	-60,560	-60,560	6,613,007	
Laona	251	574,412	11,685				0	0	555	0	0	0	-11,913	-11,913	1,301,103	
Lena	446	377,649	10,261				0	0	0	0	0	0	-28,214	-28,214	3,080,816	
Linn J4	107	2,833,408	19,150				0	0	19,543	0	0	0	-177	-177	19,366	
Linn J6	104	4,434,021	13,558				0	0	4,551	0	0	0	-41	-41	4,510	
Little Chute Area	1,480	299,659	10,138				0	0	0	0	0	0	-101,968	-101,968	11,135,039	
Lodi	1,681	645,583	10,358				0	0	0	0	0	0	-70,539	-70,539	7,700,534	
Lomira	1,155	395,263	9,485				0	0	0	0	0	0	-69,030	-69,030	7,537,691	
Loyal	577	284,874	10,208				0	0	0	0	0	0	-40,592	-40,592	4,432,794	
Luck	548	651,233	10,032				0	0	0	0	0	0	-22,999	-22,999	2,510,524	
Luxemburg-Casco	1,961	418,727	9,721				0	0	0	0	0	0	-115,223	-115,223	12,581,301	
Madison Metropolitan	24,986	882,944	10,500				501,243	501,243	0	0	0	0	-556,947	-556,947	60,743,744	
Manawa	846	360,286	10,268				0	0	0	0	0	0	-54,697	-54,697	5,972,832	
Manitowoc	5,542	418,595	9,104				0	0	0	0	0	0	-317,703	-317,703	34,690,228	
Maple	1,433	593,116	9,433				0	0	0	0	0	0	-66,824	-66,824	7,295,278	
Maple Dale-Indian Hill	421	1,671,721	13,929				416,417	416,417	134,851	0	0	0	-5,512	-5,512	602,095	
Marathon City	704	503,898	9,623				0	0	0	0	0	0	-37,082	-37,082	4,048,740	
Marinette	2,251	426,116	9,979				0	0	0	0	0	0	-132,374	-132,374	14,454,106	
Marion	581	412,705	9,280				0	0	0	0	0	0	-33,761	-33,761	3,686,460	
Markesan	797	795,069	10,515				0	0	0	0	0	0	-23,379	-23,379	2,551,109	
Marshall	1,233	300,486	10,578				0	0	0	0	0	0	-87,172	-87,172	9,507,635	

