



Legislative Fiscal Bureau

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TO: Members
Special Committee on Review of State School Aid Formula

FROM: Russ Kava, Fiscal Analyst

SUBJECT: Revenue Limits -- Declining Enrollment

The following memorandum discusses proposals to provide additional revenue limit authority for school districts with declining enrollment.

Current Law

Under revenue limits, the annual increase in a school district's per pupil revenue derived from general school aids, computer aid, and property taxes is restricted. Actual general aids, computer aid, and property tax revenues received in the prior school year are used to establish the base year amount in order to compute the allowable revenue increase for the current school year. A per pupil revenue limit increase, which is adjusted annually for inflation, is added to the base revenue per pupil for the current school year. In 2005-06, this per pupil increase was \$248.48. There are several adjustments that are made to the standard revenue limit calculation, such as the declining enrollment adjustment, carryover of unused revenue authority, and the transfer of service adjustment. These adjustments generally increase a district's limit, providing the district with more revenue authority within the calculated limit. A school district can also exceed its revenue limit by receiving voter approval at a referendum.

A three-year rolling average of a school district's pupil enrollment is used to determine the allowable revenue increase under the limit. Specifically, the number of pupils is based on the average of a school district's membership count taken on the third Friday in September for the current and two preceding school years. For example, for 2005-06 revenue limits, the average of the 2002, 2003, and 2004 September memberships was used to calculate the 2004-05 base year revenues per pupil. Then, the average of the 2003, 2004, and 2005 September memberships was used to determine the allowable revenue increase in 2005-06. School districts can also count 40% of the full-time equivalent (FTE) summer school enrollment in classes taught by licensed teachers

in the membership counts in each year of the three-year average.

Under the declining enrollment adjustment, if a school district's current year three-year rolling average pupil enrollment is less than the prior year three-year rolling average, the district receives a one-year nonrecurring adjustment to its revenue limit in a dollar amount equal to 75% of what the decline in the three-year rolling average memberships would have generated. In 2005-06, 265 districts were eligible for the declining enrollment adjustment, which provided those districts \$42.5 million in revenue limit authority. Attachment 1 shows the revenue limit for each school district in 2005-06, the declining enrollment adjustment received by the district if applicable, and the percent of the total revenue limit authority of the district represented by the declining enrollment adjustment.

Alternatives to Address Declining Enrollment

There are various modifications that could be made to revenue limits to provide additional revenue limit authority to declining enrollment districts. One alternative would be to modify the current law adjustment to provide additional revenue limit authority to those districts now eligible for the adjustment. One option would be to increase the adjustment from 75% to 100% of the allowable revenues that the decline would have generated. Had this option been in effect in 2005-06, districts currently eligible for the adjustment would have generated an additional \$14.1 million in revenue limit authority. This option would provide districts currently receiving assistance for declining enrollment additional revenue limit authority in the current one-year time frame to adjust their operations as a result of the decline.

Another option would be to restructure the current law adjustment to a multi-year adjustment. For example, in the first year of an enrollment decline, a district could receive 100% of the allowable revenues that the decline would have generated. In the year after the decline, the district could receive 50% of the allowable revenues that the initial enrollment decline would have generated (half of the first year adjustment). This option would provide districts with a slightly longer time frame in which to adjust their operations to address the enrollment decline. Compared to current law, had this option applied beginning in 2005-06, eligible districts would have generated an additional \$14.1 million in revenue limit authority in 2005-06 and additional \$28.3 million in revenue limit authority in 2006-07.

Some would argue that the current three-year rolling average does not accurately reflect the marginal cost associated with losing a student, and that, while the current 75% declining enrollment adjustment provides some temporary assistance each year, it is not enough of an adjustment to help districts in decline. Another option that has been proposed is to use a longer time frame, such as five years, for the calculation of revenue limits. A five-year rolling average would generally further lessen the impact on school district budgeting of relatively large annual changes in enrollment and allow school districts even more time to plan and react to changing enrollments.

Had a five-year rolling average been used for the calculation of revenue limits in 2005-06, an

additional \$12.1 million in revenue limit authority would have been generated statewide. A total of 271 districts would have had a higher revenue limit, with a total of \$22.3 million in additional revenue limit authority generated by those districts. A total of 153 districts would have had a lower revenue limit, with a total revenue limit reduction of \$10.2 million for those districts. Two districts would have had an unchanged limit. Attachment 2 shows the revenue limit calculation for each district using both a three-year and a five-year rolling average, as well as the change under the five-year calculation as compared to the three-year calculation.

The proposal could be structured to ensure that no district would have their revenue limit reduced compared to current law. For example, in the 2005-07 biennial budget, the Governor recommended a provision under which a school district's revenue limit would be the greater of the limit calculated using the three-year or the five-year rolling average. However, this approach would add another set of calculations to a system that is sometimes criticized for its complexity.

While using a five-year rolling average for the revenue limit calculation would provide additional revenue limit authority to some districts, it does not necessarily target the additional authority to districts now eligible for the declining enrollment adjustment. Had the five-year rolling average been used in 2005-06, of the 271 districts that would have had a higher limit using the five-year average, 197 were eligible for the current law declining enrollment adjustment, while 74 were not. Of the 153 districts that would have had a higher limit using the three-year average, 66 were eligible for the current law declining enrollment adjustment, while 87 were not.

One can argue that the current law declining enrollment adjustment does not take into account the severity of the decline in a district's enrollment over time. Because the adjustment is nonrecurring, it does not provide a permanent increase in base revenues for districts experiencing rapid enrollment decline. Also, the adjustment is calculated the same for districts with relatively small declines as it is for districts with larger declines, even though districts with larger declines would likely have to react differently to their circumstances than would a district with a smaller decline.

One option to address the concerns of districts with relatively large declines in enrollment has been proposed by the Department of Public Instruction in the agency's 2007-09 biennial budget request. Under the DPI proposal for a base level revenue limit adjustment, if a district's revenue limit in the current year, after consideration of the per pupil adjustment and low-revenue ceiling, but prior to any other adjustments, is less than the district's base revenue from the prior year, the district's initial revenue limit would be set equal to the prior year's base revenue.

For most districts, the per pupil adjustment and the low-revenue ceiling result in an initial current year limit higher than the prior year's base revenue. Some districts, however, are experiencing such a relatively large decrease in enrollment (generally a 3% or greater decline in the three-year averages) that their initial current year limit is less than the prior year's base revenue amount. In 2005-06, 48 districts had an initial 2005-06 revenue limit that was lower than their 2004-05 base revenue. In total, the difference between these districts' 2004-05 base revenue and

2005-06 initial revenue limit was \$2.3 million. Attachment 3 lists those 48 districts and the amount of the base level revenue limit adjustment that would have applied in 2005-06.

RK/lah
Attachments

ATTACHMENT 1

2005-06 Revenue Limits and Declining Enrollment Adjustment

<u>School District</u>	<u>Revenue Limit</u>	<u>Declining Enrollment Adjustment</u>	<u>Adjustment as Pct. of Limit</u>
Abbotsford	\$5,160,823	\$0	0.0%
Adams-Friendship Area	17,299,143	325,454	1.9
Albany	3,972,159	16,529	0.4
Algoma	5,124,349	8,100	0.2
Alma	2,901,243	145,215	5.0
Alma Center	5,277,719	0	0.0
Almond-Bancroft	4,155,300	89,100	2.1
Altoona	12,194,214	0	0.0
Amery	14,850,933	153,900	1.0
Antigo	25,005,917	393,587	1.6
Appleton Area	125,062,159	25,127	0.0
Arcadia	8,629,994	0	0.0
Argyle	3,078,054	0	0.0
Arrowhead UHS	20,708,097	0	0.0
Ashland	19,139,483	169,115	0.9
Ashwaubenon	26,054,277	381,179	1.5
Athens	5,051,598	27,665	0.5
Auburndale	6,755,400	105,300	1.6
Augusta	5,777,200	17,197	0.3
Baldwin-Woodville Area	11,834,131	0	0.0
Bangor	5,318,954	65,972	1.2
Baraboo	23,562,900	89,100	0.4
Barneveld	3,975,438	0	0.0
Barron Area	12,373,173	272,869	2.2
Bayfield	4,575,890	36,607	0.8
Beaver Dam	29,212,243	95,394	0.3
Beecher-Dunbar-Pembine	2,865,965	112,591	3.9
Belleville	8,532,566	0	0.0
Belmont Community	2,797,193	74,043	2.6
Beloit	60,210,172	0	0.0
Beloit Turner	10,178,449	0	0.0
Benton	2,389,970	25,699	1.1
Berlin Area	13,853,777	48,600	0.4
Big Foot UHS	5,913,945	0	0.0
Birchwood	2,900,888	76,690	2.6

