



Legislative Fiscal Bureau

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May 12, 2026

TO: Members
Wisconsin Legislature

FROM: Bob Lang, Director

SUBJECT: Distributional Effects of School Finance Provisions of May 2026 Special Session LRB-6707 and LRB-6710 ("the bill")

At the request of numerous legislators, this memorandum provides information about the estimated distribution of the school finance provisions of the bill.

Special Education Aid. The bill would increase the dollar amounts in the sum certain special education aid appropriation by \$85,000,000 GPR in 2025-26 and \$230,000,000 in 2026-27. The total amounts in the appropriation would equal \$867,408,800 GPR in 2025-26 and \$1,101,826,900 GPR in 2026-27. Based on costs as of March, 2026, it is estimated that this additional funding would reimburse costs at a rate of 42.7% in 2025-26, and 50.0% in 2026-27. The actual reimbursement rate could be higher or lower, depending on final prior year aidable costs.

Attachment 1 shows the estimated additional amount of special education aid each district could receive in 2025-26 and 2026-27 under the bill, based on data from the 2024-25 distribution of aid. The actual amounts each district would receive will vary based on the actual aidable costs incurred by each district.

General School Aid. The bill would create a new first draw school aid that would be paid from the existing general school aids appropriation, and increase that appropriation by \$302.5 million GPR beginning in 2026-27. Aid would be distributed using a formula under which 25% of the amount allocated would be divided by the average number of pupils enrolled statewide in the previous three school years and distributed to school districts proportionately based on the district's average number of pupils enrolled in the previous three school years. The remaining 75% of the amount allocated would be divided by the average number of pupils enrolled statewide in the current and previous two school years and distributed to school districts proportionately based on the district's average number of pupils enrolled in the current and previous two school years. The aid would be paid on a schedule similar to the distribution schedule for equalization aids with the first 25% paid on the third Monday of September and the remaining 75% paid in three equal installments on the first Monday of December, the fourth Monday of March, and the third Monday of June.

The bill specifies that the count for the aid distribution would include pupils enrolled in independent charter schools authorized by entities given that authority under 2015 Act 55 or later (currently, the Director of the Office of Educational Opportunity, the Lac Courte Oreilles Ojibwe College, and the Waukesha County Executive), which would increase aid for the school districts in which these pupils live, but would not affect payments to independent charter schools.

Payments from the general aid appropriation are under revenue limits, so the additional aid would provide property tax relief but not additional resources for school districts. Based on current enrollment, it is estimated that the payment would be equal to approximately \$387 per pupil.

Attachment 2 shows the estimated distribution of the general school aid provision of the bill. The attachment shows an estimate of how aid would have been distributed in 2025-26, had it applied in that year. The actual distribution will be based on a three year average of pupil enrollment that includes enrollment in September, 2026, so cannot yet be calculated.

Prepared by: Christa Pugh
Attachments

ATTACHMENT 1

Estimated Effects of Additional Special Education Aid Under the Bill (Shown as Change to Current Law)

<u>School District</u>	<u>2025-26</u>	<u>2026-27</u>	<u>School District</u>	<u>2025-26</u>	<u>2026-27</u>
Abbotsford	\$1,651	\$4,468	Boscobel Area	\$100,589	\$272,181
Adams-Friendship Area	160,037	433,042	Bowler	33,394	90,360
Albany	31,289	84,665	Boyceville Community	71,792	194,260
Algoma	58,783	159,061	Brighton #1	4,703	12,727
Alma	16,203	43,843	Brillion	57,215	154,816
Alma Center	55,012	148,856	Bristol #1	70,780	191,523
Almond-Bancroft	29,883	80,860	Brodhead	103,284	279,473
Altoona	148,191	400,986	Brown Deer	145,883	394,741
Amery	114,815	310,676	Bruce	32,018	86,637
Antigo Unified	174,679	472,661	Burlington Area	354,170	958,342
Appleton Area	1,806,394	4,887,889	Butternut	24,317	65,799
Arcadia	105,364	285,103	Cadott Community	88,250	238,795
Argyle	27,142	73,442	Cambria-Friesland	19,393	52,475
Arrowhead UHS	124,421	336,669	Cambridge	104,950	283,981
Ashland	135,822	367,519	Cameron	97,574	264,024
Ashwaubenon	238,669	645,810	Campbellsport	97,127	262,814
Athens	2,437	6,595	Cashton	37,560	101,632
Auburndale	41,485	112,252	Cassville	9,092	24,603
Augusta	43,266	117,072	Cedar Grove-Belgium Area	53,610	145,062
Baldwin-Woodville Area	149,459	404,419	Cedarburg	242,776	656,922
Bangor	59,012	159,680	Chequamegon	60,405	163,448
Baraboo	273,772	740,796	Chetek-Weyerhaeuser Area	72,425	195,974
Barneveld	27,874	75,424	Chilton	47,294	127,972
Barron Area	128,426	347,504	Chippewa Falls Area Unified	401,659	1,086,841
Bayfield	129,158	349,486	Clayton	14,463	39,135
Beaver Dam Unified	352,149	952,874	Clear Lake	44,584	120,639
Beecher-Dunbar-Pembine	28,637	77,488	Clinton Community	108,344	293,165
Belleville	74,154	200,653	Clintonville	126,209	341,506
Belmont Community	26,644	72,097	Cochrane-Fountain City	22,077	59,738
Beloit	653,637	1,768,665	Colby	71,632	193,829
Beloit Turner	120,557	326,213	Coleman	37,787	102,248
Benton	12,607	34,112	Colfax	50,132	135,652
Berlin Area	120,798	326,864	Columbus	130,793	353,911
Big Foot UHS	25,776	69,746	Cornell	45,021	121,821
Birchwood	33,334	90,198	Crandon	79,430	214,929
Black Hawk	23,753	64,272	Crivitz	54,633	147,830
Black River Falls	202,018	546,637	Cuba City	77,560	209,868
Blair-Taylor	45,131	122,118	Cudahy	242,011	654,852
Bloomer	95,268	257,784	Cumberland	103,150	279,112
Bonduel	65,623	177,568	D C Everest Area	504,064	1,363,939

