



Legislative Fiscal Bureau

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February 7, 2018

TO: Members
Joint Committee on Finance

FROM: Bob Lang, Director

SUBJECT: Assembly Bill 835/Senate Bill 690: Sparsity Aid and Low Revenue Adjustment

Assembly Bill 835 and Senate Bill 690 are companion bills which would provide additional funding for the sparsity aid program and increase the low revenue adjustment under revenue limits. AB 835 was introduced on January 12, 2018, and was referred to the Assembly Committee on Education. On February 1, the Assembly Committee on Education recommended the bill for passage on a vote of 14 to 1. AB 835 was referred to the Joint Committee on Finance on February 1, 2018. SB 690 was introduced on January 10, 2018, and was referred to the Joint Committee on Finance.

BACKGROUND

Sparsity Aid. Under current law, sparsity aid is provided to school districts that meet two criteria: (a) school district membership in the prior year of less than 745 members; and (b) population density of less than 10 pupils per square mile of the district's area. Aid is equal to \$300 per pupil, with payments prorated if funding is insufficient. The appropriation for the program is equal to \$18,496,200 GPR in 2017-18 and \$18,759,300 GPR in 2018-19. In 2017-18, 144 school districts qualified for aid under the program, with aid prorated at 98.8%, or approximately \$297 per pupil.

Low Revenue Adjustment. Under current law, any district with base revenue per pupil that is below a statutorily-specified amount (\$9,100 per pupil in 2017-18 and each year thereafter) may increase its revenues up to that amount.

SUMMARY OF BILLS

Sparsity Aid. Under the bills, beginning in 2018-19, school districts that qualify for aid under current law would receive a payment equal to \$400 per pupil, an increase of \$100 per pupil over the current law amount. The bills would provide additional funding of \$6,454,600 GPR in 2018-19.

Attachment 1 shows 2016-17 membership and pupils per square mile for each district in the state, as well as each district's aid eligibility and prorated aid amount in 2017-18. The attachment also shows the estimated aid each district could receive in 2018-19 under the bills, and compares that amount to the prorated aid received by each district in 2017-18.

Low Revenue Adjustment. Under the bills, the low revenue adjustment would increase to \$9,400 per pupil in 2018-19, \$9,500 per pupil in 2019-20, \$9,600 per pupil in 2020-21, \$9,700 per pupil in 2021-22, and \$9,800 per pupil in 2022-23 and each year thereafter.

Under the bills, if an operating referendum was rejected by the voters in a district during the 2015-16, 2016-17, or 2017-18 school year, the low revenue adjustment would remain at \$9,100 per pupil in the three school years following the school year during which the referendum was held. If an operating referendum is held during the 2018-19 school year or any school year thereafter and is rejected by the voters, the low revenue adjustment for that district would remain at the amount for the school year during which the referendum is held for the three following school years.

FISCAL EFFECT

Sparsity Aid. As noted above, the bills would provide additional funding of \$6,454,600 GPR in 2018-19 for the sparsity aid program. It is estimated that this funding would be sufficient to fully fund the program in that year.

Low Revenue Adjustment. The provisions of AB 835/SB 690 regarding the dollar amount of the low revenue adjustment for 2018-19 and thereafter are identical to those that were contained in the 2017-19 budget bill as passed by the Legislature. During budget deliberations, it was estimated that statewide revenue limit authority would increase by \$18.1 million in 2018-19 due to the low revenue adjustment. To mitigate the impact of this increase on the property tax for a median-valued home, the Legislature's budget bill increased the lottery credit by using \$9 million GPR. The Governor vetoed the low revenue adjustment provisions in the budget bill. However, the additional funding for the lottery credit remains.

Based on more recent data and taking into account the referendum provision, it is estimated that the proposed low revenue adjustment would provide an additional \$15.6 million in 2018-19 in revenue limit authority statewide for school districts compared to current law. It is not possible to project with certainty which districts would be eligible for the proposed low revenue adjustment in 2018-19 under the bills, because that depends in part on future enrollment changes in individual districts and the levy decisions of local school boards. Data on revenue per pupil and enrollment for 2017-18, however, can be used to provide some indication of which districts might be eligible for the proposed low revenue adjustment amount. Attachment 2 shows the estimated base revenue per pupil and the maximum estimated adjustment that each district could receive under the low revenue adjustment amount in 2018-19 under the bills.

For declining enrollment districts, there would be an interaction between the base revenue hold harmless adjustment and the proposed low revenue adjustment. If there is no per pupil adjustment and no change in the low revenue adjustment (as under current law), a district with declining enrollment would receive some additional revenue limit authority from the base revenue

hold harmless adjustment. Under this adjustment, if a district's initial revenue limit in the current year, after consideration of the per pupil adjustment and low revenue adjustment, but prior to any other adjustments, is less than the district's base revenue from the prior year, the district's initial revenue limit is set equal to its prior year base. The initial revenue limit for a declining enrollment district would be lower than its base revenue as a result of the loss of pupils. Increasing the low revenue adjustment would increase the initial revenue limit for eligible districts, which would result in a partially or fully offsetting reduction in the district's base revenue hold harmless adjustment. The low revenue adjustment, however, is a recurring adjustment which adds to an eligible district's base revenue, while the base revenue hold harmless adjustment is nonrecurring.

The magnitude of any such offset would depend on enrollment changes in 2018-19. Districts that were eligible for the declining enrollment adjustment under revenue limits in 2017-18 are marked in the attachment with a single asterisk to give some indication of the districts that could potentially be affected by the interaction.

Under the bills, if an operating referendum was rejected by the voters in a district during the 2015-16, 2016-17, or 2017-18 school year, the low revenue adjustment would remain at \$9,100 per pupil in the three school years following the school year during which the referendum was held. This provision is estimated to affect the following nine districts in 2018-19: Bonduel, Cameron, Chilton, Darlington Community, Freedom, Gillett, Howard-Suamico, Osceola, and Southern Door County. The estimated low revenue adjustment amount that affected districts could receive in the absence of this provision under the bills is marked in Attachment 2 with a double asterisk. While such a district would not be eligible for the low revenue adjustment in 2018-19 under the bills, it could become eligible for the higher amount that applies under the bills after the relevant three-year period has ended, depending on future enrollment changes and school board levy decisions. For declining enrollment districts that are affected by the referendum provision, the low revenue adjustment amount could be offset by the base revenue hold harmless adjustment.