<u>School District</u>	<u>Revenue Limit</u>	<u>Declining Enrollment Adjustment</u>	<u>Adjustment as Pct. of Limit</u>
Black Hawk	\$4,956,215	\$126,944	2.6%
Black River Falls	15,429,300	89,100	0.6
Blair-Taylor	5,893,896	24,422	0.4
Bloomer	9,646,709	0	0.0
Bonduel	7,321,457	0	0.0
Boscobel Area	7,967,533	139,042	1.7
Boulder Junction J1	2,552,728	26,591	1.0
Bowler	4,123,012	91,071	2.2
Boyceville Community	7,409,751	131,951	1.8
Brighton #1	1,565,896	0	0.0
Brillion	7,128,998	0	0.0
Bristol #1	4,393,159	58,811	1.3
Brodhead	9,888,857	0	0.0
Brown Deer	17,070,290	0	0.0
Bruce	5,295,409	32,998	0.6
Burlington Area	28,886,493	7,934	0.0
Butternut	1,921,446	67,930	3.5
Cadott Community	7,221,786	72,900	1.0
Cambria-Friesland	3,937,136	42,808	1.1
Cambridge	8,896,771	42,985	0.5
Cameron	6,884,547	8,321	0.1
Campbellsport	14,175,007	81,000	0.6
Cashton	4,530,252	33,745	0.7
Cassville	2,875,649	123,494	4.3
Cedar Grove-Belgium Area	7,779,597	0	0.0
Cedarburg	26,509,780	0	0.0
Central/Westosha UHS	11,010,611	0	0.0
Chetek	9,010,639	186,336	2.1
Chilton	9,842,195	113,129	1.1
Chippewa Falls Area	38,504,250	0	0.0
Clayton	3,424,654	0	0.0
Clear Lake	5,504,327	65,645	1.2
Clinton Community	10,688,408	26,590	0.2
Clintonville	13,432,209	93,850	0.7
Cochrane-Fountain City	6,045,042	76,305	1.3
Colby	8,919,894	0	0.0
Coleman	6,269,400	48,600	0.8
Colfax	7,026,464	64,849	0.9
Columbus	10,377,293	150,144	1.4
Cornell	4,511,700	137,700	3.1

<u>School District</u>	<u>Revenue Limit</u>	<u>Declining Enrollment Adjustment</u>	<u>Adjustment as Pct. of Limit</u>
Crandon	\$8,225,905	\$106,088	1.3%
Crivitz	7,064,735	150,314	2.1
Cuba City	6,412,163	118,616	1.8
Cudahy	25,434,601	0	0.0
Cumberland	9,983,504	166,582	1.7
D C Everest Area	46,104,233	0	0.0
Darlington Community	7,387,594	66,176	0.9
Deerfield Community	7,056,728	85,135	1.2
DeForest Area	29,435,442	0	0.0
Delavan-Darien	21,604,670	96,629	0.4
Denmark	12,761,408	185,532	1.5
DePere	28,552,165	0	0.0
DeSoto Area	5,564,956	66,932	1.2
Dodgeland	7,468,362	0	0.0
Dodgeville	12,636,830	0	0.0
Dover #1	791,665	0	0.0
Drummond	4,808,998	70,591	1.5
Durand	10,034,509	43,709	0.4
East Troy Community	14,010,456	0	0.0
Eau Claire Area	94,763,077	362,377	0.4
Edgar	5,486,872	24,681	0.4
Edgerton	15,775,684	172,751	1.1
Elcho	3,810,092	36,957	1.0
Eleva-Strum	5,563,681	43,063	0.8
Elk Mound Area	7,537,646	0	0.0
Elkhart Lake-Glenbeulah	5,033,447	59,521	1.2
Elkhorn Area	21,957,308	0	0.0
Ellsworth Community	14,554,600	162,000	1.1
Elmbrook	73,078,745	114,626	0.2
Elmwood	3,630,542	28,296	0.8
Erin	2,963,555	43,327	1.5
Evansville Community	14,613,216	0	0.0
Fall Creek	7,863,626	36,030	0.5
Fall River	4,094,743	0	0.0
Fennimore Community	6,156,000	48,600	0.8
Flambeau	6,499,582	66,322	1.0
Florence	6,579,490	284,839	4.3
Fond du Lac	58,822,200	0	0.0
Fontana J8	2,778,490	31,219	1.1
Fort Atkinson	23,047,018	0	0.0

<u>School District</u>	<u>Revenue Limit</u>	<u>Declining Enrollment Adjustment</u>	<u>Adjustment as Pct. of Limit</u>
Fox Point J2	\$8,980,347	\$60,884	0.7%
Franklin Public	38,121,949	0	0.0
Frederic	4,945,156	81,022	1.6
Freedom Area	12,208,344	0	0.0
Friess Lake	2,588,709	45,257	1.7
Galesville-Ettrick	11,362,170	162,000	1.4
Geneva J4	1,259,932	32,645	2.6
Genoa City J2	4,905,657	0	0.0
Germantown	33,661,118	0	0.0
Gibraltar Area	7,552,032	111,630	1.5
Gillett	6,662,662	153,900	2.3
Gilman	4,219,836	0	0.0
Gilmanton	2,158,430	46,318	2.1
Glendale-River Hills	10,490,424	123,397	1.2
Glenwood City	6,833,444	75,647	1.1
Glidden	2,424,063	47,906	2.0
Goodman-Armstrong	2,183,470	54,587	2.5
Grafton	18,500,805	0	0.0
Granton Area	2,810,069	120,167	4.3
Grantsburg	8,229,478	32,400	0.4
Green Bay Area	167,668,219	0	0.0
Green Lake	4,438,803	46,848	1.1
Greendale	21,645,836	0	0.0
Greenfield	27,859,515	214,440	0.8
Greenwood	4,775,890	93,138	2.0
Hamilton	38,338,685	0	0.0
Hartford J1	14,408,731	0	0.0
Hartford UHS	17,340,477	0	0.0
Hartland-Lakeside J3	12,371,512	53,300	0.4
Hayward Community	16,014,490	210,600	1.3
Herman #22	927,833	10,456	1.1
Highland	2,715,498	42,626	1.6
Hilbert	4,167,124	0	0.0
Hillsboro	4,803,300	16,200	0.3
Holmen	28,133,027	0	0.0
Horicon	8,640,858	109,101	1.3
Hortonville	25,470,789	0	0.0
Howards Grove	8,421,260	0	0.0
Howard-Suamico	39,955,262	0	0.0
Hudson	42,610,376	0	0.0

