



Legislative Fiscal Bureau

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December 18, 2006

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

FROM: Russ Kava, Fiscal Analyst

SUBJECT: Additional Information on Declining Enrollment Alternatives

This memorandum provides additional detail on two alternatives relating to declining enrollment discussed at the Committee's November 17 meeting.

The first alternative discussed was to delay by one year the enrollment counts used to calculate revenue limits. Under current law, in 2006-07, the average of the 2003, 2004, and 2005 September counts is used to calculate the base year revenue per pupil. After the per pupil adjustment (\$256.93 in 2006-07) is added to base revenue per pupil, the average of the 2004, 2005, and 2006 September counts is used to determine the current year revenue per pupil. Had the first alternative been in effect for 2006-07, the average of the 2002, 2003, and 2004 counts would have been used to calculate base revenue per pupil, and the average of the 2003, 2004, and 2005 counts would have been used to determine current year revenue per pupil.

Had this alternative been in effect for all districts in 2006-07, statewide revenue limit authority would have increased by \$12.1 million. A total of 254 districts would have had a higher revenue limit, with an aggregate increase of \$27.1 million. A total of 170 districts would have had a lower revenue limit, with an aggregate decrease of \$15.0 million. One district's revenue limit would have remain unchanged. Attachment 1 shows the 2006-07 revenue limit for each district under current law and the alternative for a one-year delay in enrollment counts.

The second alternative discussed was a restructuring of the current law declining enrollment adjustment from a single year to a three-year adjustment. Under this alternative, in the first year of an enrollment decline, a district would receive 100% of the allowable revenues that the decline would have generated. In the year after the decline, the district would receive an adjustment equal to 75% of the first-year adjustment. In the second year after the decline, the district would receive an adjustment equal to 50% of the first-year adjustment. Compared to current law, had this option

applied beginning in 2006-07, the 245 districts eligible for the current law declining enrollment adjustment would have generated an additional \$14.5 million in revenue limit authority in 2006-07, an additional \$44.6 million in 2007-08, and an additional \$29.7 million in 2008-09. Attachment 2 shows the adjustments that would be received by eligible districts under the three-year adjustment alternative had it been effective in 2006-07.

RK/lah
Attachments

ATTACHMENT 1

2006-07 Revenue Limit Calculations Under Current Law and One Year Delay in Enrollment Data

<u>School District</u>	<u>Revenue Limit</u>		<u>One Year Delay Change to Current Law</u>	
	<u>Current Law</u>	<u>One Year Delay</u>	<u>Amount</u>	<u>Percent</u>
Abbotsford	\$5,465,173	\$5,388,554	-\$76,619	-1.4%
Adams-Friendship Area	17,418,868	17,413,200	-5,668	0.0
Albany	4,093,529	4,085,445	-8,084	-0.2
Algoma	5,718,079	5,659,279	-58,800	-1.0
Alma	2,843,989	2,880,890	36,901	1.3
Alma Center	5,414,917	5,485,860	70,943	1.3
Almond-Bancroft	4,237,849	4,347,049	109,200	2.6
Altoona	13,190,958	13,154,373	-36,585	-0.3
Amery	15,239,352	15,440,952	201,600	1.3
Antigo	25,270,390	25,297,672	27,282	0.1
Appleton Area	128,790,281	128,985,753	195,472	0.2
Arcadia	9,145,160	9,096,609	-48,551	-0.5
Argyle	3,245,854	3,301,665	55,811	1.7
Arrowhead UHS	21,426,202	21,948,856	522,654	2.4
Ashland	19,572,675	19,570,920	-1,755	0.0
Ashwaubenon	26,282,751	26,371,943	89,192	0.3
Athens	5,427,402	5,428,496	1,094	0.0
Auburndale	6,888,000	7,005,600	117,600	1.7
Augusta	6,746,944	6,765,984	19,040	0.3
Baldwin-Woodville Area	12,533,814	12,462,858	-70,956	-0.6
Bangor	5,416,647	5,418,000	1,353	0.0
Baraboo	24,612,395	24,410,795	-201,600	-0.8
Barneveld	4,127,548	4,126,886	-662	0.0
Barron Area	12,394,309	12,373,285	-21,024	-0.2
Bayfield	5,038,099	5,058,295	20,196	0.4
Beaver Dam	29,955,593	29,995,340	39,747	0.1
Beecher-Dunbar-Pembine	2,832,980	2,796,128	-36,852	-1.3
Belleville	8,918,254	8,954,705	36,451	0.4
Belmont Community	2,791,226	2,856,000	64,774	2.3
Beloit	62,951,206	63,428,816	477,610	0.8
Beloit Turner	10,820,275	10,690,422	-129,853	-1.2
Benton	2,542,538	2,552,512	9,974	0.4
Berlin Area	14,341,811	14,409,011	67,200	0.5
Big Foot UHS	6,123,017	6,154,586	31,569	0.5
Birchwood	2,907,138	2,891,221	-15,917	-0.5