2007-08 Reported Data

2008-09 General School Aids

School District	Pupil Membership	Adjusted Value		Shared Cost Per Member	Equalization Aid Eligibility	Integration Aid Eligibility	Special Adjustment Aid Eligibility		Total Choice Reduction	Total Charter Reduction	Total Net General School Aids
		Per Member	Per Member				Aid Eligibility	Reduction			
Marshfield	4,037	\$474,981	\$9,170		\$24,027,305	\$0	\$0	\$0	\$0	-\$218,063	\$23,809,242
Mauston	1,491	497,953	11,214		8,996,252	0	0	0	0	-81,646	8,914,606
Mayville	1,184	483,889	9,853		7,089,626	0	0	0	0	-64,343	7,025,283
McFarland	2,054	538,238	10,807		11,494,808	0	0	0	0	-104,329	11,390,479
Medford Area	2,111	378,653	9,157		13,933,432	0	0	0	0	-126,443	13,806,989
Mellen	300	402,740	11,861		2,162,590	0	0	0	0	-19,625	2,142,965
Melrose-Mindoro	729	390,042	9,857		4,912,517	0	0	0	0	-44,580	4,867,937
Menasha	3,660	355,045	9,683		25,452,666	0	0	0	0	-230,974	25,221,692
Menominee Indian	919	311,006	10,529		7,050,044	0	0	0	0	-63,974	6,986,070
Menomonee Falls	4,174	829,095	10,511		12,189,009	2,919,174	0	0	0	-137,194	14,970,989
Menomonic Area	3,167	540,302	10,466		17,615,795	0	0	0	0	-159,887	17,455,908
Mequon-Thiensville	3,695	1,316,092	10,820		1,175,321	1,170,240	0	0	0	-21,281	2,324,280
Mercer	160	2,876,879	13,567		0	0	57,951	0	0	-526	57,425
Merrill Area	3,104	376,393	9,620		21,011,749	0	0	0	0	-190,678	20,821,071
Merton Community	948	547,905	9,267		5,176,415	0	0	0	0	-46,983	5,129,432
Middleton-Cross Plains	5,760	923,408	10,366		12,374,406	0	25,574	0	0	-112,503	12,287,477
Milton	3,481	441,771	8,591		20,614,056	0	0	0	0	-187,081	20,426,975
Milwaukee	89,110	361,721	9,370		605,145,338	45,763,018	0	-57,976,424	0	-5,906,752	587,025,180
Mineral Point	776	384,414	10,497		5,421,973	0	0	0	0	-49,203	5,372,770
Minocqua J1	605	2,633,690	10,529		0	0	88,150	0	0	-800	87,350
Mishicot	993	405,120	9,341		6,427,777	0	0	0	0	-58,333	6,369,444
Mondovi	1,082	308,686	9,411		7,776,749	0	0	0	0	-70,569	7,706,180
Monona Grove	2,806	672,495	11,924		11,449,107	0	0	0	0	-103,940	11,345,167
Monroe	2,677	364,965	9,804		18,526,137	0	0	0	0	-168,119	18,358,018
Montello	788	772,928	9,698		2,944,667	0	0	0	0	-26,738	2,917,929
Monticello	411	432,346	10,046		2,648,682	0	0	0	0	-24,037	2,624,645
Mosinee	2,084	472,712	9,373		12,503,716	0	0	0	0	-113,478	12,390,238
Mount Horeb Area	2,255	519,684	9,833		12,854,312	0	0	0	0	-116,665	12,737,647
Mukwonago	5,133	639,192	9,269		24,771,275	0	0	0	0	-224,860	24,546,415
Muskego-Norway	4,823	661,603	10,537		21,457,674	0	0	0	0	-194,794	21,262,880
Necedah Area	848	532,937	10,254		4,763,982	0	0	0	0	-43,237	4,720,745
Neenah	6,439	563,207	9,306		34,474,641	0	0	0	0	-312,912	34,161,729
Neillsville	1,084	387,903	8,842		6,967,866	0	0	0	0	-63,233	6,904,633
Nekoosa	1,453	762,821	10,549		5,105,475	0	0	0	0	-46,358	5,059,117
Neosho J3	205	600,908	9,577		1,039,666	0	0	0	0	-9,437	1,030,229

