



## Legislative Fiscal Bureau

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February 6, 2024

TO: Representatives Vos, Born, Kitchens, Kurtz, and Schutt  
Senators Jagler and Stroebel  
State Capitol

FROM: Christa Pugh, Program Supervisor

SUBJECT: Proposal to Modify Choice and Charter Program Funding and Provide A Revenue Limit Adjustment

At your request, I am providing information about a proposal to modify the funding structures for the choice, charter, and special needs programs and provide a revenue limit adjustment.

### Proposal

Under the proposal, the statutory provisions related to the revenue limit adjustments and general aid reductions for the Racine and statewide choice, independent charter school, and special needs scholarship programs, and the statutory provisions related to including pupils in these programs in the enrollment counts of districts for revenue limits and general aid in 2024-25, would be deleted. (These provisions are often referred to as "decoupling" these programs from the school finance system.)

In addition, a one-time recurring revenue limit adjustment would be provided in 2024-25 based on 25% of the levy impact of decoupling for each district. Specifically, the adjustment would be calculated as follows: (a) determine the total of the general aid reductions made for the Racine and statewide choice programs, the special needs scholarship program, and the independent charter school program for the district in 2023-24, expressed as a positive number; (b) determine the general school aid amount each district would have received in 2023-24 if the pupils and tuition expenditures for those programs were not included in the membership and shared costs for all districts; (c) subtract the actual general aid received by the district in 2023-24 from the amount under (b); (d) add the amount under (c) to the amount under (a); (e) multiply the amount under (d) by 0.25.

## Attachment

The attachment shows the effects of the current law funding structure for the choice, charter, and special needs scholarship programs on school district revenue limits, general aid, levies, and financial resources. The attachment also shows the effect of a proposal to fully decouple those programs on all of those factors, had it been fully effective in 2023-24.

The first set of five columns in the attachment (Columns A to E) show the effect of the current law funding structure.

Column A shows the total revenue limit effect of the adjustments districts receive for pupils in the choice and special needs scholarship programs and the revenue limit authority generated by districts counting charter school pupils in their revenue limit enrollments. The revenue limit figures shown in Column A assume that the revenue limit authority generated by the independent charter school pupils is equal to the amount of the general aid reduction for the program. The amount for an individual district may vary, based on the three-year average of charter enrollment and the current year revenue for the particular district. If a district has no revenue limit effect, that district has no pupils attending schools under the Racine or statewide choice programs, post-2015 authorizer independent charter schools, or the special needs scholarship program.

Column B shows the total general aid reductions made under current law for the choice, charter, and special needs scholarship programs, which are made after the aid certification is calculated. As a result, they do not affect the amount that districts are able to levy under revenue limits, but they do affect the level of financial resources for districts.

Column C shows the current law general aid formula effect for each district of allowing all districts to include choice, charter, and special needs scholarship program pupils in pupil membership and including the tuition expenditures related to withheld aid payments for the programs in shared costs. These effects are included in the aid certification that is used to set district levies under revenue limits.

Column D shows the net effect of current law on the maximum levy for districts, which is the revenue limit increase shown in Column A minus the general aid formula effects in Column C. (The aid reduction in Column B does not directly affect school district levies.)

Column E shows the net effect of current law on school district financial resources, which is the sum of the revenue limit increase shown in Column A and the aid reduction in Column B. It is also equal to the sum of the aid reduction in Column B, the general aid formula effects in Column C, and the levy change in Column D.

The second set of five columns in the attachment (Columns F to I) shows the effect of a decoupling proposal, had it been fully effective in 2023-24.

Column F shows the total revenue limit effect of districts no longer receiving adjustments for pupils in the choice and special needs scholarship programs and no longer counting charter school pupils in their revenue limit enrollments. Column F is the negative of Column A.

Column G shows the general aid effect of districts no longer being subject to an aid reduction for the programs. Column G is the negative of Column B.

Column H shows the general aid formula effect of districts no longer including choice, charter, and special needs scholarship program pupils in pupil membership and of the tuition expenditures related to withheld aid payments for the programs no longer being included in shared costs. Column H is the negative of Column C.

Column I shows the net effect of decoupling on the maximum levy for districts, which is the revenue limit decrease shown in Column F minus the general aid formula effects in Column H. (The aid reduction in Column G does not directly affect school district levies.)

Column J shows the net effect of decoupling on school district financial resources, which is the sum of the revenue limit decrease shown in Column F and the elimination of the aid reduction in Column G. It is also equal to the sum of the elimination of the aid reduction in Column G, the general aid formula effects in Column H, and the levy change in Column I.

Column K shows the revenue limit adjustment, which is 25% of the levy change shown in Column I.

Columns L, M, and N show the net changes under the proposal to school district general aid, levy, and total resources.

I hope this information is helpful. Please contact me if you have additional questions.