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	<u>Current Law</u>	<u>One Year Delay</u>	<u>Amount</u>	<u>Percent</u>
Black Hawk	\$4,908,265	\$4,924,212	\$15,947	0.3%
Black River Falls	15,873,674	16,024,874	151,200	1.0
Blair-Taylor	6,048,000	6,081,600	33,600	0.6
Bloomer	10,150,202	10,175,303	25,101	0.2
Bonduel	7,652,990	7,568,505	-84,485	-1.1
Boscobel Area	8,021,654	8,146,414	124,760	1.6
Boulder Junction J1	3,016,506	3,003,467	-13,039	-0.4
Bowler	4,605,180	4,665,458	60,278	1.3
Boyceville Community	7,518,848	7,527,229	8,381	0.1
Brighton #1	1,628,676	1,600,103	-28,573	-1.8
Brillion	7,379,249	7,411,488	32,239	0.4
Bristol #1	4,542,980	4,475,938	-67,042	-1.5
Brodhead	10,165,457	10,215,633	50,176	0.5
Brown Deer	17,837,393	17,746,481	-90,912	-0.5
Bruce	5,394,081	5,421,024	26,943	0.5
Burlington Area	35,348,850	35,382,450	33,600	0.1
Butternut	1,902,589	1,885,853	-16,736	-0.9
Cadott Community	7,627,603	7,703,203	75,600	1.0
Cambria-Friesland	3,992,506	4,020,720	28,214	0.7
Cambridge	9,066,981	9,077,793	10,812	0.1
Cameron	7,100,129	7,108,964	8,835	0.1
Campbellsport	14,827,378	14,928,178	100,800	0.7
Cashton	4,607,066	4,625,846	18,780	0.4
Cassville	2,796,005	2,794,341	-1,664	-0.1
Cedar Grove-Belgium Area	8,298,929	8,132,553	-166,376	-2.0
Cedarburg	27,388,112	27,629,694	241,582	0.9
Central/Westosha UHS	11,567,441	11,670,978	103,537	0.9
Chetek	9,089,482	9,349,882	260,400	2.9
Chilton	10,080,891	10,214,872	133,981	1.3
Chippewa Falls Area	41,342,678	40,813,460	-529,218	-1.3
Clayton	3,540,894	3,629,147	88,253	2.5
Clear Lake	5,640,790	5,635,235	-5,555	-0.1
Clinton Community	10,977,958	10,969,871	-8,087	-0.1
Clintonville	13,791,778	13,778,021	-13,757	-0.1
Cochrane-Fountain City	6,132,146	6,126,916	-5,230	-0.1
Colby	9,139,428	9,215,106	75,678	0.8
Coleman	6,434,400	6,501,600	67,200	1.0
Colfax	7,265,523	7,341,123	75,600	1.0
Columbus	10,528,489	10,544,576	16,087	0.2
Cornell	4,507,179	4,691,979	184,800	4.1

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	<u>Current Law</u>	<u>One Year Delay</u>	<u>Amount</u>	<u>Percent</u>
Crandon	\$8,559,169	\$8,718,247	\$159,078	1.9%
Crivitz	7,046,876	7,103,586	56,710	0.8
Cuba City	6,440,015	6,436,796	-3,219	0.0
Cudahy	26,196,585	26,233,469	36,884	0.1
Cumberland	10,140,571	10,123,012	-17,559	-0.2
D C Everest Area	49,466,122	49,209,915	-256,207	-0.5
Darlington Community	7,594,886	7,598,026	3,140	0.0
Deerfield Community	7,224,743	7,140,836	-83,907	-1.2
DeForest Area	30,538,895	30,867,020	328,125	1.1
Delavan-Darien	22,189,394	22,364,441	175,047	0.8
Denmark	13,075,773	13,259,944	184,171	1.4
DePere	30,386,327	30,624,460	238,133	0.8
DeSoto Area	5,645,759	5,628,725	-17,034	-0.3
Dodgeland	7,838,034	7,856,263	18,229	0.2
Dodgeville	13,179,704	13,028,129	-151,575	-1.2
Dover #1	1,065,182	1,070,548	5,366	0.5
Drummond	4,858,217	4,861,111	2,894	0.1
Durand	10,321,044	10,341,046	20,002	0.2
East Troy Community	14,584,119	14,533,923	-50,196	-0.3
Eau Claire Area	97,720,520	97,661,965	-58,555	-0.1
Edgar	5,828,227	5,740,588	-87,639	-1.5
Edgerton	16,068,746	16,014,518	-54,228	-0.3
Elcho	3,877,450	3,869,297	-8,153	-0.2
Eleva-Strum	5,749,939	5,733,793	-16,146	-0.3
Elk Mound Area	7,973,329	8,031,614	58,285	0.7
Elkhart Lake-Glenbeulah	5,111,736	5,140,813	29,077	0.6
Elkhorn Area	23,735,826	23,656,092	-79,734	-0.3
Ellsworth Community	14,846,847	15,056,847	210,000	1.4
Elmbrook	74,808,543	74,823,216	14,673	0.0
Elmwood	3,642,263	3,635,328	-6,935	-0.2
Erin	2,988,967	2,999,583	10,616	0.4
Evansville Community	15,634,254	15,408,106	-226,148	-1.4
Fall Creek	8,041,603	8,042,940	1,337	0.0
Fall River	4,382,942	4,337,573	-45,369	-1.0
Fennimore Community	6,342,000	6,384,000	42,000	0.7
Flambeau	6,588,252	6,600,260	12,008	0.2
Florence	6,640,415	6,958,341	317,926	4.8
Fond du Lac	61,383,510	61,392,084	8,574	0.0
Fontana J8	2,783,111	2,805,620	22,509	0.8
Fort Atkinson	24,449,727	24,492,784	43,057	0.2