<u>School District</u>	<u>Revenue Limit</u>	<u>Declining Enrollment Adjustment</u>	<u>Adjustment as Pct. of Limit</u>
Hurley	\$6,649,899	\$231,456	3.5%
Hustisford	4,166,398	119,324	2.9
Independence	3,144,792	18,256	0.6
Iola-Scandinavia	6,549,698	0	0.0
Iowa-Grant	7,873,427	216,066	2.7
Ithaca	3,562,635	40,256	1.1%
Janesville	88,934,076	490,103	0.6
Jefferson	15,852,563	0	0.0
Johnson Creek	5,716,832	0	0.0
Juda	2,747,573	17,669	0.6
Kaukauna Area	32,598,213	0	0.0
Kenosha	184,559,983	0	0.0
Kettle Moraine	39,182,788	0	0.0
Kewaskum	16,899,644	8,407	0.0
Kewaunee	8,959,588	32,628	0.4
Kickapoo Area	4,043,014	0	0.0
Kiel Area	12,049,196	113,362	0.9
Kimberly Area	31,028,134	0	0.0
Kohler	4,186,486	0	0.0
Lac du Flambeau #1	4,639,033	98,573	2.1
LaCrosse	73,672,306	815,539	1.1
Ladysmith-Hawkins	9,549,294	301,238	3.2
LaFarge	2,566,104	96,137	3.7
Lake Country	5,156,210	40,680	0.8
Lake Geneva J1	15,011,970	0	0.0
Lake Geneva-Genoa UHS	13,841,822	0	0.0
Lake Holcombe	3,980,157	103,990	2.6
Lake Mills Area	12,115,949	150,604	1.2
Lakeland UHS	10,562,299	21,584	0.2
Lancaster Community	8,767,226	102,142	1.2
Laona	2,678,846	19,554	0.7
Lena	3,937,618	68,332	1.7
Linn J4	1,859,144	0	0.0
Linn J6	1,336,672	0	0.0
Little Chute Area	11,935,789	0	0.0
Lodi	14,503,377	0	0.0
Lomira	9,353,482	59,958	0.6
Loyal	5,490,552	118,806	2.2
Luck	4,979,676	89,100	1.8
Luxemburg-Casco	15,838,637	0	0.0

<u>School District</u>	<u>Revenue Limit</u>	<u>Declining Enrollment Adjustment</u>	<u>Adjustment as Pct. of Limit</u>
Madison Metropolitan	\$247,240,871	\$1,220,997	0.5%
Manawa	7,347,300	105,300	1.4
Manitowoc	44,322,414	0	0.0
Maple	11,422,678	0	0.0
Maple Dale-Indian Hill	6,256,158	236,216	3.8
Marathon City	6,189,161	98,246	1.6%
Marinette	19,796,400	429,300	2.2
Marion	5,177,183	0	0.0
Markesan	7,033,217	122,815	1.7
Marshall	10,256,996	0	0.0
Marshfield	33,460,161	396,761	1.2
Mauston	13,530,860	0	0.0
Mayville	10,378,791	121,975	1.2
McFarland	17,980,568	0	0.0
Medford Area	17,821,707	162,000	0.9
Mellen	2,973,350	18,958	0.6
Melrose-Mindoro	6,560,176	8,636	0.1
Menasha	30,447,385	0	0.0
Menominee Indian	9,738,960	162,000	1.7
Menomonee Falls	42,340,403	0	0.0
Menomonie Area	28,898,768	353,598	1.2
Mequon-Thiensville	38,579,615	314,624	0.8
Mercer	1,964,744	45,619	2.3
Merrill Area	26,453,413	309,184	1.2
Merton Community	7,110,129	41,224	0.6
Middleton-Cross Plains	52,239,664	0	0.0
Milton	26,316,350	0	0.0
Milwaukee	839,336,994	7,664,820	0.9
Mineral Point	6,958,912	113,082	1.6
Minocqua J1	5,617,959	137,700	2.5
Mishicot	8,881,033	97,200	1.1
Mondovi	8,885,700	48,600	0.5
Monona Grove	27,254,459	0	0.0
Monroe	23,378,596	106,952	0.5
Montello	6,739,200	8,100	0.1
Monticello	3,659,868	51,536	1.4
Mosinee	17,861,916	0	0.0
Mount Horeb Area	17,032,562	0	0.0
Mukwonago	40,872,267	0	0.0
Muskego-Norway	44,200,084	0	0.0

<u>School District</u>	<u>Revenue Limit</u>	<u>Declining Enrollment Adjustment</u>	<u>Adjustment as Pct. of Limit</u>
Necedah Area	\$7,078,922	\$0	0.0%
Neenah	55,037,800	0	0.0
Neillsville	9,372,611	90,279	1.0
Nekoosa	11,914,647	113,400	1.0
Neosho J3	1,839,423	0	0.0
New Auburn	2,772,463	0	0.0
New Berlin	47,720,273	52,394	0.1
New Glarus	7,051,789	0	0.0
New Holstein	9,848,429	0	0.0
New Lisbon	5,789,501	42,262	0.7
New London	20,565,196	145,800	0.7
New Richmond	21,823,321	0	0.0
Niagara	4,356,385	71,125	1.6
Nicolet UHS	18,003,277	231,740	1.3
Norris	2,018,162	32,400	1.6
North Cape	1,657,429	0	0.0
North Crawford	4,612,440	153,900	3.3
North Fond du Lac	10,277,598	0	0.0
North Lake	3,168,158	71,395	2.3
Northern Ozaukee	7,886,119	36,342	0.5
Northland Pines	14,229,006	295,093	2.1
Northwood	4,195,225	0	0.0
Norwalk-Ontario-Wilton	5,978,222	96,428	1.6
Norway J7	988,792	0	0.0
Oak Creek-Franklin	44,965,740	0	0.0
Oakfield	5,040,512	67,886	1.3
Oconomowoc Area	38,410,289	0	0.0
Oconto	10,238,400	243,000	2.4
Oconto Falls	15,668,148	32,400	0.2
Omro	10,817,896	0	0.0
Onalaska	22,517,703	0	0.0
Oostburg	7,848,900	0	0.0
Oregon	33,281,943	0	0.0
Osceola	14,408,906	0	0.0
Oshkosh Area	85,129,052	550,800	0.6
Osseo-Fairchild	8,449,401	0	0.0
Owen-Withee	5,195,997	0	0.0
Palmyra-Eagle Area	10,853,353	0	0.0
Pardeeville Area	7,991,705	114,224	1.4
Paris J1	2,031,313	0	0.0

<u>School District</u>	<u>Revenue Limit</u>	<u>Declining Enrollment Adjustment</u>	<u>Adjustment as Pct. of Limit</u>
Park Falls	\$6,334,200	\$186,300	2.9%
Parkview	10,524,545	0	0.0
Pecatonica Area	4,414,515	61,046	1.4
Pepin Area	3,087,079	47,486	1.5
Peshtigo	9,613,377	0	0.0
Pewaukee	20,601,991	0	0.0
Phelps	2,300,725	0	0.0
Phillips	8,690,665	234,900	2.7
Pittsville	6,180,300	105,300	1.7
Platteville	12,695,793	267,632	2.1
Plum City	3,278,375	118,058	3.6
Plymouth	19,968,273	105,300	0.5
Port Edwards	5,048,980	87,083	1.7
Port Washington-Saukville	24,538,809	45,619	0.2
Portage Community	21,983,053	186,300	0.8
Potosi	3,973,812	89,411	2.3
Poynette	9,507,942	0	0.0
Prairie du Chien Area	10,288,719	0	0.0
Prairie Farm	3,096,186	17,299	0.6
Prentice	4,546,031	98,244	2.2
Prescott	10,240,253	0	0.0
Princeton	3,607,800	56,700	1.6
Pulaski Community	30,049,954	0	0.0
Racine	179,506,198	707,576	0.4
Randall J1	5,739,499	0	0.0
Randolph	4,753,850	0	0.0
Random Lake	8,224,299	82,408	1.0
Raymond #14	3,270,630	0	0.0
Reedsburg	20,984,067	0	0.0
Reedsville	5,912,341	0	0.0
Rhineland	27,307,195	537,134	2.0
Rib Lake	4,369,387	56,700	1.3
Rice Lake Area	21,118,439	398,936	1.9
Richfield J1	4,000,368	71,917	1.8
Richland	12,579,534	261,346	2.1
Richmond	3,967,101	0	0.0
Rio Community	4,974,320	144,499	2.9
Ripon	15,242,091	0	0.0
River Falls	25,300,559	0	0.0
River Ridge	5,561,865	163,868	2.9