CP/ml  
Attachment

# ATTACHMENT

## 2023-24 Effect of Decoupling Choice, Independent Charter, and Special Needs Scholarship Program on School Districts

School District	Current Law Choice, Charter, and SNSP Effect										Changes Due to Decoupling					Net Changes			
	General Aid					Change in Resources (A+B, or B+C+D)					General Aid					Net Changes			
	Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Resources (A+B, or B+C+D)	Revenue Limit (A)	Aid Reduction (B)	Formula Effects (C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)	Rev. Limit Adjust. (J+K)	General Aid (G+H)	Levy (H+K)	Resources (I+K)	Levy (H+K)	Resources (I+K)			
Abbotsford	\$79,144	-\$79,144	-\$64,417	\$143,561	\$0	-\$79,144	\$79,144	\$64,417	-\$143,561	\$0	\$35,890	\$143,561	-\$107,671	\$35,890	-\$107,671	\$35,890			
Adams-Friendship Area	166,718	-166,718	-598,005	764,723	0	-166,718	166,718	598,005	-764,723	0	191,181	764,723	-573,542	191,181	-573,542	191,181			
Albany	0	0	-165,778	165,778	0	0	0	165,778	-165,778	0	41,445	165,778	-124,334	41,445	-124,334	41,445			
Algonia	314,124	-314,124	80,078	234,046	0	-314,124	314,124	-80,078	-234,046	0	58,512	234,046	-175,535	58,512	-175,535	58,512			
Alma	0	0	-69,197	69,197	0	0	0	69,197	-69,197	0	17,299	69,197	-51,898	17,299	-51,898	17,299			
Alma Center	51,959	-51,959	-78,405	130,364	0	-51,959	51,959	78,405	-130,364	0	32,591	130,364	-97,773	32,591	-97,773	32,591			
Almond-Bancroft	74,239	-74,239	-17,218	91,457	0	-74,239	74,239	17,218	-91,457	0	22,864	91,457	-68,593	22,864	-68,593	22,864			
Altoona	251,034	-251,034	-179,286	430,320	0	-251,034	251,034	179,286	-430,320	0	107,580	430,320	-322,740	107,580	-322,740	107,580			
Amery	131,618	-131,618	-576,218	707,836	0	-131,618	131,618	576,218	-707,836	0	176,959	707,836	-530,877	176,959	-530,877	176,959			
Antigo	1,183,286	-1,183,286	603,683	579,603	0	-1,183,286	1,183,286	-603,683	-579,603	0	144,901	579,603	-434,702	144,901	-434,702	144,901			
Appleton Area	7,461,107	-7,461,107	2,526,441	4,934,666	0	-7,461,107	7,461,107	-2,526,441	-4,934,666	0	1,233,667	4,934,666	-3,701,000	1,233,667	-3,701,000	1,233,667			
Arcadia	24,774	-24,774	-226,796	251,570	0	-24,774	24,774	226,796	-251,570	0	62,893	251,570	-188,678	62,893	-188,678	62,893			
Argyle	44,560	-44,560	-90,541	135,101	0	-44,560	44,560	90,541	-135,101	0	33,775	135,101	-101,326	33,775	-101,326	33,775			
Arrowhead UHS	433,065	-433,065	-669,727	1,102,792	0	-433,065	433,065	669,727	-1,102,792	0	275,698	1,102,792	-827,094	275,698	-827,094	275,698			
Ashland	735,014	-735,014	378,100	356,914	0	-735,014	735,014	-378,100	-356,914	0	89,229	356,914	-267,686	89,229	-267,686	89,229			
Ashwaubenon	679,793	-679,793	-259,946	939,739	0	-679,793	679,793	259,946	-939,739	0	234,935	939,739	-704,804	234,935	-704,804	234,935			
Athens	187,967	-187,967	101,858	86,109	0	-187,967	187,967	101,858	-86,109	0	21,527	86,109	-64,582	21,527	-64,582	21,527			
Auburndale	59,625	-59,625	-111,422	171,047	0	-59,625	59,625	111,422	-171,047	0	42,762	171,047	-128,285	42,762	-128,285	42,762			
Augusta	19,786	-19,786	-161,025	180,811	0	-19,786	19,786	161,025	-180,811	0	45,203	180,811	-135,608	45,203	-135,608	45,203			
Baldwin-Woodville Area	0	0	-412,564	412,564	0	0	0	412,564	-412,564	0	103,141	412,564	-309,423	103,141	-309,423	103,141			
Bangor	121,477	-121,477	-63,961	185,438	0	-121,477	121,477	63,961	-185,438	0	46,360	185,438	-139,079	46,360	-139,079	46,360			
Baraboo	950,725	-950,725	-63,682	1,014,407	0	-950,725	950,725	63,682	-1,014,407	0	233,602	1,014,407	-760,805	233,602	-760,805	233,602			
Barneveld	20,902	-20,902	-120,797	141,699	0	-20,902	20,902	120,797	-141,699	0	35,425	141,699	-106,274	35,425	-106,274	35,425			
Barron Area	89,263	-89,263	-200,936	290,199	0	-89,263	89,263	200,936	-290,199	0	72,550	290,199	-217,649	72,550	-217,649	72,550			
Bayfield	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0			
Beaver Dam	1,096,197	-1,096,197	137,101	959,096	0	-1,096,197	1,096,197	-137,101	-959,096	0	239,774	959,096	-719,322	239,774	-719,322	239,774			
Beecher-Dunbar-Pembine	106,412	-106,412	-66,594	173,006	0	-106,412	106,412	66,594	-173,006	0	43,252	173,006	-129,755	43,252	-129,755	43,252			
Belleville	37,677	-37,677	-334,573	372,250	0	-37,677	37,677	334,573	-372,250	0	93,063	372,250	-279,188	93,063	-279,188	93,063			
Belmont Community	0	0	-93,649	93,649	0	0	0	93,649	-93,649	0	23,412	93,649	-70,237	23,412	-70,237	23,412			
Beloit	6,508,646	-6,508,646	3,349,594	3,159,052	0	-6,508,646	6,508,646	-3,349,594	-3,159,052	0	789,763	3,159,052	-2,369,289	789,763	-2,369,289	789,763			
Beloit Turner	486,717	-486,717	204,061	282,656	0	-486,717	486,717	-204,061	-282,656	0	70,664	282,656	-211,992	70,664	-211,992	70,664			
Benton	0	0	-49,015	49,015	0	0	0	49,015	-49,015	0	12,254	49,015	-36,761	12,254	-36,761	12,254			
Berlin Area	878,836	-878,836	220,909	657,927	0	-878,836	878,836	-220,909	-657,927	0	164,482	657,927	-493,445	164,482	-493,445	164,482			
Big Foot UHS	24,774	-24,774	0	24,774	0	-24,774	24,774	0	-24,774	0	6,194	24,774	-18,581	6,194	-18,581	6,194			