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Fox Point J2	\$9,109,808	\$9,098,988	-\$10,820	-0.1%
Franklin Public	39,906,065	39,882,323	-23,742	-0.1
Frederic	4,998,000	5,124,000	126,000	2.5
Freedom Area	12,826,703	12,773,153	-53,550	-0.4
Friess Lake	2,595,650	2,615,998	20,348	0.8
Galesville-Ettrick	12,481,317	12,624,117	142,800	1.1
Geneva J4	1,240,070	1,241,579	1,509	0.1
Genoa City J2	5,170,680	5,078,518	-92,162	-1.8
Germantown	35,416,987	35,037,915	-379,072	-1.1
Gibraltar Area	7,565,914	7,560,335	-5,579	-0.1
Gillett	6,720,000	6,904,800	184,800	2.8
Gilman	4,341,345	4,375,471	34,126	0.8
Gilmanton	2,170,692	2,154,001	-16,691	-0.8
Glendale-River Hills	10,684,083	10,572,930	-111,153	-1.0
Glenwood City	6,922,897	6,935,298	12,401	0.2
Glidden	2,400,523	2,412,689	12,166	0.5
Goodman-Armstrong	2,145,461	2,148,020	2,559	0.1
Grafton	19,482,372	19,394,804	-87,568	-0.4
Granton Area	2,764,669	2,742,199	-22,470	-0.8
Grantsburg	8,458,800	8,526,000	67,200	0.8
Green Bay Area	173,313,888	173,426,734	112,846	0.1
Green Lake	4,464,366	4,477,775	13,409	0.3
Greendale	22,155,449	22,196,858	41,409	0.2
Greenfield	28,349,380	28,320,354	-29,026	-0.1
Greenwood	4,774,780	4,779,633	4,853	0.1
Hamilton	40,416,980	40,355,429	-61,551	-0.2
Hartford J1	14,969,824	15,255,065	285,241	1.9
Hartford UHS	17,824,040	17,894,560	70,520	0.4
Hartland-Lakeside J3	12,840,849	12,669,385	-171,464	-1.3
Hayward Community	16,595,966	16,856,366	260,400	1.6
Herman #22	939,730	939,987	257	0.0
Highland	2,738,773	2,731,618	-7,155	-0.3
Hilbert	4,299,961	4,308,875	8,914	0.2
Hillsboro	4,964,400	4,981,200	16,800	0.3
Holmen	30,259,780	30,311,016	51,236	0.2
Horicon	8,805,334	8,801,873	-3,461	0.0
Hortonville	27,191,763	27,098,920	-92,843	-0.3
Howards Grove	8,677,526	8,694,667	17,141	0.2
Howard-Suamico	42,263,753	42,548,699	284,946	0.7
Hudson	46,014,193	45,602,256	-411,937	-0.9

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Hurley	\$6,539,576	\$6,542,361	\$2,785	0.0%
Hustisford	4,092,265	4,116,957	24,692	0.6
Independence	3,230,607	3,203,306	-27,301	-0.8
Iola-Scandinavia	6,762,000	6,762,000	0	0.0
Iowa-Grant	7,813,805	7,824,770	10,965	0.1
Ithaca	3,612,305	3,603,408	-8,897	-0.2
Janesville	91,305,026	91,239,183	-65,843	-0.1
Jefferson	16,522,653	16,592,314	69,661	0.4
Johnson Creek	5,958,401	6,047,373	88,972	1.5
Juda	2,791,112	2,801,059	9,947	0.4
Kaukauna Area	34,496,728	34,368,971	-127,757	-0.4
Kenosha	195,507,505	195,343,448	-164,057	-0.1
Kettle Moraine	40,284,087	40,464,358	180,271	0.4
Kewaskum	17,560,430	17,456,296	-104,134	-0.6
Kewaunee	9,147,562	9,221,964	74,402	0.8
Kickapoo Area	4,139,971	4,209,667	69,696	1.7
Kiel Area	12,489,253	12,615,253	126,000	1.0
Kimberly Area	33,250,465	33,307,983	57,518	0.2
Kohler	4,503,410	4,406,955	-96,455	-2.1
Lac du Flambeau #1	4,807,455	4,802,007	-5,448	-0.1
LaCrosse	75,368,861	75,382,543	13,682	0.0
Ladysmith-Hawkins	9,463,978	9,429,829	-34,149	-0.4
LaFarge	2,674,746	2,669,608	-5,138	-0.2
Lake Country	5,192,631	5,235,723	43,092	0.8
Lake Geneva J1	16,014,539	16,128,865	114,326	0.7
Lake Geneva-Genoa UHS	14,470,617	14,726,376	255,759	1.8
Lake Holcombe	4,006,140	4,011,464	5,324	0.1
Lake Mills Area	11,761,763	11,558,247	-203,516	-1.7
Lakeland UHS	11,010,060	11,044,339	34,279	0.3
Lancaster Community	8,854,148	8,885,386	31,238	0.4
Laona	2,712,845	2,733,427	20,582	0.8
Lena	4,285,675	4,271,017	-14,658	-0.3
Linn J4	1,868,809	2,009,123	140,314	7.5
Linn J6	1,364,934	1,415,374	50,440	3.7
Little Chute Area	12,463,522	12,320,176	-143,346	-1.2
Lodi	14,998,327	15,058,544	60,217	0.4
Lomira	9,563,471	9,548,557	-14,914	-0.2
Loyal	5,499,410	5,504,973	5,563	0.1
Luck	5,023,200	5,157,600	134,400	2.7
Luxemburg-Casco	16,421,283	16,404,483	-16,800	-0.1