<u>School District</u>	<u>2025-26</u>	<u>2026-27</u>	<u>School District</u>	<u>2025-26</u>	<u>2026-27</u>
Darlington Community	\$70,265	\$190,129	Granton Area	\$11,962	\$32,368
De Forest Area	491,307	1,329,419	Grantsburg	93,820	253,867
De Pere	245,934	665,470	Green Bay Area Public	2,211,920	5,985,195
De Soto Area	30,392	82,238	Green Lake	22,949	62,096
Deerfield Community	83,428	225,746	Greendale	291,150	787,817
Delavan-Darien	154,168	417,160	Greenfield	309,671	837,933
Denmark	118,766	321,367	Greenwood	31,091	84,128
Dodgeland	75,003	202,948	Gresham	26,869	72,705
Dodgeville	83,773	226,680	Hamilton	377,182	1,020,609
Dover #1	4,937	13,359	Hartford J1	159,262	430,945
Drummond Area	26,229	70,973	Hartford UHS	98,836	267,437
Durand-Arkansaw	90,209	244,096	Hartland-Lakeside J3	104,045	281,533
East Troy Community	156,679	423,956	Hayward Community	181,925	492,268
Eau Claire Area	1,313,220	3,553,419	Herman-Neosho-Rubicon	16,064	43,466
Edgar	2,078	5,622	Highland	28,810	77,957
Edgerton	259,718	702,766	Hilbert	14,086	38,114
Elcho	14,587	39,470	Hillsboro	44,024	119,123
Eleva-Strum	42,717	115,586	Holmen	427,286	1,156,185
Elk Mound Area	79,664	215,561	Holy Hill Area	38,176	103,299
Elkhart Lake-Glenbeulah	26,727	72,319	Horicon	61,448	166,271
Elkhorn Area	346,513	937,624	Hortonville Area	279,838	757,208
Ellsworth Community	159,282	430,999	Howards Grove	73,928	200,041
Elmbrook	774,951	2,096,926	Howard-Suamico	433,797	1,173,804
Elmwood	24,707	66,853	Hudson	545,843	1,476,988
Erin	24,906	67,392	Hurley	26,454	71,582
Evansville Community	170,012	460,033	Hustisford	26,182	70,846
Fall Creek	37,764	102,186	Independence	21,431	57,989
Fall River	39,643	107,269	Iola-Scandinavia	31,058	84,039
Fennimore Community	95,658	258,840	Iowa-Grant	71,983	194,779
Flambeau	40,776	110,336	Ithaca	21,402	57,912
Florence County	34,301	92,815	Janesville	894,397	2,420,133
Fond du Lac	626,979	1,696,531	Jefferson	157,507	426,195
Fontana J8	22,880	61,912	Johnson Creek	70,339	190,330
Fort Atkinson	331,223	896,249	Juda	28,033	75,853
Fox Point J2	82,875	224,250	Kaukauna Area	383,422	1,037,495
Franklin Public	358,652	970,470	Kenosha	1,873,706	5,070,027
Frederic	31,508	85,256	Kettle Moraine	344,406	931,921
Freedom Area	145,953	394,931	Kewaskum	117,421	317,727
Galesville-Ettrick-Trempealeau	104,158	281,840	Kewaunee	83,026	224,660
Geneva J4	5,972	16,160	Kickapoo Area	36,145	97,804
Genoa City J2	38,038	102,926	Kiel Area	75,197	203,473
Germantown	349,520	945,760	Kimberly Area	381,840	1,033,213
Gibraltar Area	73,935	200,059	Kohler	30,875	83,543
Gillett	66,460	179,833	La Crosse	705,029	1,907,725
Gilman	31,315	84,734	La Farge	12,448	33,683
Gilmanton	6,365	17,223	Lac du Flambeau #1	128,918	348,838
Glendale-River Hills	183,435	496,354	Ladysmith	76,636	207,368
Glenwood City	55,794	150,973	Lake Country	25,113	67,953
Goodman-Armstrong Creek	12,140	32,848	Lake Geneva J1	181,048	489,895
Grafton	212,075	573,849	Lake Geneva-Genoa City UHS	75,352	203,892