School District	Current Law Choice, Charter, and SNSP Effect										Changes Due to Decoupling					Net Changes														
	General Aid					Change in Resources (A+B, or B+C+D)					General Aid					Change in Resources (F+G, or G+H+I)					General Aid					Change in Resources (J+K, or K+L+M)				
	Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Revenue Limit (A)	Revenue Limit (A)	Aid Reduction (B)	Formula Effects (C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)	Rev. Limit Adjust. (.25%F)	General (G+H)	Levy (I+K)	Resources (J+K)	General (G+H)	Levy (I+K)	Resources (J+K)	General (G+H)	Levy (I+K)	Resources (J+K)										
Birchwood	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0										
Black Hawk	0	0	-96,997	96,997	0	0	96,997	-96,997	0	24,249	96,997	-72,748	24,249																	
Black River Falls	173,252	-173,252	-308,849	482,101	-173,252	173,252	308,849	-482,101	0	120,525	482,101	-361,576	120,525																	
Blair-Taylor	0	0	-223,618	223,618	0	0	223,618	-223,618	0	55,905	223,618	-167,714	55,905																	
Bloomer	183,329	-183,329	-142,212	325,541	-183,329	183,329	142,212	-325,541	0	81,385	325,541	-244,156	81,385																	
Bonduel	582,629	-582,629	241,470	341,159	-582,629	582,629	-241,470	-341,159	0	85,290	341,159	-255,869	85,290																	
Boscobel Area	104,866	-104,866	-60,040	164,906	-104,866	104,866	60,040	-164,906	0	41,227	164,906	-123,680	41,227																	
Bowler	21,765	-21,765	-61,414	83,179	-21,765	21,765	61,414	-83,179	0	20,795	83,179	-62,384	20,795																	
Boyceville Community	34,851	-34,851	-142,871	177,722	-34,851	34,851	142,871	-177,722	0	44,431	177,722	-133,292	44,431																	
Brighton #1	0	0	-49,689	49,689	0	0	49,689	-49,689	0	12,422	49,689	-37,267	12,422																	
Brillion	410,868	-410,868	117,301	293,567	-410,868	410,868	-117,301	-293,567	0	73,392	293,567	-220,175	73,392																	
Bristol #1	34,851	-34,851	0	34,851	0	34,851	0	-34,851	0	8,713	34,851	-26,138	8,713																	
Broadhead	11,000	-11,000	-215,088	226,088	-11,000	11,000	215,088	-226,088	0	56,522	226,088	-169,566	56,522																	
Brown Deer	1,051,648	-1,051,648	424,545	627,103	-1,051,648	1,051,648	-424,545	-627,103	0	156,776	627,103	-470,327	156,776																	
Bruce	102,531	-102,531	-116,453	218,984	-102,531	102,531	116,453	-218,984	0	54,746	218,984	-164,238	54,746																	
Burlington Area	1,787,844	-1,787,844	585,656	1,202,188	-1,787,844	1,787,844	-585,656	-1,202,188	0	300,547	1,202,188	-901,641	300,547																	
Butternut	0	0	-51,290	51,290	0	0	51,290	-51,290	0	12,823	51,290	-38,468	12,823																	
Cadott Community	373,008	-373,008	70,649	302,359	-373,008	373,008	-70,649	-302,359	0	75,590	302,359	-226,769	75,590																	
Cambria-Friesland	103,474	-103,474	-82,855	186,329	-103,474	103,474	82,855	-186,329	0	46,582	186,329	-139,747	46,582																	
Cambridge	118,983	-118,983	-323,472	442,455	-118,983	118,983	323,472	-442,455	0	110,614	442,455	-331,841	110,614																	
Cameron	15,065	-15,065	-189,222	204,287	-15,065	15,065	189,222	-204,287	0	51,072	204,287	-153,215	51,072																	
Campbellsport	854,259	-854,259	-26,921	881,180	-854,259	854,259	-26,921	-881,180	0	220,295	881,180	-660,885	220,295																	
Cashton	141,079	-141,079	9,201	131,878	-141,079	141,079	9,201	-131,878	0	32,970	131,878	-98,909	32,970																	
Cassville	0	0	-90,920	90,920	0	0	90,920	-90,920	0	22,730	90,920	-68,190	22,730																	
Cedar Grove-Belgium Area	490,730	-490,730	64,540	426,190	-490,730	490,730	-64,540	-426,190	0	106,548	426,190	-319,643	106,548																	
Cedarburg	535,925	-535,925	-765,624	1,301,549	-535,925	535,925	-765,624	-1,301,549	0	325,387	1,301,549	-976,162	325,387																	
Central/Westosha UHS	0	0	-604,643	604,643	0	0	604,643	-604,643	0	151,161	604,643	-453,482	151,161																	
Chequamegon	9,893	-9,893	-378,344	388,237	-9,893	9,893	378,344	-388,237	0	97,059	388,237	-291,178	97,059																	
Chetek-Weyerhaeuser	102,455	-102,455	1	102,454	-102,455	102,455	-1	-102,454	0	25,614	102,454	-76,841	25,614																	
Chilton	386,361	-386,361	53,112	333,249	-386,361	386,361	-53,112	-333,249	0	83,312	333,249	-249,937	83,312																	
Chippewa Falls Area	2,534,993	-2,534,993	544,006	1,990,987	-2,534,993	2,534,993	-544,006	-1,990,987	0	497,747	1,990,987	-1,493,240	497,747																	
Clayton	0	0	-83,271	83,271	0	0	83,271	-83,271	0	20,818	83,271	-62,453	20,818																	
Clear Lake	118,716	-118,716	-77,499	196,215	-118,716	118,716	-77,499	-196,215	0	49,054	196,215	-147,161	49,054																	
Clinton Community	151,345	-151,345	0	151,345	0	151,345	0	-151,345	0	37,836	151,345	-113,509	37,836																	
Clintonville	703,600	-703,600	329,347	374,253	-703,600	703,600	-329,347	-374,253	0	93,563	374,253	-280,690	93,563																	
Cochrane-Fountain City	37,161	-37,161	-173,082	210,243	-37,161	37,161	173,082	-210,243	0	52,561	210,243	-157,682	52,561																	
Colby	220,366	-220,366	117,218	103,148	-220,366	220,366	-117,218	-103,148	0	25,787	103,148	-77,361	25,787																	
Coleman	561,757	-561,757	388,208	173,549	-561,757	561,757	-388,208	-173,549	0	43,387	173,549	-130,162	43,387																	
Colfax	29,679	-29,679	-158,815	188,494	-29,679	29,679	158,815	-188,494	0	47,124	188,494	-141,371	47,124																	
Columbus	269,813	-269,813	-63,530	333,343	-269,813	269,813	63,530	-333,343	0	83,336	333,343	-250,007	83,336																	
Cornell	19,786	-19,786	-65,765	85,551	-19,786	19,786	65,765	-85,551	0	21,388	85,551	-64,163	21,388																	
Crandon	24,774	-24,774	-310,553	335,327	-24,774	24,774	310,553	-335,327	0	83,832	335,327	-251,495	83,832																	
Crivitz	12,387	-12,387	-383,446	395,833	-12,387	383,446	-395,833	-395,833	0	98,958	395,833	-296,875	98,958																	
Cuba City	29,679	-29,679	-216,071	245,750	-29,679	29,679	216,071	-245,750	0	61,438	245,750	-184,313	61,438																	
Cudahy	1,195,548	-1,195,548	677,814	517,734	-1,195,548	1,195,548	-677,814	-517,734	0	129,434	517,734	-388,301	129,434																	