2007-08 Reported Data

2008-09 General School Aids

School District	Pupil Membership		Adjusted Value		Shared Cost		Equalization Aid		Integration Aid		Special Adjustment		Total Choice		Total Charter		Total Net	
	Membership	Per Member	Value	Per Member	Cost	Per Member	Eligibility	Aid	Eligibility	Aid	Adjustment	Reduction	Reduction	Reduction	Reduction	Reduction	General	School Aids
New Auburn	321	\$790,937	\$10,487				\$1,052,560	\$0	\$1,002	\$0						-\$9,559	\$1,044,003	
New Berlin	4,588	953,354	10,423				8,455,437	397,863	17,119	0						-80,480	8,789,939	
New Glarus	831	478,438	10,353				5,074,771	0	0	0						-46,056	5,028,715	
New Holstein	1,221	550,041	9,637				6,657,870	0	0	0						-60,446	6,597,424	
New Lisbon	646	572,234	11,043				3,400,284	0	0	0						-30,862	3,369,422	
New London	2,512	387,456	9,462				16,669,778	0	0	0						-151,276	16,518,502	
New Richmond	2,896	483,304	8,947				16,981,182	0	0	0						-154,118	16,827,064	
Niagara	449	320,750	10,588				3,415,729	0	0	0						-30,996	3,384,733	
Nicolet UHS	1,138	1,243,033	15,005				405,058	1,654,604	0	0						-18,687	2,040,975	
Norris	67	1,285	5,956				398,682	0	0	0						-3,617	395,065	
North Cape	237	598,411	9,313				1,210,284	0	0	0						-10,986	1,199,298	
North Crawford	461	409,132	10,836				3,159,839	0	0	0						-28,674	3,131,165	
North Fond du Lac	1,289	373,896	9,492				8,694,488	0	0	0						-78,900	8,615,588	
North Lake	348	932,592	9,928				819,434	0	1,283	0						-7,446	813,271	
North Lakeland	185	7,767,280	16,084				0	0	8,689	0						-79	8,610	
Northern Ozaukee	841	761,646	10,333				3,028,057	0	0	0						-27,494	3,000,563	
Northland Pines	1,390	2,542,774	13,287				0	0	235,480	0						-2,136	233,344	
Northwood	434	1,958,156	10,589				0	0	82,114	0						-745	81,369	
Norwalk-Ontario	695	223,428	9,272				5,363,627	0	0	0						-48,669	5,314,958	
Norway J7	105	722,234	11,196				389,061	0	70,718	0						-4,171	455,608	
Oak Creek-Franklin	5,743	647,241	9,510				27,187,491	1,047,905	0	0						-256,306	27,979,090	
Oakfield	571	354,661	9,525				3,939,142	0	0	0						-35,746	3,903,396	
Oconomowoc Area	4,770	1,104,125	9,444				6,802,317	0	19,869	0						-61,897	6,760,289	
Oconto	1,244	353,832	9,763				8,699,535	0	0	0						-78,945	8,620,590	
Oconto Falls	1,935	420,064	9,911				12,601,266	0	0	0						-114,358	12,486,908	
Omro	1,304	378,937	9,706				8,838,575	0	0	0						-80,209	8,758,366	
Onalaska	2,958	528,888	9,096				16,511,754	0	0	0						-149,862	16,361,892	
Oostburg	986	545,925	9,385				5,401,118	0	0	0						-49,022	5,352,096	
Oregon	3,647	510,650	11,024				21,458,118	0	0	0						-194,750	21,263,368	
Osceola	1,856	492,759	9,955				11,005,523	0	0	0						-99,883	10,905,640	
Oshkosh Area	10,263	461,370	9,232				62,144,194	0	0	0						-563,991	61,580,203	
Osseo-Fairchild	1,027	316,343	10,544				7,835,052	0	0	0						-71,097	7,763,955	
Owen-Withee	624	293,912	8,905				4,400,289	0	0	0						-39,929	4,360,360	
