



## Legislative Fiscal Bureau

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January 22, 2007

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

FROM: Russ Kava, Fiscal Analyst

SUBJECT: Revenue Limits: Information on Additional \$100 Increase in Low-Revenue Ceiling

The following memorandum provides additional detail on an alternative that would have increased the low-revenue ceiling for revenue limits by \$400 per pupil, rather than the \$300 increase that actually occurred in 2006-07.

Under current law, the low-revenue ceiling was \$8,100 per pupil in 2005-06 and is set at \$8,400 per pupil in 2006-07. At this level, the low-revenue adjustment generated an additional \$8.2 million in revenue limit authority for 94 school districts, excluding the Norris School District. Had the low-revenue ceiling instead been set at \$8,500 per pupil in 2006-07, the low-revenue adjustment would have generated \$26.9 million in revenue limit authority (a change of \$18.7 million compared to current law) for 128 districts. The attachment shows, for the affected districts, the revenue limit authority generated by both the current law \$8,400 per pupil low-revenue ceiling and the \$8,500 per pupil low-revenue ceiling, had it applied in 2006-07, as well as the difference between the two amounts.

RK/lah  
Attachment

## ATTACHMENT

### 2006-07 Low-Revenue Ceiling Adjustment Under Current Law \$8,400 and \$8,500 Alternative

<u>School District</u>	<u>Low-Revenue Ceiling Per Pupil</u>		<u>Difference</u>
	<u>\$8,400</u>	<u>\$8,500</u>	
Abbotsford	\$0	\$24,486	\$24,486
Algoma	5,667	69,267	63,600
Almond-Bancroft	21,190	70,390	49,200
Amery	89,732	269,232	179,500
Auburndale	35,145	116,745	81,600
Baraboo	126,324	419,624	293,300
Belmont Community	0	5,194	5,194
Berlin Area	62,136	231,536	169,400
Black River Falls	65,466	251,766	186,300
Blair-Taylor	1,668	73,268	71,600
Bonduel	0	90,163	90,163
Boscobel Area	0	42,912	42,912
Brillion	0	57,935	57,935
Brodhead	0	67,917	67,917
Burlington Area	759,913	1,122,813	362,900
Cadott Community	255,704	342,504	86,800
Campbellsport	355,470	505,870	150,400
Cedar Grove-Belgium Area	22,119	120,819	98,700
Chetek	42,376	148,476	106,100
Chilton	43,271	162,771	119,500
Clear Lake	0	1,745	1,745
Colby	0	39,273	39,273
Coleman	32,690	108,590	75,900
Colfax	93,616	178,016	84,400
Cornell	22,267	73,967	51,700
Crandon	0	79,234	79,234
Delavan-Darien	69,143	332,543	263,400
Denmark	74,440	230,140	155,700
East Troy Community	88,079	258,279	170,200
Elk Mound Area	0	88,981	88,981
Elkhorn Area	0	244,041	244,041
Ellsworth Community	74,296	246,796	172,500
Fennimore Community	32,518	108,018	75,500
Fond du Lac	330,192	1,059,092	728,900
Frederic	20,948	78,848	57,900