School District	Current Law Choice, Charter, and SNSP Effect										Changes Due to Decoupling				Net Changes					
	General Aid					Change in Resources (A+B, or B+C+D)					General Aid		Rev. Limit		General		Levy		Resources	
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
	Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Change in Resources (A+B, or B+C+D)	Revenue Limit (A)	Aid Reduction (B)	Formula Effects (C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)	Rev. Limit Adjust. (25%I)	General (G+H)	Levy (H+K)	Resources (J+K)						
Cumberland	\$0	\$0	\$-414,961	\$414,961	\$0	\$0	\$0	\$414,961	-\$414,961	\$0	\$103,740	\$414,961	-\$311,221	\$103,740						
D C Everest Area	1,654,907	-1,654,907	-24,602	1,679,509	0	-1,654,907	1,654,907	24,602	-1,679,509	0	419,877	1,679,509	-1,259,632	419,877						
Darlington Community	55,401	-55,401	-121,353	176,754	0	-55,401	55,401	121,353	-176,754	0	44,189	176,754	-132,566	44,189						
Deerfield Community	121,013	-121,013	-142,521	263,534	0	-121,013	121,013	142,521	-263,534	0	65,884	263,534	-197,651	65,884						
DeForest Area	565,637	-565,637	-1,053,623	1,619,260	0	-565,637	565,637	1,053,623	-1,619,260	0	404,815	1,619,260	-1,214,445	404,815						
Delavan-Darien	969,763	-969,763	23,469	946,294	0	-969,763	969,763	-23,469	-946,294	0	236,574	946,294	-709,721	236,574						
Denmark	306,849	-306,849	-98,188	405,037	0	-306,849	306,849	98,188	-405,037	0	101,259	405,037	-303,778	101,259						
DePere	863,742	-863,742	-249,266	1,113,008	0	-863,742	863,742	249,266	-1,113,008	0	278,252	1,113,008	-834,756	278,252						
DeSoto Area	233,825	-233,825	3,139	230,686	0	-233,825	233,825	-3,139	-230,686	0	57,672	230,686	-173,015	57,672						
Doorgeland	180,918	-180,918	29,783	151,135	0	-180,918	180,918	-29,783	-151,135	0	37,784	151,135	-113,351	37,784						
Dodgeville	130,658	-130,658	-348,438	479,096	0	-130,658	130,658	348,438	-479,096	0	119,774	479,096	-359,322	119,774						
Dover #1	9,893	-9,893	-20,508	30,401	0	-9,893	9,893	20,508	-30,401	0	7,600	30,401	-22,801	7,600						
Drummond	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
Durand-Arkansas	9,893	-9,893	-263,630	273,523	0	-9,893	9,893	263,630	-273,523	0	68,381	273,523	-205,142	68,381						
East Troy Community	340,348	-340,348	-430,751	771,099	0	-340,348	340,348	430,751	-771,099	0	192,775	771,099	-578,324	192,775						
Eau Claire Area	1,938,111	-1,938,111	-1,965,111	3,903,222	0	-1,938,111	1,938,111	1,965,111	-3,903,222	0	975,806	3,903,222	-2,927,417	975,806						
Edgar	216,450	-216,450	40,373	176,077	0	-216,450	216,450	-40,373	-176,077	0	44,019	176,077	-132,058	44,019						
Edgerton	154,239	-154,239	-570,133	724,372	0	-154,239	154,239	570,133	-724,372	0	181,093	724,372	-543,279	181,093						
Elcho	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
Eleva-Strum	85,080	-85,080	-109,609	194,689	0	-85,080	85,080	109,609	-194,689	0	48,672	194,689	-146,017	48,672						
Elk Mound Area	12,387	-12,387	-157,236	169,623	0	-12,387	12,387	157,236	-169,623	0	42,406	169,623	-127,217	42,406						
Elkhart Lake-Glenbeulah	72,012	-72,012	0	72,012	0	-72,012	72,012	0	-72,012	0	18,003	72,012	-54,009	18,003						
Elkhorn Area	544,173	-544,173	-720,038	1,264,211	0	-544,173	544,173	720,038	-1,264,211	0	316,053	1,264,211	-948,158	316,053						
Ellsworth Community	0	0	-538,416	538,416	0	0	0	538,416	-538,416	0	134,604	538,416	-403,812	134,604						
Elmbrook	1,698,501	-1,698,501	-2,339,199	4,037,700	0	-1,698,501	1,698,501	2,339,199	-4,037,700	0	1,009,425	4,037,700	-3,028,275	1,009,425						
Elmwood	9,893	-9,893	-87,146	97,039	0	-9,893	9,893	87,146	-97,039	0	24,260	97,039	-72,779	24,260						
Erin	76,784	-76,784	-11,401	88,185	0	-76,784	76,784	11,401	-88,185	0	22,046	88,185	-66,139	22,046						
Evansville Community	181,122	-181,122	-383,892	565,014	0	-181,122	181,122	383,892	-565,014	0	141,254	565,014	-423,761	141,254						
Fall Creek	113,811	-113,811	-98,826	212,637	0	-113,811	113,811	98,826	-212,637	0	53,159	212,637	-159,478	53,159						
Fall River	108,948	-108,948	-44,316	153,264	0	-108,948	108,948	44,316	-153,264	0	38,316	153,264	-114,948	38,316						
Fennimore Community	0	0	-146,206	146,206	0	0	0	146,206	-146,206	0	36,552	146,206	-109,655	36,552						
Flambeau	129,598	-129,598	-53,843	183,441	0	-129,598	129,598	53,843	-183,441	0	45,860	183,441	-137,581	45,860						
Florence	51,959	-51,959	-51,959	103,918	0	-51,959	51,959	51,959	-103,918	0	12,990	103,918	-38,969	12,990						
Fond du Lac	4,608,243	-4,608,243	2,174,957	2,433,286	0	-4,608,243	4,608,243	-2,174,957	-2,433,286	0	608,322	2,433,286	-1,824,965	608,322						
Fontana J8	9,893	-9,893	0	9,893	0	-9,893	9,893	0	-9,893	0	2,473	9,893	-7,420	2,473						
Fort Atkinson	1,759,736	-1,759,736	995,386	764,350	0	-1,759,736	1,759,736	-995,386	-764,350	0	191,088	764,350	-573,263	191,088						
Fox Point J2	198,660	-198,660	-703,347	1,852,338	0	-198,660	198,660	703,347	-1,852,338	0	49,665	198,660	-148,995	49,665						
Franklin Public	1,148,991	-1,148,991	-703,347	1,852,338	0	-1,148,991	1,148,991	703,347	-1,852,338	0	463,085	1,852,338	-1,389,254	463,085						
Frederic	51,959	-51,959	-203,667	255,626	0	-51,959	51,959	203,667	-255,626	0	63,907	255,626	-191,720	63,907						
Freedom Area	836,367	-836,367	316,304	520,063	0	-836,367	836,367	-316,304	-520,063	0	130,016	520,063	-390,047	130,016						
Gale-Ettrick-Trempealeau	114,446	-114,446	-348,565	463,011	0	-114,446	114,446	348,565	-463,011	0	115,753	463,011	-347,258	115,753						
Geneva J4	0	0	0	0	0	0	0	0	0	0	0	0	0	0						
Genoa City J2	65,184	-65,184	-73,032	138,216	0	-65,184	65,184	73,032	-138,216	0	34,554	138,216	-103,662	34,554						
Germantown	1,692,351	-1,692,351	-198,590	1,890,941	0	-1,692,351	1,692,351	198,590	-1,890,941	0	472,735	1,890,941	-1,418,206	472,735						
Gibraltar Area	12,387	-12,387	0	12,387	0	-12,387	12,387	0	-12,387	0	3,097	12,387	-9,290	3,097						