Palmyra-Eagle Area	1,290	621,371	9,925				6,298,235	0	0	0						-57,170	6,241,065	
Pardeeville Area	995	528,260	9,512				5,584,123	0	0	0						-50,682	5,533,441	

2007-08 Reported Data

2008-09 General School Aids

School District	Pupil Membership	Adjusted Value		Shared Cost Per Member	Equalization Aid Eligibility	Integration Aid Eligibility	Special Adjustment Aid Eligibility	Total Choice Reduction		Total Charter Reduction	Total Net General School Aids
		Per Member	Per Member					Choice Reduction	Reduction		
Paris J1	190	\$937,202	\$13,563		\$36,350	\$0	\$484,167	\$0	\$0	-\$4,723	\$515,794
Park Falls	738	858,163	8,484		2,484,630	0	0	0	0	-22,564	2,462,066
Parkview	1,106	365,603	10,036		7,726,446	0	0	0	0	-70,226	7,656,220
Pecatonica Area	450	466,377	11,322		2,871,288	0	0	0	0	-26,058	2,845,230
Pepin Area	284	780,105	12,814		705,116	0	298,878	0	0	-9,117	994,877
Peshigo	1,131	303,212	9,407		8,171,576	0	0	0	0	-74,151	8,097,425
Pewaukee	2,144	1,114,576	11,417		905,830	0	0	0	0	-8,218	897,612
Phelps	155	2,867,510	18,650		0	0	21,389	0	0	-194	21,195
Phillips	918	666,283	9,138		4,279,283	0	0	0	0	-38,846	4,240,437
Pittsville	697	436,426	9,726		4,417,879	0	0	0	0	-40,093	4,377,786
Platteville	1,384	488,494	10,675		8,387,538	0	0	0	0	-76,123	8,311,415
Plum City	313	415,072	11,350		2,169,624	0	0	0	0	-19,689	2,149,935
Plymouth	2,470	530,869	9,135		13,760,643	0	0	0	0	-124,894	13,635,749
Port Edwards	467	386,582	11,165		3,351,514	0	0	0	0	-30,414	3,321,100
Port Washington-Saukville	2,676	567,048	10,317		14,237,859	0	0	0	0	-129,231	14,108,628
Portage Community	2,504	510,220	10,163		14,540,273	0	0	0	0	-131,965	14,408,308
Potosi	408	310,689	10,514		3,128,452	0	0	0	0	-28,388	3,100,064
Poynette	1,110	583,125	9,945		5,763,057	0	0	0	0	-52,310	5,710,747
Prairie du Chien Area	1,228	380,548	10,125		8,474,983	0	0	0	0	-76,908	8,398,075
Prairie Farm	326	311,082	11,667		2,666,881	0	0	0	0	-24,200	2,642,681
Prentice	490	621,010	9,890		2,395,494	0	0	0	0	-21,744	2,373,750
Prescott	1,246	676,123	9,537		5,626,304	0	0	0	0	-51,077	5,575,227
Princeton	398	987,340	11,109		406,546	0	423,832	0	0	-7,534	822,844
Pulaski Community	3,732	396,948	9,484		24,531,741	0	0	0	0	-222,625	24,309,116
Racine	21,786	441,639	8,536		129,759,353	7,848,689	0	0	0	-1,234,110	136,373,932
Randall J1	688	761,390	8,777		2,800,935	0	0	0	0	-25,452	2,775,483
Randolph	497	422,973	9,810		3,212,443	0	0	0	0	-29,153	3,183,290
Random Lake	1,021	569,279	9,039		5,425,842	0	0	0	0	-49,248	5,376,594
Raymond #14	371	744,995	11,426		1,259,603	0	181,868	0	0	-13,078	1,428,393
Reedsburg	2,553	530,794	9,971		14,347,990	0	0	0	0	-130,223	14,217,767
Reedsville	691	423,505	10,122		4,516,978	0	0	0	0	-40,992	4,475,986
Rhineland	2,789	897,216	10,260		6,646,448	0	1,146,798	0	0	-71,626	7,721,620
Rib Lake	479	509,685	10,347		2,792,055	0	0	0	0	-25,340	2,766,715
Rice Lake Area	2,500	596,879	9,286		12,797,344	0	0	0	0	-116,162	12,681,182
Richfield J1	425	954,217	10,088		878,774	0	166,552	0	0	-9,499	1,035,827