Prepared by: Christa Pugh and Russ Kava
Attachments

ATTACHMENT 1

Sparsity Aid Under Current Law and Estimated Under AB 835/SB 690

	<u>2016-17 Data</u>		<u>2017-18 Aid</u>		<u>Estimated Aid Under Bills</u>	
	<u>Membership</u>	<u>Members/ Square Mile</u>	<u>Aid Eligibility</u>	<u>Prorated Aid</u>	<u>Aid Eligibility</u>	<u>Change from 2017-18 Prorated Aid</u>
Abbotsford	741	17.8	\$0	\$0	\$0	\$0
Adams-Friendship Area	1689	3.5	0	0	0	0
Albany	424	6.2	127,200	125,726	169,600	43,874
Algoma	749	11.0	0	0	0	0
Alma	220	1.6	66,000	65,235	88,000	22,765
Alma Center	569	4.2	170,700	168,721	227,600	58,879
Almond-Bancroft	462	4.3	138,600	136,994	184,800	47,806
Altoona	1490	100.9	0	0	0	0
Amery	1601	9.9	0	0	0	0
Antigo	2427	4.5	0	0	0	0
Appleton Area	15497	348.4	0	0	0	0
Arcadia	1249	6.2	0	0	0	0
Argyle	311	3.7	93,300	92,219	124,400	32,181
Arrowhead UHS	2156	31.9	0	0	0	0
Ashland	2123	5.2	0	0	0	0
Ashwaubenon	2316	229.8	0	0	0	0
Athens	440	3.4	132,000	130,470	176,000	45,530
Auburndale	822	5.5	0	0	0	0
Augusta	618	3.8	185,400	183,251	247,200	63,949
Baldwin-Woodville Area	1663	14.3	0	0	0	0
Bangor	608	6.6	182,400	180,286	243,200	62,914
Baraboo	2997	18.7	0	0	0	0
Barneveld	442	6.5	132,600	131,063	176,800	45,737
Barron Area	1437	8.0	0	0	0	0
Bayfield	403	2.6	120,900	119,499	161,200	41,701
Beaver Dam	3535	30.2	0	0	0	0
Beecher-Dunbar-Pembine	265	1.2	79,500	78,579	106,000	27,421
Belleville	987	13.6	0	0	0	0
Belmont Community	365	3.6	109,500	108,231	146,000	37,769
Beloit	7428	444.2	0	0	0	0
Beloit Turner	1225	38.9	0	0	0	0
Benton	241	7.5	72,300	71,462	96,400	24,938
Berlin Area	1625	7.9	0	0	0	0
Big Foot UHS	495	6.5	148,500	146,779	198,000	51,221
Birchwood	227	1.2	68,100	67,311	90,800	23,489
Black Hawk	390	2.9	117,000	115,644	156,000	40,356
Black River Falls	1758	3.8	0	0	0	0
Blair-Taylor	618	3.5	185,400	183,251	247,200	63,949
Bloomer	1268	7.6	0	0	0	0
Bonduel	845	5.6	0	0	0	0

	<u>2016-17 Data</u>		<u>2017-18 Aid</u>		<u>Estimated Aid Under Bills</u>	
	<u>Membership</u>	<u>Members/ Square Mile</u>	<u>Aid Eligibility</u>	<u>Prorated Aid</u>	<u>Aid Eligibility</u>	<u>Change from 2017-18 Prorated Aid</u>
Boscobel	842	4.8	\$0	\$0	\$0	\$0
Bowler	418	3.2	125,400	123,947	167,200	43,253
Boyceville Community	742	4.6	222,600	220,020	296,800	76,780
Brighton #1	96	2.8	28,800	28,466	38,400	9,934
Brillion	908	14.4	0	0	0	0
Bristol #1	661	20.2	0	0	0	0
Brodhead	1056	10.4	0	0	0	0
Brown Deer	1686	383.1	0	0	0	0
Bruce	500	1.8	150,000	148,261	200,000	51,739
Burlington Area	3280	32.7	0	0	0	0
Butternut	196	0.8	58,800	58,118	78,400	20,282
Cadott Community	851	5.6	0	0	0	0
Cambria-Friesland	386	4.6	115,800	114,458	154,400	39,942
Cambridge	864	13.2	0	0	0	0
Cameron	909	13.2	0	0	0	0
Campbellsport	1352	7.6	0	0	0	0
Cashton	602	5.1	180,600	178,507	240,800	62,293
Cassville	213	2.1	63,900	63,159	85,200	22,041
Cedar Grove-Belgium Area	1091	28.6	0	0	0	0
Cedarburg	2945	82.9	0	0	0	0
Central/Westosha UHS	1183	8.4	0	0	0	0
Chequamegon	702	0.9	210,600	208,159	280,800	72,641
Chetek-Weyerhaeuser	1068	3.7	0	0	0	0
Chilton	1129	9.5	0	0	0	0
Chippewa Falls Area	5276	23.2	0	0	0	0
Clayton	338	5.9	101,400	100,225	135,200	34,975
Clear Lake	650	6.0	195,000	192,740	260,000	67,260
Clinton Community	1058	9.5	0	0	0	0
Clintonville	1399	8.6	0	0	0	0
Cochrane-Fountain City	664	3.8	199,200	196,891	265,600	68,709
Colby	960	5.8	0	0	0	0
Coleman	693	3.6	207,900	205,490	277,200	71,710
Colfax	829	4.5	0	0	0	0
Columbus	1282	9.6	0	0	0	0
Cornell	432	4.3	129,600	128,098	172,800	44,702
Crandon	918	1.7	0	0	0	0
Crivitz	738	2.6	221,400	218,834	295,200	76,366
Cuba City	657	8.3	197,100	194,815	262,800	67,985
Cudahy	2517	530.0	0	0	0	0
Cumberland	954	5.1	0	0	0	0
D C Everest Area	5874	36.3	0	0	0	0
Darlington Community	813	5.1	0	0	0	0
Deerfield Community	798	19.8	0	0	0	0
Deforest Area	3565	39.3	0	0	0	0
Delavan-Darien	2664	27.0	0	0	0	0