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Madison Metropolitan	\$253,377,247	\$253,193,471	-\$183,776	-0.1%
Manawa	7,483,846	7,626,646	142,800	1.9
Manitowoc	46,154,825	45,931,004	-223,821	-0.5
Maple	11,968,199	12,013,834	45,635	0.4
Maple Dale-Indian Hill	6,102,873	6,069,407	-33,466	-0.5
Marathon City	6,272,974	6,259,898	-13,076	-0.2
Marinette	19,983,600	20,529,600	546,000	2.7
Marion	5,307,086	5,373,109	66,023	1.2
Markesan	7,063,624	7,211,085	147,461	2.1
Marshall	10,569,970	10,655,667	85,697	0.8
Marshfield	34,005,892	34,003,200	-2,692	0.0
Mauston	13,943,932	13,943,931	-1	0.0
Mayville	10,568,994	10,538,544	-30,450	-0.3
McFarland	18,809,876	18,947,623	137,747	0.7
Medford Area	18,237,517	18,489,517	252,000	1.4
Mellen	3,043,961	3,025,495	-18,466	-0.6
Melrose-Mindoro	6,809,104	6,734,729	-74,375	-1.1
Menasha	31,942,717	31,883,411	-59,306	-0.2
Menominee Indian	9,848,397	9,818,687	-29,710	-0.3
Menomonee Falls	43,822,342	43,910,315	87,973	0.2
Menomonie Area	29,411,862	29,419,061	7,199	0.0
Mequon-Thiensville	39,113,433	39,165,647	52,214	0.1
Mercer	2,069,846	2,071,661	1,815	0.1
Merrill Area	26,863,200	27,300,000	436,800	1.6
Merton Community	7,340,126	7,282,185	-57,941	-0.8
Middleton-Cross Plains	54,433,254	54,975,018	541,764	1.0
Milton	28,010,998	27,853,619	-157,379	-0.6
Milwaukee	856,132,542	858,476,692	2,344,150	0.3
Mineral Point	7,039,078	7,017,312	-21,766	-0.3
Minocqua J1	6,167,773	6,341,963	174,190	2.8
Mishicot	9,018,779	9,156,000	137,221	1.5
Mondovi	9,189,600	9,214,800	25,200	0.3
Monona Grove	28,205,663	28,339,041	133,378	0.5
Monroe	23,998,595	23,937,529	-61,066	-0.3
Montello	6,961,168	6,977,968	16,800	0.2
Monticello	3,720,833	3,714,322	-6,511	-0.2
Mosinee	18,539,484	18,625,511	86,027	0.5
Mount Horeb Area	18,068,400	17,869,081	-199,319	-1.1
Mukwonago	42,616,244	42,880,424	264,180	0.6
Muskego-Norway	45,969,633	46,170,851	201,218	0.4

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Necedah Area	\$7,382,589	\$7,461,641	\$79,052	1.1%
Neenah	56,832,047	56,899,542	67,495	0.1
Neillsville	9,555,574	9,600,847	45,273	0.5
Nekoosa	12,243,050	12,377,450	134,400	1.1
Neosho J3	1,947,062	1,884,162	-62,900	-3.2
New Auburn	2,891,753	2,872,713	-19,040	-0.7
New Berlin	48,976,218	48,817,013	-159,205	-0.3
New Glarus	7,484,404	7,485,653	1,249	0.0
New Holstein	10,312,811	10,212,206	-100,605	-1.0
New Lisbon	5,935,979	5,955,441	19,462	0.3
New London	21,232,627	21,350,227	117,600	0.6
New Richmond	23,091,018	23,035,384	-55,634	-0.2
Niagara	4,372,510	4,385,078	12,568	0.3
Nicolet UHS	18,126,937	18,118,496	-8,441	0.0
Norris	2,196,070	2,212,870	16,800	0.8
North Cape	2,209,665	2,113,401	-96,264	-4.4
North Crawford	4,567,200	4,777,200	210,000	4.6
North Fond du Lac	10,680,284	10,643,614	-36,670	-0.3
North Lake	3,167,556	3,162,024	-5,532	-0.2
Northern Ozaukee	8,034,395	8,063,490	29,095	0.4
Northland Pines	15,797,870	15,820,640	22,770	0.1
Northwood	4,319,598	4,346,030	26,432	0.6
Norwalk-Ontario-Wilton	6,049,827	6,017,485	-32,342	-0.5
Norway J7	1,294,158	1,365,790	71,632	5.5
Oak Creek-Franklin	48,082,692	47,960,308	-122,384	-0.3
Oakfield	5,388,216	5,408,554	20,338	0.4
Oconomowoc Area	40,456,430	40,322,146	-134,284	-0.3
Oconto	10,335,769	10,638,169	302,400	2.9
Oconto Falls	16,159,953	16,218,753	58,800	0.4
Omro	11,229,070	11,451,695	222,625	2.0
Onalaska	24,066,877	23,896,106	-170,771	-0.7
Oostburg	8,282,424	8,139,624	-142,800	-1.7
Oregon	34,623,502	34,607,856	-15,646	0.0
Osceola	15,101,236	15,127,154	25,918	0.2
Oshkosh Area	87,485,489	88,182,689	697,200	0.8
Osseo-Fairchild	8,924,201	8,835,292	-88,909	-1.0
Owen-Withee	5,374,800	5,421,556	46,756	0.9
Palmyra-Eagle Area	11,169,557	11,257,977	88,420	0.8
Pardeeville Area	8,154,303	8,127,713	-26,590	-0.3
Paris J1	2,074,246	2,103,706	29,460	1.4