2007-08 Reported Data

2008-09 General School Aids

School District	Pupil Membership		Adjusted Value		Shared Cost		Equalization Aid		Integration Aid		Special Adjustment		Total Choice		Total Charter		Total Net	
	Membership	Per Member	Value	Per Member	Cost	Per Member	Eligibility	Aid	Eligibility	Aid	Eligibility	Reduction	Reduction	Reduction	Reduction	Reduction	General	School Aids
Richland	1,450	\$407,485	\$10,847	\$10,847			\$9,966,244	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$90,443	-\$90,443	\$9,875,801	\$9,875,801
Richmond	467	500,613	10,326	10,326			2,758,551	0	0	0	0	0	0	0	-25,036	-25,036	2,733,515	2,733,515
Rio Community	506	465,192	10,593	10,593			3,170,696	0	0	0	0	0	0	0	-28,775	-28,775	3,141,921	3,141,921
Ripon	1,777	347,775	10,319	10,319			12,889,575	0	0	0	0	0	0	0	-116,967	-116,967	12,772,608	12,772,608
River Falls	3,070	601,147	9,961	9,961			15,484,836	0	0	0	0	0	0	0	-140,557	-140,557	15,344,279	15,344,279
River Ridge	555	348,412	10,380	10,380			4,035,417	0	0	0	0	0	0	0	-36,619	-36,619	3,998,798	3,998,798
River Valley	1,452	596,570	9,962	9,962			7,378,147	0	0	0	0	0	0	0	-66,971	-66,971	7,311,176	7,311,176
Riverdale	742	385,531	10,705	10,705			5,225,492	0	0	0	0	0	0	0	-47,420	-47,420	5,178,072	5,178,072
Rosendale-Brandon	1,070	323,569	9,952	9,952			7,822,487	0	0	0	0	0	0	0	-70,984	-70,984	7,751,503	7,751,503
Rosholt	638	482,408	10,449	10,449			3,882,404	0	0	0	0	0	0	0	-35,235	-35,235	3,847,169	3,847,169
Royall	575	352,310	11,982	11,982			4,488,445	0	0	0	0	0	0	0	-40,889	-40,889	4,447,556	4,447,556
Rubicon J6	120	530,553	10,682	10,682			679,599	0	252	0	0	0	0	0	-6,168	-6,168	673,683	673,683
Saint Croix Central	1,347	453,574	9,814	9,814			8,381,369	0	0	0	0	0	0	0	-76,065	-76,065	8,305,304	8,305,304
Saint Croix Falls	1,127	702,832	10,134	10,134			4,699,083	0	0	0	0	0	0	0	-42,661	-42,661	4,656,422	4,656,422
Saint Francis	961	700,900	10,101	10,101			4,030,289	976,396	0	0	0	0	0	0	-45,448	-45,448	4,961,237	4,961,237
Salem J2	1,161	521,013	9,887	9,887			6,610,626	0	0	0	0	0	0	0	-59,998	-59,998	6,550,628	6,550,628
Sauk Prairie	2,724	630,936	9,137	9,137			13,345,408	0	0	0	0	0	0	0	-121,139	-121,139	13,224,269	13,224,269
Seneca	291	455,572	10,536	10,536			1,846,346	0	0	0	0	0	0	0	-16,756	-16,756	1,829,590	1,829,590
Sevastopol	629	2,162,018	10,978	10,978			0	0	94,797	0	0	0	0	0	-860	-860	93,937	93,937
Seymour Community	2,501	279,187	9,234	9,234			18,284,201	0	0	0	0	0	0	0	-165,914	-165,914	18,118,287	18,118,287
Sharon J11	313	252,912	10,032	10,032			2,477,324	0	0	0	0	0	0	0	-22,527	-22,527	2,454,797	2,454,797
Shawano	2,590	501,583	9,602	9,602			16,124,270	0	0	0	0	0	0	0	-146,341	-146,341	15,977,929	15,977,929
Sheboygan Area	10,219	354,241	10,787	10,787			75,314,747	0	0	0	0	0	0	0	-683,443	-683,443	74,631,304	74,631,304
Sheboygan Falls	1,769	484,854	9,011	9,011			10,371,274	0	0	0	0	0	0	0	-94,126	-94,126	10,277,148	10,277,148
Shell Lake	583	673,393	10,592	10,592			2,524,281	0	0	1,507	0	0	0	0	-22,916	-22,916	2,502,872	2,502,872
Shiocton	807	349,650	10,360	10,360			5,852,657	0	0	0	0	0	0	0	-53,110	-53,110	5,799,547	5,799,547
Shorewood	1,622	878,715	11,460	11,460			3,138,070	1,616,221	0	5,667	0	0	0	0	-43,187	-43,187	4,716,771	4,716,771
Shullsburg	379	274,233	9,845	9,845			2,876,165	0	0	0	0	0	0	0	-26,338	-26,338	2,849,827	2,849,827
Silver Lake J1	590	476,266	9,836	9,836			3,559,804	0	0	0	0	0	0	0	-32,374	-32,374	3,527,430	3,527,430
Siren	539	852,117	10,297	10,297			1,519,375	0	0	0	0	0	0	0	-13,801	-13,801	1,505,574	1,505,574
Slinger	2,788	606,027	9,911	9,911			13,961,927	0	0	0	0	0	0	0	-126,733	-126,733	13,835,194	13,835,194
Solon Springs	341	657,392	10,950	10,950			1,506,845	0	0	0	0	0	0	0	-13,679	-13,679	1,493,166	1,493,166
Somerset	1,577	501,245	9,806	9,806			9,217,450	0	0	0	0	0	0	0	-83,643	-83,643	9,133,807	9,133,807
South Milwaukee	3,164	418,902	10,134	10,134			20,816,259	1,057,854	0	0	0	0	0	0	-198,505	-198,505	21,675,608	21,675,608
South Shore	214	1,505,082	12,824	12,824			47,115	0	246,753	0	0	0	0	0	-2,666	-2,666	291,202	291,202