School District	Current Law Choice, Charter, and SNSP Effect										Changes Due to Decoupling					Net Changes				
	General Aid					Change in Resources (A+B, or B+C+D)					General Aid			Change in Resources (F+G, or G+H+I)		General Aid			Change in Resources (J+K, or K+L+M)	
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T
	Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Resources (A+B, or B+C+D)	Revenue Limit (A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)	Rev. Limit Adjust. (-25%I)	General Aid (G+H)	Levy (J+K)	Resources (J+K)						
Gillett	\$173,252	-\$173,252	-\$19,597	\$192,849	\$0	-\$173,252	\$173,252	\$19,597	-\$192,849	\$0	\$48,212	\$192,849	-\$144,637	\$48,212						
Gilman	60,573	-60,573	-74,293	134,866	0	-60,573	60,573	74,293	-134,866	0	33,717	134,866	-101,150	33,717						
Gilmanon	0	0	-63,521	63,521	0	0	0	63,521	-63,521	0	15,880	63,521	-47,641	15,880						
Glendale-River Hills	562,375	-562,375	481	561,894	0	-562,375	562,375	-481	-561,894	0	140,474	561,894	-421,421	140,474						
Glenwood City	9,893	-9,893	-116,898	126,791	0	-9,893	9,893	116,898	-126,791	0	31,698	126,791	-95,093	31,698						
Goodman-Armstrong	34,667	-34,667	0	34,667	0	-34,667	34,667	0	-34,667	0	8,667	34,667	-26,000	8,667						
Grafton	815,465	-815,465	-156,476	971,941	0	-815,465	815,465	156,476	-971,941	0	242,985	971,941	-728,956	242,985						
Granton Area	0	0	-62,312	62,312	0	0	0	62,312	-62,312	0	15,578	62,312	-46,734	15,578						
Grantsburg	0	0	-191,134	191,134	0	0	0	191,134	-191,134	0	47,784	191,134	-143,351	47,784						
Green Bay Area	12,091,893	-12,091,893	7,188,788	4,903,105	0	-12,091,893	12,091,893	-7,188,788	-4,903,105	0	1,225,776	4,903,105	-3,677,329	1,225,776						
Green Lake	24,774	-24,774	0	24,774	0	-24,774	24,774	0	-24,774	0	6,194	24,774	-18,581	6,194						
Greendale	745,934	-745,934	-205,640	951,574	0	-745,934	745,934	205,640	-951,574	0	237,894	951,574	-713,681	237,894						
Greenfield	2,206,300	-2,206,300	980,894	1,225,406	0	-2,206,300	2,206,300	-980,894	-1,225,406	0	306,352	1,225,406	-919,055	306,352						
Greenwood	0	0	-115,984	115,984	0	0	0	115,984	-115,984	0	28,996	115,984	-86,988	28,996						
Gresham	9,893	-9,893	-41,739	51,632	0	-9,893	9,893	41,739	-51,632	0	12,908	51,632	-38,724	12,908						
Hamilton	1,550,273	-1,550,273	-497,130	2,047,403	0	-1,550,273	1,550,273	497,130	-2,047,403	0	511,851	2,047,403	-1,535,552	511,851						
Hartford J1	834,600	-834,600	85,669	748,931	0	-834,600	834,600	-85,669	-748,931	0	187,233	748,931	-561,698	187,233						
Hartford UHS	406,562	-406,562	-310,954	717,516	0	-406,562	406,562	310,954	-717,516	0	179,379	717,516	-538,137	179,379						
Hartland-Lakeside J3	454,445	-454,445	-72,812	527,257	0	-454,445	454,445	72,812	-527,257	0	131,814	527,257	-395,443	131,814						
Hayward Community	176,000	-176,000	0	176,000	0	-176,000	176,000	0	-176,000	0	44,000	176,000	-132,000	44,000						
Herman-Neoshio-Rubicon	131,266	-131,266	6,283	124,983	0	-131,266	131,266	-6,283	-124,983	0	31,246	124,983	-93,737	31,246						
Highland	32,173	-32,173	-68,724	100,897	0	-32,173	32,173	68,724	-100,897	0	25,224	100,897	-75,673	25,224						
Hilbert	292,069	-292,069	53,384	238,685	0	-292,069	292,069	-53,384	-238,685	0	59,671	238,685	-179,014	59,671						
Hillsboro	29,679	-29,679	-146,549	176,228	0	-29,679	29,679	146,549	-176,228	0	44,057	176,228	-132,171	44,057						
Holmen	1,549,306	-1,549,306	289,757	1,259,549	0	-1,549,306	1,549,306	-289,757	-1,259,549	0	314,887	1,259,549	-944,662	314,887						
Holy Hill Area	284,272	-284,272	-1	284,272	0	-284,272	284,272	1	-284,272	0	71,068	284,272	-213,205	71,068						
Horicon	453,611	-453,611	135,458	318,153	0	-453,611	453,611	-135,458	-318,153	0	79,538	318,153	-238,615	79,538						
Hortonville	1,613,481	-1,613,481	447,447	1,166,034	0	-1,613,481	1,613,481	-447,447	-1,166,034	0	291,509	1,166,034	-874,526	291,509						
Howards Grove	383,541	-383,541	88,383	295,158	0	-383,541	383,541	-88,383	-295,158	0	73,790	295,158	-221,369	73,790						
Howard-Stuamico	1,454,108	-1,454,108	-282,475	1,736,583	0	-1,454,108	1,454,108	282,475	-1,736,583	0	434,146	1,736,583	-1,302,437	434,146						
Hudson	0	0	-2,535,021	2,535,021	0	0	0	2,535,021	-2,535,021	0	633,755	2,535,021	-1,901,266	633,755						
Hurley	19,786	-19,786	-160,850	180,636	0	-19,786	19,786	160,850	-180,636	0	45,159	180,636	-135,477	45,159						
Hustisford	248,888	-248,888	78,921	169,967	0	-248,888	248,888	-78,921	-169,967	0	42,492	169,967	-127,475	42,492						
Independence	0	0	-71,762	71,762	0	0	0	71,762	-71,762	0	17,941	71,762	-53,822	17,941						
Iola-Scandinavia	222,213	-222,213	32,564	189,649	0	-222,213	222,213	-32,564	-189,649	0	47,412	189,649	-142,237	47,412						
Iowa-Grant	0	0	-158,942	158,942	0	0	0	158,942	-158,942	0	39,736	158,942	-119,207	39,736						
Ithaca	29,679	-29,679	-58,011	87,690	0	-29,679	29,679	-58,011	-87,690	0	21,923	87,690	-65,768	21,923						
Janesville	1,232,137	-1,232,137	-1,380,019	2,612,156	0	-1,232,137	1,232,137	1,380,019	-2,612,156	0	653,039	2,612,156	-1,959,117	653,039						
Jefferson	869,478	-869,478	388,723	480,755	0	-869,478	869,478	-388,723	-480,755	0	120,189	480,755	-360,566	120,189						
Johnson Creek	495,476	-495,476	1	495,475	0	-495,476	495,476	-1	-495,475	0	123,869	495,475	-371,606	123,869						
Juda	0	0	-72,567	72,567	0	0	0	72,567	-72,567	0	18,142	72,567	-54,425	18,142						
Kaukauna Area	2,090,186	-2,090,186	666,330	1,423,856	0	-2,090,186	2,090,186	-666,330	-1,423,856	0	355,964	1,423,856	-1,067,892	355,964						
Kenosha	6,520,159	-6,520,159	667,396	5,852,763	0	-6,520,159	6,520,159	-667,396	-5,852,763	0	1,463,191	5,852,763	-4,389,572	1,463,191						
Kettle Moraine	2,495,435	-2,495,435	0	2,495,435	0	-2,495,435	2,495,435	0	-2,495,435	0	623,859	2,495,435	-1,871,576	623,859						
Kewaskum	386,403	-386,403	-290,231	676,634	0	-386,403	386,403	290,231	-676,634	0	169,159	676,634	-507,476	169,159						