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Denmark	1456	10.3	\$0	\$0	\$0	\$0
Depere	3994	61.8	0	0	0	0
Desoto Area	560	2.9	168,000	166,053	224,000	57,947
Dodgeland	802	9.5	0	0	0	0
Dodgeville	1302	6.8	0	0	0	0
Dover #1	110	9.9	33,000	32,618	44,000	11,383
Drummond	417	0.6	125,100	123,650	166,800	43,150
Durand	965	3.3	0	0	0	0
East Troy Community	1776	19.3	0	0	0	0
Eau Claire Area	11381	58.0	0	0	0	0
Edgar	621	7.6	186,300	184,141	248,400	64,259
Edgerton	1910	21.5	0	0	0	0
Elcho	343	1.1	102,900	101,707	137,200	35,493
Eleva-Strum	638	5.1	191,400	189,182	255,200	66,018
Elk Mound Area	1108	12.4	0	0	0	0
Elkhart Lake-Glenbeulah	467	7.9	140,100	138,476	186,800	48,324
Elkhorn Area	3081	35.4	0	0	0	0
Ellsworth Community	1714	7.4	0	0	0	0
Elmbrook	6820	210.7	0	0	0	0
Elmwood	332	3.5	99,600	98,446	132,800	34,354
Erin	221	9.3	66,300	65,532	88,400	22,868
Evansville Community	1874	18.2	0	0	0	0
Fall Creek	791	7.5	0	0	0	0
Fall River	527	10.8	0	0	0	0
Fennimore Community	777	5.2	0	0	0	0
Flambeau	619	2.0	185,700	183,548	247,600	64,052
Florence	447	0.9	134,100	132,546	178,800	46,254
Fond Du Lac	7552	75.4	0	0	0	0
Fontana J8	189	15.6	0	0	0	0
Fort Atkinson	2865	25.5	0	0	0	0
Fox Point J2	679	176.8	0	0	0	0
Franklin Public	4198	144.3	0	0	0	0
Frederic	548	3.6	164,400	162,494	219,200	56,706
Freedom Area	1677	22.4	0	0	0	0
Friess Lake	133	12.9	0	0	0	0
Galesville-Ettrick	1422	7.5	0	0	0	0
Geneva J4	121	18.5	0	0	0	0
Genoa City J2	670	36.1	0	0	0	0
Germantown	3939	68.6	0	0	0	0
Gibraltar Area	549	3.9	164,700	162,791	219,600	56,809
Gillett	591	5.3	177,300	175,245	236,400	61,155
Gilman	405	1.2	121,500	120,092	162,000	41,908
Gilmanton	164	1.7	49,200	48,630	65,600	16,970
Glendale-River Hills	936	143.8	0	0	0	0
Glenwood City	743	6.5	222,900	220,316	297,200	76,884

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Goodman-Armstrong	109	0.7	\$32,700	\$32,321	\$43,600	\$11,279
Grafton	2062	98.1	0	0	0	0
Granton Area	244	3.3	73,200	72,352	97,600	25,248
Grantsburg	878	3.3	0	0	0	0
Green Bay Area	22574	235.5	0	0	0	0
Green Lake	253	8.0	75,900	75,020	101,200	26,180
Greendale	2373	423.3	0	0	0	0
Greenfield	3352	454.6	0	0	0	0
Greenwood	443	2.9	132,900	131,360	177,200	45,840
Gresham	312	5.6	93,600	92,515	124,800	32,285
Hamilton	4692	123.7	0	0	0	0
Hartford J1	2057	40.9	0	0	0	0
Hartford UHS	1529	8.5	0	0	0	0
Hartland-Lakeside J3	1232	133.5	0	0	0	0
Hayward Community	1773	2.9	0	0	0	0
Herman-Neosho-Rubicon	355	4.4	106,500	105,266	142,000	36,734
Highland	300	4.2	90,000	88,957	120,000	31,043
Hilbert	441	6.6	132,300	130,767	176,400	45,633
Hillsboro	535	3.8	160,500	158,640	214,000	55,360
Holmen	4061	41.0	0	0	0	0
Horicon	831	15.3	0	0	0	0
Hortonville	3786	34.7	0	0	0	0
Howards Grove	862	16.7	0	0	0	0
Howard-Suamico	5651	106.0	0	0	0	0
Hudson	5618	79.3	0	0	0	0
Hurley	570	1.2	171,000	169,018	228,000	58,982
Hustisford	444	8.4	133,200	131,656	177,600	45,944
Independence	401	4.1	120,300	118,906	160,400	41,494
Iola-Scandinavia	702	5.3	210,600	208,159	280,800	72,641
Iowa-Grant	743	4.6	222,900	220,316	297,200	76,884
Ithaca	321	3.6	96,300	95,184	128,400	33,216
Janesville	9995	116.9	0	0	0	0
Jefferson	2035	19.1	0	0	0	0
Johnson Creek	747	17.5	0	0	0	0
Juda	250	4.6	75,000	74,131	100,000	25,869
Kaukauna Area	4580	65.8	0	0	0	0
Kenosha	22115	255.0	0	0	0	0
Kettle Moraine	3781	45.3	0	0	0	0
Kewaskum	1899	13.4	0	0	0	0
Kewaunee	989	7.7	0	0	0	0
Kickapoo Area	467	3.2	140,100	138,476	186,800	48,324
Kiel Area	1294	12.1	0	0	0	0
Kimberly Area	4856	181.7	0	0	0	0
Kohler	535	51.2	0	0	0	0
Lac Du Flambeau #1	539	4.2	161,700	159,826	215,600	55,774