<u>School District</u>	<u>2025-26</u>	<u>2026-27</u>	<u>School District</u>	<u>2025-26</u>	<u>2026-27</u>
Lake Holcombe	\$28,567	\$77,300	Mosinee	\$208,246	\$563,490
Lake Mills Area	135,843	367,575	Mount Horeb Area	215,199	582,304
Lakeland UHS	121,878	329,787	Mukwonago	405,016	1,095,927
Lancaster Community	102,803	278,174	Muskego-Norway	382,514	1,035,037
Laona	21,360	57,797	Necedah Area	55,353	149,778
Lena	40,822	110,459	Neenah Joint	517,714	1,400,874
Linn J4	8,434	22,821	Neillsville	9,621	26,033
Linn J6	5,599	15,150	Nekoosa	81,486	220,493
Little Chute Area	137,800	372,871	New Auburn	30,534	82,620
Lodi	170,491	461,328	New Berlin	389,738	1,054,586
Lomira	74,290	201,021	New Glarus	77,047	208,481
Loyal	17,237	46,640	New Holstein	39,265	106,247
Luck	22,219	60,121	New Lisbon	41,298	111,748
Luxemburg-Casco	144,555	391,150	New London	242,135	655,190
Madison Metropolitan	4,008,803	10,847,350	New Richmond	340,323	920,874
Manawa	29,498	79,817	Niagara	41,117	111,259
Manitowoc	519,237	1,404,995	Nicolet Union High School	115,260	311,879
Maple	101,471	274,567	Norris	-	-
Maple Dale-Indian Hill	59,461	160,895	North Cape	12,541	33,933
Marathon City	5,538	14,985	North Crawford	53,513	144,799
Marinette	181,914	492,237	North Fond du Lac	221,491	599,328
Marion	27,824	75,289	North Lake	15,923	43,087
Markesan	45,323	122,639	North Lakeland	26,156	70,776
Marshall	89,858	243,146	Northern Ozaukee	83,300	225,401
Marshfield Unified	290,025	784,774	Northland Pines	163,938	443,596
Mauston	108,727	294,202	Northwood	24,792	67,085
Mayville	84,773	229,387	Norwalk-Ontario-Wilton	50,703	137,196
McFarland	530,719	1,436,064	Norway J7	4,977	13,468
Medford Area Public	342,924	927,913	Oak Creek-Franklin Joint	502,211	1,358,924
Mellen	18,244	49,367	Oakfield	36,380	98,441
Melrose-Mindoro	81,345	220,111	Oconomowoc Area	421,770	1,141,259
Menasha Joint	452,487	1,224,377	Oconto Falls Public	170,027	460,072
Menominee Indian	94,232	254,980	Oconto Unified	90,897	245,957
Menomonee Falls	345,462	934,781	Omro	95,733	259,043
Menomonie Area	326,375	883,133	Onalaska	275,296	744,918
Mequon-Thiensville	361,183	977,319	Oostburg	64,742	175,185
Mercer	8,643	23,386	Oregon	455,235	1,231,811
Merrill Area	258,235	698,755	Osceola	120,161	325,141
Merton Community	70,612	191,069	Oshkosh Area	1,233,400	3,337,435
Middleton-Cross Plains Area	805,693	2,180,111	Osseo-Fairchild	81,751	221,208
Milton	281,490	761,679	Owen-Withee	33,900	91,729
Milwaukee	9,067,878	24,536,611	Palmyra-Eagle Area	46,692	126,342
Mineral Point Unified	87,420	236,548	Pardeeville Area	28,470	77,035
Minocqua J1	73,842	199,807	Paris J1	15,240	41,238
Mishicot	73,169	197,988	Parkview	59,758	161,698
Mondovi	70,190	189,925	Pecatonica Area	36,758	99,463
Monona Grove	394,191	1,066,635	Pepin Area	24,349	65,885
Monroe	281,890	762,760	Peshtigo	78,767	213,133
Montello	69,312	187,549	Pewaukee	219,742	594,595
Monticello	24,079	65,156	Phelps	7,142	19,325