<u>School District</u>	<u>Low-Revenue Ceiling Per Pupil</u>		<u>Difference</u>
	<u>\$8,400</u>	<u>\$8,500</u>	
Freedom Area	\$0	\$49,860	\$49,860
Galesville-Ettrick	67,817	206,417	138,600
Genoa City J2	8,708	70,908	62,200
Gillett	29,595	108,495	78,900
Grantsburg	34,934	134,234	99,300
Hayward Community	82,396	275,496	193,100
Hillsboro	25,454	84,554	59,100
Howard-Suamico	0	441,835	441,835
Iola-Scandinavia	13,539	93,839	80,300
Kewaunee	0	80,513	80,513
Kiel Area	73,590	216,790	143,200
Lake Geneva J1	7,956	198,756	190,800
Little Chute Area	0	100,244	100,244
Luck	19,058	77,358	58,300
Luxemburg-Casco	40,387	235,587	195,200
Manawa	36,911	122,611	85,700
Manitowoc	0	50,253	50,253
Maple	2,078	144,378	142,300
Marinette	100,913	335,213	234,300
Marion	346	62,146	61,800
Markesan	0	45,087	45,087
Medford Area	90,416	304,216	213,800
Merrill Area	11,106	326,606	315,500
Minocqua J1	0	49,632	49,632
Mishicot	0	100,204	100,204
Mondovi	47,119	156,519	109,400
Montello	35,490	117,890	82,400
Mount Horeb Area	61,217	276,317	215,100
Mukwonago	210,557	717,557	507,000
Neillsville	0	40,150	40,150
Nekoosa	46,634	191,234	144,600
New Holstein	50,553	173,553	123,000
New London	101,313	353,713	252,400
North Cape	55,622	77,822	22,200
North Crawford	25,625	74,425	48,800
North Fond du Lac	35,550	162,650	127,100
Oconto	52,201	173,401	121,200
Oconto Falls	7,075	197,775	190,700
Onalaska	0	151,541	151,541
Oostburg	42,487	141,087	98,600

<u>School District</u>	<u>Low-Revenue Ceiling Per Pupil</u>		<u>Difference</u>
	<u>\$8,400</u>	<u>\$8,500</u>	
Osceola	\$12,595	\$191,495	\$178,900
Oshkosh Area	381,198	1,406,198	1,025,000
Owen-Withee	18,990	81,190	62,200
Pardeeville Area	0	19,610	19,610
Park Falls	31,829	105,729	73,900
Peshtigo	0	104,934	104,934
Phillips	35,874	135,774	99,900
Pittsville	30,924	102,724	71,800
Plymouth	0	231,381	231,381
Portage Community	100,816	349,316	248,500
Prairie du Chien Area	21,218	146,918	125,700
Prescott	19,728	137,228	117,500
Princeton	30,983	73,783	42,800
Racine	0	325,352	325,352
Randall J1	0	48,019	48,019
Random Lake	0	2,267	2,267
Raymond #14	59,304	99,804	40,500
Rib Lake	19,027	71,127	52,100
Rice Lake Area	1,462,487	1,709,387	246,900
Rosholt	0	7,830	7,830
Salem J2	0	73,079	73,079
Seymour Community	58,645	304,845	246,200
Shawano-Gresham	129,072	415,772	286,700
Sheboygan Falls	34,958	203,758	168,800
Shullsburg	24,574	62,474	37,900
Slinger	45,672	320,972	275,300
Sparta Area	76,971	340,571	263,600
Spooner	41,067	185,467	144,400
Stanley-Boyd Area	1,011	98,211	97,200
Stevens Point Area	0	113,942	113,942
Stoughton Area	0	239,156	239,156
Stratford	87,454	163,054	75,600
Sturgeon Bay	35,290	159,290	124,000
Superior	1,214	486,914	485,700
Tomah Area	135,280	439,280	304,000
Tomorrow River	3,925	93,325	89,400
Two Rivers	83,768	285,668	201,900
Union Grove J1	93,569	157,369	63,800
Unity	36,296	151,596	115,300
Walworth J1	0	41,011	41,011

<u>School District</u>	<u>Low-Revenue Ceiling Per Pupil</u>		<u>Difference</u>
	<u>\$8,400</u>	<u>\$8,500</u>	
Washburn	\$27,349	\$90,849	\$63,500
Washington-Caldwell	44,878	68,478	23,600
Waterford J1	205,713	359,713	154,000
Waupaca	111,587	355,387	243,800
Wautoma Area	82,204	236,404	154,200
West Bend	286,083	962,083	676,000
Westfield	45,440	179,640	134,200
Whitewater	0	143,382	143,382
Wild Rose	7,436	81,136	73,700
Winneconne Community	67,060	222,760	155,700
Wisconsin Dells	0	80,778	80,778
Wittenberg-Birnamwood	22,255	152,555	130,300
Yorkville J2	<u>47,833</u>	<u>82,233</u>	<u>34,400</u>
TOTAL	\$8,202,594	\$26,943,335	\$18,740,741