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Lacrosse	6728	63.4	\$0	\$0	\$0	\$0
Ladysmith	784	4.1	0	0	0	0
Lafarge	246	3.5	73,800	72,945	98,400	25,455
Lake Country	364	35.9	0	0	0	0
Lake Geneva J1	1924	35.2	0	0	0	0
Lake Geneva-Genoa UHS	1435	15.1	0	0	0	0
Lake Holcombe	310	1.7	93,000	91,922	124,000	32,078
Lake Mills Area	1582	20.3	0	0	0	0
Lakeland UHS	695	0.9	208,500	206,083	278,000	71,917
Lancaster Community	971	6.8	0	0	0	0
Laona	221	0.9	66,300	65,532	88,400	22,868
Lena	420	4.8	126,000	124,540	168,000	43,460
Linn J4	107	6.9	32,100	31,728	42,800	11,072
Linn J6	84	5.0	25,200	24,908	33,600	8,692
Little Chute Area	1310	441.2	0	0	0	0
Lodi	1558	15.9	0	0	0	0
Lomira	1068	14.5	0	0	0	0
Loyal	527	4.7	158,100	156,267	210,800	54,533
Luck	514	4.7	154,200	152,413	205,600	53,187
Luxemburg-Casco	1915	11.1	0	0	0	0
Madison Metropolitan	27760	398.8	0	0	0	0
Manawa	775	7.0	0	0	0	0
Manitowoc	5239	56.3	0	0	0	0
Maple	1278	2.9	0	0	0	0
Maple Dale-Indian Hill	437	70.5	0	0	0	0
Marathon City	664	6.3	199,200	196,891	265,600	68,709
Marinette	2188	22.1	0	0	0	0
Marion	507	4.0	152,100	150,337	202,800	52,463
Markesan	834	4.4	0	0	0	0
Marshall	1111	19.8	0	0	0	0
Marshfield	3974	21.2	0	0	0	0
Mauston	1477	7.1	0	0	0	0
Mayville	1117	11.5	0	0	0	0
McFarland	2176	90.0	0	0	0	0
Medford Area	2140	6.1	0	0	0	0
Mellen	295	1.5	88,500	87,474	118,000	30,526
Melrose-Mindoro	800	4.1	0	0	0	0
Menasha	3711	382.0	0	0	0	0
Menominee Indian	915	2.5	0	0	0	0
Menomonee Falls	3823	169.4	0	0	0	0
Menomonie Area	3388	13.5	0	0	0	0
Mequon-Thiensville	3530	76.1	0	0	0	0
Mercer	147	0.8	44,100	43,589	58,800	15,211
Merrill Area	2707	4.7	0	0	0	0
Merton Community	821	61.6	0	0	0	0

	<u>2016-17 Data</u>		<u>2017-18 Aid</u>		<u>Estimated Aid Under Bills</u>	
	<u>Membership</u>	<u>Members/ Square Mile</u>	<u>Aid Eligibility</u>	<u>Prorated Aid</u>	<u>Aid Eligibility</u>	<u>Change from 2017-18 Prorated Aid</u>
Middleton-Cross Plains	6979	86.1	\$0	\$0	\$0	\$0
Milton	3571	29.8	0	0	0	0
Milwaukee	78656	814.4	0	0	0	0
Mineral Point	686	5.1	205,800	203,415	274,400	70,985
Minocqua J1	545	2.2	163,500	161,605	218,000	56,395
Mishicot	824	8.1	0	0	0	0
Mondovi	915	4.9	0	0	0	0
Monona Grove	3164	128.9	0	0	0	0
Monroe	2526	16.0	0	0	0	0
Montello	722	4.1	216,600	214,089	288,800	74,711
Monticello	391	6.2	117,300	115,940	156,400	40,460
Mosinee	2032	8.7	0	0	0	0
Mount Horeb Area	2413	16.9	0	0	0	0
Mukwonago	4663	53.7	0	0	0	0
Muskego-Norway	4904	112.3	0	0	0	0
Necedah Area	712	3.0	213,600	211,124	284,800	73,676
Neenah	6874	88.9	0	0	0	0
Neillsville	945	3.4	0	0	0	0
Nekoosa	1178	7.3	0	0	0	0
New Auburn	298	3.4	89,400	88,364	119,200	30,836
New Berlin	4483	129.4	0	0	0	0
New Glarus	894	11.3	0	0	0	0
New Holstein	1169	8.3	0	0	0	0
New Lisbon	595	5.2	178,500	176,431	238,000	61,569
New London	2423	15.7	0	0	0	0
New Richmond	3361	22.0	0	0	0	0
Niagara	368	5.2	110,400	109,120	147,200	38,080
Nicolet UHS	1068	64.5	0	0	0	0
Norris	22	19.8	0	0	0	0
North Cape	184	9.7	55,200	54,560	73,600	19,040
North Crawford	466	3.1	139,800	138,180	186,400	48,220
North Fond Du Lac	1321	39.5	0	0	0	0
North Lake	293	23.4	0	0	0	0
North Lakeland	148	0.6	44,400	43,885	59,200	15,315
Northern Ozaukee	823	13.1	0	0	0	0
Northland Pines	1316	2.8	0	0	0	0
Northwood	368	0.9	110,400	109,120	147,200	38,080
Norwalk-Ontario-Wilton	680	4.5	204,000	201,635	272,000	70,365
Norway J7	94	7.8	28,200	27,873	37,600	9,727
Oak Creek-Franklin	6425	192.9	0	0	0	0
Oakfield	506	8.1	151,800	150,041	202,400	52,359
Oconomowoc Area	5688	47.1	0	0	0	0
Oconto	1121	11.2	0	0	0	0
Oconto Falls	1817	10.2	0	0	0	0
Omro	1307	13.7	0	0	0	0

	<u>2016-17 Data</u>		<u>2017-18 Aid</u>		<u>Estimated Aid Under Bills</u>	
	<u>Membership</u>	<u>Members/ Square Mile</u>	<u>Aid Eligibility</u>	<u>Prorated Aid</u>	<u>Aid Eligibility</u>	<u>Change from 2017-18 Prorated Aid</u>
Onalaska	2959	209.4	\$0	\$0	\$0	\$0
Oostburg	978	24.4	0	0	0	0
Oregon	3803	43.9	0	0	0	0
Osceola	1684	14.8	0	0	0	0
Oshkosh Area	9888	55.4	0	0	0	0
Osseo-Fairchild	945	3.2	0	0	0	0
Owen-Withee	495	3.1	148,500	146,779	198,000	51,221
Palmyra-Eagle Area	1106	13.8	0	0	0	0
Pardeeville Area	861	9.3	0	0	0	0
Paris J1	154	4.2	46,200	45,665	61,600	15,936
Parkview	849	6.8	0	0	0	0
Pecatonica Area	468	4.2	140,400	138,773	187,200	48,427
Pepin Area	251	2.7	75,300	74,427	100,400	25,973
Peshtigo	1095	12.6	0	0	0	0
Pewaukee	2828	184.2	0	0	0	0
Phelps	153	1.4	45,900	45,368	61,200	15,832
Phillips	794	1.3	0	0	0	0
Pittsville	586	1.6	175,800	173,762	234,400	60,638
Platteville	1505	10.2	0	0	0	0
Plum City	279	3.4	83,700	82,730	111,600	28,870
Plymouth	2330	18.6	0	0	0	0
Port Edwards	401	6.5	120,300	118,906	160,400	41,494
Port Washington-Saukville	2634	85.8	0	0	0	0
Portage Community	2427	11.5	0	0	0	0
Potosi	330	4.2	99,000	97,853	132,000	34,147
Poynette	1103	11.4	0	0	0	0
Prairie Du Chien Area	1088	11.9	0	0	0	0
Prairie Farm	332	3.7	99,600	98,446	132,800	34,354
Prentice	423	1.0	126,900	125,429	169,200	43,771
Prescott	1384	18.9	0	0	0	0
Princeton	399	4.5	119,700	118,313	159,600	41,287
Pulaski Community	3864	21.1	0	0	0	0
Racine	21249	210.6	0	0	0	0
Randall J1	563	32.3	0	0	0	0
Randolph	512	8.4	153,600	151,820	204,800	52,980
Random Lake	929	10.2	0	0	0	0
Raymond #14	324	10.6	0	0	0	0
Reedsburg	2720	11.3	0	0	0	0
Reedsville	628	5.6	188,400	186,216	251,200	64,984
Rhineland	2464	6.4	0	0	0	0
Rib Lake	493	1.7	147,900	146,186	197,200	51,014
Rice Lake Area	2281	9.4	0	0	0	0
Richfield J1	407	26.6	0	0	0	0
Richland	1459	5.6	0	0	0	0
Richmond	432	66.6	0	0	0	0