<u>School District</u>	<u>Revenue Limit</u>		<u>One Year Delay Change to Current Law</u>	
	<u>Current Law</u>	<u>One Year Delay</u>	<u>Amount</u>	<u>Percent</u>
Park Falls	\$6,333,600	\$6,568,800	\$235,200	3.7%
Parkview	10,723,752	10,743,602	19,850	0.2
Pecatonica Area	4,517,961	4,520,609	2,648	0.1
Pepin Area	3,112,617	3,125,242	12,625	0.4
Peshtigo	9,907,888	10,048,558	140,670	1.4
Pewaukee	21,152,545	21,220,341	67,796	0.3
Phelps	2,536,920	2,515,293	-21,627	-0.9
Phillips	8,685,526	9,021,526	336,000	3.9
Pittsville	6,232,800	6,409,200	176,400	2.8
Platteville	13,249,276	13,259,480	10,204	0.1
Plum City	3,221,714	3,218,434	-3,280	-0.1
Plymouth	20,507,152	20,656,562	149,410	0.7
Port Edwards	5,143,401	5,147,148	3,747	0.1
Port Washington-Saukville	25,180,892	25,173,340	-7,552	0.0
Portage Community	22,574,442	22,809,642	235,200	1.0
Potosi	4,114,478	4,108,256	-6,222	-0.2
Poynette	9,856,269	10,077,646	221,377	2.2
Prairie du Chien Area	11,828,015	11,897,101	69,086	0.6
Prairie Farm	3,163,425	3,155,296	-8,129	-0.3
Prentice	4,617,054	4,612,193	-4,861	-0.1
Prescott	10,615,105	10,606,705	-8,400	-0.1
Princeton	3,670,800	3,754,800	84,000	2.3
Pulaski Community	31,285,045	31,355,825	70,780	0.2
Racine	188,105,098	185,934,749	-2,170,349	-1.2
Randall J1	6,014,709	6,090,768	76,059	1.3
Randolph	4,844,799	4,892,360	47,561	1.0
Random Lake	8,424,663	8,403,530	-21,133	-0.3
Raymond #14	4,164,147	4,172,547	8,400	0.2
Reedsburg	22,289,040	22,050,768	-238,272	-1.1
Reedsville	6,125,157	6,132,571	7,414	0.1
Rhinelanders	27,438,008	27,445,716	7,708	0.0
Rib Lake	4,443,600	4,527,600	84,000	1.9
Rice Lake Area	22,926,732	23,481,132	554,400	2.4
Richfield J1	4,040,730	4,034,157	-6,573	-0.2
Richland	12,661,481	12,622,186	-39,295	-0.3
Richmond	4,221,922	4,223,285	1,363	0.0
Rio Community	4,968,533	4,932,646	-35,887	-0.7
Ripon	15,978,726	15,858,402	-120,324	-0.8
River Falls	26,100,286	26,295,041	194,755	0.7
River Ridge	5,517,617	5,505,299	-12,318	-0.2

<u>School District</u>	<u>Revenue Limit</u>		<u>One Year Delay Change to Current Law</u>	
	<u>Current Law</u>	<u>One Year Delay</u>	<u>Amount</u>	<u>Percent</u>
River Valley	\$13,578,432	\$13,648,800	\$70,368	0.5%
Riverdale	7,087,610	7,226,139	138,529	2.0
Rosendale-Brandon	9,584,949	9,524,202	-60,747	-0.6
Rosholt	5,918,568	6,042,195	123,627	2.1
Royall	5,909,166	5,916,319	7,153	0.1
Rubicon J6	1,302,326	1,305,828	3,502	0.3
Saint Croix Central	10,791,874	10,608,942	-182,932	-1.7
Saint Croix Falls	10,118,033	10,101,620	-16,413	-0.2
Saint Francis	9,683,012	9,692,247	9,235	0.1
Salem J2	10,192,737	10,418,317	225,580	2.2
Sauk Prairie	23,096,020	23,083,535	-12,485	-0.1
Seneca	2,957,439	2,979,000	21,561	0.7
Sevastopol	6,503,745	6,485,659	-18,086	-0.3
Seymour Community	20,726,883	20,676,483	-50,400	-0.2
Sharon J11	2,695,690	2,640,109	-55,581	-2.1
Shawano-Gresham	24,267,294	24,233,694	-33,600	-0.1
Sheboygan Area	98,601,799	98,513,524	-88,275	-0.1
Sheboygan Falls	14,179,200	14,011,200	-168,000	-1.2
Shell Lake	5,390,923	5,409,552	18,629	0.3
Shiocton	7,306,230	7,300,044	-6,186	-0.1
Shorewood	19,185,243	19,208,199	22,956	0.1
Shullsburg	3,183,600	3,166,800	-16,800	-0.5
Silver Lake J1	5,035,476	5,021,535	-13,941	-0.3
Siren	4,948,456	4,903,411	-45,045	-0.9
Slinger	23,111,989	23,044,789	-67,200	-0.3
Solon Springs	3,482,223	3,434,383	-47,840	-1.4
Somerset	13,361,098	13,594,868	233,770	1.7
South Milwaukee	29,382,701	29,401,580	18,879	0.1
South Shore	2,598,441	2,569,346	-29,095	-1.1
Southern Door	10,835,749	10,853,606	17,857	0.2
Southwestern Wisconsin	5,085,738	5,096,603	10,865	0.2
Sparta Area	22,250,500	22,300,900	50,400	0.2
Spencer	7,186,782	7,157,259	-29,523	-0.4
Spooner	12,423,600	12,801,600	378,000	3.0
Spring Valley	6,589,355	6,642,733	53,378	0.8
Stanley-Boyd Area	8,206,800	8,341,200	134,400	1.6
Stevens Point Area	65,710,391	66,071,481	361,090	0.5
Stockbridge	2,493,495	2,494,364	869	0.0
Stone Bank	3,117,822	3,156,837	39,015	1.3
Stoughton Area	29,950,464	30,282,000	331,536	1.1