<u>School District</u>	<u>2025-26</u>	<u>2026-27</u>	<u>School District</u>	<u>2025-26</u>	<u>2026-27</u>
Phillips	\$73,186	\$98,032	Shiocton	\$60,729	\$164,326
Pittsville	39,388	106,578	Shorewood	143,390	387,998
Platteville	157,945	427,380	Shullsburg	27,818	75,271
Plum City	31,150	84,287	Silver Lake J1	36,510	98,791
Plymouth Joint	197,701	534,956	Siren	36,765	99,481
Port Edwards	22,504	60,893	Slinger	180,579	488,625
Port Washington-Saukville	271,369	734,293	Solon Springs	28,601	77,390
Portage Community	154,378	417,728	Somerset	129,179	349,544
Potosi	26,488	71,674	South Milwaukee	312,843	846,516
Poynette	84,616	228,962	South Shore	21,195	57,351
Prairie du Chien Area	127,473	344,926	Southern Door County	96,626	261,457
Prairie Farm Public	34,421	93,138	Southwestern Wisconsin	45,008	121,787
Prentice	21,109	57,119	Sparta Area	274,898	743,841
Prescott	115,074	311,377	Spencer	2,126	5,751
Princeton	26,147	70,751	Spooner Area	108,104	292,516
Pulaski Community	375,869	1,017,058	Spring Valley	37,258	100,815
Racine Unified	2,310,256	6,251,280	Stanley-Boyd Area	84,385	228,337
Randall J1	44,885	121,453	Stevens Point Area Public	766,100	2,072,977
Randolph	35,549	96,191	Stockbridge	10,098	27,323
Random Lake	57,371	155,239	Stone Bank	21,398	57,899
Raymond #14	38,274	103,564	Stoughton Area	290,157	785,132
Reedsburg	282,804	765,235	Stratford	61,099	165,327
Reedsville	42,719	115,592	Sturgeon Bay	133,788	362,014
Rhineland	303,944	822,437	Sun Prairie Area	930,099	2,516,740
Rib Lake	39,246	106,196	Superior	423,187	1,145,094
Rice Lake Area	224,996	608,813	Suring Public	36,872	99,772
Richland	144,669	391,457	Swallow	24,265	65,659
Richmond	22,677	61,361	Thorp	40,472	109,513
Rio Community	29,410	79,581	Three Lakes	75,078	203,152
Ripon Area	125,559	339,747	Tigerton	14,088	38,121
River Falls	276,292	747,614	Tomah Area	303,912	822,350
River Ridge	53,546	144,889	Tomahawk	105,659	285,901
River Valley	139,218	376,709	Tomorrow River	71,955	194,701
Riverdale	63,639	172,199	Trevor-Wilmot Consolidated	51,967	140,616
Rosendale-Brandon	56,581	153,102	Tri-County Area	34,462	93,250
Rosholt	1,260	3,409	Turtle Lake	28,550	77,253
Royall	34,887	94,400	Twin Lakes #4	31,404	84,976
Saint Croix Central	153,163	414,440	Two Rivers Public	157,302	425,640
Saint Croix Falls	80,495	217,809	Union Grove J1	99,054	268,028
Saint Francis	110,789	299,782	Union Grove UHS	47,713	129,105
Salem	97,664	264,268	Unity	81,959	221,772
Sauk Prairie	235,136	636,250	Valders Area	97,786	264,597
Seneca Area	20,691	55,988	Verona Area	661,313	1,789,435
Sevastopol	68,710	185,921	Viroqua Area	103,324	279,583
Seymour Community	170,550	461,488	Wabeno Area	51,746	140,019
Sharon J11	25,343	68,575	Walworth J1	23,560	63,751
Shawano	188,005	508,719	Washburn	59,251	160,326
Sheboygan Area	916,650	2,480,347	Washington Island	6,503	17,595
Sheboygan Falls	152,602	412,924	Washington-Caldwell	10,298	27,865
Shell Lake	51,774	140,095	Waterford Graded J1	149,939	405,716

<u>School District</u>	<u>2025-26</u>	<u>2026-27</u>	<u>School District</u>	<u>2025-26</u>	<u>2026-27</u>
Waterford UHS	\$229,084	\$619,874	Whitehall	56,530	152,962
Waterloo	72,202	195,371	Whitewater Unified	206,719	559,357
Watertown Unified	398,539	1,078,400	Whitnall	250,931	678,989
Waukesha	1,270,465	3,437,728	Wild Rose	19,054	51,558
Waunakee Community	460,478	1,245,999	Williams Bay	36,497	98,758
Waupaca	174,790	472,960	Wilmot UHS	87,005	235,425
Waupun	178,426	482,801	Winneconne Community	139,706	378,029
Wausau	779,751	2,109,915	Winter	13,681	37,019
Wausaukee	35,893	97,124	Wisconsin Dells	152,978	413,940
Wautoma Area	57,120	154,559	Wisconsin Heights	91,876	248,606
Wauwatosa	734,346	1,987,055	Wisconsin Rapids	554,686	1,500,915
Wauzeka-Steuben	25,900	70,081	Wittenberg-Birnamwood	85,684	231,850
Webster	48,222	130,482	Wonewoc-Union Center	25,106	67,934
West Allis-West Milwaukee	688,627	1,863,342	Woodruff J1	60,751	164,384
West Bend	630,552	1,706,201	Wrightstown Community	87,165	235,857
West De Pere	232,613	629,424	Yorkville J2	30,134	81,539
West Salem	177,607	480,583	Subtotal	\$81,939,097	\$221,717,556
Westby Area	86,336	233,614	Other Eligible Entities*	3,060,903	8,282,444
Westfield	51,693	139,874	Grand Total	\$85,000,000	\$230,000,000
Weston	23,041	62,347			
Westosha Central UHS	\$72,201	\$195,367			
Weyauwega-Fremont	66,953	181,168			
Wheatland J1	69,699	188,596			
White Lake	12,608	34,116			
Whitefish Bay	196,909	532,812			

* Includes independent charter schools, cooperative educational services agencies (CESAs), and county children with disabilities education boards (CCDEBs).