School District	Current Law Choice, Charter, and SNSP Effect										Changes Due to Decoupling					Net Changes				
	General Aid					Change in Resources (A+B, or B+C+D)					General Aid					Change in Resources (F+G, or G+H+I)				
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Rev. Limit	Adjust.	Levy	Resources		
Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Resources (A+B, or B+C+D)	Revenue Limit (A)	Aid Reduction (-B)	Formula Effects (-C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)	Rev. Limit	Adjust.	Levy	Resources	(+/-K)	(+/-K)	(+/-K)	(+/-K)			
Oak Creek-Franklin	\$1,549,832	-\$1,549,832	-\$718,525	\$2,268,357	\$0	-\$1,549,832	\$718,525	-\$2,268,357	\$0	\$567,089	\$2,268,357	-\$1,701,268	\$567,089							
Oakfield	199,158	-199,158	37,904	161,254	0	-199,158	-37,904	199,158	0	40,314	161,254	-120,941	40,314							
Oconomowoc Area	3,960,724	-3,960,724	1,273,976	2,686,748	0	-3,960,724	-1,273,976	2,686,748	0	671,687	2,686,748	-2,015,061	671,687							
Oconto	156,071	-156,071	-155,492	311,563	0	-156,071	155,492	156,071	0	77,891	311,563	-233,672	77,891							
Oconto Falls	449,363	-449,363	-115,863	565,226	0	-449,363	115,863	449,363	0	141,307	565,226	-423,920	141,307							
Omro	777,200	-777,200	252,668	524,532	0	-777,200	-252,668	777,200	0	131,133	524,532	-393,399	131,133							
Onalaska	1,080,450	-1,080,450	-66,376	1,146,826	0	-1,080,450	66,376	1,080,450	0	286,707	1,146,826	-860,120	286,707							
Oosburg	747,990	-747,990	361,531	386,459	0	-747,990	-361,531	747,990	0	96,615	386,459	-289,844	96,615							
Oregon	217,401	-217,401	-1,512,959	1,730,360	0	-217,401	1,512,959	217,401	0	432,590	1,730,360	-1,297,770	432,590							
Oscoda	131,103	-131,103	-433,844	566,947	0	-131,103	433,844	131,103	0	141,737	566,947	-425,210	141,737							
Oshkosh Area	7,168,382	-7,168,382	3,790,667	3,377,715	0	-7,168,382	-3,790,667	7,168,382	0	844,429	3,377,715	-2,533,286	844,429							
Osseo-Fairchild	131,103	-131,103	-169,020	300,123	0	-131,103	169,020	131,103	0	75,031	300,123	-225,092	75,031							
Owen-Withee	39,572	-39,572	-53,414	92,986	0	-39,572	53,414	39,572	0	23,247	92,986	-69,740	23,247							
Palmyra-Eagle Area	359,757	-359,757	-80,383	440,140	0	-359,757	80,383	359,757	0	110,035	440,140	-330,105	110,035							
Pardeeville Area	106,412	-106,412	-176,706	283,118	0	-106,412	176,706	106,412	0	70,780	283,118	-212,339	70,780							
Paris J1	0	0	0	0	0	0	0	0	0	0	0	0	0							
Parkview	182,566	-182,566	-40,284	222,850	0	-182,566	40,284	182,566	0	55,713	222,850	-167,138	55,713							
Pecatonica Area	0	0	-152,726	152,726	0	0	152,726	0	0	38,182	152,726	-114,545	38,182							
Pepin Area	0	0	-150,340	150,340	0	0	150,340	0	0	37,585	150,340	-112,755	37,585							
Peshigo	457,922	-457,922	214,812	243,110	0	-457,922	-214,812	457,922	0	60,778	243,110	-182,333	60,778							
Pewaukee	598,889	-598,889	-869,260	1,468,149	0	-598,889	869,260	598,889	0	367,037	1,468,149	-1,101,112	367,037							
Phelps	0	0	0	0	0	0	0	0	0	0	0	0	0							
Phillips	86,626	-86,626	-250,388	337,014	0	-86,626	250,388	86,626	0	84,254	337,014	-252,761	84,254							
Pittsville	84,316	-84,316	-82,439	166,755	0	-84,316	82,439	84,316	0	41,689	166,755	-125,066	41,689							
Platteville	12,387	-12,387	-440,374	452,761	0	-12,387	440,374	12,387	0	113,190	452,761	-339,571	113,190							
Plum City	0	0	-97,230	97,230	0	0	97,230	0	0	24,308	97,230	-72,923	24,308							
Plymouth	874,055	-874,055	42,221	831,834	0	-874,055	-42,221	874,055	0	207,959	831,834	-623,876	207,959							
Port Edwards	361,486	-361,486	86,450	275,036	0	-361,486	-86,450	361,486	0	68,759	275,036	-206,277	68,759							
Port Washington-Saukville	1,081,034	-1,081,034	351,300	729,734	0	-1,081,034	-351,300	1,081,034	0	182,434	729,734	-547,301	182,434							
Portage Community	567,776	-567,776	-118,259	686,035	0	-567,776	118,259	567,776	0	171,509	686,035	-514,526	171,509							
Potosi	0	0	-102,549	102,549	0	0	102,549	0	0	25,637	102,549	-76,912	25,637							
Poynette	0	0	-450,600	450,600	0	0	450,600	0	0	112,650	450,600	-337,950	112,650							
Prairie du Chien Area	281,951	-281,951	-136,201	418,152	0	-281,951	136,201	281,951	0	104,538	418,152	-313,614	104,538							
Prairie Farm	0	0	-73,474	73,474	0	0	73,474	0	0	18,369	73,474	-55,106	18,369							
Prentice	0	0	-156,632	156,632	0	0	156,632	0	0	39,158	156,632	-117,474	39,158							
Prescott	19,786	-19,786	-567,986	587,772	0	-19,786	567,986	19,786	0	146,943	587,772	-440,829	146,943							
Princeton	80,175	-80,175	-91,575	171,750	0	-80,175	91,575	80,175	0	42,938	171,750	-128,813	42,938							
Pulaski Community	1,228,096	-1,228,096	297,381	930,715	0	-1,228,096	-297,381	1,228,096	0	232,679	930,715	-698,036	232,679							
Racine	39,262,309	-39,262,309	22,846,049	16,416,260	0	-39,262,309	-22,846,049	39,262,309	0	4,104,065	16,416,260	-12,312,195	4,104,065							
Randall J1	0	0	-314,910	314,910	0	0	314,910	0	0	78,728	314,910	-236,183	78,728							
Randolph	401,219	-401,219	217,199	184,020	0	-401,219	-217,199	401,219	0	46,005	184,020	-138,015	46,005							
Random Lake	163,318	-163,318	-166,836	330,154	0	-163,318	166,836	163,318	0	82,539	330,154	-247,616	82,539							
Raymond #14	89,037	-89,037	-74,919	163,956	0	-89,037	74,919	89,037	0	40,989	163,956	-122,967	40,989							
Reedsburg	728,593	-728,593	-123,492	852,085	0	-728,593	123,492	728,593	0	213,021	852,085	-639,064	213,021							
Reedsville	569,589	-569,589	280,279	289,310	0	-569,589	-280,279	569,589	0	72,328	289,310	-216,983	72,328							