<u>School District</u>	<u>Revenue Limit</u>	<u>Declining Enrollment Adjustment</u>	<u>Adjustment as Pct. of Limit</u>
River Valley	\$12,218,705	\$197,874	1.6%
Riverdale	7,094,825	165,188	2.3
Rosendale-Brandon	9,276,561	25,516	0.3
Rosholt	5,876,795	139,431	2.4
Royall	5,902,509	152,883	2.6
Rubicon J6	1,331,858	65,285	4.9
Saint Croix Central	9,682,395	0	0.0
Saint Croix Falls	9,858,255	44,439	0.5
Saint Francis	9,689,431	212,426	2.2
Salem J2	9,957,596	0	0.0
Sauk Prairie	22,577,466	119,087	0.5
Seneca	3,062,451	66,128	2.2
Sevastopol	6,406,975	59,106	0.9
Seymour Community	19,940,883	0	0.0
Sharon J11	2,575,890	0	0.0
Shawano-Gresham	23,234,783	0	0.0
Sheboygan Area	94,971,974	0	0.0
Sheboygan Falls	13,548,078	8,102	0.1
Shell Lake	5,212,038	0	0.0
Shiocton	7,031,516	58,881	0.8
Shorewood	19,133,764	238,085	1.2
Shullsburg	3,045,600	40,500	1.3
Silver Lake J1	4,915,948	66,676	1.4
Siren	4,748,173	8,855	0.2
Slinger	22,315,239	16,200	0.1
Solon Springs	3,351,764	9,362	0.3
Somerset	12,095,873	0	0.0
South Milwaukee	28,800,278	228,468	0.8
South Shore	2,610,689	87,023	3.3
Southern Door	10,519,495	16,553	0.2
Southwestern Wisconsin	5,007,085	43,016	0.9
Sparta Area	21,453,002	48,600	0.2
Spencer	7,004,703	99,511	1.4
Spooner	12,366,270	267,368	2.2
Spring Valley	6,421,779	8,591	0.1
Stanley-Boyd Area	8,101,872	105,300	1.3
Stevens Point Area	63,245,135	821,257	1.3
Stockbridge	2,450,700	17,888	0.7
Stone Bank	3,006,884	0	0.0
Stoughton Area	29,471,079	343,318	1.2

<u>School District</u>	<u>Revenue Limit</u>	<u>Declining Enrollment Adjustment</u>	<u>Adjustment as Pct. of Limit</u>
Stratford	\$6,096,597	\$0	0.0%
Sturgeon Bay	10,629,660	283,500	2.7
Sun Prairie Area	52,330,244	0	0.0
Superior	40,092,877	445,500	1.1
Suring	4,890,613	78,459	1.6
Swallow	3,501,708	0	0.0
Thorp	5,066,802	0	0.0
Three Lakes	6,912,256	216,526	3.1
Tigerton	3,671,766	72,889	2.0
Tomah Area	23,998,265	0	0.0
Tomahawk	13,423,083	172,930	1.3
Tomorrow River	7,512,037	0	0.0
Trevor Grade School	3,773,749	0	0.0
Tri-County Area	6,904,869	133,694	1.9
Turtle Lake	4,798,682	166,610	3.5
Twin Lakes #4	3,858,643	0	0.0
Two Rivers	16,778,337	170,100	1.0
Union Grove J1	4,949,778	0	0.0
Union Grove UHS	6,364,561	0	0.0
Unity	9,449,949	24,300	0.3
Valders Area	10,290,219	0	0.0
Verona Area	43,039,648	47,118	0.1
Viroqua Area	10,193,706	225,630	2.2
Wabeno Area	5,128,494	16,734	0.3
Walworth J1	4,431,938	0	0.0
Washburn	5,548,500	170,100	3.1
Washington	1,106,264	19,325	1.7
Washington-Caldwell	1,837,122	0	0.0
Waterford J1	12,150,401	0	0.0
Waterford UHS	9,017,068	0	0.0
Waterloo	8,495,301	9,028	0.1
Watertown	31,619,456	245,112	0.8
Waukesha	116,396,864	0	0.0
Waunakee Community	27,150,491	0	0.0
Waupaca	20,405,317	429,300	2.1
Waupun	19,638,978	282,068	1.4
Wausau	79,080,797	552,873	0.7
Wausaukee	5,721,469	136,428	2.4
Wautoma Area	12,879,086	145,800	1.1
Wauwatosa	56,132,228	243,492	0.4

<u>School District</u>	<u>Revenue Limit</u>	<u>Declining Enrollment Adjustment</u>	<u>Adjustment as Pct. of Limit</u>
Wauzeka-Steuben	\$3,055,137	\$45,463	1.5%
Webster	6,350,653	17,026	0.3
West Allis	74,659,949	688,229	0.9
West Bend	54,396,556	0	0.0
West DePere	19,197,869	0	0.0
West Salem	14,224,108	0	0.0
Westby Area	9,935,414	117,276	1.2
Westfield	11,077,160	16,200	0.1
Weston	3,148,387	26,092	0.8
Weyauwega-Fremont	9,293,717	149,833	1.6
Weyerhaeuser Area	2,169,761	138,076	6.4
Wheatland J1	4,528,926	0	0.0
White Lake	2,701,603	56,006	2.1
Whitefish Bay	26,594,240	52,230	0.2
Whitehall	6,542,504	0	0.0
Whitewater	16,676,827	236,956	1.4
Whitnall	22,348,441	77,397	0.3
Wild Rose	6,213,139	113,400	1.8
Williams Bay	5,753,001	0	0.0
Wilmot Grade School	1,493,335	10,008	0.7
Wilmot UHS	11,096,793	0	0.0
Winneconne Community	13,202,200	89,100	0.7
Winter	4,054,152	0	0.0
Wisconsin Dells	13,824,439	139,295	1.0
Wisconsin Heights	9,439,828	317,009	3.4
Wisconsin Rapids	48,015,774	0	0.0
Wittenberg-Birnamwood	10,880,178	162,000	1.5
Wonewoc-Union Center	3,845,620	54,525	1.4
Woodruff J1	4,570,068	43,822	1.0
Wrightstown Community	9,122,495	0	0.0
Yorkville J2	<u>2,705,359</u>	<u>0</u>	0.0
STATEWIDE	\$7,593,594,006	\$42,475,123	0.6%

ATTACHMENT 2

2005-06 Revenue Limit Calculations Using Three and Five Year Enrollment Averages

<u>School District</u>	<u>Revenue Limit</u>		<u>Five Year Change to Three Year</u>	
	<u>Three Year Average</u>	<u>Five Year Average</u>	<u>Amount</u>	<u>Percent</u>
Abbotsford	\$5,160,823	\$5,208,640	\$47,817	0.9%
Adams-Friendship Area	17,299,143	17,367,776	68,633	0.4
Albany	3,972,159	3,965,226	-6,933	-0.2
Algoma	5,124,349	5,375,449	251,100	4.9
Alma	2,901,243	2,923,105	21,862	0.8
Alma Center	5,277,719	5,249,902	-27,817	-0.5
Almond-Bancroft	4,155,300	4,212,000	56,700	1.4
Altoona	12,194,214	12,120,637	-73,577	-0.6
Amery	14,850,933	14,980,533	129,600	0.9
Antigo	25,005,917	25,031,536	25,619	0.1
Appleton Area	125,062,159	125,037,169	-24,990	0.0
Arcadia	8,629,994	8,610,475	-19,519	-0.2
Argyle	3,078,054	2,949,111	-128,943	-4.2
Arrowhead UHS	20,708,097	20,748,506	40,409	0.2
Ashland	19,139,483	19,159,023	19,540	0.1
Ashwaubenon	26,054,277	26,073,947	19,670	0.1
Athens	5,051,598	5,060,820	9,222	0.2
Auburndale	6,755,400	6,909,300	153,900	2.3
Augusta	5,777,200	5,772,441	-4,759	-0.1
Baldwin-Woodville Area	11,834,131	11,798,589	-35,542	-0.3
Bangor	5,318,954	5,370,300	51,346	1.0
Baraboo	23,562,900	23,716,800	153,900	0.7
Barneveld	3,975,438	3,947,655	-27,783	-0.7
Barron Area	12,373,173	12,390,211	17,038	0.1
Bayfield	4,575,890	4,562,689	-13,201	-0.3
Beaver Dam	29,212,243	29,223,483	11,240	0.0
Beecher-Dunbar-Pembine	2,865,965	2,871,886	5,921	0.2
Belleville	8,532,566	8,459,350	-73,216	-0.9
Belmont Community	2,797,193	2,859,300	62,107	2.2
Beloit	60,210,172	59,742,271	-467,901	-0.8
Beloit Turner	10,178,449	10,204,353	25,904	0.3
Benton	2,389,970	2,391,634	1,664	0.1
Berlin Area	13,853,777	14,064,377	210,600	1.5
Big Foot UHS	5,913,945	5,966,721	52,776	0.9
Birchwood	2,900,888	2,912,018	11,130	0.4