ATTACHMENT 2

Estimated Effects of Additional General School Aids Under the Bill (Based on 2025-26 Data)

	<u>25% Calculation</u>	<u>75% Calculation</u>	<u>Total</u>
Abbotsford	\$76,786	\$231,125	\$307,910
Adams-Friendship Area	134,949	405,630	540,579
Albany	38,233	114,982	153,215
Algoma	65,402	195,701	261,103
Alma	21,205	63,588	84,794
Alma Center	48,182	145,179	193,361
Almond-Bancroft	41,327	121,369	162,696
Altoona	155,740	464,572	620,312
Amery	129,337	377,175	506,511
Antigo	195,982	577,521	773,504
Appleton Area	1,339,989	4,044,101	5,384,090
Arcadia	124,745	378,336	503,081
Argyle	26,339	82,171	108,511
Arrowhead UHS	176,818	517,708	694,525
Ashland	180,676	539,775	720,451
Ashwaubenon	198,884	594,362	793,246
Athens	43,336	135,597	178,933
Auburndale	74,203	220,381	294,584
Augusta	52,328	153,890	206,217
Baldwin-Woodville Area	154,751	466,024	620,775
Bangor	59,216	180,312	239,528
Baraboo	263,234	788,611	1,051,845
Barneveld	38,712	117,014	155,726
Barron Area	122,609	363,237	485,846
Bayfield	42,953	128,919	171,872
Beaver Dam	294,452	866,137	1,160,589
Beecher-Dunbar-Pembine	24,267	70,847	95,114
Belleville	88,521	270,613	359,134
Belmont Community	33,833	101,335	135,168
Beloit	600,415	1,802,831	2,403,246
Beloit Turner	118,750	366,141	484,891
Benton	24,012	73,170	97,182
Berlin Area	131,537	382,111	513,648
Big Foot UHS	43,080	124,563	167,644
Birchwood	17,602	50,522	68,124
Black Hawk	34,981	106,271	141,252
Black River Falls	160,874	488,091	648,965
Blair-Taylor	60,842	180,022	240,864
Bloomer	114,987	344,945	459,932
Bonduel	68,017	206,735	274,751

	<u>25% Calculation</u>	<u>75% Calculation</u>	<u>Total</u>
Boscobel	\$69,739	\$209,348	\$279,086
Bowler	36,735	111,207	147,942
Boyceville Community	67,793	200,637	268,431
Brighton #1	13,807	40,940	54,748
Brillion	83,291	254,353	337,644
Bristol #1	67,730	200,347	268,076
Brodhead	96,014	284,841	380,855
Brown Deer	166,486	501,448	667,934
Bruce	44,420	134,726	179,146
Burlington Area	298,661	893,721	1,192,382
Butternut	13,138	38,908	52,046
Cadott Community	77,455	231,415	308,870
Cambria-Friesland	33,195	101,044	134,240
Cambridge	83,769	250,288	334,058
Cameron	84,917	254,063	338,980
Campbellsport	126,052	372,529	498,581
Cashton	51,052	151,567	202,619
Cassville	21,301	64,459	85,760
Cedar Grove-Belgium Area	86,097	251,159	337,256
Cedarburg	283,451	864,104	1,147,555
Central/Westosha UHS	107,175	323,168	430,343
Chequamegon	69,484	207,025	276,508
Chetek-Weyerhaeuser	98,693	298,778	397,471
Chilton	99,554	292,971	392,525
Chippewa Falls Area	454,178	1,355,680	1,809,858
Clayton	25,638	74,332	99,969
Clear Lake	53,763	157,955	211,717
Clinton Community	88,361	264,225	352,587
Clintonville	117,188	353,656	470,843
Cochrane-Fountain City	50,829	151,567	202,396
Colby	94,197	280,485	374,682
Coleman	66,741	202,379	269,120
Colfax	70,727	211,961	282,688
Columbus	109,216	323,458	432,674
Cornell	40,657	122,241	162,898
Crandon	82,430	248,546	330,976
Crivitz	74,777	223,575	298,352
Cuba City	58,674	177,989	236,663
Cudahy	209,280	621,075	830,355
Cumberland	84,598	252,321	336,919
D C Everest Area	550,192	1,649,812	2,200,004
Darlington Community	86,448	260,451	346,899
De Soto Area	47,162	140,243	187,405
Deerfield Community	71,684	216,897	288,581
Deforest Area	389,796	1,206,436	1,596,232

	<u>25% Calculation</u>	<u>75% Calculation</u>	<u>Total</u>
Delavan-Darien	\$221,652	\$655,628	\$877,280
Denmark	139,956	424,503	564,458
Depere	400,447	1,216,889	1,617,336
Dodgeland	64,987	195,991	260,979
Dodgeville	109,853	332,459	442,313
Dover #1	7,462	22,358	29,819
Drummond	34,885	103,077	137,962
Durand-Arkansaw	96,301	293,842	390,143
East Troy Community	149,394	447,441	596,835
Eau Claire Area	1,052,042	3,183,771	4,235,814
Edgar	55,421	164,923	220,344
Edgerton	186,512	563,294	749,806
Elcho	23,597	69,976	93,573
Eleva-Strum	60,651	180,602	241,253
Elk Mound Area	96,365	284,550	380,915
Elkhart Lake-Glenbeulah	40,784	126,306	167,090
Elkhorn Area	271,206	799,935	1,071,141
Ellsworth Community	155,995	463,991	619,987
Elmbrook	746,111	2,281,630	3,027,741
Elmwood	27,424	81,010	108,433
Erin	23,501	68,815	92,316
Evansville Community	154,656	457,023	611,679
Fall Creek	72,098	221,833	293,932
Fall River	46,078	135,597	181,675
Fennimore Community	69,675	208,477	278,152
Flambeau	48,501	142,856	191,357
Florence	41,964	123,983	165,947
Fond Du Lac	654,369	1,965,431	2,619,800
Fontana J8	13,074	36,295	49,369
Fort Atkinson	225,192	653,885	879,077
Fox Point J2	72,322	220,381	292,703
Franklin Public	416,582	1,246,215	1,662,797
Frederic	44,994	131,822	176,816
Freedom Area	143,112	427,697	570,809
Gale-Ettrick-Trempealeau	134,280	412,017	546,297
Geneva J4	8,418	24,680	33,099
Genoa City J2	51,563	149,534	201,097
Germantown	368,495	1,101,907	1,470,403
Gibraltar Area	49,362	148,663	198,025
Gillett	54,656	166,665	221,321
Gilman	31,441	92,624	124,065
Gilmanton	13,871	43,263	57,134
Glendale-River Hills	88,425	271,775	360,200
Glenwood City	66,645	202,089	268,734
Goodman-Armstrong	8,131	23,809	31,941