School District	Current Law Choice, Charter, and SNSP Effect										Changes Due to Decoupling					Net Changes									
	General Aid					Change in Resources (A+B, or B+C+D)					General Aid					Change in Resources (F+G, or G+H+I)					General				
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Rev. Limit	Adjust.	Levy	Resources	(G+H)	(I+K)	(J+K)	Rev. Limit	Adjust.	Levy	Resources
Revenue Limit	Aid Reduction	Formula Effects	Maximum Levy (A-C)	Resources (A+B, or B+C+D)	Revenue Limit (A)	Aid Reduction (B)	Formula Effects (C)	Maximum Levy (F-H)	Change in Resources (F+G, or G+H+I)	Rev. Limit (K)	Adjust. (L)	Levy (M)	Resources (N)	(J+K)	(L+M)	(N+O)	(P+Q)	(R+S)	(T+U)	(V+W)	(X+Y)	(Z+AA)	(AB+AC)	(AD+AE)	
Rhineland	\$22,280	-\$22,280	-\$1,332,881	\$1,355,161	\$0	-\$22,280	\$1,332,881	-\$1,355,161	\$0	\$338,790	\$1,355,161	-\$1,016,371	\$338,790	\$338,790											
Rib Lake	24,958	-24,958	-110,966	135,924	0	-24,958	110,966	-135,924	0	33,981	135,924	-101,943	33,981	33,981											
Rice Lake Area	491,508	-491,508	-408,251	899,759	0	-491,508	408,251	-899,759	0	224,940	899,759	-674,819	224,940	224,940											
Richland	697,066	-697,066	141,842	555,224	0	-697,066	-141,842	-555,224	0	138,806	555,224	-416,418	138,806	138,806											
Richmond	105,543	-105,543	-60,910	166,453	0	-105,543	60,910	-166,453	0	41,613	166,453	-124,840	41,613	41,613											
Rio Community	111,832	-111,832	-114,059	225,891	0	-111,832	114,059	-225,891	0	56,473	225,891	-169,418	56,473	56,473											
Ripon Area	251,071	-251,071	-194,313	445,384	0	-251,071	194,313	-445,384	0	111,346	445,384	-334,038	111,346	111,346											
River Falls	0	0	-1,175,161	1,175,161	0	0	1,175,161	-1,175,161	0	293,790	1,175,161	-881,371	293,790	293,790											
River Ridge	9,893	-9,893	-127,642	137,535	0	-9,893	127,642	-137,535	0	34,384	137,535	-103,151	34,384	34,384											
River Valley	111,317	-111,317	-456,675	567,992	0	-111,317	456,675	-567,992	0	141,998	567,992	-425,994	141,998	141,998											
Riverdale	94,025	-94,025	-159,537	253,562	0	-94,025	159,537	-253,562	0	63,391	253,562	-190,172	63,391	63,391											
Rosendale-Brandon	186,458	-186,458	-31,236	217,694	0	-186,458	31,236	-217,694	0	54,424	217,694	-163,271	54,424	54,424											
Rosholt	202,506	-202,506	22,795	179,711	0	-202,506	-22,795	179,711	0	44,928	179,711	-134,783	44,928	44,928											
Royall	59,358	-59,358	-97,038	156,396	0	-59,358	97,038	-156,396	0	39,099	156,396	-117,297	39,099	39,099											
Saint Croix Central	126,198	-126,198	-405,652	531,850	0	-126,198	405,652	-531,850	0	132,963	531,850	-398,888	132,963	132,963											
Saint Croix Falls	253,344	-253,344	-190,569	443,913	0	-253,344	190,569	-443,913	0	110,978	443,913	-332,935	110,978	110,978											
Saint Francis	605,013	-605,013	381,822	223,191	0	-605,013	-381,822	223,191	0	55,798	223,191	-167,393	55,798	55,798											
Salem J2	145,543	-145,543	-249,496	395,039	0	-145,543	249,496	-395,039	0	98,760	395,039	-296,279	98,760	98,760											
Sauk Prairie	320,260	-320,260	-912,928	1,233,188	0	-320,260	912,928	-1,233,188	0	308,297	1,233,188	-924,891	308,297	308,297											