<u>School District</u>	<u>Revenue Limit</u>		<u>One Year Delay Change to Current Law</u>	
	<u>Current Law</u>	<u>One Year Delay</u>	<u>Amount</u>	<u>Percent</u>
Stratford	\$6,419,526	\$6,385,926	-\$33,600	-0.5%
Sturgeon Bay	10,705,070	11,057,870	352,800	3.3
Sun Prairie Area	56,679,473	56,769,123	89,650	0.2
Superior	41,136,773	41,623,973	487,200	1.2
Suring	4,918,081	4,930,696	12,615	0.3
Swallow	4,036,928	3,885,227	-151,701	-3.8
Thorp	5,213,884	5,281,714	67,830	1.3
Three Lakes	6,794,157	6,805,657	11,500	0.2
Tigerton	3,670,966	3,674,858	3,892	0.1
Tomah Area	25,590,903	25,173,966	-416,937	-1.6
Tomahawk	13,568,957	13,650,000	81,043	0.6
Tomorrow River	7,899,570	7,877,116	-22,454	-0.3
Trevor-Wilmot	5,623,812	5,542,447	-81,365	-1.4
Tri-County Area	6,932,081	6,964,443	32,362	0.5
Turtle Lake	4,750,825	4,741,570	-9,255	-0.2
Twin Lakes #4	4,043,404	4,089,308	45,904	1.1
Two Rivers	17,161,200	17,396,400	235,200	1.4
Union Grove J1	6,370,813	6,211,213	-159,600	-2.5
Union Grove UHS	7,683,971	7,774,568	90,597	1.2
Unity	10,681,656	10,740,456	58,800	0.6
Valders Area	10,619,613	10,646,719	27,106	0.3
Verona Area	44,937,042	44,720,565	-216,477	-0.5
Viroqua Area	10,217,590	10,212,109	-5,481	-0.1
Wabeno Area	5,240,484	5,258,769	18,285	0.3
Walworth J1	4,597,770	4,588,968	-8,802	-0.2
Washburn	5,527,200	5,754,000	226,800	4.1
Washington	1,196,698	1,197,756	1,058	0.1
Washington-Caldwell	2,538,794	2,501,858	-36,936	-1.5
Waterford J1	15,224,053	15,030,853	-193,200	-1.3
Waterford UHS	10,836,439	10,799,868	-36,571	-0.3
Waterloo	8,755,642	8,728,048	-27,594	-0.3
Watertown	32,524,585	32,265,499	-259,086	-0.8
Waukesha	120,186,436	120,565,447	379,011	0.3
Waunakee Community	29,250,931	28,994,494	-256,437	-0.9
Waupaca	20,706,000	21,176,400	470,400	2.3
Waupun	19,878,443	19,900,335	21,892	0.1
Wausau	81,361,464	81,018,595	-342,869	-0.4
Wausaukee	5,709,411	5,716,128	6,717	0.1
Wautoma Area	13,143,100	13,361,500	218,400	1.7
Wauwatosa	57,455,389	57,416,366	-39,023	-0.1

<u>School District</u>	<u>Revenue Limit</u>		<u>One Year Delay Change to Current Law</u>	
	<u>Current Law</u>	<u>One Year Delay</u>	<u>Amount</u>	<u>Percent</u>
Wauzeka-Steuben	\$3,316,669	\$3,319,155	\$2,486	0.1%
Webster	6,547,682	6,556,968	9,286	0.1
West Allis	75,906,245	75,871,407	-34,838	0.0
West Bend	56,906,177	56,537,032	-369,145	-0.6
West DePere	20,819,182	20,895,046	75,864	0.4
West Salem	14,674,185	14,767,434	93,249	0.6
Westby Area	10,127,893	10,098,486	-29,407	-0.3
Westfield	11,415,600	11,474,400	58,800	0.5
Weston	3,237,010	3,229,179	-7,831	-0.2
Weyauwega-Fremont	9,349,061	9,382,800	33,739	0.4
Weyerhaeuser Area	2,055,021	2,062,815	7,794	0.4
Wheatland J1	4,709,381	4,683,077	-26,304	-0.6
White Lake	2,743,730	2,746,339	2,609	0.1
Whitefish Bay	27,172,944	27,174,779	1,835	0.0
Whitehall	6,826,282	6,746,144	-80,138	-1.2
Whitewater	16,914,009	17,152,162	238,153	1.4
Whitnall	22,874,351	22,886,925	12,574	0.1
Wild Rose	6,294,252	6,437,052	142,800	2.3
Williams Bay	5,884,549	5,976,175	91,626	1.6
Wilmot UHS	11,705,386	11,571,946	-133,440	-1.1
Winneconne Community	13,928,800	13,970,800	42,000	0.3
Winter	4,219,197	4,267,051	47,854	1.1
Wisconsin Dells	14,248,620	14,305,198	56,578	0.4
Wisconsin Heights	9,289,308	9,297,252	7,944	0.1
Wisconsin Rapids	50,988,611	50,747,331	-241,280	-0.5
Wittenberg-Birnamwood	11,046,000	11,247,600	201,600	1.8
Wonewoc-Union Center	4,278,336	4,280,740	2,404	0.1
Woodruff J1	4,672,224	4,682,898	10,674	0.2
Wrightstown Community	9,807,929	9,713,631	-94,298	-1.0
Yorkville J2	<u>3,407,896</u>	<u>3,392,979</u>	<u>-14,917</u>	-0.4
STATEWIDE	\$7,871,990,467	\$7,884,133,025	\$12,142,558	0.2%

ATTACHMENT 2

Three-Year Declining Enrollment Adjustment Alternative

<u>School District</u>	First Year --100% <u>(2006-07)</u>	Second Year -- 75% <u>(2007-08)</u>	Third Year -- 50% <u>(2008-09)</u>
Adams-Friendship Area	\$301,067	\$225,800	\$150,534
Alma	168,521	126,391	84,261
Alma Center	71,959	53,969	35,980
Almond-Bancroft	84,000	63,000	42,000
Amery	176,400	132,300	88,200
Antigo	552,749	414,562	276,375
Appleton Area	780,666	585,500	390,333
Ashland	174,517	130,888	87,259
Ashwaubenon	813,189	609,892	406,595
Athens	28,579	21,434	14,290
Auburndale	42,000	31,500	21,000
Augusta	109,372	82,029	54,686
Barron Area	246,128	184,596	123,064
Bayfield	122,313	91,735	61,157
Beaver Dam	294,874	221,156	147,437
Belmont Community	59,388	44,541	29,694
Benton	79,408	59,556	39,704
Berlin Area	75,600	56,700	37,800
Birchwood	59,375	44,531	29,688
Black Hawk	217,477	163,108	108,739
Black River Falls	235,200	176,400	117,600
Blair-Taylor	42,000	31,500	21,000
Boscobel Area	135,269	101,452	67,635
Bowler	136,577	102,433	68,289
Boyceville Community	154,684	116,013	77,342
Brodhead	126,646	94,985	63,323
Bruce	127,967	95,975	63,984
Burlington Area	92,400	69,300	46,200
Butternut	19,922	14,942	9,961
Cambria-Friesland	141,659	106,244	70,830
Cambridge	124,417	93,313	62,209
Cameron	42,908	32,181	21,454
Campbellsport	151,200	113,400	75,600
Cashton	104,508	78,381	52,254
Cassville	154,325	115,744	77,163