	<u>25% Calculation</u>	<u>75% Calculation</u>	<u>Total</u>
Grafton	\$194,898	\$601,911	\$796,810
Granton Area	24,267	74,622	98,889
Grantsburg	80,612	237,803	318,415
Green Bay Area	1,899,747	5,697,397	7,597,145
Green Lake	22,800	65,040	87,840
Greendale	227,360	673,339	900,699
Greenfield	326,850	983,441	1,310,291
Greenwood	36,320	107,432	143,753
Gresham	25,702	75,493	101,195
Hamilton	491,710	1,499,988	1,991,697
Hartford J1	160,459	463,120	623,580
Hartford UHS	140,625	427,116	567,741
Hartland-Lakeside J3	109,566	326,362	435,928
Hayward Community	158,642	471,250	629,892
Herman-Neosho-Rubicon	31,760	93,786	125,546
Highland	27,105	78,687	105,792
Hilbert	41,932	126,596	168,528
Hillsboro	43,176	127,177	170,353
Holmen	382,781	1,145,170	1,527,952
Holy Hill Area	45,918	139,081	185,000
Horicon	78,922	232,286	311,208
Hortonville	387,118	1,163,173	1,550,291
Howards Grove	74,649	229,092	303,741
Howard-Suamico	520,568	1,576,642	2,097,210
Hudson	489,159	1,453,821	1,942,979
Hurley	50,702	150,696	201,397
Hustisford	32,526	94,366	126,892
Independence	47,449	143,727	191,176
Iola-Scandinavia	59,694	184,667	244,361
Iowa-Grant	65,306	192,797	258,104
Ithaca	25,223	75,203	100,426
Janesville	880,422	2,646,610	3,527,032
Jefferson	153,221	447,151	600,372
Johnson Creek	66,805	206,735	273,540
Juda	20,982	61,846	82,828
Kaukauna Area	456,251	1,378,037	1,834,288
Kenosha	1,806,348	5,389,328	7,195,676
Kettle Moraine	311,289	915,498	1,226,786
Kewaskum	173,087	520,902	693,989
Kewaunee	88,393	264,516	352,909
Kickapoo Area	38,999	115,272	154,271
Kiel Area	114,286	341,461	455,746
Kimberly Area	436,193	1,306,319	1,742,512
Kohler	44,324	136,178	180,502
La Crosse	554,210	1,653,587	2,207,797

	<u>25% Calculation</u>	<u>75% Calculation</u>	<u>Total</u>
Lac Du Flambeau #1	\$51,594	\$157,374	\$208,968
Ladysmith	66,805	199,476	266,281
Lafarge	23,182	70,267	93,449
Lake Country	34,375	103,077	137,452
Lake Geneva J1	158,482	467,185	625,668
Lake Geneva-Genoa UHS	120,536	360,043	480,579
Lake Holcombe	25,096	72,009	97,104
Lake Mills Area	140,753	420,438	561,191
Lakeland UHS	67,730	204,702	272,432
Lancaster Community	96,110	293,261	389,371
Laona	24,554	75,203	99,756
Lena	37,277	108,594	145,871
Linn J4	8,355	23,519	31,874
Linn J6	9,311	30,488	39,799
Little Chute Area	114,222	345,235	459,457
Lodi	138,967	419,857	558,824
Lomira	92,985	274,678	367,663
Loyal	46,716	140,533	187,249
Luck	41,550	119,918	161,467
Luxemburg-Casco	169,005	512,191	681,196
Madison Metropolitan	2,509,888	7,615,500	10,125,388
Manawa	57,908	170,730	228,639
Manitowoc	456,187	1,352,195	1,808,382
Maple	116,167	351,913	468,081
Maple Dale-Indian Hill	38,871	119,337	158,208
Marathon City	65,721	198,605	264,325
Marinette	196,652	594,072	790,724
Marion	46,174	139,952	186,126
Markesan	72,736	215,155	287,891
Marshall	87,819	267,710	355,529
Marshfield	347,800	1,040,932	1,388,732
Mauston	130,995	391,402	522,397
Mayville	92,060	274,969	367,029
McFarland	218,878	652,143	871,021
Medford Area	196,684	585,361	782,045
Mellen	25,000	74,041	99,041
Melrose-Mindoro	67,921	202,960	270,881
Menasha	318,719	950,921	1,269,640
Menominee Indian	98,246	297,326	395,573
Menomonee Falls	366,263	1,104,811	1,471,074
Menomonie Area	321,142	976,473	1,297,615
Mequon-Thiensville	329,146	996,217	1,325,363
Mercer	12,532	34,843	47,375
Merrill Area	213,425	630,947	844,372
Merton Community	83,036	258,999	342,035