Seneca	74,239	-74,239	-34,664	108,903	0	-74,239	34,664	-108,903	0	27,226	108,903	-81,677	27,226	27,226											
Sevastopol	22,280	-22,280	0	22,280	0	-22,280	0	-22,280	0	5,570	22,280	-16,710	5,570	5,570											
Seymour Community	598,630	-598,630	11,586	587,044	0	-598,630	-11,586	587,044	0	146,761	587,044	-440,283	146,761	146,761											
Sharon J11	0	0	-33,937	33,937	0	0	33,937	-33,937	0	8,484	33,937	-25,453	8,484	8,484											
Shawano	1,491,778	-1,491,778	649,756	842,022	0	-1,491,778	-649,756	842,022	0	210,506	842,022	-631,517	210,506	210,506											
Sheboygan Area	6,226,286	-6,226,286	3,363,573	2,862,713	0	-6,226,286	-3,363,573	2,862,713	0	715,678	2,862,713	-2,147,035	715,678	715,678											
Sheboygan Falls	540,688	-540,688	12,635	528,053	0	-540,688	-12,635	528,053	0	132,013	528,053	-396,040	132,013	132,013											
Shell Lake	19,786	-19,786	-183,778	203,564	0	-19,786	183,778	-203,564	0	50,891	203,564	-152,673	50,891	50,891											
Shrocton	198,578	-198,578	-32,273	230,851	0	-198,578	32,273	-230,851	0	57,713	230,851	-173,138	57,713	57,713											
Shorewood	222,181	-222,181	-809,364	1,031,545	0	-222,181	809,364	-1,031,545	0	257,886	1,031,545	-773,659	257,886	257,886											
Shullsburg	0	0	-69,400	69,400	0	0	69,400	-69,400	0	17,350	69,400	-52,050	17,350	17,350											
Silver Lake J1	29,679	-29,679	-108,769	138,448	0	-29,679	108,769	-138,448	0	34,612	138,448	-103,836	34,612	34,612											
Siren	0	0	-256,300	256,300	0	0	256,300	-256,300	0	64,075	256,300	-192,225	64,075	64,075											
Slinger	269,203	-269,203	-949,517	1,218,720	0	-269,203	949,517	-1,218,720	0	304,680	1,218,720	-914,040	304,680	304,680											
Solon Springs	0	0	-108,378	108,378	0	0	108,378	-108,378	0	27,095	108,378	-81,284	27,095	27,095											
Somers	76,733	-76,733	-483,713	560,446	0	-76,733	483,713	-560,446	0	140,112	560,446	-420,335	140,112	140,112											
South Milwaukee	1,258,211	-1,258,211	653,203	605,008	0	-1,258,211	-653,203	605,008	0	151,252	605,008	-453,756	151,252	151,252											
South Shore	19,786	-19,786	0	19,786	0	-19,786	0	19,786	0	4,947	19,786	-14,840	4,947	4,947											
Southern Door	106,371	-106,371	106,371	106,371	0	-106,371	106,371	-106,371	0	26,593	106,371	-79,778	26,593	26,593											
Southern Wisconsin	0	0	-160,323	160,323	0	0	160,323	-160,323	0	40,081	160,323	-120,242	40,081	40,081											
Sparta Area	1,115,417	-1,115,417	310,238	805,179	0	-1,115,417	-310,238	805,179	0	201,295	805,179	-603,884	201,295	201,295											
Spencer	252,438	-252,438	122,479	129,959	0	-252,438	-122,479	129,959	0	32,490	129,959	-97,469	32,490	32,490											
Spooner Area	341,309	-341,309	1	341,308	0	-341,309	-1	341,309	0	85,327	341,308	-255,981	85,327	85,327											
Spring Valley	9,893	-9,893	-197,784	207,677	0	-9,893	197,784	-207,677	0	51,919	207,677	-155,758	51,919	51,919											
Stanley-Boyd Area	268,023	-268,023	-24,282	292,305	0	-268,023	24,282	-292,305	0	73,076	292,305	-219,229	73,076	73,076											
Stevens Point Area	3,370,805	-3,370,805	742,340	2,628,465	0	-3,370,805	-742,340	2,628,465	0	657,116	2,628,465	-1,971,349	657,116	657,116											