<u>School District</u>	<u>Revenue Limit</u>		<u>Five Year Change to Three Year</u>	
	<u>Three Year Average</u>	<u>Five Year Average</u>	<u>Amount</u>	<u>Percent</u>
Black Hawk	\$4,956,215	\$4,970,265	\$14,050	0.3%
Black River Falls	15,429,300	15,413,100	-16,200	-0.1
Blair-Taylor	5,893,896	5,921,100	27,204	0.5
Bloomer	9,646,709	9,518,212	-128,497	-1.3
Bonduel	7,321,457	7,306,146	-15,311	-0.2
Boscobel Area	7,967,533	7,986,073	18,540	0.2
Boulder Junction J1	2,552,728	2,518,980	-33,748	-1.3
Bowler	4,123,012	4,187,700	64,688	1.6
Boyceville Community	7,409,751	7,422,530	12,779	0.2
Brighton #1	1,565,896	1,592,813	26,917	1.7
Brillion	7,128,998	7,072,287	-56,711	-0.8
Bristol #1	4,393,159	4,401,032	7,873	0.2
Brodhead	9,888,857	9,866,080	-22,777	-0.2
Brown Deer	17,070,290	17,077,366	7,076	0.0
Bruce	5,295,409	5,288,251	-7,158	-0.1
Burlington Area	28,886,493	28,899,098	12,605	0.0
Butternut	1,921,446	1,924,495	3,049	0.2
Cadott Community	7,221,786	7,343,286	121,500	1.7
Cambria-Friesland	3,937,136	3,932,828	-4,308	-0.1
Cambridge	8,896,771	8,897,795	1,024	0.0
Cameron	6,884,547	6,885,049	502	0.0
Campbellsport	14,175,007	14,215,507	40,500	0.3
Cashton	4,530,252	4,525,155	-5,097	-0.1
Cassville	2,875,649	2,896,208	20,559	0.7
Cedar Grove-Belgium Area	7,779,597	7,751,700	-27,897	-0.4
Cedarburg	26,509,780	26,600,244	90,464	0.3
Central/Westosha UHS	11,010,611	10,963,631	-46,980	-0.4
Chetek	9,010,639	9,050,609	39,970	0.4
Chilton	9,842,195	10,116,936	274,741	2.8
Chippewa Falls Area	38,504,250	38,361,390	-142,860	-0.4
Clayton	3,424,654	3,381,147	-43,507	-1.3
Clear Lake	5,504,327	5,530,979	26,652	0.5
Clinton Community	10,688,408	10,729,879	41,471	0.4
Clintonville	13,432,209	13,430,138	-2,071	0.0
Cochrane-Fountain City	6,045,042	6,048,429	3,387	0.1
Colby	8,919,894	8,881,765	-38,129	-0.4
Coleman	6,269,400	6,293,700	24,300	0.4
Colfax	7,026,464	7,061,711	35,247	0.5
Columbus	10,377,293	10,391,244	13,951	0.1
Cornell	4,511,700	4,560,300	48,600	1.1

<u>School District</u>	<u>Revenue Limit</u>		<u>Five Year Change to Three Year</u>	
	<u>Three Year Average</u>	<u>Five Year Average</u>	<u>Amount</u>	<u>Percent</u>
Crandon	\$8,225,905	\$8,286,300	\$60,395	0.7%
Crivitz	7,064,735	7,092,556	27,821	0.4
Cuba City	6,412,163	6,412,248	85	0.0
Cudahy	25,434,601	25,320,906	-113,695	-0.4
Cumberland	9,983,504	10,014,540	31,036	0.3
D C Everest Area	46,104,233	45,893,264	-210,969	-0.5
Darlington Community	7,387,594	7,382,634	-4,960	-0.1
Deerfield Community	7,056,728	7,078,249	21,521	0.3
DeForest Area	29,435,442	29,235,230	-200,212	-0.7
Delavan-Darien	21,604,670	21,479,006	-125,664	-0.6
Denmark	12,761,408	12,842,075	80,667	0.6
DePere	28,552,165	28,691,723	139,558	0.5
DeSoto Area	5,564,956	5,576,894	11,938	0.2
Dodgeand	7,468,362	7,457,688	-10,674	-0.1
Dodgeville	12,636,830	12,705,395	68,565	0.5
Dover #1	791,665	759,362	-32,303	-4.1
Drummond	4,808,998	4,811,233	2,235	0.0
Durand	10,034,509	10,015,975	-18,534	-0.2
East Troy Community	14,010,456	14,034,671	24,215	0.2
Eau Claire Area	94,763,077	94,737,357	-25,720	0.0
Edgar	5,486,872	5,489,217	2,345	0.0
Edgerton	15,775,684	15,814,177	38,493	0.2
Elcho	3,810,092	3,812,250	2,158	0.1
Eleva-Strum	5,563,681	5,551,320	-12,361	-0.2
Elk Mound Area	7,537,646	7,587,738	50,092	0.7
Elkhart Lake-Glenbeulah	5,033,447	5,041,163	7,716	0.2
Elkhorn Area	21,957,308	21,589,375	-367,933	-1.7
Ellsworth Community	14,554,600	14,805,700	251,100	1.7
Elmbrook	73,078,745	73,407,536	328,791	0.4
Elmwood	3,630,542	3,633,529	2,987	0.1
Erin	2,963,555	2,971,472	7,917	0.3
Evansville Community	14,613,216	14,699,540	86,324	0.6
Fall Creek	7,863,626	7,872,137	8,511	0.1
Fall River	4,094,743	4,058,854	-35,889	-0.9
Fennimore Community	6,156,000	6,350,400	194,400	3.2
Flambeau	6,499,582	6,509,839	10,257	0.2
Florence	6,579,490	6,891,499	312,009	4.7
Fond du Lac	58,822,200	58,910,209	88,009	0.1
Fontana J8	2,778,490	2,788,152	9,662	0.3
Fort Atkinson	23,047,018	22,987,992	-59,026	-0.3