<u>School District</u>	<u>First Year --100%</u> <u>(2006-07)</u>	<u>Second Year -- 75%</u> <u>(2007-08)</u>	<u>Third Year -- 50%</u> <u>(2008-09)</u>
Cedarburg	\$45,601	\$34,201	\$22,801
Chetek	226,800	170,100	113,400
Chilton	75,364	56,523	37,682
Clintonville	26,389	19,792	13,195
Cochrane-Fountain City	69,882	52,412	34,941
Colby	228,498	171,374	114,249
Coleman	75,600	56,700	37,800
Colfax	42,000	31,500	21,000
Columbus	255,555	191,666	127,778
Cornell	201,600	151,200	100,800
Crandon	286,197	214,648	143,099
Crivitz	318,484	238,863	159,242
Cuba City	104,754	78,566	52,377
Cumberland	129,070	96,803	64,535
Darlington Community	119,406	89,555	59,703
Delavan-Darien	308,418	231,314	154,209
Denmark	33,485	25,114	16,743
DeSoto Area	9,819	7,364	4,910
Drummond	90,808	68,106	45,404
Durand	135,659	101,744	67,830
Eau Claire Area	191,783	143,837	95,892
Edgerton	17,726	13,295	8,863
Elcho	9,550	7,163	4,775
Elkhart Lake-Glenbeulah	194,319	145,739	97,160
Ellsworth Community	176,400	132,300	88,200
Elmbrook	224,758	168,569	112,379
Elmwood	48,434	36,326	24,217
Erin	71,378	53,534	35,689
Fall Creek	27,794	20,846	13,897
Flambeau	126,510	94,883	63,255
Florence	425,563	319,172	212,782
Fontana J8	117,296	87,972	58,648
Frederic	176,400	132,300	88,200
Friess Lake	102,392	76,794	51,196
Geneva J4	75,923	56,942	37,962
Gibraltar Area	124,862	93,647	62,431
Gillett	117,600	88,200	58,800
Gilman	136,500	102,375	68,250
Gilmanton	19,041	14,281	9,521
Glenwood City	138,594	103,946	69,297

<u>School District</u>	<u>First Year --100%</u> <u>(2006-07)</u>	<u>Second Year -- 75%</u> <u>(2007-08)</u>	<u>Third Year -- 50%</u> <u>(2008-09)</u>
Glidden	\$127,897	\$95,923	\$63,949
Goodman-Armstrong	78,220	58,665	39,110
Granton Area	57,003	42,752	28,502
Grantsburg	151,200	113,400	75,600
Green Bay Area	474,046	355,535	237,023
Green Lake	119,688	89,766	59,844
Greendale	104,728	78,546	52,364
Greenfield	172,453	129,340	86,227
Greenwood	148,309	111,232	74,155
Hartford UHS	10,292	7,719	5,146
Hayward Community	168,000	126,000	84,000
Herman #22	21,603	16,202	10,802
Highland	56,276	42,207	28,138
Hilbert	25,975	19,481	12,988
Horicon	95,289	71,467	47,645
Hurley	265,613	199,210	132,807
Hustisford	227,419	170,564	113,710
Iola-Scandinavia	16,800	12,600	8,400
Iowa-Grant	302,585	226,939	151,293
Janesville	305,018	228,764	152,509
Juda	63,641	47,731	31,821
Kettle Moraine	9,229	6,922	4,615
Kewaunee	235,881	176,911	117,941
Kickapoo Area	61,723	46,292	30,862
Kiel Area	42,000	31,500	21,000
Lac du Flambeau #1	79,012	59,259	39,506
LaCrosse	1,037,505	778,129	518,753
Ladysmith-Hawkins	213,261	159,946	106,631
LaFarge	78,942	59,207	39,471
Lake Country	198,112	148,584	99,056
Lake Holcombe	161,767	121,325	80,884
Lakeland UHS	167,360	125,520	83,680
Lancaster Community	254,295	190,721	127,148
Laona	70,236	52,677	35,118
Lena	17,597	13,198	8,799
Linn J4	98,030	73,523	49,015
Linn J6	24,817	18,613	12,409
Loyal	139,890	104,918	69,945
Luck	168,000	126,000	84,000
Madison Metropolitan	759,219	569,414	379,610

<u>School District</u>	<u>First Year --100%</u> <u>(2006-07)</u>	<u>Second Year -- 75%</u> <u>(2007-08)</u>	<u>Third Year -- 50%</u> <u>(2008-09)</u>
Manawa	\$92,400	\$69,300	\$46,200
Maple Dale-Indian Hill	141,598	106,199	70,799
Marathon City	80,849	60,637	40,425
Marinette	403,200	302,400	201,600
Marion	142,800	107,100	71,400
Markesan	253,338	190,004	126,669
Marshall	8,755	6,566	4,378
Marshfield	357,957	268,468	178,979
Mauston	17,962	13,472	8,981
Mayville	54,051	40,538	27,026
Medford Area	352,800	264,600	176,400
Menominee Indian	85,076	63,807	42,538
Menomonie Area	455,060	341,295	227,530
Mequon-Thiensville	564,963	423,722	282,482
Mercer	56,284	42,213	28,142
Merrill Area	478,800	359,100	239,400
Milwaukee	18,593,086	13,944,815	9,296,543
Mineral Point	53,733	40,300	26,867
Minocqua J1	159,928	119,946	79,964
Mishicot	176,509	132,382	88,255
Montello	67,200	50,400	33,600
Monticello	53,336	40,002	26,668
Neillsville	101,569	76,177	50,785
Nekoosa	75,600	56,700	37,800
New Lisbon	139,940	104,955	69,970
Niagara	137,213	102,910	68,607
Nicolet UHS	235,851	176,888	117,926
North Crawford	226,800	170,100	113,400
North Lake	64,269	48,202	32,135
Northern Ozaukee	158,819	119,114	79,410
Northland Pines	407,579	305,684	203,790
Northwood	35,823	26,867	17,912
Norwalk-Ontario-Wilton	18,501	13,876	9,251
Norway J7	26,124	19,593	13,062
Oakfield	148,625	111,469	74,313
Oconto	176,400	132,300	88,200
Oconto Falls	126,000	94,500	63,000
Oshkosh Area	537,600	403,200	268,800
Paris J1	49,649	37,237	24,825
Park Falls	168,000	126,000	84,000