2007-08 Reported Data

2008-09 General School Aids

School District	Pupil Membership	Adjusted Value		Shared Cost Per Member	Equalization Aid Eligibility	Integration Aid Eligibility	Special Adjustment Aid Eligibility		Total Choice Reduction	Total Charter Reduction	Total Net General School Aids
		Per Member	Per Member				Aid Eligibility	Reduction			
Southern Door	1,233	\$862,743	\$9,600		\$3,817,662	\$0	\$4,062	\$0	-\$34,674		\$3,787,050
Southwestern Wisconsin	579	365,117	8,412		3,621,011	0	0	0	-32,860		3,588,151
Sparta Area	2,691	316,414	10,210		20,134,763	0	0	0	-182,709		19,952,054
Spencer	819	286,320	9,260		5,957,552	0	0	0	-54,060		5,903,492
Spooner	1,369	1,273,337	9,468		465,785	0	1,620,000	0	-18,924		2,066,861
Spring Valley	704	431,347	10,131		4,556,863	0	0	0	-41,354		4,515,509
Stanley-Boyd Area	1,003	288,379	8,895		7,102,980	0	0	0	-64,454		7,038,526
Stevens Point Area	7,601	494,199	9,479		44,538,571	0	0	0	-404,221		44,134,350
Stockbridge	255	736,926	11,110		912,833	0	0	0	-8,288		904,545
Stone Bank	306	1,609,441	11,929		50,824	0	25,862	0	-696		75,990
Stoughton Area	3,422	586,585	9,748		17,698,030	0	0	0	-160,641		17,537,389
Stratford	834	370,790	8,660		5,338,877	0	0	0	-48,450		5,290,427
Sturgeon Bay	1,191	682,851	9,880		5,235,090	0	0	0	-47,495		5,187,595
Sun Prairie Area	6,161	615,354	10,470		30,071,062	0	0	0	-272,960		29,798,102
Superior	4,941	404,757	9,814		32,654,586	0	0	0	-296,339		32,358,247
Suring	516	1,174,595	10,122		201,961	0	378,270	0	-5,264		574,967
Swallow	526	1,058,495	8,968		1,144,322	0	0	0	-10,402		1,133,920
Thorp	597	322,684	9,660		4,294,167	0	0	0	-38,967		4,255,200
Three Lakes	585	2,563,502	13,703		0	0	132,249	0	-1,200		131,049
Tigerton	347	403,738	11,346		2,446,785	0	0	0	-22,204		2,424,581
Tomah Area	3,125	374,518	8,975		20,518,267	0	0	0	-186,232		20,332,035
Tomahawk	1,499	936,964	9,124		4,275,258	0	0	0	-38,839		4,236,419
Tomorrow River	912	395,140	9,647		6,051,396	0	0	0	-54,916		5,996,480
Trevor-Wilmot	594	414,889	10,759		4,445,635	0	0	0	-40,417		4,405,218
Tri-County Area	717	491,064	9,645		4,233,044	0	0	0	-38,418		4,194,626
Turtle Lake	508	1,036,917	10,718		428,628	0	486,505	0	-8,303		906,830
Twin Lakes #4	443	910,131	9,559		1,224,443	0	0	0	-11,123		1,213,320
Two Rivers	1,933	310,119	10,376		14,712,102	0	0	0	-133,502		14,578,600
Union Grove J1	690	377,672	10,409		4,843,427	0	0	0	-43,953		4,799,474
Union Grove UHS	697	639,938	11,920		3,109,065	0	0	0	-28,223		3,080,842
Unity	1,182	982,646	9,959		2,275,035	0	420,809	0	-24,459		2,671,385
Valders Area	1,164	433,013	10,180		7,530,953	0	0	0	-68,345		7,462,608
Verona Area	4,512	599,044	11,356		22,438,232	0	0	0	-203,669		22,234,563
Viroqua Area	1,130	442,424	10,377		7,267,664	0	0	0	-65,955		7,201,709
Wabeno Area	562	1,432,033	9,440		145,003	0	351,627	0	-4,506		492,124