<u>School District</u>	<u>Revenue Limit</u>		<u>Five Year Change to Three Year</u>	
	<u>Three Year Average</u>	<u>Five Year Average</u>	<u>Amount</u>	<u>Percent</u>
Fox Point J2	\$8,980,347	\$9,125,468	\$145,121	1.6%
Franklin Public	38,121,949	37,808,683	-313,266	-0.8
Frederic	4,945,156	4,952,711	7,555	0.2
Freedom Area	12,208,344	12,199,647	-8,697	-0.1
Friess Lake	2,588,709	2,689,795	101,086	3.9
Galesville-Ettrick	11,362,170	11,548,470	186,300	1.6
Geneva J4	1,259,932	1,260,979	1,047	0.1
Genoa City J2	4,905,657	4,919,732	14,075	0.3
Germantown	33,661,118	33,593,491	-67,627	-0.2
Gibraltar Area	7,552,032	7,568,070	16,038	0.2
Gillett	6,662,662	6,711,262	48,600	0.7
Gilman	4,219,836	4,278,471	58,635	1.4
Gilmanton	2,158,430	2,160,047	1,617	0.1
Glendale-River Hills	10,490,424	10,506,534	16,110	0.2
Glenwood City	6,833,444	6,830,504	-2,940	0.0
Glidden	2,424,063	2,426,621	2,558	0.1
Goodman-Armstrong	2,183,470	2,175,703	-7,767	-0.4
Grafton	18,500,805	18,487,962	-12,843	-0.1
Granton Area	2,810,069	2,815,468	5,399	0.2
Grantsburg	8,229,478	8,184,092	-45,386	-0.6
Green Bay Area	167,668,219	168,626,929	958,710	0.6
Green Lake	4,438,803	4,450,515	11,712	0.3
Greendale	21,645,836	21,623,502	-22,334	-0.1
Greenfield	27,859,515	27,923,766	64,251	0.2
Greenwood	4,775,890	4,781,178	5,288	0.1
Hamilton	38,338,685	38,210,828	-127,857	-0.3
Hartford J1	14,408,731	14,337,501	-71,230	-0.5
Hartford UHS	17,340,477	17,321,354	-19,123	-0.1
Hartland-Lakeside J3	12,371,512	12,501,915	130,403	1.1
Hayward Community	16,014,490	15,993,839	-20,651	-0.1
Herman #22	927,833	919,520	-8,313	-0.9
Highland	2,715,498	2,742,700	27,202	1.0
Hilbert	4,167,124	4,151,725	-15,399	-0.4
Hillsboro	4,803,300	4,843,800	40,500	0.8
Holmen	28,133,027	28,027,451	-105,576	-0.4
Horicon	8,640,858	8,647,279	6,421	0.1
Hortonville	25,470,789	25,639,272	168,483	0.7
Howards Grove	8,421,260	8,387,309	-33,951	-0.4
Howard-Suamico	39,955,262	40,048,877	93,615	0.2
Hudson	42,610,376	42,514,088	-96,288	-0.2

<u>School District</u>	<u>Revenue Limit</u>		<u>Five Year Change to Three Year</u>	
	<u>Three Year Average</u>	<u>Five Year Average</u>	<u>Amount</u>	<u>Percent</u>
Hurley	\$6,649,899	\$6,694,690	\$44,791	0.7%
Hustisford	4,166,398	4,192,054	25,656	0.6
Independence	3,144,792	3,153,422	8,630	0.3
Iola-Scandinavia	6,549,698	6,606,398	56,700	0.9
Iowa-Grant	7,873,427	7,881,735	8,308	0.1
Ithaca	3,562,635	3,572,447	9,812	0.3
Janesville	88,934,076	88,994,308	60,232	0.1
Jefferson	15,852,563	15,674,760	-177,803	-1.1
Johnson Creek	5,716,832	5,602,147	-114,685	-2.0
Juda	2,747,573	2,756,408	8,835	0.3
Kaukauna Area	32,598,213	32,568,616	-29,597	-0.1
Kenosha	184,559,983	185,075,363	515,380	0.3
Kettle Moraine	39,182,788	39,176,335	-6,453	0.0
Kewaskum	16,899,644	16,934,214	34,570	0.2
Kewaunee	8,959,588	9,002,425	42,837	0.5
Kickapoo Area	4,043,014	3,993,389	-49,625	-1.2
Kiel Area	12,049,196	12,235,435	186,239	1.5
Kimberly Area	31,028,134	31,274,183	246,049	0.8
Kohler	4,186,486	4,167,409	-19,077	-0.5
Lac du Flambeau #1	4,639,033	4,649,412	10,379	0.2
LaCrosse	73,672,306	73,732,617	60,311	0.1
Ladysmith-Hawkins	9,549,294	9,563,680	14,386	0.2
LaFarge	2,566,104	2,571,652	5,548	0.2
Lake Country	5,156,210	5,154,867	-1,343	0.0
Lake Geneva J1	15,011,970	14,793,586	-218,384	-1.5
Lake Geneva-Genoa UHS	13,841,822	13,997,902	156,080	1.1
Lake Holcombe	3,980,157	3,991,240	11,083	0.3
Lake Mills Area	12,115,949	12,143,308	27,359	0.2
Lakeland UHS	10,562,299	10,562,299	0	0.0
Lancaster Community	8,767,226	8,751,976	-15,250	-0.2
Laona	2,678,846	2,662,761	-16,085	-0.6
Lena	3,937,618	3,938,469	851	0.0
Linn J4	1,859,144	1,925,326	66,182	3.6
Linn J6	1,336,672	1,312,410	-24,262	-1.8
Little Chute Area	11,935,789	12,064,621	128,832	1.1
Lodi	14,503,377	14,586,671	83,294	0.6
Lomira	9,353,482	9,357,963	4,481	0.0
Loyal	5,490,552	5,498,750	8,198	0.1
Luck	4,979,676	5,109,276	129,600	2.6
Luxemburg-Casco	15,838,637	15,935,276	96,639	0.6

<u>School District</u>	<u>Revenue Limit</u>		<u>Five Year Change to Three Year</u>	
	<u>Three Year Average</u>	<u>Five Year Average</u>	<u>Amount</u>	<u>Percent</u>
Madison Metropolitan	\$247,240,871	\$247,416,804	\$175,933	0.1%
Manawa	7,347,300	7,509,300	162,000	2.2
Manitowoc	44,322,414	44,346,714	24,300	0.1
Maple	11,422,678	11,236,298	-186,380	-1.6
Maple Dale-Indian Hill	6,256,158	6,254,782	-1,376	0.0
Marathon City	6,189,161	6,213,460	24,299	0.4
Marinette	19,796,400	20,225,700	429,300	2.2
Marion	5,177,183	5,160,983	-16,200	-0.3
Markesan	7,033,217	7,298,100	264,883	3.8
Marshall	10,256,996	10,247,160	-9,836	-0.1
Marshfield	33,460,161	33,537,715	77,554	0.2
Mauston	13,530,860	13,510,847	-20,013	-0.1
Mayville	10,378,791	10,394,969	16,178	0.2
McFarland	17,980,568	17,890,143	-90,425	-0.5
Medford Area	17,821,707	18,283,407	461,700	2.6
Mellen	2,973,350	2,975,288	1,938	0.1
Melrose-Mindoro	6,560,176	6,554,923	-5,253	-0.1
Menasha	30,447,385	30,210,261	-237,124	-0.8
Menominee Indian	9,738,960	9,941,460	202,500	2.1
Menomonee Falls	42,340,403	42,414,463	74,060	0.2
Menomonie Area	28,898,768	28,938,143	39,375	0.1
Mequon-Thiensville	38,579,615	38,639,657	60,042	0.2
Mercer	1,964,744	1,958,617	-6,127	-0.3
Merrill Area	26,453,413	26,634,748	181,335	0.7
Merton Community	7,110,129	7,132,338	22,209	0.3
Middleton-Cross Plains	52,239,664	52,146,543	-93,121	-0.2
Milton	26,316,350	26,289,137	-27,213	-0.1
Milwaukee	839,336,994	840,476,966	1,139,972	0.1
Mineral Point	6,958,912	6,972,082	13,170	0.2
Minocqua J1	5,617,959	5,650,359	32,400	0.6
Mishicot	8,881,033	8,953,933	72,900	0.8
Mondovi	8,885,700	8,950,500	64,800	0.7
Monona Grove	27,254,459	27,463,723	209,264	0.8
Monroe	23,378,596	23,349,594	-29,002	-0.1
Montello	6,739,200	6,755,400	16,200	0.2
Monticello	3,659,868	3,667,919	8,051	0.2
Mosinee	17,861,916	17,866,329	4,413	0.0
Mount Horeb Area	17,032,562	17,135,513	102,951	0.6
Mukwonago	40,872,267	40,297,167	-575,100	-1.4
Muskego-Norway	44,200,084	44,055,058	-145,026	-0.3