	<u>25% Calculation</u>	<u>75% Calculation</u>	<u>Total</u>
Middleton-Cross Plains	\$682,941	\$2,053,119	\$2,736,060
Milton	321,557	968,343	1,289,899
Milwaukee	6,390,027	19,171,153	25,561,180
Mineral Point	68,527	207,606	276,133
Minocqua J1	51,531	148,663	200,194
Mishicot	78,508	237,803	316,311
Mondovi	89,509	269,452	358,961
Monona Grove	308,068	950,341	1,258,409
Monroe	214,573	640,529	855,102
Montello	63,457	189,604	253,060
Monticello	31,091	93,786	124,876
Mosinee	182,303	538,613	720,916
Mount Horeb Area	214,669	635,593	850,261
Mukwonago	442,124	1,317,062	1,759,186
Muskego-Norway	440,817	1,311,255	1,752,072
Necedah Area	65,753	192,507	258,260
Neenah	645,664	1,948,009	2,593,673
Neillsville	82,589	251,159	333,749
Nekoosa	94,197	276,711	370,907
New Auburn	27,870	83,623	111,493
New Berlin	414,765	1,274,670	1,689,435
New Glarus	82,653	245,062	327,715
New Holstein	106,633	317,942	424,574
New Lisbon	53,731	159,697	213,428
New London	206,697	617,300	823,997
New Richmond	341,391	1,028,447	1,369,837
Niagara	33,482	104,238	137,721
Nicolet UHS	100,510	301,682	402,192
Norris	1,339	3,484	4,824
North Cape	18,973	57,781	76,754
North Crawford	41,327	123,692	165,019
North Fond Du Lac	129,369	387,627	516,996
North Lake	24,075	71,718	95,794
North Lakeland	12,755	38,618	51,373
Northern Ozaukee	69,069	211,090	280,159
Northland Pines	123,661	365,270	488,931
Northwood	30,006	88,559	118,565
Norwalk-Ontario-Wilton	57,239	173,924	231,163
Norway J7	7,111	21,196	28,307
Oak Creek-Franklin	583,674	1,748,534	2,332,208
Oakfield	42,634	126,015	168,649
Oconomowoc Area	495,217	1,489,825	1,985,042
Oconto	96,333	288,906	385,239
Oconto Falls	165,976	503,770	669,746
Omro	113,170	335,653	448,823

	<u>25% Calculation</u>	<u>75% Calculation</u>	<u>Total</u>
Onalaska	\$250,447	\$744,477	\$994,924
Oostburg	87,500	260,160	347,661
Oregon	367,443	1,119,909	1,487,352
Osceola	138,074	404,178	542,252
Oshkosh Area	881,921	2,666,064	3,547,985
Osseo-Fairchild	78,986	232,286	311,272
Owen-Withee	42,411	129,790	172,201
Palmyra-Eagle Area	84,694	249,708	334,402
Pardeeville Area	81,154	240,126	321,280
Paris J1	14,541	42,102	56,643
Parkview	84,598	253,773	338,371
Pecatonica Area	39,732	116,143	155,875
Pepin Area	23,182	70,267	93,449
Peshtigo	87,500	262,774	350,274
Pewaukee	258,195	772,351	1,030,547
Phelps	9,821	29,616	39,438
Phillips	65,976	193,088	259,064
Pittsville	49,586	145,760	195,345
Platteville	150,160	452,668	602,827
Plum City	23,278	66,202	89,480
Plymouth	194,388	575,489	769,877
Port Edwards	39,445	118,176	157,621
Port Washington-Saukville	235,523	699,762	935,285
Portage Community	196,269	591,168	787,438
Potosi	28,348	86,236	114,584
Poynette	95,058	286,002	381,060
Prairie Du Chien Area	89,541	263,935	353,476
Prairie Farm	26,435	74,332	100,767
Prentice	37,723	112,368	150,092
Prescott	123,374	364,980	488,353
Princeton	32,844	96,399	129,243
Pulaski Community	377,105	1,144,590	1,521,695
Racine	1,661,227	4,999,378	6,660,604
Randall J1	54,209	161,439	215,648
Randolph	42,698	121,369	164,067
Random Lake	69,324	204,412	273,736
Raymond #14	29,656	88,849	118,505
Reedsburg	248,023	745,348	993,371
Reedsville	58,865	175,376	234,241
Rhineland	223,374	673,049	896,423
Rib Lake	48,501	147,502	196,003
Rice Lake Area	206,378	621,946	828,324
Richland	121,333	362,657	483,990
Richmond	36,065	109,174	145,240
Rio Community	36,352	109,174	145,527