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2008-09 General School Aids

School District	Pupil Membership		Adjusted Value		Shared Cost		Equalization Aid		Integration Aid		Special Adjustment		Total Choice		Total Charter		Total Net	
	Membership	Per Member	Value	Per Member	Cost	Per Member	Eligibility	Aid	Eligibility	Aid	Adjustment	Eligibility	Reduction	Reduction	Reduction	Reduction	General	School Aids
Walworth JI	534	\$482,507	\$9,769	\$18,498	\$9,769	\$18,498	\$3,196,994	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$29,015	-\$29,015	\$3,167,979	\$3,167,979
Washburn	579	531,114	10,473	9,150	10,473	9,150	3,269,113	0	0	0	0	0	0	0	-29,671	-29,671	3,239,442	3,239,442
Washington	86	3,831,466	14,473	44,418	14,473	44,418	0	0	0	8,654	8,654	0	0	0	-79	-79	8,575	8,575
Washington-Caldwell	240	549,121	10,174	24,418	10,174	24,418	1,313,965	0	0	0	0	0	0	0	-11,926	-11,926	1,302,039	1,302,039
Waterford JI	1,594	583,210	10,708	36,582	10,708	36,582	8,232,283	0	0	0	0	0	0	0	-74,720	-74,720	8,157,563	8,157,563
Waterford UHS	1,117	572,553	10,806	51,111	10,806	51,111	5,880,027	0	0	0	0	0	0	0	-53,371	-53,371	5,826,656	5,826,656
Waterloo	929	409,466	9,972	43,000	9,972	43,000	6,145,243	0	0	0	0	0	0	0	-55,768	-55,768	6,089,475	6,089,475
Watertown	3,956	503,381	8,908	35,881	8,908	35,881	22,673,582	0	0	0	0	0	0	0	-205,784	-205,784	22,467,798	22,467,798
Waukesha	12,937	752,481	9,490	37,281	9,490	37,281	51,283,610	0	0	0	0	0	0	0	-465,630	-465,630	50,817,980	50,817,980
Waunakee Community	3,501	582,173	10,229	40,889	10,229	40,889	18,171,240	0	0	0	0	0	0	0	-164,934	-164,934	18,006,306	18,006,306
Waupaca	2,420	588,457	9,964	41,260	9,964	41,260	12,457,369	0	0	0	0	0	0	0	-113,073	-113,073	12,344,296	12,344,296
Waupun	2,208	424,543	10,208	42,454	10,208	42,454	14,461,136	0	0	0	0	0	0	0	-131,236	-131,236	14,329,900	14,329,900
Wausau	8,668	429,226	10,366	39,366	10,366	39,366	56,745,464	314,231	314,231	0	0	0	0	0	-517,827	-517,827	56,541,868	56,541,868
Wausaukee	617	1,075,322	10,537	34,418	10,537	34,418	398,743	0	0	335,010	335,010	0	0	0	-6,657	-6,657	727,096	727,096
Wautoma Area	1,486	667,662	9,173	44,900	9,173	44,900	6,903,594	0	0	0	0	0	0	0	-62,669	-62,669	6,840,925	6,840,925
Wauwatosa	5,946	942,530	8,866	37,889	8,866	37,889	17,724,223	3,167,473	3,167,473	0	0	0	0	0	-189,897	-189,897	20,701,799	20,701,799
Wauzeka-Steuben	326	235,785	10,144	72,418	10,144	72,418	2,653,201	0	0	0	0	0	0	0	-24,074	-24,074	2,629,127	2,629,127
Webster	779	1,943,537	10,081	25,111	10,081	25,111	0	0	0	251,005	251,005	0	0	0	-2,277	-2,277	248,728	248,728
West Allis	8,047	624,981	9,591	24,418	9,591	24,418	39,345,284	763,641	763,641	0	0	0	0	0	-364,078	-364,078	39,744,847	39,744,847
West Bend	6,983	653,039	8,635	29,889	8,635	29,889	32,588,985	0	0	0	0	0	0	0	-295,962	-295,962	32,293,023	32,293,023
West DePere	2,631	568,973	10,184	21,611	10,184	21,611	13,957,392	0	0	0	0	0	0	0	-126,684	-126,684	13,830,708	13,830,708
West Salem	1,722	374,837	9,986	22,000	9,986	22,000	11,887,739	0	0	0	0	0	0	0	-107,877	-107,877	11,779,862	11,779,862
Westby Area	1,194	343,120	10,354	28,777	10,354	28,777	8,726,024	0	0	0	0	0	0	0	-79,183	-79,183	8,646,841	8,646,841
Westfield	1,325	765,063	9,505	22,418	9,505	22,418	5,123,125	0	0	0	0	0	0	0	-46,516	-46,516	5,076,609	5,076,609
Weston	327	413,590	11,301	34,418	11,301	34,418	2,267,533	0	0	0	0	0	0	0	-20,578	-20,578	2,246,955	2,246,955
Weyauwega-Fremont	1,010	579,974	8,933	24,418	8,933	24,418	5,299,875	0	0	0	0	0	0	0	-48,105	-48,105	5,251,770	5,251,770
Weyerhaeuser Area	184	1,010,100	12,334	55,000	12,334	55,000	87,700	0	0	307,425	307,425	0	0	0	-3,585	-3,585	391,540	391,540
Wheatland JI	487	604,043	10,151	24,889	10,151	24,889	2,438,114	0	0	0	0	0	0	0	-22,132	-22,132	2,415,982	2,415,982
White Lake	237	695,147	10,182	29,418	10,182	29,418	1,000,969	0	0	1,479	1,479	0	0	0	-9,100	-9,100	993,348	993,348
Whitefish Bay	2,508	774,060	10,358	30,418	10,358	30,418	8,730,275	2,398,712	2,398,712	0	0	0	0	0	-101,041	-101,041	11,027,946	11,027,946
Whitehall	786	303,865	9,723	24,418	9,723	24,418	5,789,745	0	0	0	0	0	0	0	-52,537	-52,537	5,737,208	5,737,208
Whitewater	2,046	657,183	10,073	26,418	10,073	26,418	9,343,994	0	0	0	0	0	0	0	-84,823	-84,823	9,259,171	9,259,171
Whitnall	2,254	755,741	9,382	33,418	9,382	33,418	8,964,785	478,738	478,738	0	0	0	0	0	-85,740	-85,740	9,357,783	9,357,783
Wild Rose	734	992,882	9,775	26,889	9,775	26,889	1,454,375	0	0	0	0	0	0	0	-13,220	-13,220	1,441,155	1,441,155
Williams Bay	511	2,071,228	13,249	40,889	13,249	40,889	0	0	0	79,437	79,437	0	0	0	-721	-721	78,716	78,716