<u>School District</u>	<u>Revenue Limit</u>		<u>Five Year Change to Three Year</u>	
	<u>Three Year Average</u>	<u>Five Year Average</u>	<u>Amount</u>	<u>Percent</u>
Necedah Area	\$7,078,922	\$7,034,026	-\$44,896	-0.6%
Neenah	55,037,800	54,967,428	-70,372	-0.1
Neillsville	9,372,611	9,485,100	112,489	1.2
Nekoosa	11,914,647	12,149,547	234,900	2.0
Neosho J3	1,839,423	1,847,987	8,564	0.5
New Auburn	2,772,463	2,755,892	-16,571	-0.6
New Berlin	47,720,273	47,768,577	48,304	0.1
New Glarus	7,051,789	6,998,297	-53,492	-0.8
New Holstein	9,848,429	9,953,477	105,048	1.1
New Lisbon	5,789,501	5,775,438	-14,063	-0.2
New London	20,565,196	20,621,896	56,700	0.3
New Richmond	21,823,321	21,684,693	-138,628	-0.6
Niagara	4,356,385	4,347,227	-9,158	-0.2
Nicolet UHS	18,003,277	18,072,213	68,936	0.4
Norris	2,018,162	2,050,562	32,400	1.6
North Cape	1,657,429	1,624,865	-32,564	-2.0
North Crawford	4,612,440	4,863,540	251,100	5.4
North Fond du Lac	10,277,598	10,269,498	-8,100	-0.1
North Lake	3,168,158	3,172,618	4,460	0.1
Northern Ozaukee	7,886,119	7,879,722	-6,397	-0.1
Northland Pines	14,229,006	14,254,799	25,793	0.2
Northwood	4,195,225	4,246,148	50,923	1.2
Norwalk-Ontario-Wilton	5,978,222	6,002,958	24,736	0.4
Norway J7	988,792	963,438	-25,354	-2.6
Oak Creek-Franklin	44,965,740	44,604,757	-360,983	-0.8
Oakfield	5,040,512	5,036,650	-3,862	-0.1
Oconomowoc Area	38,410,289	38,069,815	-340,474	-0.9
Oconto	10,238,400	10,489,500	251,100	2.5
Oconto Falls	15,668,148	15,598,524	-69,624	-0.4
Omro	10,817,896	10,666,915	-150,981	-1.4
Onalaska	22,517,703	22,478,445	-39,258	-0.2
Oostburg	7,848,900	7,889,400	40,500	0.5
Oregon	33,281,943	33,121,469	-160,474	-0.5
Osceola	14,408,906	14,355,819	-53,087	-0.4
Oshkosh Area	85,129,052	85,404,452	275,400	0.3
Osseo-Fairchild	8,449,401	8,382,258	-67,143	-0.8
Owen-Withee	5,195,997	5,131,197	-64,800	-1.2
Palmyra-Eagle Area	10,853,353	10,809,240	-44,113	-0.4
Pardeeville Area	7,991,705	8,001,226	9,521	0.1
Paris J1	2,031,313	2,040,548	9,235	0.5

<u>School District</u>	<u>Revenue Limit</u>		<u>Five Year Change to Three Year</u>	
	<u>Three Year Average</u>	<u>Five Year Average</u>	<u>Amount</u>	<u>Percent</u>
Park Falls	\$6,334,200	\$6,706,800	\$372,600	5.9%
Parkview	10,524,545	10,498,281	-26,264	-0.2
Pecatonica Area	4,414,515	4,416,775	2,260	0.1
Pepin Area	3,087,079	3,096,853	9,774	0.3
Peshtigo	9,613,377	9,635,149	21,772	0.2
Pewaukee	20,601,991	20,747,792	145,801	0.7
Phelps	2,300,725	2,292,724	-8,001	-0.3
Phillips	8,690,665	8,974,165	283,500	3.3
Pittsville	6,180,300	6,293,700	113,400	1.8
Platteville	12,695,793	12,714,784	18,991	0.1
Plum City	3,278,375	3,296,836	18,461	0.6
Plymouth	19,968,273	20,097,873	129,600	0.6
Port Edwards	5,048,980	5,060,075	11,095	0.2
Port Washington-Saukville	24,538,809	24,539,836	1,027	0.0
Portage Community	21,983,053	21,942,553	-40,500	-0.2
Potosi	3,973,812	3,985,817	12,005	0.3
Poynette	9,507,942	9,341,608	-166,334	-1.7
Prairie du Chien Area	10,288,719	10,238,853	-49,866	-0.5
Prairie Farm	3,096,186	3,106,825	10,639	0.3
Prentice	4,546,031	4,536,725	-9,306	-0.2
Prescott	10,240,253	10,274,200	33,947	0.3
Princeton	3,607,800	3,705,000	97,200	2.7
Pulaski Community	30,049,954	30,049,769	-185	0.0
Racine	179,506,198	179,710,731	204,533	0.1
Randall J1	5,739,499	5,673,376	-66,123	-1.2
Randolph	4,753,850	4,778,725	24,875	0.5
Random Lake	8,224,299	8,237,700	13,401	0.2
Raymond #14	3,270,630	3,270,691	61	0.0
Reedsburg	20,984,067	20,990,158	6,091	0.0
Reedsville	5,912,341	5,864,649	-47,692	-0.8
Rhineland	27,307,195	27,344,015	36,820	0.1
Rib Lake	4,369,387	4,458,487	89,100	2.0
Rice Lake Area	21,118,439	21,367,557	249,118	1.2
Richfield J1	4,000,368	4,016,858	16,490	0.4
Richland	12,579,534	12,598,644	19,110	0.2
Richmond	3,967,101	3,947,634	-19,467	-0.5
Rio Community	4,974,320	5,016,820	42,500	0.9
Ripon	15,242,091	15,370,337	128,246	0.8
River Falls	25,300,559	25,245,505	-55,054	-0.2
River Ridge	5,561,865	5,571,943	10,078	0.2

<u>School District</u>	<u>Revenue Limit</u>		<u>Five Year Change to Three Year</u>	
	<u>Three Year Average</u>	<u>Five Year Average</u>	<u>Amount</u>	<u>Percent</u>
River Valley	\$12,218,705	\$12,320,100	\$101,395	0.8%
Riverdale	7,094,825	7,107,494	12,669	0.2
Rosendale-Brandon	9,276,561	9,293,805	17,244	0.2
Rosholt	5,876,795	5,933,709	56,914	1.0
Royall	5,902,509	5,901,641	-868	0.0
Rubicon J6	1,331,858	1,350,014	18,156	1.4
Saint Croix Central	9,682,395	9,570,898	-111,497	-1.2
Saint Croix Falls	9,858,255	9,874,791	16,536	0.2
Saint Francis	9,689,431	9,683,531	-5,900	-0.1
Salem J2	9,957,596	9,939,022	-18,574	-0.2
Sauk Prairie	22,577,466	22,603,483	26,017	0.1
Seneca	3,062,451	3,092,000	29,549	1.0
Sevastopol	6,406,975	6,407,252	277	0.0
Seymour Community	19,940,883	19,924,683	-16,200	-0.1
Sharon J11	2,575,890	2,576,109	219	0.0
Shawano-Gresham	23,234,783	23,169,983	-64,800	-0.3
Sheboygan Area	94,971,974	95,196,820	224,846	0.2
Sheboygan Falls	13,548,078	13,572,384	24,306	0.2
Shell Lake	5,212,038	5,219,962	7,924	0.2
Shiocton	7,031,516	7,055,551	24,035	0.3
Shorewood	19,133,764	19,120,260	-13,504	-0.1
Shullsburg	3,045,600	3,150,900	105,300	3.5
Silver Lake J1	4,915,948	4,949,509	33,561	0.7
Siren	4,748,173	4,748,921	748	0.0
Slinger	22,315,239	22,396,081	80,842	0.4
Solon Springs	3,351,764	3,344,590	-7,174	-0.2
Somerset	12,095,873	11,865,064	-230,809	-1.9
South Milwaukee	28,800,278	28,869,345	69,067	0.2
South Shore	2,610,689	2,623,024	12,335	0.5
Southern Door	10,519,495	10,513,314	-6,181	-0.1
Southwestern Wisconsin	5,007,085	5,009,853	2,768	0.1
Sparta Area	21,453,002	21,817,502	364,500	1.7
Spencer	7,004,703	7,038,672	33,969	0.5
Spooner	12,366,270	12,865,331	499,061	4.0
Spring Valley	6,421,779	6,412,156	-9,623	-0.1
Stanley-Boyd Area	8,101,872	8,239,572	137,700	1.7
Stevens Point Area	63,245,135	63,299,672	54,537	0.1
Stockbridge	2,450,700	2,476,431	25,731	1.0
Stone Bank	3,006,884	2,978,604	-28,280	-0.9
Stoughton Area	29,471,079	29,530,415	59,336	0.2