	<u>2016-17 Data</u>		<u>2017-18 Aid</u>		<u>Estimated Aid Under Bills</u>	
	<u>Membership</u>	<u>Members/ Square Mile</u>	<u>Aid Eligibility</u>	<u>Prorated Aid</u>	<u>Aid Eligibility</u>	<u>Change from 2017-18 Prorated Aid</u>
Rio Community	455	6.0	\$136,500	\$134,918	\$182,000	\$47,082
Ripon Area	1660	14.8	0	0	0	0
River Falls	3211	22.3	0	0	0	0
River Ridge	525	2.4	157,500	155,674	210,000	54,326
River Valley	1293	4.4	0	0	0	0
Riverdale	697	3.5	209,100	206,676	278,800	72,124
Rosendale-Brandon	975	7.7	0	0	0	0
Rosholt	568	3.7	170,400	168,425	227,200	58,775
Royall	610	5.2	183,000	180,879	244,000	63,121
Saint Croix Central	1591	18.7	0	0	0	0
Saint Croix Falls	1150	7.7	0	0	0	0
Saint Francis	829	327.5	0	0	0	0
Salem	1092	60.7	0	0	0	0
Sauk Prairie	2734	11.7	0	0	0	0
Seneca	298	2.5	89,400	88,364	119,200	30,836
Sevastopol	566	4.8	169,800	167,832	226,400	58,568
Seymour Community	2363	14.1	0	0	0	0
Sharon J11	267	13.7	0	0	0	0
Shawano	2555	16.1	0	0	0	0
Sheboygan Area	10373	200.8	0	0	0	0
Sheboygan Falls	1672	29.6	0	0	0	0
Shell Lake	610	3.9	183,000	180,879	244,000	63,121
Shiocton	730	6.8	219,000	216,462	292,000	75,538
Shorewood	1901	1187.9	0	0	0	0
Shullsburg	385	4.0	115,500	114,161	154,000	39,839
Silver Lake J1	457	87.0	0	0	0	0
Siren	482	4.4	144,600	142,924	192,800	49,876
Slinger	2782	35.4	0	0	0	0
Solon Springs	294	1.9	88,200	87,178	117,600	30,422
Somerset	1590	26.6	0	0	0	0
South Milwaukee	3116	651.0	0	0	0	0
South Shore	193	0.7	57,900	57,229	77,200	19,971
Southern Door County	1089	5.5	0	0	0	0
Southwestern Wisconsin	550	9.2	165,000	163,088	220,000	56,912
Sparta Area	3010	10.6	0	0	0	0
Spencer	788	9.8	0	0	0	0
Spooner	1286	2.5	0	0	0	0
Spring Valley	778	6.9	0	0	0	0
Stanley-Boyd Area	1129	6.2	0	0	0	0
Stevens Point Area	7454	19.4	0	0	0	0
Stockbridge	239	3.9	71,700	70,869	95,600	24,731
Stone Bank	287	28.2	0	0	0	0
Stoughton Area	3204	28.2	0	0	0	0
Stratford	954	8.2	0	0	0	0
Sturgeon Bay	1130	111.9	0	0	0	0

	<u>2016-17 Data</u>		<u>2017-18 Aid</u>		<u>Estimated Aid Under Bills</u>	
	<u>Membership</u>	<u>Members/ Square Mile</u>	<u>Aid Eligibility</u>	<u>Prorated Aid</u>	<u>Aid Eligibility</u>	<u>Change from 2017-18 Prorated Aid</u>
Sun Prairie Area	8267	104.3	\$0	\$0	\$0	\$0
Superior	4809	12.0	0	0	0	0
Suring	409	1.3	122,700	121,278	163,600	42,322
Swallow	496	86.1	0	0	0	0
Thorp	588	3.7	176,400	174,355	235,200	60,845
Three Lakes	490	1.6	147,000	145,296	196,000	50,704
Tigerton	237	2.4	71,100	70,276	94,800	24,524
Tomah Area	3170	6.8	0	0	0	0
Tomahawk	1239	2.9	0	0	0	0
Tomorrow River	985	9.9	0	0	0	0
Trevor-Wilmot	452	42.0	0	0	0	0
Tri-County Area	637	2.9	191,100	188,885	254,800	65,915
Turtle Lake	480	4.2	144,000	142,331	192,000	49,669
Twin Lakes #4	477	112.2	0	0	0	0
Two Rivers	1812	65.4	0	0	0	0
Union Grove J1	669	54.6	0	0	0	0
Union Grove UHS	766	9.0	0	0	0	0
Unity	1083	7.4	0	0	0	0
Valders Area	998	8.6	0	0	0	0
Verona Area	5314	92.9	0	0	0	0
Viroqua Area	1162	6.1	0	0	0	0
Wabeno Area	403	1.2	120,900	119,499	161,200	41,701
Walworth J1	501	18.3	0	0	0	0
Washburn	524	2.8	157,200	155,378	209,600	54,222
Washington	77	3.0	23,100	22,832	30,800	7,968
Washington-Caldwell	162	27.5	0	0	0	0
Waterford Graded	1403	28.1	0	0	0	0
Waterford UHS	1108	12.7	0	0	0	0
Waterloo	865	10.0	0	0	0	0
Watertown	3923	24.5	0	0	0	0
Waukesha	12942	182.9	0	0	0	0
Waunakee Community	4133	73.4	0	0	0	0
Waupaca	2157	13.6	0	0	0	0
Waupun	2084	11.9	0	0	0	0
Wausau	8633	33.4	0	0	0	0
Wausaukee	469	1.1	140,700	139,069	187,600	48,531
Wautoma Area	1408	8.0	0	0	0	0
Wauwatosa	6189	467.4	0	0	0	0
Wauzeka-Steuben	304	3.2	91,200	90,143	121,600	31,457
Webster	680	1.4	204,000	201,635	272,000	70,365
West Allis	8633	625.5	0	0	0	0
West Bend	6993	69.3	0	0	0	0
West Depere	3633	76.6	0	0	0	0
West Salem	1755	18.3	0	0	0	0
Westby Area	1207	7.2	0	0	0	0