	<u>25% Calculation</u>	<u>75% Calculation</u>	<u>Total</u>
Ripon Area	\$139,063	\$415,502	\$554,564
River Falls	324,203	974,150	1,298,353
River Ridge	49,522	143,146	192,668
River Valley	109,981	329,846	439,827
Riverdale	63,935	189,894	253,829
Rosendale-Brandon	78,763	231,996	310,759
Rosholt	50,191	151,567	201,758
Royall	45,217	133,565	178,781
Saint Croix Central	153,635	458,184	611,820
Saint Croix Falls	100,255	291,809	392,065
Saint Francis	71,205	216,897	288,103
Salem	98,214	290,358	388,572
Sauk Prairie	242,443	717,764	960,207
Seneca	23,725	69,395	93,120
Sevastopol	50,861	152,438	203,299
Seymour Community	186,416	541,807	728,223
Sharon J11	20,217	58,652	78,869
Shawano	209,694	635,593	845,287
Sheboygan Area	916,487	2,749,396	3,665,884
Sheboygan Falls	153,763	455,571	609,334
Shell Lake	54,401	156,793	211,194
Shiocton	66,167	197,734	263,901
Shorewood	161,097	486,059	647,156
Shullsburg	31,122	94,657	125,779
Silver Lake J1	37,755	114,111	151,866
Siren	38,999	114,401	153,400
Slinger	268,176	799,355	1,067,531
Solon Springs	30,070	90,592	120,662
Somerset	141,072	424,503	565,574
South Milwaukee	257,079	768,286	1,025,366
South Shore	20,536	62,717	83,253
Southern Door County	97,927	296,165	394,092
Southwestern Wisconsin	52,296	159,116	211,412
Sparta Area	291,869	876,299	1,168,168
Spencer	62,086	183,796	245,882
Spooner	112,054	337,686	449,740
Spring Valley	69,962	209,057	279,019
Stanley-Boyd Area	102,200	303,714	405,914
Stevens Point Area	679,529	2,043,827	2,723,356
Stockbridge	24,139	70,847	94,986
Stone Bank School District	23,565	66,492	90,057
Stoughton Area	267,921	806,613	1,074,535
Stratford	75,064	221,253	296,316
Sturgeon Bay	101,212	302,553	403,765
Sun Prairie Area	796,302	2,431,164	3,227,466

	<u>25% Calculation</u>	<u>75% Calculation</u>	<u>Total</u>
Superior	\$395,090	\$1,154,172	\$1,549,261
Suring	33,929	101,335	135,263
Swallow	37,819	112,949	150,768
Thorp	50,478	148,082	198,561
Three Lakes	47,226	141,404	188,630
Tigerton	24,713	73,751	98,464
Tomah Area	295,919	894,882	1,190,801
Tomahawk	107,271	318,232	425,503
Tomorrow River	81,984	239,835	321,819
Trevor-Wilmot Consolidated	40,880	124,854	165,734
Tri-County Area	58,929	175,086	234,014
Turtle Lake	41,231	123,112	164,343
Twin Lakes #4	33,674	100,464	134,137
Two Rivers	155,868	464,572	620,440
Union Grove J1	58,323	177,409	235,731
Union Grove UHS	66,390	201,508	267,899
Unity	94,515	286,002	380,518
Valders Area	85,204	257,257	342,461
Verona Area	542,188	1,644,876	2,187,064
Viroqua Area	100,191	300,230	400,421
Wabeno Area	37,723	113,530	151,253
Walworth J1	37,245	110,336	147,581
Washburn	43,272	124,563	167,835
Washington	5,644	17,421	23,066
Washington-Caldwell	16,901	52,555	69,455
Waterford Graded	130,836	390,531	521,367
Waterford UHS	86,288	253,773	340,061
Waterloo	71,110	210,509	281,619
Watertown	322,513	959,342	1,281,855
Waukesha	1,073,503	3,192,773	4,266,275
Waunakee Community	401,180	1,213,695	1,614,875
Waupaca	191,837	584,200	776,037
Waupun	190,402	565,036	755,438
Wausau	759,153	2,278,727	3,037,879
Wausaukee	38,233	116,433	154,667
Wautoma Area	128,189	381,240	509,429
Wauwatosa	562,469	1,702,948	2,265,416
Wauzeka-Steuben	22,321	65,911	88,233
Webster	57,844	171,892	229,736
West Allis	727,169	2,167,520	2,894,689
West Bend	557,399	1,649,812	2,207,211
West De Pere	365,849	1,119,038	1,484,887
West Salem	163,903	485,188	649,091
Westby Area	100,765	302,262	403,028
Westfield	108,323	320,264	428,587

	<u>25% Calculation</u>	<u>75% Calculation</u>	<u>Total</u>
Weston	\$24,617	\$73,751	\$98,368
Weyauwega-Fremont	76,435	225,608	302,043
Wheatland J1	44,196	132,984	177,180
White Lake	16,167	48,490	64,657
Whitefish Bay	264,956	810,969	1,075,925
Whitehall	70,631	212,542	283,173
Whitewater	202,264	600,169	802,434
Whitnall	198,757	594,072	792,828
Wild Rose	52,838	160,858	213,696
Williams Bay	46,652	136,758	183,410
Wilmot UHS	89,860	272,355	362,215
Winneconne Community	140,817	422,180	562,997
Winter	24,330	68,234	92,564
Wisconsin Dells	171,206	510,158	681,364
Wisconsin Heights	73,820	225,027	298,847
Wisconsin Rapids	450,479	1,355,680	1,806,159
Wittenberg-Birnamwood	105,485	322,587	428,072
Wonewoc-Union Center	37,086	112,368	149,454
Woodruff J1	42,443	126,015	168,458
Wrightstown Community	123,406	377,465	500,871
Yorkville J2	<u>30,421</u>	<u>87,978</u>	<u>118,399</u>
Total	\$75,625,000	\$226,875,000	\$302,500,000