School District	2007-08 Reported Data			2008-09 General School Aids						
	Pupil Membership	Adjusted Value Per Member	Shared Cost Per Member	Equalization Aid Eligibility	Integration Aid Eligibility	Special Adjustment Aid Eligibility	Total Choice Reduction	Total Charter Reduction	Total Net General School Aids	
Wilmet UHS	1,223	\$645,094	\$12,092	\$5,351,359	\$0	\$0	\$0	-\$48,579	\$5,302,780	
Winneconne Community	1,555	584,523	9,933	8,056,447	0	0	0	-73,126	7,983,321	
Winter	416	1,186,583	10,666	160,238	0	230,621	0	-3,546	387,313	
Wisconsin Dells	1,656	1,340,382	9,633	505,906	0	439,572	0	-8,578	936,900	
Wisconsin Heights	909	691,775	11,161	3,661,917	0	3,002	0	-33,251	3,631,668	
Wisconsin Rapids	5,704	374,295	9,945	39,324,533	0	0	0	-356,861	38,967,672	
Wittenberg-Birnamwood	1,308	365,322	8,893	8,622,503	0	0	0	-78,311	8,544,192	
Wonewoc-Union Center	408	577,401	10,486	2,131,902	0	0	0	-19,350	2,112,552	
Woodruff J1	498	1,154,632	11,754	200,067	0	200,433	0	-3,633	396,867	
Wrightstown Community	1,246	409,019	9,528	8,095,148	0	0	0	-73,464	8,021,684	
Yorkville J2	354	816,313	11,524	914,145	0	123,597	0	-9,416	1,028,326	
STATEWIDE	863,013	\$563,395	\$9,857	\$4,699,349,242	\$83,290,225	\$16,862,082	-\$57,976,424	-\$43,545,150	\$4,697,979,975	

**ATTACHMENT 2**

**2008-09 High Poverty Aid by School District**

<u>School District</u>	<u>Amount</u>
Adams-Friendship Area	\$211,214
Alma Center	66,991
Bayfield	45,443
Beecher-Dunbar-Pembine	29,762
Beloit	767,089
Bowler	42,136
Bruce	67,204
Butternut	19,628
Elcho	40,216
Flambeau	69,124
Gilman	48,963
Glidden	21,548
Goodman-Armstrong	19,201
Lac du Flambeau #1	47,256
Menominee Indian	94,619
Milwaukee	9,864,309
Necedah Area	92,593
Northwood	45,763
Siren	56,324
South Shore	21,015
Wautoma Area	162,144
Webster	77,445
White Lake	26,668
Winter	<u>63,345</u>
Total	\$12,000,000