	<u>2016-17 Data</u>		<u>2017-18 Aid</u>		<u>Estimated Aid Under Bills</u>	
	<u>Membership</u>	<u>Members/ Square Mile</u>	<u>Aid Eligibility</u>	<u>Prorated Aid</u>	<u>Aid Eligibility</u>	<u>Change from 2017-18 Prorated Aid</u>
Westfield	1166	4.0	\$0	\$0	\$0	\$0
Weston	316	3.2	94,800	93,701	126,400	32,699
Weyauwega-Fremont	859	5.5	0	0	0	0
Wheatland J1	445	14.1	0	0	0	0
White Lake	168	0.8	50,400	49,816	67,200	17,384
Whitefish Bay	2785	1300.0	0	0	0	0
Whitehall	788	5.7	0	0	0	0
Whitewater	2001	14.6	0	0	0	0
Whitnall	2096	256.0	0	0	0	0
Wild Rose	551	3.8	165,300	163,384	220,400	57,016
Williams Bay	557	51.9	0	0	0	0
Wilmot UHS	1097	22.7	0	0	0	0
Winneconne Community	1514	12.0	0	0	0	0
Winter	298	0.5	89,400	88,364	119,200	30,836
Wisconsin Dells	1722	9.2	0	0	0	0
Wisconsin Heights	779	7.5	0	0	0	0
Wisconsin Rapids	5000	21.2	0	0	0	0
Wittenberg-Birnamwood	1178	4.7	0	0	0	0
Wonewoc-Union Center	361	3.8	108,300	107,045	144,400	37,355
Woodruff J1	450	4.2	135,000	133,435	180,000	46,565
Wrightstown Community	1314	16.6	0	0	0	0
Yorkville J2	346	11.7	0	0	0	0
TOTALS			\$18,713,100	\$18,496,200	\$24,950,800	\$6,454,600

ATTACHMENT 2

Estimated 2018-19 Effect of Low Revenue Adjustment Provision of AB 835/SB 690

<u>School District</u>	<u>Base Revenue per Pupil</u>	<u>Estimated Maximum Adjustment</u>	<u>School District</u>	<u>Base Revenue per Pupil</u>	<u>Estimated Maximum Adjustment</u>
Abbotsford	\$9,955	\$0	Boscobel	\$11,164	\$0
Adams-Friendship Area *	9,240	258,720	Bowler *	10,877	0
Albany *	11,770	0	Boyceville Community *	9,398	1,478
Algoma	9,276	90,644	Brighton #1 *	9,850	0
Alma *	10,942	0	Brillion	9,200	176,400
Alma Center *	9,625	0	Bristol #1	9,701	0
Almond-Bancroft *	9,264	61,744	Brodhead *	9,200	204,800
Altoona	10,396	0	Brown Deer	11,890	0
Amery *	10,822	0	Bruce *	9,428	0
Antigo *	9,298	243,576	Burlington Area *	10,341	0
Appleton Area	9,883	0	Butternut *	10,501	0
Arcadia	10,236	0	Cadott Community *	10,756	0
Argyle *	9,561	0	Cambria-Friesland *	9,577	0
Arrowhead UHS *	10,065	0	Cambridge *	11,394	0
Ashland *	9,590	0	Cameron	9,338	55,428**
Ashwaubenon *	9,625	0	Campbellsport *	10,210	0
Athens	11,143	0	Cashton *	9,318	46,740
Auburndale *	9,835	0	Cassville	9,859	0
Augusta *	11,396	0	Cedar Grove-Belgium Area *	9,544	0
Baldwin-Woodville Area	9,222	290,674	Cedarburg	9,815	0
Bangor	9,200	118,800	Central/Westosha UHS *	10,758	0
Baraboo *	9,277	366,540	Chequamegon	10,980	0
Barneveld *	10,330	0	Chetek-Weyerhaeuser	11,517	0
Barron Area	10,848	0	Chilton *	9,172	252,168**
Bayfield	14,061	0	Chippewa Falls Area	9,994	0
Beaver Dam *	9,574	0	Clayton *	9,515	0
Beecher-Dunbar-Pembine *	11,990	0	Clear Lake	9,391	5,616
Belleville *	10,148	0	Clinton Community *	10,287	0
Belmont Community	9,200	71,200	Clintonville *	9,522	0
Beloit *	9,636	0	Cochrane-Fountain City *	9,268	85,536
Beloit Turner *	9,757	0	Colby *	9,219	171,588
Benton *	9,372	6,692	Coleman *	9,418	0
Berlin Area	9,200	322,600	Colfax	9,299	83,527
Big Foot UHS *	12,627	0	Columbus	10,172	0
Birchwood *	11,097	0	Cornell	9,434	0
Black Hawk	10,024	0	Crandon *	10,312	0
Black River Falls *	9,314	151,704	Crivitz	9,305	70,490
Blair-Taylor *	9,200	123,200	Cuba City	10,538	0
Bloomer	9,887	0	Cudahy *	10,385	0
Bonduel *	9,197	168,490**	Cumberland *	11,002	0