<u>School District</u>	<u>Revenue Limit</u>		<u>Five Year Change to Three Year</u>	
	<u>Three Year Average</u>	<u>Five Year Average</u>	<u>Amount</u>	<u>Percent</u>
Stratford	\$6,096,597	\$6,039,897	-\$56,700	-0.9%
Sturgeon Bay	10,629,660	10,969,860	340,200	3.2
Sun Prairie Area	52,330,244	51,940,816	-389,428	-0.7
Superior	40,092,877	40,684,177	591,300	1.5
Suring	4,890,613	4,890,454	-159	0.0
Swallow	3,501,708	3,450,955	-50,753	-1.4
Thorp	5,066,802	5,008,524	-58,278	-1.2
Three Lakes	6,912,256	6,920,877	8,621	0.1
Tigerton	3,671,766	3,690,260	18,494	0.5
Tomah Area	23,998,265	23,982,065	-16,200	-0.1
Tomahawk	13,423,083	13,430,695	7,612	0.1
Tomorrow River	7,512,037	7,487,737	-24,300	-0.3
Trevor Grade School	3,773,749	3,774,445	696	0.0
Tri-County Area	6,904,869	6,916,959	12,090	0.2
Turtle Lake	4,798,682	4,809,103	10,421	0.2
Twin Lakes #4	3,858,643	3,830,935	-27,708	-0.7
Two Rivers	16,778,337	16,988,937	210,600	1.3
Union Grove J1	4,949,778	4,886,289	-63,489	-1.3
Union Grove UHS	6,364,561	6,328,805	-35,756	-0.6
Unity	9,449,949	9,611,949	162,000	1.7
Valders Area	10,290,219	10,255,786	-34,433	-0.3
Verona Area	43,039,648	43,429,957	390,309	0.9
Viroqua Area	10,193,706	10,219,563	25,857	0.3
Wabeno Area	5,128,494	5,122,327	-6,167	-0.1
Walworth J1	4,431,938	4,468,379	36,441	0.8
Washburn	5,548,500	5,751,000	202,500	3.6
Washington	1,106,264	1,108,613	2,349	0.2
Washington-Caldwell	1,837,122	1,820,781	-16,341	-0.9
Waterford J1	12,150,401	12,274,886	124,485	1.0
Waterford UHS	9,017,068	9,082,141	65,073	0.7
Waterloo	8,495,301	8,529,938	34,637	0.4
Watertown	31,619,456	31,679,637	60,181	0.2
Waukesha	116,396,864	116,630,862	233,998	0.2
Waunakee Community	27,150,491	27,077,706	-72,785	-0.3
Waupaca	20,405,317	20,664,517	259,200	1.3
Waupun	19,638,978	19,658,822	19,844	0.1
Wausau	79,080,797	79,121,873	41,076	0.1
Wausaukee	5,721,469	5,720,292	-1,177	0.0
Wautoma Area	12,879,086	13,081,586	202,500	1.6
Wauwatosa	56,132,228	56,110,749	-21,479	0.0

<u>School District</u>	<u>Revenue Limit</u>		<u>Five Year Change to Three Year</u>	
	<u>Three Year Average</u>	<u>Five Year Average</u>	<u>Amount</u>	<u>Percent</u>
Wauzeka-Steuben	\$3,055,137	\$3,048,968	-\$6,169	-0.2%
Webster	6,350,653	6,367,001	16,348	0.3
West Allis	74,659,949	74,726,468	66,519	0.1
West Bend	54,396,556	54,245,741	-150,815	-0.3
West DePere	19,197,869	18,955,420	-242,449	-1.3
West Salem	14,224,108	14,277,460	53,352	0.4
Westby Area	9,935,414	9,953,240	17,826	0.2
Westfield	11,077,160	11,150,060	72,900	0.7
Weston	3,148,387	3,151,638	3,251	0.1
Weyauwega-Fremont	9,293,717	9,333,033	39,316	0.4
Weyerhaeuser Area	2,169,761	2,184,072	14,311	0.7
Wheatland J1	4,528,926	4,514,664	-14,262	-0.3
White Lake	2,701,603	2,712,345	10,742	0.4
Whitefish Bay	26,594,240	26,775,122	180,882	0.7
Whitehall	6,542,504	6,534,882	-7,622	-0.1
Whitewater	16,676,827	16,730,064	53,237	0.3
Whitnall	22,348,441	22,366,805	18,364	0.1
Wild Rose	6,213,139	6,286,039	72,900	1.2
Williams Bay	5,753,001	5,642,897	-110,104	-1.9
Wilmot Grade School	1,493,335	1,493,335	0	0.0
Wilmot UHS	11,096,793	11,105,596	8,803	0.1
Winneconne Community	13,202,200	13,469,500	267,300	2.0
Winter	4,054,152	3,998,390	-55,762	-1.4
Wisconsin Dells	13,824,439	13,844,033	19,594	0.1
Wisconsin Heights	9,439,828	9,471,068	31,240	0.3
Wisconsin Rapids	48,015,774	47,942,905	-72,869	-0.2
Wittenberg-Biramwood	10,880,178	11,058,378	178,200	1.6
Wonewoc-Union Center	3,845,620	3,847,646	2,026	0.1
Woodruff J1	4,570,068	4,556,389	-13,679	-0.3
Wrightstown Community	9,122,495	9,140,617	18,122	0.2
Yorkville J2	<u>2,705,359</u>	<u>2,666,301</u>	<u>-39,058</u>	-1.4
STATEWIDE	\$7,593,594,006	\$7,605,737,820	\$12,143,814	0.2%

ATTACHMENT 3

Base Level Revenue Limit Adjustment Option Had it Applied in 2005-06

<u>School District</u>	<u>Base Level Adjustment</u>	<u>School District</u>	<u>Base Level Adjustment</u>
Alma	\$111,237	North Lake	\$9,213
Barron Area	3,633	Northland Pines	1,425
Beecher-Dunbar-Pembine	72,978	Park Falls	14,100
Belmont Community	13,496	Plum City	63,688
Birchwood	29,910	Potosi	19,078
Black Hawk	37,108	Rio Community	60,077
Butternut	37,642	River Ridge	67,449
Cassville	85,352	Rosholt	1,782
Cornell	9,600	Royall	33,605
Florence	196,386	Rubicon J6	48,405
Geneva J4	17,934	Saint Francis	15,175
Gilmanton	6,453	Seneca	5,134
Goodman-Armstrong	15,560	South Shore	48,647
Granton Area	80,611	Sturgeon Bay	4,613
Greenwood	531	Three Lakes	113,775
Hurley	115,070	Turtle Lake	81,817
Hustisford	42,732	Viroqua Area	4,900
Iowa-Grant	56,854	Washburn	19,200
Lac du Flambeau #1	4,693	Washington	3,891
Ladysmith-Hawkins	141,429	Wausaukee	11,090
LaFarge	57,888	Weyerhaeuser Area	121,867
Lake Holcombe	24,352	White Lake	7,585
Maple Dale-Indian Hill	192,634	Wisconsin Heights	<u>153,327</u>
Mercer	4,798		
North Crawford	45,840	STATEWIDE	\$2,314,564