<u>School District</u>	<u>First Year --100%</u> <u>(2006-07)</u>	<u>Second Year -- 75%</u> <u>(2007-08)</u>	<u>Third Year -- 50%</u> <u>(2008-09)</u>
Parkview	\$120,461	\$90,346	\$60,231
Pecatonica Area	92,890	69,668	46,445
Pepin Area	107,642	80,732	53,821
Peshtigo	25,232	18,924	12,616
Pewaukee	146,857	110,143	73,429
Phillips	369,600	277,200	184,800
Pittsville	268,800	201,600	134,400
Platteville	310,335	232,751	155,168
Plum City	112,060	84,045	56,030
Plymouth	184,892	138,669	92,446
Port Edwards	129,326	96,995	64,663
Port Washington-Saukville	28,189	21,142	14,095
Portage Community	168,000	126,000	84,000
Potosi	71,340	53,505	35,670
Prairie du Chien Area	75,600	56,700	37,800
Prentice	82,694	62,021	41,347
Princeton	100,800	75,600	50,400
Randolph	172,079	129,059	86,040
Raymond #14	33,600	25,200	16,800
Rhineland	642,267	481,700	321,134
Rib Lake	92,400	69,300	46,200
Rice Lake Area	529,200	396,900	264,600
Richfield J1	55,479	41,609	27,740
Richland	156,389	117,292	78,195
Rio Community	43,955	32,966	21,978
River Ridge	118,755	89,066	59,378
River Valley	76,515	57,386	38,258
Riverdale	289,555	217,166	144,778
Rosholt	195,233	146,425	97,617
Royall	194,350	145,763	97,175
Rubicon J6	77,672	58,254	38,836
Saint Francis	285,354	214,016	142,677
Salem J2	143,464	107,598	71,732
Sauk Prairie	114,818	86,114	57,409
Sevastopol	20,382	15,287	10,191
Shell Lake	47,165	35,374	23,583
Shiocton	43,390	32,543	21,695
Shorewood	455,015	341,261	227,508
Silver Lake J1	34,471	25,853	17,236
South Milwaukee	379,913	284,935	189,957

<u>School District</u>	<u>First Year --100%</u> <u>(2006-07)</u>	<u>Second Year -- 75%</u> <u>(2007-08)</u>	<u>Third Year -- 50%</u> <u>(2008-09)</u>
South Shore	\$22,270	\$16,703	\$11,135
Southern Door	110,935	83,201	55,468
Southwestern Wisconsin	106,322	79,742	53,161
Sparta Area	16,800	12,600	8,400
Spooner	386,400	289,800	193,200
Spring Valley	230,196	172,647	115,098
Stanley-Boyd Area	58,800	44,100	29,400
Stevens Point Area	619,375	464,531	309,688
Stockbridge	36,804	27,603	18,402
Stone Bank	19,765	14,824	9,883
Stoughton Area	396,304	297,228	198,152
Sturgeon Bay	310,800	233,100	155,400
Superior	100,800	75,600	50,400
Suring	143,594	107,696	71,797
Thorp	51,708	38,781	25,854
Three Lakes	287,644	215,733	143,822
Tigerton	112,416	84,312	56,208
Tomahawk	289,426	217,070	144,713
Tri-County Area	285,024	213,768	142,512
Turtle Lake	162,536	121,902	81,268
Two Rivers	268,800	201,600	134,400
Unity	58,800	44,100	29,400
Valders Area	45,986	34,490	22,993
Viroqua Area	242,785	182,089	121,393
Wabeno Area	122,278	91,709	61,139
Washburn	252,000	189,000	126,000
Washington	49,598	37,199	24,799
Waupaca	302,400	226,800	151,200
Waupun	420,366	315,275	210,183
Wausaukee	193,242	144,932	96,621
Wautoma Area	268,800	201,600	134,400
Wauwatosa	125,266	93,950	62,633
Wauzeka-Steuben	65,447	49,085	32,724
Webster	43,849	32,887	21,925
West Allis	699,398	524,549	349,699
Westby Area	8,634	6,476	4,317
Westfield	184,800	138,600	92,400
Weston	17,908	13,431	8,954
Weyauwega-Fremont	308,776	231,582	154,388
Weyerhaeuser Area	151,792	113,844	75,896

<u>School District</u>	First Year --100% <u>(2006-07)</u>	Second Year -- 75% <u>(2007-08)</u>	Third Year -- 50% <u>(2008-09)</u>
White Lake	\$86,321	\$64,741	\$43,161
Whitefish Bay	74,975	56,231	37,488
Whitewater	210,696	158,022	105,348
Whitnall	119,179	89,384	59,590
Wild Rose	109,200	81,900	54,600
Winter	96,852	72,639	48,426
Wisconsin Heights	407,823	305,867	203,912
Wittenberg-Birnamwood	134,400	100,800	67,200
Wonewoc-Union Center	75,491	56,618	37,746
Woodruff J1	<u>90,287</u>	<u>67,715</u>	<u>45,144</u>
STATEWIDE	\$59,426,661	\$44,570,021	\$29,713,378