<u>School District</u>	<u>Base Revenue per Pupil</u>	<u>Estimated Maximum Adjustment</u>	<u>School District</u>	<u>Base Revenue per Pupil</u>	<u>Estimated Maximum Adjustment</u>
D C Everest Area	\$10,347	\$0	Gillett	\$9,310	\$52,920**
Darlington Community	9,249	120,347**	Gilman *	9,740	0
Deerfield Community	10,276	0	Gilmanton *	12,268	0
Deforest Area	10,161	0	Glendale-River Hills	12,103	0
Delavan-Darien *	9,441	0	Glenwood City *	9,517	0
Denmark	9,175	317,475	Goodman-Armstrong	11,699	0
Depere	9,619	0	Grafton *	10,493	0
Desoto Area *	10,528	0	Granton Area *	10,557	0
Dodgeland *	10,255	0	Grantsburg	9,203	167,450
Dodgeville	10,595	0	Green Bay Area	9,540	0
Dover #1 *	10,674	0	Green Lake *	12,425	0
Drummond *	9,669	0	Greendale	11,015	0
Durand	9,998	0	Greenfield	10,188	0
East Troy Community	9,859	0	Greenwood	9,523	0
Eau Claire Area	9,835	0	Gresham	11,656	0
Edgar *	10,116	0	Hamilton	10,377	0
Edgerton	9,629	0	Hartford J1	9,718	0
Elcho *	10,229	0	Hartford UHS *	11,174	0
Eleva-Strum	9,601	0	Hartland-Lakeside J3 *	9,705	0
Elk Mound Area	9,238	177,714	Hayward Community *	9,662	0
Elkhart Lake-Glenbeulah *	9,781	0	Herman-Neosho-Rubicon *	9,915	0
Elkhorn Area	9,780	0	Highland	11,929	0
Ellsworth Community *	9,248	255,360	Hilbert *	9,408	0
Elmbrook	11,646	0	Hillsboro	9,241	82,521
Elmwood *	13,635	0	Holmen	10,265	0
Erin *	9,748	0	Horicon *	9,429	0
Evansville Community	9,704	0	Hortonville	9,528	0
Fall Creek *	9,872	0	Howards Grove *	9,653	0
Fall River *	9,807	0	Howard-Suamico	9,269	721,417**
Fennimore Community *	10,353	0	Hudson	10,283	0
Flambeau	10,283	0	Hurley *	9,760	0
Florence *	9,540	0	Hustisford *	10,406	0
Fond Du Lac *	9,264	1,001,640	Independence	9,956	0
Fontana J8 *	11,829	0	Iola-Scandinavia *	9,260	95,900
Fort Atkinson *	10,354	0	Iowa-Grant *	11,940	0
Fox Point J2 *	13,023	0	Ithaca	10,840	0
Franklin Public	11,134	0	Janesville *	9,481	0
Frederic	9,413	0	Jefferson *	9,784	0
Freedom Area *	9,206	320,682**	Johnson Creek	10,444	0
Friess Lake *	10,059	0	Juda *	10,288	0
Galesville-Ettrick	10,341	0	Kaukauna Area	9,503	0
Geneva J4	14,323	0	Kenosha *	10,204	0
Genoa City J2 *	9,922	0	Kettle Moraine *	9,948	0
Germantown	10,139	0	Kewaskum *	9,438	0
Gibraltar Area *	15,955	0	Kewaunee	9,209	187,371

<u>School District</u>	<u>Base Revenue per Pupil</u>	<u>Estimated Maximum Adjustment</u>	<u>School District</u>	<u>Base Revenue per Pupil</u>	<u>Estimated Maximum Adjustment</u>
Kickapoo Area *	\$9,689	\$0	Menomonie Area	\$9,731	\$0
Kiel Area *	9,306	120,414	Mequon-Thiensville	10,725	0
Kimberly Area	9,446	0	Mercer	14,562	0
Kohler *	10,180	0	Merrill Area *	9,209	509,206
Lac Du Flambeau #1 *	12,570	0	Merton Community *	9,288	90,384
Lacrosse *	10,926	0	Middleton-Cross Plains	10,663	0
Ladysmith *	10,376	0	Milton	9,309	318,227
Lafarge	11,431	0	Milwaukee *	10,122	0
Lake Country *	10,904	0	Mineral Point *	11,554	0
Lake Geneva J1 *	10,034	0	Minocqua J1	11,522	0
Lake Geneva-Genoa UHS *	11,727	0	Mishicot	9,260	112,140
Lake Holcombe *	9,989	0	Mondovi	9,209	173,619
Lake Mills Area	9,747	0	Monona Grove	10,648	0
Lakeland UHS	13,605	0	Monroe *	9,964	0
Lancaster Community	10,884	0	Montello *	9,200	144,200
Laona	10,888	0	Monticello *	9,913	0
Lena	9,402	0	Mosinee *	9,956	0
Linn J4 *	15,088	0	Mount Horeb Area *	9,350	120,050
Linn J6 *	13,470	0	Mukwonago	9,200	922,200
Little Chute Area *	9,254	188,924	Muskego-Norway	10,086	0
Lodi *	9,613	0	Necedah Area	9,612	0
Lomira *	9,594	0	Neenah	9,596	0
Loyal *	9,411	0	Neillsville *	9,256	134,784
Luck *	9,389	5,467	Nekoosa *	9,329	82,573
Luxemburg-Casco *	9,228	324,908	New Auburn	10,826	0
Madison Metropolitan *	11,872	0	New Berlin *	11,269	0
Manawa *	9,200	148,600	New Glarus	10,348	0
Manitowoc *	9,198	1,030,402	New Holstein	9,172	264,252
Maple *	9,484	0	New Lisbon	9,566	0
Maple Dale-Indian Hill	14,468	0	New London *	9,290	261,690
Marathon City	10,132	0	New Richmond	9,347	176,490
Marinette *	9,199	435,969	Niagara *	9,927	0
Marion	9,200	98,800	Nicolet UHS *	15,344	0
Markesan *	9,200	164,200	Norris *	260	237,640
Marshall *	9,615	0	North Cape *	10,783	0
Marshfield *	9,270	502,060	North Crawford	10,265	0
Mauston *	9,985	0	North Fond Du Lac	9,497	0
Mayville *	9,749	0	North Lake *	9,717	0
McFarland	10,863	0	North Lakeland *	18,990	0
Medford Area	9,204	414,148	Northern Ozaukee *	9,916	0
Mellen	10,305	0	Northland Pines *	10,167	0
Melrose-Mindoro *	11,326	0	Northwood *	10,494	0
Menasha *	9,847	0	Norwalk-Ontario-Wilton *	9,867	0
Menominee Indian	10,948	0	Norway J7	12,058	0
Menomonee Falls *	11,077	0	Oak Creek-Franklin	9,474	0

<u>School District</u>	<u>Base Revenue per Pupil</u>	<u>Estimated Maximum Adjustment</u>	<u>School District</u>	<u>Base Revenue per Pupil</u>	<u>Estimated Maximum Adjustment</u>
Oakfield	\$9,448	\$0	Rib Lake	\$9,200	\$96,600
Oconomowoc Area	10,117	0	Rice Lake Area	11,267	0
Oconto *	9,215	204,610	Richfield J1 *	9,869	0
Oconto Falls *	9,512	0	Richland *	9,743	0
Omro	9,227	220,575	Richmond *	10,655	0
Onalaska	9,441	0	Rio Community *	9,621	0
Oostburg *	9,200	193,800	Ripon Area *	9,647	0
Oregon	10,880	0	River Falls	9,408	0
Osceola *	9,394	9,702**	River Ridge	11,137	0
Oshkosh Area	9,272	1,247,872	River Valley *	10,075	0
Osseo-Fairchild *	9,423	0	Riverdale *	9,200	138,800
Owen-Withee *	9,218	88,634	Rosendale-Brandon *	9,443	0
Palmyra-Eagle Area *	9,672	0	Rosholt *	10,957	0
Pardeeville Area *	9,203	169,814	Royall *	10,095	0
Paris J1 *	10,592	0	Saint Croix Central	9,512	0
Parkview *	9,887	0	Saint Croix Falls *	10,050	0
Pecatonica Area	12,290	0	Saint Francis *	10,042	0
Pepin Area	14,176	0	Salem	9,584	0
Peshtigo *	9,268	141,900	Sauk Prairie	9,891	0
Pewaukee	10,414	0	Seneca	11,227	0
Phelps	11,187	0	Sevastopol	10,663	0
Phillips *	9,235	129,360	Seymour Community *	9,698	0
Pittsville *	10,008	0	Sharon J11 *	11,271	0
Platteville	10,264	0	Shawano *	9,617	0
Plum City *	10,271	0	Sheboygan Area	10,437	0
Plymouth *	9,181	491,217	Sheboygan Falls *	9,268	220,044
Port Edwards	10,804	0	Shell Lake *	10,254	0
Port Washington-Saukville *	10,111	0	Shiocton *	9,295	74,970
Portage Community *	9,346	127,278	Shorewood	11,623	0
Potosi	11,670	0	Shullsburg *	9,200	75,400
Poynette *	9,303	105,342	Silver Lake J1 *	9,390	4,530
Prairie Du Chien Area	10,050	0	Siren	10,306	0
Prairie Farm *	9,598	0	Slinger	9,243	426,726
Prentice *	10,079	0	Solon Springs	11,911	0
Prescott	10,378	0	Somerset *	9,982	0
Princeton	9,248	59,584	South Milwaukee *	9,854	0
Pulaski Community	9,561	0	South Shore	17,928	0
Racine *	10,056	0	Southern Door County *	9,195	222,835**
Randall J1 *	9,394	3,312	Southwestern Wisconsin *	9,460	0
Randolph *	10,186	0	Sparta Area	9,272	380,544
Random Lake *	9,200	177,600	Spencer *	9,770	0
Raymond #14 *	10,713	0	Spooner *	9,210	246,240
Reedsburg	9,583	0	Spring Valley	9,703	0
Reedsville *	10,327	0	Stanley-Boyd Area	9,594	0
Rhineland * *	9,643	0	Stevens Point Area	9,340	438,480

<u>School District</u>	<u>Base Revenue per Pupil</u>	<u>Estimated Maximum Adjustment</u>	<u>School District</u>	<u>Base Revenue per Pupil</u>	<u>Estimated Maximum Adjustment</u>
Stockbridge *	\$10,764	\$0	Wausaukee *	\$9,577	\$0
Stone Bank School District	10,835	0	Wautoma Area *	9,361	54,405
Stoughton Area *	11,400	0	Wauwatosa *	10,309	0
Stratford	9,443	0	Wauzeka-Steuben *	11,487	0
Sturgeon Bay	9,484	0	Webster	9,748	0
Sun Prairie Area	10,724	0	West Allis *	10,024	0
Superior	9,372	131,908	West Bend *	9,245	1,062,370
Suring *	9,586	0	West Depere	10,020	0
Swallow *	10,269	0	West Salem	9,331	117,576
Thorp	9,338	35,898	Westby Area	9,280	141,840
Three Lakes *	9,904	0	Westfield	9,246	181,412
Tigerton *	9,897	0	Weston *	9,608	0
Tomah Area	9,273	389,636	Weyauwega-Fremont *	9,205	161,460
Tomahawk *	9,262	169,464	Wheatland J1 *	10,388	0
Tomorrow River *	9,238	157,626	White Lake *	10,183	0
Trevor-Wilmot Consolidated *	10,751	0	Whitefish Bay	11,281	0
Tri-County Area *	9,411	0	Whitehall	9,566	0
Turtle Lake	9,635	0	Whitewater	9,763	0
Twin Lakes #4 *	10,425	0	Whitnall	10,620	0
Two Rivers *	9,200	346,800	Wild Rose	9,349	28,815
Union Grove J1 *	10,466	0	Williams Bay	12,274	0
Union Grove UHS	11,215	0	Wilmot UHS *	11,530	0
Unity *	10,191	0	Winneconne Community	9,231	253,669
Valders Area	9,850	0	Winter *	10,672	0
Verona Area	10,794	0	Wisconsin Dells *	9,795	0
Viroqua Area	9,319	93,312	Wisconsin Heights *	9,651	0
Wabeno Area *	9,830	0	Wisconsin Rapids *	10,252	0
Walworth J1	9,353	24,017	Wittenberg-Biramwood *	9,230	195,670
Washburn *	11,112	0	Wonewoc-Union Center	11,110	0
Washington	10,461	0	Woodruff J1	11,916	0
Washington-Caldwell *	11,356	0	Wrightstown Community	9,315	108,970
Waterford Graded *	10,410	0	Yorkville J2	10,681	0
Waterford UHS	11,858	0			
Waterloo *	9,878	0			
Watertown *	9,326	284,678			
Waukesha *	9,828	0			
Waunakee Community	10,532	0			
Waupaca *	10,338	0			
Waupun	9,293	217,210			
Wausau *	10,249	0			

* Declining enrollment district in 2017-18; low revenue adjustment shown could reduce the district's base revenue hold harmless, resulting in a lower net increase in revenue limit authority compared to current law.

** District would not be eligible for estimated low revenue adjustment shown in 2018-19 under referendum eligibility provision.